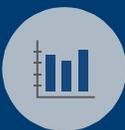


# FISCAL YEAR 2024-2025 ANNUAL BUDGET

MAY 1, 2024—APRIL 30, 2025



**Libertyville**  
*spirit of independence*



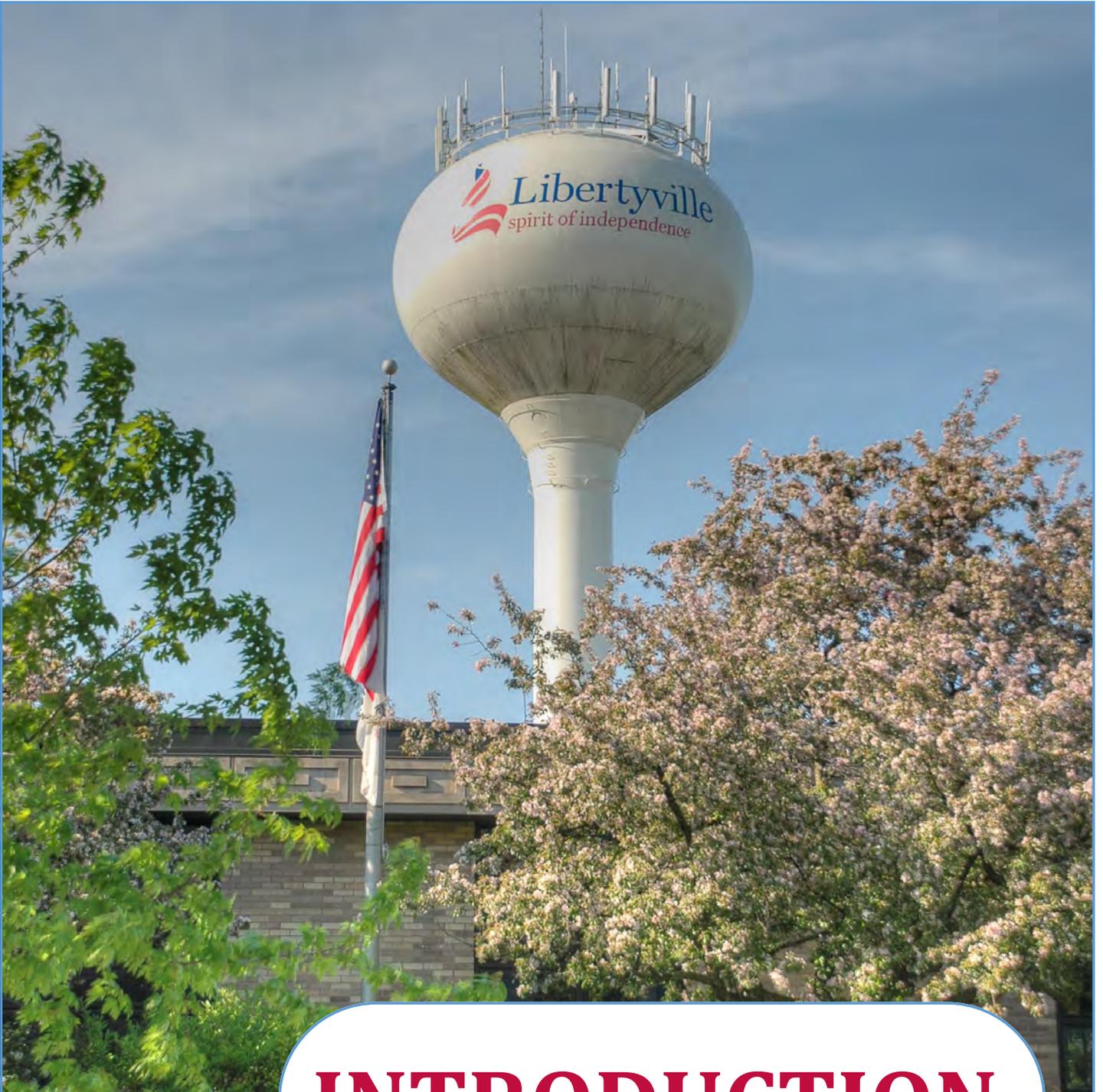
Village of Libertyville, 118 West Cook  
Libertyville, IL 60048  
Phone: 847-362-2430

# VILLAGE OF LIBERTYVILLE

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# INTRODUCTION

## 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 20,579 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.*





## Fiscal Year 2024-2025 Budget

### President

*Donna Johnson*

### Board of Trustees

*Scott Adams*

*Peter Garrity*

*Matthew Hickey*

*Matthew Krummick*

*James Connell*

*Casey Rooney*

### Clerk

*Margaret Clark*



### Village Administrator/Deputy Village Clerk

*Kelly A. Amidei*

### Deputy Village Administrator

*Ashley R. Engelmann*

### Director of Finance/Village Treasurer

*Denise R. Joseph*

### Chief of Police

*Ed Roncone*

### Fire Chief

*Michael Pakosta*

### Director of Public Works

*Paul K. Kendzior*

### Director of Recreation

*Matt LaPorte*

### Director of Community Development

*John P. Spoden*



GOVERNMENT FINANCE OFFICERS  
ASSOCIATION

*Distinguished  
Budget  
Presentation  
Award*

PRESENTED TO

**Village of Libertyville  
Illinois**

For the Fiscal Year Beginning

**May 01, 2023**

*Christopher P. Morill*

Executive Director

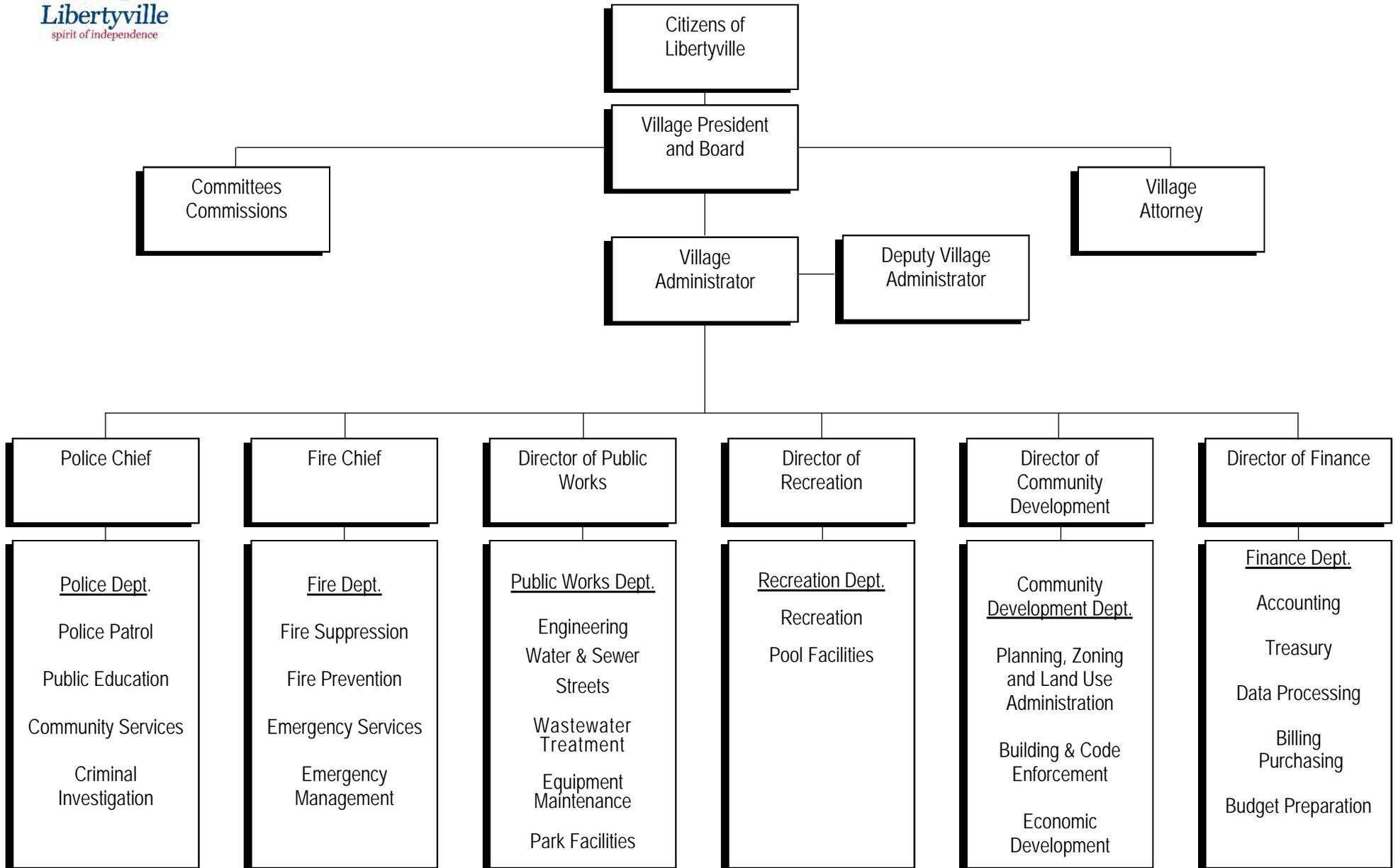
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Libertyville for its annual budget for the fiscal year beginning May 1, 2023. This is the twenty-seventh year the Village has received this award.

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

The award is valid for a period of one year only. The Village believes its current budget continues to conform to program requirements and is submitting it to the GFOA to determine its eligibility for another award.



## Village of Libertyville Organizational Chart



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

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

### Village Bond Rating

Moody's Aa1

Fire ISO Rating: 2

### Tax Rates:

State Sales Tax 7%

Local (Non-Home Rule) Sales Tax 1.5%

Local Telecommunications Tax 6%

Utility Tax-Natural Gas (terminated 5/2013) 0%

### Utility Tax-Electric per kwh

First 2,000 kwh \$0.00565

Next 48,000 kwh \$0.00371

Next 50,000 kwh \$0.00334

Next 400,000 kwh \$0.00324

Next 500,000 kwh \$0.00315

Next 2,000,000 kwh \$0.00297

Next 3,000,000 kwh \$0.00293

Next 5,00,000 kwh \$0.00287

Next 10,000,000 kwh \$0.00283

Over 20,000,000 \$0.00278

## DEMOGRAPHICS

The Village is comprised of nine square miles. It is located in Lake County, approximately thirty-five miles north of Chicago and seven miles west of Lake Michigan. Adjacent to the Village are the communities of Vernon Hills, Gurnee, Mundelein and Lake Bluff. The Village is within one-half mile of Interstate 94, the highway

which connects the Chicago metro area to Milwaukee, Wisconsin.

### Population (a)

1970	11,111
1980	22,111
1990	19,174
2000	20,742
2010	20,315
2020	20,579

### Ethnic Makeup (a)

White	17,183	83.5%
Hispanic or Latino	1,338	6.5%
African American	247	1.2%
Asian	1,338	6.5%
Other	473	2.3%

### Other Household and Resident Data (a)

Total Households	7,458
Median Household Income	\$153,674
Per Capita Income	\$76,019

Median Age	43.2
% of Population under 18	26.1%
% of Population over 65	16.6%

### Home Value (a)

Median Home Value (2019)	\$448,800
Median Gross Rent	\$1,405

### Land Use (b)

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

### Property Value (c)

#### Equalized Assessed Valuation (2021 Tax Year)

Residential	\$983,099,230	77%
Industrial	\$117,931,752	9%
Commercial	\$175,097,877	13%

Railroads	\$356,454	< 1%
Farms	\$185,345	< 1%
Total	\$1,276,670,658	100%

Other

Total Area – Square Miles	9.15
Land Area – Square miles	8.81
Miles of Streets	81
Miles of Sidewalks	131.67
Miles of Water Mains	129
Average Daily Pumpage (Lake Michigan Water Supplied through Central Lake County Joint Action Water Agency)	2,015,000
Miles of Sanitary Sewer Mains	96
Maximum Daily Design Maximum flow of Treatment Plant (in gallons)	4,000,000
Excess Flow Event maximum	8,000,000
Miles of Storm Sewers	94
Parks & Playgrounds	21
Pools	2
Park Acreage	572
Tennis Courts	7
Number of Elementary Schools	4
Number of Junior High Schools	1
Number of High Schools	1

Major Employers

Advocate Condell Medical Center	1,626
Medline (Innovation Park call center)	600
BCI Acrylic Bath	456
Hollister	455
Avexis (Novartis)	407

Awards and Recognitions

GFOA Certificate of Achievement for Excellence in Financial Reporting	Since 1993
Tree City USA	Since 1994
GFOA Distinguished Budget Presentation Award	Since 1996

APWA Accredited Agency	2005, 2009, 2014, 2018. & 2022
------------------------	--------------------------------------

Silver Plan Award for the Village’s  
Comprehensive Plan by the Illinois Chapter  
American Planning Association 2006

Money Magazine’s Top 100 Best Places to Live  
2007

Storm Ready Community Designation from the  
National Weather Service 2008

CNN Best Small Town Comeback Award  
2013

Local Emergency Management Program  
Certificate 2018

IDNR Illinois Certified Local Government  
Since 2021

Notes:

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



**TRANSMITTAL LETTER**



March 26, 2024

The Honorable Donna Johnson, Mayor  
Village Board of Trustees  
Residents of Libertyville

On behalf of the Village Management Team, it is our pleasure to present to you the Fiscal Year 2024-2025 Annual Budget for the Village of Libertyville. The Village's fiscal year commences on May 1 and concludes on April 30.

One of the single most important things the Village does each year is adopt a budget. The annual budget identifies the Village's goals, accomplishments, long-term financial outlook and five-year capital plan. A significant amount of time and commitment is spent by both the elected officials and the Village staff to provide a comprehensive budget document. This budget is the foundation of the organization upon which everything is built in order to provide services to the community.

The Fiscal Year 2024-25 Annual Budget totals \$103,379,139 in appropriated funds, an increase of 17.3% compared to the adopted 2023-24 budget, which is primarily due to a higher level of capital outlay and a one-time General Fund excess surplus transfer to help support future capital projects. In aggregate, the Village's Fiscal Year 2024-25 General Fund totals \$35,466,090 (not including capital transfers) and has increased 7.0% as compared to the adopted Fiscal Year 2023-24 budget of \$33,142,620. The increase is mainly due to the cost of contractual contracts increasing in addition to the impact inflation has had on commodities. In addition, following the Village Board's direction, several changes were incorporated into the final budget:

1. Adjustment to staffing levels in the Public Works Department to reflect one (1) full-time Maintenance Technician in the Parks Division and one (1) full-time Maintenance Technician in the Utility Fund
2. Adjustment of staffing levels in the Recreation Department to reflect one (1) part-time Recreation Coordinator
3. Adjustment to the Classification and Compensation Plan as recommended by the Compensation Study

However, we are pleased to report that as per policy, the aggregated Fiscal Year 2024-25 Annual Budget is balanced for Village operations with all operating funds in compliance with their respective fund balance policy amounts.

### **Summary of Financial Policies**

Despite the economic and operational impact of the pandemic, the Village's financial policies and sound fiscal decisions over the past several years have allowed the Village to continue to provide all core services. The Village's core financial policy is to provide quality services, programs and, facilities in the most cost effective and efficient manner. This guiding principle ensures that the Village delivers a high level of services and minimizes increases in operating expenses. The Village's fiscal prudence has resulted in the Village maintaining its Moody's Aa1 Bond rating, utilizing a limited share of a resident's property tax bill, and a steady revenue stream. While a comprehensive list of Financial Policies is included in this budget document, the summary below provides the significant policies as they relate to maintaining fiscal discipline:

#### **Village Hall**

118 West Cook Avenue Libertyville, Illinois 60048 (847) 362-2430 (847) 362-9453 fax  
[www.libertyville.com](http://www.libertyville.com)

**Balanced Budget** – A balanced budget relies on recurring annual operating revenues to fund recurring annual operating expenditures. The Village does not rely on drawing down of operating fund balances or one-time (non-recurring) revenue sources to fund operating expenditures in the absence of extenuating circumstances.

- **Revenue** – Ideal revenue sources are those that are stable and predictable, and to the greatest extent possible, should grow in line with costs.
  - **Tax Levy** – As a non-home rule community, the Village of Libertyville is limited in its ability to pass property tax increases by the Property Tax Extension Limitation Law (PTELL). It has been the policy of the Village Board of Trustees to conservatively capture new development and the PTELL Consumer Price Index allowance in its annual tax levy. This policy has resulted in Libertyville having one of the lowest municipal tax rates in the Lake County region.
  - **Fees** – When the Village charges fees, such as building permit fees, the amounts should be set to recover the cost of providing the specific service.
  - **Utility Rates** – Retail water, sanitary sewer, and stormwater sewer rates are set using a cost-of-service analysis to ensure an equitable allocation of revenue requirements and coverage of capital and debt service needs.
- **Expenses** – A snapshot of the Village policies regarding operating expenses is shown below.
  - **Operating Expenses** – Increases in operating expenses generally should be equal to increases in revenues unless specific Board action is taken to increase or reduce cash balances.
  - **Personnel Expenses** – A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. The Village strives to maintain employee compensation that is fair and competitive with neighboring communities in order to recruit and retain talented employees.
  - **Public Safety Pensions** – The Village is committed to making the required annual contribution amount calculated by the pension funds’ actuary with the goal of the public safety pension funds being 100% funded by April 30, 2040.
  - **Capital Improvement Policies** – Pursuant to the Capital Improvement Plan (CIP), adopted in August of 2019, the Village endeavors to make investments into its capital infrastructure each year. This includes a combination of pay-as-you-go financing from existing reserves and debt issuance where necessary and prudent from dedicated funding sources that do not rely on property taxes.
- **Debt Policies** – The Village will not issue bonds to finance operating deficits. Capital projects funded through bond proceeds shall be financed for a period not-to-exceed the useful life of the project.
- **Budget Amendments** – It is the practice and policy of the Village to avoid budget amendments whenever possible by budgeting strategically during the annual budget process. However, should an amendment be required, it will be handled in a transparent and participative manner.
- **Fund Balance / Net Assets Policy** – Fund balance/net assets policies establish a minimum end-of-year fund balance/net assets target for select funds. These policies are established to provide financial stability,

cash flow for operations, and ensure that the Village will be able to respond to emergencies with fiscal strength. Additionally, detailing the availability of fund balances increases the ability of budget and financial statement users to understand the availability of resources.

### **Process for Development of the FY 2024-25 Budget**

The Budget process was led by the Village Administrator and the Finance Director. The Budget was developed by the Village's Management Team consisting of the department heads, the Deputy Village Administrator, and the Assistant Finance Director.

Each department has outlined goals it sought to achieve in FY 2024-25 and can be found in section nine (9). The budget also includes a comprehensive five-year capital improvement program (which is updated annually) that will be used to guide the Village for years to come. After completing the capital improvement program, the Management Team met to review and discuss each department's FY 2024-25 goals, performance measures, and the corresponding expenditure line items.

### **Current Economic Environment**

Although the Village's revenues and expenditures exhibit signs of stability, it is important to examine trends throughout the budget to best plan for any future issues.

Sales tax revenue continues to be a positive revenue source. The FY 2024-25 projects \$10,000,000 in sales tax receipts. This can be attributed to higher sales tax collections as result of the Leveling the Playing Field for Illinois Retailers' Occupation Tax as well as the higher cost of goods sold due to supply chain issues and consumer demand. Non-home rule sales tax has also seen an increase. The Village also had higher than expected State of Illinois income tax receipts from the Local Government Distributive Fund (LGDF) as well as a significant influx of ambulance fee revenues from participation in the GEMT (*Ground Emergency Medical Transportation*) program through the federal government.

The principal assumptions included in the Village's Five-Year Financial Plan involve the rate of increase for general inflation, personnel expenses inflation (salary and fringe benefit costs), inflation for operational services and goods, the rate of growth in the major revenue sources and interest rates. General inflation at a rate of 2%-3.5% in 2025 and 2%-2.5% in subsequent years.

Staff has done their best to estimate inflation on revenues and expenditures. Changes in revenue and expenditure trends will continue to be tracked to ensure the Village Board and staff are able to react appropriately to any decline in funding levels.

The Village continues to have teardowns and rebuilds that increase residential EAV. The Village has several pockets of vacant land suitable for residential development. One area currently under construction is the 80-unit Liberty Junction townhome project for which 1/3 of the structures are under construction or built, with some units already occupied and a high level of sales interest. The Village Board also approved a 32-unit senior housing structure, application for building permit is forthcoming.

While a more significant analysis of the Village's 2023 (payable in 2024) tax levy is included within this budget document, it is important to provide a broad context related to the Village's share of a Libertyville resident's property tax bill. As a non-home rule community, the Village is subject to the Property Tax Extension Limitation Law (PTELL). The annual levy can increase to a maximum of 5% or the annual increase in the CPI, whichever is lower. This year is the second time since PTELL was enacted in 1994 that the Village is proposing a property tax

levy increase of 5%. This increase is limited to 5% even though the increase in the CPI over the last twelve months was 7.0%.

Generally, the Village portion of a property owner's property tax bill constitutes only 9% of the total bill amount. The remaining portion of the tax bill is for services provided by local school districts, Lake County, and several miscellaneous taxing districts. The Village Board only exercises control over its portion of the tax bill and does not have any discretion to raise or lower the taxes levied by any other agency appearing on a property tax bill. The Village of Libertyville has a favorable tax rate in comparison to surrounding communities. The Village of Libertyville's tax rate continues to be one of the lowest in the surrounding communities.

The Village continues to maintain a low retail vacancy rate of 5.5% in its commercial district (which is comparable to other like communities; Highland Park at 10.9% and Lincolnshire 35.3%). Small businesses are opening regularly in the Village's established commercial corridors. The Village has a dedicated Economic Development Manager that tracks vacant spaces and helps to match potential business-owners with sites. Numerous openings this year include, sales tax producing businesses, several new restaurants and a hotel (Woodsprings Suites), along with a number of small retailers.

In addition, automotive sales continue to be a significant driver of Libertyville's economy, constituting approximately 45% of the Village's sales tax base. Over the last two years, supply chain issues have persisted resulting in higher vehicle prices. It is anticipated these challenges will continue in 2024 to a certain degree. This is somewhat concerning when rising inflation is also taken into account.

The Village is primed for a healthy fiscal year. While inflationary factors have resulted in higher revenues for the Village, they have also impacted operating and capital expenditures. In FY 2024-25, operating expenses for nearly all supplies and services have increased due to inflation. It is also anticipated in FY 2024-25 that growth in labor costs will be greater than in a normal year because of inflation.

Though we may see some economic risks ahead, the Village is well-positioned to persevere. The current General Fund fund balance is higher than it has been in more than 20 years and the Five-Year forecast demonstrates adherence to the fund balance policy through at least FY 2026-2027. Ultimately, prudent fiscal planning over the past several years will help to maintain the Village's role as a distinguished provider of local government services.

### **Budget Summary**

The summary of the FY 2024-25 proposed budget with comparative data is included on the next page. The table lists the overall budget breakdown for all appropriated funds, including all operating revenues, expenditures, transfers, and capital outlay.

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

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projections	2024-25 Budget	FY 23-24 to FY 24-25 Budget Change	
					%	\$'s
<b>REVENUES</b>	<b>\$ 79,161,170</b>	<b>\$ 86,834,908</b>	<b>\$ 90,348,298</b>	<b>\$ 99,621,229</b>	<b>14.7%</b>	<b>\$ 12,786,321</b>
General Fund	\$ 44,376,078	\$ 33,665,995	\$ 38,820,571	\$ 37,109,073	10.2%	\$ 3,443,078
<b>Special Revenue Funds</b>						\$ -
Concord SSA Fund	\$ 24,356	\$ 23,140	\$ 25,810	\$ 23,140	0.0%	\$ -
Fire Fund	\$ 192	\$ 50	\$ 390	\$ 100	100.0%	\$ 50
Foreign Fire Fund	\$ 78,055	\$ 74,500	\$ 80,202	\$ 74,500	0.0%	\$ -
Timber Creek SSA Fund	\$ 23,499	\$ 22,140	\$ 24,792	\$ 22,140	0.0%	\$ -
Motor Fuel Tax Fund	\$ 1,181,299	\$ 954,013	\$ 1,090,068	\$ 1,062,245	11.3%	\$ 108,232
Hotel Motel Tax Fund	\$ 467,079	\$ 407,400	\$ 426,060	\$ 418,900	2.8%	\$ 11,500
Commuter Parking Fund	\$ 679,964	\$ 440,000	\$ 503,147	\$ 185,000	-58.0%	\$ (255,000)
Non-Home Rule Sales Tax Fund	\$ 4,149,234	\$ 3,383,403	\$ 3,727,819	\$ 4,058,101	19.9%	\$ 674,698
<b>Debt Service Fund</b>						\$ -
Bond Fund	\$ 1,690,973	\$ 1,698,979	\$ 2,877,430	\$ 2,839,485	67.1%	\$ 1,140,506
<b>Capital/Project Funds</b>						\$ -
Tax Increment Fin. District #1 Fund	\$ 4,552,893	\$ 10,000	\$ 63,162	\$ 5,000	-50.0%	\$ (5,000)
Impact Fee Fund	\$ 55,763	\$ 180,000	\$ 198,121	\$ 180,000	0.0%	\$ -
Project Fund	\$ 854,252	\$ 1,432,485	\$ 1,326,506	\$ 2,420,500	69.0%	\$ 988,015
New Building Fund	\$ -	\$ 7,610,000	\$ 7,980,064	\$ 27,052,642	255.5%	\$ 19,442,642
Park Improvement Fund	\$ 1,737,484	\$ 1,708,580	\$ 804,513	\$ 4,017,000	135.1%	\$ 2,308,420
Public Building Improvement Fund	\$ 359,492	\$ 405,000	\$ 418,535	\$ 1,008,000	148.9%	\$ 603,000
Tech. Enhanc. for Police & Fire Fund	\$ 353,888	\$ 176,000	\$ 184,473	\$ 451,000	156.3%	\$ 275,000
<b>Internal Service Funds</b>						\$ -
Vehicle Maint/Replacement Fund	\$ 1,843,262	\$ 2,286,704	\$ 2,291,522	\$ 2,300,046	0.6%	\$ 13,342
Tech. Equip. Replacement Fund	\$ 941,575	\$ 906,475	\$ 894,504	\$ 1,073,863	18.5%	\$ 167,388
<b>Enterprise Funds</b>						\$ -
Utility Fund	\$ 11,260,543	\$ 15,263,455	\$ 12,490,947	\$ 12,373,980	-18.9%	\$ (2,889,475)
Stormwater Sewer Fund	\$ 4,531,289	\$ 16,186,589	\$ 16,119,662	\$ 2,946,514	-81.8%	\$ (13,240,075)
<b>EXPENDITURES</b>	<b>\$ 61,783,214</b>	<b>\$ 84,430,735</b>	<b>\$ 78,562,907</b>	<b>\$ 103,379,137</b>	<b>22.4%</b>	<b>\$ 18,948,402</b>
General Fund	\$ 31,057,360	\$ 37,742,620	\$ 40,121,037	\$ 45,566,090	20.7%	\$ 7,823,470
<b>Special Revenue Funds</b>						\$ -
Concord SSA Fund	\$ 23,277	\$ 28,378	\$ 21,380	\$ 28,233	-0.5%	\$ (145)
Fire Fund	\$ 13,899	\$ 5,000	\$ -	\$ 2,500	-50.0%	\$ (2,500)
Foreign Fire Fund	\$ 61,990	\$ 87,000	\$ 75,000	\$ 90,000	3.4%	\$ 3,000
Timber Creek SSA Fund	\$ 27,716	\$ 29,246	\$ 26,421	\$ 24,528	-16.1%	\$ (4,718)
Motor Fuel Tax Fund	\$ 801,232	\$ 2,026,279	\$ 1,279,097	\$ 2,100,000	3.6%	\$ 73,721
Hotel Motel Tax Fund	\$ 397,576	\$ 495,355	\$ 556,843	\$ 779,447	57.4%	\$ 284,092
Commuter Parking Fund	\$ 958,860	\$ 528,688	\$ 386,100	\$ 207,650	-60.7%	\$ (321,038)
Non-Home Rule Sales Tax Fund	\$ 4,708,361	\$ 3,518,334	\$ 3,518,334	\$ 4,115,201	17.0%	\$ 596,867
<b>Debt Service Fund</b>						\$ -
Bond Fund	\$ 1,434,786	\$ 1,694,380	\$ 2,587,508	\$ 2,601,465	53.5%	\$ 907,085
<b>Capital/Project Funds</b>						\$ -
Tax Increment Fin. District #1 Fund	\$ 4,040,675	\$ -	\$ -	\$ -	N/A	\$ -
Impact Fee Fund	\$ 3,570	\$ 100,000	\$ -	\$ 225,000	125.0%	\$ 125,000
Project Fund	\$ 1,119,374	\$ 1,601,482	\$ 1,022,252	\$ 2,522,500	57.5%	\$ 921,018
New Building Fund	\$ -	\$ 2,000,000	\$ -	\$ 16,000,000	700.0%	\$ 14,000,000
Park Improvement Fund	\$ 836,109	\$ 2,418,367	\$ 1,349,531	\$ 4,543,992	87.9%	\$ 2,125,625
Public Building Improvement Fund	\$ 499,241	\$ 494,000	\$ 521,348	\$ 847,448	71.5%	\$ 353,448
Tech. Enhanc. for Police & Fire Fund	\$ 100,038	\$ 284,754	\$ 234,754	\$ 333,860	17.2%	\$ 49,106
<b>Internal Service Funds</b>						\$ -
Vehicle Maint/Replacement Fund	\$ 1,834,154	\$ 2,118,217	\$ 1,321,900	\$ 3,731,399	76.2%	\$ 1,613,182
Tech. Equip. Replacement Fund	\$ 884,073	\$ 960,035	\$ 960,513	\$ 1,115,693	16.2%	\$ 155,658
<b>Enterprise Funds</b>						\$ -
Utility Fund	\$ 10,116,032	\$ 15,354,628	\$ 13,017,046	\$ 14,006,639	-8.8%	\$ (1,347,989)
Stormwater Sewer Fund	\$ 2,864,891	\$ 12,943,972	\$ 11,563,843	\$ 4,537,492	-64.9%	\$ (8,406,480)

**General Fund:**

The General Fund is used to account for most traditional municipal services, including Police, Fire, Public Works, Parks and Recreation, and Administrative/Finance functions. The projected April 30, 2025 fund balance of \$18,091,251 is above the policy target of \$13,802,694 (*Policy: seventeen percent of expenditures plus sixty percent of the three-year average sales tax revenue*).

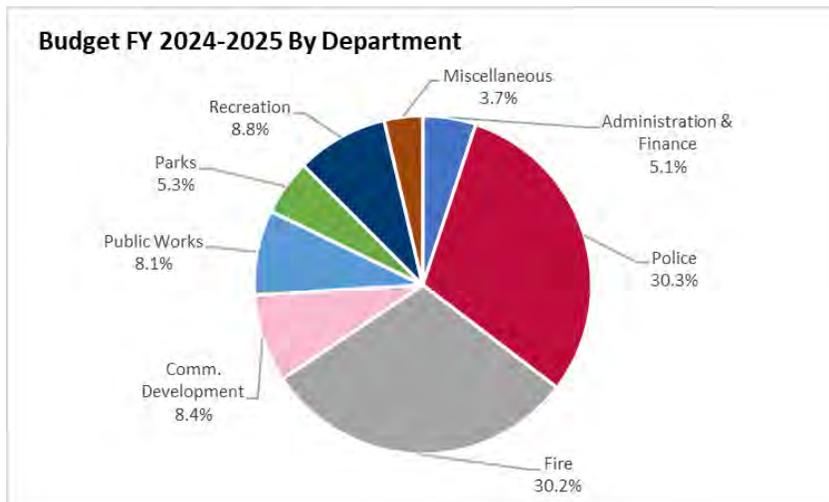
Sufficient cash balances are needed to serve as a buffer for unexpected items such as late property tax receipts, a global pandemic, shared revenue reductions or interruptions from the State of Illinois, to fund significant non-routine capital expenses, allow for inter-fund borrowing, and serve as an asset that could be used to satisfy pension liabilities.

**Summary of Revenue and Expenditure Changes**

The FY 2024-25 General Fund operating revenues are budgeted at \$37,109,073, up \$3,443,078, or 10.2%, from the prior budget. This increase is being driven by several factors that include 1) Higher property tax revenues due a higher-than-usual PTELL CPI, 2) Increase in sales and income taxes relative to the adopted FY 2023-24 budget, 3) Increases in charges for municipal services, most specifically ambulance fees as a result of the GEMT program and recreation fees.

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

General Fund Operating Expenses	Actual FY 2022-2023 A	Budget FY 2023-2024 B	Projected FY 2023-2024 C	Budget FY 2024-2025 D	Dollar Change D - B	% Change D v B
Administration & Finance	\$ 1,498,084	\$ 1,663,099	\$ 1,572,763	\$ 1,806,445	\$ 143,346	8.6%
Police	\$ 9,666,193	\$ 10,309,330	\$ 10,235,022	\$ 10,744,520	\$ 435,190	4.2%
Fire	\$ 9,591,557	\$ 9,983,143	\$ 10,315,246	\$ 10,720,581	\$ 737,438	7.4%
Comm. Development	\$ 2,319,889	\$ 2,744,607	\$ 2,530,295	\$ 2,996,664	\$ 252,057	9.2%
Public Works	\$ 2,512,090	\$ 2,755,536	\$ 2,754,307	\$ 2,879,463	\$ 123,927	4.5%
Parks	\$ 1,546,747	\$ 1,772,260	\$ 1,682,773	\$ 1,891,915	\$ 119,655	6.8%
Recreation	\$ 2,239,037	\$ 2,782,259	\$ 2,761,018	\$ 3,122,919	\$ 340,660	12.2%
Miscellaneous	\$ 1,033,363	\$ 1,132,386	\$ 1,169,613	\$ 1,303,583	\$ 171,197	15.1%
<b>Dept. Operating Expenses</b>	<b>\$ 30,406,960</b>	<b>\$ 33,142,620</b>	<b>\$ 33,021,037</b>	<b>\$ 35,466,090</b>	<b>\$ 2,323,470</b>	<b>7.0%</b>



The Village categorizes expense types for more efficient tracking on a fund level. A chart of General Fund expenditures by category is listed below:

General Fund Expenditure Categories	Actual FY 2022-2023 A	Budget FY 2023-2024 B	Projected FY 2023-2024 C	Budget FY 2024-2025 D	Dollar Change D - B	% Change D v B
Salaries & Wages	\$ 14,778,929	\$ 15,851,907	\$ 15,637,821	\$ 16,924,323	\$ 1,072,416	6.8%
Employee Benefits	\$ 7,799,216	\$ 8,210,679	\$ 8,098,892	\$ 8,374,508	\$ 163,829	2.0%
Contractual	\$ 3,063,056	\$ 3,380,081	\$ 3,676,464	\$ 4,122,899	\$ 742,818	22.0%
Utilities	\$ 342,209	\$ 305,187	\$ 290,537	\$ 300,767	\$ (4,420)	-1.4%
Commodities	\$ 1,441,381	\$ 1,913,204	\$ 1,842,517	\$ 2,046,232	\$ 133,028	7.0%
Repairs & Maintenance	\$ 2,012,265	\$ 2,309,374	\$ 2,253,618	\$ 2,471,160	\$ 161,786	7.0%
Operating Transfer	\$ 969,904	\$ 1,172,188	\$ 1,221,188	\$ 1,226,201	\$ 54,013	4.6%
<b>Dept. Operating Expenses</b>	<b>\$ 30,406,960</b>	<b>\$ 33,142,620</b>	<b>\$ 33,021,037</b>	<b>\$ 35,466,090</b>	<b>\$ 2,323,470</b>	<b>7.0%</b>

Personnel costs for salaries and benefits increased 6.8% and 2.0%, respectively. The FY 2024-25 Proposed Budget includes a cost-of-living of 3.0% for non-bargaining unit positions. Bargaining employees are subject to the terms of their own collective bargaining agreements (Fire – 3.5%, Public Works – 2.25%, Police Patrol – 3.0%, and Police Sergeants – 3.25%), and a merit pool of up to 2% for non-union employees not already at the top of their range. The Village’s health insurance plans through the Illinois Personnel Benefit Cooperative (IPBC) has seen a nominal increase. The Village’s IMRF employer rate has decreased from 10.41% to 10.34%.

The Contractual and Commodities categories are budgeted 22.0%, or \$742,818 and 7.0%, or \$133,028 higher, respectively, in FY 2024-25 versus the previous fiscal year. The reason for the high expenses in these categories is the inflationary pressures that we continue to see in contracts and supplies. While there is not an individual specific commodity or service that is driving up these numbers, most items in this category needed to be budgeted more than a typical 2% increase based on industry and supplier feedback. However, it is important to note that enhanced allowances for these categories were contemplated in the Five-Year Financial Forecast presented to the Village Board in November 2023. Additional drivers of the budget increases in these categories are 1) Explicit budgeting of the one-half of GEMT revenues payable to the State of Illinois as an expense, rather than a reduction in revenue and 2) The addition of \$200,000 in general economic incentives to the Libertyville business community.

The Utilities category decreased by 1.4%, or \$4,420. This reduction is based upon an analysis of telephone bills from facilities accounted for in the General Fund. As a result of the several disconnections of old copper telephone service lines last fiscal year, the budget reflects more accurate accounting of the cost.

The Operating Transfers category consists of contributions from the departments to the Technology Equipment and Replacement Fund (TERF) as well as the General Fund debt service subsidy to the Libertyville Sports Complex, which will mature in 2030.

**Transfers:**

The General Fund transfers resources to finance operations and limited capital improvements accounted for in other funds. The Village classifies these transfers into operating transfers and capital transfers. Operating transfers are transfers anticipated to be made annually and used to support the operations of other funds. In FY 2024-25, operating transfers consist of the Sports Complex debt/operations subsidy and Technology Fund user charges. These transfers are reflected as expenses at the *department level* within the General Fund budget.

Capital transfers are more strategic and budgeted at the *fund level*. These types of transfers are discretionary based upon policy direction provided by the Village Board and generally fund capital improvements accounted for in one of the Village's capital projects funds.

Due to better than anticipated budgeted revenues over the past several fiscal years, the budget includes a one-time fund balance transfer from the General Fund to invest further in capital projects. This include the following transfers:

- One-time General Fund excess fund balance transfer to the following capital funds:
  - Park Improvement Fund - \$2,500,000
  - Public Building Fund - \$500,000
  - Project Fund - \$1,000,000
  - New Building Fund - \$5,000,000
  
- Re-occurring transfers from the General Fund include:
  - Park Improvement for ADA accessible park improvements - \$50,000 (*ADA compliant park construction costs*)
  - Vehicle Maintenance and Replacement Fund - \$1,000,000 (*capital vehicle replacement*)
  - Police and Fire Technology Fund for IT needs - \$50,000 (*Public Safety IT equipment replacement*)

**Special Revenue Funds** (Special Service Areas, Fire Fund, Foreign Fire Insurance Tax Fund, Motor Fuel Tax Fund, Non-Home Rule Sales Tax Fund, Hotel/Motel Tax Fund, and Commuter Parking Fund):

The Village has several special revenue funds that serve various purposes. In a special revenue fund, revenues must be used for specific purposes as defined by statute or Board policy.

- The Village finances major road projects from the **Motor Fuel Tax Fund**. The revenue in this fund is primarily derived from the State of Illinois allotments of motor fuel tax to the Village. Monies in this fund are highly regulated by the State and require a number of engineering approvals by the Illinois Department of Transportation (IDOT) before funds can be spent.

In FY 2024-25, the Village will continue to invest in the annual road program and work will begin on the Rockland Road construction phase. In addition, funds are included for the replacement of the Rockland Road Bridge.

- The **Non-Home Rule Sales Tax Fund** was created in FY 2020-2021 upon passage of an ordinance authorizing the Village's non-home rule sales tax of 1%. Most non-home rule sales tax revenues are recorded and accounted for in this fund. From the Non-Home Rule Sales Tax Fund, these monies are then transferred to the various capital projects funds (as designated by annual Village Board budget policy) and the General Fund to replace operating revenues from the repealed Places for Eating Tax (1/3<sup>rd</sup> of annual non-home rule sales tax revenues). The proposed FY 2024-2025 Non-Home Rule Sales Tax Fund transfers are outlined below:

Non-Home Rule Sales Tax Fund Capital Transfers	Actual	Budget	Projected	Budget
	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2024-2025
<b>Transfers In</b>				
Loan Repayment - Stormwater Sewer Fund (Year 4 of 5)	\$ 88,403	\$ 88,403	\$ 88,403	\$ 88,403
	<b>\$ 88,403</b>	<b>\$ 88,403</b>	<b>\$ 88,403</b>	<b>\$ 88,403</b>
<b>Transfers Out</b>				
Capital Improvements (Project Fund)	\$ 400,000	\$ 900,000	\$ 900,000	\$ 900,000
Capital Improvements (Public Buildings)	\$ 350,000	\$ 400,000	\$ 400,000	\$ 500,000
Capital Improvements (Park Improvement Fund)	\$ 1,500,000	\$ 500,000	\$ 500,000	\$ 850,000
Capital Improvements (TERF)	\$ 250,000	\$ 200,000	\$ 200,000	\$ 350,000
Capital Improvements (TEPF)	\$ 300,000	\$ 125,000	\$ 125,000	\$ 400,000
Capital Improvements (Commuter Parking)	\$ 500,000	\$ 300,000	\$ 300,000	\$ -
Capital Improvements (Hotel/Motel)	\$ 75,000	\$ -	\$ -	\$ -
Places for Eating Tax Replacement (General Fund)	\$ 1,333,361	\$ 1,093,334	\$ 1,093,334	\$ 1,115,201
	<b>\$ 4,708,361</b>	<b>\$ 3,518,334</b>	<b>\$ 3,518,334</b>	<b>\$ 4,115,201</b>

As illustrated in the chart, the Village is budgeting to transfer out a slightly higher amount of non-home rule sales tax dollars as compared to the prior year. This is for two reasons, that include: 1) Anticipated FY 2024-25 non-home rule sales tax revenues increasing and 2) Insufficient fund balances in several capital projects funds due to an increase in capital projects for FY 2024-25.

- The **Hotel/Motel Tax Fund** supports civic activities and the maintenance of Village-owned civic buildings, including the Cook House, Adler Arts Center, and Civic Center. The main source of revenue in this fund is hotel and motel tax receipts. The COVID-19 pandemic significantly disrupted this revenue source, but it is beginning to return pre-pandemic levels during FY 2023-2024. Due to recovery in tax receipts, this fund should not need any external support from the General Fund or Non-Home Rule Sales Tax Fund during FY 2024-25.
- The **Commuter Parking Fund** mainly accounts for operating revenues and expenses associated with the Village's Metra parking lots. Similarly to the Hotel/Motel Tax Fund, the Commuter Parking Fund has begun to slowly return to pre-pandemic levels. In FY 2024-25, no capital projects are budgeted.

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

- The Village utilizes a **Debt Service Fund** to account for general obligation debt. The Bond and Interest accounts for the debt service obligations of limited tax bonds and the bonds issued as part of the 2012 road referendum, several of which were refinanced to lower rates in 2021. The budgeted activity in this fund is routine and pre-determined by debt service payment schedules and the property tax levy. However, it should be noted that the Village carries a small reserve balance in this fund that has accumulated from interest earnings over past years. This reserve balance can be used in a future refunding to lower the refinancing principal amount.

**Capital Projects Funds (TIF Fund, Impact Fee Fund, New Building Fund, Project Fund, Park Improvement Fund, and Public Building Improvement Fund, Technology Enhancements for Police and Fire Fund):**

The Village manages its capital improvement program through utilization of capital improvement funds. Each capital improvement fund has a specific purpose or purposes in relation to the Village's infrastructure. These funds are sustained primarily by transfers from the Non-Home Rule Sales Tax Fund. The FY 2024-25 Budget funds a

number of planned projects through the use of transfers, fund balances reserves, grants, and impact fees. Subsequent sections of this budget document outline the planned capital spending by fund on a project-by-project basis. There are several budget highlights related to the capital projects funds that merit discussion as part of this transmittal.

- The **TIF Fund**, while a capital improvement fund, is governed by the Tax Increment Allocation Redevelopment Act, whereby its revenues can only be utilized for a specific set of purposes as outlined in the Act. The authority to expend TIF revenues for construction purposes expired on December 31, 2021. Though the TIF officially expired, the Village intends to keep the TIF Fund open for several more years in the event of property tax appeals. If an appeal is successful, the County Clerk will seek to recover revenues paid into the TIF Fund. Were the Village to officially close the TIF Fund prior to the appeal period being exhausted, any successful appeals would need to be paid from the Village's General Fund. Once the appeal period concludes, the Village will rebate any residual balance in the fund to the taxing districts. There is minimal activity budgeting in this fund during FY 2024-25.
- The **Impact Fee Fund** accounts for revenues received by developers in lieu of constructing an improvement or providing attainable housing. The budgetary items included in this fund for FY 2024-25 is a placeholder for any reimbursements that may be needed due to attainable housing.
- The **New Building Fund** accounts for acquisition and construction activities related to the total replacement of Village facilities. In Fiscal Year 2023-24, \$6,000,000 was transferred in from the sale of the Sports Complex and Golf Learning Center. The Fiscal Year 2024-25 budget includes a transfer from the General Fund to the New Building Fund in the amount of \$5,000,000 to provide additional funds should there be a potential for additional costs associated with the replacement of new Village facilities. In addition, this fund has a placeholder of \$20,000,000 in bond proceeds, should the Village issue General Obligation Bonds in the upcoming fiscal year. This is contingent on a potential property acquisition and the construction of a new building.

Ongoing revenue in this fund to offset future debt service is provided by a 0.5% special non-home rule sales tax that was adopted by the Village Board in 2022 and went into effect on January 1, 2023. This special non-home rule sales tax is anticipated to generate over \$1,800,000 per year based on the Fiscal Year 2023-24 projections.

- The **Project Fund** accounts for expenditures related to road reconstruction, street patching, streetlights, and other pieces of infrastructure. One of the major functions of the Project Fund is to account for the annual road program. The three main sources of recurring operating revenue in the Project Fund are transfers from the Non-Home Rule Sales Tax Fund, the sales of vehicle stickers, and a portion (1/6<sup>th</sup>) of the Simplified Municipal Telecommunication Tax receipts. Total recurring net operating income from vehicle sticker sales and the Telecom Tax in this fund is approximately \$400,000-\$430,000 a year. However, resource requirements for projects paid out of this fund typically range from \$1.25 million to \$1.75 million per year. The difference between operating revenues and annual project costs is made up with the transfers from the Non-Home Rule Sales Tax Fund.
- The major initiatives budgeted in the **Park Improvement Fund** for FY 2024-25 includes investments in the Village's parks. In October of 2018 the Village Board approved a Parks Master Plan to develop a roadmap that would guide planning for the Village's park development decisions. The objectives were to assess existing park conditions, determine community sentiment about existing services and facilities, identify park needs and provide an action plan to implement strategies over the next fifteen years.

The proposed Fiscal Year 2024-25 Budget includes funds for the Nicholas Dowden Site Improvements. This project includes replacement of existing playground equipment, lighting, path improvements and drainage. The expenses associated with constructing these improvements will be paid from both the Park Improvement Fund and the Stormwater Sewer Fund. To help offset the cost of this project, the Village applied for, and received, an Illinois Department of Natural Resources OSLAD grant totaling \$400,000. The Village will also complete the replacement of another planned in FY 2025-26.

It is also important to note that while transfers from the Non-Home Rule Sales Tax Fund make up a majority of the fund's revenue base, there are two other primary sources of revenue that are used to offset the expenses associated with park-related capital projects. The first is impact fees paid by developers to the Village to offset the costs of constructing or expanding park amenities in new subdivisions. Historically, these impact fees funded a great deal of park and playground improvements. Since Libertyville is now nearly built-out, it is anticipated that these revenues will decline over time, with a notable exception being the Libertyville Junction subdivision. The second revenue source is a transfer of a portion of the special recreation tax levy that is collected in the General Fund. A portion of this tax levy offsets the Village's contribution to the Special Recreation Association of Central Lake County (SRACLC), while the remaining amount is transferred to the Park Improvement Fund to help pay for ADA compliant amenities associated with park improvement projects.

- The **Public Building Improvement Fund** is utilized to make improvements to Village-owned buildings, the capital maintenance of which has historically been deferred. Its only source of recurring revenue is an annual transfer from the Non-Home Rule Sales Tax Fund, however, this year a one-time \$500,000 in General Fund excess fund balance will be transferred into this fund due to an increase in facility needs. Capital projects included in the budget substantially reflect facility needs that were identified in the facility reserve studies that were conducted several years ago.
- The **Technology Enhancements for Police and Fire Fund** addresses information technology needs in the Village's Police and Fire Departments. As a consequence of state legislation, the technology needs of the Village's Police and Fire Departments will continue to grow over the next several years. Rather than comingle these improvements with general IT infrastructure in the Technology Equipment Replacement Fund (TERF), administration determined it would be prudent to set up a separate fund to track public safety technology expenses. This provides more transparency and ease of administration for grant tracking. The FY 2024-25 budget includes funding for squad car video cameras, body-worn cameras for the police officers, replacement Tasers, replacement of Motorola portable radios, and a fire station alerting system. The current five-year cash flow for this fund assumes that annual transfers from the Non-Home Rule Sales Tax Fund will be required to offset planned expenses in addition to a \$50,000 interfund transfer from the General Fund.

### **Enterprise Funds (Utility Fund and Stormwater Sewer Fund)**

The Village administers two enterprise funds as part of its operational responsibilities. An enterprise fund relies on operating revenues to offset both operating expenses and capital improvements.

- The **Utility Fund** accounts for the business activities of the Village's water and sanitary sewer distribution system along with operations, maintenance, and capital improvement of the Wastewater Treatment Plant (WWTP). The Village of Libertyville purchases Lake Michigan Water from the Central Lake County Joint Action Water Agency (CLCJAWA). The Fiscal Year 2024-25 budget includes \$1,562,250 (6.0% increase from Fiscal Year 2023-24) for the purchase of water.

The rates for utility services are derived from a cost-of-service analysis. The last rate study was completed in 2019 and recommended an annual 3% increase in water charges and 5% increase in sanitary sewer charges (this increase has been included in the FY 2024-25 proposed budget). The rate study provides financial forecasts and projected rate adjustments over a period of ten years.

Due to several unfunded mandates from the IEPA (*Illinois Environmental Protection Agency*), the proposed budget includes \$75,000 for a Water and Sewer rate study in Fiscal Year 2024-25. The mandated projects total approximately \$4.0 million and includes:

- Lead Service Line Replacement
- Biological Nutrient Removal
- Industrial User Survey
- Capacity Management Operation Maintenance Plan
- Phosphorus Feasibility Study
- Pretreatment Program

There are several capital projects budgeted in the Utility Fund as part of the proposed FY 2024-25 budget. Many of these projects are improvements or repairs to existing distribution infrastructure, such as watermain replacements, lining and manhole repairs, and flow monitoring and smoke testing. At the Wastewater Treatment Plant, the department will be overseeing continued upgrades to the Wastewater Treatment Plant's screen and grit building.

- The **Stormwater Sewer Fund** was created in advance of the FY 2019-2020 budget based on policy direction provided by the Village Board in preparation for a new recurring source of revenue to fund large-scale stormwater infrastructure improvements. The stormwater utility fee began to be collected on September 1, 2021. This fee, which, along with debt issuances, funds the Master Stormwater Management Plan.

The Fiscal Year 2024-25 budget includes a Stormwater Sewer Fee increase as recommended in the Stormwater Utility Feasibility and Rate Study. The fee will increase from \$13 to \$15 bi-monthly per ERU and from \$13 to \$15 bi-monthly per IDF. An average residential parcel will have 1.0ERU and 1.0 IDF, making their bi-monthly bill \$30.00 (or \$15.00 per month):  $\$30.00 \text{ Bi-Monthly} = (1.0 \text{ ERU} \times \$15.00) + (1.0 \text{ IDF} \times \$15.00)$

In Fiscal Year 2023-24, the Village issued \$9.2 million in Alternate Revenue Bonds to help support the second year of the final design, construction and construction management for the Copeland Manor Flood Reduction project along with the start of the Winchester Road Corridor Flood Reduction project. Recently, the Village completed the Rockland Road Corridor and Highlands Subdivision-Phase 2 flood reduction projects, along with the first year of the final design engineering for the Copeland Manor flood reduction project.

#### **Internal Service Funds (Vehicle Maintenance/Replacement Fund and Technology Equipment Replacement Fund)**

The Village utilizes two internal service funds to account for activities that support certain functions of the Village's operating departments.

- The **Vehicle Maintenance/Replacement Fund** (Fleet) provides resources for the routine maintenance of the Village's motor vehicle fleet, the capital replacement of fleet assets, and the salaries and benefits of

the Village's Fleet division employees. The recurring operating activities of the Fleet Fund are supported by user charges from the major operating departments which are calculated based on fleet units and repair volume.

In FY 2024-25, capital improvement activities are subsidized by capital transfers from the General Fund (\$1,000,000) and Utility Fund (\$150,000). Due to delays in receiving vehicles, the Fiscal Year 2024-25 Budget includes \$1,725,476 for vehicles that are anticipated to be received in the upcoming fiscal year due to supply chain issues.

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

#### **Non-Appropriated Funds (Police Pension Fund and Fire Pension Fund):**

The Village is responsible for the accounting of two funds that it does not formally appropriate due to the nature of their revenues and expenditures.

- The **Police and Fire Pension Funds** are controlled by local boards each comprised of two Village appointees, two plan participants, and one annuitant. The Boards retain appropriation authority with the Village's role limited to remitting an annual contribution based on an actuarial analysis of each plan's unfunded liabilities. The Village prepares an annual budget for each fund for informational purposes only, and each respective Board can vote to expend fund resources within applicable provisions of State law.

#### **Award**

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, 2023. 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. Staff is further enhancing this year's budget document and intends to submit for the award again in Fiscal Year 2024-25.

#### **Closing Comments**

The budget document is a reflection of the hard work of many individuals and is truly a team effort. Our thanks to the Department Directors, their deputies and staff for their careful and thoughtful consideration of their budgets. Their expertise was invaluable during all phases of the budget preparation process.

Special thanks to the budget team including Assistant Finance Director Ariel Tax and Deputy Village Administrator Ashley Engelmann whose meticulous attention to detail is greatly appreciated in reviewing and refining the document. We want to thank them for their help and efforts in ensuring we produce a thorough budget document.

Finally, on behalf of the entire Village Staff, we want to thank the Village Board for their continued leadership and to the residents of Libertyville for the privilege of serving you.

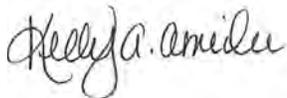
The proposed budget maintains high quality municipal services at a reasonable cost to Village of Libertyville residents. The Village has exercised conservative budgeting principles and fiscal restraint for many years. This fiscal discipline has paid off and it will allow the Village to make significant investments into the community's infrastructure during FY 2024-2025.

The Village makes prudent and conservative decisions related to financial planning and will continue to do so. As fiscal stewards of public resources, the Village Board and staff take their fiduciary responsibilities very seriously. This proposed budget addresses critical strategic priorities while maintaining nearly all funds within their fund balance policy limits.

Over the next fiscal year, the Village has the opportunity to make significant investments to modernize its infrastructure with planned improvements to its stormwater management network, water and sewer utilities, roads, playgrounds, and aging Village facilities. Without a doubt, these general infrastructure investments would not be possible without the community supporting the 2020 non-home rule sales tax referendum, which provides an ongoing source of revenue for these investments into the community. Beyond the financial risks associated with increasing inflation and continued supply chain issues, the Village Board is cognizant of several issues that may affect the Village's financial position in future years. State legislative actions could have negative impacts on the composition of local revenue structures such as unfunded mandates. It will remain an important consideration for the Village to continue contingency planning in the event of revenue interruption or increased costs.

Libertyville is an exceptional community in virtually all respects. With continued sound management, solid long-range capital and operational planning, adequate resources, and a strong personal commitment from all involved, staff looks forward to further investment in this community.

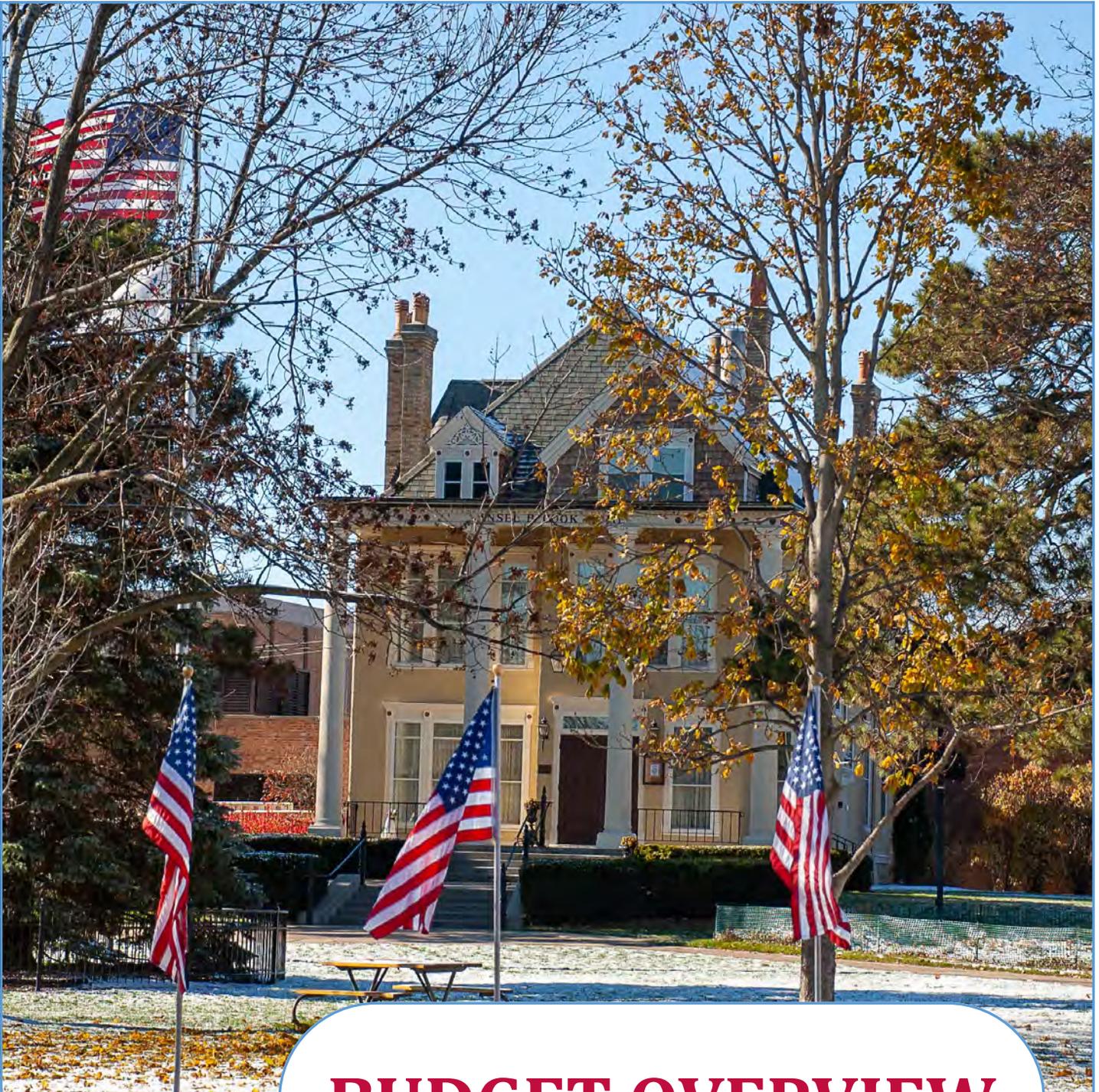
Respectfully submitted,



Kelly A. Amidei  
Village Administrator



Denise R. Joseph  
Director of Finance/Village Treasurer



# **BUDGET OVERVIEW**



**VILLAGE OF LIBERTYVILLE  
FUND BALANCE COMPARISON  
(ALL FUNDS, WITH CAPITAL)**

FUND	4/30/2023 Audited Fund Balance	Unaudited		4/30/2024 Projected Fund Balance	2024-2025 Budgeted Revenue	2024-2025 Budgeted Expense*	4/30/2025 Projected Fund Balance	FY 2024-2025 Policy Amount	Surplus / (Deficiency)	Explanation of Target Amount
		2023-2024 Projected Revenue	2023-2024 Projected Expense*							
General Fund <sup>(1)</sup>	27,848,734	38,820,571	40,121,037	26,548,268	37,109,073	45,566,090	18,091,251	13,802,694	4,288,558	Seventeen percent (17%) of expenditures plus 60% of three year average sales tax revenue
Concord SSA	68,692	25,810	21,380	73,122	23,140	28,233	68,029	7,058	60,971	Twenty-five percent (25%) of annual operating expenses
Fire Fund	11,221	390	-	11,611	100	2,500	9,211	625	8,586	Twenty-five percent (25%) of annual operating expenses
Foreign Fire Insurance Fund	195,252	80,202	75,000	200,454	74,500	90,000	184,954	22,500	162,454	Twenty-five percent (25%) of annual operating expenses
Timber Creek SSA	91,169	24,792	26,421	89,540	22,140	24,528	87,152	6,132	81,020	Twenty-five percent (25%) of annual operating expenses
Motor Fuel Tax Fund	4,569,134	1,090,068	1,279,097	4,380,105	1,062,245	2,100,000	3,342,350	531,123	2,811,228	Fifty (50%) of operating revenues
Hotel/Motel Tax Fund	646,632	426,060	556,843	515,849	418,900	779,447	155,302	131,112	24,190	Twenty-five percent (25%) of annual operating expenses
Commuter Parking Fund	231,659	503,147	386,100	348,706	185,000	207,650	326,056	51,843	274,213	Twenty-five percent (25%) of annual operating expenses
Non-Home Rule Sales Tax Fund	1,580,626	3,727,819	3,518,334	1,790,111	4,058,101	4,115,201	1,733,011	1,733,011	-	Current balance is policy amount
Debt Service Fund	1,063,397	2,877,430	2,587,508	1,353,319	2,839,485	2,601,465	1,591,339	1,591,339	-	Current balance is policy amount
TIF Fund	1,902,800	63,162	-	1,965,962	5,000	-	1,970,962	1,970,962	-	Current balance is policy amount
Impact Fee Fund	1,075,234	198,121	-	1,273,355	180,000	225,000	1,228,355	1,228,355	-	Current balance is policy amount
Project Fund	494,938	1,326,506	1,022,252	799,192	2,420,500	2,522,500	697,192	697,192	-	Current balance is policy amount
New Building Fund	-	7,980,064	-	7,980,064	27,052,642	16,000,000	19,032,706	19,032,706	-	Current balance is policy amount
Park Improvement Fund	1,270,893	804,513	1,349,531	725,875	4,017,000	4,543,992	198,883	198,883	-	Current balance is policy amount
Public Building Improvement Fund	408,136	418,535	521,348	305,323	1,008,000	847,448	465,875	465,875	-	Current balance is policy amount
Technology Enhancements for Police and Fire Fund	253,850	184,473	234,754	203,569	451,000	333,860	320,709	320,709	-	Current balance is policy amount
Vehicle Maint/Replacement Fund <sup>(2)</sup>	1,765,002	2,291,522	1,321,900	2,734,624	2,300,046	3,731,399	1,303,271	233,981	1,069,290	Three (3) months of operating expenses
Technology Equipment Replacement Fund <sup>(2)</sup>	337,654	894,504	960,513	271,645	1,073,863	1,115,693	229,815	221,105	8,711	Three (3) months of operating expenses
Utility Fund <sup>(3)</sup>	4,651,986	12,490,947	13,017,046	4,125,887	12,373,980	14,006,639	2,493,228	2,229,015	264,213	Three (3) months of operating expenses
Stormwater Sewer Fund <sup>(3)</sup>	3,246,641	16,119,662	11,563,843	7,802,460	2,946,514	4,537,492	6,211,482	606,623	5,604,859	Three (3) months of operating expenses
Police Pension Fund	40,004,192	7,091,107	3,757,198	43,338,101	3,001,978	3,890,500	42,449,579	70,898,887	(28,449,308)	One hundred percent (100%) funded by April 30, 2040
Fire Pension Fund	36,470,460	3,570,604	2,806,086	37,234,978	2,488,201	2,875,000	36,848,179	59,803,085	(22,954,906)	One hundred percent (100%) funded by April 30, 2040
<b>TOTAL</b>	<b>\$ 128,188,302</b>	<b>\$ 101,010,009</b>	<b>\$ 85,126,191</b>	<b>\$ 144,072,120</b>	<b>\$ 105,111,408</b>	<b>\$ 110,144,637</b>	<b>\$ 139,038,891</b>	<b>\$ 175,784,813</b>	<b>\$ (36,745,922)</b>	

**NOTES:**

The purpose of this spreadsheet is to show the effects of budgeted revenues and expenditures / expenses on Fund Balances / Net Assets and to show progress towards meeting targets set for the individual funds. Final Fund Balance is determined annually as part of the Village's audit and completion of the Annual Comprehensive Financial Report.

\*Expense totals include transfers but omits depreciation

<sup>(1)</sup> General Fund: Fund Balance includes cash minus accounts payable

<sup>(2)</sup> Fund Balance is the unrestricted net position in the fund

<sup>(3)</sup> Fund Balance is Current Assets less Current Liabilities

## FUND BALANCE ANALYSIS

The Village of Libertyville has a Fund Balance Policy that stipulates the amount of fund balance reserves that should exist in its various funds as a percentage of the budgeted expenditures or related metrics. All funds, with the exception of the public safety pension funds, are projected to end FY 2024-25 in compliance with the Village's fund balance policy based on the proposed budget. The following funds have fund balances that are projected to change by 10% or more between Fiscal Year 2023-24 and FY 2024-25

**General Fund:** Budgeted transfers to capital project funds in amounts greater than in previous years in order to accomplish Village Board policy objectives. In addition, the Village Board has authorized a one-time transfer of \$9,000,000 in excess surplus fund to be transferred to capital project funds to support continued investment in the Village's buildings and parks.

**Fire Fund:** Budgeted drawdown of fund balance due to estimated expenses in FY 2024-25. The Village budgets conservatively in this fund and many times expenditure experience is far less than what was budgeted.

**Motor Fuel Tax Fund:** Budgeted drawdown of fund balance due to capital projects in FY 2024-2025; specifically, the portion of the Annual Road Program paid and Rockland Road Reconstruction.

**Hotel/Motel Tax Fund:** Budgeted drawdown of fund balance due to higher operating costs associated with enhanced service levels and inflationary factors.

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

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

**New Building Fund:** Fund was previously non-appropriated.

**Park Improvement Fund:** Budgeted drawdown of fund balance due to capital projects associated most substantially with park improvements, specifically the Nicholas-Dowden Site Improvement.

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

**Technology Enhancements for Police and Fire Fund:** Budgeted drawdown of fund balance due to capital projects associated most substantially with Fire Department and Police Department technology infrastructure.

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

**Technology Equipment Replacement Service Fund:** Budgeted drawdown of fund balance due to higher operating costs associated with enhanced service levels and inflationary factors, as well as capital improvements related to information technology.

**Stormwater Sewer Fund:** Expected infusion of cash from bond proceeds in advance of the second year of the final design, construction, and construction management for the Copeland Manor Flood Reduction project along with the start of the Winchester Road Corridor Flood Reduction project.

**Utility Fund:** Budgeted drawdown of fund balance due to several water distribution and waste water treatment plant projects.

# DEPARTMENT RELATIONSHIP BETWEEN FUNDS

## VILLAGE OF LIBERTYVILLE FUNDS

Departments	<i>Enterprise Funds</i>					
	General	Special Revenue	Utility	Storm Sewer	Capital Projects	Internal Services
Administration	X	X			X	X
Boards and Commissions	X					
Community Development	X				X	X
Fire	X	X				X
Police	X	X				X
Public Works	X	X	X	X	X	X
Recreation	X					X

**Special Revenue Funds:** This Fund is used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes. The following Village’s Special Revenue Funds are all nonmajor funds:

- Concord Special Service Area (SSA), Fire Fund, Foreign Fire Insurance Tax, Timber Creek Special Service Area, Motor Fuel Tax, Hotel/Motel Tax, Commuter Parking and Non-Home Rule Sales Tax

**Enterprise Funds:** Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Village has two enterprise funds: Waterworks & Sewerage (Utility) Fund and Stormwater Sewer Fund.

- Utility Fund includes: Water, Sewer, Wastewater Treatment Plant, Water & Sewer Debt Service and Water and Sewer Capital Projects
- Stormwater Sewer Fund includes: Stormwater Sewer Services, Stormwater Debt Service and Stormwater Capital Projects

**Capital Project Funds:** These Funds are used to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds. The following Village’s Funds are considered Capital Projects:

- Tax Increment Financing, Impact Fee, Project Fund, New Building Fund, Park Improvement Fund, Public Building Improvement Fund and the Technology Enhancements for Police and Fire Fund

**Internal Service Funds:** These Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis. The following Village’s Funds are considered Internal Service Funds:

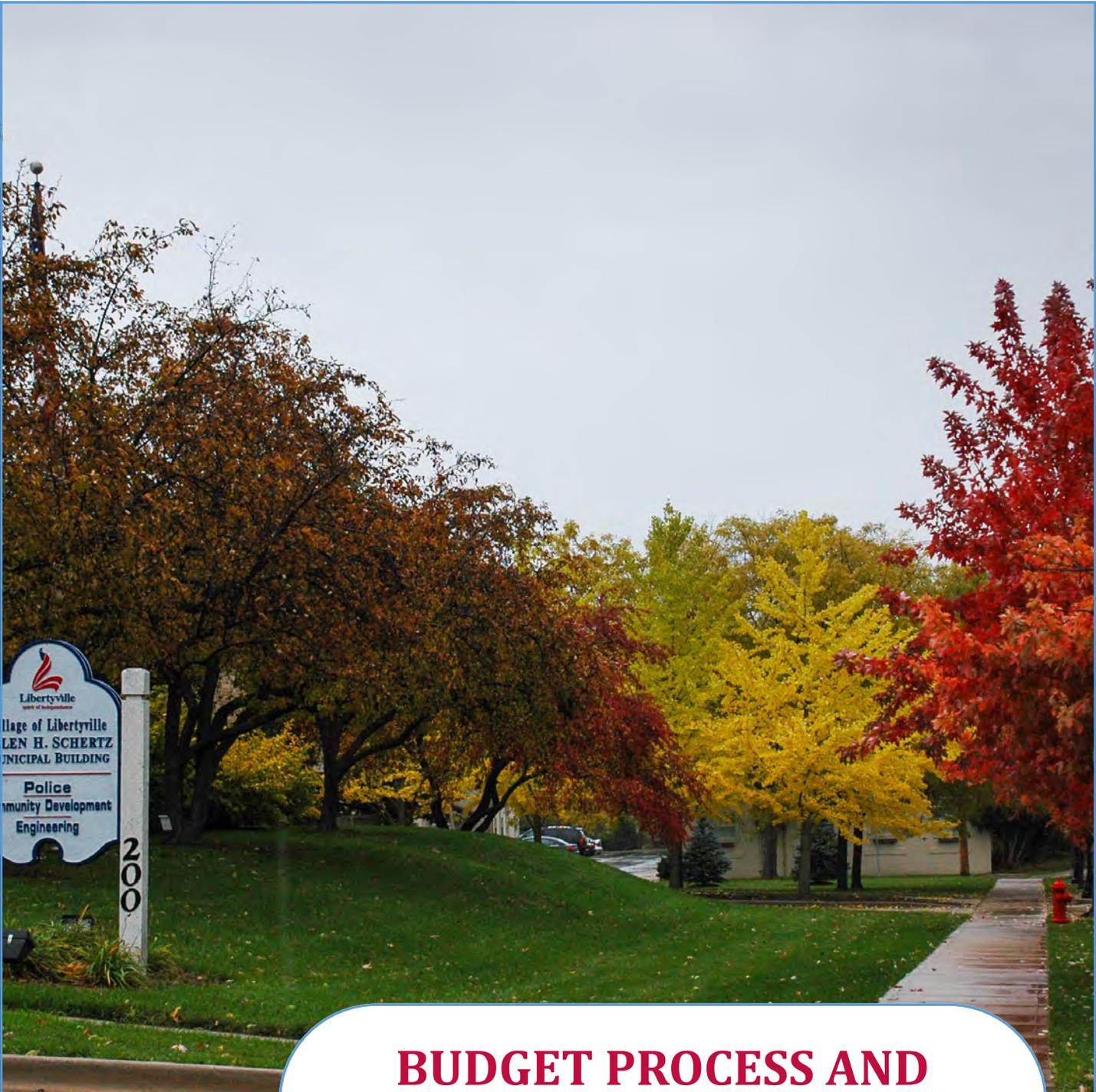
- Vehicle Maintenance and Replacement Service Fund (Fleet) and Technology Equipment & Replacement Service Fund

**Revenues  
By Category and Fund (Appropriated Funds)**

	Property Taxes	Other Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeitures	Interest	Miscellaneous	Operating Transfers	Capital Transfers	Total
General Fund	\$ 8,592,106	\$ 1,507,191	\$ 1,540,000	\$ 14,547,257	\$ 8,889,818	\$ 442,500	\$ 300,000	\$ 175,000	\$ 1,115,201	\$ -	\$ 37,109,073
<b>Special Revenue Funds</b>											
Concord SSA	\$ 23,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 23,140
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ 73,000	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 74,500
Timber Creek SSA	\$ 21,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 22,140
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ 897,245	\$ -	\$ -	\$ 65,000	\$ 100,000	\$ -	\$ -	\$ 1,062,245
Hotel Motel Tax Fund	\$ -	\$ 385,000	\$ -	\$ 12,400	\$ 16,500	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 418,900
Commuter Parking Fund	\$ -	\$ -	\$ -	\$ 13,000	\$ 150,000	\$ 15,000	\$ 7,000	\$ -	\$ -	\$ -	\$ 185,000
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ 3,954,698	\$ -	\$ -	\$ 15,000	\$ -	\$ 88,403	\$ -	\$ 4,058,101
<b>Debt Service Funds</b>											
General Bond Fund	\$ 1,704,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 1,127,255	\$ -	\$ -	\$ 2,839,485
<b>Capital/Project Funds</b>											
Tax Increment Fin Dist #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ 170,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 180,000
Project Fund	\$ -	\$ -	\$ -	\$ 95,000	\$ 325,000	\$ -	\$ 5,000	\$ 95,500	\$ -	\$ 1,900,000	\$ 2,420,500
New Building Fund	\$ -	\$ -	\$ -	\$ 2,042,642	\$ -	\$ -	\$ 10,000	\$ 20,000,000	\$ -	\$ 5,000,000	\$ 27,052,642
Park Improvement Fund	\$ -	\$ -	\$ -	\$ 400,000	\$ 202,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 3,400,000	\$ 4,017,000
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 1,000,000	\$ 1,008,000
Tech. Enhanc. For Police and Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 450,000	\$ 451,000
<b>Internal Service Funds</b>											
Vehicle Maint./Replacement Fund	\$ -	\$ -	\$ -	\$ 15,000	\$ 1,068,846	\$ 5,200	\$ 10,000	\$ 51,000	\$ -	\$ 1,150,000	\$ 2,300,046
Tech. Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 315,500	\$ -	\$ 8,000	\$ 24,000	\$ 376,363	\$ 350,000	\$ 1,073,863
<b>Enterprise Funds</b>											
Utility Fund	\$ -	\$ -	\$ -	\$ 909,789	\$ 11,346,191	\$ 55,000	\$ 45,000	\$ 18,000	\$ -	\$ -	\$ 12,373,980
Stormwater Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,339,512	\$ -	\$ 50,000	\$ 557,002	\$ -	\$ -	\$ 2,946,514
<b>Totals</b>	<b>\$ 10,340,516</b>	<b>\$ 1,892,191</b>	<b>\$ 1,540,000</b>	<b>\$ 22,960,031</b>	<b>\$ 24,823,367</b>	<b>\$ 517,700</b>	<b>\$ 569,700</b>	<b>\$ 22,147,757</b>	<b>\$ 1,579,967</b>	<b>\$ 13,250,000</b>	<b>\$ 99,621,229</b>

**Expenditures  
By Category and Fund (Appropriated Funds)**

	Salaries & Wages	Employee Benefits	Contractual	Utilities	Commodities	Capital	Repairs & Maintenance	Operating Transfers	Capital Transfers	Debt Service	Total
General Fund	\$ 16,924,323	\$ 8,374,508	\$ 4,122,899	\$ 300,767	\$ 2,046,232	\$ -	\$ 2,471,160	\$ 1,226,201	\$ 10,100,000	\$ -	\$ 45,566,090
<b>Special Revenue Funds</b>											
Concord SSA	\$ -	\$ -	\$ 22,233	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,233
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Timber Creek SSA	\$ -	\$ -	\$ 21,528	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,528
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000
Hotel Motel Tax Fund	\$ -	\$ -	\$ 524,447	\$ -	\$ -	\$ 255,000	\$ -	\$ -	\$ -	\$ -	\$ 779,447
Commuter Parking Fund	\$ 36,977	\$ 6,652	\$ 25,591	\$ 4,500	\$ 40,000	\$ -	\$ 93,930	\$ -	\$ -	\$ -	\$ 207,650
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,115,201	\$ 3,000,000	\$ -	\$ 4,115,201
<b>Debt Service Fund</b>											
General Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,601,465	\$ 2,601,465
<b>Capital/Project Funds</b>											
Tax Increment Fin Dist #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Fund	\$ -	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 225,000
Project Fund	\$ -	\$ -	\$ -	\$ -	\$ 32,000	\$ 2,490,500	\$ -	\$ -	\$ -	\$ -	\$ 2,522,500
New Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 16,000,000
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,543,992	\$ -	\$ -	\$ -	\$ -	\$ 4,543,992
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 847,448	\$ -	\$ -	\$ -	\$ -	\$ 847,448
Tech. Enhanc. For Police and Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333,860	\$ -	\$ -	\$ -	\$ -	\$ 333,860
<b>Internal Service Funds</b>											
Vehicle Maint./Replacement Fund	\$ 312,760	\$ 162,760	\$ 51,090	\$ -	\$ 399,238	\$ 2,775,476	\$ 30,075	\$ -	\$ -	\$ -	\$ 3,731,399
Tech Replacement Fund	\$ -	\$ -	\$ 461,918	\$ 120,000	\$ 302,500	\$ 231,275	\$ -	\$ -	\$ -	\$ -	\$ 1,115,693
<b>Enterprise Funds</b>											
Utility Fund	\$ 2,084,416	\$ 665,008	\$ 412,050	\$ 1,155,640	\$ 2,472,862	\$ 5,187,030	\$ 556,563	\$ 372,292	\$ -	\$ 1,100,778	\$ 14,006,639
Stormwater Sewer Fund	\$ 313,895	\$ 84,709	\$ 36,000	\$ 5,000	\$ 1,250	\$ 2,111,000	\$ 165,207	\$ 143,528	\$ -	\$ 1,676,903	\$ 4,537,492
<b>Totals</b>	<b>\$ 19,672,371</b>	<b>\$ 9,293,637</b>	<b>\$ 5,862,756</b>	<b>\$ 1,585,907</b>	<b>\$ 5,395,582</b>	<b>\$ 35,875,581</b>	<b>\$ 3,356,935</b>	<b>\$ 2,857,222</b>	<b>\$ 13,100,000</b>	<b>\$ 6,379,146</b>	<b>\$ 103,379,137</b>



**BUDGET PROCESS AND  
FINANCIAL POLICIES**

## BUDGET PROCESS

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

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

In early December, these target budgets are distributed to each Department Head along with budget worksheets and instructions. The departments then prepare a budget for all areas under that Department Head's responsibility. Concurrently, staff also presents the Village Board with a recommended list of capital projects for funding during the next fiscal year. A preliminary budget document is prepared by the Finance Department for review by the Village Administrator, Deputy Village Administrator, Finance Director, and Assistant Finance Director. Meetings are then held with each department to review the requests and changes are made to the preliminary budget based on revenue estimates and available resources. A Proposed Budget is then prepared that incorporates any changes and is sent to the Mayor and Village Board, Department Heads, and other staff members. A copy is also made available for public inspection.

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

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

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

# OVERVIEW OF THE VILLAGE'S FUND STRUCTURE

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

## GOVERNMENTAL FUND TYPE

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

### **General Fund**

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

### **Special Revenue Funds**

These funds are used to segregate revenues which are restricted for specific purposes:

- **Motor Fuel Tax Fund:** This fund accounts for revenues and expenses associated with the State Motor Fuel Tax collected on the sale of gasoline. A portion of this tax is distributed to municipalities by the State based on population.
- **Commuter Parking Fund:** This fund accounts for revenues and expenditures associated with the operation and maintenance of the commuter parking lots that are used by Metra commuters.
- **Fire Fund:** This fund accounts for the revenues and expenses associated with the former Volunteer Firemen's Association. The antique fire truck is maintained with existing 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 out lots within the Timber Creek development.

- **Concord Special Service Area:** This fund accounts for the operation, upkeep, maintenance, and repair of the storm water detention facility, signage, fencing, and landscaping within the Concord Subdivision.
- **Hotel/Motel Tax Fund** – This fund accounts for the 5% tax assessed on the gross rental receipts for hotels/motels located within the Village of Libertyville. Expenditures must be used to promote tourism and conventions within the Village or to attract non-resident overnight visitors.
- **Non-Home Rule Sales Tax Fund:** This fund accounts for the 1.5% non-home rule sales tax levied on goods purchased in, or delivered to, Libertyville.

### 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. As of December 31, 2022 this TIF has expired but will remain open for several years should there be any tax appeals.
- **Impact Fee:** This fund accounts for all impact fees charged to developers to offset costs of construction.
- **Project Fund:** This fund accounts for the activity associated with a variety of infrastructure installations and improvements.
- **Park Improvement Fund:** This fund accounts for funds used for improvements to the public park system. Sources of funding are impact fees, grants, and transfers from the Non-Home Rule Sales Tax Fund.
- **New Building Fund:** This fund accounts for capital projects associated with the acquisition and construction of new Village buildings and facilities.
- **Public Building Improvement Fund:** This fund was established to account for and accumulate funds for capital improvements to Village buildings including the Village Hall, Schertz Municipal Building, Public Works Building, and the Parks Building.
- **Technology Enhancements for Police and Fire Fund (TEPF):** This fund accounts for monies used to offset improvements to the Police and Fire Departments' technology infrastructure. These specialized pieces of equipment or services represent locally initiated improvements as well as federal and state mandates, both funded and unfunded.

## **Debt Service Funds**

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

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

## **PROPRIETARY FUNDS**

These funds are used to account for a government's business-type activity. They are accounted for on the accrual basis of accounting. Revenues and expenses are recognized when they occur, regardless of the related cash flows.

Budgets are prepared on the accrual basis except for the following items: depreciation, amortization, or accrued vacation pay are not budgeted; capital assets and principal payments on bonds are budgeted as expenditures.

## **Enterprise Funds**

- **Utility Fund:** This fund is used to account for the operation and maintenance of the waterworks and sewage activities of the Village. The Village owns and operates its own wastewater treatment plant. Water is purchased from the Central Lake County Joint Action Water Agency (CLCJAWA).
- **Stormwater Sewer Fund:** This fund is used to account for the operation, capital improvement, and maintenance of the Village's stormwater sewer system. The primary operating revenue in this fund is the stormwater sewer utility fee that is assessed on all properties within the Village.

## **Internal Service Funds**

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

- **Vehicle Maintenance & Replacement Service Fund:** This fund accounts for the maintenance, repair, and replacement of all Village vehicles. Funding is provided through the individual departments that utilize Village vehicles and related services.
- **Technology Equipment and Replacement Service Fund (TERF)** – This fund accounts for the purchase, maintenance, and replacement of computer software, hardware, and infrastructure.

## **FIDUCIARY FUNDS**

### **Pension Trust Fund**

- **Police Pension Fund:** Accounts for revenues and expenditures associated with the Village-sponsored pension plan for sworn police employees.
- **Fire Pension Fund:** Accounts for revenues and expenditures associated with the Village-sponsored pension for sworn fire employees.

## Basis of Accounting and Basis of Budgeting

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

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

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

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

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

# FINANCIAL MANAGEMENT POLICIES

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

## *Revenue Policy*

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

## *Cash Management*

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

## *Debt Policies*

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

## *Reserve Policies*

- The Village will assess its unassigned fund balance in all funds on an annual basis based on current and anticipated needs.
- The Village will maintain an unassigned General Fund fund balance in accordance with the policy approved by the Village Board. The reserves will be equal to 17% of operating expenditures plus 60% of the prior three-year sales tax revenue average.

### *Operating Budget Policies*

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

### *Accounting Policies*

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



**VILLAGE OF LIBERTYVILLE**  
**BUDGET CALENDAR**  
*Fiscal Year 2024 - 2025 (FY 2025)*

October 2023			
Completed	Responsibility	Action	Due Date
	Finance Department	Begins to prepare Budget Calendar and Tax Levy Recommendation	October 1 - October 9
	Finance Department	Prepares Five-Year Forecast	October 1 - November 1
	Finance Committee	Review Budget Calendar and Draft Tax Levy	October 18
November 2023			
Completed	Responsibility	Action	Due Date
	Finance Department	A notice is placed in the 11/9 edition of the Daily Herald indicating a public hearing on the tax levy will take place on 11/28	November 1
	Finance Department	Capital Project estimation sheets distributed to departments	November 13
	Committee of the Whole	Five-Year Forecast and Tax Levy Discussion - 7 p.m.	November 14
	Village Board	Tax Levy Public Hearing - 8 p.m.	November 28
December 2023			
Completed	Responsibility	Action	Due Date
	Finance Staff	Access to BS&A made available for data entry - Projections (FY 24) and Requested Budget (FY 25)	December 1
	Village Board	Tax Levy Adoption - 8 p.m.	December 12
	All Departments	Capital Project estimation sheets due to Finance	December 15
	All Departments	Capital needs/funding review with departments	December 18 - December 29
	Finance Department	Finance staff enters proposed FY 2025 payroll for departments	December 29
	Finance Department	Operating budget requests and FY 2024 year-end operating projections due to Finance Department. <b>BS&amp;A budget entry closed</b>	December 29
January 2024			
Completed	Responsibility	Action	Due Date
	Village Administrator & Finance Director	Reviews operating budget and cash flows	January 2 - January 12
	Finance Department	Prepares reports and handouts for Department Head meetings	January 12
	All Departments	Administrator and Finance Director meets with Department Heads to review proposed budgets. Updated goals/performance measures due during budget meetings.	January 15 - January 26
	All Departments	Department Head team meeting to review the final proposed budget (prior to Staff Meeting)	January 30
	Village Administrator & Finance Director	Budget numbers finalized	January 31
February 2024			
Completed	Responsibility	Action	Due Date
	Committee of the Whole	FY 2025 Capital Project Funding Meeting - 7 p.m.	February 6
	Finance Department	Prepares budget document, exhibits, appendix and paginates document. Copies of proposed budget are distributed to the Village Board	February 12
	Village Board & Village Administrator/Finance Director	One-on-One meetings with Trustees and Village Administrator/Finance Director to discuss the budget document	February 19 - February 23
	All Departments	Department budget dry-run presentation for Village Board review meeting	February 22 - February 29
	Finance Department	A notice is placed in the 3/7 edition of the Daily Herald indicating a public hearing on the budget will take place on 4/2	February 29
March 2024			
Completed	Responsibility	Action	Due Date
	Village Board & All Departments	Budget review meetings and Five-Year Forecast - 8 a.m. Start	March 2
	Village Board & All Departments	Budget review meeting (continued, if needed) - 6:00 p.m. Start	March 5
	Village Board & Village Administrator/Finance Director	Closed session to review personnel - After Budget Review meeting	March 5
	Village Board	Public Hearing on the Budget (Agenda materials due 3/19)	March 26
April 2024			
Completed	Responsibility	Action	Due Date
	Finance Department	Post compensation package for each IMRF employee and compensation exceeding \$150,000 on Village website. Required to post at least six (6) days before budget approval.	April 2
	Village Board	Budget approved by ordinance (Agenda materials due 4/5)	April 9
	Village Board	Fee ordinance approved (Agenda materials due 4/5)	April 9
	Finance Department	Post total compensation package for all full-time Village employees on Village website	April 10
	Finance Department	Final approved budget document distributed to staff	April 10
May 2024			
Completed	Responsibility	Action	Due Date
	Finance Department	File budget with Lake County (within 30 days of passage)	May 1



DONNA JOHNSON  
MAYOR

HART M. PASSM  
VILLAGE ATTORNEY

**FIVE-YEAR FINANCIAL PLAN**



# Village of Libertyville Five-Year Financial Plan

*Fiscal Years 2025 –2029*

## EXECUTIVE SUMMARY

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Annually, the Village Board reviews five years of General Fund financial projections in advance of the annual budget preparation cycle. It is important to identify, and plan for changing trends in all levels of the economy, including revenues and required expenditures without negatively impacting the Village's long-term financial stability. The Financial Plan projections for the coming Fiscal Year 2025 through Fiscal Year 2028 (a five-year plan) utilizes data and projections based upon the best information available at the time the forecast was developed. At this time the departments have not submitted their Fiscal Year 2024-2025 Draft Budget requests.

The Financial Plan is guided by a variety of factors, including current economic conditions, Village financial policies, existing regulations and any known financial impacts from the State of Illinois and federal government.

The principal assumptions for the Five-Year Financial Plan involve the rates for general inflation, "personnel inflation" (direct personnel costs as well as costs of fringe benefits and training), interest rates, and the rate of growth in sales tax, which is the main revenue source of the Village. The 2025-2029 Five-Year Financial Plan is based on the following general assumptions:

- Inflation is the measure of the increase in the cost of goods and services. Inflation is measured by the Consumer Price Index (CPI) and impacts most expenditure categories. For the purpose of this report, inflation for the purchase of goods and services and operational and contractual services are forecast at 2.5-3.0%.
- Personnel inflation, (including benefits, training, and merit adjustments applicable to personnel not at top-of-range) are factored at 5% in Fiscal Year 2024-2025, and 3.5% per year after.
- Interest earnings on invested funds at rates ranging from 1.5% - 2.5%, depending upon the available cash in the fund, the type of investments, and length of investment.
- Adjustments to future sales tax receipts are also made to account for new businesses entering and leaving the Village known at the time of creating this document. FY 2024-25 Draft Budget includes an increase of 19% based on FY 2022-23 actuals and FY 2023-24 projections. This is also due to conservation projections that have exceeded the last two years. For each year thereafter, the sales tax receipts are projected to increase 2.0%. Receipts from the non-home rule sales tax, are projected using the same assumptions as the growth in general sales tax receipts, however, they are not included in the charts below. Non-Home Rule Sales Tax is accounted for in its own separate Fund.

Historically, the Village has forecasted a conservative growth rate for its revenues and expenditures, assuming that over time growth in expenditures will outpace growth in revenues. This approach enables the Village Board and other relevant stakeholders to make proactive, rather than reactive, decisions for municipal operations. The conservative nature of Village assumptions allows for the accumulation of fund balance when revenues exceed expectations or expenses come in lower than budgeted amounts. However, with revenues coming in higher than anticipated following the COVID-19 pandemic, a less conservative approach was taken for the Fiscal Year 2024-2025 budget, with more conservative approach

per year after. The Village Board and staff attempt to strike a delicate balance between being too conservative and having to cut programs versus overextending Village resources. This has generally been a successful undertaking over the past several years as fund balances have grown without sacrificing core municipal services.

## ECONOMIC OUTLOOK

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Unfortunately, the Village has experienced increasing pressure on commodities, fuel prices and some service contracts over the past two years and it is expected to continue through next year at a minimum. Due to global delays in transportation, supply shortages on many supplies utilized in daily operations and the recent United Auto Workers Union strike, the Village continues to struggle with delays in the delivery of many vehicles and expects this trend to continue. In some cases, manufacturers and dealerships have refused to accept orders for new vehicles and equipment as the Village experienced this year. As a result of many of these pressures and the lasting impacts of the economic fluctuations post-pandemic, the region is also facing a significant labor shortage and upward pressure on wages. As the long-term effects of these trends are evaluated, the Village may need to modify some of its existing operational practices and procedures.

Like any document that projects revenues and expenditures, unanticipated issues will arise that may either positively or negatively impact the numbers presented in this document. These initial projections are based on information available today, understanding that projections may change based on a variety of factors, including shifts in the national or local economy, or new federal or state legislation.

In previous years, the Illinois General Assembly has undertaken several cost savings measures during their own budget process that negatively impacted revenue sharing with municipalities. Most notably of these measures were decreases in the amount transferred to the Local Government Distributive Fund (LGDF), which allocates the local share of income tax, diversions from the Corporate Personal Property Replacement Tax (CPPRT) and several introductions of bills aimed at Public Safety Pensions. Most recently, an error made by the Illinois Department of Revenue will contribute to a 26% decrease in the Village's share of CPPRT revenue next year. Regardless of whether local tax distributions are impacted within the next twelve months, it is anticipated that some form of reductions in local government revenue sharing will continue to be a target of Illinois legislators, especially given the status of the State deficit and continued struggles with funding of the State pension plans.

It should be noted that one positive is that the State's financial condition has not been as strong as it is today in decades, and that may relieve some of the threats that have historically been concerning. Additionally, despite the many economic changes in the last year, the Village's local share of sales taxes has remained strong. On a national level, the federal government continues to generate headlines with legislative and policy making changes that impact the national economy. Specifically of note is the most recent stopgap funding bill that was passed at the end of September to avoid a potential shutdown of the federal government, as well as record levels of spending to prevent a possible recession.

Inflation has been elevated for an extended period of time (hitting a 40-year record in June 2022) and only recently slowing with the announcement that in August the CPI-U increased 0.6%, which is 3.7% higher than the same month last year. The cost of goods sold continues to rise, increasing retail sales tax

revenue but also increasing the cost of goods and services that the Village consumes. Interest rates have also escalated in this environment, which has already increased the cost of borrowing for infrastructure improvements.

On a local level the Village continues to experience upward pressure on wages, although the growth has slowed since this time last year. As these trends continue, strategically planned spending and maintaining flexibility in planning infrastructure projects becomes increasingly important to ensure that the Village can adapt to the ever-changing economic environment.

## GENERAL FUND FORECAST

The major assumptions associated in the financial figures below are provided in the pages to follow.

**VILLAGE OF LIBERTYVILLE  
PROJECTED SCHEDULES OF REVENUES & EXPENDITURES  
GENERAL FUND  
FOR THE YEARS ENDING APRIL 30, 2024-2029**

	BUDGET 2023-2024	PROJECTION 2023-2024	DRAFT BUDGET 2024-2025	2025-26	2026-27	2027-28	2028-29
<b>REVENUES</b>							
Sales Tax	8,400,000	10,853,870	10,000,000	10,200,000	10,404,000	10,612,080	10,824,322
Property Tax	8,116,403	8,173,827	8,592,106	8,667,114	8,810,441	8,955,812	9,090,149
Libertyville Fire Protection Dist.	3,287,934	3,328,227	3,461,356	3,530,583	3,601,195	3,673,219	3,746,683
Income Tax	3,107,429	3,132,071	3,519,009	3,589,389	3,661,177	3,734,401	3,809,089
Licenses, Fees & Other	7,860,895	9,101,018	8,525,401	8,695,909	8,869,827	9,047,224	9,228,168
Electric & Phone Taxes	1,600,000	1,490,848	1,596,000	1,592,040	1,588,120	1,584,238	1,580,396
Interest	200,000	1,647,376	300,000	125,000	100,000	75,000	50,000
Transfers In	1,093,334	1,093,334	1,115,201	1,137,505	1,160,255	1,183,460	1,207,129
Total Revenues	33,665,995	38,820,571	37,109,073	37,537,540	38,195,015	38,865,433	39,535,936
<b>EXPENDITURES</b>							
Salaries	15,851,907	15,637,821	16,924,323	17,432,053	17,955,014	18,493,665	19,048,475
Benefits	8,210,679	8,098,892	8,374,508	8,667,616	8,970,982	9,284,967	9,609,941
Contractual	3,380,081	3,676,464	4,122,899	4,225,971	4,310,491	4,418,253	4,528,710
Utilities	305,187	290,537	300,767	308,286	315,993	323,893	331,990
Commodities	1,841,104	1,842,517	2,046,232	2,087,157	2,139,336	2,192,819	2,247,639
Repairs & Maintenance	2,309,374	2,253,618	2,471,160	2,520,583	2,570,995	2,622,415	2,674,863
Operating Transfers	1,172,188	1,221,188	1,226,201	1,226,201	1,226,201	1,226,201	1,226,201
Operating Expenditures	33,070,520	33,021,037	35,466,090	36,467,867	37,489,012	38,562,212	39,667,819
Net Operating Income	595,475	5,799,534	1,642,983	1,069,673	706,003	303,220	-131,883
Capital Transfers	4,600,000	7,100,000	10,100,000	5,000,000	5,100,000	5,202,000	5,306,040
Total Expenditures	37,670,520	40,121,037	45,566,090	41,467,867	42,589,012	43,764,212	44,973,859
Surplus/(Deficit)	-4,004,525	-1,300,466	-8,457,017	-3,930,327	-4,393,997	-4,898,780	-5,437,923
Unrestricted Fund Balance May 1	27,848,734	27,848,734	26,548,268	18,091,251	14,160,924	9,766,927	4,868,147
Unrestricted Fund Balance April 30	23,844,209	26,548,268	18,091,251	14,160,924	9,766,927	4,868,147	-569,776
Fund Balance Requirement	11,819,620	11,819,620	13,802,694	12,416,935	12,583,906	12,676,376	12,986,745

*Please note: Ending Fund Balance projection is based on unaudited figures*

The forecast leverages the fund balance reserves that the Village has built over the past several years as the result of revenue increases in sales tax, income tax and grants from the federal government used to offset the cost capital projects. The financial plan also incorporates inflationary pressures into operations and maintenance costs.

The forecast also incorporates several other recurring annual capital transfers, such as:

- Annual transfer to the Vehicle Maintenance/Replacement Fund in the amount of \$1,000,000 for fleet.
- Annual transfer for ADA Recreation Levy to Park Improvement in the amount of \$50,000. This is a passthrough cost from the annual tax levy for special recreation.
- Annual transfer of \$50,000 to the Technology Enhancements for Police and Fire Fund for Public Safety information technology enhancements.

The financial plan estimates that the Village's General Fund will be above its fund balance policy amount. As noted above, several key revenue sources outperformed estimates and as a result, the Village's fund balance reserves are at an all-time high.

Although the operating budget reflects a deficit starting in FY 2028-29 and rising expenditures are still a concern, staff is confident that this spending plan can be adjusted to comply with the Village's balanced budget policy. As noted in the past, the Village does forecast revenues and expenditures conservatively, so what is being presented in the Five-Year Financial Plan is a relatively modest increases in revenues. However, it is important to avoid overextending Village resources, particularly during times of economic uncertainty.

# REVENUE TRENDS

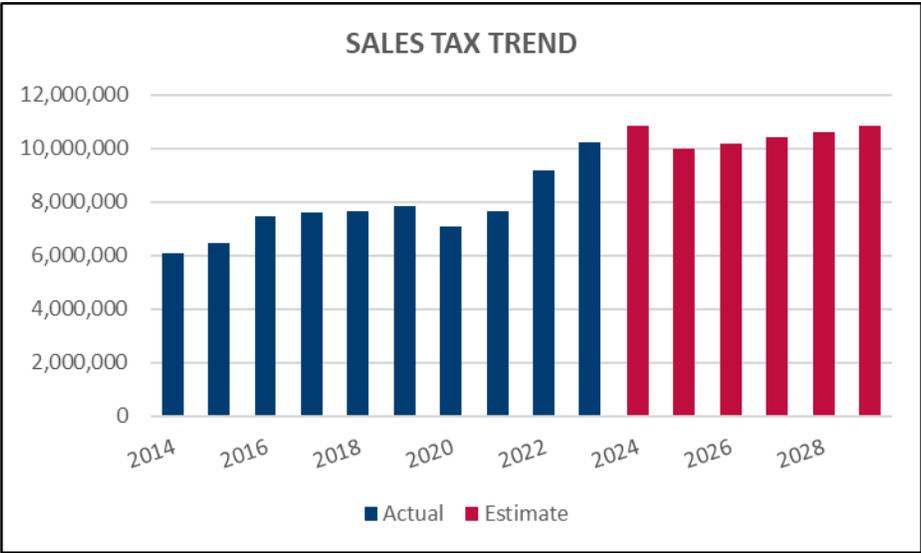
## MUNICIPAL SALES TAX

Since 1935, the State of Illinois has collected a retailer’s occupation tax (sales tax). The current sales tax rate for general merchandise is 7.0% of purchase price. Of this rate, 5.0% is retained by the State, 1.0% is distributed to the Village, 0.25% is distributed to Lake County and 0.75% is used for mass transit. Sales tax receipts generally account for 30%-35% of General Fund revenues.

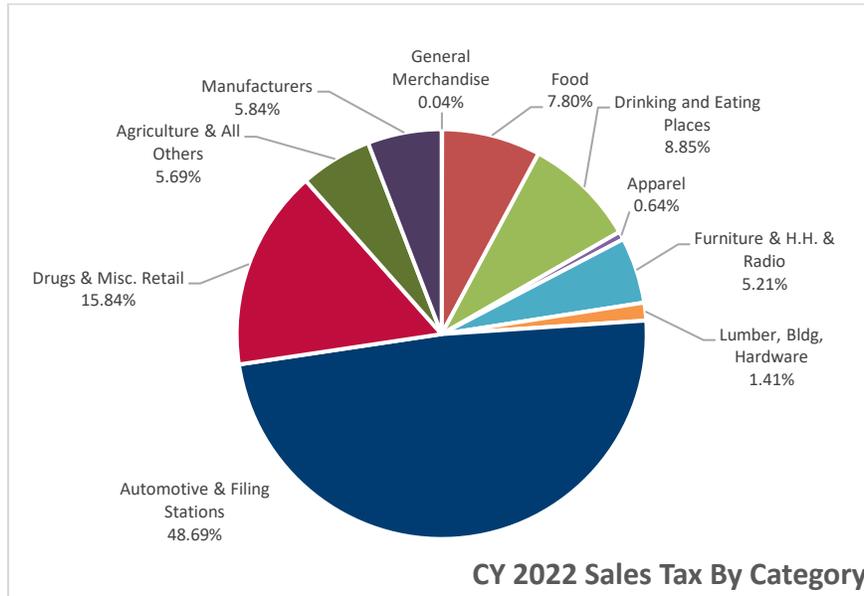
The Village relies heavily on sales tax as a revenue source to the General Fund to cover operational expenses and some capital expenses. Therefore, it is important that the Village be able to forecast potential economic downturns that may affect sales tax revenue.

The Plan projects that FY 2025 will continue the trends that we have seen over the past year with increased sales from online purchases. It is projected that the Village will receive \$10,853,870 in sales tax at the close of FY 2024. Sales taxes are received on a monthly basis but represent collections that took place three months prior. Since the *Leveling the Playing Field for Illinois Retail Act* took effect, which requires retailers headquartered outside of Illinois to pay State and local sales tax in lieu of use tax, sales tax receipts have increased, while use taxes have experienced a slight decrease.

The charts below show the history as well as the projections for growth of sales tax. Beginning in FY 2025-2026, sales taxes are projected to grow at 2.0% per year for the duration of the forecast.



The chart below shows Sales Tax by Category for Calendar Year 2022. Automotive & Filing Stations makes up 48.69% of the sales tax revenue.



**Sales Tax By Category  
Calendar Year 2022**

Categories	CY 2022	CY 2021
General Merchandise	3,833	2,482
Food	772,449	745,840
Drinking and Eating Places	876,986	738,458
Apparel	63,560	54,355
Furniture & H.H. & Radio	516,159	395,914
Lumber, Bldg, Hardware	139,355	167,126
Automotive & Filing Stations	4,824,010	4,687,523
Drugs & Misc. Retail	1,569,233	1,499,550
Agriculture & All Others	563,724	415,081
Manufacturers	578,562	82,260
<b>Total:</b>	<b>\$9,907,872</b>	<b>\$8,788,589</b>

**NON-HOME RULE SALES TAX**

The Village also imposes a 1.5% local non-home rule sales tax which is collected by the State and accounted for by the Village in funds dedicated to supporting capital projects. On March 17, 2020, the residents of the Village of Libertyville voted in favor of enacting a non-home rule sales tax of 1%. The Village Board committed to utilizing two-thirds of annual non-home rule sales tax revenue to offset the cost of supporting capital projects and general infrastructure improvements. The remaining one-third is

transferred to the General Fund annually as an operating revenue replacement for the Places for Eating Tax which was repealed on April 30, 2020.

To establish a dedicated funding source for the replacement of aging Village buildings, the Village Board approved an ordinance enacting a special non-home rule sales tax at a rate of 0.5% effective January 1, 2023. This special non-home rule sales tax is expected to generate \$2.0 million per year and has the capacity to support debt issuance to fund a significant portion of the contemplated projects. This portion of non-home rule sales tax revenues are accounted for in its own Fund (Non-Home Rule Sales Tax Fund).

## **PROPERTY TAX**

As the second largest revenue source, annual change in the United States Consumer Price Index (CPI-U) is used to project the annual allowable increase in property taxes. A review of the Village's Equalized Assessed Value (EAV) and tax rate extension is shown in the graph below. After dipping for five years, EAV improved significantly by 5.78% in tax year 2015. The growth trend continued in tax years 2016-2019 but dropped 0.33% in levy year 2020. A further drop was experienced in 2021 of 0.12% yielding an EAV of 1,276,670,658. According to the projections released by the Lake County Assessor, EAV growth in Tax Year 2024 (payable in 2023) will be an increase of 5.2% (from \$1,370,086,820 to \$1,442,005,987)

As a non-home rule community, the Village is subject to the Property Tax Extension Limitation Law (PTELL) as dictated by the State of Illinois. The statute limits the increase in the amount of property taxes extended (for capped funds) to the annual change in the applicable Consumer Price Index (CPI) or 5% whichever is lower. The General Fund 2023 tax levy (for collection in CY 2024) can increase by 5.0% plus new growth. The pension funds' levies are subject to PTELL, and historically tend to absorb most of the annual increases afforded by the change in CPI and new property. The amounts that the Village is required to levy for these funds are established by actuarial valuations on an annual basis subject to several variables. The Village levies two funds that are not subject to PTELL. These include tax dollars to pay the debt service on the Village's general obligation bonds (where previously authorized by referendum) and the special recreation levy. The latter is a State Statute allowing for the imposition of a non-PTELL tax rate for special recreation purposes. The Village utilizes this levy fund to pay for its membership in the Special Recreation Association of Central Lake County (SRACLC) as well as make ADA compliant improvements to playgrounds in the community.

Libertyville's tax rate remains relatively low compared to surrounding communities once comparable services are included in the calculation. As shown in the chart below, what a Libertyville resident pays in property taxes for full traditional municipal services is low versus other communities in the region.

**LEVY YEAR 2022 TAX RATES**

Community	Village Rate	Fire District	Park District	Total Tax Rate	Tax Paid on a \$500,000 Home
Round Lake Beach	0.706205	0.912566	0.634915	2.253686	<b>\$3,756</b>
Deerfield	0.890650	0.713319	0.619913	2.223882	<b>\$3,706</b>
Mundelein	1.472066	-	0.472539	1.944605	<b>\$3,241</b>
Grayslake	0.537477	0.830954	0.474001	1.842432	<b>\$3,071</b>
Antioch	0.954138	0.801564	-	1.755702	<b>\$2,926</b>
Lake Forest	1.558957	-	-	1.558957	<b>\$2,598</b>
Highland Park	0.908646	-	0.611555	1.520201	<b>\$2,534</b>
Lindenhurst	0.331343	0.749735	0.431753	1.512831	<b>\$2,521</b>
Buffalo Grove	0.897203	-	0.509289	1.406492	<b>\$2,344</b>
Lake Bluff	0.829387	-	0.519804	1.349191	<b>\$2,249</b>
Lincolnshire	0.251489	0.853348	-	1.104837	<b>\$1,841</b>
Vernon Hills	-	0.632745	0.459718	1.092463	<b>\$1,821</b>
<b>Libertyville</b>	<b>0.691805</b>	<b>-</b>	<b>-</b>	<b>0.691805</b>	<b>\$1,153</b>
Gurnee	-	-	0.506778	0.506778	<b>\$845</b>

Property tax dollars are split between multiple taxing bodies to provide services you use every day, including schools, libraries, fire protection and more. The Village of Libertyville receives approximately 9% of the property tax collected. These taxes are used to support the day-to-day operations of the Village as well as our public safety pension funds and previously committed debt service payments. Village water, sewer and storm sewer are supported through their own user fees.

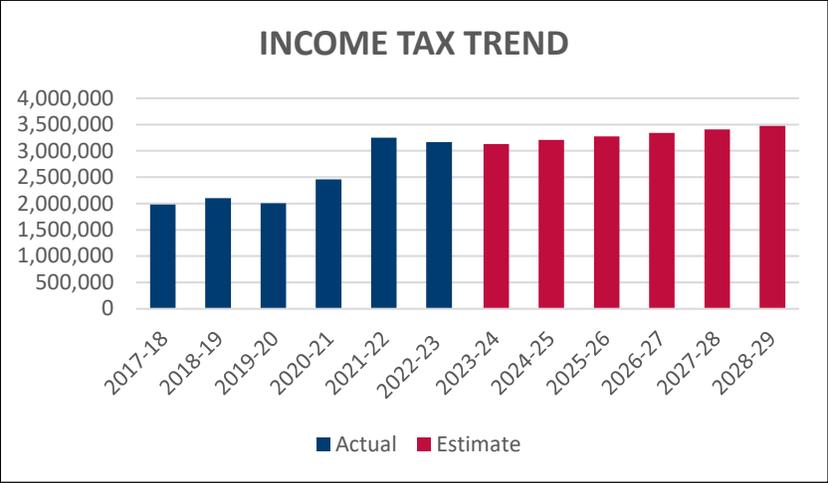
Property tax bills paid by residents and businesses are divided amongst several taxing districts, including the County, Township, Library, Schools and other taxing districts.

**ILLINOIS INCOME TAX**

Income Tax is collected by the Illinois Department of Revenue and a portion is shared with municipalities through the Local Government Distributive Fund (LGDF) based on its proportion of the total state population. A bill was introduced in Calendar Year 2023 to restore municipalities' full historical share of LGDF (it was originally 10% until 2011), however it failed to gain traction with the State legislature.

Upward pressures on wages have had a positive impact on this revenue source in the current year. It is projected that the Village will receive \$3,461,356 in income tax in FY 2025 based on the Illinois Municipal League (IML) per capita projections. This is approximately a 4.0% increase over projected revenues in Fiscal Year 2024; the reason for this increase is an error made by the Illinois Department of Revenue which unintentionally diverted a portion of the municipal share of LGDF in calendar year 2023. To correct this error, the municipal share of LGDF will increase in calendar year 2024.

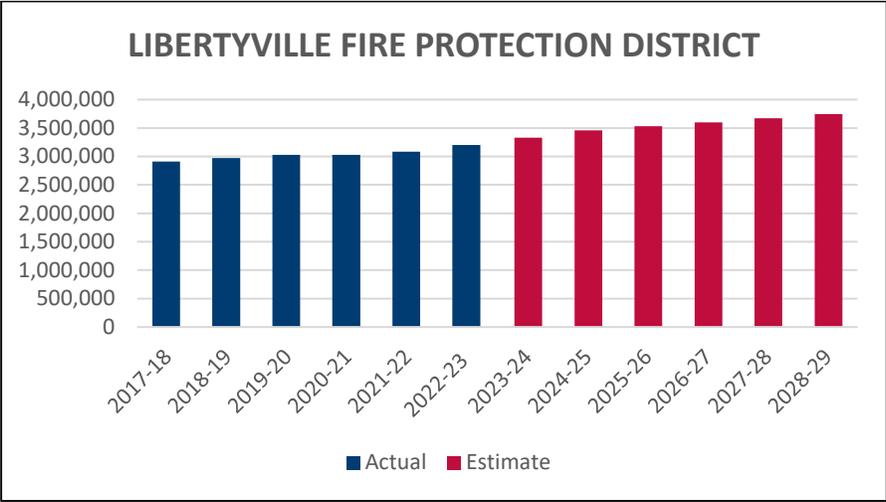
Following Fiscal Year 2025, a conservative increase of 2.0% per year is projected. Trends in income tax receipts have remained relatively stable, however, we continue to monitor this closely in accordance with the State's future budget discussions.



**LIBERTYVILLE FIRE PROTECTION DISTRICT**

As part of an agreement to provide fire and paramedic services to the Libertyville Fire Protection District (LFPD), the Village contract limits annual increases to the lower of 40% of the Fire Department budget or an increase to the consumer price index (CPI) used in the tax cap calculation with a ceiling of 4% (or if the CPI is below 2%, the increase is half the difference between the CPI and budget increase). The Village is also allowed to bill the Fire District residents for ambulance service.

For FY 2025, due to the increase in the PTELL CPI of 5.0%, revenue growth is projected at the maximum contractual allowance of 4%. Revenue growth in FY 2026 and beyond is projected at 2.0% annually. The history of this revenue source is reflected in the chart below:



## **LICENSES, FEES AND OTHER**

Most licenses, fees, and other revenues are expected to increase modestly (0% - 3%) each year over the next five-year period, based on historical trends and anticipated future growth. Some are expected to decline (i.e., Telecom Tax and Cable Franchise Fees). Ambulance billing revenue is projected to continue to increase in FY2025 and beyond due to the Village's participation in the GEMT (Ground Emergency Medical Transportation) program. Additionally, Recreation and Swimming fees performed well in FY 2024 due to the ongoing resolution of the COVID-19 pandemic. It is expected that these revenues will continue to strengthen in future years. In the coming years, staffing needs will need to be elevated if we continue to increase programming in the Recreation Department.

## **INTEREST**

Revenue received as investment earnings or interest depends on interest rates, investment portfolio make-up, and cash flow. Because investment of public funds is limited by law to low-risk instruments, potential investment earnings are lower than an individual investor might be able to achieve. The recent Federal Reserve rate increases have allowed the Village to achieve a much higher rate of return in its fixed income portfolio. It is expected that this growth will last through the first quarter of FY 2024-2025 and then decline. This is due to the expectation that interest rates will be lowered once inflation is brought under control.

## **EXPENDITURE TRENDS**

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### **SALARIES**

Salaries includes personnel costs for the majority of full-time and part time/seasonal employees in the workforce. Payroll salary expenses are assumed to increase 5.0% in Fiscal Year 2025 and 3.0% for all employees each year thereafter based on market data, which is consistent with the CPI forecast. This is a blended total increase of all salary increases, including steps and merit increases, as well as an allowance for retirements which typically result in a new employee being hired at a lower rate. The police patrol, police sergeants, firefighter/paramedic, and Public Works union contracts include cost of living increases that are known to management for the length of their contracts. For non-union employees, Administration typically recommends a cost-of-living adjustment (COLA) amount to the Village Board that commensurate with the economic environment and comparable communities. A placeholder for a COLA increase for all non-union employees has also been included. This figure is a placeholder only and is subject to a variety of factors.

### **EMPLOYEE BENEFITS**

Employee benefits refers to the costs to the Village as an employer to provide various benefits. Benefit costs include Social Security and Medicare, pension contributions, health, dental and employer paid life insurance. Due to required funding levels in the pension funds and trends in health insurance premiums, benefits are projected to increase approximately 3.5% per year.

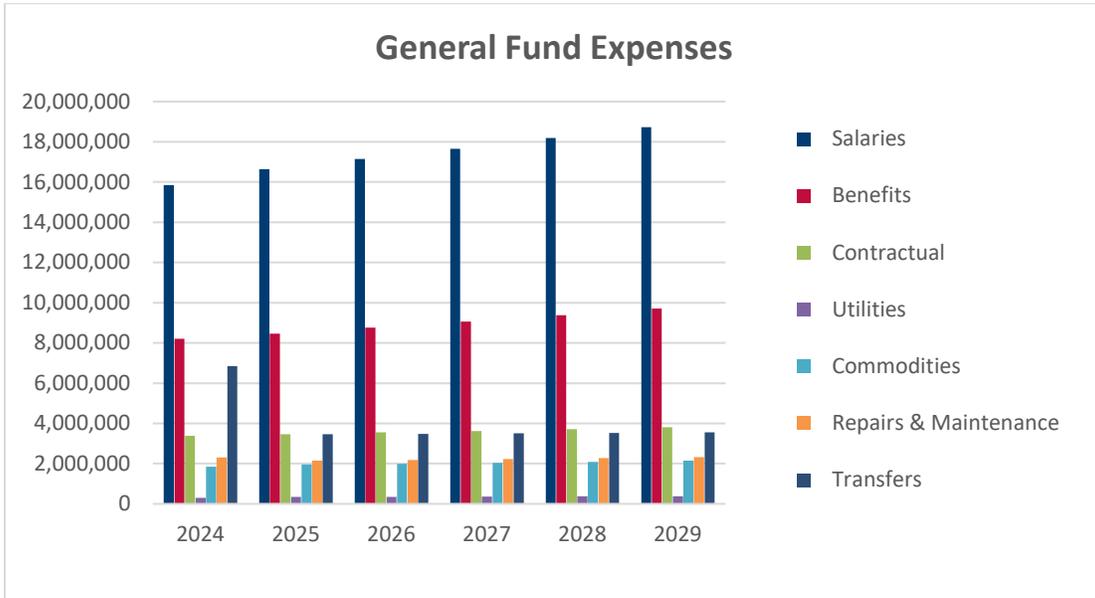
### **CONTRACTUAL, UTILITIES, COMMODITIES AND REPAIR/MAINTENANCE EXPENSES**

The Village projects a 2.0%-3.0% growth in discretionary operating expenditures for future fiscal years, with the exception being Fiscal Year 2025, where the increase is budgeted to be much higher than usual to account for inflationary pressures.

### **CAPITAL AND TRANSFERS**

Major capital improvements are budgeted in capital improvement funds. While there was historically a minor level of capital expenditures budgeted in the General Fund, such expenses are now primarily the scope of the capital improvement funds which are funded from non-home rule sales tax revenues.

Transfers are classified as operating transfers or capital transfers. Operating transfers are generally recurring transfers such as the General Fund department contributions to the Technology Equipment and Replacement Service Fund (TERF). Capital transfers are more strategic in nature and budgeted at the fund level. These types of transfers are discretionary based upon policy direction provided by the Board and primarily fund capital improvements accounted for in one of the Village's capital project funds.



## OTHER FUNDS

### STORMWATER SEWER FUND

The Village completed a rate study in 2021 that established stormwater sewer utility rates and cost projections. This study identified funding levels for capital and operations required to maintain and improve the Village’s stormwater sewer system. The rates and costs associated with the utility were projected out for 15 years.

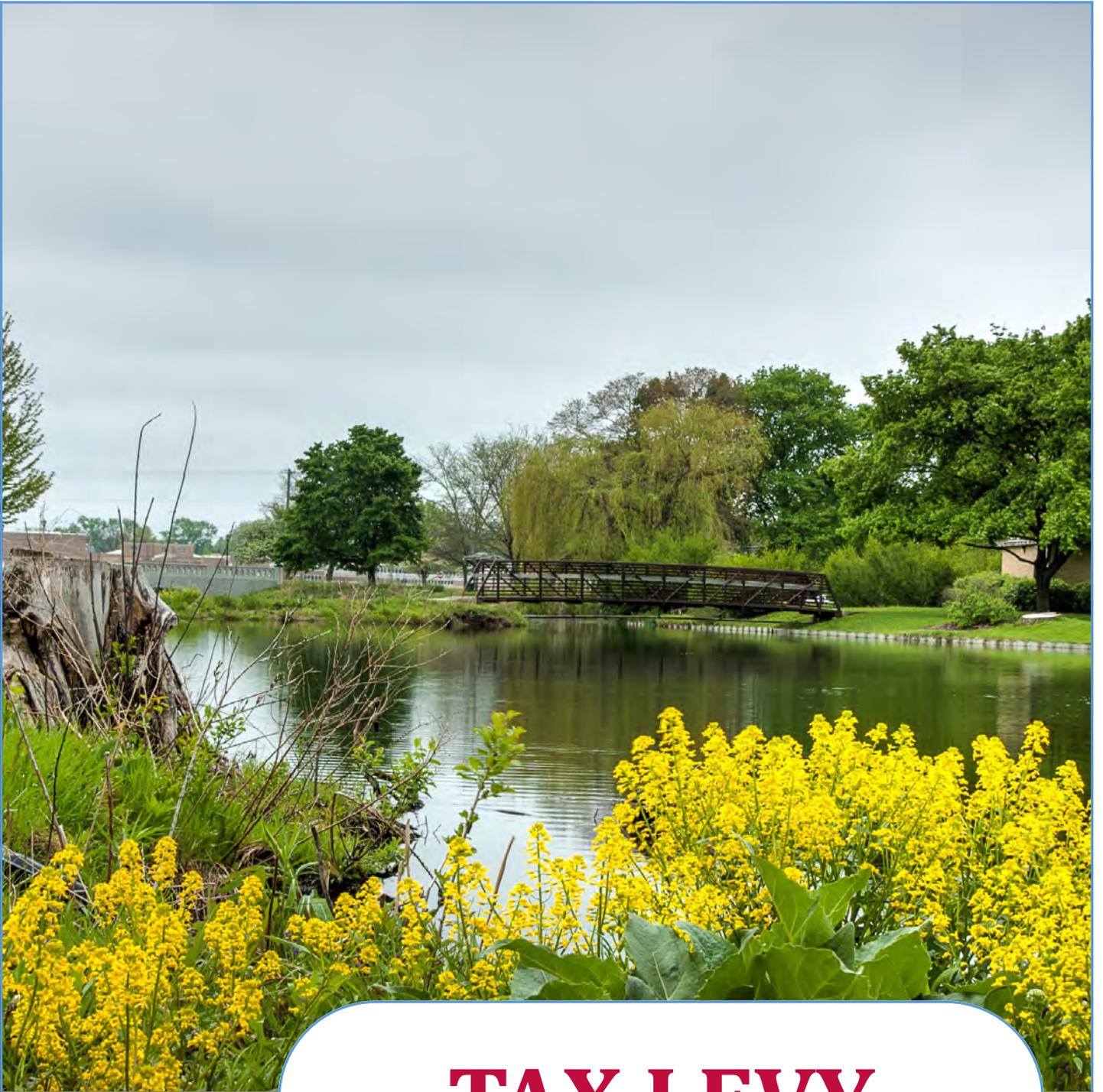
Based on the Master Stormwater Management Plan, over the next 13 years, the Village is estimated to spend approximately \$32 million in remaining recommended stormwater capital improvements. The study projected the issuance of eight alternative revenue bonds. The rate study called for the Village’s first debt issuance to occur in FY 2022-23 and the second to be issued in FY 2023-24, with no issuance in FY 2025-26.

The current bi-monthly stormwater charges are \$13.00 per ERU and \$13.00 per IDF.

### UTILITY FUND

The Village completed a rate study update in early 2019 to ensure that its water and sanitary sewer rates were adequately structured to offset future capital improvements and operations and maintenance expenses. The study recommended annual rate increases of 3% for water service and 5% for sanitary sewer service for a period of ten years. Fiscal Year 2024-25 staff anticipates an updated rate study will be needed due to unfunded mandates related to the lead line replacement.

Given the length of time projected in the rate study, the Village considers the study to be in and of itself a financial plan. Thus, it will not be covered at length in this Plan.



# TAX LEVY



## VILLAGE OF LIBERTYVILLE 2023 TAX LEVY INFORMATION

### Tax Levy Process

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

The Village's 2023 tax levy will be incorporated in the property tax bills property owners receive in 2024 and will be collected between June and October of 2024. These funds will be used by the Village to fund a portion of the 2024-25 Village Budget (the Village operates on a May 1 through April 30 fiscal/budget year). The tax levy ordinance adopted by the Village is filed with the Lake County Clerk, who then determines the "tax rate" needed to raise the dollars levied by the Village. The Village levies in dollars rather than a specific tax rate. As a result, the Village does not receive any additional dollars if the assessed valuation of property in the Village increases or decreases. Rather, the amount of the Village tax levy remains the same and is spread over a greater or lesser total assessed valuation of property (which results in a decrease or increase in the actual Village tax rate). The 2023 total equalized assessed valuation is expected to increase approximately 5.2%, which should moderate the increase in the actual tax rate since the dollar amount of the levy is spread over a larger assessed valuation.

The timing of the determination of the tax levy amount creates a challenge because it occurs prior to the preparation of the annual budget, the period during which the funds will be used. However, the Village Board and staff utilize a five-year financial plan that guides the preparation of the Budget.

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

### Proposed 2023 Village Tax Levy

After reviewing several options, the Village Board is considering a 2023 net tax levy in the amount of \$9,879,179 (after abatements) which would include a levy of \$218,150 for the Village's payment to the Special Recreation Association and ADA playground improvements. Legislation was passed in 2003 which allowed this portion to be levied outside the tax cap. This net proposed tax levy represents a 4.737% increase over the extended 2022 Village property tax levy of \$9,432,382. Village staff anticipates that the

estimated 2023 levy will result in a property tax rate of 0.685100. The tax levy includes funding for repayment of the voter-approved road bonds that were issued in 2014 and 2015.

**TAX LEVY COMPARISON**

FUND	TAX YEAR 2022 EXTENDED LEVY			TAX YEAR 2023 PROPOSED		
	LEVY	ABATEMENT	EXTENSION	LEVY	ABATEMENT	EXTENSION
CORPORATE	1,660,490	0	1,660,490	2,193,420	0	2,193,420
FIRE	753,000	0	753,000	753,000	0	753,000
STREETS/BRIDGES*	0	0	0	0	0	0
PARKS	378,000	0	378,000	378,000	0	378,000
RECREATION	378,000	0	378,000	378,000	0	378,000
IMRF/FICA	334,200	0	334,200	334,200	0	334,200
Sub-Total General Fund	3,503,690	0	3,503,690	4,036,620	0	4,036,620
POLICE PENSION	2,239,107	0	2,239,107	2,211,978	0	2,211,978
FIRE PENSION	1,804,606	0	1,804,606	1,708,201	0	1,708,201
Sub-Total Pensions	4,043,713		4,043,713	3,920,179	0	3,920,179
Sub-total General & Pensions	7,547,403	0	7,547,403	7,956,799	0	7,956,799
SRA	194,000	0	194,000	218,150	0	218,150
BONDS(See Below)	4,592,553	2,901,574	1,690,979	4,586,588	2,882,358	1,704,230
GROSS LEVY	12,333,956	2,901,574	9,432,382	12,761,537	2,882,358	9,879,179
PTAB/Recapture			0			
NET PROPERTY TAX REVENUE			9,432,382			9,879,179

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

BONDS	2022 Levy	2022 Extended**	2023 Levy	2023 Extended
Sports Complex (2021 Refunding)	1,126,955.00	0	1,127,254.00	0.00
Road Bonds (2014B GO Bond)	366,600.00	370,267	368,500.00	368,500.00
Road Bonds (2015A GO Bond)	382,780.00	386,608	384,380.00	384,380.00
Water/Sewer (2015B Alt Revenue)	460,737.50	0	456,522.00	0.00
Stormwater/Facilities Limited Tax (2019 GO Limited Tax)	281,749.45	284,567	281,350.00	281,350.00
Road Bonds (2021A GO Refunding)	659,850.00	666,449	670,000.00	670,000.00
Water/Sewer (2021B Alt Revenue)	547,000.00	0	539,200.00	0.00
Stormwater (2022 Alt Revenue)	766,881	0	759,382.00	0.00
	<u>4,592,553</u>	<u>1,707,897</u>	<u>4,586,588</u>	<u>1,704,230</u>

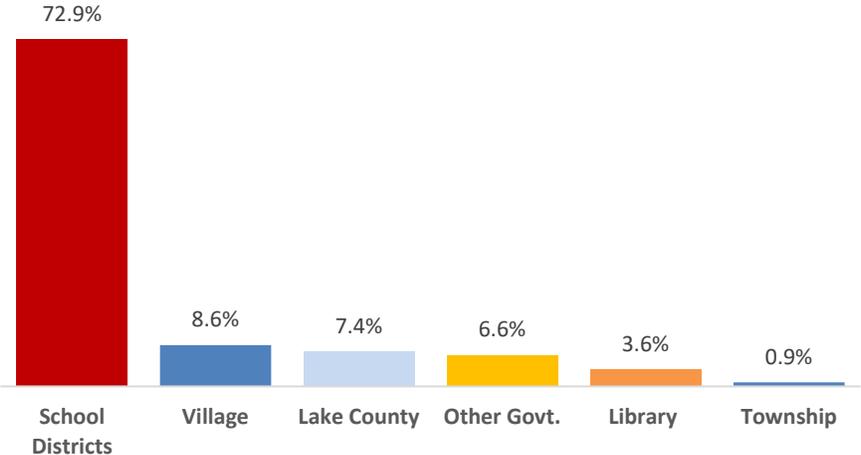
\*\* Individual bond extensions do not add up to total due to rounding.

In attempting to determine the 2023 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 5.2% in the equalized assessed valuation of property within the Village (based on preliminary information provided by the Lake County Assessor).
- New growth being added to the tax rolls estimated at \$5,804,076.
- The Property Tax Extension Limitation Law (PTELL) CPI allowance of 5.0% for Tax Year 2023.
- Statutory Contribution increases in contribution levels to the Police and Fire Pension funds.
- A desire to maintain General Fund fund balances according to the Fund Balance Policy and to maintain current service levels to Village taxpayers.

## Distribution of Your Property Tax Dollars

The Village of Libertyville is only one of many governmental taxing agencies that appear on a homeowner's real estate tax bill. As the following chart indicates, the Village's share of a homeowner's real estate tax bill is approximately 9% (based upon representative 2022 tax rates). Taxes for the other taxing bodies are distributed directly to them by the Lake County Treasurer. The Village does not have any input or decision-making authority on the amount of taxes levied for these other taxing bodies.



## How Much Do We Pay and How Do We Compare?

While both the tax levy and budgeting process can be complicated and somewhat difficult to understand, homeowners often focus on how these processes impact the dollar amount of their real estate tax bill. Based upon the 2022 Village tax levy, the following comparison illustrates the impact of the 2023 levy and the amount of tax a Libertyville property owner will pay to the Village of Libertyville:

**IMPACT ON A LIBERTYVILLE HOMEOWNER**  
 (Assumes a 5.2% increase in the Equalized Assessed Valuation)  
 EAV is Approximately 1/3 Market Value

	2022 Home Value	2022 EAV	2022 VILLAGE TAX	2022 Estimated EAV	2022 EST TAX	DOLLAR INCREASE	% CHANGE
<b>MAXIMUM LEVY ALTERNATIVE</b>	\$500,000	\$166,667	\$1,157	\$175,415	\$1,197	\$40	3.5%
<b>5.0% CPI GROWTH AND NEW GROWTH</b>							
	2022 Home Value	2022 EAV	2022 VILLAGE TAX	2022 Estimated EAV	2022 EST TAX	DOLLAR INCREASE	% CHANGE
<b>2.5% OF CPI GROWTH AND NEW GROWTH</b>	\$500,000	\$166,667	\$1,157	\$175,415	\$1,174	\$17	1.5%
	2022 Home Value	2022 EAV	2022 VILLAGE TAX	2022 Estimated EAV	2022 EST TAX	DOLLAR INCREASE	% CHANGE
<b>NEW GROWTH ONLY</b>	\$500,000	\$166,667	\$1,157	\$175,415	\$1,151	(\$6)	-0.5%

The total CPI allowance under the Property Tax Extension Limitation Law (PTELL) for tax year 2023 (payable in 2024) is 5.0%. An average homeowner in Libertyville is expected to experience a 3.5% increase in the Village portion of their property tax bill, which is 3% less than the CPI allowance (*does not include*

*schools and other taxing bodies*). The dollar amount percentage change for an existing taxpayer between tax year 2022 and tax year 2023 was held below the change in CPI due to growth in base EAV and the addition of \$5,804,076 in taxable property (new growth) in the Village.

The Village of Libertyville has a favorable tax rate in comparison to surrounding communities. The following table compares Libertyville’s 2022 tax rate (taxes paid in 2023) to neighboring towns, noting that several communities have a separate park and/or fire protection district. Also shown is the amount of property taxes paid for Village services on a property with a value of \$500,000. The Village of Libertyville’s tax rate continues to be one of the lowest in the surrounding communities.

**LEVY YEAR 2022 TAX RATES**

Community	Village Rate	Fire District	Park District	Total Tax Rate	Tax Paid on a \$500,000 Home
Round Lake Beach	0.706205	0.912566	0.634915	2.253686	<b>\$3,756</b>
Deerfield	0.890650	0.713319	0.619913	2.223882	<b>\$3,706</b>
Mundelein	1.472066	-	0.472539	1.944605	<b>\$3,241</b>
Grayslake	0.537477	0.830954	0.474001	1.842432	<b>\$3,071</b>
Antioch	0.954138	0.801564	-	1.755702	<b>\$2,926</b>
Lake Forest	1.558957	-	-	1.558957	<b>\$2,598</b>
Highland Park	0.908646	-	0.611555	1.520201	<b>\$2,534</b>
Lindenhurst	0.331343	0.749735	0.431753	1.512831	<b>\$2,521</b>
Buffalo Grove	0.897203	-	0.509289	1.406492	<b>\$2,344</b>
Lake Bluff	0.829387	-	0.519804	1.349191	<b>\$2,249</b>
Lincolnshire	0.251489	0.853348	-	1.104837	<b>\$1,841</b>
Vernon Hills	-	0.632745	0.459718	1.092463	<b>\$1,821</b>
<b>Libertyville</b>	<b>0.691805</b>	<b>-</b>	<b>-</b>	<b>0.691805</b>	<b>\$1,153</b>
Gurnee	-	-	0.506778	0.506778	<b>\$845</b>



# PERSONNEL



# Village of Libertyville Compensation Policy

## MISSION STATEMENT

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

## COMPENSATION POLICY

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The Village recognizes that effective employees are an essential component of excellent and quality services to members of the community and commits to having and supporting the highest quality staff. As a result, Village employees are recognized and rewarded appropriately for their contributions to providing these services. In order to support the Village's top priorities, employee compensation must be externally competitive and internally equitable within the boundaries of financial feasibility.

To ensure that the Village's resources are used effectively and efficiently, the Village supports a compensation plan that is equitable, competitive and fiscally responsible. It includes the following components:

### Equitable

- Salaries for new employees should be established at levels that recognize the individual's skills and experience while considering the salary levels of current employees within the same job title and job classification grades.
- The Village will balance internal equity while recognizing the need for market competitiveness.
- The Village must ensure internal equity by paying employees similarly for comparable work within the parameters of discipline, function, and individual effectiveness.

### Competitive

- In order to support the Village's mission statement, the Village must maintain a compensation program that attracts, retains, and rewards a highly qualified and diverse workforce.
- The Village must strive to maintain a competitive position in the job market by setting salaries and benefits at levels competitive with other comparable positions, fields and employers in the Village's various labor markets.
- In order to continue attracting and retaining highly skilled and effective employees, the Village must provide opportunities for growth and career development.

### Fiscally Responsible

- The needs of the residents require resources (equipment, infrastructure, and items), which in addition to the support of Village staff (compensation and benefits), deliver services. As a result, the Village must consider market variables and its fiscal health when determining employee compensation.
- The Village strives to provide employees with a competitive and fiscally responsible total compensation package that includes salary and benefits in compliance with applicable rules and laws.
- The Village Board and Administrator will review the total compensation plan periodically to assess market competitiveness and effectiveness.

### Performance Assessment & Management

- The Village values excellence in its services to its residents/customers and is committed to creating and maintaining an environment that emphasizes the importance of relating work performance to its mission.
- The Village determines individual employees' compensation reflective of performance and outcomes as documented in performance reviews. This is to encourage higher levels of performance and productivity which will lead to greater organizational effectiveness.

The Village Administrator, or their designee, will be responsible for preparing and administering the compensation plan. The Village Administrator, or their designee, may recommend to the Mayor and Village Board amendments to the compensation policy and plan when appropriate. The Mayor and Village Board retain the right to amend, modify, discontinue or replace the compensation policy and plan.

### Note Concerning Employees Covered by a Collective Bargaining Agreement

Employees covered by a collective bargaining agreement are compensated based on applicable State law as codified in the Illinois Public Labor Relations Act (5 ILCS 315) as well as the active collective bargaining agreements between the Village and its represented employee populations. The salaries for these positions on the subsequent charts accompanying this policy are displayed for reference only.

**FULL TIME POSITIONS  
FY 2024-2025 BUDGET**

Department	Position	21-22	22-23	23-24	24-25
<b><u>Administration &amp; Finance</u></b>					
	Village Administrator	1	1	1	1
	Deputy Village Administrator	1	1	1	1
	Director of Finance	1	1	1	1
	Assistant Director of Finance	1	1	1	1
	Executive Assistant	1	1	1	1
	Accounting Assistant II	2	2	2	2
	Accounting Assistant I	0	0	1	1
	Cashier/Receptionist	1	1	0	0
	Human Resources Manager	0	0	0	1
	Management Analyst	1	1	1	0
<b><u>Administration &amp; Finance</u></b>	<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b><u>Community Development</u></b>					
	Director of Community Development	1	1	1	1
	Economic Development Manager	1	1	1	1
	Senior Planner	1	1	2	2
	Associate Planner	1	1	0	0
	Administrative Assistant II	1	1	1	1
	Building Commissioner	1	1	1	1
	Plan Reviewer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Plumbing & Mechanical Inspector	1	1	0	0
	Building & Compliance Inspector	1	1	1	1
	Permit Clerk	1	1	1	1
<b><u>Community Development</u></b>	<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>10</b>
<b><u>Public Works</u></b>					
	Director of Public Works	1	1	1	1
	Assistant Director of Public Works	1	1	1	1
	Village Engineer	1	1	1	1
	Senior Project Engineer	1	1	1	1
	Project Engineer	1	1	1	1
	Project Manager	1	1	1	1
	Engineering Technician	1	1	1	1
	Facility Manager	1	1	1	1
	Management Analyst	0	0	0	0
	Deputy Director of Public Works	1	1	1	1
	Superintendent of Public Works	2	2	2	2
	Administrative Assistant I	1	1	1	0
	Administrative Assistant II	0	0	0	1
	Maintenance Technician	14	14	14	16
	Supervisor	3	3	3	3
	Water System Operator	3	3	3	3
	Equipment Mechanic 1	1	1	1	1
	<i>SUB-TOTAL</i>	<u>33</u>	<u>33</u>	<u>33</u>	<u>35</u>
<b><u>Fleet Services</u></b>					
	Supervisor	1	1	1	1
	Equipment Mechanic 2	2	2	2	2
	<i>SUB-TOTAL</i>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>

**FULL TIME POSITIONS  
FY 2024-2025 BUDGET**

Department	Position	21-22	22-23	23-24	24-25
<b><u>Wastewater Treatment Plant</u></b>					
	Wastewater Treatment Plant Superintendent	1	1	1	1
	Wastewater Equipment Technician	1	1	1	1
	Wastewater Treatment Plant Operator II	1	1	1	1
	Wastewater Treatment Plant Operator I	1	2	2	2
	<i>SUB-TOTAL</i>	<u>4</u>	<u>5</u>	<u>5</u>	<u>5</u>
<b><u>Public Works</u></b>	<b>TOTAL</b>	<b>40</b>	<b>41</b>	<b>41</b>	<b>43</b>
<b><u>Police Department</u></b>					
	Police Chief	1	1	1	1
	Deputy Police Chief	2	2	2	2
	Administrative Assistant II	1	0	0	0
	Administrative Services Coordinator	0	1	1	1
	Police Support Services Manager	1	1	1	1
	Police Records Assistant	3	3	3	3
	Police Lieutenant	3	3	3	3
	Police Sergeant	4	4	4	4
	Police Officers	30	30	30	30
	Police Officers (Transitional)	0	1	1	1
	Community Service Officers	2	2	2	2
	Training Coordinator	0	0	1	1
<b><u>Police Department</u></b>	<b>TOTAL</b>	<b>47</b>	<b>48</b>	<b>49</b>	<b>49</b>
<b><u>Fire Department</u></b>					
	Fire Chief	1	1	1	1
	Deputy Fire Chief	1	1	1	1
	Assistant Fire Chief	3	3	3	3
	Management Analyst	0	1	1	1
	Administrative Assistant I	1	0	0	0
	Fire Lieutenant	10	10	10	10
	Firefighter/Paramedic	27	27	30	30
<b><u>Fire Department</u></b>	<b>TOTAL</b>	<b>43</b>	<b>43</b>	<b>46</b>	<b>46</b>
<b><u>Recreation</u></b>					
	Director of Recreation	0	0	1	1
	Superintendent of Recreation/Recreation Manager	1	1	1	1
	Recreation & SC Business Manager	0	0	0	0
	Recreation Supervisor	1	1	1	1
	Recreation Specialist	1	1	1	1
	Administrative Assistant I	0	0	0	0
<b><u>Recreation</u></b>	<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>
<b><u>TOTAL OF ALL FULL TIME POSITIONS</u></b>		<b>153</b>	<b>155</b>	<b>159</b>	<b>161</b>

**VILLAGE OF LIBERTYVILLE  
CLASSIFICATION & COMPENSATION PLAN  
FY 2024-2025**

**Collective Bargaining Units**

	<u>Range</u>		
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
<u>Fire Union</u>			
Firefighter/Paramedic	\$78,281 -	\$99,491 -	\$120,701
Lieutenant/Paramedic	\$121,394 -	\$131,084 -	\$140,774
Lieutenant/Paramedic (Over 20 Years)	\$122,450 -	\$131,612 -	\$140,774

Police Patrol Union

Patrol Officer	\$79,027.16 -	\$101,817.49 -	\$124,607.81
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Police Sergeant Union

Police Sergeant	\$124,734 -	\$134,592 -	\$144,449
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Public Works Union

Maintenance Technician	\$53,747.50 -	\$64,845.66 -	\$75,943.81
Equipment Mechanic I	\$63,888.51 -	\$77,080.66 -	\$90,272.80
Equipment Mechanic II	\$67,121.02 -	\$80,980.64 -	\$94,840.25
Water System Operator	\$63,888.51 -	\$77,080.66 -	\$90,272.80
Supervisor	\$75,189.95 -	\$90,715.69 -	\$106,241.43

**Administrative & Services**

	<u>Range</u>		
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
<u>Grade A1</u> <i>No Positions</i>	\$46,960 -	\$57,674 -	\$68,388
<u>Grade A2</u> Accounting Assistant I Police Records Assistant	\$52,084 -	\$63,967 -	\$75,849
<u>Grade A3</u> Accounting Assistant II Administrative Assistant I Community Service Officer Permit Clerk Recreation Specialist	\$54,242 -	\$66,617 -	\$78,993

**VILLAGE OF LIBERTYVILLE  
CLASSIFICATION & COMPENSATION PLAN  
FY 2024-2025**

<u>Grade A4</u>	\$56,936 -	\$69,926 -	\$82,916
Administrative Assistant II			
Administrative Services Coordinator			
Training Coordinator			
<u>Grade A5</u>	\$63,987 -	\$78,586 -	\$93,186
Executive Assistant			
<b>Technicians &amp; Trades</b>		<b><u>Range</u></b>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
<u>Grade T1</u>	\$52,084 -	\$63,967 -	\$75,850
Wastewater Operator Assistant			
<u>Grade T2</u>	\$68,056 -	\$83,583 -	\$99,110
Wastewater Treatment Plant Operator I			
<u>Grade T3</u>	\$75,618 -	\$92,871 -	\$110,124
Building & Compliance Inspector			
Electrical Inspector			
Engineering Technician			
Wastewater Equipment Technician			
Wastewater Treatment Plant Operator II			
<b>Professional</b>		<b><u>Range</u></b>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
<u>Grade P1</u>	\$73,669 -	\$90,477 -	\$107,285
Planner			
<u>Grade P2</u>	\$80,153 -	\$98,440 -	\$116,727
Plan Reviewer			
Project Engineer			
Senior Planner			
<u>Grade P3</u>	\$90,570 -	\$111,235 -	\$131,900
Project Manager			
<u>Grade P4</u>	\$97,815 -	\$123,100 -	\$148,385
Senior Project Engineer			
<b>Management</b>		<b><u>Range</u></b>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
<u>Grade M1</u>	\$58,380 -	\$74,534 -	\$90,687
Recreation Supervisor			

**VILLAGE OF LIBERTYVILLE  
CLASSIFICATION & COMPENSATION PLAN  
FY 2024-2025**

<u>Grade M2</u>	\$73,984 -	\$94,454 -	\$114,925
Assistant Director of Public Works			
Facility Manager			
Management Analyst			
Police Support Services Manager			
Recreation Manager			
 <u>Grade M3</u>	 \$89,587 -	 \$114,376 -	 \$139,165
Assistant Finance Director			
Human Resource Manager			
Wastewater Treatment Plant Superintendent			
Superintendent of Public Works			
 <u>Grade M4</u>	 \$95,554 -	 \$121,994 -	 \$148,434
Building Commissioner			
Deputy Director of Public Works			
 <u>Grade M5</u>	 \$100,705 -	 \$128,570 -	 \$156,434
Assistant Fire Chief			
Police Lieutenant			
 <u>Grade M6</u>	 \$111,269 -	 \$142,056 -	 \$172,844
Deputy Police Chief			
Deputy Fire Chief			
Economic Development Manager			
Village Engineer			
 <b>Executives</b>		<b><u>Range</u></b>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
 <u>Grade D1</u>	 \$112,331 -	 \$157,954 -	 \$203,578
Director of Community Development			
Director of Finance			
Director of Public Works			
Director of Recreation			
Fire Chief			
Police Chief			
 <u>Grade D2</u>	 \$134,798 -	 \$177,986 -	 \$221,173
Deputy Village Administrator			
 <u>Grade D3</u>	 \$177,578 -	 \$211,936 -	 \$246,293
Village Administrator			

## Village of Libertyville Part-Time Pay Scale - FY 2024-2025

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

Position	Hourly Pay Range (5/1/2024-12/31/2024)	Hourly Pay Range (1/1/2025-4/30/2025)
Accounting Assistant	\$15.00-\$30.00	\$15.00-\$30.00
Building Inspector	\$30.00-\$60.00	\$30.00-\$60.00
Camp Counselor	\$14.00-\$16.75	\$15.00-\$17.75
Camp Supervisors	\$14.00-\$20.25	\$15.00-\$21.25
Code Compliance Inspector	\$25.00-\$50.00	\$25.00-\$50.00
Communications Specialist	\$15.00-\$30.00	\$15.00-\$30.00
Community Service Officer (CSO)	\$15.00-\$30.00	\$15.00-\$30.00
Concessions Attendant	\$14.00-\$16.75	\$15.00-\$17.75
Concessions Leader	\$14.00-\$19.75	\$15.00-\$20.75
Crossing Guard	\$14.00-\$18.00	\$15.00-\$19.00
Dance Teacher	\$14.00-\$40.00	\$15.00-\$40.00
Facilities Assistant	\$14.00-\$40.00	\$15.00-\$40.00
Fire Inspector	\$14.00-\$40.00	\$15.00-\$40.00
Fitness Instructors	\$14.00-\$40.00	\$15.00-\$40.00
Human Resources Coordinator	\$20.00-\$35.00	\$20.00-\$35.00
Intern	\$14.00-\$26.00	\$15.00-\$26.00
Manager-on-Duty	\$14.00-\$20.25	\$15.00-\$21.25
Office Assistant	\$15.00-\$30.00	\$15.00-\$30.00
Pool Attendant	\$14.00-\$16.75	\$15.00-\$17.75
Pool Lifeguard	\$14.00-\$16.75	\$15.00-\$17.75
Preschool Teacher	\$14.00-\$19.75	\$15.00-\$20.75
Recreation Instructors	\$14.00-\$40.00	\$15.00-\$40.00
Recreation Department Director	\$40.00-\$100.00	\$40.00-\$100.00
Recreation Program Leader	\$14.00-\$20.25	\$15.00-\$21.25
Seasonal Laborers	\$14.00-\$17.00	\$15.00-\$17.75
Swim Lesson Instructor	\$14.00-\$20.25	\$15.00-\$21.25
Swim Team Leader/Coach	\$14.00-\$30.00	\$15.00-\$30.00

**Part-time employees under the age of 18 working less than 650 hours per year may be paid the Youth Minimum Wage of \$12.00 per hour between 5/1/2024 and 12/31/2024 and \$13.00 per hour between 1/1/2025 and 4/30/2025.**

# CLASSIFICATION AND COMPENSATION PLAN

## FLSA Classifications

*An exempt employee is not eligible for any form of overtime compensation*

Unions	All Positions	Non-Exempt
Grade A1	All Positions	Non-Exempt
Grade A2	All Positions	Non-Exempt
Grade A3	All Positions	Non-Exempt
Grade A4	All Positions	Non-Exempt
Grade A5	All Positions	Non-Exempt
Grade T1	All Positions	Non-Exempt
Grade T2	All Positions	Non-Exempt
Grade T3	All Positions	Non-Exempt
Grade P1	All Positions	Non-Exempt
Grade P2	Plan Reviewer	Non-Exempt
	Project Engineer	Exempt
	Senior Planner	Exempt
Grade P3	All Positions	Exempt
Grade P4	All Positions	Exempt
Grade M1	All Positions	Exempt
Grade M2	All Positions	Exempt
Grade M3	All Positions	Exempt
Grade M4	All Positions	Exempt
Grade M5	All Positions	Exempt
Grade M6	All Positions	Exempt
Grade D1	All Positions	Exempt
Grade D2	All Positions	Exempt
Grade D3	All Positions	Exempt

Full Time Staff Allocation By Fund					
	General Fund	Utility Fund	Storm Water Sewer Fund	Commuter Parking Fund	Vehicle Replacement Fund
<b>Executive Staff:</b>					
Village Administrator	65%	20%	15%		
Deputy Village Administrator	70%	20%	10%		
Director of Finance	70%	15%	15%		
Fire Chief	100%				
Police Chief	100%				
Director of Community Development	100%				
Director of Public Works	15%	75%	10%		
Director of Recreation	100%				
<b>Administration Department Staff:</b>					
Executive Assistant	100%				
<b>Finance Department Staff:</b>					
Assistant Finance Director	50%	50%			
Accounting Assistant II	60%	40%			
Accounting Assistant II	30%	70%			
Accounting Assistant I	60%	40%			
<b>Community Development Department Staff:</b>					
<b>Recreation Department Staff:</b>					
Recreation Manager	100%				
Recreation Supervisor	100%				
Recreation Specialist	100%				
<b>Public Works Department Staff:</b>					
Village Engineer	50%	40%	10%		
Senior Project Engineer		25%	75%		
Other Engineering Staff	50%	50%			
Assistant Director of Public Works	15%	85%			
Administrative Assistant I	30%	60%			10%
Facility Manager	100%				
Public Works Management	40%	60%			
Parks Staff	100%				
Stormwater Sewer Staff (General)	50%		50%		
Stormwater Sewer Staff (Utility)	10%	40%	50%		
Streets Staff	80%	20%			
Utilities Staff	10%	90%			
Vehicle Maintenance Staff					100%
Wastewater Treatment Plant Staff		100%			
<b>Fire Department Staff:</b>					
<b>Police Department Staff, except:</b>					
Community Service Officers	85%			15%	
Records Assistants	90%			10%	



# CAPITAL IMPROVEMENT

# CAPITAL IMPROVEMENT

## PROJECT SUMMARY

The Village of Libertyville adopted a comprehensive Capital Improvement Plan (CIP) in 2019. The CIP, reexamined annually in advance of the operating budget process, identifies a rolling ten years of capital needs for the Village of Libertyville. Proposed projects for a given fiscal year are then vetted for inclusion in each year's annual budget. While the complete CIP is a standalone document, each project year is incorporated in the corresponding annual budget document. This section serves to outline the projects budgeted for funding in Fiscal Year 2024-2025.

Capital improvements are considered major construction projects or major improvements to the Village's infrastructure that have a long useful life (generally greater than one year). Projects included in the CIP are typically greater than \$25,000 and many projects are highly visible to the community. Operating expenses are not considered capital projects.

The information contained in this section includes: 1) Project aggregate budget totals by Category and Fund; 2) List of individual budgeted capital projects included in the current year budget; 3) Cash flow summaries for all funds containing capital projects or capital transfers over a five-year period; and 4) Individual project data sheets for each project included in the current year budget.

Finally, it is important to also recognize that capital projects may have an impact on operating costs as well. For example, a new public building will require utility costs every year for the life of the asset. As aging infrastructure is improved and replaced, maintenance costs generally decrease. The related ongoing operating costs associated with a capital project are detailed within each project's individual data sheet.

### Capital Expenditures by Type – Fiscal Year 2024-2025

Bridges	282,500
Buildings	16,152,448
Equipment: Computers	515,135
Equipment: Miscellaneous	210,000
Equipment: PW Equipment	805,000
Park Improvements	4,927,492
Parking	-
Sanitary Sewer	1,461,000
Storm Sewer/Drainage	1,840,000
Street Paving	1,095,000
Street Reconstruction	2,350,000
Streetscape	495,000
Trails	90,500
Vehicles	1,975,476
Wastewater	1,823,500
Water Distribution	1,812,530
Water Treatment	40,000
<b>TOTAL:</b>	<b>\$35,875,581</b>

**Capital Expenditures by Fund – Fiscal Year 2024-2025**

Commuter Parking Fund	-
Hotel/Motel Tax Fund	255,000
Motor Fuel Tax Fund	2,100,000
New Building Fund	15,000,000
Park Improvement Fund	4,543,992
Project Fund	2,490,500
Public Building Improvement Fund	847,448
Stormwater Sewer Fund	2,111,000
Technology Enhancements for Police and Fire Fund	333,860
Technology Equipment and Replacement Service Fund	231,275
Utility Fund	5,187,030
Vehicle Maintenance and Replacement Service Fund	2,775,476
<b>TOTAL:</b>	<b>\$35,875,581</b>



**Village of Libertyville**  
**List of Capital Projects**  
**Fiscal Year 2024-25**

Fund	Project Number	Project Name	Project Type	Cost
<b>Hotel/Motel Tax Fund</b>				
	PW-FAC-012	Civic Center - Generator	New Project	\$140,000
	PW-FAC-050	Fire Protection System Replacements (Adler, Civic Center & Cook House)	New Project	\$115,000
			<b>Fund Total</b>	<b>\$255,000</b>
<b>Motor Fuel Tax Fund</b>				
	PW-INF-006	Traffic Signal Design - US 45 & Tempel Drive	New Project	\$104,000
	PW-ST-006	Road Program - MFT Portion	Annual Program	\$650,000
	PW-ST-007	Rockland Road Reconstruction	Continuing Project	\$1,000,000
	PW-ST-008	Rockland Road Bridge Replacement	New Project	\$250,000
	PW-ST-018	Oak Spring Road Rehabilitation	Continuing Project	\$96,000
			<b>Fund Total</b>	<b>\$2,100,000</b>
<b>New Building Fund</b>				
	ADM-FAC-011	Property Acquisition #1	New Project	\$2,000,000
	ADM-FAC-013	New Building Construction #1	New Project	\$13,000,000
			<b>Fund Total</b>	<b>\$15,000,000</b>
<b>Park Improvement Fund</b>				
	ADM-FAC-009	Adler Lodge Renovation	New Project	\$65,000
	ADM-FAC-010	Recreation Office Relocation	New Project	\$100,000
	ADM-PMP-002	Nicholas-Dowden Site Improvements	Continuing Project	\$2,555,692
	ADM-PMP-007	Butler Lake - OSLAD Project	Continuing Project	\$1,085,800
	ADM-PMP-011	Nicholas Downden Parking Lot <i>(Shared with Project Fund)</i>	New Project	\$235,000
	PW-PARKS-010	Bike Path Replacement - Various Locations	Continuing Project	\$90,000
	PW-PARKS-016	Charles Brown Park Softball Field Renovation	New Project	\$250,000
	PW-PARKS-017	Sunrise Rotary Park Gazebo Replacement	New Project	\$80,000
	PW-PARKS-020	New pool play features for Adler and Riverside	New Project	\$25,000
	PW-PARKS-021	Riverside Pool Painting	New Project	\$25,000
	PW-PARKS-023	Butler Lake Pedestrian Bridge Deck Repairs	New Project	\$32,500
			<b>Fund Total</b>	<b>\$4,543,992</b>
<b>Project Fund</b>				
	ADM-PMP-011	Nicholas Downden Parking Lot <i>(Shared with Park Improvement Fund)</i>	New Project	\$235,000
	CD-SC-004	Entry Improvement at Park & Milwaukee	New Project	\$20,000
	CD-SC-008	Downtown Streetscape Renewal	Continuing Project	\$175,000
	PW-PARKS-024	Buy A Brick Program	New Project	\$75,000
	PW-SDW-001	Downtown Crosswalk Repairs	Annual Program	\$35,000
	PW-SDW-002	Sidewalk Replacement	Annual Program	\$200,000
	PW-ST-001	Crack Sealing (by Contract)	Annual Program	\$35,000
	PW-ST-002	Pavement Patching	Annual Program	\$270,000
	PW-ST-003	Road Program - Project Fund Portion	Annual Program	\$750,000
	PW-ST-004	Thermoplastic Pavement Marking	Annual Program	\$40,000
	PW-ST-005	Streetlight Replacements	Annual Program	\$250,000
	PW-ST-011	Maple/Milwaukee Crosswalk Improvements	Continuing Project	\$135,000
	PW-ST-013	Pavement Rejuvenation Program	Continuing Project	\$30,000
	PW-ST-016	Bike Path Improvement Program	Annual Program	\$75,000
	PW-ST-017	Material Testing and Geotechnical Services	New Project	\$25,000
	PW-ST-019	Street Assessment Update	New Project	\$50,000
	PW-ST-025	RRFB Installations - SRTS Grant	New Project	\$90,500
			<b>Fund Total</b>	<b>\$2,490,500</b>
<b>Public Building Improvement Fund</b>				
	ADM-FAC-002	Roof Assembly, Asphalt Shingles - Village Hall	New Project	\$33,612
	ADM-FAC-015	Village Hall Renovations/Updates	New Project	\$100,000
	FD-FAC-010	Fire Station 2 Bathroom Remodel	Continuing Project	\$128,720
	FD-FAC-013	Fire Station 1 Bathroom Remodel	New Project	\$300,000
	FD-FAC-017	Fire Station II Kitchen & Office Remodel	New Project	\$80,000
	PW-FAC-022	544 North Ave - Radiant Tube Heaters	New Project	\$40,116
	PW-FAC-052	Streets & Utilities Facility Trench Drain Rep	New Project	\$125,000
	REC-FAC-003	Recreation Facility Master Plan	New Project	\$40,000
			<b>Fund Total</b>	<b>\$847,448</b>



**Village of Libertyville**  
**List of Capital Projects**  
**Fiscal Year 2024-25**

Fund	Project Number	Project Name	Project Type	Cost
<b>Stormwater Sewer Fund</b>				
	ADM-PMP-002	Nicholas-Dowden Site Improvements (Shared with Park Improvement)	Continuing Project	\$271,000
	PW-PARKS-019	LGSA Field Protection	New Project	\$25,000
	PW-SW-002	Storm Sewer Improvements - Miscellaneous	Annual Program	\$150,000
	PW-SW-003	Cleaning and Televising of Storm Sewers	Annual Program	\$100,000
	PW-SW-004	Storm Sewer Structure Cleaning	Annual Program	\$75,000
	PW-SW-005	Storm Sewer Point Repairs	Annual Program	\$650,000
	PW-SW-006	Charles Brown Reservoir Annual Maintenance	Annual Program	\$25,000
	PW-SW-008	MSWMP - Burdick & Ames	New Project	\$150,000
	PW-SW-009	MSWMP - Copeland Manor	New Project	\$665,000
			<b>Fund Total</b>	<b>\$2,111,000</b>
<b>Technology Enhancements for Police and Fire Fund</b>				
	ADM-IT-003	Annual Hardware Replacement	Annual Program	\$25,000
	FD-IT-003	Fire Station Alerting System	New Project	\$135,000
	FD-IT-005	Starcom Portable Radios	Continuing Project	\$50,000
	PD-IT-002	Squad Car - Video Camera System	Continuing Project	\$32,326
	PD-IT-004	Body Worn Camera System and Tasers	Annual Program	\$91,534
			<b>Fund Total</b>	<b>\$333,860</b>
<b>Technology Equipment and Replacement Service Fund</b>				
	ADM-IT-001	Security Cameras for Various Village Buildings	New Project	\$25,000
	ADM-IT-003	Annual Hardware Replacement	Annual Program	\$51,275
	ADM-IT-006	Parking Deck Cameras - Church Street	New Project	\$75,000
	ADM-IT-010	Electronic Document Management System	New Project	\$50,000
	ADM-IT-012	Server Replacements	Annual Program	\$30,000
			<b>Fund Total</b>	<b>\$231,275</b>
<b>Utility Fund</b>				
	PW-SS-006	Lining and Point Repairs Construction	Annual Program	\$250,000
	PW-SS-008	Cass Avenue Lift Station Replacement	New Project	\$936,000
	PW-SS-014	Emergency Generator - Carriage Hill Lift Station	New Project	\$100,000
	PW-SS-017	Sewer Camera and Pole Camera	New Project	\$175,000
	PW-WATER-002	Annual Watermain Replacement Program	Annual Program	\$1,000,000
	PW-WATER-003	Meter Replacement - Manual Meter Upgrade	Annual Program	\$40,000
	PW-WATER-005	Fire Hydrant Replacements	Annual Program	\$30,000
	PW-WATER-006	New Valve Insertions	Annual Program	\$25,000
	PW-WATER-007	Miscellaneous System Repairs	Annual Program	\$55,000
	PW-WATER-011	Red Top Reservoir Emergency Generator	New Project	\$187,530
	PW-WATER-013	Emergency Generator - Greentree Well	New Project	\$175,000
	PW-WATER-015	Annual SCADA Improvements	Annual Program	\$25,000
	PW-WATER-028	Annual Lead Service Line Replacement Program	Continuing Project	\$75,000
	PW-Water-031	Cook Water Tower Rehabilitation	New Project	\$150,000
	PW-WATER-034	Water System Model	New Project	\$50,000
	PW-WWTP-006	Screen & Grit Bldg. - Electrical System	Continuing Project	\$412,500
	PW-WWTP-007	Screen & Grit Bldg. - Headworks Screen	Continuing Project	\$656,250
	PW-WWTP-008	Screen & Grit Bldg. - Grit Collector	Continuing Project	\$540,750
	PW-WWTP-024	Primary Clarifiers B - Isolation Valves	New Project	\$114,000
	PW-WWTP-029	Annual SCADA Improvements	Annual Program	\$25,000
	PW-WWTP-038	CMOM Plan	New Project	\$75,000
	PW-WWTP-041	Patterson Pump Drive Replacement	New Project	\$40,000
	PW-WWTP-042	Screw Pump No. 2 Gear Box	New Project	\$50,000
			<b>Fund Total</b>	<b>\$5,187,030</b>
<b>Vehicle Maintenance and Replacement Service Fund</b>				
	FD-EQU-004	Hurst Extrication Tools - Fire Station 3	New Project	\$45,000
	FD-FLEET-006	Fire Engine Replacement - E463	New Project	\$847,476
	PD-FLEET-001	Police Interceptors	Annual Program	\$300,000
	PW-FLEET-001	Unit 303 - Ford F350	Continuing Project	\$110,000
	PW-FLEET-004	Unit 322 - Plow Truck	Continuing Project	\$350,000
	PW-FLEET-005	Unit 323 - Plow Truck	New Project	\$350,000
	PW-FLEET-008	Unit 321 - International 7400	New Project	\$350,000
	PW-FLEET-014	Unit 309 - Ford F150 Utility Truck	Continuing Project	\$68,000



**Village of Libertyville**  
**List of Capital Projects**  
**Fiscal Year 2024-25**

<b>Fund</b>	<b>Project Number</b>	<b>Project Name</b>	<b>Project Type</b>	<b>Cost</b>
	PW-FLEET-025	Unit 332 - Street Sweeper	New Project	\$150,000
	PW-FLEET-027	Mini Track Excavator With Trailer	New Project	\$150,000
	PW-FLEET-030	Fleet Shop Four Post Vehicle Lift	New Project	\$55,000
			<b>Fund Total</b>	<b>\$2,775,476</b>
<b>FY 2024-2025 Total</b>				<b>\$ 35,875,581</b>

Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source	2024	2025	2026	2027	2028	2029
<b>Non-Home Rule Sales Tax</b>						
<b>Beginning Balance</b>	1,580,626	1,790,111	1,733,011	1,913,704	2,145,952	2,549,683
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Interest Revenue	44,236	15,000	10,000	5,000	5,000	5,000
Loan Repayment from Stormwater Sewer Fund	88,403	88,403	63,073	0	0	0
Non-Home Rule Sales Tax Receipts	3,595,180	3,954,698	3,695,125	3,787,503	3,882,191	3,979,246
<i>Total</i>	3,727,819	4,058,101	3,768,198	3,792,503	3,887,191	3,984,246
<b>Total Revenues and Other Fund Sources</b>	3,727,819	4,058,101	3,768,198	3,792,503	3,887,191	3,984,246
<b>Total Funds Available</b>	5,308,445	5,848,212	5,501,209	5,706,207	6,033,143	6,533,928
<b>Expenditures and Uses</b>						
<i>Other Uses</i>						
Places for Eating Tax Replacement	(1,093,334)	(1,115,201)	(1,137,505)	(1,160,255)	(1,183,460)	(1,207,129)
Transfer to Commuter Parking Fund	(300,000)	0	0	0	0	0
Transfer to Park Improvement Fund	(500,000)	(850,000)	(750,000)	(750,000)	(700,000)	(700,000)
Transfer to Project Fund	(900,000)	(900,000)	(900,000)	(900,000)	(900,000)	(900,000)
Transfer to Public Building Improvement Fund	(400,000)	(500,000)	(500,000)	(500,000)	(450,000)	(400,000)
Transfer to TEPF	(125,000)	(400,000)	(150,000)	(150,000)	(150,000)	(150,000)
Transfer to TERF	(200,000)	(350,000)	(150,000)	(100,000)	(100,000)	(100,000)
<i>Total</i>	(3,518,334)	(4,115,201)	(3,587,505)	(3,560,255)	(3,483,460)	(3,457,129)
<b>Total Expenditures and Uses</b>	(3,518,334)	(4,115,201)	(3,587,505)	(3,560,255)	(3,483,460)	(3,457,129)
<b>Change in Fund Balance</b>	209,485	(57,100)	180,693	232,248	403,731	527,117
<b>Ending Balance</b>	1,790,111	1,733,011	1,913,704	2,145,952	2,549,683	3,076,799

Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source	2024	2025	2026	2027	2028	2029
<b>Commuter Parking Fund</b>						
<b>Beginning Balance</b>	231,659	324,951	501,951	680,721	861,278	1,043,641
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Operating Income	(9,708)	177,000	178,770	180,557	182,363	184,186
Transfer from Non-Home Rule Sales Tax Fund	300,000	0	0	0	0	0
<i>Total</i>	290,292	177,000	178,770	180,557	182,363	184,186
<b>Total Revenues and Other Fund Sources</b>	290,292	177,000	178,770	180,557	182,363	184,186
<b>Total Funds Available</b>	521,951	501,951	680,721	861,278	1,043,641	1,227,827
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
Newberry Metra Lot	PW-INF-003	(132,000)	0	0	0	0
Prairie Crossing Train Station North Parking Lot	PW-INF-005	(65,000)	0	0	0	0
<i>Total</i>		(197,000)	0	0	0	0
<b>Total Expenditures and Uses</b>		(197,000)	0	0	0	0
<b>Change in Fund Balance</b>	93,292	177,000	178,770	180,557	182,363	184,186
<b>Ending Balance</b>	324,951	501,951	680,721	861,278	1,043,641	1,227,827

Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source	2024	2025	2026	2027	2028	2029
<b>Hotel/Motel Tax Fund</b>						
<b>Beginning Balance</b>	646,632	523,941	313,941	253,941	253,941	85,871
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Operating Income	42,340	45,000	45,000	45,000	45,000	45,000
<i>Total</i>	42,340	45,000	45,000	45,000	45,000	45,000
<b>Total Revenues and Other Fund Sources</b>	42,340	45,000	45,000	45,000	45,000	45,000
<b>Total Funds Available</b>	688,972	568,941	358,941	298,941	298,941	130,871
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
Civic Center - Asphalt Repairs	PW-FAC-008	(27,391)	0	0	0	0
Civic Center - Generator	PW-FAC-012	0	(140,000)	0	0	0
Civic Center - Restroom Renovation	PW-FAC-013	0	0	0	(45,000)	0
Civic Center - Roof Replacement	PW-FAC-014	0	0	0	0	(103,000)
Adler Center Roof Replacement	PW-FAC-029	0	0	0	0	(110,070)
Civic Center - Stairs/Lights/Countertops/Cabinets	PW-FAC-033	0	0	(70,000)	0	0
Civic Center - HVAC Automation System Upgrade	PW-FAC-047	(21,600)	0	0	0	0
Civic Center - Kitchen Remodeling and Upgrades	PW-FAC-048	(39,040)	0	0	0	0
Fire Protection System Replacements	PW-FAC-050	0	(115,000)	0	0	0
Civic Center HVAC Roof Top Replacement	PW-FAC-053	0	0	(35,000)	0	0
Adler Arts Center Parking Lot	PW-FAC-055	(77,000)	0	0	0	0
<i>Total</i>	(165,031)	(255,000)	(105,000)	(45,000)	(213,070)	0
<b>Total Expenditures and Uses</b>	(165,031)	(255,000)	(105,000)	(45,000)	(213,070)	0
<b>Change in Fund Balance</b>	(122,691)	(210,000)	(60,000)	0	(168,070)	45,000
<b>Ending Balance</b>	523,941	313,941	253,941	253,941	85,871	130,871

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-FAC-012  
 Project Name Civic Center - Generator



Type Improvement Department Public Works Department  
 Useful Life 30 years Contact Public Works Director  
 Category Buildings  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$140,000  
 The current standby generator at the Civic Center will be removed and replaced in order to maintain the facility's status as an emergency shelter.

**Justification**  
 Current equipment is from the 1990's. Normal life span is upwards of 30 years. By replacing, the Village is assuring there will be no breakdowns when the generator is turned on in an emergency.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	140,000					140,000
<b>Total</b>	<b>140,000</b>					<b>140,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Hotel/Motel Tax Fund	140,000					140,000
<b>Total</b>	<b>140,000</b>					<b>140,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-500	-500	-500	-500		-2,000
<b>Total</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>		<b>-2,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-FAC-050  
 Project Name Fire Protection System Replacements



Type Equipment Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Equipment: Miscellaneous  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$115,000  
 Replace new addressable fire/sprinkler supervisory control at Adler Center, Civic Center and Cook House. Replace smoke detectors, heat detectors, pull stations, horn and strobes. Once installed and updated testing for proper operation will occur.

**Justification**  
 Current system is over 20 years old at all three facilities and will need updating to meet new fire codes. Also a new system will assure we have no issues getting parts as an aging system it becomes hard to get parts.  
 Adler - \$45,000  
 Civic Center - \$45,000  
 Cook House - \$25,000

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	115,000					115,000
<b>Total</b>	<b>115,000</b>					<b>115,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Hotel/Motel Tax Fund	115,000					115,000
<b>Total</b>	<b>115,000</b>					<b>115,000</b>

**Budget Impact/Other**

Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source	2024	2025	2026	2027	2028	2029	
<b>Motor Fuel Tax Fund</b>							
<b>Beginning Balance</b>	4,569,134	4,328,106	3,182,119	1,684,562	183,005	326,328	
<b>Revenues and Other Fund Sources</b>							
<i>Revenue</i>							
Rockland Road Bridge Phase II Reimbursement	0	0	0	600,000	600,000	1,000,000	
State MFT Distributions and Interest	1,038,069	954,013	968,323	968,323	968,323	968,323	
<i>Total</i>	1,038,069	954,013	968,323	1,568,323	1,568,323	1,968,323	
<b>Total Revenues and Other Fund Sources</b>	1,038,069	954,013	968,323	1,568,323	1,568,323	1,968,323	
<b>Total Funds Available</b>	5,607,203	5,282,119	4,150,442	3,252,885	1,751,328	2,294,651	
<b>Expenditures and Uses</b>							
<i>Capital Projects &amp; Equipment</i>							
<i>Public Works Department</i>							
Traffic Signal Design - US 45 & Tempel Drive	PW-INF-006	(37,000)	(104,000)	0	(575,000)	(575,000)	0
Road Program - MFT Portion	PW-ST-006	(650,000)	(650,000)	(750,000)	(750,000)	(850,000)	(900,000)
Rockland Road Reconstruction	PW-ST-007	0	(1,000,000)	0	0	0	0
Rockland Road Bridge Replacement	PW-ST-008	(75,000)	(250,000)	(1,715,880)	(1,409,880)	0	0
Road Program - Rebuild Illinois Portion	PW-ST-010	(446,279)	0	0	0	0	0
Oak Spring Road Rehabilitation	PW-ST-018	(70,818)	(96,000)	0	(335,000)	0	0
<i>Total</i>		(1,279,097)	(2,100,000)	(2,465,880)	(3,069,880)	(1,425,000)	(900,000)
<b>Total Expenditures and Uses</b>		(1,279,097)	(2,100,000)	(2,465,880)	(3,069,880)	(1,425,000)	(900,000)
<b>Change in Fund Balance</b>		(241,028)	(1,145,987)	(1,497,557)	(1,501,557)	143,323	1,068,323
<b>Ending Balance</b>		4,328,106	3,182,119	1,684,562	183,005	326,328	1,394,651

Village of Libertyville, Illinois

Project # PW-INF-006  
 Project Name Traffic Signal Design - US 45 & Tempel Drive



Type Improvement Department Public Works Department  
 Useful Life 30 years Contact Public Works Director  
 Category Street Construction  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$1,291,000  
 Installation of a four-way traffic signal at the intersection of US Hwy 45 and Tempel Drive, aligning with primary access to the Canlan Complex and Midwest Industrial Funds (MIF) development. The intersection will also require modifications for turn lanes, as well as curb and pavement replacement. The intersection improvement was identified as a priority during consideration of the MIF project. Improvement costs to be determined through design and bid process, estimated at \$750,000.

**Justification**  
 A Traffic study and Signal Warrant study were conducted for the roadway as part of the Village's subdivision of the Libertyville Sports Complex property and MIF development request. This study concluded that warrants for a traffic signal exist today in the intersection's current configuration and traffic levels. The added traffic from the new development will add to the vehicle movements at this intersection, as will future anticipated traffic along the corridor identified in the study.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering	104,000					104,000
Construction/Maintenance			575,000	575,000		1,150,000
<b>Total</b>	<b>104,000</b>		<b>575,000</b>	<b>575,000</b>		<b>1,254,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Motor Fuel Tax Fund	104,000		575,000	575,000		1,254,000
<b>Total</b>	<b>104,000</b>		<b>575,000</b>	<b>575,000</b>		<b>1,254,000</b>

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

CAPITAL PLAN

Data in Year 2025

Village of Libertyville, Illinois

Project # PW-ST-006  
 Project Name Road Program - MFT Portion



Type Improvement Department Public Works Department  
 Useful Life 25 years Contact Public Works Director  
 Category Street Reconstruction  
 Project Scope Annual Program

Status Active

**Description** Total Project Cost: \$5,470,000  
 Extensive annual program that aims to mill and resurface Village-owned roads on an annual basis. Funds for this portion of the program come from Motor Fuel Tax revenues.

**Justification**  
 Resurfacing roads is significantly less expensive than reconstruction. Resurfacing roads extends the useful life of the road by 10-15 years.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	650,000	750,000	750,000	850,000	900,000	3,900,000
<b>Total</b>	<b>650,000</b>	<b>750,000</b>	<b>750,000</b>	<b>850,000</b>	<b>900,000</b>	<b>3,900,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Motor Fuel Tax Fund	650,000	750,000	750,000	850,000	900,000	3,900,000
<b>Total</b>	<b>650,000</b>	<b>750,000</b>	<b>750,000</b>	<b>850,000</b>	<b>900,000</b>	<b>3,900,000</b>

**Budget Impact/Other**  
 The operating budget impact from this project is already enumerated in project detail for PW-ST-003, "Road Program - Project Fund Portion".

CAPITAL PLAN

Data in Year 2025

Village of Libertyville, Illinois

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



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

Status Active

Description Total Project Cost: \$2,301,925

Roadway pavement reconstruction, significant storm sewer improvements and the replacement of a segment of a chronic breaker water main on Rockland Road from Milwaukee Avenue to Rockland Road Bridge.

The FY 2022-2023 expense of \$500,000 is being budgeted in anticipation of a final billing by the Illinois Department of Transportation that is yet to be received.

Justification

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	1,000,000					1,000,000
<b>Total</b>	<b>1,000,000</b>					<b>1,000,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Motor Fuel Tax Fund	1,000,000					1,000,000
<b>Total</b>	<b>1,000,000</b>					<b>1,000,000</b>

Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-5,000	-5,000	-5,000	-5,000		-20,000
<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>		<b>-20,000</b>

# CAPITAL PLAN

Data in Year 2025

## Village of Libertyville, Illinois

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



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

Status Active

**Description** Total Project Cost: \$3,665,760

In March 2018, the decorative steel truss on top of the bridge had to be removed as it was in a state of deterioration and could collapse under its own weight. The steel truss was removed shortly thereafter this determination. The bridge provides two-way vehicular traffic and has a bike lane on the south end. The bridge was last replaced several decades ago and is in need of replacement.

### Justification

The bridge is equally owned and maintained by both the Village and Township. Construction is anticipated to occur beginning in 2024 and will cost approximately \$3,000,000. The Village and Township have secured the use Federal STP-Br Funds, which will cover 80% of the project (engineering & construction) costs.

The Village is currently in Phase II Engineering portion of the project with construction anticipated in 2026.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering		655,750	349,750			1,005,500
Construction/Maintenance	250,000	1,060,130	1,060,130			2,370,260
<b>Total</b>	<b>250,000</b>	<b>1,715,880</b>	<b>1,409,880</b>			<b>3,375,760</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Motor Fuel Tax Fund	250,000	1,715,880	1,409,880			3,375,760
<b>Total</b>	<b>250,000</b>	<b>1,715,880</b>	<b>1,409,880</b>			<b>3,375,760</b>

### Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance			-5,000	-5,000		-10,000
<b>Total</b>			<b>-5,000</b>	<b>-5,000</b>		<b>-10,000</b>

Village of Libertyville, Illinois

Project # PW-ST-018  
 Project Name Oak Spring Road Rehabilitation



Type Improvement Department Public Works Department  
 Useful Life 25 years Contact Public Works Director  
 Category Street Reconstruction  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$526,818  
 Rehabilitation of Oak Spring Road which will include pavement milling, patching and resurfacing along with new pavement markings and updated signage where deemed appropriate.

**Justification**  
 Roadway is in very poor condition and is requiring significant potholing efforts. Project will be partially funded with LCCOM-STP funding.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering	96,000					96,000
Construction/Maintenance			335,000			335,000
<b>Total</b>	<b>96,000</b>		<b>335,000</b>			<b>431,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Motor Fuel Tax Fund	96,000		335,000			431,000
<b>Total</b>	<b>96,000</b>		<b>335,000</b>			<b>431,000</b>

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

Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source	2024	2025	2026	2027	2028	2029
<b>New Building Fund</b>						
<b>Beginning Balance</b>	0	7,980,064	19,032,706	2,711,414	(3,517,536)	(3,192,834)
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Bond Proceeds	0	20,000,000	0	0	0	0
Interest	123,117	10,000	0	0	0	0
Non-Home Rule Sales Tax	1,856,947	2,042,642	2,093,708	2,146,050	2,199,702	2,254,685
Transfer from General Fund	3,500,000	5,000,000	0	0	0	0
Transfer from Sale of GLC Proceeds	2,500,000	0	0	0	0	0
<b>Total</b>	<b>7,980,064</b>	<b>27,052,642</b>	<b>2,093,708</b>	<b>2,146,050</b>	<b>2,199,702</b>	<b>2,254,685</b>
<b>Total Revenues and Other Fund Sources</b>	<b>7,980,064</b>	<b>27,052,642</b>	<b>2,093,708</b>	<b>2,146,050</b>	<b>2,199,702</b>	<b>2,254,685</b>
<b>Total Funds Available</b>	<b>7,980,064</b>	<b>35,032,706</b>	<b>21,126,414</b>	<b>4,857,464</b>	<b>(1,317,834)</b>	<b>(938,149)</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<i>Administration &amp; Finance</i>						
Property Acquisition #1	ADM-FAC-011	0	(2,000,000)	0	0	0
Property Acquisition #2	ADM-FAC-012	0	0	(4,000,000)	0	0
New Building Construction #1	ADM-FAC-013	0	(13,000,000)	(13,000,000)	0	0
New Building Construction #2	ADM-FAC-014	0	0	0	(6,500,000)	0
<b>Total</b>	<b>Total</b>	<b>0</b>	<b>(15,000,000)</b>	<b>(17,000,000)</b>	<b>(6,500,000)</b>	<b>0</b>
<i>Other Uses</i>						
Debt Service		0	(1,000,000)	(1,415,000)	(1,875,000)	(3,750,000)
<b>Total</b>	<b>Total</b>	<b>0</b>	<b>(1,000,000)</b>	<b>(1,415,000)</b>	<b>(1,875,000)</b>	<b>(3,750,000)</b>
<b>Total Expenditures and Uses</b>	<b>0</b>	<b>(16,000,000)</b>	<b>(18,415,000)</b>	<b>(8,375,000)</b>	<b>(1,875,000)</b>	<b>(3,750,000)</b>
<b>Change in Fund Balance</b>	<b>7,980,064</b>	<b>11,052,642</b>	<b>(16,321,292)</b>	<b>(6,228,950)</b>	<b>324,702</b>	<b>(1,495,315)</b>
<b>Ending Balance</b>	<b>7,980,064</b>	<b>19,032,706</b>	<b>2,711,414</b>	<b>(3,517,536)</b>	<b>(3,192,834)</b>	<b>(4,688,149)</b>

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project #	ADM-FAC-011
Project Name	Property Acquisition #1

Type	Improvement	Department	Administration & Finance
Useful Life	50 years	Contact	Village Administrator
Category	Buildings		
Project Scope	New Project		

Status Active

<b>Description</b>	Total Project Cost: \$2,000,000
Placeholder for Village facilities property acquisition, Part 1	

<b>Justification</b>

Expenditures	2025	2026	2027	2028	2029	Total
Land Acquisition	2,000,000					2,000,000
<b>Total</b>	<b>2,000,000</b>					<b>2,000,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
New Building Fund	2,000,000					2,000,000
<b>Total</b>	<b>2,000,000</b>					<b>2,000,000</b>

<b>Budget Impact/Other</b>



Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source	2024	2025	2026	2027	2028	2029
<b>Park Improvement Fund</b>						
<b>Beginning Balance</b>	1,270,893	671,362	127,370	1,053,370	1,065,545	1,057,145
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
OSLAD Grant - Butler Lake (Projected)	0	0	456,000	0	0	0
OSLAD Grant - Nicholas-Dowden	0	400,000	0	0	0	0
Park Impact Fees	200,000	200,000	250,000	10,000	10,000	10,000
SRACLCL Levy from General Fund	50,000	50,000	50,000	50,000	50,000	50,000
Transfer from General Fund	0	2,500,000	0	0	0	0
Transfer from Non-Home Rule Sales Tax Fund	500,000	850,000	750,000	750,000	700,000	700,000
<i>Total</i>	750,000	4,000,000	1,506,000	810,000	760,000	760,000
<b>Total Revenues and Other Fund Sources</b>	750,000	4,000,000	1,506,000	810,000	760,000	760,000
<b>Total Funds Available</b>	2,020,893	4,671,362	1,633,370	1,863,370	1,825,545	1,817,145
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Adler Lodge Renovation	ADM-FAC-009	(18,688)	(65,000)	0	0	0
Recreation Office Relocation	ADM-FAC-010	0	(100,000)	0	0	0
Nicholas-Dowden Site Improvements	ADM-PMP-002	(458,571)	(2,555,692)	0	0	0
Greentree Site Improvements	ADM-PMP-003	0	0	0	(115,000)	0
Blueberry Site Improvements	ADM-PMP-004	(105,000)	0	0	0	0
Paul Neal Site Improvements	ADM-PMP-005	(35,422)	0	0	0	0
JoAnn Eckmann Site Improvements	ADM-PMP-006	0	0	0	(192,825)	0
Butler Lake - OSLAD Project	ADM-PMP-007	(95,000)	(1,085,800)	0	0	0
Butler Lake - Playground	ADM-PMP-008	0	0	0	0	(30,000)
Gilbert Stiles Site Improvements	ADM-PMP-009	0	0	0	0	(438,400)
Sunrise Rotary Improvements	ADM-PMP-010	0	0	0	(375,000)	0
Nicholas Downden Parking Lot	ADM-PMP-011	0	(235,000)	0	0	0
Riverside Park Master Plan	ADM-PMP-012	0	0	(30,000)	0	0
<i>Total</i>		(712,681)	(4,041,492)	(30,000)	(682,825)	(468,400)
<u>Public Works Department</u>						
Pool MEP Action Plan	PW-PARKS-004	(530,000)	0	(400,000)	0	0
Adler and Crawford Lot Resurfacing	PW-PARKS-009	0	0	0	(50,000)	(300,000)
Bike Path Replacement - Various Locations	PW-PARKS-010	(65,000)	(90,000)	(65,000)	(65,000)	0
Adler Dive & Plunge Pool Caulk & Paint	PW-PARKS-015	(41,850)	0	0	0	0

Source		2024	2025	2026	2027	2028	2029
<b>Park Improvement Fund</b>							
Charles Brown Park Softball Field Renovation	PW-PARKS-016	0	(250,000)	0	0	0	0
Sunrise Rotary Park Gazebo Replacement	PW-PARKS-017	0	(80,000)	0	0	0	0
Adler Zero Depth Pool Painting	PW-PARKS-018	0	0	(85,000)	0	0	0
New pool play features for Adler and Riverside	PW-PARKS-020	0	(25,000)	0	0	0	0
Riverside Pool Painting	PW-PARKS-021	0	(25,000)	0	0	0	0
Sport Court Crack Repair & Painting	PW-PARKS-022	0	0	0	0	0	(135,000)
Butler Lake Pedestrian Bridge Deck Repairs	PW-PARKS-023	0	(32,500)	0	0	0	0
	<i>Total</i>	(636,850)	(502,500)	(550,000)	(115,000)	(300,000)	(135,000)
<u>Recreation Department</u>							
Adler Pool Chair Replacement	REC-FAC-002	0	0	0	0	0	(35,000)
	<i>Total</i>	0	0	0	0	0	(35,000)
<b>Total Expenditures and Uses</b>		(1,349,531)	(4,543,992)	(580,000)	(797,825)	(768,400)	(626,000)
<b>Change in Fund Balance</b>		(599,531)	(543,992)	926,000	12,175	(8,400)	134,000
<b>Ending Balance</b>		671,362	127,370	1,053,370	1,065,545	1,057,145	1,191,145

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # ADM-FAC-009  
 Project Name Adler Lodge Renovation



Type Improvement Department Administration & Finance  
 Useful Life 30 years Contact Village Administrator  
 Category Buildings  
 Project Scope New Project

Status Active

Description

Total Project Cost: \$83,688

The proposed project will make important upgrades to the Adler Lodge in order to maintain its ongoing use as a programming space for the Recreation Department. These improvements include new windows, doors, flooring, painting, light fixtures, and adding air conditioning to the building.

Justification

This project is justified for several reasons. First, parts for the windows are no longer readily available, which creates an issue for ongoing preventative maintenance. Secondly, the facility is in need of a refresh in order to make it an attractive programming space for potential renters. Finally, the addition of air conditioning meets a critical need for a modern facility.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	65,000					65,000
<b>Total</b>	<b>65,000</b>					<b>65,000</b>

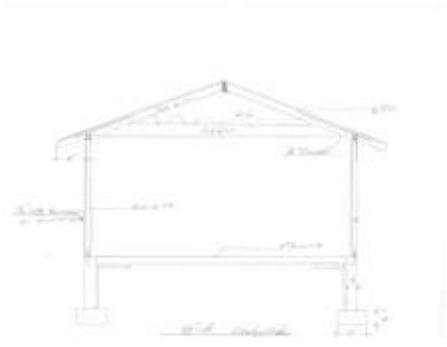
Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	65,000					65,000
<b>Total</b>	<b>65,000</b>					<b>65,000</b>

Budget Impact/Other

No material additional cost or savings to operating budget.

Village of Libertyville, Illinois

Project # ADM-FAC-010  
 Project Name Recreation Office Relocation



Type Improvement Department Administration & Finance  
 Useful Life 30 years Contact Village Administrator  
 Category Buildings  
 Project Scope New Project

Status Active

Description

Total Project Cost: \$100,000

This is a placeholder for building renovations, should the recreation office be relocated. T

Justification

Staff looked at adding office space in the eastern portion of the Riverside building, but there would be no way to access this office without going outside. Rearranging the interior was also not feasible. Relocating the recreation office would be the most viable option.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Budget Impact/Other

No material additional cost or savings to operating budget.

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

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



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

Status Active

**Description** Total Project Cost: \$3,538,022

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

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

**Justification**

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	2,826,692					2,826,692
<b>Total</b>	<b>2,826,692</b>					<b>2,826,692</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	2,555,692					2,555,692
Stormwater Sewer Fund	271,000					271,000
<b>Total</b>	<b>2,826,692</b>					<b>2,826,692</b>

**Budget Impact/Other**

Estimated annual maintenance cost of \$1,500.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	1,500	1,500	1,500	1,500	1,500	7,500
<b>Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>7,500</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project #	ADM-PMP-007
Project Name	Butler Lake - OSLAD Project

Type Improvement Department Administration & Finance  
 Useful Life 20 years Contact Deputy Village Administrator  
 Category Park Improvements  
 Project Scope New Project

Status Active

<b>Description</b>	Total Project Cost: \$1,195,100
The project would offer a new recreational space at Butler Lake Park. The location of the project is adjacent to the lake (east of the lake), south of the parking lot that connects to the former bandshell area. The proposed site is currently a passive portion of the park that gets little, to minimal use. The project would include a playground, seat walls, plant tunnels, stone seating, a shelter, permanent game tables (chess, checkers), wood bench seating, climbing net challenge course, connected walking path, baggo game and a pollinator garden as well as 8-10 additional parking spaces added to the existing parking area to the north.	

<b>Justification</b>
The Village Board directed staff to pursue grants to maximize project opportunities within the Village's parks. An opportunity for OSLAD grant funding became available in August of 2022. Staff conducted a public workshop to evaluate community interest for the project and a master plan was developed to use to submit an OSLAD grant in September 2022. If awarded the grant the project must be built within two years of grant agreement execution.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	1,085,800					1,085,800
<b>Total</b>	<b>1,085,800</b>					<b>1,085,800</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	1,085,800					1,085,800
<b>Total</b>	<b>1,085,800</b>					<b>1,085,800</b>

<b>Budget Impact/Other</b>
Estimated annual maintenance cost of \$1,500.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance		1,500	1,500	1,500		4,500
<b>Total</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>		<b>4,500</b>

Village of Libertyville, Illinois

Project # ADM-PMP-011  
 Project Name Nicholas Downden Parking Lot



Type Improvement Department Administration & Finance  
 Useful Life Contact Deputy Village Administrator  
 Category Park Improvements  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$470,000

This project includes replacement and expansion of the existing parking lot at Nicholas-Downden park. As part of the project the parking lot will be reconfigured, resurfaced and restriped. The project will also upgrade the stormwater component to the parking lot.

**Justification**

Nicholas-Downden Park has received improvements on the south side of the park and will be receiving improvements to the north side beginning in April 2024. As a result, increased parking will be necessary. The lot will also be resurfaced and reconfigured to provide more efficient and safe traffic flow.

This is budgeted 1/2 in Project Fund and 1/2 in Park Improvement

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering	65,000					65,000
Construction/Maintenance	405,000					405,000
<b>Total</b>	<b>470,000</b>					<b>470,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	235,000					235,000
Project Fund	235,000					235,000
<b>Total</b>	<b>470,000</b>					<b>470,000</b>

**Budget Impact/Other**

\$470,000 (\$405,000 in construction and \$65,000 engineering). May be able to apply some funds to the stormwater fund and others to the project fund.



Village of Libertyville, Illinois

Project # PW-PARKS-016  
 Project Name Charles Brown Park Softball Field Renovation



Type Improvement Department Public Works Department  
 Useful Life 25 years Contact Public Works Director  
 Category Park Improvements  
 Project Scope New Project

Status Active

Description

Total Project Cost: \$250,000

This project aims to create a suitable field for competitive softball play.

Justification

The existing fields are currently not suitable for competitive games. The ongoing construction at Nicholas Dowden Park has resulted in the temporary loss of four softball fields.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	250,000					250,000
<b>Total</b>	<b>250,000</b>					<b>250,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	250,000					250,000
<b>Total</b>	<b>250,000</b>					<b>250,000</b>

Budget Impact/Other

No material additional cost or savings to operating budget.

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-PARKS-017  
 Project Name Sunrise Rotary Park Gazebo Replacement



Type Improvement Department Public Works Department  
 Useful Life 30 years Contact Public Works Director  
 Category Park Improvements  
 Project Scope New Project

Status Active

Description

Total Project Cost: \$80,000

The existing Gazebo at Sunrise Rotary Park is an important amenity and serves as a gathering place for parks users. The current gazebo is beyond its useful life and needs to be replaced.

Justification

The existing structure is in very poor deteriorated condition and spot/interim repairs are no longer feasible. The current gazebo is beyond its useful life and needs to be replaced.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	80,000					80,000
<b>Total</b>	<b>80,000</b>					<b>80,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	80,000					80,000
<b>Total</b>	<b>80,000</b>					<b>80,000</b>

Budget Impact/Other

Staff estimates that between labor and materials, the Village should save \$2,000 annually in repairs on the gazebo.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-2,000	-2,000	-2,000	-2,000		-8,000
<b>Total</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-2,000</b>		<b>-8,000</b>

Village of Libertyville, Illinois

Project # PW-PARKS-020  
 Project Name New pool play features for Adler and Riverside

Type Improvement Department Public Works Department  
 Useful Life Contact Public Works Director  
 Category Park Improvements  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$25,000  
 Seeking to add 2-3 play elements to Adler and Riverside Pools. Project would add a climbing wall to Adler Pool and a second one or similar amenity at Riverside Pool.

**Justification**  
 Recreation Department seeks to add amenities to the Adler and Riverside Pools to increase visits to the pools. The amenities sought include a climbing wall at each pool and preschool aged water play feature to replace the mushroom. These amenities will increase enjoyment for visitors and add play amenities for older and younger age groups without taking away from the existing slides and diving board at Adler. There are no play amenities at the Riverside Pool. Priority would be to enhance Adler Pool over Riverside.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	25,000					25,000
<b>Total</b>	<b>25,000</b>					<b>25,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	25,000					25,000
<b>Total</b>	<b>25,000</b>					<b>25,000</b>

**Budget Impact/Other**

Village of Libertyville, Illinois

Project # PW-PARKS-021  
 Project Name Riverside Pool Painting

Type Maintenance Department Public Works Department  
 Useful Life 5 years Contact Public Works Director  
 Category Park Improvements  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$25,000  
 Riverside Pool Painting: Abrasive blast painted services and remove all paint to bare concrete where the paint is cracked or delaminating; patch holes and cracks with surface filler; apply one primer and two top coats of paint; use non-slip finish where needed; apply safety red paint to steps and transition line.

**Justification**  
 Pool paint usually lasts 5 years on outside pools in northern climates. The paint protects the concrete walls and floor from damage. Riverside pool was painted in May 2017. The paint is peeling with many chips and cracks, this allows water to get under the paint expanding those chips and cracks. We do minor patches on the rough spots every year before the pool season starts but after a few years the pool surface is ugly requiring a full coat of paint.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	25,000					25,000
<b>Total</b>	<b>25,000</b>					<b>25,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	25,000					25,000
<b>Total</b>	<b>25,000</b>					<b>25,000</b>

**Budget Impact/Other**  
 Patching and painting the cracks and chips in the spring - no real impact on operating budget.

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-PARKS-023  
 Project Name Butler Lake Pedestrian Bridge Deck Repairs



Type Improvement Department Public Works Department  
 Useful Life Contact Public Works Director  
 Category Bridges  
 Project Scope New Project

Status Active

Description

Total Project Cost: \$32,500

The pedestrian bridge over Butler Lake over the inlet at Butler Lake needs numerous boards to be removed and replaced. The bridge is part of the path that extends around the perimeter of the lake and is highly used by cyclists and pedestrians.

Justification

Not repairing the bridge is a safety hazard to bicyclists and pedestrians using the bridge.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	32,500					32,500
<b>Total</b>	<b>32,500</b>					<b>32,500</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	32,500					32,500
<b>Total</b>	<b>32,500</b>					<b>32,500</b>

Budget Impact/Other

Reduced maintenance of bridge - reduce \$1,000.

Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source		2024	2025	2026	2027	2028	2029
<b>Project Fund</b>							
<b>Beginning Balance</b>		494,938	811,586	731,586	471,586	366,586	56,586
<b>Revenues and Other Fund Sources</b>							
<i>Revenue</i>							
Grants/Reimbursements		0	90,500	25,000	25,000	25,000	25,000
Operating Income - Stickers and IMF		396,900	420,000	500,000	500,000	500,000	500,000
Transfer from General Fund - Fund Balance		0	1,000,000	0	0	0	0
Transfer from Non-Home Rule Sales Tax Fund		900,000	900,000	900,000	900,000	900,000	900,000
<b>Total</b>		<b>1,296,900</b>	<b>2,410,500</b>	<b>1,425,000</b>	<b>1,425,000</b>	<b>1,425,000</b>	<b>1,425,000</b>
<b>Total Revenues and Other Fund Sources</b>		<b>1,296,900</b>	<b>2,410,500</b>	<b>1,425,000</b>	<b>1,425,000</b>	<b>1,425,000</b>	<b>1,425,000</b>
<b>Total Funds Available</b>		<b>1,791,838</b>	<b>3,222,086</b>	<b>2,156,586</b>	<b>1,896,586</b>	<b>1,791,586</b>	<b>1,481,586</b>
<b>Expenditures and Uses</b>							
<i>Capital Projects &amp; Equipment</i>							
<u>Administration &amp; Finance</u>							
Nicholas Downden Parking Lot	ADM-PMP-011	0	(235,000)	0	0	0	0
<b>Total</b>		<b>0</b>	<b>(235,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Community Development</u>							
Peterson Road Streetscaping	CD-SC-002	(39,152)	0	0	0	0	0
Streetscape Eval., Directories & Wayfinding	CD-SC-003	(40,275)	0	0	0	0	0
Entry Improvement at Park & Milwaukee	CD-SC-004	0	(20,000)	(200,000)	0	0	0
Corridor Studies - Milwaukee/Park	CD-SC-005	0	0	(30,000)	0	(30,000)	0
Downtown Streetscape Renewal	CD-SC-008	(25,000)	(175,000)	0	0	0	0
<b>Total</b>		<b>(104,427)</b>	<b>(195,000)</b>	<b>(230,000)</b>	<b>0</b>	<b>(30,000)</b>	<b>0</b>
<u>Fire Department</u>							
SCBA & Masks	FD-EQU-005	0	0	0	0	0	(300,000)
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(300,000)</b>
<u>Police Department</u>							
Modular Vehicle Barrier System	PD-EQU-001	(29,482)	0	0	0	0	0
<b>Total</b>		<b>(29,482)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Public Works Department</u>							
Buy A Brick Program	PW-PARKS-024	0	(75,000)	0	0	0	0
Downtown Crosswalk Repairs	PW-SDW-001	(35,000)	(35,000)	(40,000)	(40,000)	(45,000)	(50,000)
Sidewalk Replacement	PW-SDW-002	(193,571)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Technology/USG Sidewalk Installation	PW-SDW-003	0	0	0	(75,000)	(300,000)	0
Crack Sealing (by Contract)	PW-ST-001	(34,999)	(35,000)	(40,000)	(40,000)	(50,000)	(50,000)

Source		2024	2025	2026	2027	2028	2029
<b>Project Fund</b>							
Pavement Patching	PW-ST-002	0	(270,000)	(150,000)	(150,000)	(175,000)	(200,000)
Road Program - Project Fund Portion	PW-ST-003	(315,000)	(750,000)	(650,000)	(650,000)	(550,000)	(600,000)
Thermoplastic Pavement Marking	PW-ST-004	(38,571)	(40,000)	(45,000)	(45,000)	(50,000)	(50,000)
Streetlight Replacements	PW-ST-005	(25,000)	(250,000)	(100,000)	(225,000)	(225,000)	(225,000)
Maple/Milwaukee Crosswalk Improvements	PW-ST-011	(40,000)	(135,000)	(125,000)	0	0	0
Pavement Rejuvenation Program	PW-ST-013	(42,387)	(30,000)	(30,000)	(30,000)	(35,000)	(40,000)
Wisconsin Central Quiet Zone Improvements	PW-ST-015	(81,815)	0	0	0	0	0
Bike Path Improvement Program	PW-ST-016	(25,000)	(75,000)	(50,000)	(50,000)	(50,000)	(50,000)
Material Testing and Geotechnical Services	PW-ST-017	(15,000)	(25,000)	(25,000)	(25,000)	(25,000)	(30,000)
Street Assessment Update	PW-ST-019	0	(50,000)	0	0	0	0
RRFB Installations - SRTS Grant	PW-ST-025	0	(90,500)	0	0	0	0
	<i>Total</i>	(846,343)	(2,060,500)	(1,455,000)	(1,530,000)	(1,705,000)	(1,495,000)
<b>Total Expenditures and Uses</b>		(980,252)	(2,490,500)	(1,685,000)	(1,530,000)	(1,735,000)	(1,795,000)
<b>Change in Fund Balance</b>		316,648	(80,000)	(260,000)	(105,000)	(310,000)	(370,000)
<b>Ending Balance</b>		811,586	731,586	471,586	366,586	56,586	(313,414)

Village of Libertyville, Illinois

Project # ADM-PMP-011  
 Project Name Nicholas Downden Parking Lot



Type Improvement Department Administration & Finance  
 Useful Life Contact Deputy Village Administrator  
 Category Park Improvements  
 Project Scope New Project  
 Status Active

**Description** Total Project Cost: \$470,000  
 This project includes replacement and expansion of the existing parking lot at Nicholas-Downden park. As part of the project the parking lot will be reconfigured, resurfaced and restriped. The project will also upgrade the stormwater component to the parking lot.

**Justification**  
 Nicholas-Downden Park has received improvements on the south side of the park and will be receiving improvements to the north side beginning in April 2024. As a result, increased parking will be necessary. The lot will also be resurfaced and reconfigured to provide more efficient and safe traffic flow.  
 This is budgeted 1/2 in Project Fund and 1/2 in Park Improvement

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering	65,000					65,000
Construction/Maintenance	405,000					405,000
<b>Total</b>	<b>470,000</b>					<b>470,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	235,000					235,000
Project Fund	235,000					235,000
<b>Total</b>	<b>470,000</b>					<b>470,000</b>

**Budget Impact/Other**  
 \$470,000 (\$405,000 in construction and \$65,000 engineering). May be able to apply some funds to the stormwater fund and others to the project fund.

Village of Libertyville, Illinois

Project # CD-SC-004  
 Project Name Entry Improvement at Park & Milwaukee



Type Improvement Department Community Development  
 Useful Life 30 years Contact Community Development Direct  
 Category Streetscape  
 Project Scope New Project

Status Active

Description

Total Project Cost: \$220,000

The Park (176) & Milwaukee Avenue intersection is highly visible to a large quantity of commuters daily (25,300 daily on Milwaukee; 14,800 daily on Park), it also acts as a gateway to our downtown and other business districts, however the current appearance is not inviting nor does it support the character of the community. Investment in streetscaping (signage, landscaping, benches, etc) and hardscape is suggested. A plan would be developed to access what the intersection could support and what would be most effective.

Justification

Investment in the appearance of this intersection would support the connecting business districts, and add to the overall community character, thus increasing property values and customer experience.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering	20,000	200,000				220,000
<b>Total</b>	<b>20,000</b>	<b>200,000</b>				<b>220,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	20,000	200,000				220,000
<b>Total</b>	<b>20,000</b>	<b>200,000</b>				<b>220,000</b>

Budget Impact/Other

Staff anticipates an additional \$1,500/year in maintenance.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	1,500					1,500
<b>Total</b>	<b>1,500</b>					<b>1,500</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # CD-SC-008  
 Project Name Downtown Streetscape Renewal



Type Improvement Department Community Development  
 Useful Life 30 years Contact Community Development Direct  
 Category Streetscape  
 Project Scope Annual Program

Status Active

Description Total Project Cost: \$200,000

The downtown streetscape was installed in the late 1990's and includes sidewalks, curbs, furniture, trees, landscaping, pavers, etc. A formal evaluation of conditions has concluded that the streetscape has become worn and conditions require more than basic maintenance. It is suggested that replacements of the improvements would occur block by block over a nine year period with design to occur in FY 2025. Historic character would be maintained with replacements and the previously proposed wayfinding signage program would be incorporated.

Justification

The appearance and condition of the downtown streetscape supports the epicenter of Village activity and the central business district. It is important to maintain the downtown to support the businesses, customer traffic, real estate, events and general appearance of the community. The downtown commercial district should be maintained equal to that of a private shopping center in order to allow it to compete with similar newer shopping environments. The 2022 streetscape conditions evaluation identifies need for extensive replacements due to age and deterioration of materials, furniture and infrastructure. Given the number of overlapping replacements required, total replacement is anticipated. To minimize disruption and spread costs, it is suggested this be completed on approximately block by block basis over multiple years.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

Budget Impact/Other

No material additional cost or savings to operating budget.

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-PARKS-024  
 Project Name Buy A Brick Program



Type Maintenance Department Public Works Department  
 Useful Life 10 years Contact Public Works Director  
 Category Park Improvements  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$75,000  
 The existing deteriorated and faded bricks from the previous Buy a Brick program will be replaced with newly engraved bricks.

**Justification**  
 The old bricks are faded and deteriorating.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

**Budget Impact/Other**  
 Reduce brick maintenance by \$5,000 (estimated).

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project # PW-SDW-001  
 Project Name Downtown Crosswalk Repairs



Type Maintenance Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Street Reconstruction  
 Project Scope Annual Program

Status Active

**Description** Total Project Cost: \$331,545  
 Replacement of brick paver crosswalks in the Central Business District on Milwaukee Avenue and side streets.

**Justification**  
 Repairing and replacing brick pavers in the CBD reduces the risk of tripping on pavers; reduces the pavers sinking in crosswalks which may cause vehicle damage; and enhances the look of the CBD.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	35,000	40,000	40,000	45,000	50,000	210,000
<b>Total</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>50,000</b>	<b>210,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	35,000	40,000	40,000	45,000	50,000	210,000
<b>Total</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>50,000</b>	<b>210,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-500	-500	-500	-500		-2,000
<b>Total</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>		<b>-2,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-SDW-002  
 Project Name Sidewalk Replacement



Type Maintenance Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Street Reconstruction  
 Project Scope Annual Program

Status Active

**Description** Total Project Cost: \$1,643,571  
 Village Streets staff completes a sidewalk inspection of the Village to determine panels of sidewalk that need to be replaced by our contractor.

**Justification**  
 Replacing sidewalk panels reduces the risk of trips/falls and liability to the Village and enhances the visual appeal of Village.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>Total</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>Total</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

Village of Libertyville, Illinois

Project # PW-ST-001  
 Project Name Crack Sealing (by Contract)

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



Status Active

**Description** Total Project Cost: \$354,999  
 Crack sealing is a cost-effective pavement maintenance process. Crack sealing will prevent water from infiltrating down to the sub-base and creating potholes and alligator cracks, along with preventing the cracks from spreading further. In some instances, crack sealing can delay an overlay and help extend the life of the road.

**Justification**  
 Crack sealing will prevent water from infiltrating down to the sub-base and creating potholes and alligator cracks, along with preventing the cracks from spreading further. In some instances, crack sealing can delay an overlay and help extend the life of the road.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	35,000	40,000	40,000	50,000	50,000	215,000
<b>Total</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>50,000</b>	<b>50,000</b>	<b>215,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	35,000	40,000	40,000	50,000	50,000	215,000
<b>Total</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>50,000</b>	<b>50,000</b>	<b>215,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

Village of Libertyville, Illinois

Project # PW-ST-002  
 Project Name Pavement Patching



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

Status Active

**Description** Total Project Cost: \$1,516,250  
 The Village performs asphalt pavement patching in selective areas on streets and alleys that are not currently scheduled for full-width rehabilitation as a measure to improve rideability and extend service life.

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	270,000	150,000	150,000	175,000	200,000	945,000
<b>Total</b>	<b>270,000</b>	<b>150,000</b>	<b>150,000</b>	<b>175,000</b>	<b>200,000</b>	<b>945,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	270,000	150,000	150,000	175,000	200,000	945,000
<b>Total</b>	<b>270,000</b>	<b>150,000</b>	<b>150,000</b>	<b>175,000</b>	<b>200,000</b>	<b>945,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

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



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

Status Active

**Description** Total Project Cost: \$4,715,000  
 Extensive annual program that aims to mill and resurface Village-owned roads on an annual basis.

**Justification**  
 Resurfacing roads is significantly less expensive than reconstruction. Resurfacing roads extends the useful life of the road by 10-15 years.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	750,000	650,000	650,000	550,000	600,000	3,200,000
<b>Total</b>	<b>750,000</b>	<b>650,000</b>	<b>650,000</b>	<b>550,000</b>	<b>600,000</b>	<b>3,200,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	750,000	650,000	650,000	550,000	600,000	3,200,000
<b>Total</b>	<b>750,000</b>	<b>650,000</b>	<b>650,000</b>	<b>550,000</b>	<b>600,000</b>	<b>3,200,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-5,000	-5,000	-5,000	-5,000		-20,000
<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>		<b>-20,000</b>

Village of Libertyville, Illinois

Project # PW-ST-004  
 Project Name Ther moplastic Pavement Mar king



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

Status Active

**Description** Total Project Cost: \$381,571  
 Thermoplastic pavement markings are used to delineate bike lanes, bus lanes, crosswalks, pedestrian safety areas, driving lanes and parking areas.

**Justification**  
 Staff uses an intergovernmental joint bidding process for pavement marking to achieve economies of scale. The thermoplastic markings are used for stopping bars at intersections, crosswalks, parking lanes, etc.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	40,000	45,000	45,000	50,000	50,000	230,000
<b>Total</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>230,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	40,000	45,000	45,000	50,000	50,000	230,000
<b>Total</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>230,000</b>

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

Village of Libertyville, Illinois

Project # PW-ST-005  
 Project Name Streetlight Replacements



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

Status Active

**Description** Total Project Cost: \$1,550,000  
 Replacement of old streetlights and the utilities to power the streetlights. Replacement streetlights are equipped with light emitting diode bulbs that require less energy and cost less than sodium light bulbs.

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	250,000	100,000	225,000	225,000	225,000	1,025,000
<b>Total</b>	<b>250,000</b>	<b>100,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>1,025,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	250,000	100,000	225,000	225,000	225,000	1,025,000
<b>Total</b>	<b>250,000</b>	<b>100,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>1,025,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-5,000	-5,000	-5,000	-5,000		-20,000
<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>		<b>-20,000</b>

Village of Libertyville, Illinois

Project # PW-ST-011  
 Project Name Maple/Milwaukee Crosswalk Improvements



Type Improvement Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Street Reconstruction  
 Project Scope Continuing Project

Status Active

Description Total Project Cost: \$335,000

St. Joseph's Church and other Village residents have requested safety improvements at the Milwaukee Avenue and Maple Avenue crosswalk. Civiltech Engineering completed the initial design engineering during Fiscal Year 2023/24.

The crosswalk is used mostly by pedestrians accessing St. Joseph Catholic Church, the K-8 parochial school, and Sunrise Park. There has been a growing concern for the safety of pedestrians and bicyclists who use the crosswalk over the years as motorists appear to become more distracted and as truck traffic on Milwaukee Ave. appears to be increasing. This project includes safety enhancements such as a center refuge median, rapid rectangular flashing beacons on overhead mast arms, increased lighting, and signage. The steel monotube mast arms will be powder coated black.

Justification

The crosswalk is used mostly by pedestrians accessing St. Joseph Catholic Church, the K-8 parochial school, and Sunrise Park. There has been a growing concern for the safety of pedestrians and bicyclists who use the crosswalk over the years as motorists appear to become more distracted and as truck traffic on Milwaukee Ave. appears to be increasing. This project has been reviewed by the Public Works Committee and has the support of the Committee to move forward with the project. The safety enhancements will increase driver awareness of the crossing and pedestrians.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	135,000	125,000				260,000
<b>Total</b>	<b>135,000</b>	<b>125,000</b>				<b>260,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	135,000	125,000				260,000
<b>Total</b>	<b>135,000</b>	<b>125,000</b>				<b>260,000</b>

Budget Impact/Other

No material additional cost or savings to operating budget.

Village of Libertyville, Illinois

Project # PW-ST-013  
 Project Name Pavement Rejuvenation Program



Type Maintenance Department Public Works Department  
 Useful Life 10 years Contact Public Works Director  
 Category Street Reconstruction  
 Project Scope Annual Program

Status Active

**Description** Total Project Cost: \$237,387

The Village successfully utilized a pavement rejuvenator product last year known as "reclamite" that is produced and installed by the firm Corrective Asphalt Materials (CAM). Reclamite is most suitable for streets that have just recently been resurfaced and extends the pavement life at a very nominal cost.

**Justification**

Reclamite is most suitable for streets that have just recently been resurfaced and extends the pavement life at a very nominal cost.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	30,000	30,000	30,000	35,000	40,000	165,000
<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>40,000</b>	<b>165,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	30,000	30,000	30,000	35,000	40,000	165,000
<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>40,000</b>	<b>165,000</b>

**Budget Impact/Other**

No material additional cost or savings to operating budget. The application of reclamite will extend the useful life of the asset and prevent the need for costly emergency repairs.

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-ST-016  
 Project Name Bike Path Improvement Program



Type Improvement Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Street Reconstruction  
 Project Scope Annual Program  
 Status Active

Description

Total Project Cost: \$350,000

Comprehensive program that aims to improve Village-owned bike paths and crossings on an annual basis.

Justification

Improving the Village's bike path infrastructure promotes resiliency of the assets and enhances rider and pedestrian safety throughout the community.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	75,000	50,000	50,000	50,000	50,000	275,000
<b>Total</b>	<b>75,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>275,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	75,000	50,000	50,000	50,000	50,000	275,000
<b>Total</b>	<b>75,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>275,000</b>

Budget Impact/Other

Currently unknown pending degree of improvements.

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-ST-017  
 Project Name Material Testing and Geo technical Services



Type Improvement Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Street Reconstruction  
 Project Scope Annual Program

Status Active

Description

Total Project Cost: \$145,000

Material testing and geotechnical services are essential to ensure proper quality control during construction and required design parameters.

Justification

Material testing is necessary to provide proper quality control of materials and set rolling patterns for pavement placement.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering	25,000	25,000	25,000	25,000	30,000	130,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>130,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	25,000	25,000	25,000	25,000	30,000	130,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>130,000</b>

Budget Impact/Other

No material additional cost or savings to operating budget.

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project # PW-ST-019  
 Project Name Street Assessment Update

Type Improvement Department Public Works Department  
 Useful Life Contact Public Works Director  
 Category Unassigned  
 Project Scope New Project



Status Active

Description

Total Project Cost: \$50,000

Five year update for Village's master street assessment that is used to select streets for rehabilitation on an annual basis.

Justification

Update is needed to reflect completed streets, current street conditions and revised costs.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Budget Impact/Other

Village of Libertyville, Illinois

Project # PW-ST-025  
 Project Name RRFB Installations - SRTS Grant



Type Improvement Department Public Works Department  
 Useful Life Contact Public Works Director  
 Category Trails  
 Project Scope New Project

Status Active

Description Total Project Cost: \$90,500

The Bicycle Advisory Commission has directed the Public Works Staff to apply for a SRTS grant to install RRFBs at three locations in the Village: Fourth Avenue & North Shore Trail, Garfield & North Shore Trail and Lake Street at Butterfield School.

Justification

The Bicycle Advisory Commission has directed the Public Works Staff to apply for a SRTS grant to install RRFBs at three locations in the Village: Fourth Avenue & North Shore Trail, Garfield & North Shore Trail and Lake Street at Butterfield School.

This project is 100% reimbursable through Safe Routes to School. These RRFB's will increase the safety of bicyclists and pedestrians crossing at these intersections.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	90,500					90,500
<b>Total</b>	<b>90,500</b>					<b>90,500</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Project Fund	90,500					90,500
<b>Total</b>	<b>90,500</b>					<b>90,500</b>

Budget Impact/Other

\$500 (estimate) in maintenance for RRFB's

Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source	2024	2025	2026	2027	2028	2029
<b>Public Building Improvement Fund</b>						
<b>Beginning Balance</b>	408,136	305,323	462,875	240,845	361,628	345,886
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Interest and Miscellaneous Revenue	18,535	5,000	5,000	500,000	2,000	2,000
Transfer from General Fund	0	500,000	0	0	0	0
Transfer from Non-Home Rule Sales Tax Fund	400,000	500,000	500,000	500,000	450,000	400,000
<i>Total</i>	418,535	1,005,000	505,000	1,000,000	452,000	402,000
<b>Total Revenues and Other Fund Sources</b>	418,535	1,005,000	505,000	1,000,000	452,000	402,000
<b>Total Funds Available</b>	826,671	1,310,323	967,875	1,240,845	813,628	747,886
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Roof Assembly, Asphalt Shingles - Village Hall	ADM-FAC-002	0	(33,612)	0	0	0
Village Hall Standby Generator	ADM-FAC-004	0	0	(150,000)	0	0
Village Hall Countertops and Cabinets	ADM-FAC-006	0	0	(42,949)	0	0
Village Hall Ceiling Acoustical Tiles and Grid	ADM-FAC-007	0	0	(44,268)	0	0
Village Hall Renovations/Updates	ADM-FAC-015	0	(100,000)	0	0	0
<i>Total</i>		0	(133,612)	(150,000)	(87,217)	0
<u>Fire Department</u>						
Fire Station HVAC Replacement Program	FD-FAC-001	(20,000)	0	(30,000)	0	0
Apparatus Bay Floor Replacement Program	FD-FAC-003	0	0	(85,000)	0	0
Village Emergency Siren Replacement	FD-FAC-004	0	0	(44,000)	0	0
Roof Repair/Replacement - Fire Station 1	FD-FAC-005	0	0	(60,000)	0	0
Carpet Replacement - Fire Station 1	FD-FAC-007	(40,000)	0	0	0	0
SCBA Fill Station and Compressor - Fire Station 2	FD-FAC-008	0	0	0	(50,000)	0
Apparatus Bay Heaters Station 1 and 2	FD-FAC-009	0	0	(50,000)	0	0
Fire Station 2 Bathroom Remodel	FD-FAC-010	(255,000)	(128,720)	0	0	0
Fire Department Radio Room Upgrade, Station 1	FD-FAC-012	0	0	(33,000)	0	0
Fire Station 1 Bathroom Remodel	FD-FAC-013	0	(300,000)	0	0	0
Fire Stations Furniture Replacement	FD-FAC-015	0	0	(30,000)	0	0
Fire Station I Emergency Generator	FD-FAC-016	0	0	(218,500)	0	0
Fire Station II Kitchen & Office Remodel	FD-FAC-017	0	(80,000)	0	0	0
Fire Dept. Illuminated Signs with Marquee	FD-IT-006	0	0	0	0	(100,000)
<i>Total</i>		(315,000)	(508,720)	(383,500)	(167,000)	(50,000)
						(100,000)

Source		2024	2025	2026	2027	2028	2029
<b>Public Building Improvement Fund</b>							
<u>Public Works Department</u>							
Schertz - Roof Rehabilitation	PW-FAC-017	0	0	0	0	(267,742)	0
544 North Ave - Radiant Tube Heaters	PW-FAC-022	0	(40,116)	0	0	0	0
544 North Ave - Restroom Renovation	PW-FAC-023	0	0	(53,530)	0	0	0
Schertz - Ceiling Tile Replacement	PW-FAC-027	0	0	0	0	(25,000)	0
Retaining Wall - Schertz Building	PW-FAC-028	0	0	0	0	(125,000)	0
600 North Avenue - Parking Lot Rehabilitation	PW-FAC-031	0	0	(55,000)	(470,000)	0	0
600 North Ave - Fascia, Bollards, and Generator	PW-FAC-044	0	0	(35,000)	0	0	0
600 North Ave - Repair Epoxy Shop Floor	PW-FAC-046	(92,452)	0	(50,000)	0	0	0
Replace Code Blue Units in Parking Garages	PW-FAC-049	(113,896)	0	0	0	0	0
Streets & Utilities Facility Trench Drain Rep	PW-FAC-052	0	(125,000)	0	(155,000)	0	0
	<i>Total</i>	(206,348)	(165,116)	(193,530)	(625,000)	(417,742)	0
<u>Recreation Department</u>							
Recreation Facility Master Plan	REC-FAC-003	0	(40,000)	0	0	0	0
	<i>Total</i>	0	(40,000)	0	0	0	0
<b>Total Expenditures and Uses</b>		(521,348)	(847,448)	(727,030)	(879,217)	(467,742)	(100,000)
<b>Change in Fund Balance</b>		(102,813)	157,552	(222,030)	120,783	(15,742)	302,000
<b>Ending Balance</b>		305,323	462,875	240,845	361,628	345,886	647,886

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # ADM-FAC-002  
 Project Name Roof Assembly, Asphalt Shingles - Village Hall



Type Maintenance Department Administration & Finance  
 Useful Life 20 years Contact Deputy Village Administrator  
 Category Buildings  
 Project Scope New Project  
 Status Active

**Description** Total Project Cost: \$33,612  
 Replacement of roof assembly and asphalt shingles on the Village Hall roof per the reserve study.

**Justification**  
 The existing roof is estimated at 20 years old and at its useful life. The reserve study recommends replacement in 2023.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	33,612					33,612
<b>Total</b>	<b>33,612</b>					<b>33,612</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Public Building Improvement Fund	33,612					33,612
<b>Total</b>	<b>33,612</b>					<b>33,612</b>

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

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # ADM-FAC-015  
 Project Name Village Hall Renovations/Updates



Type Improvement Department Administration & Finance  
 Useful Life 30 years Contact Finance Director  
 Category Buildings  
 Project Scope New Project

Status Active

Description Total Project Cost: \$100,000

The current office furniture is over 20 years old. The project will include renovations to the existing Village Hall space to create offices for the position of Assistant Finance Director and HR Manager. In addition, the first floor will be renovated to have a kitchenette, and new, more efficient cubicle office furniture.

Justification

The positions of Assistant Finance Director and HR Manager are currently seated in an open cubicle setting. Due to the nature of their roles they often require confidential discussions with employees or the drafting of confidential materials. The ability to have a closed door work option will allow for more productive and confidential work. In addition, the current cubicle set up is lacking efficiency and the equipment is over 20 years old.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Public Building Improvement Fund	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Budget Impact/Other

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project # FD-FAC-010  
 Project Name Fire Station 2 Bath room Remodel



Type Improvement Department Fire Department  
 Useful Life 25 years Contact Fire Chief  
 Category Buildings  
 Project Scope New Project

Status Active

Description Total Project Cost: \$383,720

This project concerns the remodeling of Station 2's bathroom. Staff would gut out the existing bathroom to reduce costs via the hiring of a contractor. The bathroom would then be remodeled by installing new materials via a contractor.

Justification

Installed during the Station 2's construction, the bathroom has never been remodeled throughout its 31-year lifespan. Consequently, substantial mold and lime accumulation may produce negative health effects on personnel while using the bathrooms, including while bathing. Numerous scuffs and scratches have deteriorated the wall, all of which have resulted in personnel feeling a significant degree of anxiety while using the bathroom. A remodeling would result in the preservation of personnel welfare via harboring a more sanitary environment, from mental to physical health.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	128,720					128,720
<b>Total</b>	<b>128,720</b>					<b>128,720</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Public Building Improvement Fund	128,720					128,720
<b>Total</b>	<b>128,720</b>					<b>128,720</b>

Budget Impact/Other

No material additional cost or savings to operating budget.

Village of Libertyville, Illinois

Project # FD-FAC-013  
 Project Name Fire Station 1 Bath room Remodel



Type Improvement Department Fire Department  
 Useful Life 25 years Contact Fire Chief  
 Category Buildings  
 Project Scope New Project

Status Active

Description Total Project Cost: \$300,000

This project concerns the remodeling of Station 1's bathroom. Staff would gut out the existing bathroom to reduce costs via the hiring of a contractor. The bathroom would then be remodeled by installing new materials via a contractor.

Justification

Installed during Station 1's construction, the bathroom has never been remodeled throughout its 31-year lifespan. Consequently, substantial mold and lime accumulation could produce negative health effects on personnel while using the bathrooms, including while bathing. Numerous scuffs and scratches have deteriorated the wall, all of which have resulted in personnel feeling a significant degree of anxiety while using the bathroom. A remodeling would result in the preservation of personnel welfare via harboring a more sanitary environment, from mental to physical health.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	300,000					300,000
<b>Total</b>	<b>300,000</b>					<b>300,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Public Building Improvement Fund	300,000					300,000
<b>Total</b>	<b>300,000</b>					<b>300,000</b>

Budget Impact/Other

No material additional cost or savings to operating budget.

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # FD-FAC-017  
 Project Name Fire Station II Kitchen & Office Remodel



Type Improvement Department Fire Department  
 Useful Life 20 years Contact Fire Chief  
 Category Buildings  
 Project Scope New Project  
 Status Active

Description

Total Project Cost: \$80,000

This project concerns the renovation of Station II's kitchen and office areas. Complementing the previously approved project of renovating its bunk rooms and bathrooms by a contractor, this project would instead be conducted in house, where Fire personnel who would remove existing kitchen and office infrastructure, from cabinets to flooring. Personnel would then prepare areas and replace with new materials including appliances and office furniture.

Justification

Village staff has previously agreed to allocate capital funds to complement the existing bathroom remodel project to resemble in a more comprehensive remodel instead of an aesthetically contrasting station varying in condition by section. As noted previously, the living areas of Station II have yet to undergo any major renovations following its completion in 1991. Consequently, numerous items are in dire need of replacement, with cabinet doors falling off their hinges and the aforementioned crack in the tile causing numerous tripping episodes.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	80,000					80,000
<b>Total</b>	<b>80,000</b>					<b>80,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Public Building Improvement Fund	80,000					80,000
<b>Total</b>	<b>80,000</b>					<b>80,000</b>

Budget Impact/Other

Funds from the operating budget have been used to fix malfunctioning and broken within the kitchen due to wear and tear on an as-needed basis. As such, this project would continue to allocate funds for the operating budget in a more fiscally sound manner, as Staff projects not having to spend monies derived from the operating budget to repair aging assets in kitchen and office areas.

Village of Libertyville, Illinois

Project # PW-FAC-022  
 Project Name 544 North Ave - Radiant Tube Heaters



Radiant tube heaters

Type Improvement Department Public Works Department  
 Useful Life 30 years Contact Public Works Director  
 Category Buildings  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$40,116  
 Replacement of approximately 500 linear feet of ceiling mounted infrared radiant tube heaters.

**Justification**  
 The original system was installed in 1994. The useful life expectancy is up to 30 years. It is in overall poor condition with significant evident deterioration.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	40,116					40,116
<b>Total</b>	<b>40,116</b>					<b>40,116</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Public Building Improvement Fund	40,116					40,116
<b>Total</b>	<b>40,116</b>					<b>40,116</b>

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

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-FAC-052  
 Project Name Streets & Utilities Facility Trench Drain Rep

Type Improvement Department Public Works Department  
 Useful Life Contact Public Works Director  
 Category Buildings  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$280,000  
 Break up old drain in the back of the garage. Replace with new drain and new concrete. Once completed grind down current sub floor. Fix any areas of sub floor that need to be repairs. Install new epoxy floor system to match fleets floor. Due to budget. Drain will be done FY 2025 for a total of \$125,000 and Epoxy portion will be set for FY 2027 for \$155,000. This is due to the drain being the more severe portion and needing replacement sooner than the epoxy portion.

**Justification**  
 The current drains are rusted and past its life. Along with the floor where the sub floor is need of repair. Both systems are past its useful life. These issues can cause slipping and damage to Village equipment.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	125,000		155,000			280,000
<b>Total</b>	<b>125,000</b>		<b>155,000</b>			<b>280,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Public Building Improvement Fund	125,000		155,000			280,000
<b>Total</b>	<b>125,000</b>		<b>155,000</b>			<b>280,000</b>

**Budget Impact/Other**  
 Reduce operating budget by \$2,000 for maintenance.



Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source		2024	2025	2026	2027	2028	2029
<b>Stormwater Sewer Fund</b>							
<b>Beginning Balance</b>		3,246,641	6,832,030	4,915,382	5,057,718	10,560,527	5,283,916
<b>Revenues and Other Fund Sources</b>							
<i>Revenue</i>							
DCEO Grant		4,782,390	557,002	0	0	0	0
Debt Issuance		9,160,258	0	7,648,713	7,218,043	0	4,450,508
Operating Income		619,447	1,402,656	1,721,051	1,792,125	1,833,248	1,879,079
<b>Total</b>		14,562,095	1,959,658	9,369,764	9,010,168	1,833,248	6,329,587
<b>Total Revenues and Other Fund Sources</b>		14,562,095	1,959,658	9,369,764	9,010,168	1,833,248	6,329,587
<b>Total Funds Available</b>		17,808,736	8,791,688	14,285,146	14,067,886	12,393,775	11,613,503
<b>Expenditures and Uses</b>							
<i>Capital Projects &amp; Equipment</i>							
<u>Administration &amp; Finance</u>							
Nicholas-Dowden Site Improvements	ADM-PMP-002	(38,339)	(271,000)	0	0	0	0
<b>Total</b>		(38,339)	(271,000)	0	0	0	0
<u>Public Works Department</u>							
Asset Management Program	PW-FAC-054	0	0	(41,666)	(20,000)	(20,000)	(20,000)
LGSA Field Restoration	PW-PARKS-019	0	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Storm Sewer Improvements - Miscellaneous	PW-SW-002	(75,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Cleaning and Televising of Storm Sewers	PW-SW-003	(45,000)	(100,000)	(100,000)	(100,000)	(125,000)	(125,000)
Storm Sewer Structure Cleaning	PW-SW-004	0	(75,000)	(75,000)	(100,000)	(100,000)	(100,000)
Storm Sewer Point Repairs	PW-SW-005	(70,000)	(650,000)	(100,000)	(125,000)	(150,000)	(150,000)
Charles Brown Reservoir Annual Maintenance	PW-SW-006	0	(25,000)	(25,000)	(25,000)	(30,000)	(35,000)
MSWMP - Rockland Road	PW-SW-007	(1,262,600)	0	0	0	0	0
MSWMP - Burdick & Ames	PW-SW-008	(7,960,000)	(150,000)	0	0	0	0
MSWMP - Copeland Manor	PW-SW-009	(300,000)	(665,000)	(5,660,000)	0	0	0
MSWMP - Winchester Road	PW-SW-010	0	0	(452,500)	(452,500)	(4,000,000)	(4,000,000)
<b>Total</b>		(9,712,600)	(1,840,000)	(6,629,166)	(997,500)	(4,600,000)	(4,605,000)
<i>Other Uses</i>							
Debt Service		(1,137,364)	(1,676,903)	(2,509,859)	(2,509,859)	(2,509,859)	(2,509,859)
Loan Repayment to Non-Home Rule Sales Tax Fund		(88,403)	(88,403)	(88,403)	0	0	0
<b>Total</b>		(1,225,767)	(1,765,306)	(2,598,262)	(2,509,859)	(2,509,859)	(2,509,859)

Source	2024	2025	2026	2027	2028	2029
<b>Stormwater Sewer Fund</b>						
<b>Total Expenditures and Uses</b>	(10,976,706)	(3,876,306)	(9,227,428)	(3,507,359)	(7,109,859)	(7,114,859)
<b>Change in Fund Balance</b>	3,585,389	(1,916,648)	142,336	5,502,809	(5,276,611)	(785,272)
<b>Ending Balance</b>	6,832,030	4,915,382	5,057,718	10,560,527	5,283,916	4,498,644

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

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



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

Status Active

<b>Description</b>	<b>Total Project Cost:</b> \$3,538,022
<p>The project includes replacement of existing playground equipment, earthwork, site work, lighting, path improvements and drainage. Additional project considerations include: striping tennis courts, consolidating and repaving sports courts and striping tennis courts for pickleball.</p> <p>Estimated cost for playground, drainage and site furnishings only is \$200,000. Project cost for all site improvements, per the master plan is \$815,150. An additional cost of \$673,931 has been allocated to the Stormwater Sewer Fund to finance major stormwater improvements to the site in conjunction with PW-SW-008. The project also includes a planning/engineering allowance of \$25,000 in FY 2022-2023 for professional services associated with the coordination of the simultaneous stormwater and park improvement projects</p>	

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	2,826,692					2,826,692
<b>Total</b>	<b>2,826,692</b>					<b>2,826,692</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	2,555,692					2,555,692
Stormwater Sewer Fund	271,000					271,000
<b>Total</b>	<b>2,826,692</b>					<b>2,826,692</b>

<b>Budget Impact/Other</b>
Estimated annual maintenance cost of \$1,500.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	1,500	1,500	1,500	1,500	1,500	7,500
<b>Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>7,500</b>

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project # PW-PARKS-019  
 Project Name LGSA Field Restoration



Type Maintenance Department Public Works Department  
 Useful Life Contact Public Works Director  
 Category Storm Sewer/Drainage  
 Project Scope New Project  
 Status Active

Description

Total Project Cost: \$125,000

Funds to be allocated to restore LGSA's Fields is inundated by a flooding event.

Justification

Fields need to be restored due to a flooding event

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	25,000	25,000	25,000	25,000	25,000	125,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>125,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Stormwater Sewer Fund	25,000	25,000	25,000	25,000	25,000	125,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>125,000</b>

Budget Impact/Other

\$25,000 annually in the Stormwater Fund.

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-SW-002  
 Project Name Storm Sewer Improvements - Miscellaneous



Type Improvement Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Storm Sewer/Drainage  
 Project Scope Annual Program  
 Status Active

Description

Total Project Cost: \$975,000

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

Justification

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	150,000	150,000	150,000	150,000	150,000	750,000
<b>Total</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>750,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Stormwater Sewer Fund	150,000	150,000	150,000	150,000	150,000	750,000
<b>Total</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>750,000</b>

Budget Impact/Other

Staff anticipates an increase of \$1,000/year in maintenance of new sewers.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	1,000	1,000	1,000	1,000		4,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>		<b>4,000</b>

Village of Libertyville, Illinois

Project # PW-SW-003  
 Project Name Cleaning and T elevising of Storm Sewers



Type Maintenance Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Storm Sewer/Drainage  
 Project Scope Annual Program

Status Active

Description

Total Project Cost: \$795,000

Cleaning and inspecting sewer lines are essential to maintaining a properly functioning system. Inspection programs are required to determine current sewer conditions and to aid in planning a maintenance strategy.

Justification

Annual sewer televising gives staff a visual inspection of the sewer system to determine maintenance and repairs that need to be completed to reduce inflow/infiltration getting into the sewer.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	100,000	100,000	100,000	125,000	125,000	550,000
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>550,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Stormwater Sewer Fund	100,000	100,000	100,000	125,000	125,000	550,000
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>550,000</b>

Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-SW-004  
 Project Name Storm Sewer Structure Cleaning



Type Maintenance Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Storm Sewer/Drainage  
 Project Scope Annual Program

Status Active

Description Total Project Cost: \$525,000

To clean storm sewers, a contractor uses high-pressure water to propel a jet nozzle at the end of a specialized hose through the sewer pipeline, breaking through obstructions and blockages. As the jet hose is rewound, high-pressure water cleans the sewer walls and back flushes all the debris. Then everything is vacuumed into a debris tank.

Justification

Cleaning of storm sewer reduces the need to remove & replace sections of pipe or line sewers and extends the useful life of the sewer pipe. Reduce blockages in the sewer pipe.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	75,000	75,000	100,000	100,000	100,000	450,000
<b>Total</b>	<b>75,000</b>	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>450,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Stormwater Sewer Fund	75,000	75,000	100,000	100,000	100,000	450,000
<b>Total</b>	<b>75,000</b>	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>450,000</b>

Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project # PW-SW-005  
 Project Name Storm Sewer Point Repairs



Type Maintenance Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Storm Sewer/Drainage  
 Project Scope Annual Program

Status Active

**Description** Total Project Cost: \$1,395,000  
 Replacement of small segments within the mainline storm sewer system to ensure structural integrity of the system.

**Justification**  
 Point-repairs in select locations are a cost-effective measure for increasing useful service life when compared to full line replacement.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	650,000	100,000	125,000	150,000	150,000	1,175,000
<b>Total</b>	<b>650,000</b>	<b>100,000</b>	<b>125,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,175,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Stormwater Sewer Fund	650,000	100,000	125,000	150,000	150,000	1,175,000
<b>Total</b>	<b>650,000</b>	<b>100,000</b>	<b>125,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,175,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

Village of Libertyville, Illinois

Project # PW-SW-006  
 Project Name Charles Brown Reservoir Annual Maintenance



Type Maintenance Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Storm Sewer/Drainage  
 Project Scope Annual Program  
 Status Active

Description

Total Project Cost: \$215,000

The Charles Brown Reservoir serves as the outfall for the Highlands Subdivision area can become overgrown with vegetation and silt. This condition causes silt and debris to back-up into the storm sewer systems that discharge into the pond, thereby reducing capacity. In addition, the reservoir will be an important piece of the proposed flood reduction project for this area that is contained in the new Master Stormwater Management Plan. The reservoir currently provides approximately 80 acre-feet of detention.

Justification

Annual maintenance at the Charles Brown Reservoir will prevent vegetation from overgrowing, which causes silt and debris to back up into the storm sewer system, thereby reducing capacity.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	25,000	25,000	25,000	30,000	35,000	140,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>35,000</b>	<b>140,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Stormwater Sewer Fund	25,000	25,000	25,000	30,000	35,000	140,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>35,000</b>	<b>140,000</b>

Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

Village of Libertyville, Illinois

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



Type	Improvement	Department	Public Works Department
Useful Life	50 years	Contact	Public Works Director
Category	Storm Sewer/Drainage		
Project Scope	Continuing Project		
		Status	Active

<b>Description</b>	<b>Total Project Cost:</b> \$16,610,000
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This existing storm sewer system has insufficient capacity. Runoff cannot effectively get to Charles Brown Park Reservoir and there are no safe overflow routes. The high-water level of the reservoir is also higher than certain roadway sags (low areas) in the neighborhood.

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

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

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Stormwater Sewer Fund	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

<b>Budget Impact/Other</b>
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Staff anticipates an increase of \$5,000/year in maintenance of new sewers.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	5,000	5,000	5,000	5,000		20,000
<b>Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>		<b>20,000</b>

Village of Libertyville, Illinois

Project #	PW-SW-009
Project Name	MSWMP - Copeland Manor



Type	Improvement	Department	Public Works Department
Useful Life	50 years	Contact	Public Works Director
Category	Storm Sewer/Drainage		
Project Scope	New Project		

Status Active

**Description** Total Project Cost: \$6,625,000

There is a very large tributary area from the west side of Milwaukee Avenue and the current storm sewer system has insufficient capacity to convey flows. In addition, there are no safe overland flow routes.

The project would install a new main line storm sewer along Glendale Road from Wrightwood Terrace to the Des Plaines River. Remove and replace the existing storm sewers along 4th Avenue west of Copeland Manor Elementary School and on the school property. The new sewer system would then connect into a new storm sewer along 7th Avenue. This new sewer would then connect into the proposed Glendale Road storm sewer and have a parallel outfall to the Des Plaines River.

**Justification**

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

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering	665,000					665,000
Construction/Maintenance		5,660,000				5,660,000
<b>Total</b>	<b>665,000</b>	<b>5,660,000</b>				<b>6,325,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Stormwater Sewer Fund	665,000	5,660,000				6,325,000
<b>Total</b>	<b>665,000</b>	<b>5,660,000</b>				<b>6,325,000</b>

**Budget Impact/Other**

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance				5,000		5,000
<b>Total</b>				<b>5,000</b>		<b>5,000</b>

Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source		2024	2025	2026	2027	2028	2029
<b>Technology Enhancements for Police and Fire Fu</b>							
<b>Beginning Balance</b>		253,850	203,569	320,709	(92,151)	(40,011)	12,129
<b>Revenues and Other Fund Sources</b>							
<i>Revenue</i>							
Capital Transfer from General Fund		50,000	50,000	50,000	50,000	50,000	50,000
Interest		9,473	1,000	1,000	1,000	1,000	1,000
Transfer from Non-Home Rule Sales Tax Fund		125,000	400,000	150,000	150,000	150,000	150,000
<i>Total</i>		184,473	451,000	201,000	201,000	201,000	201,000
<b>Total Revenues and Other Fund Sources</b>		184,473	451,000	201,000	201,000	201,000	201,000
<b>Total Funds Available</b>		438,323	654,569	521,709	108,849	160,989	213,129
<b>Expenditures and Uses</b>							
<i>Capital Projects &amp; Equipment</i>							
<u>Administration &amp; Finance</u>							
Annual Hardware Replacement	ADM-IT-003	0	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
<i>Total</i>		0	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
<u>Fire Department</u>							
Motorola Portable Radios Replacement	FD-IT-001	(120,000)	0	0	0	0	0
Radio Tower Equipment Upgrade	FD-IT-002	0	0	0	0	0	0
Fire Station Alerting System	FD-IT-003	0	(135,000)	0	0	0	0
Starcom Portable Radios	FD-IT-005	0	(50,000)	0	0	0	0
<i>Total</i>		(120,000)	(185,000)	0	0	0	0
<u>Police Department</u>							
Schertz Building - Interior and Exterior Cameras	PD-IT-001	0	0	(40,000)	0	0	0
Squad Car - Video Camera System	PD-IT-002	(23,220)	(32,326)	(32,326)	(32,326)	(32,326)	(32,326)
Portable Radio Replacement	PD-IT-003	0	0	(425,000)	0	0	0
Body Worn Camera System and Tasers	PD-IT-004	(91,534)	(91,534)	(91,534)	(91,534)	(91,534)	(91,534)
<i>Total</i>		(114,754)	(123,860)	(588,860)	(123,860)	(123,860)	(123,860)
<b>Total Expenditures and Uses</b>		(234,754)	(333,860)	(613,860)	(148,860)	(148,860)	(148,860)
<b>Change in Fund Balance</b>		(50,281)	117,140	(412,860)	52,140	52,140	52,140
<b>Ending Balance</b>		203,569	320,709	(92,151)	(40,011)	12,129	64,269

Village of Libertyville, Illinois

Project # ADM-IT-003  
 Project Name Annual Hardware Replacement



Type Equipment Department Administration & Finance  
 Useful Life 5 years Contact Deputy Village Administrator  
 Category Equipment: Computers  
 Project Scope Annual Program

Status Active

**Description** Total Project Cost: \$575,978  
 The Village's goal is to replace desktops and laptops on a four-year replacement cycle. Typically, five laptops with monitors and docking stations are replaced along with 40 desktops with monitors.

**Justification**  
 Routine replacement cycles spread costs over time. Identical hardware models are purchased for as many years as possible to simplify troubleshooting and update processes. Improves staff productivity with version updates. Reduces downtime from equipment failures and maintenance costs common in aged hardware.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	76,275	77,963	79,702	81,495	83,407	398,842
<b>Total</b>	<b>76,275</b>	<b>77,963</b>	<b>79,702</b>	<b>81,495</b>	<b>83,407</b>	<b>398,842</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Technology Enhancements for Police and Fire Fund	25,000	25,000	25,000	25,000	25,000	125,000
Technology Equipment and Replacement Service Fund	51,275	52,963	54,702	56,495	58,407	273,842
<b>Total</b>	<b>76,275</b>	<b>77,963</b>	<b>79,702</b>	<b>81,495</b>	<b>83,407</b>	<b>398,842</b>

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

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # FD-IT-003  
 Project Name Fire Station Alerting System



Type Equipment Department Fire Department  
 Useful Life 20 years Contact Fire Chief  
 Category Equipment: Computers  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$135,000  
 Depending on the pending 911 consolidation, a new station alert system that interfaces with county dispatch will be needed at all three stations.

**Justification**  
 New station alerting systems improve efficiencies in response and minimize mistakes in dispatch, ensuring the proper asset gets to the incident in the most efficient manner.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	135,000					135,000
<b>Total</b>	<b>135,000</b>					<b>135,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Technology Enhancements for Police and Fire Fund	135,000					135,000
<b>Total</b>	<b>135,000</b>					<b>135,000</b>

**Budget Impact/Other**  
 Currently unknown pending regulatory requirements.

Village of Libertyville, Illinois

Project # FD-IT-005  
 Project Name Star com Portable Radios



Type Equipment Department Fire Department  
 Useful Life 5 years Contact Fire Chief  
 Category Equipment: Miscellaneous  
 Project Scope Continuing Project  
 Status Active

Description Total Project Cost: \$50,000

This projects concerns the replacement of VHR radios with Starcom radions. The Department would procure radios from Motorola, a sole source. Upon delivery, the radios would become oriented and programmed per our needs. The radios would then be immediately put into service. The vast majority of the preceding radios have already been surplused, with some being stored for the Emergency Operations Center.

Justification

The Department has used VHF radios for years, and was once the gold standard in emergency communications. In addition to the preceding radios approaching end of useful life, Staff expected to transition over to Starcom radios in the immediate future. This transition occurred sooner than expected due to Dispatch's transition to digital Starcom frequency, resulting in the Department procuring Starcom radios in mid-2023. This project would continue the ongoing transition process and ensure the Department possesses modern communication equipment.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Technology Enhancements for Police and Fire Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Budget Impact/Other

While Staff projects for the operating budget to not have sufficient funds for a bulk procurement of Starcom radios due to their cost, monies deriving from the operating budget would be expended for monthly subscription fees to support the Starcom radios equating to approximately \$15,000 per year.

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

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



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

Status Active

<b>Description</b>	<b>Total Project Cost:</b> \$231,290
<p>The system wide replacement of the Police Department's current mobile video system installed in the patrol fleet. The current system has been in service since 2013 and is rapidly approaching its EUL. The system wide replacement would include updated redaction software and server replacement for increased capability, longer retention, and increased reliability.</p>	

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

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	32,326	32,326	32,326	32,326	32,326	161,630
<b>Total</b>	<b>32,326</b>	<b>32,326</b>	<b>32,326</b>	<b>32,326</b>	<b>32,326</b>	<b>161,630</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Technology Enhancements for Police and Fire Fund	32,326	32,326	32,326	32,326	32,326	161,630
<b>Total</b>	<b>32,326</b>	<b>32,326</b>	<b>32,326</b>	<b>32,326</b>	<b>32,326</b>	<b>161,630</b>

<b>Budget Impact/Other</b>
Staff anticipates an additional \$1,000/year in maintenance.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	1,000	1,000	1,000	1,000	1,000	5,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>

Village of Libertyville, Illinois

Project #	PD-IT-004
Project Name	Body Worn Camera System and Tasers



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

Status Active

**Description** Total Project Cost: \$626,698

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

**Justification**

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

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	91,534	91,534	91,534	91,534	91,534	457,670
<b>Total</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>457,670</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Technology Enhancements for Police and Fire Fund	91,534	91,534	91,534	91,534	91,534	457,670
<b>Total</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>457,670</b>

**Budget Impact/Other**

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

Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source		2024	2025	2026	2027	2028	2029
<b>Technology Equipment and Replacement Service</b>							
<b>Beginning Balance</b>		337,654	289,094	507,819	429,856	300,154	218,659
<b>Revenues and Other Fund Sources</b>							
<i>Revenue</i>							
Operating Income		(118,924)	100,000	50,000	50,000	50,000	50,000
Transfer from Non-Home Rule Sales Tax Fund		200,000	350,000	150,000	100,000	100,000	100,000
	<i>Total</i>	81,076	450,000	200,000	150,000	150,000	150,000
<b>Total Revenues and Other Fund Sources</b>		81,076	450,000	200,000	150,000	150,000	150,000
<b>Total Funds Available</b>		418,730	739,094	707,819	579,856	450,154	368,659
<b>Expenditures and Uses</b>							
<i>Capital Projects &amp; Equipment</i>							
<u>Administration &amp; Finance</u>							
Security Cameras for Various Village Buildings	ADM-IT-001	0	(25,000)	(50,000)	0	0	0
AV System Village Hall	ADM-IT-002	0	0	0	0	(75,000)	0
Annual Hardware Replacement	ADM-IT-003	(69,636)	(51,275)	(52,963)	(54,702)	(56,495)	(58,407)
Network Switch Replacements - Phase I	ADM-IT-004	0	0	(75,000)	0	0	0
Network Switch Replacements - Phase II	ADM-IT-005	0	0	0	(75,000)	0	0
Parking Deck Cameras - Church Street	ADM-IT-006	0	(75,000)	0	0	0	0
Phone System Replacement	ADM-IT-008	(20,000)	0	0	0	0	0
SAN Storage and Server Replacement	ADM-IT-009	0	0	0	0	(100,000)	0
Electronic Document Management System	ADM-IT-010	0	(50,000)	(50,000)	0	0	0
Firewall Replacement	ADM-IT-011	0	0	(50,000)	0	0	0
Server Replacements	ADM-IT-012	0	(30,000)	0	0	0	0
Lake Street Garage Camera Cable Replacement	ADM-IT-013	(40,000)	0	0	0	0	0
Phone System Replacement	ADM-IT-014	0	0	0	0	0	(100,000)
Fob System Replacement	ADM-IT-015	0	0	0	(150,000)	0	0
	<i>Total</i>	(129,636)	(231,275)	(277,963)	(279,702)	(231,495)	(158,407)
<b>Total Expenditures and Uses</b>		(129,636)	(231,275)	(277,963)	(279,702)	(231,495)	(158,407)
<b>Change in Fund Balance</b>		(48,560)	218,725	(77,963)	(129,702)	(81,495)	(8,407)
<b>Ending Balance</b>		289,094	507,819	429,856	300,154	218,659	210,252

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # ADM-IT-001  
 Project Name Security Cameras for Various Village Buildings



Type Improvement Department Administration & Finance  
 Useful Life 10 years Contact Deputy Village Administrator  
 Category Equipment: Computers  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$75,000  
 The Village has several municipal buildings that do not currently have security cameras located within them and other buildings that have cameras that have reached their end of life or will very soon. The project would take a comprehensive look at the Village's buildings and include installation of cameras that are compatible with Exacqvision so that the cameras are part of the Village's network for viewing by the Police Department.

**Justification**  
 Cameras may act as a deterrent to illegal actions. They provide a sense of safety. They will be utilized if there is a dispute or issue that arises that requires further evaluation.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	25,000	50,000				75,000
<b>Total</b>	<b>25,000</b>	<b>50,000</b>				<b>75,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Technology Equipment and Replacement Service Fund	25,000	50,000				75,000
<b>Total</b>	<b>25,000</b>	<b>50,000</b>				<b>75,000</b>

**Budget Impact/Other**  
 Staff anticipates an additional \$3,000/year in maintenance.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance			3,000	3,000		6,000
<b>Total</b>			<b>3,000</b>	<b>3,000</b>		<b>6,000</b>

Village of Libertyville, Illinois

Project # ADM-IT-003  
 Project Name Annual Hardware Replacement



Type Equipment Department Administration & Finance  
 Useful Life 5 years Contact Deputy Village Administrator  
 Category Equipment: Computers  
 Project Scope Annual Program

Status Active

**Description** Total Project Cost: \$575,978  
 The Village's goal is to replace desktops and laptops on a four-year replacement cycle. Typically, five laptops with monitors and docking stations are replaced along with 40 desktops with monitors.

**Justification**  
 Routine replacement cycles spread costs over time. Identical hardware models are purchased for as many years as possible to simplify troubleshooting and update processes. Improves staff productivity with version updates. Reduces downtime from equipment failures and maintenance costs common in aged hardware.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	76,275	77,963	79,702	81,495	83,407	398,842
<b>Total</b>	<b>76,275</b>	<b>77,963</b>	<b>79,702</b>	<b>81,495</b>	<b>83,407</b>	<b>398,842</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Technology Enhancements for Police and Fire Fund	25,000	25,000	25,000	25,000	25,000	125,000
Technology Equipment and Replacement Service Fund	51,275	52,963	54,702	56,495	58,407	273,842
<b>Total</b>	<b>76,275</b>	<b>77,963</b>	<b>79,702</b>	<b>81,495</b>	<b>83,407</b>	<b>398,842</b>

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

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # ADM-IT-006  
 Project Name Parking Deck Cameras - Church Street



Type Equipment Department Administration & Finance  
 Useful Life 10 years Contact Deputy Village Administrator  
 Category Equipment: Computers  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$75,000  
 This project would include replacement of the existing approximately 30 cameras in the garage with new, infrared cameras and cabling. The system will remain part of Exaqvison for connectivity with the Police Department.

**Justification**  
 As part of the construction of the garage, cameras were installed for passive monitoring by the Police Department and in the event that an issues arises. The cameras will have reached their useful life. The quality of the cameras degrades over time and as such they need to be replaced to ensure that footage that is captured is usable.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Technology Equipment and Replacement Service Fund	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

**Budget Impact/Other**  
 Staff anticipates an additional \$3,000/year in maintenance.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	3,000	3,000	3,000	3,000		12,000
<b>Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>		<b>12,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project #	ADM-IT-010
Project Name	Electronic Document Management System



Type Equipment  
 Useful Life 15 years  
 Category Equipment: Computers  
 Project Scope New Project  
 Department Administration & Finance  
 Contact Deputy Village Administrator

Status Active

**Description** Total Project Cost: \$100,000  
 An electronic management system is a software system that will store scanned documents in an organized, structured manner that will allow easy records searching and retrieval. Staff will have access to this system to run a search to locate documents within the organization.

**Justification**  
 This project will provide efficiencies in time for staff when locating documents for a variety of tasks for both internal and external stakeholders. Staff will no longer need to look through paper folders and spend time scanning or copying documents for sharing. Staff would also work with the Village's GIS provider to link documents to property pin numbers within GIS. This would allow for

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	50,000	50,000				100,000
<b>Total</b>	<b>50,000</b>	<b>50,000</b>				<b>100,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Technology Enhancements for Police and Fire Fund		50,000				50,000
Technology Equipment and Replacement Service Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>	<b>50,000</b>				<b>100,000</b>

**Budget Impact/Other**  
 Staff anticipates an increase of \$1,000/year in maintenance.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance		1,000	1,000	1,000		3,000
<b>Total</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>		<b>3,000</b>

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project # ADM-IT-012  
 Project Name Server Replacements



Type Equipment Department Administration & Finance  
 Useful Life 10 years Contact Deputy Village Administrator  
 Category Equipment: Computers  
 Project Scope New Project  
 Status Active

Description

Total Project Cost: \$30,000

The existing servers will be at end of life and will no longer be supported. There are three servers that need to be replaced.

Justification

Because the existing servers (3) will be at end of life and will no longer be supported they will require replacement. They will need to be replaced to ensure that they can store, send and retrieve data efficiently and support the amount of data that is necessary for operations.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Technology Equipment and Replacement Service Fund	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

Budget Impact/Other

No additional cost or savings to operating budget.

Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source	2024	2025	2026	2027	2028	2029
<b>Utility Fund</b>						
<b>Beginning Balance</b>	4,651,986	3,813,221	3,039,165	4,698,530	1,854,336	(2,374,616)
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Debt Issuance	0	0	1,500,000	0	0	0
Operating Income	5,392,145	5,661,752	0	0	0	0
Operating Income (From Rate Study)	0	0	0	0	6,663,148	6,957,860
Operating Income (From Rate Study) - 5% Inflation Reduction	0	0	5,804,469	6,061,656	0	0
<i>Total</i>	5,392,145	5,661,752	7,304,469	6,061,656	6,663,148	6,957,860
<b>Total Revenues and Other Fund Sources</b>	5,392,145	5,661,752	7,304,469	6,061,656	6,663,148	6,957,860
<b>Total Funds Available</b>	10,044,131	9,474,973	10,343,634	10,760,186	8,517,484	4,583,244
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
Newberry Well House Rehabilitation	PW-FAC-051	0	0	(50,000)	0	0
Asset Management Program	PW-FAC-054	0	0	(41,666)	(20,000)	(20,000)
Emergency Generator at Lift Station (TBD)	PW-SS-002	(58,115)	0	(175,000)	0	(200,000)
Hollister Lift Station - Eng. & Construction	PW-SS-003	0	0	(100,000)	(900,000)	0
Annual Sewer Televising Inspection	PW-SS-005	(210,000)	0	(100,000)	(100,000)	(125,000)
Lining and Point Repairs Construction	PW-SS-006	(75,000)	(250,000)	(300,000)	(300,000)	(350,000)
Manhole Repairs - Various Locations	PW-SS-007	0	0	(100,000)	(100,000)	(125,000)
Cass Avenue Lift Station Replacement	PW-SS-008	(106,000)	(936,000)	0	0	0
Flow Monitoring and Smoke Testing Program	PW-SS-009	(198,995)	0	(100,000)	(100,000)	(100,000)
Winchester Sewer Upgrade (Loyola)	PW-SS-010	(915,000)	0	0	0	0
Cambridge Lift Station Replacement	PW-SS-012	0	0	0	(100,000)	(925,000)
Emergency Generator - Carriage Hill Lift Station	PW-SS-014	0	(100,000)	0	0	0
Appley Avenue Sanitary Lift Station Replacement	PW-SS-015	0	0	0	(100,000)	(725,000)
Park Avenue Sanitary Lift Station Replacement	PW-SS-016	0	0	(50,000)	(400,000)	0
Sewer Camera and Pole Camera	PW-SS-017	0	(175,000)	0	0	0
Timber Creek & Carriage Hill Sanitary Lift Station	PW-SS-018	0	0	0	(75,000)	(500,000)
Annual Watermain Replacement Program	PW-WATER-002	(1,707,830)	(1,000,000)	(1,300,000)	(1,300,000)	(1,300,000)
Meter Replacement - Manual Meter Upgrade	PW-WATER-003	(40,000)	(40,000)	(45,000)	(45,000)	(50,000)
Radio Read Touchpad - Replace Meter Heads	PW-WATER-004	(25,000)	0	0	0	0
Fire Hydrant Replacements	PW-WATER-005	(30,000)	(30,000)	(35,000)	(35,000)	(40,000)

Source		2024	2025	2026	2027	2028	2029
<b>Utility Fund</b>							
New Valve Insertions	PW-WATER-006	(25,000)	(25,000)	(30,000)	(30,000)	(35,000)	(35,000)
Miscellaneous System Repairs	PW-WATER-007	(55,000)	(55,000)	(60,000)	(60,000)	(65,000)	(70,000)
Red Top Reservoir Emergency Generator	PW-WATER-011	0	(187,530)	0	0	0	0
Emergency Generator - Greentree Well	PW-WATER-013	0	(175,000)	0	0	0	0
Upgrade Second Street Well	PW-WATER-014	0	0	0	0	(300,000)	0
Annual SCADA Improvements	PW-WATER-015	(25,000)	(25,000)	(25,000)	(25,000)	(30,000)	(30,000)
Garfield Tower Rehabilitation	PW-WATER-016	0	0	0	0	0	0
Emergency Generator - Canterbury Booster Station	PW-WATER-021	(66,750)	0	0	0	0	0
Water Meter Conversions to Radio Read	PW-WATER-023	0	0	(325,000)	(325,000)	0	0
Large Water Meter Replacements	PW-WATER-025	(25,000)	0	(25,000)	(25,000)	(25,000)	(25,000)
Annual Lead Service Line Replacement Program	PW-WATER-028	0	(75,000)	(100,000)	(100,000)	(1,000,000)	(1,000,000)
Water and Sanitary System Assessment Plan	PW-WATER-029	(258,100)	0	0	0	0	0
Zone 3 Well	PW-WATER-030	0	0	0	0	(100,000)	(1,100,000)
Cook Water Tower Rehabilitation	PW-Water-031	0	(150,000)	0	0	0	0
Garfield PAS JAWA Valve	PW-WATER-032	0	0	(50,000)	0	0	0
Garfield Water Tower Rehabilitation	PW-WATER-033	0	0	(120,000)	0	0	0
Water System Model	PW-WATER-034	0	(50,000)	0	0	0	0
Winchester Water Tower Rehabilitation	PW-WATER-035	0	0	(131,250)	(743,750)	0	0
Screen & Grit Bldg. - Electrical System	PW-WWTP-006	(137,500)	(412,500)	0	0	0	0
Screen & Grit Bldg. - Headworks Screen	PW-WWTP-007	(218,750)	(656,250)	0	0	0	0
Screen & Grit Bldg. - Grit Collector	PW-WWTP-008	(180,250)	(540,750)	0	0	0	0
Control Bldg. - Electrical System	PW-WWTP-009	(160,000)	0	(125,000)	0	0	0
Filter Bldg. - Low Lift Pumps	PW-WWTP-011	0	0	(50,000)	(350,000)	0	0
Filter Bldg. - Non-potable Water System	PW-WWTP-013	0	0	(25,000)	(125,000)	0	0
Digester Complex - Dewatering Centrifuge	PW-WWTP-015	(75,000)	0	(125,000)	(125,000)	(1,250,000)	(1,250,000)
Secondary Clarifiers A - Weirs/Skimers	PW-WWTP-023	(106,000)	0	0	0	0	0
Primary Clarifiers B - Isolation Valves	PW-WWTP-024	(114,000)	(114,000)	0	0	0	0
Aeration Tanks B - Junction Box Gates	PW-WWTP-026	0	0	(70,000)	0	0	0
Secondary Clarifiers B - Effluent Junction Box	PW-WWTP-027	(75,000)	0	0	0	0	0
Annual SCADA Improvements	PW-WWTP-029	0	(25,000)	(25,000)	(25,000)	(30,000)	(35,000)
Filter Conversion - Phase I	PW-WWTP-030	0	0	0	0	(150,000)	(1,500,000)
WWTP Conversion to UV Disinfection	PW-WWTP-032	0	0	(150,000)	(1,500,000)	(1,500,000)	0
BNR Process Fermentation Tank at WWTP	PW-WWTP-033	0	0	0	(100,000)	(1,000,000)	0
WWTP Facility Plan Update	PW-WWTP-035	(37,500)	0	0	0	0	0
Industrial User Survey	PW-WWTP-036	0	0	(50,000)	0	0	0
Plant A Repairs and Rehabilitation	PW-WWTP-037	(80,000)	0	0	0	0	0
CMOM Plan	PW-WWTP-038	0	(75,000)	0	0	0	0
Phosphorus Removal Feasibility Study	PW-WWTP-039	0	0	(75,000)	0	0	0
Pretreatment Program	PW-WWTP-040	0	0	0	(75,000)	0	0
Patterson Pump Drive Replacement	PW-WWTP-041	0	(40,000)	0	0	0	0
Screw Pump No. 2 Gear Box	PW-WWTP-042	0	(50,000)	0	0	0	0
<i>Total</i>		(5,004,790)	(5,187,030)	(3,957,916)	(7,083,750)	(9,070,000)	(8,080,000)

Source	2024	2025	2026	2027	2028	2029
<b>Utility Fund</b>						
<i>Other Uses</i>						
Debt Service Expense	(1,097,131)	(1,098,778)	(1,558,199)	(1,693,111)	(1,693,111)	(1,693,111)
Transfer to Fleet	(128,989)	(150,000)	(128,989)	(128,989)	(128,989)	(128,989)
<i>Total</i>	(1,226,120)	(1,248,778)	(1,687,188)	(1,822,100)	(1,822,100)	(1,822,100)
<b>Total Expenditures and Uses</b>	(6,230,910)	(6,435,808)	(5,645,104)	(8,905,850)	(10,892,100)	(9,902,100)
<b>Change in Fund Balance</b>	(838,765)	(774,056)	1,659,365	(2,844,194)	(4,228,952)	(2,944,240)
<b>Ending Balance</b>	3,813,221	3,039,165	4,698,530	1,854,336	(2,374,616)	(5,318,856)

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-SS-006  
 Project Name Lining and Point Repairs Construct ion

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

Status Active



**Description** Total Project Cost: \$2,575,000  
 A resin-saturated felt tube made of polyester, fiberglass cloth or any of a number of other materials suitable for resin impregnation, is inserted or pulled into a damaged pipe. It is usually done from the upstream access point (manhole or excavation).

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	250,000	300,000	300,000	300,000	350,000	1,500,000
<b>Total</b>	<b>250,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>350,000</b>	<b>1,500,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	250,000	300,000	300,000	300,000	350,000	1,500,000
<b>Total</b>	<b>250,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>350,000</b>	<b>1,500,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

Village of Libertyville, Illinois

Project # PW-SS-008  
 Project Name Cass Avenue Lift Station Replacement



Type Improvement Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Sanitary Sewer  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$1,042,000  
 Replacement of the existing Cass Avenue Lift Station and installation of a new diversion sewer.

**Justification**  
 The existing Cass Avenue Lift Station and supporting diversion sewer are in need of replacement due to age and condition in order to maintain proper functionality. The project will include the replacement of this Station, as well as the installation of a new diversion sanitary sewer through the Lake County campus. This diversion sewer is intended to alleviate capacity issues that have been experienced within the sanitary sewer systems along Milwaukee Avenue and subdivisions east of Milwaukee Ave.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	936,000					936,000
<b>Total</b>	<b>936,000</b>					<b>936,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	936,000					936,000
<b>Total</b>	<b>936,000</b>					<b>936,000</b>

**Budget Impact/Other**  
 Staff anticipates an increase of \$1,000/year in maintenance.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance		1,000	1,000	1,000		3,000
<b>Total</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>		<b>3,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-SS-014  
 Project Name Emergency Generator - Carriage Hill Lift Station



Type Improvement Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Sanitary Sewer  
 Project Scope New Project

Status Active

Description

Total Project Cost: \$100,000

The project aims to replace emergency generator at Carriage Hill Sanitary Sewer Lift Station.

Justification

The existing generator is 30 years old and is well past its useful life. Many components have deteriorated and replacement parts are no longer available.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Budget Impact/Other

Staff anticipates a savings of \$3,000/year in critical repairs.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-3,000	-3,000	-3,000	-3,000		-12,000
<b>Total</b>	<b>-3,000</b>	<b>-3,000</b>	<b>-3,000</b>	<b>-3,000</b>		<b>-12,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-SS-017  
 Project Name Sewer Camera and Pole Camera



Type Equipment Department Public Works Department  
 Useful Life Contact Public Works Director  
 Category Sanitary Sewer  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$175,000  
 Purchase of sewer camera and pole camera for sanitary and storm sewers.

**Justification**  
 Camera will allow utilities staff to be proactive to address sewer issues before they become bigger and more costly. Cameras will also save in contracting costs. Camera will also assist the engineering division with verification of disconnection of existing utilities. \$175,000 in the Utility Capital Improvement Fund that will come from the \$175,000 carryover funds in savings in the Cleaning and Televising contract from FY 2024.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

**Budget Impact/Other**

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-WATER-002  
 Project Name Annual Water Main Replacement Program



Type Improvement Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Water Distribution  
 Project Scope Annual Program

Status Active

Description Total Project Cost: \$11,507,830

Annual replacement of segments of existing water main facilities.

Justification

Aging water main systems are often susceptible to material deterioration, leaks, and pipe breaks over time. The annual replacement program targets the replacement of older mains that have experienced frequent performance issues.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	1,000,000	1,300,000	1,300,000	1,300,000	1,300,000	6,200,000
<b>Total</b>	<b>1,000,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>6,200,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	1,000,000	1,300,000	1,300,000	1,300,000	1,300,000	6,200,000
<b>Total</b>	<b>1,000,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>6,200,000</b>

Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-WATER-003  
 Project Name Meter Replacement - Manual Meter Upgrade



Type Equipment Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Water Distribution  
 Project Scope Annual Program

Status Active

**Description** Total Project Cost: \$390,000  
 Annual replacement of existing water meters.

**Justification**  
 The Village's recurring tracking and billing for water usage is reliant on the accuracy of individual water meters that are utilized by each property. The annual replacement program identifies existing meters that are in need of replacement and provides new meters accordingly.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	40,000	45,000	45,000	50,000	50,000	230,000
<b>Total</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>230,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	40,000	45,000	45,000	50,000	50,000	230,000
<b>Total</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>230,000</b>

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

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

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



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

Status Active

**Description** Total Project Cost: \$290,000  
 Annual replacement of existing fire hydrants.

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

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	30,000	35,000	35,000	40,000	40,000	180,000
<b>Total</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>180,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	30,000	35,000	35,000	40,000	40,000	180,000
<b>Total</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>180,000</b>

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

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project # PW-WATER-006  
 Project Name New Valve Insertions



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

Status Active

Description

Total Project Cost: \$264,575

Annual replacement of inoperable valves.

Justification

Replacement of inoperable valves to better isolate repair segments and reduce the number of customers without water.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	25,000	30,000	30,000	35,000	35,000	155,000
<b>Total</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>155,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	25,000	30,000	30,000	35,000	35,000	155,000
<b>Total</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>155,000</b>

Budget Impact/Other

No material additional cost or savings to operating budget.

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project # PW-WATER-007  
 Project Name Miscellaneous System Repairs



Type Maintenance Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Water Distribution  
 Project Scope Annual Program

Status Active

**Description** Total Project Cost: \$515,000  
 Replacement of small segments within the mainline water distribution system to ensure structural integrity of the system.

**Justification**  
 Replacement of deteriorated components of the water distribution system, which will include but not limited to lead services, line stops, and pumps.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	55,000	60,000	60,000	65,000	70,000	310,000
<b>Total</b>	<b>55,000</b>	<b>60,000</b>	<b>60,000</b>	<b>65,000</b>	<b>70,000</b>	<b>310,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	55,000	60,000	60,000	65,000	70,000	310,000
<b>Total</b>	<b>55,000</b>	<b>60,000</b>	<b>60,000</b>	<b>65,000</b>	<b>70,000</b>	<b>310,000</b>

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

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-WATER-011  
 Project Name Red Top Reservoir Emergency Generator



Type Improvement Department Public Works Department  
 Useful Life 30 years Contact Public Works Director  
 Category Water Distribution  
 Project Scope New Project

Status Active

Description Total Project Cost: \$187,530

Install an emergency generator at the Red Top Reservoir.

Justification  
 Provide an on-site operator in loss of electrical power to a vital asset in the Village potable water supply and distribution system.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	187,530					187,530
<b>Total</b>	<b>187,530</b>					<b>187,530</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	187,530					187,530
<b>Total</b>	<b>187,530</b>					<b>187,530</b>

Budget Impact/Other  
 Staff anticipates an increase of \$1,000/year in maintenance.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	1,000	1,000	1,000	1,000		4,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>		<b>4,000</b>

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project # PW-WATER-013  
 Project Name Emergency Genera tor - Greentree Well



Type Improvement Department Public Works Department  
 Useful Life 30 years Contact Public Works Director  
 Category Water Distribution  
 Project Scope New Project

Status Active

Description Total Project Cost: \$175,000

Install an emergency generator at the Greentree Well.

Justification

Provide an onsite emergency generator to one of the largest producing well to ensure safe and efficient operation during an electrical outage.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance		1,000	1,000	1,000		3,000
<b>Total</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>		<b>3,000</b>

Village of Libertyville, Illinois

Project # PW-WATER-015  
 Project Name Annual SCADA Improvements



Type Improvement Department Public Works Department  
 Useful Life 25 years Contact Public Works Director  
 Category Water Distribution  
 Project Scope Annual Program

Status Active

**Description** Total Project Cost: \$160,000  
 Annual improvements to the water distribution SCADA system to keep up with emerging technologies. Using human / machine interface touchscreen (HMI) systems can be operated automatically and monitored locally and remotely. Alarm status will generate through SCADA.

**Justification**  
 Many functions as pumping that operators are performing can done automatically freeing up staff for other tasks. Will improve operation of the facility by evening out pumping cycles over 24 hours rather in batches when operators are present.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	25,000	25,000	25,000	30,000	30,000	135,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>	<b>135,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	25,000	25,000	25,000	30,000	30,000	135,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>	<b>135,000</b>

**Budget Impact/Other**  
 Staff anticipates a savings of \$10,000/year in overtime and SCADA maintenance related to plant operations.

Budget Items	2025	2026	2027	2028	2029	Total
Staff Cost	-10,000	-10,000	-10,000	-10,000		-40,000
<b>Total</b>	<b>-10,000</b>	<b>-10,000</b>	<b>-10,000</b>	<b>-10,000</b>		<b>-40,000</b>

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project # PW-WATER-028  
 Project Name Annual Lead Service Line Replacement Program



Type Improvement Department Public Works Department  
 Useful Life 50 years Contact Public Works Director  
 Category Water Distribution  
 Project Scope Annual Program

Status Active

Description

Total Project Cost: \$2,275,000

Effective January 1, 2022, the Lead Service Line Replacement and Notification Act (LSLRNA) (Public Act 102-0613) replaced the former lead materials inventory requirements found in the Illinois Environmental Protection Act at 415 ILCS 5/17.11. One of the many requirements of the LSLRNA is for owners and operators of community water supplies to replace lead service lines. This project is to fully replace partially repaired lead services encountered.

Justification

The IEPA has mandated water utilities replace all lead water services in their inventory starting in 2028. Based on the anticipated number of services of 750, the Village will have 15 years to complete all services.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	75,000	100,000	100,000	1,000,000	1,000,000	2,275,000
<b>Total</b>	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>2,275,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	75,000	100,000	100,000	1,000,000	1,000,000	2,275,000
<b>Total</b>	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>2,275,000</b>

Budget Impact/Other

No material additional cost or savings to operating budget.

Village of Libertyville, Illinois

Project # PW-Water-031  
 Project Name Cook Water Tower Rehabilitation



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

Status Active

Description

Total Project Cost: \$150,000

This project will provide for spot repairs on the protective coating on the inside and outside of the tower along with mechanical repairs to the tower structure, hatches and access facilities.

Justification

Engineering inspection by KLM Engineering identified repairs needed to the interior and exterior coating. They also identified serious structural defects at the roof and access hatches. Spot coating repairs will allow a complete repainting to be postponed. Structural repairs are needed to address access and hygiene concerns.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering	22,500					22,500
Construction/Maintenance	127,500					127,500
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

Budget Impact/Other

Operating Budget impact will be reduced staff time needed to inspect and mitigate current defects along with easier and safer access to upper levels of the tower.

Village of Libertyville, Illinois

Project #	PW-WATER-034
Project Name	Water System Model

Type Improvement  
 Useful Life  
 Category Water Distribution  
 Project Scope New Project  
 Department Public Works Department  
 Contact Public Works Director

Status Active

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

The project will include the preparation of a full system digital model of the Village's water distribution system. The consultant will incorporate the Village's existing data on all assets along the water system to provide a functional model that will provide a more comprehensive outlook on the Village's system.

**Justification**

The model will provide a tool for Village staff use in overall assessments of the existing system. Staff will have improved data which will allow for review of vulnerabilities and overall system functionality. The model will provide additional means for staff when considering future improvements, which are anticipated to result in overall cost efficiencies.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design/Engineering	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

**Budget Impact/Other**

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

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



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

Status Active

**Description** Total Project Cost: \$614,000  
 Remove and replace electrical breaker panel and associated wiring and conduits. The environment warrants new equipment to be NEMA Rating Class 1 Division 2. Work to be performed in conjunction to Screen and Grit equipment replacement.

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	412,500					412,500
<b>Total</b>	<b>412,500</b>					<b>412,500</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	412,500					412,500
<b>Total</b>	<b>412,500</b>					<b>412,500</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

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



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

Status Active

**Description** Total Project Cost: \$995,000  
 Project consist of demolition, reconfiguring structures, and installation of new screen systems. Screen size will be reduced from particle greater than 3/8" down to at least 1/4".

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	656,250					656,250
<b>Total</b>	<b>656,250</b>					<b>656,250</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	656,250					656,250
<b>Total</b>	<b>656,250</b>					<b>656,250</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-5,000	-5,000	-5,000	-5,000		-20,000
<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>		<b>-20,000</b>

Village of Libertyville, Illinois

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



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

Status Active

Description

Total Project Cost: \$791,000

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

Justification

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	540,750					540,750
<b>Total</b>	<b>540,750</b>					<b>540,750</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	540,750					540,750
<b>Total</b>	<b>540,750</b>					<b>540,750</b>

Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-5,000	-5,000	-5,000	-5,000		-20,000
<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>		<b>-20,000</b>

CAPITAL PLAN

2025 *thru* 2029

Village of Libertyville, Illinois

Project # PW-WWTP-024  
 Project Name Primary Clarifiers B - Isolation Valves



Type Improvement Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Wastewater  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$228,000  
 Excavate and demolition of Plant B clarifier existing valves and replace with new valves and operators.

**Justification**  
 Used daily, the valves have become difficult to operate and are in need of replacement. Installed in 1972, valves will be 50 years old at time of replacement.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	114,000					114,000
<b>Total</b>	<b>114,000</b>					<b>114,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	114,000					114,000
<b>Total</b>	<b>114,000</b>					<b>114,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-5,000	-5,000	-5,000	-5,000		-20,000
<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>		<b>-20,000</b>

Village of Libertyville, Illinois

Project # PW-WWTP-029  
 Project Name Annual SCADA Improvements



Type Improvement Department Public Works Department  
 Useful Life 25 years Contact Public Works Director  
 Category Wastewater  
 Project Scope Annual Program

Status Active

**Description** Total Project Cost: \$140,000  
 Annual improvements to the WWTP SCADA system to keep up with emerging technologies. Using human / machine interface touchscreen (HMI) systems can be operated automatically and monitored locally and remotely. Alarm status will generate through SCADA.

**Justification**  
 Many functions as pumping that operators are performing can done automatically freeing up staff for other tasks. Will improve operation of the facility by evening out pumping cycles over 24 hours rather in batches when operators are present.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	25,000	25,000	25,000	30,000	35,000	140,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>35,000</b>	<b>140,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	25,000	25,000	25,000	30,000	35,000	140,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>35,000</b>	<b>140,000</b>

**Budget Impact/Other**  
 Staff anticipates a savings of \$10,000/year in overtime and SCADA maintenance related to plant operations.

Budget Items	2025	2026	2027	2028	2029	Total
Staff Cost	-10,000	-10,000	-10,000	-10,000		-40,000
<b>Total</b>	<b>-10,000</b>	<b>-10,000</b>	<b>-10,000</b>	<b>-10,000</b>		<b>-40,000</b>



CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-WWTP-041  
 Project Name Patterson Pump Drive Replacement



Type Equipment Department Public Works Department  
 Useful Life 11 years Contact Public Works Director  
 Category Water Treatment  
 Project Scope New Project

Status Active

Description

Total Project Cost: \$40,000

This project is for the replacement of the two remaining patterson pump vfd (variable frequency drives) . Pump #2 failed in fall of 2022. Service life of a vfd is 12 years they will be going on 15 years in the 2024 budget year.

Justification

These pumps are very important to daily operation and used more during rain events. Pumps are located at the influent station at the head of the treatment plant.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	40,000					40,000
<b>Total</b>	<b>40,000</b>					<b>40,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	40,000					40,000
<b>Total</b>	<b>40,000</b>					<b>40,000</b>

Budget Impact/Other

The drive that was replaced in the spring installed was \$15,000. \$5,000 reduction for maintenance and labor.

Village of Libertyville, Illinois

Project # PW-WWTP-042  
 Project Name Screw Pump No. 2 Gear B ox



Type Equipment Department Public Works Department  
 Useful Life 10 years Contact Public Works Director  
 Category Equipment: PW Equip  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$50,000  
 Project is for the replacement of screw pump #2 main gear box. Current gear box has some gears that are starting to break apart. If not replaced could cause failure to other equipment. Pump is critical to daily operations.

**Justification**  
 Pump is used for daily flows coming into the treatment plant. Pump is needed during high flow rain and snow melt operations as well. Could cause sewer backup if not repaired.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Utility Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

**Budget Impact/Other**

Village of Libertyville, Illinois

*CAPITAL PLAN*

2024 thru 2029

**SOURCES AND USES OF FUNDS**

Source	2024	2025	2026	2027	2028	2029
<b>Vehicle Maintenance and Replacement Service Fu</b>						
<b>Beginning Balance</b>	1,765,002	2,745,079	1,334,376	862,365	933,354	209,543
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Operating Income	190,116	214,773	125,000	125,000	125,000	125,000
Transfer from General Fund	1,000,000	1,000,000	750,000	550,000	550,000	550,000
Transfer from Utility Fund	128,989	150,000	128,989	128,989	128,989	128,989
<i>Total</i>	1,319,105	1,364,773	1,003,989	803,989	803,989	803,989
<b>Total Revenues and Other Fund Sources</b>	1,319,105	1,364,773	1,003,989	803,989	803,989	803,989
<b>Total Funds Available</b>	3,084,107	4,109,852	2,338,365	1,666,354	1,737,343	1,013,532
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Fire Department</u>						
Hurst Extrication Tools - Fire Station 3	FD-EQU-004	0	(45,000)	0	0	0
Administrative Vehicle Replacement - 4600	FD-FLEET-001	(85,000)	0	0	0	0
Utility Vehicle Replacement - U462	FD-FLEET-002	(85,000)	0	0	0	0
Ambulance Replacement - A461	FD-FLEET-003	0	0	0	(460,000)	0
Ambulance Replacement - A462	FD-FLEET-005	0	0	(467,000)	0	0
Fire Engine Replacement - E463	FD-FLEET-006	0	(847,476)	0	0	0
Battalion 46 Vehicle Replacement	FD-FLEET-011	0	0	0	(95,000)	0
<i>Total</i>		(170,000)	(892,476)	(467,000)	0	(555,000)
<u>Police Department</u>						
Police Interceptors	PD-FLEET-001	(169,028)	(300,000)	(309,000)	(318,000)	(327,634)
<i>Total</i>		(169,028)	(300,000)	(309,000)	(318,000)	(327,634)
<u>Public Works Department</u>						
Unit 303 - Ford F350	PW-FLEET-001	0	(110,000)	0	0	0
Unit 317 - Plow Truck	PW-FLEET-003	0	0	(350,000)	0	0
Unit 322 - Plow Truck	PW-FLEET-004	0	(350,000)	0	0	0
Unit 323 - Plow Truck	PW-FLEET-005	0	(350,000)	0	0	0
Unit P-5 - Ford F350	PW-FLEET-007	0	0	(90,000)	0	0
Unit 321 - International 7400	PW-FLEET-008	0	(350,000)	0	0	0
Unit 302 - Ford F250 Utility Truck	PW-FLEET-009	0	0	0	(100,000)	0
Unit 308 - Ford F450 Plow Truck	PW-FLEET-010	0	0	(130,000)	0	0
Unit 310 - Ford F350 Utility Truck	PW-FLEET-011	0	0	0	(100,000)	0
Unit 312 - Ford F450 Plow Truck	PW-FLEET-012	0	0	(130,000)	0	0

Source		2024	2025	2026	2027	2028	2029
<b>Vehicle Maintenance and Replacement Service Fu</b>							
Unit 309 - Ford F150 Utility Truck	PW-FLEET-014	0	(68,000)	0	0	0	0
Unit 300 - Administrative Vehicle (PW)	PW-FLEET-017	0	0	0	(30,000)	0	0
Unit 314 - Ford F350 Dump Truck	PW-FLEET-018	0	0	0	(100,000)	0	0
Unit 331 - Skid Steer Bobcat	PW-FLEET-019	0	0	0	(85,000)	0	0
Unit P-3 - Ford F350 Dump Truck	PW-FLEET-020	0	0	0	0	(100,000)	0
Unit P-8 - Ford F450 Utility Truck	PW-FLEET-021	0	0	0	0	0	(100,000)
Unit P-1 - Crew Cab Flat Bed Truck	PW-FLEET-023	0	0	0	0	(95,000)	0
Unit P-2 - Small Plow Truck	PW-FLEET-024	0	0	0	0	(100,000)	0
Unit 332 - Street Sweeper	PW-FLEET-025	0	(150,000)	0	0	0	0
Unit #320 - Large Plow Truck	PW-FLEET-026	0	0	0	0	(350,000)	0
Mini Track Excavator With Trailer	PW-FLEET-027	0	(150,000)	0	0	0	0
Unit 304 Ford F-450	PW-FLEET-028	0	0	0	0	0	(120,000)
VVWTP Utility Transport Vehicle unit 605	PW-FLEET-029	0	0	0	0	0	(25,000)
Fleet Shop Four Post Vehicle Lift	PW-FLEET-030	0	(55,000)	0	0	0	0
	<i>Total</i>	0	(1,583,000)	(700,000)	(415,000)	(645,000)	(245,000)
<b>Total Expenditures and Uses</b>		(339,028)	(2,775,476)	(1,476,000)	(733,000)	(1,527,800)	(582,634)
<b>Change in Fund Balance</b>		980,077	(1,410,703)	(472,011)	70,989	(723,811)	221,355
<b>Ending Balance</b>		2,745,079	1,334,376	862,365	933,354	209,543	430,898

Village of Libertyville, Illinois

Project # FD-EQU-004  
 Project Name Hurst Extrication Tools - Fire Station 3



Type Equipment Department Fire Department  
 Useful Life 15 years Contact Fire Chief  
 Category Equipment: Miscellaneous  
 Project Scope New Project

Status Active

Description Total Project Cost: \$45,000

Extrication tools are used to assist in removing patients from vehicles badly damaged in motor vehicle accidents. Hurst or similar brand hydraulic tools are a must-have tool on every front line fire engine that responds to motor vehicle accidents. The newer hydraulic tools are battery operated which dramatically increases their versatility and portability. These tools will be placed on the new fire engine for Fire Station 3.

Justification

The current set of extrication tools on fire engine 463 were placed in service in 2001. Hydraulic extrication tools have a lifespan of roughly 15 years. The Department has replaced similar tools on the previous two fire engine replacements. This will complete the transition to newer, battery operated extrication tools, which will go on station 3's new fire engine scheduled to be delivered at the end of FY 2025. Fire Department staff recently received pricing which is accurately reflected in this document.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	45,000					45,000
<b>Total</b>	<b>45,000</b>					<b>45,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Vehicle Maintenance and Replacement Service Fund	45,000					45,000
<b>Total</b>	<b>45,000</b>					<b>45,000</b>

Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # FD-FLEET-006  
 Project Name Fire Engine Replacement - E463



Type Equipment Department Fire Department  
 Useful Life 15 years Contact Fire Chief  
 Category Vehicles  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$847,476  
 Replacement of a fire engine that was acquired in 2001.

**Justification**  
 Scheduled public safety vehicle replacements promote a high level of emergency service and response. Front-line vehicles are washed down and placed in service in other areas of the Village. In the case of heavy public safety equipment, front line apparatus is placed into reserve.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	847,476					847,476
<b>Total</b>	<b>847,476</b>					<b>847,476</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Vehicle Maintenance and Replacement Service Fund	847,476					847,476
<b>Total</b>	<b>847,476</b>					<b>847,476</b>

**Budget Impact/Other**  
 Staff anticipates a savings of \$4,000/year in maintenance.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-4,000	-4,000	-4,000	-4,000		-16,000
<b>Total</b>	<b>-4,000</b>	<b>-4,000</b>	<b>-4,000</b>	<b>-4,000</b>		<b>-16,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project #	PD-FLEET-001
Project Name	Police In interceptors



Type	Equipment	Department	Police Department
Useful Life	3 years	Contact	Police Chief
Category	Vehicles		
Project Scope	Annual Program		

Status Active

**Description** Total Project Cost: \$2,198,802

In an effort to maintain a reliable squad car fleet, this project aims to replace Police Interceptor vehicles annually. The budget in Fiscal Year 2025 through Fiscal Year 2029 includes costs associated with upfitting the vehicle.

**Justification**

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

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	300,000	309,000	318,000	327,800	337,634	1,592,434
<b>Total</b>	<b>300,000</b>	<b>309,000</b>	<b>318,000</b>	<b>327,800</b>	<b>337,634</b>	<b>1,592,434</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Vehicle Maintenance and Replacement Service Fund	300,000	309,000	318,000	327,800	337,634	1,592,434
<b>Total</b>	<b>300,000</b>	<b>309,000</b>	<b>318,000</b>	<b>327,800</b>	<b>337,634</b>	<b>1,592,434</b>

**Budget Impact/Other**

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-800	-800	-800	-800		-3,200
<b>Total</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>		<b>-3,200</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-FLEET-001  
 Project Name Unit 303 - Ford F 350



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

Status Active

**Description** Total Project Cost: \$110,000  
 Replacement of 2011 Ford F350 in Public Works. This truck used during the workday by the Utilities Supervisor.

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

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	110,000					110,000
<b>Total</b>	<b>110,000</b>					<b>110,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Vehicle Maintenance and Replacement Service Fund	110,000					110,000
<b>Total</b>	<b>110,000</b>					<b>110,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000			-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>			<b>-3,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-FLEET-004  
 Project Name Unit 322 - Plow Truck



Type Equipment Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Equipment: PW Equip  
 Project Scope New Project  
 Status Active

**Description** Total Project Cost: \$350,000  
 Replace 2009 International plow truck.

**Justification**  
 Front line plow truck. The Village will receive more money at auction selling a newer vehicle. Maintenance costs increases on older vehicles.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	350,000					350,000
<b>Total</b>	<b>350,000</b>					<b>350,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Vehicle Maintenance and Replacement Service Fund	350,000					350,000
<b>Total</b>	<b>350,000</b>					<b>350,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-FLEET-005  
 Project Name Unit 323 - Plow Truck



Type Equipment Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Equipment: PW Equip  
 Project Scope New Project

Status Active

Description

Total Project Cost: \$350,000

Replace 2009 International plow truck.

Justification

Front line plow truck. The Village will receive more money at auction selling a newer vehicle. Maintenance costs increases on older vehicles.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	350,000					350,000
<b>Total</b>	<b>350,000</b>					<b>350,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Vehicle Maintenance and Replacement Service Fund	350,000					350,000
<b>Total</b>	<b>350,000</b>					<b>350,000</b>

Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-1,000					-1,000
<b>Total</b>	<b>-1,000</b>					<b>-1,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

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



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

Status Active

Description

Total Project Cost: \$350,000

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

Justification

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

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	350,000					350,000
<b>Total</b>	<b>350,000</b>					<b>350,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Vehicle Maintenance and Replacement Service Fund	350,000					350,000
<b>Total</b>	<b>350,000</b>					<b>350,000</b>

Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-2,000	-2,000	-2,000			-6,000
<b>Total</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-2,000</b>			<b>-6,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-FLEET-014  
 Project Name Unit 309 - Ford F 150 Utility Truck



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

Status Active

**Description** Total Project Cost: \$68,000  
 This project is for the replacement of Truck #309 which is a 2011 Ford F150 Pickup truck.

**Justification**  
 This replacement is based off of mileage and age of the vehicle. Truck #309 is a 10-year-old truck with 107,000 miles. It is used for utility locating and service calls.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	68,000					68,000
<b>Total</b>	<b>68,000</b>					<b>68,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Vehicle Maintenance and Replacement Service Fund	68,000					68,000
<b>Total</b>	<b>68,000</b>					<b>68,000</b>

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

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-500	-500	-500	-500		-2,000
<b>Total</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>		<b>-2,000</b>

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-FLEET-025  
 Project Name Unit 332 - Street Sweeper



Type Equipment Department Public Works Department  
 Useful Life 25 years Contact Public Works Director  
 Category Vehicles  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$150,000  
 The project is for the replacement of street sweeper #332 which is a 2001 Elgin Pelican.

**Justification**  
 The need for replacement is based off of the age and condition of the street sweeper #332 it will be 27 years old at the time of replacement.  
 Staff can purchase a refurbished unit and save \$75,000 over a brand new sweeper.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Vehicle Maintenance and Replacement Service Fund	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

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

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-FLEET-027  
 Project Name Mini Track Excavator With Trailer



Type Equipment Department Public Works Department  
 Useful Life Contact Public Works Director  
 Category Vehicles  
 Project Scope New Project

Status Active

Description Total Project Cost: \$150,000

This project is for the purchase of a track mini excavator capable of a 15 foot reach and 365 degree rotation making it possible to perform work in spaces our current backhoe cannot.

Justification

This machine will allow our crew to carry out water main and sewer excavations that would currently need to be contacted out. Our existing combination machine is limited in reach and swing capacity. This type of machine with tracks and full swing boom will allow us to access difficult locations and reach the excavation and haul out truck from any angle.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Vehicle Maintenance and Replacement Service Fund	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

Budget Impact/Other

CAPITAL PLAN

2025 thru 2029

Village of Libertyville, Illinois

Project # PW-FLEET-030  
 Project Name Fleet Shop Four Post Vehicle Lift



Type Equipment Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Equipment: PW Equip  
 Project Scope New Project

Status Active

**Description** Total Project Cost: \$55,000  
 Four Post Lift For Servicing the newer vehicles in the fleet. This will enable the mechanics to fix newer vehicles in house rather than sending the vehicles out for service to a contractor.

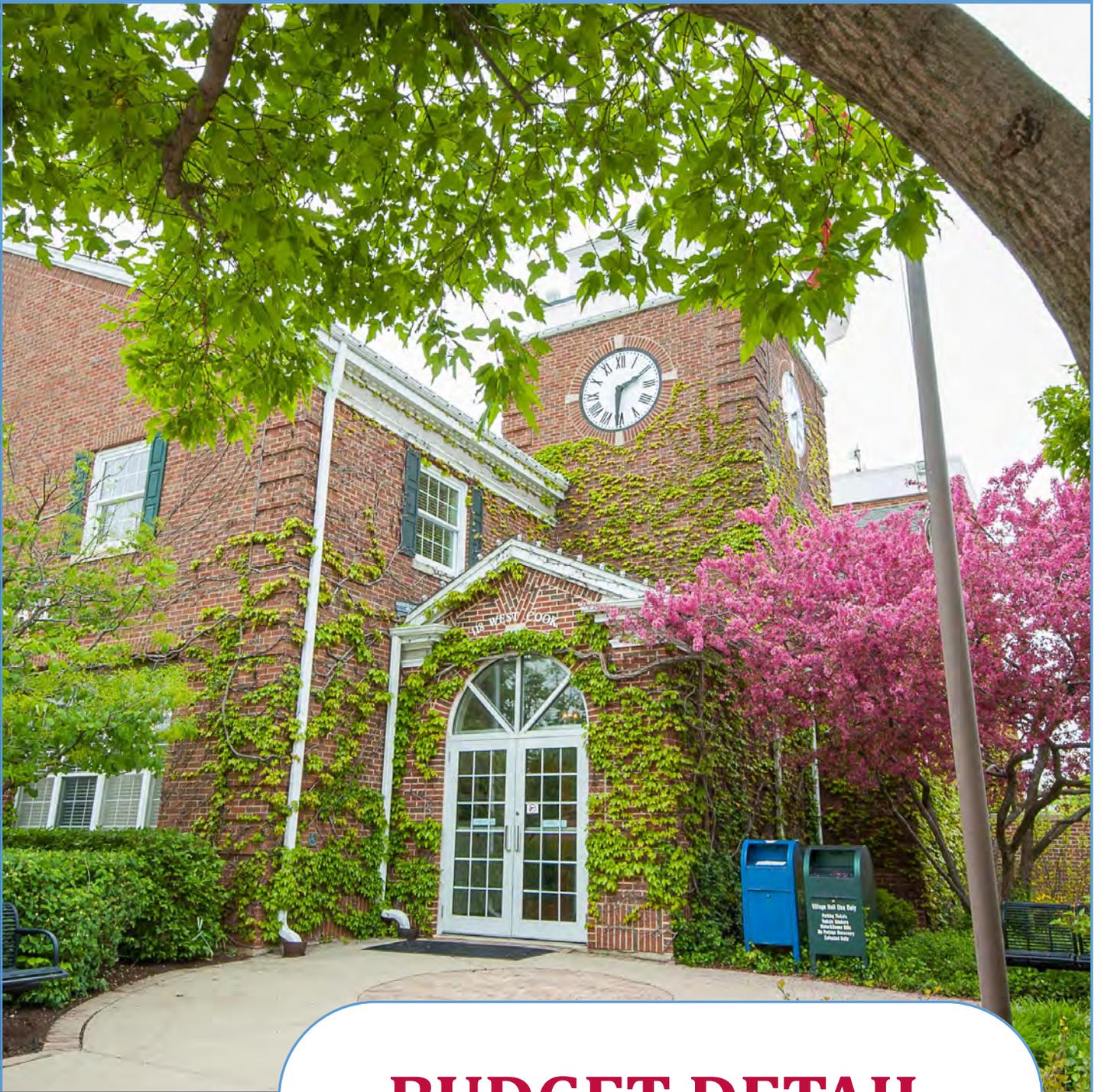
**Justification**  
 This lift will be used for the newer vehicles that the older lifts cannot lift or support. It will lower the operating budget by lowering the Police Contractual Account by \$2,000.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	55,000					55,000
<b>Total</b>	<b>55,000</b>					<b>55,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Vehicle Maintenance and Replacement Service Fund	55,000					55,000
<b>Total</b>	<b>55,000</b>					<b>55,000</b>

**Budget Impact/Other**

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-2,000	-2,000	-2,000	-2,000	-2,000	-10,000
<b>Total</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-10,000</b>



# BUDGET DETAIL

# VILLAGE OF LIBERTYVILLE

## GENERAL FUND

### Introduction

The General Fund is the largest single operating fund in the Village of Libertyville. It contains the Village's six major operating departments: Administration/Finance, Police, Fire, Community Development, Public Works/Parks, and Recreation. Together, these departments constitute \$35,466,090 in operational expenditures (*not including capital transfers*). General Fund revenues are budgeted at the fund level and not tied to a specific department within the General Fund; however, departments that engage in revenue-generating activities (i.e., Community Development: permitting) provide the budget team projections and recommendations for budgeting revenues. As each department budgets its own expenditures, this introduction serves as a narrative for fund-wide revenues and expenses.

### General Fund Revenues

The General Fund's revenue base is between approximately \$32,000,000 and \$38,000,000 per year. Of this amount, approximately 23.3% is derived from the Village's property tax levy and approximately 27.1% from sale tax proceeds. Whenever possible, the Village attempts to secure alternative consistent revenue sources to avoid tax levy increases. In general, the Village has levied at the rate of inflation and always attempts to capture new development.

Other General Fund revenue sources include State of Illinois revenue-share distributions such as use tax, income tax, and personal property replacement tax. These are fairly consistent revenue streams and are important components of the Village's revenue base.

The Village's Community Development Department issues building permits for construction, demolition, and renovation of homes and commercial properties within the Village. Permit revenue constitutes about 3.5% of General Fund revenues and tends to fluctuate based on the regional housing market. These revenues may contract or expand based on housing bubbles.

The final major revenue source in the General Fund is service charges, which include fire and police special contracts, parking passes, and franchise agreements. Of note, the Fire Department has a long-standing contract with the Libertyville Fire Protection District to provide fire and emergency medical response to their residents. This contract is valued at over \$3,000,000 annually (*\$3,461,336 is budgeted in Fiscal Year 2024-25*).

### General Fund Expenses

Most General Fund expenses are budgeted in the respective user departments; however, there are fund-level transfers out of the General Fund that are not budgeted within a specific department. From time to time, the Village can designate unrestricted reserve balances and projected operational surpluses to assist other funds. In some funds, General Fund transfers are the only source of income, while in others, General Fund transfers are simply made in addition to user charges and other revenue sources.

In Fiscal Year 2024-25, the General Fund will be transferring out a total of \$1,226,201 in operating (*department level*) transfers and \$10,100,00 in capital (*fund level*) transfers. The operational transfers mainly consist of IT user charges to the TERF fund and the Sports Complex debt/operations subsidy of \$1,127,255.

Due to better than anticipated budgeted revenues over the past few fiscal years, the Fiscal Year 2024-25 budget includes a one-time fund balance transfer from the General Fund to invest further in capital projects.

- One-time General Fund excess fund balance transfer to the following capital funds:
  - Park Improvement Fund - \$2,500,000
  - Public Building Fund - \$500,000
  - Project Fund - \$1,000,000
  - New Building Fund - \$5,000,000
  
- Re-occurring transfers from the General Fund include:
  - Park Improvement for ADA accessible park improvements - \$50,000 (*ADA compliant park construction costs*)
  - Vehicle Maintenance and Replacement Fund - \$1,000,000 (*capital vehicle replacement*)
  - Police and Fire Technology Fund for IT needs - \$50,000 (*Public Safety IT equipment replacement*)

It is important to note that transfer amounts are evaluated each year and subject to change. If a fund's fund balance is below the minimum policy threshold as established by the Village Board, the policymakers can elect to budget a transfer from the General Fund.

**GENERAL FUND REVENUE AND EXPENDITURE HISTORY**

General Fund	Actual	Budget	Actual	Budget	Projected	Budget	%	\$
Summary	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	Change	Change
Operational Revenues				A		B	(A v B)	(A v B)
Property Tax	7,302,018	7,513,283	7,528,073	8,116,403	8,173,827	8,592,106	5.9	475,703
Other Taxes	1,540,956	1,383,650	1,627,780	1,430,000	1,501,468	1,507,191	5.4	77,191
License & Permits	1,546,544	1,364,763	1,278,201	1,433,749	2,130,912	1,540,000	7.4	106,251
Intergovernmental	14,694,540	12,740,624	15,789,436	12,452,785	15,040,547	14,547,257	16.8	2,094,472
Charges for Services	7,483,301	6,948,418	9,053,159	8,282,224	8,683,450	8,889,818	7.3	607,594
Fines & Forfeitures	578,753	480,000	498,921	497,500	408,100	442,500	(11.1)	(55,000)
Interest	-147,099	45,000	508,324	200,000	1,647,376	300,000	50.0	100,000
Miscellaneous	620,103	430,239	59,142	160,000	141,557	175,000	9.4	15,000
Transfers In	1,101,011	1,066,667	1,066,667	1,093,334	1,093,334	1,115,201	2.0	21,867
<b>Total</b>	<b>34,720,127</b>	<b>31,972,644</b>	<b>37,409,703</b>	<b>33,665,995</b>	<b>38,820,571</b>	<b>37,109,073</b>	<b>10.23</b>	<b>3,443,078</b>

Operational Expenses								
Administration/Finance	1,313,748	1,490,452	1,498,084	1,663,099	1,572,763	1,806,445	8.6	143,346
Police Department	8,969,396	9,836,903	9,666,193	10,309,330	10,235,022	10,744,520	4.2	435,190
Fire Department	8,857,152	9,160,334	9,591,557	9,983,143	10,315,246	10,720,581	7.4	737,438
Comm. Development	2,472,942	2,445,764	2,319,889	2,744,607	2,530,295	2,996,664	9.2	252,057
Public Works & Parks	3,814,647	4,155,310	4,058,837	4,527,796	4,437,080	4,771,378	5.4	243,582
Recreation	2,292,531	2,442,785	2,239,037	2,782,259	2,761,018	3,122,919	12.2	340,660
Miscellaneous <sup>(1)</sup>	896,038	1,063,772	1,033,363	1,132,386	1,169,613	1,303,583	15.1	171,197
<b>Total</b>	<b>28,616,454</b>	<b>30,595,320</b>	<b>30,406,960</b>	<b>33,142,620</b>	<b>33,021,037</b>	<b>35,466,090</b>	<b>7.0</b>	<b>2,323,470</b>

Fund Performance								
Operational Net Income	6,103,673	1,377,324	7,002,743	523,375	5,799,534	1,642,983	213.9	1,119,608
Capital Transfers Out	(3,065,335)	(650,400)	(650,400)	(4,600,000)	(7,100,000)	(10,100,000)	119.6	(5,500,000)
<b>Net Cash-Flow</b>	<b>3,038,338</b>	<b>726,924</b>	<b>6,352,343</b>	<b>(4,076,625)</b>	<b>(1,300,466)</b>	<b>(8,457,017)</b>	<b>107.5</b>	<b>(4,380,392)</b>

Expenditure Categories								
Salaries & Wages	13,954,636	14,934,789	14,778,929	15,851,907	15,637,821	16,924,323	6.1	917,118
Employee Benefits	7,695,519	7,997,810	7,799,216	8,210,679	8,098,892	8,374,508	2.7	212,869
Contractual	2,416,277	2,673,870	3,063,056	3,380,081	3,676,464	4,122,899	26.4	706,211
Utilities	279,788	325,587	342,209	305,187	290,537	300,767	(6.3)	(20,400)
Commodities	1,175,638	1,542,074	1,441,381	1,913,204	1,842,517	2,046,232	24.1	371,130
Repairs & Maintenance	1,845,180	2,057,237	2,012,265	2,309,374	2,253,618	2,471,160	12.3	252,137
Operating Transfers	1,249,416	1,063,953	969,904	1,172,188	1,221,188	1,226,201	10.2	108,235
<b>Total</b>	<b>28,616,454</b>	<b>30,595,320</b>	<b>30,406,960</b>	<b>33,142,620</b>	<b>33,021,037</b>	<b>35,466,090</b>	<b>7.0</b>	<b>2,323,470</b>

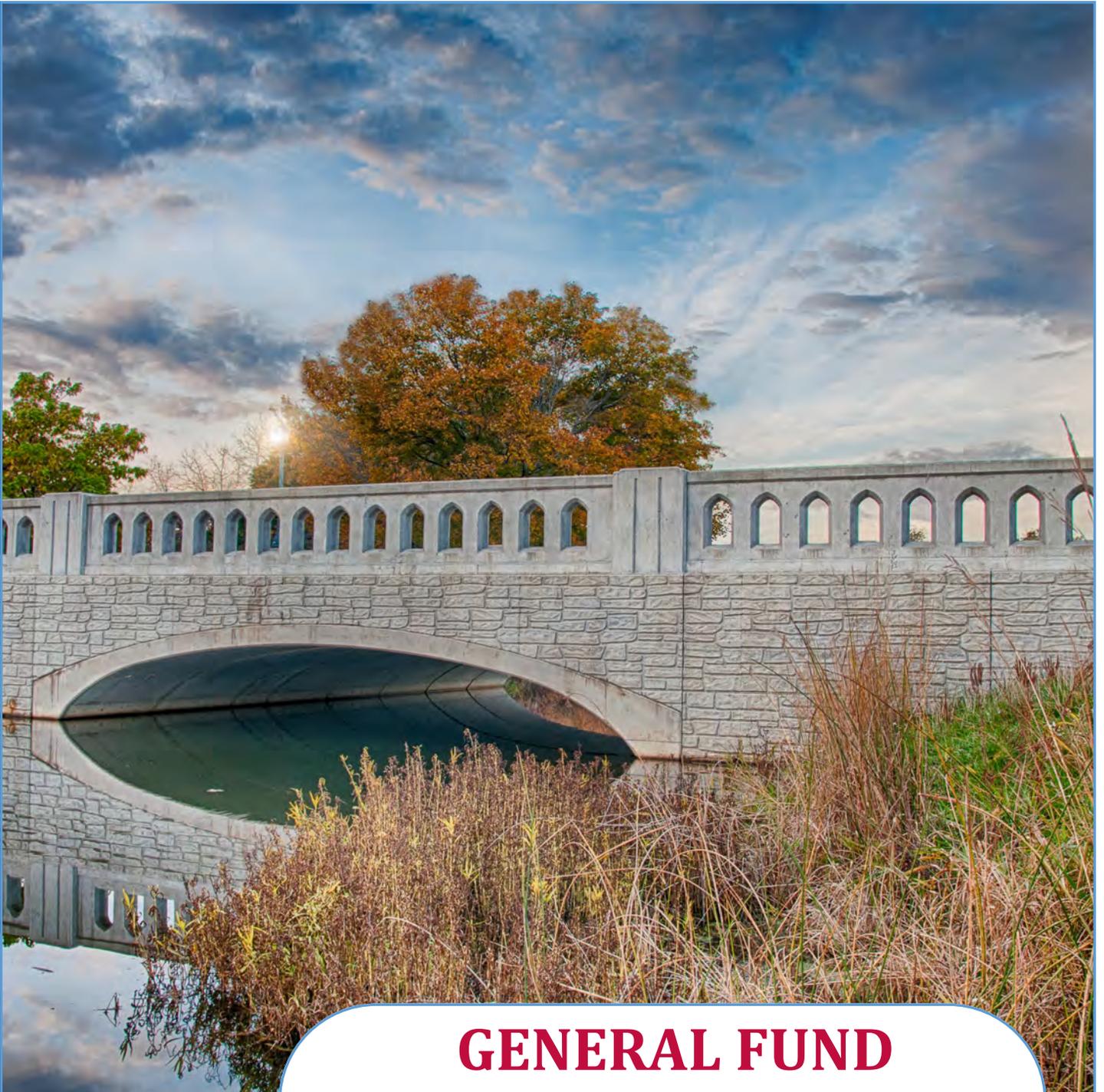
<sup>(1)</sup> Miscellaneous includes: Emergency Management, Legislative Boards, Legal, Central Business Dist, Comm. Org, and Public Buildings



GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>REVENUES</b>							
<b>PROPERTY TAXES</b>							
01-0000-1-601000	PROP TAXES GENERAL CORPORATE	1,245,369	1,660,490	1,688,356	2,193,420	32	532,930
01-0000-1-602000	PROP TAXES FIRE PROTECTION	749,888	753,000	752,824	753,000	0	0
01-0000-1-603000	PROP TAXES PARKS	376,444	378,000	377,912	378,000	0	0
01-0000-1-604000	PROP TAXES RECREATION	376,444	378,000	377,912	378,000	0	0
01-0000-1-605000	PROP TAXES HIGHWAYS & BRIDGES		0	4	0	0	0
01-0000-1-606000	PROP TAXES HIGHWAYS TOWNSHIP	373,521	375,000	405,027	417,157	11	42,157
01-0000-1-607000	PROP TAXES IMRF	332,823	334,200	334,121	334,200	0	0
01-0000-1-608000	PROP TAXES POLICE PENSION FUND	2,164,737	2,239,107	2,239,107	2,211,978	(1)	(27,129)
01-0000-1-609000	PROP TAXES FIRE PENSION FUND	1,659,779	1,804,606	1,804,606	1,708,201	(5)	(96,405)
01-0000-1-610000	SPECIAL RECREATION	249,068	194,000	193,958	218,150	12	24,150
<b>PROPERTY TAXES</b>		<b>7,528,073</b>	<b>8,116,403</b>	<b>8,173,827</b>	<b>8,592,106</b>	<b>6</b>	<b>475,703</b>
<b>OTHER TAXES</b>							
01-0000-2-613000	ELECTRIC UTILITY TAX	1,148,531	1,200,000	1,148,531	1,200,000	0	0
01-0000-2-616000	LEASED CAR TAX	95,866	85,000	99,264	90,000	6	5,000
01-0000-2-618000	PERSONAL PROPERTY REPL TAX	363,383	125,000	233,673	197,191	58	72,191
01-0000-2-620000	PERS PROPERTY REPL TAX POLICE	10,000	10,000	10,000	10,000	0	0
01-0000-2-621000	PERS PROP REPL TAX FIRE	10,000	10,000	10,000	10,000	0	0
<b>OTHER TAXES</b>		<b>1,627,780</b>	<b>1,430,000</b>	<b>1,501,468</b>	<b>1,507,191</b>	<b>5</b>	<b>77,191</b>
<b>LICENSES AND PERMITS</b>							
01-0000-3-627000	BUILDING PERMITS	1,047,849	1,203,749	1,900,000	1,300,000	8	96,251
	BUILDING PERMITS		1,168,986	1,900,000	1,300,000		
	BUILDING PERMIT TECHNOLOGY FEE		34,763	0	0		
	GL # FOOTNOTE TOTAL		1,203,749	1,900,000	1,300,000		
01-0000-3-628000	ZONING FEES	35,360	25,000	25,000	25,000	0	0
01-0000-3-630000	FIRE BUREAU-PERMITS/FEES	68,565	100,000	95,000	100,000	0	0
01-0000-3-631000	LIQUOR LICENSES	111,950	90,000	100,000	100,000	11	10,000
01-0000-3-632000	OTHER LICENSES	14,477	15,000	10,912	15,000	0	0
<b>LICENSE &amp; PERMITS</b>		<b>1,278,201</b>	<b>1,433,749</b>	<b>2,130,912</b>	<b>1,540,000</b>	<b>7</b>	<b>106,251</b>
<b>INTERGOVERNMENTAL</b>							
01-0000-4-611000	SALES TAX	10,233,117	8,400,000	10,853,870	10,000,000	19	1,600,000
01-0000-4-612000	INCOME TAX	3,166,933	3,107,429	3,132,071	3,519,009	13	411,580
	IML ESTIMATE \$171.00 * 20,579 (IML PROJECTIONS)		3,107,429	3,132,071	3,519,009		
01-0000-4-615000	ILLINOIS USE TAX	838,890	802,581	809,324	868,022	8	65,441
	IML ESTIMATE \$42.18 X 20,579		802,581	809,324	868,022		
01-0000-4-619000	STREET/SIGNAL MAINTENANCE FEES	76,226	102,775	120,000	110,226	7	7,451
	STATE REIMBURSEMENT		102,775	120,000	110,226		
01-0000-4-676000	GRANTS	1,474,270	40,000	125,282	50,000	25	10,000
<b>OTHER INTERGOVERNMENTAL</b>		<b>15,789,436</b>	<b>12,452,785</b>	<b>15,040,547</b>	<b>14,547,257</b>	<b>17</b>	<b>2,094,472</b>
<b>CHARGES FOR SERVICES</b>							
01-0000-5-641000	LIBERTYVILLE FIRE PROT DIST	3,200,218	3,287,934	3,328,227	3,461,356	5	173,422
01-0000-5-643000	AMBULANCE FEES	2,716,025	1,950,000	2,218,487	2,275,000	17	325,000
01-0000-5-651000	RECREATION FEES	645,932	646,000	633,287	675,000	4	29,000
	RECREATION		25,000	92,735	85,000		
	KINDER KORNER PRESCHOOL		70,000	48,307	48,000		
	PRESCHOOL/CAMPS-ENRICHMENT CLASSES		28,000	4,140	5,000		
	SUMMER DAY CAMP		355,000	278,964	355,000		
	DANCE		73,000	92,691	87,000		
	CONTRACTUAL PROGRAMS		95,000	116,450	95,000		
	GL # FOOTNOTE TOTAL		646,000	633,287	675,000		
01-0000-5-653000	SWIMMING FEES	221,299	230,000	248,572	274,500	19	44,500
01-0000-5-654000	SWIMMING PROGRAMS	61,002	67,700	69,892	75,000	11	7,300
01-0000-5-656000	RECYCLING/REFUSE FEE	68,496	72,800	69,000	68,500	(6)	(4,300)
01-0000-5-657000	PARKING FEES-EMPLOYEE PERMITS	16,163	15,000	15,000	15,000	0	0
01-0000-5-658000	ENGINEERING FEES	196,411	150,000	360,000	200,000	33	50,000
01-0000-5-659000	ALARM FEES	189,514	130,000	122,730	130,000	0	0
01-0000-5-660000	ELEVATOR INSPECTION FEE	23,160	22,500	22,500	22,500	0	0
01-0000-5-670000	FIRE SERVICES	273,174	299,048	292,863	315,107	5	16,059
	MISCELLANEOUS FIRE DEPARTMENT SPECIAL SERVICES		32,000	21,333	30,000		
	ROCKLAND AMBULANCE		267,048	271,530	285,107		
	GL # FOOTNOTE TOTAL		299,048	292,863	315,107		
01-0000-5-671000	LEGAL & OTHER FEE REIMB	79,111	70,000	57,500	60,000	(14)	(10,000)
01-0000-5-672000	BIRTH/DEATH CERTIFICATES	302,008	290,000	288,252	290,000	0	0
01-0000-5-673000	CABLE FRANCHISE FEE	394,685	350,000	401,756	330,000	(6)	(20,000)
01-0000-5-674000	TELECOM INFRASTRUCT MAINT FEE	399,408	400,000	342,317	396,000	(1)	(4,000)
01-0000-5-675000	POLICE SERVICES	205,818	243,242	146,430	239,532	(2)	(3,710)
	DISTRICT 128 CONTRACT		100,415	96,430	99,147		
	MISCELLANEOUS POLICE SERVICES		50,000	50,000	50,000		
	DISTRICT 70 CONTRACT		92,827	0	90,385		
	GL # FOOTNOTE TOTAL		243,242	146,430	239,532		
01-0000-5-677000	DAMAGE TO VILLAGE PROPERTY	1,477	2,500	6,600	2,500	0	0
01-0000-5-677001	STREETLIGHT DAMAGE	6,387	2,500	5,221	2,500	0	0
01-0000-5-679000	CONCESSIONS-POOLS	26,850	30,000	31,316	33,000	10	3,000



GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	% CHANGE	REQUESTED AMT
01-0000-5-681000	PARK RENTALS	26,021	23,000	23,500	24,323	6	1,323
<b>CHARGES FOR SERVICES</b>		<b>9,053,159</b>	<b>8,282,224</b>	<b>8,683,450</b>	<b>8,889,818</b>	<b>7</b>	<b>607,594</b>
<b>FINES AND FORFEITURES</b>							
01-0000-6-636000	LOCAL FINES	179,206	175,000	175,000	175,000	0	0
01-0000-6-637000	CIRCUIT COURT FINES	216,663	175,000	175,000	175,000	0	0
01-0000-6-638000	DUI FINES-SENATE BILL 740	27,407	17,500	18,100	17,500	0	0
01-0000-6-639000	AUTOMATED TRAFFIC ENFORCEMENT	75,645	130,000	40,000	75,000	(42)	(55,000)
<b>FINES &amp; PENALTIE</b>		<b>498,921</b>	<b>497,500</b>	<b>408,100</b>	<b>442,500</b>	<b>(11)</b>	<b>(55,000)</b>
<b>INTEREST</b>							
01-0000-7-690000	INTEREST REVENUE	459,466	200,000	1,367,376	300,000	50	100,000
01-0000-7-698000	NET APPR/DEPR FAIR MKT VALUE	48,858	0	280,000	0	0	0
<b>INTEREST</b>		<b>508,324</b>	<b>200,000</b>	<b>1,647,376</b>	<b>300,000</b>	<b>50</b>	<b>100,000</b>
<b>MISCELLANEOUS</b>							
01-0000-8-611000	TIF SURPLUS REBATE	288,610	0	0	0	0	0
01-0000-8-625000	INSURANCE SURPLUS	(324,163)	120,000	89,000	120,000	0	0
01-0000-8-682000	PKS/REC SCHOLARSHIP/DONATIONS	3,875	0	4,000	15,000	0	15,000
01-0000-8-685000	GENERAL SEIZURE ACCOUNT		0	5,581	0	0	0
01-0000-8-686000	DRUG FORFEITURE ACCOUNT	996	0	0	0	0	0
01-0000-8-688000	CASH OVER	180	0	76	0	0	0
01-0000-8-699000	MISCELLANEOUS REVENUE	89,644	40,000	42,900	40,000	0	0
<b>MISCELLANEOUS</b>		<b>59,142</b>	<b>160,000</b>	<b>141,557</b>	<b>175,000</b>	<b>9</b>	<b>15,000</b>
<b>TRANSFERS</b>							
01-0000-9-698000	TRANSFER IN FROM SPORTS COMPLEX	906,712	0	0	0	0	0
01-0000-9-699000	TRANSFERS IN	7,126,330	1,093,334	1,093,334	1,115,201	2	21,867
	PLACES FOR EATING TAX REPLACEMENT FROM NON-HOME RULE SALES TAX FUND		1,093,334	1,093,334	1,115,201		
<b>TRANSFERS</b>		<b>8,033,042</b>	<b>1,093,334</b>	<b>1,093,334</b>	<b>1,115,201</b>	<b>2</b>	<b>21,867</b>
<b>TOTAL REVENUES</b>		<b>44,376,078</b>	<b>33,665,995</b>	<b>38,820,571</b>	<b>37,109,073</b>	<b>10</b>	<b>3,443,078</b>
<b>APPROPRIATIONS</b>							
<b>TRANSFERS</b>							
01-9999-8-799000	TRANSFERS OUT	650,400	4,600,000	7,100,000	10,100,000	120	5,500,000
	TRANSFER TO PARK IMPROVEMENT FUND		0	0	2,500,000		
	TRANSFER TO PUBLIC BUILDING FUND		0	0	500,000		
	TRANSFER TO PROJECT FUND		0	0	1,000,000		
	TRANSFER TO NEW BUILDING FUND FOR PROPERTY ACQUISITION		3,500,000	6,000,000	5,000,000		
	TRANSFER TO TEPF		50,000	50,000	50,000		
	SRA LEVY TRANSFER TO PARK IMPROVEMENT FUND		50,000	50,000	50,000		
	TRANSFER TO VEHICLE MAINTENANCE FUND		1,000,000	1,000,000	1,000,000		
	GL # FOOTNOTE TOTAL		4,600,000	7,100,000	10,100,000		
<b>TRANSFERS</b>		<b>650,400</b>	<b>4,600,000</b>	<b>7,100,000</b>	<b>10,100,000</b>	<b>120</b>	<b>5,500,000</b>
<b>Totals for DEPT-TRANSFERS</b>		<b>650,400</b>	<b>4,600,000</b>	<b>7,100,000</b>	<b>10,100,000</b>	<b>120</b>	<b>5,500,000</b>

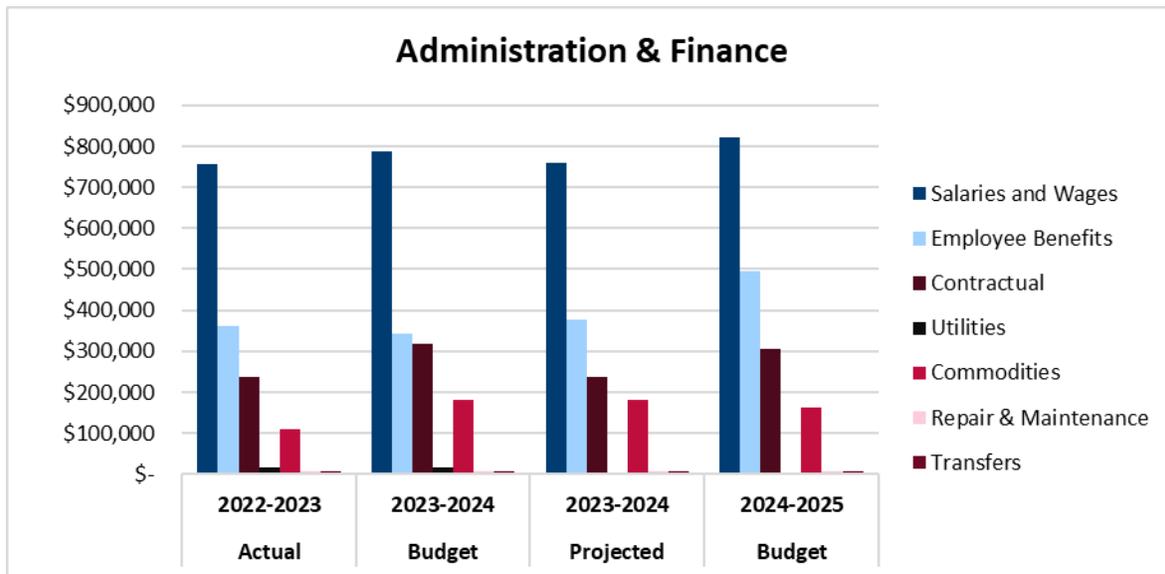


**GENERAL FUND  
DEPARTMENT OVERVIEW**

# BUDGET DETAIL

## GENERAL FUND, ADMINISTRATION & FINANCE

Administration & Finance	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
Salaries and Wages	\$ 755,722	\$ 786,811	\$ 759,794	\$ 822,255	4.5%	8.2%
Employee Benefits	\$ 361,670	\$ 343,454	\$ 376,216	\$ 495,165	44.2%	31.6%
Contractual	\$ 238,134	\$ 318,013	\$ 238,591	\$ 305,854	-3.8%	28.2%
Utilities	\$ 17,911	\$ 18,000	\$ 3,000	\$ 4,000	-77.8%	33.3%
Commodities	\$ 111,020	\$ 181,925	\$ 180,266	\$ 162,925	-10.4%	-9.6%
Repair & Maintenance	\$ 6,107	\$ 7,000	\$ 7,000	\$ 7,955	13.6%	13.6%
Transfers	\$ 7,520	\$ 7,896	\$ 7,896	\$ 8,291	5.0%	5.0%
<b>Total Operating Expense</b>	<b>\$ 1,498,084</b>	<b>\$ 1,663,099</b>	<b>\$ 1,572,763</b>	<b>\$ 1,806,445</b>	<b>8.6%</b>	<b>14.9%</b>
<b>Total Department</b>	<b>\$ 1,498,084</b>	<b>\$ 1,663,099</b>	<b>\$ 1,572,763</b>	<b>\$ 1,806,445</b>	<b>8.6%</b>	<b>14.9%</b>



# DEPARTMENT NARRATIVE

## ADMINISTRATION & FINANCE

### Proposed 2024-25 Administration/Finance Budget Goals

1. Complete the Transition of the Village's Website Update: Fiscal Year 2023-24 included funds to conduct a RFP to obtain a new website provider. Should a new vendor be selected staff will implement the transition to a new website. This process is anticipated to take 6-8 months. If it is determined that the existing vendor should remain an update to the website will occur which should take 3-4 months. Target Completion Date: January 30, 2025
2. Conduct a comprehensive review of the Village's Code of Ordinances: During FY 23/24 staff reviewed 25% of the Village Code. The remainder of the Code will be reviewed for updates, conflicts, errors and/or omissions. The review will also include ensuring that the ordinances follow State and Federal regulations. Should any adjustments need to be made a comprehensive amendment will be presented to the Village Board for approval. It is staff's goal to complete another 15% of the Village Code by April 30, 2025. Target Completion Date: April 30, 2025
3. Apply for The Chicago Metropolitan Agency for Planning (CMAP) Grant to Assist with Updating the Village's ADA Transition Plan: Municipalities are required by state law to have an ADA Transition Plan. Plans must identify existing programs, services, facilities, policies, and procedures that require changes, and outline the steps necessary to become accessible. A transition plan must also identify physical obstacles that limit accessibility. The Village has an ADA plan, however it has not been updated in over ten years. CMAP has announced a call for projects for technical assistance grant funding. ADA transition plans are within the scope of the grant. Staff will apply for a grant and if received, work with CMAP staff to update the plan. Should the grant not be awarded, staff will review the existing plan and identify a scope of work to obtain a consultant to assist with updating the plan and will request future funds, if necessary for consulting. Target Completion Date: December 30, 2024
4. Research a Senior Taxi Program for Possible Implementation: Several communities offer a senior taxi program which provides limited funding for subsidized rides for qualifying seniors aged 62 years or older or individuals with a disability. Staff will research a possible voucher program. A limited amount of funds has been requested in the FY 24/25 budget to support a pilot program. Target Completion Date: February 15, 2024
5. Implement Contract Tracking Module in BS&A Cloud: With the hire of a new Finance Director after the adoption of the Fiscal Year 2023-24 Budget the implementation of the Contract Tracking Module in BS&A Cloud will be completed in Fiscal Year 2024-25. The Village's accounting system offers a contract tracking module in the base software. This will allow better accounting of costs for capital project expenses. Staff seek to build-out this module for Village user and train appropriate personnel in its utilization. Target Completion Date: April 1, 2025
6. Comprehensive Review of the Village's Fees and Fines: As part of the development of the Fiscal Year 2025-26 Budget and with partnership with other departments, the Finance Department will complete a comprehensive review of our fees and fines. In early summer, staff will distribute a fee survey to surrounding communities in an effort to collect data that would allow staff to analyze and compare the fees, fines and charges that the Village assesses. Target Completion Date: December 1, 2024

7. Utility Rate Study: In an effort to ensure the long-term sustainability of the Utility Fund, staff will conduct a comprehensive rate study for its water and sewer utilities to determine the appropriate rate structure and fee basis on which to support ongoing operations and maintenance, debt service and capital improvements in the Utility Fund. Target Completion Date: September 30, 2024

### **Proposed 2024-25 Information Technology Budget Goals**

1. Purchase and Implement a Mobile Device Management Solution: As part of a continued effort to increase information technology security, staff will investigate a mobile device management solution which will allow staff to remotely remove files and emails from Village-owned devices. Currently, the Village has the ability to reset sign-on credentials which does not allow an individual to access files or send or receive any new emails. The mobile device management would provide a greater ability to remove email and files in their entirety from the device from a remote position. Target Completion Date- January 30, 2025.
2. Evaluate and Implement a Freedom of Information Act (FOIA) Management Software: The Village receives numerous FOIA requests on a weekly basis. When they are received a work order is created in the Village's financial software system. The system does not allow for the response to be stored within it or for any redactions to be done as part of the response. It is also not easy to search for prior responses or to generate reports on requests. Staff will select a FOIA management software which will allow all the FOIA officers in the Village's Departments to create, store and manage the requests within the system. Target Completion Date- March 30, 2025
3. Implement a Document Management System Village-Wide: The Village currently stores many of its documents in paper form or electronically on various shared drive folders. The CIP has included a planned purchase of a document management system to centralize Village electronic documents. The system will allow for staff to easily search for files in one central location. A public interface is also available for integration with the Village website for those documents which are made available publicly. Staff will select a product and implement the document management system. Target Completion Date- April 30, 2025

### **Review of 2023-24 Administration/Finance Budget Goals**

1. Collect community feedback through a community survey: The FY 23/24 budget includes funds to conduct a community survey. Staff will work with the National Community Survey to engage residents in a survey that will query them on areas such as livability, quality of life, governance, economy, mobility, community design, utilities, safety, parks and recreation, etc. It is best practice to conduct a community survey every 10 years. The last community survey was completed in 2015. The survey results will be used to assist with strategic goal planning. Staff will create content to share the results with the public via various platforms. Target Completion Date- April 30, 2024.

***Status- Staff received cost proposals to complete this project and found that they were above the budgeted amount by 50%. Therefore, staff has requested funds in the FY 24/25 budget for contractual services should the Village Board direct staff to proceed with a community survey.***

2. Conduct a pay and compensation study: The Village reviews compensation of employees annually as part of the budget process. It is best practice to conduct a comprehensive study every 5-10 years. The FY 23/24 budget includes funds to hire a consultant to complete an exhaustive study which will review compensation class and ranges and make recommendations, if applicable. Staff will oversee this study which will be completed in advance of the FY 24/25 budget process. Target Completion Date- December 31, 2023.

**Status- Complete. This project was completed in December 2023. Results of the study will be discussed with the Village Board during the budget process.**

3. Conduct a comprehensive review of the Village's Code of Ordinances: During FY 22/23 staff reviewed 25% of the Village Code. The remainder of the Code will be reviewed for updates, conflicts, errors and/or omissions. The review will also include ensuring that the ordinances follow State and Federal regulations. Should any adjustments need to be made a comprehensive amendment will be presented to the Village Board for approval. It is staff's goal to complete another 25% of the Village Code by April 30, 2024.

**Status- Staff has identified and begun reviewing the next section of Village Code. This will be completed by the target date of April 30, 2024. This goal will continue until the Code of Ordinances is reviewed in its entirety.**

4. Conduct a website RFP: The Village's website provider has been in place for approximately ten years. A refresh of the site was completed four years ago. The current provider has expanded their scope of offerings and as such the Village has seen a reduction in support from the provider. Staff recommends conducting a Request for Proposal (RFP) process to evaluate website providers. An internal staff committee will be created to run the process. Target Completion Date- April 30, 2024.

**Status- The RFP process was conducted. The Village received responses from 17 vendors. Staff conducted interviews of four vendors, which included the existing website vendor. Staff is currently reviewing the preferred vendors offerings in comparison to the existing vendor to ensure all necessary modules and components will be included. In addition, the Village Attorney is reviewing a draft agreement. It is anticipated that should staff recommend proceeding with a new preferred vendor that a contract will be brought forward in March. The design process/transition will take approximately 6-8 months to complete.**

5. Implement applicant tracking module in BS&A: Currently applicants that are in the hiring process submit resumes and cover letters directly to Administration and a manual tracking process occurs. The Village's financial enterprise system (BS&A) has an applicant tracking module that is available within the current system. Staff will work with BS&A to set up the system and begin using it for tracking. Target Completion Date- February 1, 2024.

**Status- Staff has built all the job positions within BS&A and is currently developing/inputting the questions to be included with the applicant portal. The spring 2024 seasonal Recreation hires will be the pilot project for the new module.**

6. Implement GFOA Budget Award Formatting Updates: Analyze and incorporate into the FY 2024-2 budget document the Government Finance Officers' Association (GFOA) Distinguished Budget Presentation Award Program revised budget document parameters to maintain ongoing eligibility for the award. Target Completion Date – February 1, 2024

**Status- Staff analyzed and incorporated into the FY 2024-25 budget document the GFOA revised budget document parameters to maintain ongoing eligibility for the award.**

7. Complete Revisions to Village Purchasing Policy: Updates to the Village's Purchasing Policy have been completed ad hoc over the last several years. Staff seeks to complete remaining updates and unify all purchasing regulations and requirements into an updated single, unified policy. Target Completion Date – December 31, 2023

**Status- Finance staff completed a comprehensive review and update to the Village's Purchasing Policy. Staff has clarified certain sections of the policy to ensure the Village is encompassing ethical, efficient and effective purchasing practices. This policy is currently being reviewed by the Village Attorney, with the goal of the Policy to be effective May 1, 2024. This is a fluid document that will be reviewed and modified from time to time to conform to changes in legislation, technology and best practice. Due to the onboarding of the new Finance Director the target completion date of this goal was revised from December 31, 2023 to April 30, 2024.**

8. Implement Contract Tracking Module in BS&A Cloud: The Village's accounting system offers a contract tracking module in the base software. This will allow better accounting of costs for capital project expenses. Staff seek to build-out this module for Village user and train appropriate personnel in its utilization. Target Completion Date – September 30, 2023

***Status- With the start of the new Finance Director after the adoption of the Fiscal Year 2023-24 budget, this project will be implemented in the Fiscal Year 2024-25 budget year. However, Finance staff has developed a report to track capital projects. This allows for better accounting of costs for capital project expenses until the Finance Department implements the Contract Tracking Module in BS&A. As projects come to the Village Board throughout the year, the schedule is being updated to include actual contract award amounts, RFP/award timeframes, project delivery timeframes and ultimately final project cost (total payout to a contractor or vendor). This tracking spreadsheet is shared monthly with the Village Board in the Financial Report.***

### Review of 2023/2024 Information Technology Budget Goals

1. Develop an IT Strategic Plan: Building on the Capital Improvement Plan staff will develop an IT strategic plan which will address smaller infrastructure items such as switches, fobs, cameras, printers, etc. to aid in the annual budget process. Target Completion Date: February 1, 2024.

***Status- A draft IT strategic plan document is currently being reviewed. This document will also be annually reviewed and updated. During the budget process it will act as a companion when putting together the TERF budget and IT capital requests. It includes initiatives, recommended replacement timelines, project benefits and estimated budget impacts.***

2. Implement a Multi-Factor Authentication Program for Mobile Access to Employee Email: In an ongoing effort to increase security, staff will implement a multi-factor authentication program for those employees who access their Village email remotely. This will require an additional layer of security when viewing email offsite. Target Completion Date: March 1, 2024.

***Status- Complete. Staff purchased and installed a multi-factor authentication program for all employees who access their Village email remotely.***

3. Implement Employee Intranet through Office 365: Staff will review options for an employee intranet portal through Office 365 where employee notices, forms, etc. can be accessed. Target Completion Date: April 1, 2024.

***Status- Staff reviewed options through Office 365 for an employee intranet and determined that building a SharePoint through Office 365 would be a more prudent option. Staff is developing an outline of what should be included within the SharePoint site. The initial pilot project will be used to store and access employee benefit forms and information.***

4. Identify Opportunities for Terminating Village Fax Lines and Transitioning to E-Fax: The Village still utilizes fax machines in certain departments to provide secure transfer of information. Staff will assess the ability to transition to e-fax licenses which will allow the Village to cancel phone lines, dispose of equipment and provide a secure way to obtain faxes at an employee's workstation via email. Target Completion Date: December 31, 2023.

***Status- Complete. Staff evaluated e-fax opportunities and subsequently terminated several fax lines and those that were determined necessary were moved to e-fax licenses. This allows the Village to terminate phone lines that are no longer necessary and results in an annual cost savings.***

5. Evaluate the Village's Door Fob System for Potential Expansion: Door fob locking systems are located in each of the Village's buildings. However, not every door in each building is locked via fob. Staff will review the current fob network in each building to determine if additional doors need to be added to the system and develop a plan for implementation. Target Completion Date: December 31, 2023.

***Status- Complete. Staff conducted a software update for the FOB system this year and was informed that the company will no longer be supporting the software with updates. In order to add additional fob readers to doors the system will also need to be upgraded. Therefore, an upgrade the fob system has been included in the capital improvement plan for FY 2026-27.***

# Administration & Finance Performance Measures and Statistics

The Administrative and Finance Department includes the Administrative offices and the Finance Department. The Administration Department provides staff support and recommendations to Village Board, committees, and various commissions. In addition, the Administration Department oversees personnel issues, cable television, information technology, waste/recycling issues and special projects.

The Finance Department is responsible for providing general financial services and functions, including: annual budget preparation & financial reporting, accounts receivable and payable, accounting and maintenance of all financial records, payroll, birth and death certificates, treasury management, vehicle stickers and water and sewer billing.

## Administration & Finance Statistics

Output Measures	Estimate 2023-24	Projected 2024-25
Accounts Payable Checks/ACH Issued	4273	4300
Purchase Orders Issued	339	350
Payroll Checks/Direct Deposits Issued	4775	4800
Vehicle Licenses Processed	11859	12000
Utility Bills (6 bills issued annually)	46722	47160
Birth and Death Certificates Filed and Registered	5228	5200
Freedom of Information Act Requests Processed	395	400
<b>Effectiveness Measures</b>		
GFOA Distinguished Budget Award	Yes	Yes
GFOA Certificate Achievement Award	Yes	Yes
Bond Rating	Aa1	Aa1

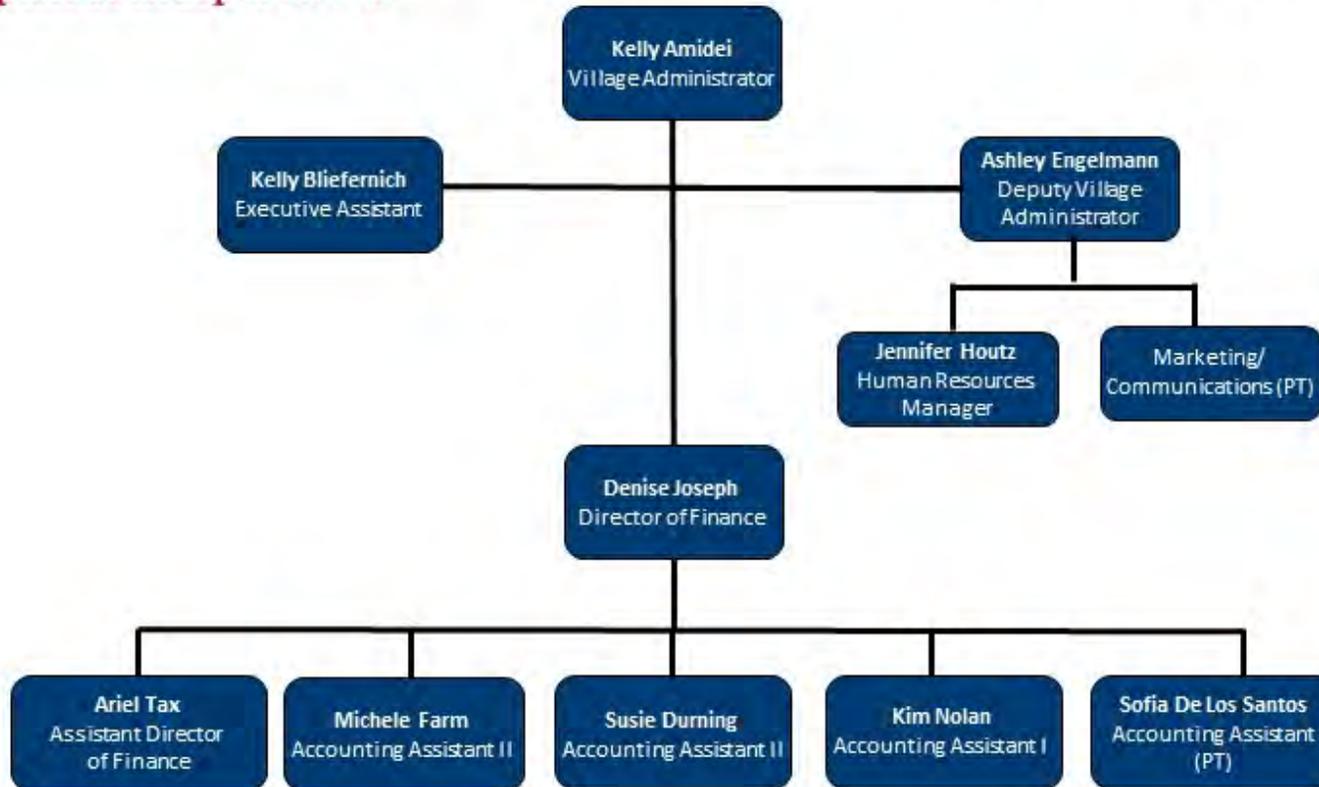
## Information Technology Statistics

Output Measures	Estimate 2023-24	Projected 2024-25
New PC Replacements	40	40
New Server Deployments	2	3
New Network/Communication Systems	1	0
Phone Replacements	75	0
New Software Systems	0	2
Requests for Technology Assistance	425	450

# Organizational Chart



## ADMINISTRATION & FINANCE FISCAL YEAR 2024 - 2025





2022-23 2023-24 2023-24 2024-25 2024-25 2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

**GL NUMBER DESCRIPTION**  
**DEPT 0100 - ADMINISTRATION/FINANCE**

**SALARIES & WAGES**

01-0100-1-701000	SALARIES	755,722	786,811	759,794	822,255	5	35,444
<b>SALARIES &amp; WAGES</b>		<b>755,722</b>	<b>786,811</b>	<b>759,794</b>	<b>822,255</b>	<b>5</b>	<b>35,444</b>

**EMPLOYEE BENEFITS**

01-0100-2-720000	INSURANCE	199,217	207,274	238,612	238,446	15	31,172
01-0100-2-740000	SICK LEAVE BUY BACK	23,650	0	0	100,000	0	100,000
01-0100-2-747000	UNEMPLOYMENT BENEFITS		0	2,890	12,138	0	12,138
01-0100-2-793000	EMPLOYER CONTRIBUTION IMRF	85,049	79,713	79,503	85,021	7	5,308
01-0100-2-794000	EMP CONTRIBUTION FICA/MEDICARE	53,754	56,467	55,211	59,560	5	3,093
<b>EMPLOYEE BENEFITS</b>		<b>361,670</b>	<b>343,454</b>	<b>376,216</b>	<b>495,165</b>	<b>27</b>	<b>151,711</b>

**CONTRACTUAL**

01-0100-3-705000	CONTRACTUAL SERVICES	2,791	40,000	25,000	55,000	38	15,000
	COMMUNITY SURVEY		15,000	0	35,000		
	PROFESSIONAL SERVICES-COMPENSATION STUDY		25,000	25,000	0		
	PROFESSIONAL SERVICES		0	0	20,000		
	GL # FOOTNOTE TOTAL		40,000	25,000	55,000		
01-0100-3-716000	VITAL RECORDS	104,771	110,000	105,000	110,000	0	0
	\$88,000 - STATE CHARGES, \$12,000 - SUPPLIES (OFFSET BY REVENUE)		110,000	105,000	110,000		
01-0100-3-721000	INTERGOVMTAL RISK MGMT AGENCY	58,518	78,893	31,971	55,000	(30)	(23,893)
	IRMA CONTRIBUTION DEDUCTIBLE		73,893	31,971	50,000		
	GL # FOOTNOTE TOTAL		78,893	31,971	55,000		
01-0100-3-725000	AUDIT SERVICES	52,970	55,000	46,500	50,640	(8)	(4,360)
	ACTUARY FEES		15,000	6,500	12,700		
	AUDIT FEES		40,000	40,000	37,940		
	GL # FOOTNOTE TOTAL		55,000	46,500	50,640		
01-0100-3-728000	TECHNICAL SERVICES	112	2,500	2,000	2,500	0	0
	MISCELLANEOUS SERVICES		2,500	2,000	2,500		
01-0100-3-745000	SEC 125 ADMINISTRATIVE FEES	5,103	6,000	5,000	6,000	0	0
01-0100-3-746000	EMPLOYEE PROGRAMS	13,869	25,620	23,120	26,714	4	1,094
	FMLA TASC SOFTWARE		3,120	3,120	3,214		
	ANNUAL FITNESS EQUIPMENT REPLACEMENT		5,000	5,000	5,000		
	EMPLOYEE RECOGNITION		1,000	1,000	1,000		
	MISCELLANEOUS		4,000	4,000	4,000		
	WELLNESS INCENTIVES		8,500	6,000	8,500		
	EMPLOYEE TRAINING		4,000	4,000	5,000		
	GL # FOOTNOTE TOTAL		25,620	23,120	26,714		
<b>CONTRACTUAL</b>		<b>238,134</b>	<b>318,013</b>	<b>238,591</b>	<b>305,854</b>	<b>(4)</b>	<b>(12,159)</b>

**UTILITIES**

01-0100-4-710000	TELEPHONE	17,911	18,000	3,000	4,000	(78)	(14,000)
<b>UTILITIES</b>		<b>17,911</b>	<b>18,000</b>	<b>3,000</b>	<b>4,000</b>	<b>(78)</b>	<b>(14,000)</b>

**COMMODITIES**

01-0100-5-722000	POSTAGE	16,719	17,400	17,400	17,400	0	0
	MAILING 4 ISSUES OF VILLAGE VIEWS		7,000	7,000	7,000		
	GENERAL POSTAGE		8,000	8,000	8,000		
	POSTAGE METER RENTAL		2,400	2,400	2,400		
	GL # FOOTNOTE TOTAL		17,400	17,400	17,400		
01-0100-5-723000	OFFICE SUPPLIES	9,860	12,000	12,000	12,000	0	0
	OFFICE SUPPLIES		12,000	12,000	12,000		
01-0100-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	12,088	13,025	13,025	14,025	8	1,000
	MISCELLANEOUS		600	600	600		
	BUDGET APPLICATION		425	425	425		
	DUES		6,000	6,000	6,000		
	TRAVEL AND CONFERENCES		6,000	6,000	7,000		
	GL # FOOTNOTE TOTAL		13,025	13,025	14,025		
01-0100-5-736000	CREDIT CARD FEES	3,389	4,000	4,500	5,000	25	1,000
01-0100-5-743000	PUBLICATION	3,892	14,500	12,500	14,500	0	0
	MISCELLANEOUS		2,000	1,000	2,000		
	LEGAL NOTICES		2,500	2,500	2,500		
	VILLAGE CODE UPDATES		10,000	9,000	10,000		
	GL # FOOTNOTE TOTAL		14,500	12,500	14,500		
01-0100-5-744000	PRINTING	21,686	17,000	17,000	17,000	0	0
	VILLAGE VIEWS-4 ISSUES		15,000	15,000	15,000		
	MISC PRINTING		2,000	2,000	2,000		
	GL # FOOTNOTE TOTAL		17,000	17,000	17,000		
01-0100-5-788000	CASH UNDER	26	0	4	0	0	0
01-0100-5-799000	MISCELLANEOUS	43,110	79,000	78,000	78,000	(1)	(1,000)
	RECRUITMENT		3,000	2,000	2,000		
	CONTINGENCY		75,000	75,000	75,000		
	MISCELLANEOUS EXPENSES		1,000	1,000	1,000		

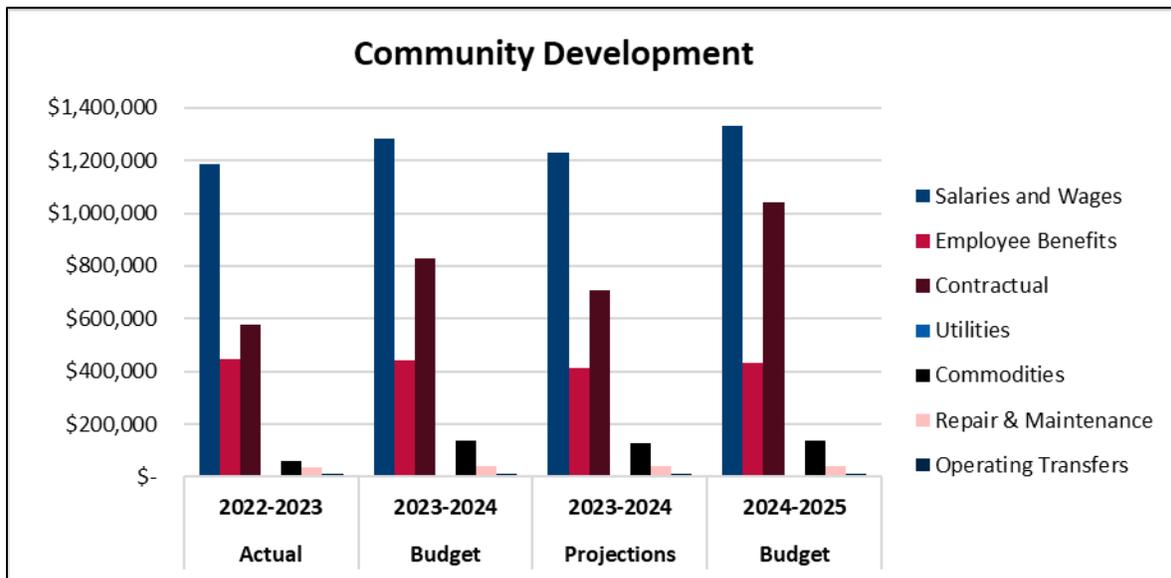


GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED	% CHANGE
	GL # FOOTNOTE TOTAL		79,000	78,000	78,000		
<b>COMMODITIES</b>		<b>110,770</b>	<b>156,925</b>	<b>154,429</b>	<b>157,925</b>	<b>1</b>	<b>1,000</b>
<b>CAPITAL (Included in Summary in the Commodities category)</b>							
01-0100-6-790000	CAPITAL OUTLAY	250	25,000	25,837	5,000	(80)	(20,000)
	REPLACEMENT WINDOW FOR FINANCE COUNTER		10,000	10,000	0		
	CAMERAS FOR VILLAGE HALL		15,000	15,837	0		
	SECURITY IMPROVEMENTS		0	0	5,000		
	GL # FOOTNOTE TOTAL		25,000	25,837	5,000		
<b>CAPITAL</b>		<b>250</b>	<b>25,000</b>	<b>25,837</b>	<b>5,000</b>	<b>(80)</b>	<b>(20,000)</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0100-7-713000	MAINTENANCE - COPY MACHINE	5,738	6,000	6,500	7,000	17	1,000
01-0100-7-715000	MAINT - OTHER EQUIPMENT	369	1,000	500	955	(5)	(45)
	FOLDING MACHINE MAINTENANCE		500	250	580		
	SHELVING SYSTEM MAINTENANCE		500	250	375		
	GL # FOOTNOTE TOTAL		1,000	500	955		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>6,107</b>	<b>7,000</b>	<b>7,000</b>	<b>7,955</b>	<b>14</b>	<b>955</b>
<b>TRANSFERS</b>							
01-0100-8-789000	TECHNOLOGY EQUIP. & REPLACE	7,520	7,896	7,896	8,291	5	395
	TERF USER CHARGES (INCLUDES GIS)		7,896	7,896	8,291		
<b>TRANSFERS</b>		<b>7,520</b>	<b>7,896</b>	<b>7,896</b>	<b>8,291</b>	<b>5</b>	<b>395</b>
<b>Total Department 0100: ADMINISTRATION/FINANCE</b>		<b>1,498,084</b>	<b>1,663,099</b>	<b>1,572,763</b>	<b>1,806,445</b>	<b>9</b>	<b>143,346</b>

# BUDGET DETAIL

## GENERAL FUND, COMMUNITY DEVELOPMENT

Community Development	Actual 2022-2023	Budget 2023-2024 A	Projections 2023-2024		Budget 2024-2025 C	% Change	
			B			A to C	B to C
Salaries and Wages	\$ 1,186,589	\$ 1,283,028	\$ 1,227,854	\$ 1,331,917		3.8%	8.5%
Employee Benefits	\$ 446,428	\$ 443,461	\$ 410,353	\$ 429,748		-3.1%	4.7%
Contractual	\$ 575,394	\$ 827,329	\$ 708,554	\$ 1,042,165		26.0%	47.1%
Utilities	\$ 3,295	\$ 3,700	\$ 2,600	\$ 2,600		-29.7%	0.0%
Commodities	\$ 58,629	\$ 134,915	\$ 128,760	\$ 135,710		0.6%	5.4%
Repair & Maintenance	\$ 37,596	\$ 39,476	\$ 39,476	\$ 41,450		5.0%	5.0%
Operating Transfers	\$ 11,958	\$ 12,698	\$ 12,698	\$ 13,074		3.0%	3.0%
<b>Total Operating Exp.</b>	<b>\$ 2,319,889</b>	<b>\$ 2,744,607</b>	<b>\$ 2,530,295</b>	<b>\$ 2,996,664</b>		<b>9.2%</b>	<b>18.4%</b>
<b>Total Department</b>	<b>\$ 2,319,889</b>	<b>\$ 2,744,607</b>	<b>\$ 2,530,295</b>	<b>\$ 2,996,664</b>		<b>9.2%</b>	<b>18.4%</b>



# DEPARTMENT NARRATIVE

## COMMUNITY DEVELOPMENT

### Proposed 2024-25 Community Development Budget Goals

1. Improvement of Commercial Corridors: Staff will pursue improvement efforts along key commercial arterials identified in the Village's Comprehensive Plan. Action steps associated with this goal are as follows:
  - South Milwaukee Avenue: Complete preliminary design of Milwaukee & Park Ave intersection enhancement features and evaluate funding opportunities. Work towards phased integration with property redevelopment proposals at the corner lots. Target Completion Date: December 1, 2024
  - Downtown Streetscape: A firm will be selected through the RFQ process to commence conceptual streetscape design work, assist with community discussions, Commission/Board review and concept approval, as well as identification of available construction funding sources. In future fiscal years, detailed engineering, surveying bidding and construction will be pursued. Target Completion Date: April 1, 2025
2. Historic Preservation: The IL Department of Natural Resources grant has been received to contract with a historic preservation consultant to pursue establishing a historic district recognized by the National Register of Historic Places. Target Completion Date: March 1, 2025
3. Electronic Review and Permitting: The Department will continue to expand its use of electronic plan reviews. Staff will encourage submittal of plans electronically to enable review and processing for up to 50% of all building permits. Target Completion Date: November 1, 2024
4. Business & Tourism Promotional Support: In addition to ongoing shop, dine and tourism promotional efforts, staff will further evaluate and implement efforts to work with "influencers" that can draw additional customer bases. Target Completion Date: October 1, 2024
5. Multi-Family Residential Zoning Requirements: The Department will study parking requirements for this land use to determine if current standards are still appropriate in the downtown area or can be lessened to encourage additional development. Target Completion Date: February 1, 2025

## Review of 2023-24 Community Development Budget Goals

1. Install Pedestrian Oriented Directory Signs: Consistent with the Comprehensive Plan, downtown pedestrian directory signs will be implemented. These signs will enhance the Central Business District (CBD) and provide guidance for shoppers so they may easily walk and find stores within the CBD. Consistent branding will provide an integrated look for the CBD. Target Completion Date – August 1, 2023

***Status – All of the signs have been installed per the approved plans.***

2. Improvement of Commercial Corridors: Staff will pursue streetscape improvement efforts along South Milwaukee Avenue, Peterson Road, and in the downtown. Action steps associated with this goal are as follows:

- Peterson Road Landscaping: Following ARC recommendation and Board design approval, together with Public Works we will pursue bidding and Spring installation of plant materials. Target Completion Date – June 30, 2023

***Status – Complete***

- South Milwaukee Avenue: Complete preliminary design of streetscape and evaluate grant funding opportunities. Target Completion Date – February 29, 2024

***Funds for this project will be allocated for a future fiscal year.***

- Downtown Streetscape: Design work for replacement of aged streetscape improvements and added wayfinding improvements will be completed for Board consideration. Target Completion Date – April 1, 2024

***Status – Following further assessment of existing streetscape conditions, it was determined that more extensive replacements will be required, thus a change in project scope. Staff will draft and post an RFQ in early Spring 2024 for the development of a preliminary design concept, along with related community input and discussions.***

3. Provide Business & Tourism Promotional Support: Develop updated collateral, pursue advertising, and utilize Village social media and communication tools to market the Village in the areas of business support, restaurant and Shop Libertyville/60048 promotions, and promotion to tourists and guests of Naval Station Great Lakes. Milestones include:

- Review FY marketing objectives and tools to formalize annual promotional program with Economic Development Commission. Target Completion Date – June 30, 2023

***Status – Complete.***

- Tourism Collateral: Update Village tourism website VisitLibertyville.com to provide a stand-alone appearance with independent menu and subpages. If IL DCEO grant received, additional efforts to include development of new tourism brochure and video, as well as targeted advertising. Target Completion Date – March 1, 2024

***Status – The IL DCEO grant agreement and contract was not received and approved until November, therefore the timeline on some project elements was shifted to align with the new DCEO grant period the end of 06/30/2024. The website and video have been launched. The brochure and digital marketing are in final design phase.***

- Shopping and Dining: Launch digital marketing campaign with updated branding. Target Completion Date – August 8, 2023

***Status – Branding update and launch complete, marketing efforts ongoing.***

- 2023 Dining Guide update, printing, PR, distribution, and incorporation into Village Views Newsletter. Target Completion Date – September 1, 2023

***Status - Complete.***

- Implementation of full marketing program. Target Completion Date – April 30, 2024  
**Status – In progress.**
4. Key Land Redevelopment Opportunities & Priorities: This year targeted strategies for redevelopment options will include further conversations regarding long term planning and assistance in developer recruitment as appropriate for the Foulds, Suydam, Trimm, Hollister, and County land sites. Target Completion Date – January 31, 2024

**Status – In progress. EDC Strategy reviewed January 17, 2024.**

5. Local Business Support Initiative: The development of a program to support small businesses will be identified. Resources and potential matching grants will be explored. A partnership with Mainstreet Libertyville (MSL) will further allow for this initiative to be successful. Target Completion Date – April 30, 2024

**Status – Programs evaluated and reviewed with EDC, Village Board adopted resolution with program layout, program webpage established, program guidebook and application publication and promotion completed. Applications to be accepted through end of fiscal year with projects given 12 months for completion form grant application approval.**

6. Assess Customer Service Experience: The Department will create a method of securing feedback on all aspects of customer service and use that information to improve resident, builder, contractor and developer experiences. Target Completion Date – November 1, 2023

**Status - A satisfaction survey has been developed and formatted to launch on “Survey Monkey” with forthcoming customer availability. Survey to be initiated by March 29, 2024.**

# Community Development Performance Measures and Statistics

## PLANNING DIVISION

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

### Performance Data

	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Projected 2023-24</u>	<u>Estimated 2024-25</u>
<b><u>OUTPUT MEASURES</u></b>				
Number of Zoning Reviews	1,312	1,105	1,049	1,100
Number of Zoning Certificates Issued	925	815	788	825
Number of Staff Review of Appearance Proposals (Adopted May 2011)	97	78	92	100
Number of Staff Review of Appearance Proposals Approved	11	10	12	12
<b><u>EFFECTIVENESS MEASURES</u></b>				
Number of Appearance Review Commission, Plan Commission, and Zoning Board of Appeal Applications per Planner (2 Full-Time Employees)	52	47	51	54
Meetings Regarding Projects	165	299	267	260
Zoning Inspections	729	561	581	600
Contacts Regarding Potential New Businesses/Relocations, Etc.	280	275	215	250

## BUILDING DIVISION

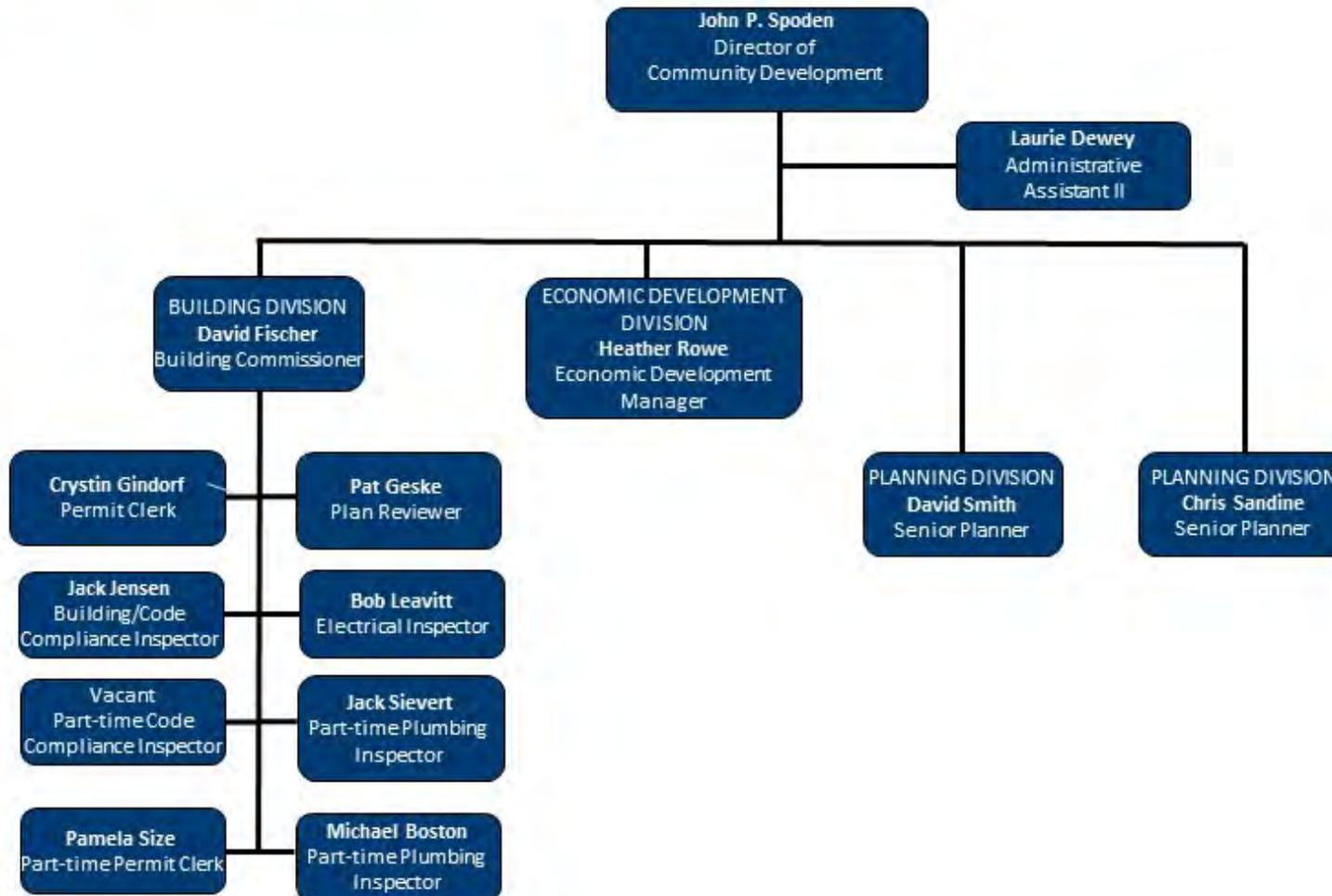
The Building Division is responsible for administration of the village building construction codes, the property maintenance codes, and the elevator safety program. The Division reviews building construction plans, issues permits, inspects work, and issues building occupancies for compliance with applicable building, plumbing, electrical, mechanical, accessibility and other codes. The Division investigates and inspects existing structures and premises where safety, health, and welfare of residents warrant compliance with the property maintenance code. The Division administers a professional electrician license and registration program developing and administering exams to qualified applicants. Division Staff provide assistance to residents and contractors who have concerns and questions regarding all manner of construction related issues in their buildings.

	Actual 2021-22	Actual 2022-23	Projected 2023-24	Estimated 2024-25
<b><i>Output Measures</i></b>				
Residential Const. Projects	1416	1347	1160	1200
Commercial Const. Projects	250	220	188	200
Sign Const. Permit Projects	78	71	54	70
Total Const. Projects	1744	1638	1402	1470
Total Bldg Permits Issued	3448	3215	2964	3000
Total Bldg Plan Reviews Performed	2702	2521	2324	2350
Total Bldg Inspections Performed	6102	5593	5132	5500
Elevator Use Permits Issued	191	189	191	192
Electrician Certification Permits Issued	454	520	582	600
Electrician Cert Exams Administered	48	61	63	60
Total Bldg Permit & Review Fees	\$1,135,216	\$1,112,277	\$2,077,495	\$1,100,000
<b><i>Efficiency Measures</i></b>				
Reviews ≤ 2 week goal	80%	63%	70%	80%
Average Inspections/Inspector	2034	1864	2052	2000
Average Reviews/Reviewer	2702	2521	2324	2350

# Organizational Chart



## COMMUNITY DEVELOPMENT FISCAL YEAR 2024 - 2025





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

**GL NUMBER      DESCRIPTION**  
**DEPT 0301 - PLANNING DIVISION**

**SALARIES & WAGES**

01-0301-1-701000	SALARIES - ADMINISTRATIVE STAF	466,348	487,368	484,108	504,297	3	16,929
<b>SALARIES &amp; WAGES</b>		<b>466,348</b>	<b>487,368</b>	<b>484,108</b>	<b>504,297</b>	<b>3</b>	<b>16,929</b>

**EMPLOYEE BENEFITS**

01-0301-2-720000	INSURANCE	89,017	90,734	80,857	80,236	(12)	(10,498)
01-0301-2-793000	EMPLOYER CONTRIBUTION IMRF	53,500	50,895	49,657	51,301	1	406
01-0301-2-794000	EMP CONTRIBUTION FICA/MEDICARE	31,559	34,932	33,260	36,410	4	1,478
<b>EMPLOYEE BENEFITS</b>		<b>174,076</b>	<b>176,561</b>	<b>163,774</b>	<b>167,947</b>	<b>(5)</b>	<b>(8,614)</b>

**CONTRACTUAL**

01-0301-3-721000	INTERGOVMTAL RISK MGMT AGENCY	3,089	4,167	2,319	5,575	34	1,408
01-0301-3-742000	COPY MACHINE LEASE	2,515	5,445	4,167	4,900	(10)	(545)
	PRINTING AND PHOTOCOPYING		700	250	700		
	ADDITIONAL COPIES		2,000	1,400	1,600		
	PLANNING COPIER LEASE		2,745	2,517	2,600		
	GL # FOOTNOTE TOTAL		5,445	4,167	4,900		
<b>CONTRACTUAL</b>		<b>5,604</b>	<b>9,612</b>	<b>6,486</b>	<b>10,475</b>	<b>9</b>	<b>863</b>

**UTILITIES**

01-0301-4-710000	TELEPHONE	1,647	2,000	1,300	1,300	(35)	(700)
	TELEPHONE		2,000	1,300	1,300		
<b>UTILITIES</b>		<b>1,647</b>	<b>2,000</b>	<b>1,300</b>	<b>1,300</b>	<b>(35)</b>	<b>(700)</b>

**COMMODITIES**

01-0301-5-706000	MATERIALS AND SUPPLIES	2,037	4,250	3,750	4,250	0	0
	MATERIALS AND SUPPLIES		4,250	3,750	4,250		
01-0301-5-722000	POSTAGE	530	1,500	750	1,500	0	0
	POSTAGE		1,500	750	1,500		
01-0301-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	4,725	6,700	6,650	7,300	9	600
	TARGET SOLUTIONS		200	0	0		
	AICP/APA MEMBERSHIP		2,700	2,700	2,700		
	PLANNING AND COMMISSION MEMBER LOCAL						
	TRAINING		500	150	500		
	AICP REQUIRED TRAINING		2,300	2,000	2,300		
	APA CONFERENCE		1,000	1,800	1,800		
	GL # FOOTNOTE TOTAL		6,700	6,650	7,300		
01-0301-5-799000	MISCELLANEOUS	252	700	600	700	0	0
	MISCELLANEOUS		700	600	700		
<b>COMMODITIES</b>		<b>7,544</b>	<b>13,150</b>	<b>11,750</b>	<b>13,750</b>	<b>5</b>	<b>600</b>

**TRANSFERS**

01-0301-8-789000	TECHNOLOGY EQUIP. & REPLACE	37,596	39,476	39,476	41,450	5	1,974
	TERF USER CHARGES (INCLUDES GIS)		39,476	39,476	41,450		
<b>TRANSFERS</b>		<b>37,596</b>	<b>39,476</b>	<b>39,476</b>	<b>41,450</b>	<b>5</b>	<b>1,974</b>

<b>Total Department 0301: PLANNING DIVISION</b>		<b>692,815</b>	<b>728,167</b>	<b>706,894</b>	<b>739,219</b>	<b>2</b>	<b>11,052</b>
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2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY BUDGET	2023-24 ORIGINAL BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>DEPT 0302 - BUILDING SERVICES</b>							
<b>SALARIES &amp; WAGES</b>							
01-0302-1-701000	SALARIES - FULL TIME	579,948	647,566	593,438	672,417	4	24,851
<b>SALARIES &amp; WAGES</b>		<b>579,948</b>	<b>647,566</b>	<b>593,438</b>	<b>672,417</b>	<b>4</b>	<b>24,851</b>
<b>EMPLOYEE BENEFITS</b>							
01-0302-2-720000	INSURANCE	107,361	91,567	89,770	90,467	(1)	(1,100)
01-0302-2-793000	EMPLOYER CONTRIBUTION IMRF	66,307	68,707	57,121	62,091	(10)	(6,616)
01-0302-2-794000	EMP CONTRIBUTION FICA/MEDICARE	42,626	49,539	44,184	51,440	4	1,901
<b>EMPLOYEE BENEFITS</b>		<b>216,294</b>	<b>209,813</b>	<b>191,075</b>	<b>203,998</b>	<b>(3)</b>	<b>(5,815)</b>
<b>CONTRACTUAL</b>							
01-0302-3-721000	INTERGOVMTAL RISK MGMT AGENCY	7,017	9,467	4,818	8,940	(6)	(527)
01-0302-3-728000	TECHNICAL SERVICES	14,093	17,000	15,000	16,000	(6)	(1,000)
	ELEVATOR INSPECTION (187 ELEV X 1 ANNUAL INSP) (REIMBURSABLE)		12,000	10,500	12,000		
	MISC BLDG REVIEW & RE/INSPECTION SERVICES (REIMBURSABLE)		5,000	4,500	4,000		
	GL # FOOTNOTE TOTAL		17,000	15,000	16,000		
<b>CONTRACTUAL</b>		<b>21,110</b>	<b>26,467</b>	<b>19,818</b>	<b>24,940</b>	<b>(6)</b>	<b>(1,527)</b>
<b>UTILITIES</b>							
01-0302-4-710000	TELEPHONE	1,648	1,700	1,300	1,300	(24)	(400)
	TELEPHONE		1,700	1,300	1,300		
<b>UTILITIES</b>		<b>1,648</b>	<b>1,700</b>	<b>1,300</b>	<b>1,300</b>	<b>(24)</b>	<b>(400)</b>
<b>COMMODITIES</b>							
01-0302-5-706000	MATERIALS AND SUPPLIES	911	2,020	2,020	2,080	3	60
	MATERIALS & SUPPLIES		1,300	1,110	1,180		
	PROTECTIVE GEAR, CLOTHING, BOOTS		720	910	900		
	GL # FOOTNOTE TOTAL		2,020	2,020	2,080		
01-0302-5-723000	OFFICE SUPPLIES	3,260	3,950	2,865	3,650	(8)	(300)
	OFFICE SUPPLIES		1,350	873	1,350		
	COMPUTER SUPPLIES		100	0	100		
	COPIER PAPER		500	500	500		
	POSTAGE		2,000	1,492	1,700		
	GL # FOOTNOTE TOTAL		3,950	2,865	3,650		
01-0302-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,724	4,730	4,400	4,800	1	70
	MEMBERSHIPS: ICC, NEIA, IPIA, NWBOCA, ABCI, IACE, ALA, SBOC		650	700	700		
	PROFESSIONAL LICENSING, TRAINING, CONFERENCE CERTIFICATION, TRAINING		2,200	2,200	2,200		
	TARGET SOLUTIONS		480	0	0		
	GL # FOOTNOTE TOTAL		4,730	4,400	4,800		
01-0302-5-729000	REIMBURSEABLE EXPENSES	29,293	90,500	90,000	90,500	0	0
	CODE ENFORCEMENT EXPENSES		50,000	50,000	50,000		
	WEEDS & TRASH REMOVAL		500	0	500		
	DEVELOPMENT BONDS		40,000	40,000	40,000		
	GL # FOOTNOTE TOTAL		90,500	90,000	90,500		
01-0302-5-736000	CREDIT CARD/BANK FEES	2,344	2,600	2,950	2,700	4	100
01-0302-5-743000	PRINTING AND PUBLICATION	1,309	2,800	2,800	2,800	0	0
	BUILDING DIVISION FORMS		500	400	500		
	PRINTER, TONER, & INK		800	400	800		
	CODE BOOKS & STANDARDS		1,500	2,000	1,500		
	GL # FOOTNOTE TOTAL		2,800	2,800	2,800		
01-0302-5-799000	MISCELLANEOUS	400	750	400	750	0	0
	MISCELLANEOUS		750	400	750		
<b>COMMODITIES</b>		<b>42,241</b>	<b>107,350</b>	<b>105,435</b>	<b>107,280</b>	<b>(0)</b>	<b>(70)</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0302-7-714000	MAINTENANCE VEHICLES	10,250	10,558	10,558	10,874	3	316
	3% ANNUALLY		0	10,558	10,874		
01-0302-7-715000	MAINTENANCE OTHER EQUIPMENT	1,708	2,140	2,140	2,200	3	60
	COPIER LEASE		1,700	2,140	2,200		
	FAX & OTHER EQUIPMENT		440	0	0		
	GL # FOOTNOTE TOTAL		2,140	2,140	2,200		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>11,958</b>	<b>12,698</b>	<b>12,698</b>	<b>13,074</b>	<b>3</b>	<b>376</b>
<b>Total Department 0302: BUILDING SERVICES</b>		<b>873,199</b>	<b>1,005,594</b>	<b>923,764</b>	<b>1,023,009</b>	<b>2</b>	<b>17,415</b>



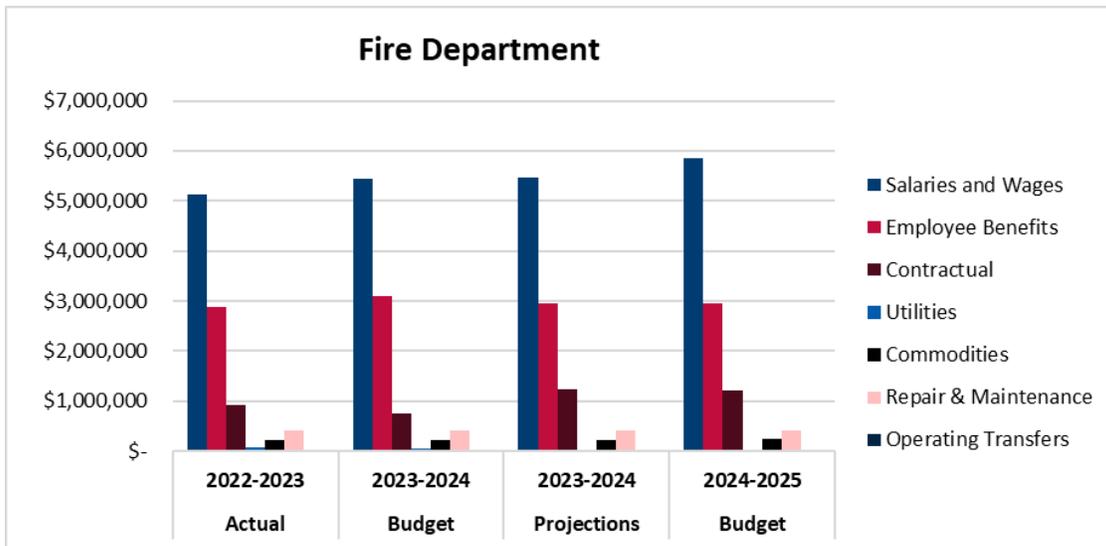
2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>DEPT 0303 - ECONOMIC DEVELOPMENT</b>							
<b>SALARIES &amp; WAGES</b>							
01-0303-1-701000	SALARIES-FULL TIME	140,293	148,094	150,308	155,203	5	7,109
<b>SALARIES &amp; WAGES</b>		<b>140,293</b>	<b>148,094</b>	<b>150,308</b>	<b>155,203</b>	<b>5</b>	<b>7,109</b>
<b>EMPLOYEE BENEFITS</b>							
01-0303-2-720000	INSURANCE	29,508	30,045	28,918	29,882	(1)	(163)
01-0303-2-793000	EMPLOYER CONTRIBUTION-IMRF	16,272	15,713	15,612	16,048	2	335
01-0303-2-794000	EMPLOYER CONTRIBUTION-FICA	10,278	11,329	10,974	11,873	5	544
<b>EMPLOYEE BENEFITS</b>		<b>56,058</b>	<b>57,087</b>	<b>55,504</b>	<b>57,803</b>	<b>1</b>	<b>716</b>
<b>CONTRACTUAL</b>							
01-0303-3-728000	TECHNICAL SERVICE	5,928	6,050	6,050	6,250	3	200
	WEB FEES & ASSISTANCE (DOMAIN FEES, ETC)		50	250	250		
	DESIGN SERVICES (CONTRACT, GRAPHICS, FONTS, SOFTWARE, ETC)		1,000	500	500		
	COMMERCIAL REAL ESTATE DATA		5,000	5,300	5,500		
	GL # FOOTNOTE TOTAL		6,050	6,050	6,250		
01-0303-3-729000	ECONOMIC DEVELOPMNT INCENTIVES	542,504	780,000	671,000	990,000	27	210,000
	HAPPY HYUNDAI		0	0	180,000		
	GENERAL INCENTIVES		100,000	15,000	200,000		
	MCGRATH ACURA		45,000	115,000	130,000		
	NAPLETON CADILLAC		15,000	5,000	15,000		
	GREGORY INFINITI		10,000	0	10,000		
	NAPLETON MAZDA		70,000	75,000	90,000		
	LINCOLN BUSINESS DISTRICT		65,000	51,000	65,000		
	LIBERTY AUTO PLAZA/KIA BUSINESS DISTRICT		280,000	260,000	290,000		
	LIBERTY AUTO CITY BUSINESS DISTRICT		185,000	150,000	0		
	NAPLETON FORD		10,000	0	10,000		
	GL # FOOTNOTE TOTAL		780,000	671,000	990,000		
01-0303-3-741000	PROMOTION & ACTIVITIES	248	5,200	5,200	10,500	102	5,300
	BUSINESS EXCELLENCE		0	2,200	2,200		
	PROFESSIONAL COMMUNICATIONS ASSISTANCE		0	0	5,000		
	RETAIL PROMOTION (MOC) EFFORTS		3,000	1,000	2,000		
	BUSINESS ATTRACTION PROMOTIONS		700	1,000	500		
	LOCAL BUSINESS PROMOTION		1,500	1,000	800		
	GL # FOOTNOTE TOTAL		5,200	5,200	10,500		
<b>CONTRACTUAL</b>		<b>548,680</b>	<b>791,250</b>	<b>682,250</b>	<b>1,006,750</b>	<b>27</b>	<b>215,500</b>
<b>COMMODITIES</b>							
01-0303-5-706000	MATERIALS & SUPPLIES	481	420	525	550	31	130
01-0303-5-722000	POSTAGE	158	830	800	830	0	0
	GENERAL		200	200	200		
	ALL BUSINESS MAILING		630	600	630		
	GL # FOOTNOTE TOTAL		830	800	830		
01-0303-5-726000	TRAVEL, TRAINING, SUBS & DUES	8,168	12,165	9,650	12,300	1	135
	BUSINESS ORGANIZATION ATTENDANCE		400	400	425		
	ASSOC OF INDUSTRIAL REAL ESTATE BROKERS (AIRE)		300	0	300		
	MANAGEMENT CERTIFICATION		1,800	0	1,200		
	AICP/APA MEMBERSHIP STAFF		800	400	800		
	NATIONAL HISTORIC TRUST		315	315	315		
	LOCAL TRAINING		620	620	620		
	LAKE COUNTY PARTNERS		4,750	4,615	5,000		
	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) - STAFF MEMBERSHIP AND LOCAL PROGRAMS		800	575	800		
	NATIONAL RETAILERS CONFERENCE		2,050	2,400	2,500		
	LAI		330	325	340		
	GL # FOOTNOTE TOTAL		12,165	9,650	12,300		
01-0303-5-743000	PRINTING & PUBLICATION	37	1,000	600	1,000	0	0
	ED BROCHURE, RIBBON CUTTING RIBBON, BANNERS, ETC		1,000	600	1,000		
<b>COMMODITIES</b>		<b>8,844</b>	<b>14,415</b>	<b>11,575</b>	<b>14,680</b>	<b>2</b>	<b>265</b>
<b>Total Department 0303: ECONOMIC DEVELOPMENT</b>		<b>753,875</b>	<b>1,010,846</b>	<b>899,637</b>	<b>1,234,436</b>	<b>22</b>	<b>223,590</b>

# BUDGET DETAIL

## GENERAL FUND, FIRE DEPARTMENT

Fire Department	Actual	Budget	Projections	Budget	% Change	% Change
	2022-2023	2023-2024	2023-2024	2024-2025	A to C	B to C
		A	B	C		
Salaries and Wages	\$ 5,118,544	\$ 5,448,226	\$ 5,464,464	\$ 5,841,815	7.2%	6.9%
Employee Benefits	\$ 2,871,313	\$ 3,106,218	\$ 2,954,247	\$ 2,959,139	-4.7%	0.2%
Contractual	\$ 915,198	\$ 755,479	\$ 1,234,865	\$ 1,217,750	61.2%	-1.4%
Utilities	\$ 63,904	\$ 44,100	\$ 35,100	\$ 34,200	-22.4%	-2.6%
Commodities	\$ 212,051	\$ 210,590	\$ 216,230	\$ 239,900	13.9%	10.9%
Repair & Maintenance	\$ 403,027	\$ 410,634	\$ 402,444	\$ 419,486	2.2%	4.2%
Operating Transfers	\$ 7,520	\$ 7,896	\$ 7,896	\$ 8,291	5.0%	5.0%
<b>Total Operating Exp.</b>	<b>\$ 9,591,557</b>	<b>\$ 9,983,143</b>	<b>\$ 10,315,246</b>	<b>\$ 10,720,581</b>	<b>7.4%</b>	<b>3.9%</b>
<b>Total Department</b>	<b>\$ 9,591,557</b>	<b>\$ 9,983,143</b>	<b>\$ 10,315,246</b>	<b>\$ 10,720,581</b>	<b>7.4%</b>	<b>3.9%</b>



# DEPARTMENT NARRATIVE

## FIRE DEPARTMENT

### Proposed 2024-25 Fire Department Budget Goals

1. Perform a Village-wide Table-Top Drill Incorporating the Village's Disaster Plan & Emergency Operations Center: The Village's Fire Chief serves as the Village's Emergency Manager. One of the responsibilities of the Emergency Manager is to ensure readiness of our Emergency Operations Center (EOC). EOC personnel is comprised of all department heads, as well as other key individuals. The primary EOC is located in the Training Room of Fire Station One. The Fire Chief intends to exercise the EOC by conducting a table-top drill that will include participation of all key personnel. Target Completion Date: December 31, 2024
2. Revising the Village's Disaster Plan: The Village's Disaster Plan is the primary document used to assist in mitigating emergencies that affect the entire Village. The Disaster Plan will be revised to simplify the contents and make it more user-friendly. The success of mitigating any emergency is, in part, reliant on the tools used to assist in the Village returning to normalcy. A revision of the Disaster Plan will ensure all resources available to the Village outlined in the plan are current and that contact information, strategies, and recommended actions are consistent with best practices. Target Completion Date: July 31, 2024
3. CAD: The Fire Department and Village support the current Regional 911 Dispatch Consolidation Initiative that is ongoing. Part of the consolidation is to get all participating members on the same Computer-aided Dispatch (CAD) System. One vendor has been chosen as the CAD provider for the dispatch consolidation effort. The CAD vendor, Tyler Technologies is different from the current CAD system the Fire Department is using. The switch to a new CAD system is scheduled to take place by May 1<sup>st</sup>, 2024. Currently, work is being done in the background to try and make the transition as smooth as possible. However, this transition will take time to implement as well as time to train all personnel to become proficient in its use. The new dispatch center is scheduled to be complete by Summer of 2025. This goal is to ensure all fire personnel become proficient in the new CAD's use. Additionally, this goal will allow for any issues to be resolved at the region level by the opening of the new dispatch center in 2025. Target Completion Date: April 30, 2025
4. Research and Develop a Public Safety Citizen's Academy: The Fire Department is partnering with the Police Department and Public Works Department to research and develop a Public Safety Citizen's Academy. The academy would afford community members the opportunity to experience the training and occupational challenges faced by employees in these Departments. Target Completion Date: April 30, 2025

The goal of a Public Safety Citizen's Academy would include the following:

- Enhancing community engagement
- Providing education and awareness
- Promoting civic responsibility
- Building mutual trust through transparency

- Empowering participants with preparedness skills
- Strengthening the community through networking and building relationships

### Review of 2023-24 Fire Department Budget Goals

1. Perform a Village-wide Drill Incorporating the Village’s Disaster Plan & Emergency Operations Center: The Village’s Fire Chief serves as the Village’s Emergency Manager. One of the responsibilities of the Emergency Manager is to ensure readiness of our Emergency Operations Center (EOC). EOC personnel is comprised of all department heads, as well as other key individuals. The primary EOC is located in the Training Room of Fire Station One. The Fire Chief intends to exercise the EOC by conducting a drill that will include participation of all key personnel. Target Completion Date - April 30, 2024

***Status: This goal has been extended to FY 2024-25. The Fire Department is coordinating with TEEX (Texas A&M Engineering Extension Services) who is a National Emergency Response and Recovery Training Center, to schedule an all-hazards training drill that will provide practical experience with the emergency management and decision-making skills necessary to effectively manage an EOC. A similar drill was conducted with Village leadership in 2015.***

2. Revising the Village’s Disaster Plan: The Village’s Disaster Plan is the primary document used to assist in mitigating emergencies that affect the entire Village. The Disaster Plan will be revised to simplify the contents and make it more user-friendly. The success of mitigating any emergency is, in part, reliant on the tools used to assist in the Village returning to normalcy. A revision of the Disaster Plan will ensure all resources available to the Village outlined in the plan are current and that contact information, strategies, and recommended actions are consistent with best practices. Target Completion Date- April 30, 2024

***Status: This goal has been extended to FY 2024-25. The Fire Department has been working with the Lake County Emergency Management Agency to review and revise the Village’s Disaster Plan. Completion is expected prior to the TEEX drill planned for the FY 2024-25.***

3. Reinstate a Public CPR Program: Cardiopulmonary Resuscitation (CPR) is a skill that is simple to learn and can save lives and typically needs to be renewed every two years. The Department would like to offer this service to the public at large. The intent of this goal is to provide this service on a quarterly basis to residents and businesses in its service area. The Department currently has two CPR instructors. Additional funding may be needed to train additional CPR instructors if the need is justified. The Department intends to charge for service to pay for materials such as booklets, CPR certifications, and other props used during the training. Target Completion Date – November 30, 2024

***Status: This goal is complete. The Fire Department was able to reinstate a CPR instruction program for the public in the Fall of 2023. Since the program’s start, the Department increased its CPR instructor count to three and has completed several trainings for groups and organizations, as well as the Village’s Community Development employees. The program is growing quickly and is getting favorable reviews. The Department will continue to support this new CPR instruction program due to the need and demand shown by our community.***

4. Establish an In-house Mental Health Resiliency Program: Mental health associated with the fire service requires an increased focus. To stay proactive and ahead of this growing concern, the Department has created an internal Peer Support/Resiliency Committee. The Committee is focused on strengthening the Department's commitment to personal mental health through education. The Committee will ensure that all mental health and peer support resources available to Department personnel are the best available resources specific to firefighters. This goal will be designed to supplement the Village's current Employee Assistance Program. Target Completion Date - October 31, 2023

***Status: This goal is complete. Shortly after the start of the fiscal year, the Department's internal Peer Support/Resiliency Committee used funds available for training purposes. Guest speakers visited the Department and spoke with personnel. The Department now has a robust Health and Wellness Application that can be downloaded on personal phones. The App has many tools, including links to the Village's Employee Assistance Program, and a library that includes information on personal wellness, mental health, and peer support options, all available for access anytime.***

5. Implement a Firefighter Cadet Program: The Fire Department is working on developing a pilot program to help with recruitment efforts in the fire service and at our department. Staff is developing a cadet-like program in the efforts to teach people about the fire service. This program will consist of classroom training and practical exercises that occur semi-monthly at the fire station. Interested participants will have the opportunity to learn about all the disciplines in the fire service including EMS, fire suppression, and specialized response. The goal of this pilot program is to provide funds in FY 2025 and grow participation to ultimately increase the pool of qualified applicants that want to become firefighters. Additionally, this program will make our personnel better and increase comradery and loyalty. Target Completion Date - December 31, 2023

***Status: This goal has been altered and is no longer applicable. Since this goal was introduced, the Department has revised its online recruitment page located on the Village's website. The Fire Chief has worked with the Lake County Fire Chiefs Association to develop a similar recruitment page on the Association website. Both recruitment and retention pages have been proven to be effective in increasing awareness and interest for those who have questions about the fire service. The Department has also hosted many interested individuals throughout the current fiscal year who requested ride-along opportunities. This department program will continue to be offered to allow for education and opportunity for those who request it.***

# Fire Department Performance Measures and Statistics



## Summary Statistics Calendar Year 2023



Type of Call		2018	2019	2020	2021	2022	2023	2022-23 Change
Fire	Village	785	734	600	646	626	875	39.8%
	District	317	315	255	297	259	283	9.3%
Rescue	Village	1923	2008	1737	1802	2092	2310	10.4%
	District	750	977	809	982	1191	1122	-5.8%
All	Knollwood	136	70	63	82	73	105	43.8%
Tollway	District	81	78	73	71	73	74	1.4%
MA Given	Out of District	489	401	335	422	475	501	5.5%
<b>Total</b>		<b>4481</b>	<b>4583</b>	<b>3872</b>	<b>4302</b>	<b>4789</b>	<b>5270</b>	<b>10.0%</b>
Mutual Aid Received		467	315	293	299	320	144	-55.0%

\* 2023 Knollwood Calls include 42K Response

Total Village Calls 3,185

Total District Calls 1,540

**Note:**

- 2020 decline is a result of COVID.

# Fire Department Performance Measures and Statistics



## Performance Measures Calendar Year 2023



	2018	2019	2020	2021	2022	2023
Total Calls for Service	4,628	4,724	4,004	4,453	4,837	5,270
Fire Calls (Includes Tollway)	1,275	1,210	1033	1117	964	1,657
Rescue Calls (Includes Tollway)	2,976	3,113	2,612	2,835	3,345	3,613
Calls Occurring Concurrently	35%	36%	30%	32%	32%	35%
Fire Safety Inspections	1,074	938	994*	1,876	1,977	2,757
Public Education Classes	110	345	45*	15	53	53
Block Parties Attended	52	41	0*	13	31	27
Child Car Seats Installed	103	181	87*	145	100	84
Plan Reviews:						
Village	270	288	208*	247	333	229
District	77	100	66*	110	116	98
Number of Contacts through Public Education and Events	24,209	12,105	247**	14,374	15,526	9,953

### Notes:

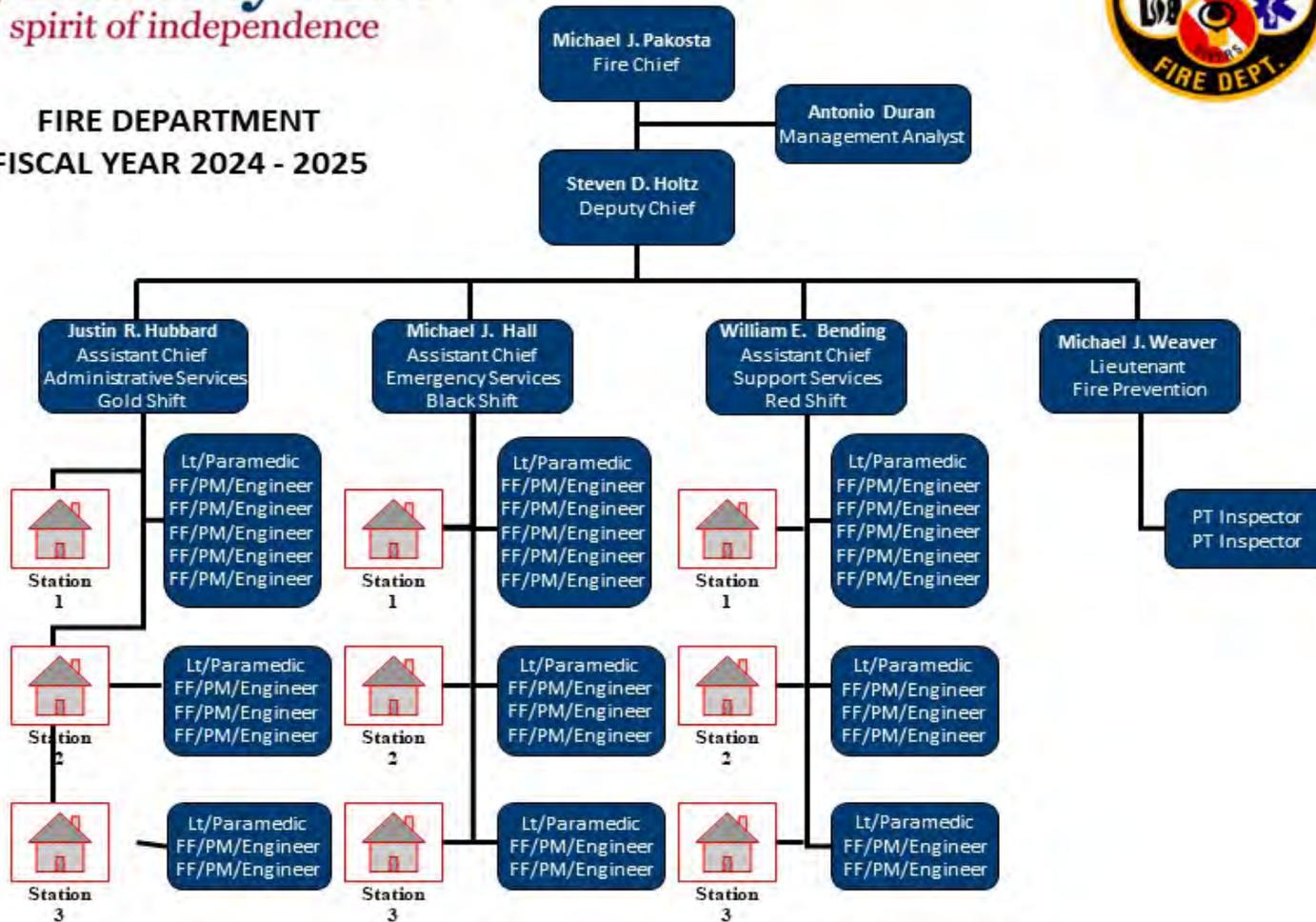
\* Significant changes due to the COVID-19 Pandemic

\*\* Online communications not counted

# Organizational Chart



**FIRE DEPARTMENT  
FISCAL YEAR 2024 - 2025**





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY BUDGET	2023-24 ORIGINAL BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>DEPT 0601 - FIRE-ADMINISTRATION</b>							
<b>SALARIES &amp; WAGES</b>							
01-0601-1-701000	SALARIES-UNIFORMED FULL-TIME	199,810	276,166	286,294	294,493	7	18,327
01-0601-1-704000	SALARIES-CIVILIAN	67,542	71,120	70,691	74,566	5	3,446
<b>SALARIES &amp; WAGES</b>		<b>267,352</b>	<b>347,286</b>	<b>356,985</b>	<b>369,059</b>	<b>12</b>	<b>21,773</b>
<b>EMPLOYEE BENEFITS</b>							
01-0601-2-793000	EMPLOYER CONTRIBUTION IMRF	7,837	7,546	7,361	7,710	2	164
01-0601-2-794000	EMP CONTRIBUTION FICA/MEDICARE	7,958	9,445	9,186	9,974	6	529
<b>EMPLOYEE BENEFITS</b>		<b>15,795</b>	<b>16,991</b>	<b>16,547</b>	<b>17,684</b>	<b>8</b>	<b>693</b>
<b>CONTRACTUAL</b>							
01-0601-3-742000	COPY MACHINE LEASE	2,460	3,400	2,700	2,900	(15)	(500)
	LEASE OF COLOR PHOTO COPIER		1,900	1,900	1,900		
	PAPER AND SUPPLIES		1,500	800	1,000		
	GL # FOOTNOTE TOTAL		3,400	2,700	2,900		
<b>CONTRACTUAL</b>		<b>2,460</b>	<b>3,400</b>	<b>2,700</b>	<b>2,900</b>	<b>(15)</b>	<b>(500)</b>
<b>UTILITIES</b>							
01-0601-4-710000	TELEPHONE	47,823	20,000	17,000	12,100	(40)	(7,900)
<b>UTILITIES</b>		<b>47,823</b>	<b>20,000</b>	<b>17,000</b>	<b>12,100</b>	<b>(40)</b>	<b>(7,900)</b>
<b>COMMODITIES</b>							
01-0601-5-722000	POSTAGE	168	840	750	800	(5)	(40)
	POSTAGE		700	750	800		
	POSTAGE MACHINE		140	0	0		
	GL # FOOTNOTE TOTAL		840	750	800		
01-0601-5-723000	OFFICE SUPPLIES	2,767	2,500	1,850	2,500	0	0
01-0601-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,614	3,250	4,035	4,105	26	855
	DAILY HERALD SUBSCRIPTION		0	450	450		
	PROFESSIONAL DEVELOPMENT FOR MANAGEMENT ANALYST		500	450	500		
	ILLINOIS FIRE SERVICE PROFESSIONALS DUES		155	155	155		
	DUES-LAKE COUNTY FIRE CHIEF & DEPUTY CHIEF		125	300	300		
	DUES-ILLINOIS FIRE CHIEFS		520	450	450		
	DUES-INTERNATIONAL ASSOCIATION OF FIRE CHIEFS		450	430	450		
	DUES-METROPOLITAN FIRE CHIEFS		0	800	800		
	TRAINING		1,500	1,000	1,000		
	GL # FOOTNOTE TOTAL		3,250	4,035	4,105		
01-0601-5-799000	MISCELLANEOUS	792	800	500	800	0	0
<b>COMMODITIES</b>		<b>6,341</b>	<b>7,390</b>	<b>7,135</b>	<b>8,205</b>	<b>11</b>	<b>815</b>
<b>CAPITAL (Included in Summary in the Commodities category)</b>							
01-0601-6-790000	CAPITAL OUTLAY	14,487	15,000	15,000	15,000	0	0
	STATION 1 SUMP PUMP REPLACEMENT		15,000	15,000	0		
	STATION 1 EJECTOR PUMP REPLACEMENT		0	0	15,000		
	MISCELLANEOUS CAPITAL		15,000	15,000	15,000		
<b>CAPITAL</b>		<b>14,487</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS</b>							
01-0601-8-789000	TECHNOLOGY EQUIP. & REPLACE	7,520	7,896	7,896	8,291	5	395
	TERF USER CHARGES (INCLUDES GIS)		7,896	7,896	8,291		
<b>TRANSFERS</b>		<b>7,520</b>	<b>7,896</b>	<b>7,896</b>	<b>8,291</b>	<b>5</b>	<b>395</b>
<b>Total Department 0601: FIRE-ADMINISTRATION</b>		<b>361,778</b>	<b>417,963</b>	<b>423,263</b>	<b>433,239</b>	<b>4</b>	<b>15,276</b>



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED	2024-25 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>DEPT 0602 - FIRE PREVENTION</b>							
<b>SALARIES &amp; WAGES</b>							
01-0602-1-701000	SALARIES-UNIFORMED FULL-TIME	135,781	134,189	145,591	139,560	4	5,371
01-0602-1-704000	SALARIES-CIVILIAN	48,408	64,046	52,409	79,180	24	15,134
<b>SALARIES &amp; WAGES</b>		<b>184,189</b>	<b>198,235</b>	<b>198,000</b>	<b>218,740</b>	<b>28</b>	<b>20,505</b>
<b>EMPLOYEE BENEFITS</b>							
01-0602-2-793000	EMPLOYER CONTRIBUTION IMRF	4,179	3,997	2,927	4,862	22	865
01-0602-2-794000	EMP CONTRIBUTION FICA/MEDICARE	5,553	6,845	6,085	8,081	18	1,236
<b>EMPLOYEE BENEFITS</b>		<b>9,732</b>	<b>10,842</b>	<b>9,012</b>	<b>12,943</b>	<b>40</b>	<b>2,101</b>
<b>CONTRACTUAL</b>							
01-0602-3-705000	CONTRACTUAL SERVICES	794	2,600	2,000	2,000	(23)	(600)
	INSPECTION TABLETS DATA PLANS		2,600	2,000	2,000		
<b>CONTRACTUAL</b>		<b>794</b>	<b>2,600</b>	<b>2,000</b>	<b>2,000</b>	<b>(23)</b>	<b>(600)</b>
<b>COMMODITIES</b>							
01-0602-5-723000	OFFICE SUPPLIES	61	0	0	0	0	0
01-0602-5-724000	PUBLIC EDUCATION	4,774	3,050	2,590	4,100	34	1,050
	PUBLIC EDUCATION MATERIALS		0	0	1,000		
	OPEN HOUSE ITEMS		1,000	1,300	1,500		
	INSPECTION FORMS		300	0	0		
	SCHOOL HANDOUTS		550	550	600		
	CAMERA REPAIRS AND SUPPLIES		600	340	500		
	MISCELLANEOUS		600	400	500		
	GL # FOOTNOTE TOTAL		3,050	2,590	4,100		
01-0602-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,063	6,850	4,350	7,000	2	150
	PUBLIC FIRE AND LIFE SAFETY EDUCATOR		0	0	500		
	INSPECTOR CONTINUING EDUCATION		1,500	800	1,500		
	DUES		1,350	1,200	1,350		
	PUBLICATIONS		800	1,200	1,000		
	SCHOOLS AND CONFERENCES		1,500	0	1,500		
	LAKE COUNTY NIPET DUES		150	150	150		
	CAR SEAT TECH CERTIFICATIONS		1,550	1,000	1,000		
	GL # FOOTNOTE TOTAL		6,850	4,350	7,000		
<b>COMMODITIES</b>		<b>6,898</b>	<b>9,900</b>	<b>6,940</b>	<b>11,100</b>	<b>12</b>	<b>1,200</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0602-7-715000	MAINTENANCE OTHER EQUIPMENT	33	200	750	500	150	300
	PRINTER/ADMIN EQUIPMENT MAINTENANCE		0	750	500		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>33</b>	<b>200</b>	<b>750</b>	<b>500</b>	<b>150</b>	<b>300</b>
<b>Total Department 0602: FIRE PREVENTION</b>		<b>201,646</b>	<b>221,777</b>	<b>216,702</b>	<b>245,283</b>	<b>11</b>	<b>23,506</b>



2022-23 2023-24 2023-24 2024-25 2024-25 2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

**GL NUMBER DESCRIPTION**  
**DEPT 0603 - FIRE-EMERGENCY SERVICES**

**SALARIES & WAGES**

01-0603-1-701000	SALARIES-UNIFORMED FULL-TIME	4,620,836	4,857,722	4,857,722	5,207,525	7	349,803
	TRAINING PROGRAM OVERTIME		73,900	73,900	164,000		
	HIREBACK/FORCEBACK OVERTIME		160,000	160,000	165,000		
	ACTING SHIFT COMMANDER OVERTIME		10,000	10,000	15,000		
	GOOD ATTENDANCE INCENTIVE OLD PROGRAM		10,000	10,000	10,000		
	STRAIGHT TIME TECHNICAL RESCUE TRAINING		30,000	30,000	0		
	TRAINING INSTRUCTOR OVERTIME		28,000	28,000	28,000		
	REGULAR SALARIES	4,545,822	4,545,822	4,545,822	4,825,525		
	GL # FOOTNOTE TOTAL	4,857,722	4,857,722	4,857,722	5,207,525		

**SALARIES & WAGES 4,620,836 4,857,722 4,857,722 5,207,525 7 349,803**

**EMPLOYEE BENEFITS**

01-0603-2-720000	INSURANCE	1,038,578	1,189,890	1,042,990	1,130,928	(5)	(58,962)
01-0603-2-740000	SICK LEAVE BUYBACK	70,402	0	0	0	0	0
01-0603-2-787000	EMPLOYER CONTRIB-FIRE PENSION	1,669,779	1,814,606	1,814,606	1,718,201	(5)	(96,405)
	EMPLOYER CONTRIBUTION-REPLACEMENT TAX		10,000	10,000	10,000		
	FIRE PENSIONS - EMPLOYER CONTRIBUTION		1,804,606	1,804,606	1,708,201		
	GL # FOOTNOTE TOTAL		1,814,606	1,814,606	1,718,201		
01-0603-2-789000	PAID ON CALL PENSIONS	2,800	2,800	3,200	3,200	14	400
01-0603-2-794000	EMP CONTRIBUTION FICA/MEDICARE	63,591	70,437	67,240	75,509	7	5,072

**EMPLOYEE BENEFITS 2,845,150 3,077,733 2,928,036 2,927,838 (5) (149,895)**

**CONTRACTUAL**

01-0603-3-705000	CONTRACTURAL SERVICES	593,513	403,452	871,048	841,450	109	437,998
	MEDICARE STUDY GADCS		35,000	35,000	0		
	GEMT PAYMENT TO STATE OF ILLINOIS		200,000	664,628	665,000		
	ACTIVE 911 DISPATCH SUBSCRIPTION		700	770	800		
	E DISPATCH PAGING		650	650	650		
	CONTRACTUAL SERVICES (DISPATCH)		167,102	170,000	175,000		
	GL # FOOTNOTE TOTAL		403,452	871,048	841,450		
01-0603-3-721000	INTERGOVMTAL RISK MGMT AGENCY	121,026	116,762	116,762	132,600	14	15,838
01-0603-3-728000	TECHNICAL SERVICES	180,965	195,695	203,795	196,600	0	905
	COMCAST CABLE THREE STATIONS		1,200	1,500	1,500		
	GEMT COST REPORT		30,000	30,000	30,000		
	FIRE MANAGER SCHEDULING SOFTWARE		3,400	3,700	4,000		
	FIRE & POLICE COMMISSION TESTING FF		12,000	18,500	8,000		
	COMCAST INTERNET/ETHERNET		21,000	19,200	21,000		
	TEAM PHYSICALS		4,500	4,700	5,000		
	COLLECTION AGENCY		1,000	1,600	1,000		
	RESPIRATORY PHYSICALS		1,500	500	500		
	ANDRES MEDICAL AMBULANCE BILLING SERVICE FEE		60,000	63,000	63,600		
	FIRE DISTRICT SHARE		61,095	61,095	62,000		
	GL # FOOTNOTE TOTAL		195,695	203,795	196,600		
01-0603-3-730000	RENTAL & USER FEES	7,150	14,250	14,410	15,450	8	1,200
	PARAMEDIC LICENSE RENEWAL FEES		0	0	400		
	MABAS CAPITAL		1,000	1,500	1,500		
	MABAS OPERATING		300	300	300		
	MABAS ASSESSMENT		500	410	500		
	LAKE COUNTY SRT DUES		6,000	5,900	6,000		
	PARAMEDIC CE FEES		6,450	6,300	6,750		
	GL # FOOTNOTE TOTAL		14,250	14,410	15,450		

**CONTRACTUAL 902,654 730,159 1,206,015 1,186,100 62 455,941**

**COMMODITIES**

01-0603-5-707000	FIREFIGHTER SUPPLIES	22,620	24,500	23,400	28,500	16	4,000
	CPR PROGRAM SUPPLIES		0	0	2,500		
	A - HAZMAT METER CALIBRATION		4,000	3,000	3,000		
	C - EMS SUPPLIES/REPAIRS		16,500	17,000	18,000		
	D - DIVERS		4,000	3,400	5,000		
	GL # FOOTNOTE TOTAL		24,500	23,400	28,500		
01-0603-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	26,001	66,450	66,505	79,095	19	12,645
	COMPANY FIRE OFFICER TRAINING		0	0	12,400		
	ZOOM FOR BUSINESS		150	150	150		
	OUTSIDE INSTRUCTOR		3,000	3,375	3,375		
	MENTAL HEALTH/PEER SUPPORT PROGRAM		4,000	3,450	5,000		
	SRT TRAINING		14,700	6,300	6,330		
	HAZMAT TRAINING		2,200	0	0		
	FDIC FOR 1 FIREFIGHTER		2,100	1,700	1,650		
	FORMSTACK		400	430	450		
	BLUE CARD INCIDENT COMMAND TRAINING		6,500	6,700	4,080		
	NEW DIVER AND SWIFTWATER TECH		1,500	1,100	0		
	DUES/PUBLICATION		250	0	0		
	LAKE COUNTY CHIEFS DUES X 4		150	0	0		



GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
	FIREFIGHTER TRAINING	11,800	25,000	25,060			
	ELECTIVE TRAINING	15,000	13,000	15,000			
	TARGET SOLUTIONS TRAINING RECORDS MANAGEMENT	4,700	5,300	5,600			
	GL # FOOTNOTE TOTAL	66,450	66,505	79,095			
01-0603-5-799000	MISCELLANEOUS	31,289	0	0	0	0	0
	DISTRICT REFUND FF TAX						
<b>COMMODITIES</b>		<b>79,910</b>	<b>90,950</b>	<b>89,905</b>	<b>107,595</b>	<b>18</b>	<b>16,645</b>
<b>Total Department 0603: FIRE-EMERGENCY SERVICES</b>		<b>8,448,550</b>	<b>8,756,564</b>	<b>9,081,678</b>	<b>9,429,058</b>	<b>8</b>	<b>672,494</b>



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>DEPT 0604 - FIRE-SUPPORT SERVICES</b>							
<b>SALARIES &amp; WAGES</b>							
01-0604-1-701000	SALARIES-UNIFORMED FULL-TIME	46,167	44,983	51,757	46,491	3	1,508
<b>SALARIES &amp; WAGES</b>		<b>46,167</b>	<b>44,983</b>	<b>51,757</b>	<b>46,491</b>	<b>3</b>	<b>1,508</b>
<b>EMPLOYEE BENEFITS</b>							
01-0604-2-794000	EMP CONTRIBUTION FICA/MEDICARE	636	652	652	674	3	22
<b>EMPLOYEE BENEFITS</b>		<b>636</b>	<b>652</b>	<b>652</b>	<b>674</b>	<b>3</b>	<b>22</b>
<b>CONTRACTUAL</b>							
01-0604-3-705000	CONTRACTUAL SERVICES	9,290	19,320	24,150	26,750	38	7,430
	ESO RECORDS MANAGEMENT		8,100	7,000	7,000		
	ENROUTE MOBILE SOFTWARE		1,500	1,550	1,550		
	MDC WIRELESS/CRADLEPOINT		3,000	3,600	3,800		
	STARCOM SERVICE FEES		6,720	12,000	14,400		
	GL # FOOTNOTE TOTAL		19,320	24,150	26,750		
<b>CONTRACTUAL</b>		<b>9,290</b>	<b>19,320</b>	<b>24,150</b>	<b>26,750</b>	<b>38</b>	<b>7,430</b>
<b>UTILITIES</b>							
01-0604-4-709000	UTILITIES - STATION 3	16,081	24,100	18,100	22,100	(8)	(2,000)
	NORTH SHORE GAS		14,000	7,000	10,000		
	COM ED		9,000	10,000	11,000		
	LAKE COUNTY PUBLIC WORKS WATER		1,100	1,100	1,100		
	GL # FOOTNOTE TOTAL		24,100	18,100	22,100		
<b>UTILITIES</b>		<b>16,081</b>	<b>24,100</b>	<b>18,100</b>	<b>22,100</b>	<b>(8)</b>	<b>(2,000)</b>
<b>COMMODITIES</b>							
01-0604-5-706000	MATERIALS AND SUPPLIES	16,305	17,600	15,000	15,000	(15)	(2,600)
	MATERIALS AND SUPPLIES		0	15,000	15,000		
01-0604-5-707000	FIREFIGHTER SUPPLIES	58,397	36,000	39,600	45,800	27	9,800
	FIRECATT HOSE TESTING SERVICE		0	0	5,800		
	FIREFIGHTER SUPPLIES		11,000	15,000	15,000		
	QUARTERMASTER / BUNKER GEAR		25,000	24,600	25,000		
	GL # FOOTNOTE TOTAL		36,000	39,600	45,800		
01-0604-5-752000	UNIFORMS	29,713	33,750	42,650	37,200	10	3,450
	PATCHES - BADGES		1,500	1,500	1,500		
	30 FF'S X \$700.00		18,900	21,000	21,000		
	9 LIEUTENANTS		6,300	6,300	6,300		
	3 ASSISTANT CHIEFS		2,100	2,100	2,100		
	1 LIEUTENANT FIRE MARSHAL		700	700	700		
	1 CHIEF		700	700	700		
	1 ANALYST		350	350	500		
	CLASS A UNIFORMS AND BADGES		1,500	2,000	2,700		
	FIRE PREVENTION BUREAU PART TIME		1,000	1,000	1,000		
	1 DEPUTY FIRE CHIEF		700	7,000	700		
	GL # FOOTNOTE TOTAL		33,750	42,650	37,200		
<b>COMMODITIES</b>		<b>104,415</b>	<b>87,350</b>	<b>97,250</b>	<b>98,000</b>	<b>12</b>	<b>10,650</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0604-7-712000	MAINTENANCE BUILDINGS	25,822	27,000	17,870	39,800	47	12,800
	HOIST INSPECTION		0	0	500		
	EMERGENCY PHONES CODE BLUE STATION 1, 2, 3		0	0	14,500		
	CARPET/TILE CLEANING STATION 1 & 2		3,000	0	2,000		
	WORKOUT EQUIPMENT MAINTENANCE		450	0	0		
	PEST CONTROL		250	2,230	2,500		
	FIRE ALARM		800	1,250	1,200		
	FIRE EXTINGUISHER INSPECTIONS		1,800	990	1,000		
	STATION FURNISHINGS		1,000	0	1,000		
	GENERAL BUILDING MAINTENANCE		9,000	8,000	8,000		
	OVERHEAD DOORS		2,000	1,000	2,000		
	HVAC		4,000	1,000	3,000		
	SEPTIC STATION 3		500	300	500		
	ELEVATOR STATION 1		2,000	1,500	2,000		
	FIRE SPRINKLER SERVICE - ANNUAL		1,200	600	600		
	HOOD AND DUCT SYSTEM SERVICE TESTING		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL		27,000	17,870	39,800		
01-0604-7-713000	MAINTENANCE GROUNDS	6,204	9,463	10,263	10,651	13	1,188
	LAWN MOWING STATION 2		1,801	1,801	1,801		
	LAWN MOWING STATION 1		6,662	6,662	7,000		
	LANDSCAPING		1,000	1,800	1,850		
	GL # FOOTNOTE TOTAL		9,463	10,263	10,651		
01-0604-7-714000	MAINT MOTOR VEHICLE FEES	325,700	335,471	335,471	345,535	3	10,064
	FLEET MAINTENANCE		335,471	335,471	345,535		
01-0604-7-715000	MAINTENANCE OTHER EQUIPMENT	45,268	38,500	38,090	23,000	(40)	(15,500)
	MDC/MOBILE PURCHASE AND INSTALL		0	0	12,000		

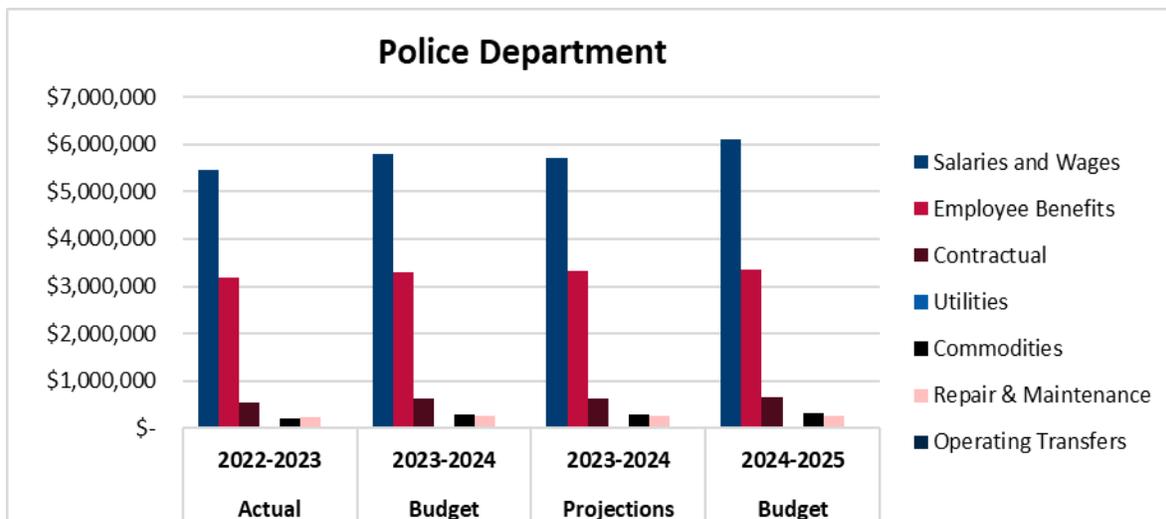


GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
	COMPUTER PURCHASE/INSTALL	8,500	0	0			
	MDC MAINTENANCE	500	500	0			
	BASE RADIO MAINTENANCE	3,000	3,000	0			
	STATION ALERT MAINTENANCE	1,000	2,300	3,000			
	CHANGE OVER - VEHICLES	15,000	24,400	0			
	BREATHING AIR TESTING	3,000	3,450	3,000			
	SCBA MAINTENANCE	4,000	900	1,500			
	MISCELLANEOUS EQUIPMENT	500	650	500			
	GROUND LADDER TESTING	1,500	1,350	1,400			
	SAW, HURST TOOLS	1,500	1,540	1,600			
	GL # FOOTNOTE TOTAL	38,500	38,090	23,000			
<b>REPAIRS &amp; MAINTENANCE</b>		<b>402,994</b>	<b>410,434</b>	<b>401,694</b>	<b>418,986</b>	<b>2</b>	<b>8,552</b>
<b>Total Department 0604: FIRE-SUPPORT SERVICES</b>		<b>579,583</b>	<b>586,839</b>	<b>593,603</b>	<b>613,001</b>	<b>4</b>	<b>26,162</b>

# BUDGET DETAIL

## GENERAL FUND, POLICE DEPARTMENT

Police Department	Actual 2022-2023	Budget 2023-2024 A	Projections 2023-2024		Budget 2024-2025 C	% Change A to C	% Change B to C
			B				
Salaries and Wages	\$ 5,463,696	\$ 5,795,278	\$ 5,712,196	\$ 6,106,293	5.4%	6.9%	
Employee Benefits	\$ 3,189,863	\$ 3,309,410	\$ 3,310,968	\$ 3,361,961	1.6%	1.5%	
Contractual	\$ 545,414	\$ 634,962	\$ 639,628	\$ 668,724	5.3%	4.5%	
Utilities	\$ 6,228	\$ 6,000	\$ 1,300	\$ 1,300	-78.3%	0.0%	
Commodities	\$ 208,730	\$ 284,267	\$ 292,317	\$ 318,826	12.2%	9.1%	
Repair & Maintenance	\$ 228,519	\$ 254,483	\$ 253,683	\$ 261,239	2.7%	3.0%	
Operating Transfers	\$ 23,743	\$ 24,930	\$ 24,930	\$ 26,177	5.0%	5.0%	
<b>Total Operating Exp.</b>	<b>\$ 9,666,193</b>	<b>\$ 10,309,330</b>	<b>\$ 10,235,022</b>	<b>\$ 10,744,520</b>	<b>4.2%</b>	<b>5.0%</b>	
<b>Total Department</b>	<b>\$ 9,666,193</b>	<b>\$ 10,309,330</b>	<b>\$ 10,235,022</b>	<b>\$ 10,744,520</b>	<b>4.2%</b>	<b>5.0%</b>	



# DEPARTMENT NARRATIVE

## POLICE DEPARTMENT

### Proposed 2024-25 Police Department Budget Goals

1. Provide Succession Planning, Leadership Development, and Career Development: The Department strives to develop leaders and strong succession plans to ensure the continued professional standards of the leadership team will be met in the future. The Department continues to identify and offer education and training opportunities for mid to upper-level supervisors. This plan supports managing and improving daily operations while preparing members of the leadership team for future roles within the Department. Additionally, the Department will research and develop a Mentoring Program for frontline supervisors. Within FY 2024-2025, the Department plans for:
  - Two Command Officers to attend Northwestern University Center for Public Safety’s Staff and Command School’s 10-week intensive management program.
    - i. Target Completion Date: April 30, 2025
  - One Command Officer to attend Northwestern University Center for Public Safety’s Executive Management Program’s 3-week intensive management workshop.
    - i. Target Completion Date: April 30, 2025
  - Department supervisory staff to continue to receive training in supervision and leadership development provided by various training outlets.
    - i. Target Completion Date: April 30, 2025
  - Senior Staff will research and develop a Mentoring Program for frontline supervisors
    - i. Target Completion Date: December 31, 2024
2. Continued Participation in the Regional 911 Consolidation Committee: The Department remains committed to the Regional 911 Consolidation initiative. The Consolidation Committee, which consists of Lake County public safety entities, continues to achieve progress with the proposed implementation plan for regional 911 services in the second quarter of 2025 for Lake County. The Department continues to participate in, and review committee progress to determine any potential impact to the Village while ensuring the Village’s best interests remain a priority.
  - Staff will continue active participation in committee and subcommittee meetings, providing updates to the Village Administrator and the Police and Fire Committee.
    - i. Target Completion Date: Ongoing
3. Update the Department’s Policy Manual: The Police Department will continue efforts to ensure that policies are recent and relevant by continuing to partner with Lexipol to review and, when necessary, implement changes/updates to the Police Department’s Policy Manual. The Department will ensure policy changes are made in accordance with legislative mandates, state statutes, and best practices in policing. Within FY 2024-2025 the Department plans to thoroughly review and update, when necessary, 25% of Department’s policies.
  - i. Target Completion Date: April 30, 2025

4. Reintegration into Multi-Jurisdictional Task Forces: Despite recent staff shortages, the Police Department continues to maintain a role in multi-jurisdictional task forces in a limited capacity. The Department's participation in these task forces benefits both the agency involved, as well as the officers assigned to them by providing advanced training and experience in specialized areas of law enforcement. The year, the Departments plans to:
- Resume our commitment of one officer to the Lake County Metropolitan Enforcement Group (LCMEG)
  - Review the Department's commitments to regional task forces and assign personnel to maintain a sustainable relationship between the Department and task forces
    - i. Target Completion Date: August 30, 2024
5. Research and Develop a Public Safety Citizen's Academy: The Police Department is partnering with the Fire Department and Public Works Department to research and develop a Public Safety Citizen's Academy. The academy would afford community members the opportunity to experience the training and occupational challenges faced by employees in these Departments. The goals of the Public Safety Citizen's Academy include the following:
- Enhancing community engagement
  - Providing education and awareness
  - Promoting civic responsibility
  - Building mutual trust through transparency
  - Empowering participants with preparedness skills
  - Strengthening the community through networking and building relationships
    - i. Target Completion Date: April 30, 2025



## Review of 2023-24 Police Department Budget Goals

1. Provide Succession Planning/Leadership Development: The Police Department continually plans for the retirement of key members of the leadership team. The Department strives to develop leaders and strong succession plans to ensure the continued professional standards of the leadership team will be met in the future. The Department continues to identify and offer education and training opportunities for mid to upper-level supervisors. This plan supports managing and improving daily operations while preparing members of the leadership team for future roles within the Department. Within FY 2023-2024, the Department plans for:
  - Two Command Officers to attend Northwestern University Center for Public Safety's Staff and Command School (10-week intensive management program)
  - One Command Officer to attend Northwestern University Center for Public Safety's Executive Management Program (3-week intensive management workshop)
  - Department supervisory staff to continue to receive training in supervision and leadership development provided by various training outlets (FY 2023-2024 Target goal = 100%)

***Status: The Department continues to dedicate resources to succession planning and leadership development. Department supervisors received the following advanced training in the supervision of personnel during the fiscal year.***

- ***Two supervisors attended the Northwestern Center for Public Safety's Staff and Command School, which is a 10-week intensive management program.***
  - ***One supervisor attended training in strategic leadership for police executive staff.***
  - ***Four supervisors attended adaptive leadership training.***
  - ***Three supervisors attended advanced critical incident management training***
  - ***Two supervisors attended tactical leadership training.***
  - ***Two supervisors attended supervisory liability and vehicle pursuit liability training.***
  - ***One supervisor attended advanced search and seizure training.***
  - ***One supervisor attended advance training in Homicide investigations.***
  - ***Due to limited class availability, the department was unable to send a command officer to the Northwestern University Center for Public Safety's Executive Management Program's 3-week intensive management workshop.***
3. Update the Department's Policy Manual: The Police Department will continue to partner with Lexipol to review and, when necessary, implement changes/updates to the Police Department's Policy Manual. The Department will ensure that policy changes are made in accordance with legislative mandates and state statutes.
    - FY 2023-2024 Target goal – Thoroughly review and update, when necessary, 25% of department's policies

***Status: Goal Completed; The Department has partnered with Lexipol Public Safety and Training Solutions to facilitate policy development and distribution. The Department has reviewed and updated over 25% of departmental policies which included policy review, policy updates, and implementation of new policies.***

4. Enhance the Neighborhood Watch Program: The Police Department continues to actively enhance interaction with the community and its overall service to the community. A neighborhood watch program allows the Police Department and members of the community a crime prevention strategy which focuses on reporting and preventing neighborhood crime. Within FY 2023-2024, the Department plans to:
- Extend the Neighborhood Watch Program to incorporate additional neighborhoods and Homeowners Associations
  - Continue to integrate systems and technology which directly support a Neighborhood Watch Program

***Status: Goal Completed; Department staff has attended homeowners' associations (HOA) meetings and posted signage in program neighborhoods. The Department will continue to work with homeowners' associations and review technological platforms to enhance the program. The Neighborhood Watch Program will be removed from Budget Goals and become an ongoing operational program.***



# Police Department Performance Statistics

## January 1, 2023 – December 31, 2023



Category	2019	2020	2021	2022	2023
Police Calls for Service	38626	34137	34466	39100	33582
Alarm Responses: * IUCR 9046/9147	727	598	622	679	760
Total Arrests - See Attached Appendix A	525				
Cases Assigned & Cleared by Investigation	561	563	523	505	526
Cases Assigned	296	315	272	276	280
Cases Cleared	265	248	251	229	246
Traffic Accidents	1026	533	689	698	733
Accidents - Property Damage	896	470	601	616	641
Accidents - Personal Injury	130	63	88	82	92
Traffic & Parking Enforcement	8656	4993	5153	5981	6144
Parking Tickets Issued	3097	2218	2294	2906	2886
Traffic Tickets Issued	4091	2341	2724	2871	2986
Warning Tickets Issued	1468	434	135	204	272
Automated Red-Light Citations	2033	2158	2151	961	585
Route 45/Peterson Rd.	304	276	431	469	247
Milwaukee Ave./Artaius Blvd.	346	347	434	492	338
Peterson Rd./Butterfield Rd.	1383	1535	1286	0	0
Administrative Adjudication Hearings	12	8	10	12	12
Automated Red-Light Citations	42	28	38	14	11
Parking Citations	97	66	60	65	51
Local Ordinance Citations	19	15	4	13	22
Building/Zoning Citations	3	3	6	4	0
Traffic Enforcement Details: *IUCR 9080/9521	2593	2062	2042	2322	1237

Statistics Per Calendar Year

\*IUCR: Illinois Uniform Crime Reporting

# Police Department Performance Measures and Statistics



## Appendix A - Adult Arrest Summary January 1, 2023 – December 31, 2023

0427	Aggravated Battery – Nurse while Performing Duties – Minor or No Injury – No Dangerous Weapon	1
0434	BATTERY: Aggravated / Police Officer Firefighter Public Servant	1
0435	Aggravated Battery - Correctional or DHS Employee - Minor or No Injury - No Dangerous Weapon	1
0460	BATTERY: Bodily Harm	8
0460	BATTERY: Contact of Insulting or Provoking Nature	6
0470	Reckless Conduct	1
0486	BATTERY: Domestic - Bodily Harm to Family Member	19
0486	BATTERY: Domestic - Insulting / Provoking Contact	18
0488	Aggravated Domestic Battery – Strangulation	2
0510	Aggravated Assault - Offense Based ONLY on Location (Public Way / Property / Sports Venue)	1
0516	Aggravated Assault - Offense Based ONLY on Victim - Peace Officer, Fireman, Medical Personnel	1
0522	Aggravated Assault - Offense Based on Use of Firearm, Device, or Motor Vehicle	1
0560	ASSAULT: Simple	1
0710	Theft from Motor Vehicle	1
0760	BURGLARY: From Motor Vehicle	1
0815	Theft - Obtains / Exerts Unauthorized Control Over Property of the Owner Over \$500	1
0825	Theft	1
0825	Theft - Obtains / Exerts Unauthorized Control Over Property of the Owner Less than \$500	3
1010	Arson - Damage to Real or Personal Property Having Value Over \$150	1
1120	FORGERY: Issues / Delivers Document Made or Altered	1
1120	DECEPTIVE PRACTICE: Forgery with the Intent to Deliver	1
1138	Aggravated Identity Theft Against a Person 60 Years of Age or Older or Person with Disability	1
1262	Unauthorized Video Recording / Transmit Live Video - Under or Through Another's Clothing to View	1
1310	Criminal Damage to Property	5
1312	Criminal Damage to Property - Knowingly Injures Domestic Animal of Another	1
1330	Criminal Trespass to Real Property	1
1340	Criminal Damage to Government Supported Property	1
1360	CRIMINAL DAMAGE: Criminal Trespass Vehicle	3
1365	CRIMINAL DAMAGE: Criminal Trespass Residence	1
1365	CRIMINAL TRESPASS: Entering / Remaining Knowing Occupied	1
1410	WEAPONS: Unlawful Use - Carries on Person / Vehicle – Pistol	1
1410	Aggravated Unlawful Use of Weapon	4
1411	WEAPONS: UU Possession Firearm w/o FOID	1
1411	Agg UUW - Engaged in Misdemeanor Drug / Cannabis Offense	1
1461	WEAPON: Unlawful Possession Firearms or Ammo	1
1477	Reckless Discharge of a Firearm	2
1570	SEX OFFENSES: Public Indecency	1
1811	CANNABIS: POSSESSION >30 <100 GRAMS	3
1910	Methamphetamine Possession	1
2020	CONTROLLED SUBSTANCE: Possession	4
2170	DRUG PARAPHERNALIA: Possession of	5
2315	Unlawful Possession of Nitrous Oxide	1
2410	MOTOR VEHICLE OFFENSE: DUI Alcohol	77

2411		MOTOR VEHICLE OFFENSE: BAC .08 or more DUI	23
2420		MOTOR VEHICLE OFFENSE: DUI Drugs	6
2421		MOTOR VEHICLE OFFENSE: DUI Combined Influence	6
2430		MOTOR VEHICLE OFFENSE: Illegal Transportation Alcohol – Driver	13
2432		MOTOR VEHICLE OFFENSE: Illegal Use Cannabis in Vehicle	1
2433		MOTOR VEHICLE OFFENSE: Possession Cannabis in Vehicle Outside Container	3
2436		MOTOR VEHICLE OFFENSE: Illegal Possession Cannabis in Vehicle – Driver	11
2440		MOTOR VEHICLE OFFENSE: Reckless Driving	3
2445		MOTOR VEHICLE OFFENSE: Duty to Give Info / Aid Accident	3
2447		MOTOR VEHICLE OFFENSE: Leaving Scene Vehicle Damage	6
2450		MOTOR VEHICLE OFFENSE: Street Racing	3
2454		TRAFFIC: Speeding	54
2455		TRAFFIC: Improper Lane Usage	58
2455		MOTOR VEHICLE OFFENSE: No Valid Registration	4
2455		MOTOR VEHICLE OFFENSE: Operate a Vehicle After Registration Expiration	28
2460		MOTOR VEHICLE OFFENSE: Registration Cancelled / Suspended / Revoked	7
2461		REGISTRATION: Operating Uninsured Motor Vehicle	72
2462		MOTOR VEHICLE OFFENSE: Registration Suspended for No Insurance	20
2465		MOTOR VEHICLE OFFENSE: Failure to Display Registration	1
2465		TRAFFIC: No Front Plate	2
2465		TRAFFIC: Failure to Apply for Replacement Tags or Plates	1
2465		MOTOR VEHICLE OFFENSE: Improper Use of Registration	2
2470		MOTOR VEHICLE OFFENSE: No Valid DL	38
2476		MOTOR VEHICLE OFFENSE: Possession of Stolen Vehicle	1
2479		MOTOR VEHICLE OFFENSE: Unlawful Display Title, Certificate, or Registration	1
2480		MOTOR VEHICLE OFFENSE: Suspended / Revoked / Cancelled DL	88
2480		MOTOR VEHICLE OFFENSE: Aggravated Driving while License Revoked	1
2485		MOTOR VEHICLE OFFENSE: No Seat Belt Driver / Passenger	2
2486		EQUIPMENT: No Child Restraint Seat Belt Child Under 8	2
2490		MOTOR VEHICLE OFFENSE: Display / Possession Cancelled / Suspended / Revoked DL	1
2495		MOTOR VEHICLE OFFENSE: Fleeing / Eluding Police	4
2496		MOTOR VEHICLE OFFENSE: Aggravated Fleeing / Eluding - Speeds > 20 MPH	1
2498		MOTOR VEHICLE OFFENSE: Aggravated Fleeing / Eluding - > \$300 Damage	1
2499		MOTOR VEHICLE OFFENSE: Aggravated Fleeing / Eluding - Disobey Device	1
2506		Use of Electronic Communication Device on a Roadway	2
2510		MOTOR VEHICLE OFFENSE: Aggravated Driving Under the Influence 3rd +	7
2516		MOTOR VEHICLE OFFENSE: DUI Aggravated while Suspended / Revoked DL from DUI	4
2890		DISORDERLY CONDUCT: All Others	1
3711		INTERFERENCE W/PO: Disarm / Obstruct / Resist	21
3730		Obstructing Justice	1
3731		Obstructing Identification	6
3967		Stalking	1
4505		REGISTRY LAWS: Sex Offender Failure to Register	1
4751		Interference with Reporting of Domestic Violence	2
4813		OTHER OFFENSES: Violation of Bail Bond	1
5081		OTHER OFFENSE: Fugitive from Justice	3
5082		OTHER OFFENSE: Fugitive from Justice – Out of State	1

**Crime Code and Description**
**# of Arrests**

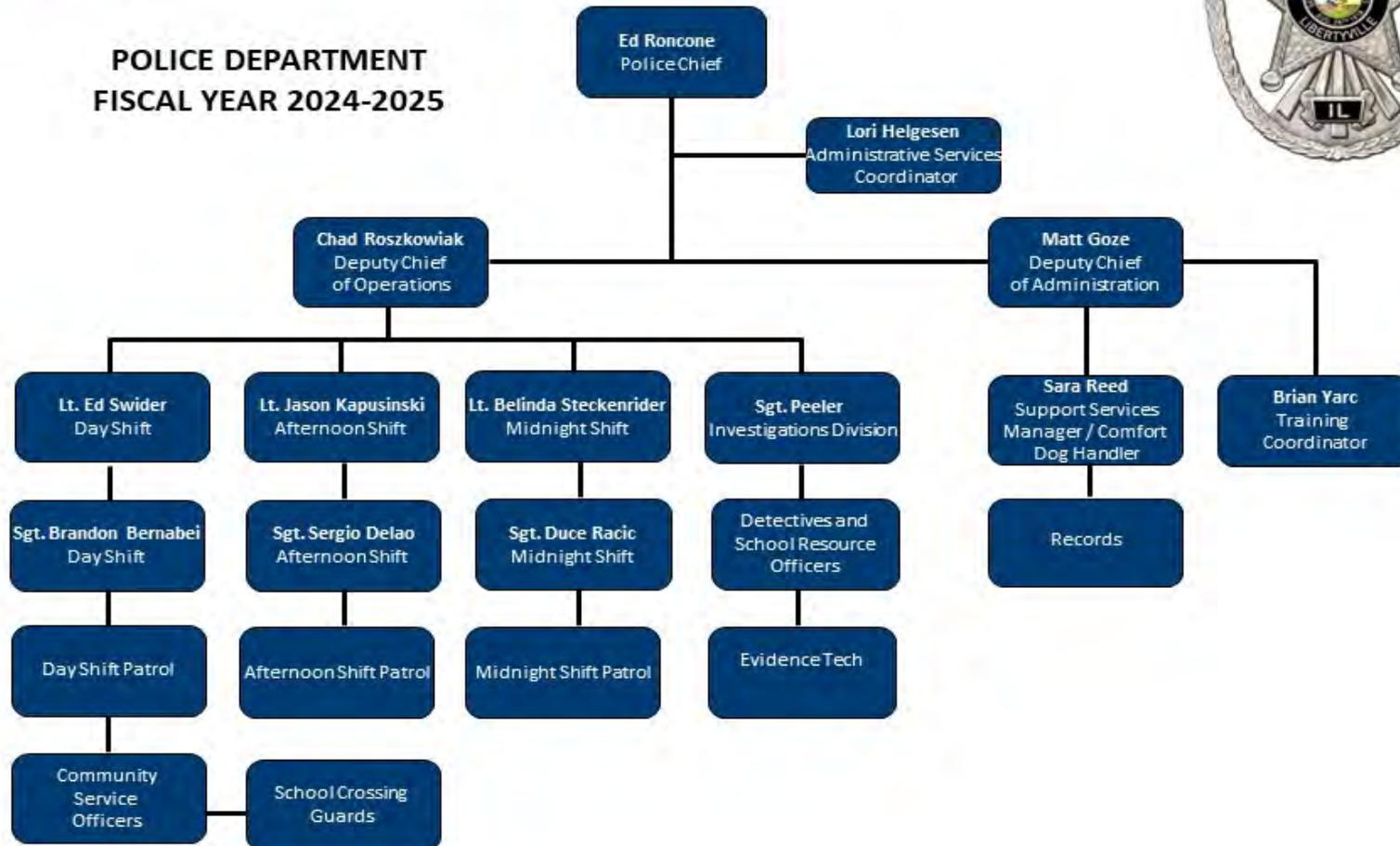
7338		Failure to Yield to Emergency Vehicle	1
9589		PARKING: Improper Parking on Roadway	3
9601		TRAFFIC: Speeding 26-34 MPH Over the Limit	11
9601		TRAFFIC: Speeding 35 MPH or More Over Limit	9
9601		TRAFFIC: Driving Below the Speed Limit	1
9604		TRAFFIC: Driving too Fast for Conditions	66
9605		TRAFFIC: Disobey Stop Sign	6
9605		TRAFFIC: Driver to Obey Traffic Control Device	8
9605		TRAFFIC: Improper Stop at Stop Intersection	2
9606		TRAFFIC: Disobey Red Light	7
9607		TRAFFIC: Improper Passing on Left	2
9607		TRAFFIC: Passing Crossing Line - No Passing Zone	1
9608		TRAFFIC: Lane Usage 2 Lane - Unsafe Lane Change	8
9608		TRAFFIC: Failed to Yield while Merging	1
9609		TRAFFIC: Following too Closely	2
9610		TRAFFIC: Failure to Reduce Speed / Accident to Avoid Accident	55
9611		TRAFFIC: Improper Turn - Two Way Left Turn Lanes	1
9611		TRAFFIC: Improper Right Turn	1
9611		TRAFFIC: Improper Left Turn	19
9614		TRAFFIC: Failure to Signal when Required	3
9615		TRAFFIC: DL Not on Person	1
9616		TRAFFIC: Intersection Right of Way Violation	2
9616		TRAFFIC: Failure to Yield / Stop at T-Intersection	2
9616		TRAFFIC: Improper Yield at Yield Intersection	2
9617		TRAFFIC: Failure to Yield Left Turn T-Intersection	8
9618		TRAFFIC: Failure to Stop / Yield Entering from Alley / Building / Private Drive / Roadway	15
9619		TRAFFIC: Failure to Yield to Pedestrian / Bicycle in Crosswalk	1
9622		TRAFFIC: Failure to Provide Information after Striking Unattended Motor Vehicle	1
9622		TRAFFIC: Must Give Immediate Notice	2
9628		TRAFFIC: Improper backing	8
9631		TRAFFIC: Equipment Driving without Lights when Required	5
9633		TRAFFIC: One Headlight	2
9635		TRAFFIC: No Valid Safety Test	1
9636		TRAFFIC: Overweight on Registration	1
9639		TRAFFIC: Disobeyed One Way Street	1
9648		TRAFFIC: Equipment No Rear Registration Lamp	3
9648		TRAFFIC: Tires Use of Unsafe	2
9648		TRAFFIC: Texting or Cell Phone Not Hands Free while Driving	8
9649		TRAFFIC: Failure to Stop at Stop Line / Crosswalk / Intersection	2
9649		TRAFFIC: Failed to Yield - Emergency Vehicle	1
9691		TRAFFIC: Operation of a Commercial Motor Vehicle without a CDL License	1
9910		Leaving the Scene of a Property Damage Accident	6
9910		Public Intoxication	1
9910		Animal Running at Large	1
9932		PARKING: Handicapped Parking	1

**993**
*\*Note: Traffic offenses listed under Appendix A are affiliated with an arrest*

# Organizational Chart



**POLICE DEPARTMENT  
FISCAL YEAR 2024-2025**





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**GL NUMBER      DESCRIPTION**  
**DEPT 0501 - POLICE ADMIN, COMMUNICATION & RECORDS**

**SALARIES & WAGES**

01-0501-1-701000	SALARIES - UNIFORMED	446,134	458,140	453,957	480,133	5	21,993
01-0501-1-702000	SALARIES - CIVILIAN	255,042	279,673	266,454	297,760	6	18,087
<b>SALARIES &amp; WAGES</b>		<b>701,176</b>	<b>737,813</b>	<b>720,411</b>	<b>777,893</b>	<b>5</b>	<b>40,080</b>

**EMPLOYEE BENEFITS**

01-0501-2-720000	INSURANCE	821,202	902,866	913,917	987,129	9	84,263
01-0501-2-740000	SICK LEAVE BUYBACK	56,975	0	0	0	0	0
01-0501-2-793000	EMPLOYER CONTRIBUTION IMRF	29,212	29,673	24,919	29,734	0	61
01-0501-2-794000	EMP CONTRIBUTION FICA/MEDICARE	25,194	28,038	25,334	22,779	(19)	(5,259)
<b>EMPLOYEE BENEFITS</b>		<b>932,583</b>	<b>960,577</b>	<b>964,170</b>	<b>1,039,642</b>	<b>(10)</b>	<b>79,065</b>

**CONTRACTUAL**

01-0501-3-705000	CONTRACTUAL SERVICES	378,876	426,078	396,170	411,170	(3)	(14,908)
	DISPATCH CONTRACT		322,908	328,000	335,000		
	MDC WIRELESS		9,600	9,600	10,600		
	STARCOM		23,000	23,000	26,000		
	SECURE SHREDDING SERVICE		3,220	3,220	3,220		
	AUTOMATED RED LIGHT ENFORCEMENT		55,000	20,000	24,000		
	REMEDIATION CLEAN UP SERVICES		3,000	3,000	3,000		
	APPRAISALS & EXPERT SERVICES		500	500	500		
	COLLECTIONS REMITTANCE		8,500	8,500	8,500		
	SUBPOENA FEES		350	350	350		
	GL # FOOTNOTE TOTAL		426,078	396,170	411,170		
01-0501-3-721000	INTERGOVMTAL RISK MGMT AGENCY	91,060	102,035	141,804	155,886	53	53,851
01-0501-3-728000	TECHNICAL SERVICES	18,137	40,425	35,675	33,800	(16)	(6,625)
	WELLNESS PROGRAM		10,500	9,500	10,500		
	BACKGROUND SERVICES		2,500	2,000	3,000		
	ENTRY LEVEL TESTING		6,000	3,000	3,000		
	PROMOTIONAL TESTING		2,300	2,300	2,300		
	MEDICAL EVALUATIONS		6,600	6,600	4,200		
	VACCINATIONS		500	250	500		
	POLYGRAPH EXAMS		2,200	2,200	2,000		
	PSYCHOLOGICAL EXAMS		6,600	6,600	4,200		
	NIPAS MEDICAL EVALUATIONS		1,500	1,500	1,500		
	LEAD SCREENING - FIREARMS INSTRUCTORS		600	600	1,000		
	HEARING EXAMS		1,125	1,125	1,600		
	GL # FOOTNOTE TOTAL		40,425	35,675	33,800		
01-0501-3-742000	COPY MACHINE LEASE	1,966	2,211	2,211	2,250	2	39
	COPY MACHINE LEASE		2,211	2,211	2,250		
<b>CONTRACTUAL</b>		<b>490,039</b>	<b>570,749</b>	<b>575,860</b>	<b>603,106</b>	<b>6</b>	<b>32,357</b>

**UTILITIES**

01-0501-4-710000	TELEPHONE	6,228	6,000	1,300	1,300	(78)	(4,700)
<b>UTILITIES</b>		<b>6,228</b>	<b>6,000</b>	<b>1,300</b>	<b>1,300</b>	<b>(78)</b>	<b>(4,700)</b>

**COMMODITIES**

01-0501-5-706000	MATERIALS AND SUPPLIES	4,991	8,100	7,800	10,100	25	2,000
	ADDITIONAL ANNIVERSARY/RETREE PLAQUE		500	500	1,000		
	SUPPLIES & MAINTENANCE		1,500	1,500	2,250		
	CLEANING SUPPLIES		500	500	500		
	LOCK-UP SUPPLIES		0	0	500		
	PRISONER MEALS		1,500	1,200	1,500		
	FIRE EXTINGUISHER MAINTENANCE		850	850	850		
	KITCHEN & MEETING SUPPLIES		1,000	1,000	1,000		
	AWARDS AND COMMENDATIONS		1,750	1,750	2,500		
	RECORDS ERGONOMIC STAND UP DESKS (1)		500	500	0		
	GL # FOOTNOTE TOTAL		8,100	7,800	10,100		
01-0501-5-722000	POSTAGE	2,079	2,750	1,500	2,000	(27)	(750)
01-0501-5-723000	OFFICE SUPPLIES	10,531	10,000	10,000	11,000	10	1,000
01-0501-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	19,845	28,806	26,606	30,335	5	1,529
	COURT SMART (3 YR SUBSCRIPTION)		0	0	2,580		
	RECORDS TRAINING		1,750	1,750	2,500		
	IACPNET		875	875	875		
	LEXIPOL		4,981	4,981	5,280		
	CONFERENCE & TRAVEL		4,000	4,000	4,500		
	PROFESSIONAL DUES & SUBSCRIPTIONS		4,000	4,000	4,000		
	COMMAND TRAINING		13,200	11,000	10,600		
	GL # FOOTNOTE TOTAL		28,806	26,606	30,335		
01-0501-5-736000	CREDIT CARD FEES	1,298	1,500	1,500	1,500	0	0



		2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
GL NUMBER	DESCRIPTION	ACTIVITY ORIGINAL	BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED	REQUESTED
						% CHANGE	AMT CHANGE
01-0501-5-743000	PRINTING AND PUBLICATIONS	6,516	10,525	10,525	10,725	2	200
	TICKETS AND CITATIONS		2,500	2,500	2,500		
	CRASH REPORT PRINTER SUPPLIES		1,000	1,000	1,200		
	EMPLOYMENT ADVERTISING		1,250	1,250	1,250		
	DEPARTMENT FORMS		1,500	1,500	1,500		
	LEGAL UPDATES		500	500	500		
	ILCS CHARGING WEBSITE		1,025	1,025	1,025		
	RACIAL PROFILING COMPLIANCE		750	750	750		
	DEPARTMENT STATIONARY		500	500	0		
	BUSINESS CARDS/STATIONARY		500	500	2,000		
	FIELD GUIDES		1,000	1,000	0		
	GL # FOOTNOTE TOTAL		10,525	10,525	10,725		
01-0501-5-752000	UNIFORMS	3,500	4,000	4,000	4,500	13	500
01-0501-5-799000	MISCELLANEOUS	621	1,000	1,000	1,000	0	0
	MISCELLANEOUS EXPENSES		1,000	1,000	1,000		
<b>COMMODITIES</b>		<b>49,381</b>	<b>66,681</b>	<b>62,931</b>	<b>71,160</b>	<b>7</b>	<b>4,479</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0501-7-715000	MAINTENANCE OTHER EQUIPMENT	6,976	15,050	14,250	14,750	(2)	(300)
	RADAR SPEED SIGN DATA CLOUD ACCESS		800	0	0		
	UPS MAINTENANCE		500	500	500		
	MDC MAINTENANCE		500	500	1,000		
	RADIO MAINTENANCE-ONE TIME PROGRAMMING FEE FOR PORTABLE AND MOBILE RADIOS		5,500	5,500	5,500		
	DATA LINK		6,000	6,000	6,000		
	MISCELLANEOUS EQUIPMENT MAINTENANCE		1,750	1,750	1,750		
	GL # FOOTNOTE TOTAL		15,050	14,250	14,750		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>6,976</b>	<b>15,050</b>	<b>14,250</b>	<b>14,750</b>	<b>(2)</b>	<b>(300)</b>
<b>TRANSFERS</b>							
01-0501-8-789000	TECHNOLOGY EQUIP. & REPLACE	23,743	24,930	24,930	26,177	5	1,247
	TERF USER CHARGES (INCLUDES GIS)		24,930	24,930	26,177		
<b>TRANSFERS</b>		<b>23,743</b>	<b>24,930</b>	<b>24,930</b>	<b>26,177</b>	<b>5</b>	<b>1,247</b>
<b>Total Department 0501: POLICE ADMIN, COMMUNICATION &amp; RECORDS</b>		<b>2,210,126</b>	<b>2,381,800</b>	<b>2,363,852</b>	<b>2,534,028</b>	<b>6</b>	<b>152,228</b>



2022-23 2023-24 2023-24 2024-25 2024-25 2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

**GL NUMBER DESCRIPTION**  
**DEPT 0502 - POLICE PATROL**

**SALARIES & WAGES**

01-0502-1-701000	SALARIES - UNIFORMED	3,934,613	4,102,721	4,066,584	4,339,470	6	236,749
<b>SALARIES &amp; WAGES</b>		<b>3,934,613</b>	<b>4,102,721</b>	<b>4,066,584</b>	<b>4,339,470</b>	<b>6</b>	<b>236,749</b>

**EMPLOYEE BENEFITS**

01-0502-2-786000	EMPLOYER CONTRIB-POL PENSION	2,174,737	2,249,107	2,249,107	2,211,978	(2)	(37,129)
01-0502-2-793000	EMPLOYER CONTRIBUTION IMRF		0	5,182	5,649	0	5,649
01-0502-2-794000	EMP CONTRIBUTION FICA/MEDICARE	55,780	63,032	61,221	66,628	6	3,596
<b>EMPLOYEE BENEFITS</b>		<b>2,230,517</b>	<b>2,312,139</b>	<b>2,315,510</b>	<b>2,284,255</b>	<b>(1)</b>	<b>(27,884)</b>

**CONTRACTUAL**

01-0502-3-705000	CONTRACTUAL SERVICES	4,915	5,000	6,080	5,750	15	750
	LCSD AUXILIARY DEPUTIES (TRAFFIC DETAILS)		0	0	750		
	TOWING SERVICES		5,000	6,080	5,000		
	GL # FOOTNOTE TOTAL		5,000	6,080	5,750		
01-0502-3-730000	EQUIPMENT RENTAL AND USER FEES	8,937	11,145	11,145	11,145	0	0
	CRIMESTOPPERS CONTRIBUTION		500	500	500		
	NIPAS EST		5,375	5,375	5,375		
	NIPAS MOBILE FIELD FORCE		1,630	1,630	1,630		
	NIPAS MUTUAL AID		400	400	400		
	LAKE COUNTY MAJOR CRIME TASK FORCE		2,500	2,500	2,500		
	ILEAS		240	240	240		
	MAJOR CRASH ASSISTANCE TEAM		500	500	500		
	GL # FOOTNOTE TOTAL		11,145	11,145	11,145		
<b>CONTRACTUAL</b>		<b>13,852</b>	<b>16,145</b>	<b>17,225</b>	<b>16,895</b>	<b>5</b>	<b>750</b>

**COMMODITIES**

01-0502-5-706000	MATERIALS AND SUPPLIES	28,023	28,950	27,250	37,900	31	8,950
	DRONE MAINTENANCE AND SUPPLIES		0	0	1,000		
	BICYCLE MAINTENANCE AND SUPPLIES		0	0	1,000		
	SPECIAL EVENT MATERIALS AND SUPPLIES		0	0	750		
	IN-SERVICE TRAINING MISC SUPPLIES AND EQUIPMENT		0	0	1,000		
	REPLACEMENT RIFLE BULLET TRAP BLOCKS		1,200	1,200	1,200		
	LETHAL AMMUNITION		9,000	9,000	10,000		
	LESS LETHAL AMMUNITION		3,000	3,000	3,000		
	WEAPONS MAINTENANCE		5,000	4,500	5,000		
	SQUAD CAR SUPPLIES		2,500	2,500	2,500		
	RANGE SUPPLIES		1,250	1,250	1,500		
	MISCELLANEOUS		1,500	1,500	1,500		
	HEAVY DUTY OFFICE CHAIRS FOR PATROL (15)		800	800	4,500		
	GAYLORD BOXES & DISPOSAL FOR FIRING RANGE		4,200	3,000	4,200		
	FIRST AID BAGS FOR SQUADS		500	500	750		
	GL # FOOTNOTE TOTAL		28,950	27,250	37,900		
01-0502-5-720000	DUI EQUIPMENT	5,225	3,500	3,500	3,500	0	0
	DUI ENFORCEMENT SUPPLIES		3,500	3,500	3,500		
01-0502-5-720001	DRUG EXPENSES		2,000	2,000	2,000	0	0
	DRUG TESTING SUPPLIES		1,000	1,000	1,000		
	DRE TRAINING		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL		2,000	2,000	2,000		
01-0502-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	48,475	57,536	57,536	48,366	(16)	(9,170)
	FRONTLINE SOFTWARE (PROFESSIONAL STANDARDS/TRAINING TRACKER)		6,300	6,300	6,616		
	BASIC RECRUIT TRAINING (NEW RECRUITS)		29,736	29,736	17,000		
	ANNUAL IN-SERVICE TRAINING		8,000	8,000	8,000		
	NEMRT MEMBERSHIP		4,750	4,750	4,750		
	T.I. SYSTEM MAINTENANCE		750	750	1,500		
	MISCELLANEOUS TRAINING		6,500	6,500	8,000		
	LESS LETHAL TRAINING AMMUNITION		1,500	1,500	2,500		
	GL # FOOTNOTE TOTAL		57,536	57,536	48,366		
01-0502-5-752000	UNIFORMS	31,736	56,000	69,500	67,500	21	11,500
	UNIFORMS- INITIAL UNIFORMS NEW OFFICER		15,000	15,000	10,000		
	BALLISTIC HELMET REPLACEMENT		5,000	5,000	5,000		
	UNIFORM / QUARTERMASTER		20,000	25,000	30,000		
	BODY ARMOR (GRANT REIMBURSES 50%)		8,500	17,000	15,000		
	NIPAS UNIFORMS - EST		2,100	2,100	2,100		
	BICYCLE UNIFORMS		2,400	2,400	2,400		
	NIPAS UNIFORMS - MFF		1,000	1,000	1,000		
	DRESS UNIFORMS/HONOR GUARD		2,000	2,000	2,000		
	GL # FOOTNOTE TOTAL		56,000	69,500	67,500		
01-0502-5-799000	MISCELLANEOUS	4	100	100	250	150	150
<b>COMMODITIES</b>		<b>113,463</b>	<b>148,086</b>	<b>159,886</b>	<b>159,516</b>	<b>8</b>	<b>11,430</b>

**CAPITAL (Included in Summary in the Commodities category)**

01-0502-6-790000	CAPITAL OUTLAY	19,873	32,100	32,100	45,200	41	13,100
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
	REPLACEMENT PATROL RIFLES PHASE 1	0	0	10,000			
	MISC PD BUILDING MAINTENANCE	0	0	15,000			
	MILO SYSTEM REPLACEMENT -JOINT PURCHASE WITH						
	5 ADDITIONAL AGENCIES	10,000	10,000	0			
	DEFIBRILLATORS WITH CASE (2)	9,600	9,600	3,200			
	DRONE ACQUISTION	3,500	3,500	7,000			



GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
	REPLACEMENT BICYCLES - 3 PER BUDGET CYCLE	3,000	3,000	3,500			
	BALLISTIC SHIELD REPLACEMENT	6,000	6,000	6,500			
	GL # FOOTNOTE TOTAL	32,100	32,100	45,200			
<b>CAPITAL</b>		<b>19,873</b>	<b>32,100</b>	<b>32,100</b>	<b>45,200</b>	<b>41</b>	<b>13,100</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0502-7-714000	MAINT MOTOR VEHICLE FEES	212,144	218,508	218,508	225,064	3	6,556
	3% ANNUAL INCREASE		0	218,508	225,064		
01-0502-7-715000	MAINTENANCE OTHER EQUIPMENT	9,399	20,925	20,925	21,425	2	500
	FLEET/BUILDING INSPECTION & FTO SOFTWARE		5,225	5,225	5,225		
	EQUIPMENT & TOOL MAINTENANCE		6,000	6,000	6,000		
	RANGE MAINTENANCE		1,500	1,500	2,000		
	LIVESCAN SYSTEM MAINTENANCE		5,700	5,700	5,700		
	BUILDING CAMERA SYSTEM SOFTWARE						
	MAINTENANCE		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL		20,925	20,925	21,425		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>221,543</b>	<b>239,433</b>	<b>239,433</b>	<b>246,489</b>	<b>3</b>	<b>7,056</b>
<b>Total Department 0502: POLICE PATROL</b>		<b>6,533,861</b>	<b>6,850,624</b>	<b>6,830,738</b>	<b>7,091,825</b>	<b>4</b>	<b>241,201</b>



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

**GL NUMBER      DESCRIPTION**  
**DEPT 0503 - POLICE-INVESTIGATIONS**

**Department: 0503 POLICE-INVESTIGATIONS**

**SALARIES & WAGES**

01-0503-1-701000	SALARIES - UNIFORMED	720,789	778,755	805,503	809,714	4	30,959
<b>SALARIES &amp; WAGES</b>		<b>720,789</b>	<b>778,755</b>	<b>805,503</b>	<b>809,714</b>	<b>4</b>	<b>30,959</b>

**EMPLOYEE BENEFITS**

01-0503-2-793000	EMPLOYER CONTRIBUTION IMRF		0	655	706	0	706
01-0503-2-794000	EMP CONTRIBUTION FICA/MEDICARE	10,297	11,695	11,815	12,164	4	469
<b>EMPLOYEE BENEFITS</b>		<b>10,297</b>	<b>11,695</b>	<b>12,470</b>	<b>12,870</b>	<b>10</b>	<b>1,175</b>

**CONTRACTUAL**

01-0503-3-705000	CONTRACTUAL SERVICES	5,861	9,494	9,494	11,474	21	1,980
	BEAST INTERFACE TO LAKE COM		0	0	1,500		
	BIOHAZARD DISPOSAL FEE		0	0	450		
	INVESTIGATION BASED SOFTWARE		1,600	1,600	1,600		
	CRITICAL REACH/APBNET		530	530	560		
	CLEAR - ONLINE INVESTIGATIVE SEARCH ENGINE		3,213	3,213	3,213		
	LEADS ONLINE - PAWNSHOP & SCRAP METAL DEALER SEARCH ENGINE		4,151	4,151	4,151		
	GL # FOOTNOTE TOTAL		9,494	9,494	11,474		
01-0503-3-756000	NORTHERN ILLINOIS CRIME LAB	34,639	37,074	36,049	36,049	(3)	(1,025)
	STATE'S ATTORNEY'S FORENSIC LAB ASSESSMENT		3,000	2,995	2,995		
	ANNUAL ASSESSMENT		34,074	33,054	33,054		
	GL # FOOTNOTE TOTAL		37,074	36,049	36,049		
<b>CONTRACTUAL</b>		<b>40,500</b>	<b>46,568</b>	<b>45,543</b>	<b>47,523</b>	<b>2</b>	<b>955</b>

**COMMODITIES**

01-0503-5-706000	MATERIALS AND SUPPLIES	7,527	9,250	9,250	11,100	20	1,850
	PORTABLE SCENE LIGHTING		0	0	1,500		
	MISCELLANEOUS OFFICE EQUIPMENT		500	500	750		
	FILTER MAINENANCE REPLACEMENT (EVIDENCE)		1,000	1,000	1,000		
	REPLACEMENT CHAIRS		500	500	600		
	EVIDENCE SUPPLIES		3,500	3,500	3,500		
	BEAST SOFTWARE LICENSES/MAINTENANCE/SUPPLIES		3,750	3,750	3,750		
	GL # FOOTNOTE TOTAL		9,250	9,250	11,100		
01-0503-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	852	2,500	2,500	2,500	0	0
01-0503-5-752000	UNIFORMS	4,000	6,400	6,400	6,400	0	0
01-0503-5-799000	MISCELLANEOUS		0	0	500	0	500
<b>COMMODITIES</b>		<b>12,379</b>	<b>18,150</b>	<b>18,150</b>	<b>20,500</b>	<b>13</b>	<b>2,350</b>

<b>Total Department 0503: POLICE-INVESTIGATIONS</b>		<b>783,965</b>	<b>855,168</b>	<b>881,666</b>	<b>890,607</b>	<b>4</b>	<b>35,439</b>
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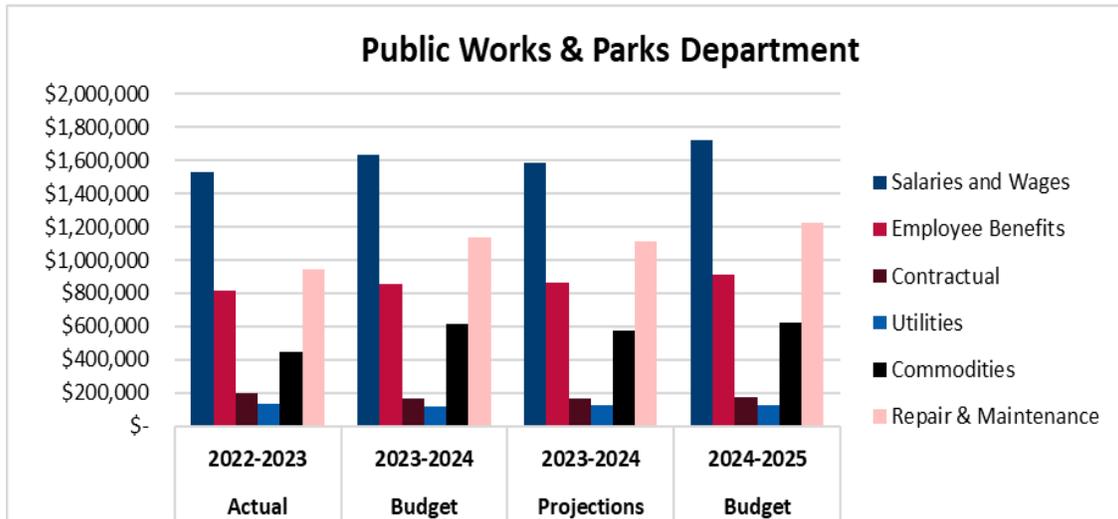
2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>DEPT 0504 - POLICE-COMMUNITY POLICING</b>							
<b>COMMODITIES</b>							
01-0504-5-706000	MATERIALS AND SUPPLIES	10,196	13,250	13,250	16,250	23	3,000
	COMFORT DOG PROGRAM		1,000	1,000	3,000		
	COMMUNITY OUTREACH		6,250	6,250	7,250		
	PUBLIC EDUCATION MATERIALS & SUPPLIES		6,000	6,000	6,000		
	GL # FOOTNOTE TOTAL		13,250	13,250	16,250		
<b>COMMODITIES</b>		<b>10,196</b>	<b>13,250</b>	<b>13,250</b>	<b>16,250</b>	<b>23</b>	<b>3,000</b>
<b>Total Department 0504: POLICE-COMMUNITY POLICING</b>		<b>10,196</b>	<b>13,250</b>	<b>13,250</b>	<b>16,250</b>	<b>23</b>	<b>3,000</b>
<b>Department: 0505 POLICE-COMMUNITY SERVICES</b>							
<b>SALARIES &amp; WAGES</b>							
01-0505-1-702000	SALARIES - CIVILIAN	107,118	175,989	119,698	179,216	2	3,227
<b>SALARIES &amp; WAGES</b>		<b>107,118</b>	<b>175,989</b>	<b>119,698</b>	<b>179,216</b>	<b>2</b>	<b>3,227</b>
<b>EMPLOYEE BENEFITS</b>							
01-0505-2-793000	EMPLOYER CONTRIBUTION IMRF	8,237	11,536	9,247	11,484	0	(52)
01-0505-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,229	13,463	9,571	13,710	2	247
<b>EMPLOYEE BENEFITS</b>		<b>16,466</b>	<b>24,999</b>	<b>18,818</b>	<b>25,194</b>	<b>2</b>	<b>195</b>
<b>CONTRACTUAL</b>							
01-0505-3-751000	ANIMAL CARE	1,023	1,500	1,000	1,200	(20)	(300)
	ANIMAL CONTROL SERVICES		1,500	1,000	1,200		
<b>CONTRACTUAL</b>		<b>1,023</b>	<b>1,500</b>	<b>1,000</b>	<b>1,200</b>	<b>(20)</b>	<b>(300)</b>
<b>COMMODITIES</b>							
01-0505-5-706000	MATERIALS AND SUPPLIES	299	1,000	1,000	1,200	20	200
01-0505-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	247	1,000	1,000	1,000	0	0
01-0505-5-752000	UNIFORMS	2,892	4,000	4,000	4,000	0	0
	CSO UNIFORMS		3,000	3,000	3,000		
	CROSSING GUARD UNIFORMS		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL		4,000	4,000	4,000		
<b>COMMODITIES</b>		<b>3,438</b>	<b>6,000</b>	<b>6,000</b>	<b>6,200</b>	<b>3</b>	<b>200</b>
<b>Total Department 0505: POLICE-COMMUNITY SERVICES</b>		<b>128,045</b>	<b>208,488</b>	<b>145,516</b>	<b>211,810</b>	<b>2</b>	<b>3,322</b>

# BUDGET DETAIL

## GENERAL FUND, PUBLIC WORKS & PARKS

Public Works & Parks	Actual	Budget	Projections	Budget	% Change	% Change
	2022-2023	2023-2024	2023-2024	2024-2025		
		A	B	C	A to C	B to C
Salaries and Wages	\$ 1,526,279	\$ 1,632,673	\$ 1,584,878	\$ 1,720,815	5.4%	8.6%
Employee Benefits	\$ 813,818	\$ 858,365	\$ 863,445	\$ 910,980	6.1%	5.5%
Contractual	\$ 197,657	\$ 169,344	\$ 168,778	\$ 170,403	0.6%	1.0%
Utilities	\$ 131,052	\$ 115,515	\$ 129,405	\$ 127,495	10.4%	-1.5%
Commodities	\$ 445,228	\$ 613,854	\$ 578,759	\$ 620,489	1.1%	7.2%
Repair & Maintenance	\$ 944,803	\$ 1,138,045	\$ 1,111,815	\$ 1,221,196	7.3%	9.8%
<b>Total Operating Exp.</b>	<b>\$ 4,058,837</b>	<b>\$ 4,527,796</b>	<b>\$ 4,437,080</b>	<b>\$ 4,771,378</b>	<b>5.4%</b>	<b>7.5%</b>
<b>Total Department</b>	<b>\$ 4,058,837</b>	<b>\$ 4,527,796</b>	<b>\$ 4,437,080</b>	<b>\$ 4,771,378</b>	<b>5.4%</b>	<b>7.5%</b>



# DEPARTMENT NARRATIVE

## PUBLIC WORKS DEPARTMENT

### Proposed 2024-25 Public Works Department Budget Goals

1. Custodial Services Contract: Facilities staff intends to thoroughly review the custodial services contract to identify portions that need to be updated or modified based on current needs of the Village; engage with all Village Departments for specific cleaning recommendations; and clearly define performance metrics and key performance indicators to evaluate the contractor's performance. Staff will also solicit for bids with multiple municipal partners. Target Completion Date – April 30, 2025
2. Update Parking Structure Maintenance Plan: The current maintenance plan is outdated. Staff will complete a comprehensive review of the plan and update to reflect changes in costs for labor and materials and accessing the varying schedules of repairs and replacements for all the structures' components. Target Completion Date – August 31, 2024
3. Research and Develop a Public Safety Citizens Academy: The Public Works Department will be partnering with the Police and Fire Departments to research and develop a Public Safety Citizens Academy. The academy would afford community members the opportunity to experience the training and occupational challenges faced by employees in these Departments. Target Completion Date – April 30, 2025
4. Playground Construction: Assist with the implementation of the new Nicholas Dowden North Park construction and with the final design of the new Butler Lake Park playground and amenities to be constructed in the center of the park. Target Completion Date – April 30, 2025
5. MEP Study Implementation-Phase 3: Acquire bids for the third phase of the Pool MEP Study. This includes shade canopies, concrete deck repairs and bath house fixtures at the Adler Park pool and proposed new water features at both the Riverside and Adler Park pools. Parks Maintenance staff will work with contractor and WT Group to implement Phase 3 after the pools close in 2024. Target Completion Date – August 31, 2024
6. Paint Riverside Pool: Parks Maintenance staff will solicit competitive bids for the painting and patching of the Riverside Pool. Staff anticipates the work to be performed in the spring before the pool season begins. Target Completion Date – April 30, 2025
7. Village Parkway Tree Planting Program: Continue to offer at no cost to the resident/property owner parkway trees that either replace existing that had to be removed or to fill in gaps. Tree selection is based on tree survey data with species, varieties and planting locations chosen by Village staff. The goal is to increase the number of different species planted in each neighborhood to ensure diversity. This program continues to be well received by Village residents. Target Completion Date – April 30, 2025
8. Contractual Village Tree Pruning Program: Continue the five-year rotation of the parkway tree pruning program with the southwest section of the Village for this year. This program also includes trees on Village properties and parks. Target Completion Date – April 30, 2025

## **Proposed 2024-25 Roadway and MFT Capital Projects Budget Goals**

1. Continue Joint-Bid Road Rehabilitation Program: Staff will continue to combine efforts with the neighboring Villages of Mundelein and Vernon Hills in order to jointly solicit contractor bids for this year's Road Rehabilitation Program. This allows all Villages to receive the most competitive unit prices based on larger quantities. The Engineering Division will continue to provide the majority of design and construction oversight services internally for the FY 24/25 program. Target Completion Date – October 31, 2024
2. Continue Design of the Rockland Bridge Reconstruction: Phase I design services have been completed and the preliminary design documents have received initial approvals from the Illinois Department of Transportation (IDOT). During FY 2024-25, staff will work with our consultants to continue through the federal approval process. It is anticipated that the upcoming year will include the submittal of the necessary agreement documents to IDOT staff for review and approval. Once the agreement documents have been approved, staff and the design consultants will proceed with Phase II final engineering design and preparation of construction bidding documents. Staff is hopeful that Phase II design can be started in FY 2024-25 and be completed in FY 2025-26. Target Completion Date – Ongoing and IDOT dependent
3. Complete Phase I Preliminary Design for Oak Spring Road Resurfacing Project: The Village received approval for partial federal funding for the resurfacing of Oak Spring Road and subsequently advanced into the required Phase I preliminary design phase with its consultant in FY 2023-24. Staff anticipates the completion of Phase I design in FY 2024-25, with hopeful advancement into Phase II final engineering design in FY 2025-26. The project is tentatively anticipated for construction in 2026 or 2027. Target Completion Date – Ongoing and IDOT dependent

## **Proposed 2024-25 Water, Sanitary and Stormwater Capital Projects Budget Goals**

1. Screen and Grit Building Upgrade: The project will include the replacement of the existing electrical system, headworks screen and grit collector system that are all housed in the Screen & Grit building because all of these components have reached the end of their respective service lives. The proper functioning of these items is critical to the primary influent treatment operations for the plant. The proposed improvements will include replacing/upgrading the existing electrical system, replacement of the screening systems and replacement of the grit removal system. Target Completion Date – April 30, 2025
2. Design Engineering for New Dewatering Centrifuge: Staff has contracted with Strand & Associates for the design and location of a new dewatering centrifuge for the produced sludge. This project will take several years to complete and will give the Village the ability to complete this function of the wastewater treatment process "in-house." Target Completion Date – Ongoing
3. Control Building Electrical System Equipment Upgrade: This project includes the replacement of the electrical equipment in the control building at the wastewater treatment plant. New breaker panels will be installed and new modernized electrical equipment will be appropriately located in the building. Target Completion Date – April 30, 2025
4. Wastewater Non-Potable Water System Engineering: The current system and pumps were installed in 1975 and are beyond their useful service life. The non-potable water system will be completely replaced and modernized to be more efficient. Target Completion Date – April 30, 2025
5. Cass Avenue Lift Station Replacement: The existing sanitary lift station is located in an easement at the southeast corner of Peterson Road and Cass Avenue and was constructed in 1988-89 (35-years old). The station is approaching the end of its useful service life. Staff desires to replace the two existing submersible pumps as a

new packaged lift station with a larger wet-well where the pumps are situated in order to provide additional capacity for more efficient pump run-times and install modernized electrical controls with SCADA. Target Completion Date – April 30, 2025

6. Final Engineering for Copeland Manor Flood Control Project: The final engineering design for the proposed flood control project will continue with the goal of having bidding documents at the end of the fiscal year. An alignment change for the trunk sewer between Fourth Avenue and the outfall at the Des Plaines River should lower costs and make construction easier. The anticipated construction and construction management cost for the project is \$5.6 million. Target Completion Date – April 30, 2025
7. Annual Watermain Replacement Program: Staff will retain a consultant to prepare bidding documents for the replacement of aging and chronic breaker watermains along with system (valves, etc.) upgrades. This fiscal year's locations are anticipated to be Cambridge Drive, Interlaken Court, and Woodland Road. Target Completion Date – November 30, 2024

### **Review of 2023-24 Public Works Department Budget Goals**

1. Contractual Village Tree Pruning Program: Continue the five-year rotation of the parkway tree pruning program with the northeast and east sections of the Village. This program includes Village buildings and Park trees in the program.

***Status – Completed. Contractor started pruning operations in late December and was finished in early 2024.***

2. Village Tree Planting Program: Continue to offer a no cost to the resident/property owner, tree replacement and planting program. Tree selection is based on tree survey data with species, varieties and planting locations chosen by Village staff. The goal is to increase species planted in each neighborhood to ensure diversity. This program has been well-received by Village residents.

***Status – Completed. This project was completed with 135 parkway and Village property trees planted in October 2023.***

3. Playground Construction: Oversee contractor's construction of new basketball courts at Greentree Park and assist as needed with implementation of the new Nicholas Dowden North Park design, construction, and installation.

***Status - In Progress. Nicholas Dowden North construction is to start in spring 2024 and end spring 2025. Blueberry Park playground is new with construction in December 2023. The basketball courts at Greentree Park are on a temporary hold until further notice due to other priorities.***

4. Paint Adler Dive and Plunge Pool: Seek bids for the painting and patching of the Adler Dive and Plunge Pool. Staff anticipates the work to be performed in the fall after the pool season ends.

***Status – Completed. All work was finished in accordance with the plans and within the specified time frame.***

5. MEP Study Implementation-Phase 2: Acquire bids for the second phase of the Pool MEP Study. This includes the Adler Pool filter room components, sand play components, shade canopies, concrete deck repairs and bath house water heater components. Work with contractor and WT Group to implement equipment changes after the pool closes for the season.

**Status – In Progress. Phase 2 construction is to start in the winter. The shade canopies were not included in the bid. They will be moved to phase 3.**

6. Paul Neal & Willis Overholser Parks: Plant trees in front and alongside the new pickle ball courts to create a buffer from the neighboring homes (Paul Neal). Prune and remove dying trees behind homes along the south field edge and plant new trees in this area to enhance the buffer between the homes and the open playing field (Willis Overholser).

**Status – Completed. All work was finished in accordance with the plans, which also included the addition of perimeter screening landscaping and sound screens, and within the specified time frame.**

7. Rehabilitation of Newberry Commuter Parking Lot: The Capital Improvement Plan calls for the commuter parking lot along Newberry Ave. to be rehabilitated in FY 23/24. The Engineering Division will manage the project, which will include the removal and replacement of the existing asphalt surface, as well as new striping and signage as required.

**Status – Completed. All work was finished in accordance with the plans and within the specified time frame and budget.**

8. Completion of the Prairie Crossing Metra Station North Lot Rehabilitation: Staff was able to successfully resurface the majority of the Prairie Crossing Metra Station North Lot due to cooperation with Metra and through utilization of cost savings from last year's Downtown Metra Lot Rehabilitation Project. The access roadway connecting the north and south lots at the Prairie Crossing location is the only portion remaining for rehabilitation.

**Status - Completed. All work was finished in accordance with the plans and within the specified time frame and budget.**

9. Upgrade Code Blue Units: Replace current internal poorly functioning parts with new cellular units and configure with cell provider.

**Status – Completed. All work was finished in accordance with the plans and within the specified time frame and budget.**

### **Review of 2023-24 Roadway and MFT Capital Projects Budget Goals**

1. Continue Joint-Bid Road Rehabilitation Program: Staff will continue to combine efforts with the neighboring jurisdictions of Mundelein, Vernon Hills, and Libertyville Township in order to jointly solicit contractor bids for this year's Road Rehabilitation Program. The Engineering Division will continue to provide the majority of design and construction oversight services internally for the FY 23/24 program.

**Status – Completed. The project was finished within the specified time frame and within budget.**

2. Continue Design of the Rockland Bridge Reconstruction: Staff anticipates that Phase I design services for the Rockland Bridge Reconstruction will be completed by the end of FY 22/23. Upon completion, proper agreements will be submitted to the Illinois Department of Transportation (IDOT) as required to advance into Phase II final

design. Upon receipt of IDOT's approval of said agreements, staff will work directly with the design consultant towards completion of the final design.

**Status – In Progress. The design phase and federal approval process are anticipated to continue for the next couple years.**

### **Review of 2023-24 Water, Sanitary and Stormwater Capital Projects Budget Goals**

1. Complete Winchester Road Sanitary Sewer & Water Main Replacement Project: The Capital Improvement Plan calls for sanitary sewer improvements to be performed along Winchester Road in FY 23/24 between Loyola Drive and Bull Creek. The water main through this corridor has also been subject to numerous main breaks in the past, and replacement of the main has subsequently been incorporated into the scope of the improvements. It is anticipated that construction will commence in the summer of 2023.

**Status – Completed. The project was finished within the specified time frame and within budget.**

2. Complete Phase II of the Highlands Subdivision Flood Reduction Project: Staff intends to solicit contractor bids in early 2023 in an effort to advance into construction of Phase II of the Highlands Subdivision Flood Reduction Project immediately upon the completion of Phase I. Phase II will predominantly include the upsizing of many storm sewers within the areas upstream of Nicholas Dowden Park. Construction is anticipated for summer of 2023.

**Status – Completed. The project was finished within the specified time frame and within budget.**

3. Begin Design Phase for Copeland Manor Flood Reduction Project: The Capital Improvement Plan allows for the final design of the Copeland Manor Flood Reduction Project to commence in FY 23/24. Staff will solicit a proposal from an engineering firm in the Spring of 2023 for hopeful start of design services beginning in the summer.

**Status - In Progress. The design phase is anticipated to continue through 2024.**

4. Rehabilitation of the Screen and Grit Building Components: All the mechanical and electrical components in the screen and grit building will be removed and replaced, which will also include a new bar screen.

**Status - In Progress. This project was delayed due to supply chain issues. Several pieces of equipment for the project have been delivered but no construction has been completed. Staff anticipates a construction start date of January 2024. This project has been carried over to Fiscal Year 2024/2025.**

5. Repairs and Upgrades to Wastewater Plant A: Several repairs and upgrades are proposed, which will include the replacement of the primary and secondary clarifier skimmer chains and bearings; replacement of plant A skimmers and weirs; replacement of the junction gate between plant A&B; replacement of the lab cabinets and counter tops; and the replacement of the sand filter influent isolation valve.

**Status - In Progress. Staff anticipates successful completion of this project by April 30, 2024.**

6. Valve Repairs and Replacements at Wastewater Plant B: Replacement of several isolation valves on plant B are necessary because they have become very hard to operate. These valves are original to the plant expansion in 1975. Plant B isolation valves will need to be replaced during the screen and grit building upgrade to insure proper bypass of the screen and grit upgrade process.

**Status - In Progress. Staff anticipates successful completion of this project by April 30, 2024.**

7. Design for Cass Avenue Lift Station Replacement: The engineering design will be completed in Fiscal Year 2023/24 for the replacement and upgrade of the lift station. The station was originally constructed in the early 1970s with upgraded pumps installed in the 1980s. The station has now exceeded its useful service life and replacement is included in the CIP.

***Status - In Progress. Staff anticipates successful completion of this project by April 30, 2024.***

8. Carriage Hill Lift Station Generator Replacement: The generator has undergone several recent expensive repairs and deterioration is evident. Replacement of the generator is now necessary and is included in the CIP. Target

***Status – In Progress. This project is delayed due to supply chain issues. Staff has moved this project to Fiscal Year 2024-25.***

9. Update Wastewater Treatment Plant Master Plan: The Master Plan for the wastewater treatment plant was completed in 2017 and has been utilized as a guide to complete repairs and capital improvements over the last several years. An update of the Master Plan is necessary to revise the project list to reflect the ones that have been completed, new improvements to recent unforeseen unfunded mandates and to reflect current higher pricing. The Plan update will also be used in the upcoming water and sewer rate analysis.

***Status - In Progress. Staff anticipates successful completion of this project by April 30, 2024.***

10. Complete a Categorical Industrial User Update Survey: The Village will be retaining a consulting engineer for assistance to update our categorical industrial user list for the wastewater treatment plant, which is a pre-treatment requirement of our IEPA NPDES Discharge Permit.

***Status – Deferred. The project will be started once the IEPA NPDES Permit is finalized for the wastewater treatment plant.***

# Public Works Performance Measures and Statistics

## ENGINEERING

The Engineering staff is responsible for recommending improvements, preparing cost estimates and plans, soliciting bids, and supervising the construction of public works projects in order to maintain and improve the Village's infrastructure systems. Staff also reviews public improvement plans for private developments and performs inspection of construction activities to ensure compliance to Village standards. In addition, staff coordinates and directs engineering consultants retained by the Village along with administering subdivision and watershed development codes. Staff maintains and updates utility atlases and project records, now through GIS, as well as providing recommendations on engineering related matters to residents, other Departments, and consultants.

Performance Data	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
Number of Engineering Permits Issued	360	292	278	293	300
Number of Site Development Permits Issued	8	11	7	7	7
Number of Permit Inspections (Right-of-Way & Site Development)	620	625	509	525	550
<b>Effectiveness Measures</b>					
Capital Improvement Contracts	17	20	20*	25*	21
Contract Amounts	\$4,685,000	\$3,950,000	\$13,000,000*	\$14,600,000*	\$5,600,000
<b>Efficiency Measures</b>					
Public Improvements by Developers, Inspected Value	\$80,000	\$320,000	\$880,000	\$487,000	\$100,000
Review & Inspection Fees Collected	\$247,000	\$153,000	\$197,000	\$380,000	\$150,000
Number of Staff	4	5	5	5	5

\* Includes stormwater capital projects.



## STREETS

The Streets function of the Streets & Utilities Division is responsible for the operation, inspection, maintenance and repair of the Village's pavement, sidewalk, parking lot and traffic signage systems in order to provide safe and quality service to the public in all these areas. The Division also monitors the maintenance of the streetlight system by private contractors; recommends improvements to the Village's infrastructure system, manages contractual streetsweeping operations and maintains accurate operation and maintenance records.

Performance Data	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
<b><i>Output Measures</i></b>					
Streets & Alleys Resurfaced (miles)	1.6	2.9	2.3	2.3	1.8
Streets & Alleys Striped (miles)	3	3	3	3	3
Streets & Alleys Repaired (tons)	206	237	217	250	250
Road Patching (SY) (Contractual)	2,600	6,420	7,340	6,000	0
Sidewalk replaced (sf) (In-House)	5,507	8,407	12,844	10,000	10,050
Sidewalk replaced (sf) (Contractual)	14,422	14,064	18,820	16,763	15,000
Streets Signs (new & replaced)	412	452	279	300	350
Traffic Marking (I.f.) In-House	0	200	400	650	650
Traffic Marking (I.f.) Contractual	45,046	22,835	33,091	35,000	35,000
Miles of Streets (Streets & Alleys)	89	89	89	89	89
<b><i>Effectiveness Measures</i></b>					
Streetlights Maintained	2,377	2,382	2,385	2,385	2,385
Streetlights Replaced	29	30	12	50	50
Streetlight Cable Repairs	24	36	29	30	35
Streetlamps Replaced	278	405	415	400	405
Percentage of Street Lamps Replaced	1.30%	1.50%	2.00%	2.00%	2.00%
<b><i>Efficiency Measures</i></b>					
Number of Staff per Mile of Road Maintained	0.08	0.08	0.08	0.08	0.08



## REFUSE & RECYCLING

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

Performance Data	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
<b><i>Output Measures</i></b>					
Swept (miles) Village	485	601	713	900	700
Swept (miles) Contractual	478	528	761	650	600
Total	963	1,129	1,474	1,220	1,300
<b>Material Removed</b>					
Hoppers (each hopper = Est 5 cy)	400	495	502	450	450
Cubic Yards	2,000	2,475	2,950	2,250	2,250
<b><i>Effectiveness Measures</i></b>					
Number of Complete Sweeps (Contractual)	6	6	8	7	7
CBD Sweeps (Contractual)	1	12	9	7	7
CBD Sweeps (In -House)	24	28	32	30	30
<b><i>Efficiency Measures</i></b>					
Contractual Cost Per Sweep (Sweeping + Disposal)	\$12,964	\$13,750	\$12,096	\$12,460	\$13,000



## SNOW & ICE

The snow removal and ice control (“Snow & Ice”) function for the Department is responsible for the plowing and salting (de-icing) of Village streets and parking lots for Village owned buildings during snow and ice conditions. This program accounts for the personnel costs, material (salt and calcium chloride) as well as maintenance and repair of snow/ice removal equipment.

Performance Data	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
<b><i>Output Measures</i></b>					
Snowplowing Events	19	17	13	15	20
Salt Spread (tons)	2,150	1,544	1,374	2,000	2,400
Cost per Ton of Salt	\$67.61	\$69.30	\$79.27	\$83.23	\$87.40
<b><i>Effectiveness Measures</i></b>					
Regular Hours	314	311	323	350	350
Overtime Hours	1,296	650	667	750	900
Average Cost per Snow Event	\$11,736	\$8,525	\$11,559	\$11,667	\$12,000
Total Cost for Snow Season	\$223,000	\$144,917	\$150,264	\$175,000	\$216,000
Cost to Plow One Mile of Road per Event	\$131.86	\$124.84	\$129.88	\$132.00	\$135.00
<b><i>Efficiency Measures</i></b>					
Accumulation (inches)	43.50	28.00	23.12	25.00	30.00
No. of Snowplow Routes	11	11	11	11	11



## PARKS MAINTENANCE

The Parks Maintenance staff provides operations and maintenance services to the Village’s 21 parks, which include 572 acres of land, and all of the community’s public trees. The Parks staff also provides a variety of services and facility support for sports organizations, a disc golf course, flower gardens, lakes, two swimming pools, picnic areas, pavilions, playgrounds, a sledding hill, ice skating rinks and bike/walking paths.

Performance Data	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
<b><i>Output Measures</i></b>					
Amount of Mulch Playground Applied (yds) (Contractual)	250	285	270	265	290
Parkway tree Calls	600	570	500	500	600
Parkway & Village trees trimmed by Contractor	0	1,250	900	1,200	1,200
No. of hazard trees removed	110	111	100	110	120
Village Staff	100	98	80	90	100
Contractual	10	13	20	20	20
<b><i>Effectiveness Measures</i></b>					
Percent of Playgrounds Functional	95%	95%	98%	98%	95%
Number of Playground Inspections per Year (Formal and Informal)	20	20	24	20	20
<b><i>Efficiency Measures</i></b>					
Number of staff for Village-tree crew	1	1	1	1	1
Number of Parks maintained	21	21	21	21	21
Acres of Land Maintained	386	386	386	386	386



## FACILITIES

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

Performance Data	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
<b><i>Effectiveness Measures</i></b>					
Custodial Services Contract Amount	\$166,500	\$166,500	\$166,500	\$166,500	\$166,500
Capital Improvement Contracts	5	6	11	10	10
Contract Amounts	\$298,603	\$266,663	\$840,257	\$642,777	\$800,000
Joint Purchase Contracts	1	4	5	5	6
<b><i>Efficiency Measures</i></b>					
No. of Work Orders	128	128	135	140	150
No. of Buildings/Structures Maintained	43	43	43	43	43
Total Square Feet Maintained (sf)	458,095	298,095*	298,095*	298,095*	298,095*
Number of Staff	1	1	1.5	1.5	1.5

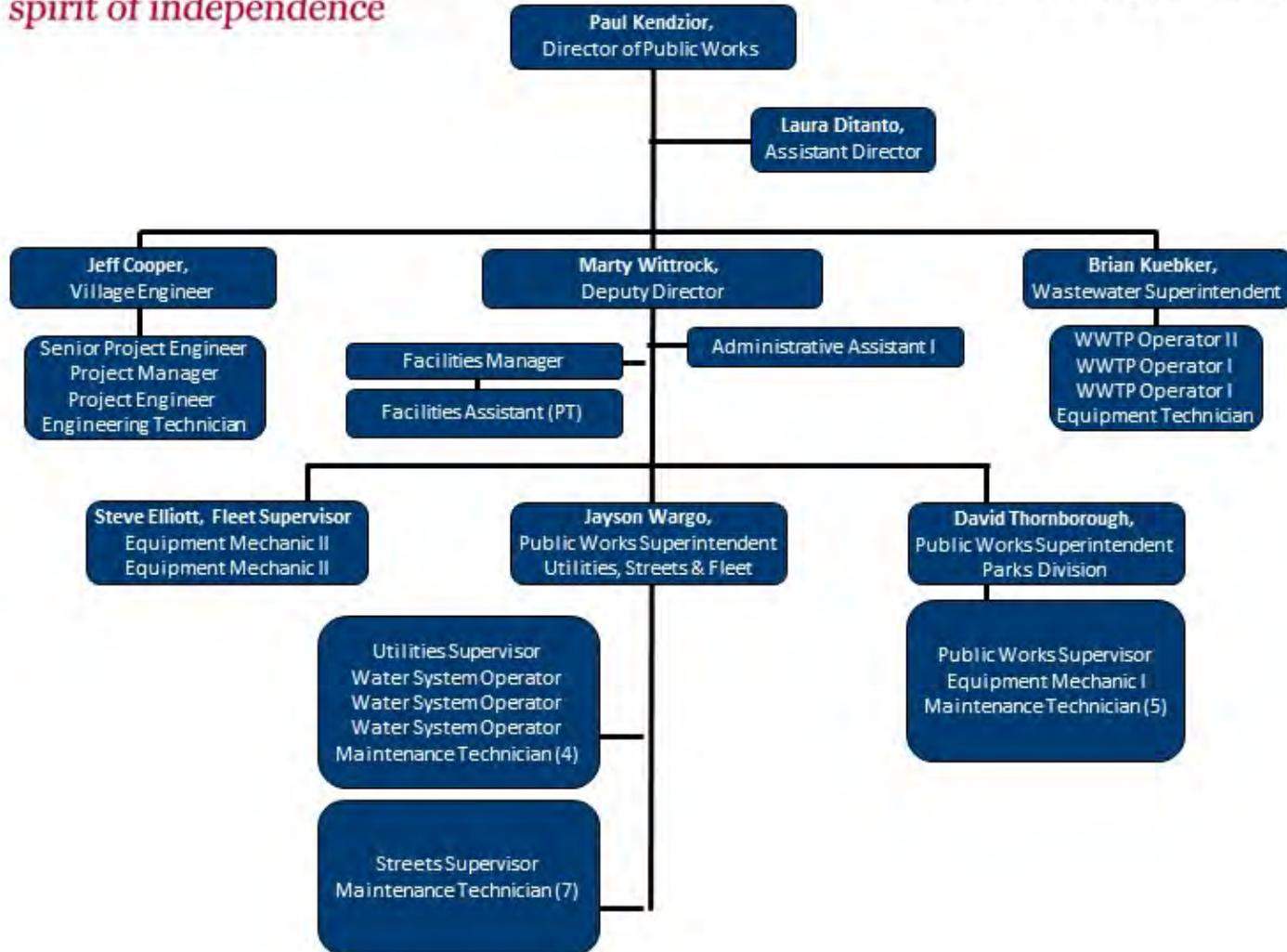
\*Number of square feet maintained reduced due to lease and subsequent purchase of the Sports Complex.



# Organizational Chart



## Public Works Fiscal Year 2024 - 2025





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>DEPT 0201 - ENGINEERING</b>							
<b>SALARIES &amp; WAGES</b>							
01-0201-1-701000	SALARIES - FULL TIME	345,705	370,116	349,841	371,490	0	1,374
<b>SALARIES &amp; WAGES</b>		<b>345,705</b>	<b>370,116</b>	<b>349,841</b>	<b>371,490</b>	<b>0</b>	<b>1,374</b>
<b>EMPLOYEE BENEFITS</b>							
01-0201-2-720000	INSURANCE	107,017	109,392	88,108	111,213	2	1,821
01-0201-2-740000	SICK LEAVE BUYBACK		0	24,365	0	0	0
01-0201-2-793000	EMPLOYER CONTRIBUTION IMRF	36,157	34,215	31,974	33,417	(2)	(798)
01-0201-2-794000	EMP CONTRIBUTION FICA/MEDICARE	25,325	28,314	25,391	28,419	0	105
<b>EMPLOYEE BENEFITS</b>		<b>168,499</b>	<b>171,921</b>	<b>169,838</b>	<b>173,049</b>	<b>1</b>	<b>1,128</b>
<b>CONTRACTUAL</b>							
01-0201-3-728000	TECHNICAL SERVICES	20,686	30,580	27,615	30,650	0	70
	COUNTY RECORDING FEES		150	150	150		
	AUTOCAD LICENSE (SPLIT WITH STREETS, SEWER, WATER)		175	250	250		
	BLUEPRINT REPRODUCTION		50	50	50		
	ORDERING DOCUMENTS FROM RECORDERS OFFICE		25	25	25		
	ENGINEERING PLAN REVIEW SERVICES		30,000	27,000	30,000		
	ANNUAL AUDIOLOGY TESTING (5 STAFF)		180	140	175		
	GL # FOOTNOTE TOTAL		30,580	27,615	30,650		
<b>CONTRACTUAL</b>		<b>20,686</b>	<b>30,580</b>	<b>27,615</b>	<b>30,650</b>	<b>0</b>	<b>70</b>
<b>UTILITIES</b>							
01-0201-4-710000	TELEPHONE	2,246	1,400	1,300	1,300	(7)	(100)
<b>UTILITIES</b>		<b>2,246</b>	<b>1,400</b>	<b>1,300</b>	<b>1,300</b>	<b>(7)</b>	<b>(100)</b>
<b>COMMODITIES</b>							
01-0201-5-706000	MATERIALS AND SUPPLIES	2,111	2,650	2,650	2,750	4	100
	PLOTTER, DRAFTING & COPIER SUPPLIES		800	800	800		
	SURVEYING & ENGINEERING FIELD ITEMS		500	500	550		
	MISCELLANEOUS HARDWARE		400	400	400		
	FIRST AID SUPPLY		150	150	150		
	SHOES & JACKETS (5 ENG STAFF)		500	500	550		
	PLOTTER & XEROX PAPER		300	300	300		
	GL # FOOTNOTE TOTAL		2,650	2,650	2,750		
01-0201-5-723000	OFFICE SUPPLIES	5,811	5,650	7,050	6,350	12	700
	GENERAL OFFICE; COPY PAPER		1,600	1,600	1,600		
	POSTAGE		1,500	3,000	3,000		
	POSTAGE METER RENTAL		550	450	450		
	COPIER LEASE		2,000	2,000	1,300		
	GL # FOOTNOTE TOTAL		5,650	7,050	6,350		
01-0201-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,092	5,930	5,690	6,340	7	410
	STAFF TRAINING		240	240	240		
	ASSOCIATION OF STATE FLOODPLAIN MANAGERS (DPW)		40	200	200		
	APWA, ILCMA, DUES		900	900	900		
	APWA, ILCMA MTGS		1,500	1,500	1,500		
	PROFESSIONAL DEVELOPMENT		2,850	2,850	3,500		
	TARGET SOLUTIONS TRAINING		400	0	0		
	GL # FOOTNOTE TOTAL		5,930	5,690	6,340		
<b>COMMODITIES</b>		<b>11,014</b>	<b>14,230</b>	<b>15,390</b>	<b>15,440</b>	<b>9</b>	<b>1,210</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0201-7-714000	MAINT MOTOR VEHICLE FEES	1,647	1,696	1,696	1,747	3	51
<b>REPAIRS &amp; MAINTENANCE</b>		<b>1,647</b>	<b>1,696</b>	<b>1,696</b>	<b>1,747</b>	<b>3</b>	<b>51</b>
<b>Total Department 0201: ENGINEERING</b>		<b>549,797</b>	<b>589,943</b>	<b>565,680</b>	<b>593,676</b>	<b>1</b>	<b>3,733</b>



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>Dept 0203 - STREETS</b>							
<b>SALARIES &amp; WAGES</b>							
01-0203-1-701000	SALARIES - ADMINISTRATION	124,659	129,136	125,356	122,683	(5)	(6,453)
01-0203-1-702000	SALARIES - CLERICAL	15,909	16,795	17,555	18,981	13	2,186
01-0203-1-704000	SALARIES - MAINTENANCE	313,876	341,993	342,357	363,258	6	21,265
<b>SALARIES &amp; WAGES</b>		<b>454,444</b>	<b>487,924</b>	<b>485,268</b>	<b>504,922</b>	<b>3</b>	<b>16,998</b>
<b>EMPLOYEE BENEFITS</b>							
01-0203-2-720000	INSURANCE	208,739	223,372	244,912	242,094	8	18,722
01-0203-2-740000	SICK LEAVE BUY BACK		0	18,848	0	0	0
01-0203-2-793000	EMPLOYER CONTRIBUTION IMRF	53,048	51,538	49,758	51,961	1	423
01-0203-2-794000	EMP CONTRIBUTION FICA/MEDICARE	34,485	36,973	35,708	38,301	4	1,328
<b>EMPLOYEE BENEFITS</b>		<b>296,272</b>	<b>311,883</b>	<b>349,226</b>	<b>332,356</b>	<b>7</b>	<b>20,473</b>
<b>CONTRACTUAL</b>							
01-0203-3-721000	INTERGOVMTAL RISK MGMT AGENCY	105,574	47,335	56,500	59,325	25	11,990
01-0203-3-728000	TECHNICAL SERVICES	1,545	4,804	4,924	4,824	0	20
	CARAHSOFT TECHNOLOGY		3,359	3,359	3,359		
	FMCSA QUERY PACKAGE		20	20	20		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		60	60	80		
	AUTOCAD LICENSE (SPLIT WITH WATER, SEWER, ENG)		125	125	125		
	CDL DRUG & ALCOHOL TESTING FEES AND MEDICAL EXAMS		940	960	940		
	ANNUAL AUDIOGRAM TESTING		300	400	300		
	GL # FOOTNOTE TOTAL		4,804	4,924	4,824		
01-0203-3-742000	COPY MACHINE LEASE	1,601	2,000	1,800	2,000	0	0
<b>CONTRACTUAL</b>		<b>108,720</b>	<b>54,139</b>	<b>63,224</b>	<b>66,149</b>	<b>22</b>	<b>12,010</b>
<b>UTILITIES</b>							
01-0203-4-707000	STREETLIGHT ENERGY	124,835	110,000	124,000	124,000	13	14,000
	RATE 23 (\$4,100/MONTH)		59,500	66,500	66,500		
	RATE 25 (\$4,500/MONTH)		50,500	57,500	57,500		
	GL # FOOTNOTE TOTAL		110,000	124,000	124,000		
<b>UTILITIES</b>		<b>124,835</b>	<b>110,000</b>	<b>124,000</b>	<b>124,000</b>	<b>13</b>	<b>14,000</b>
<b>COMMODITIES</b>							
01-0203-5-706000	MATERIALS AND SUPPLIES	12,549	19,750	19,750	20,500	4	750
	SUPPLIES FOR PARADE, NNO, TRUNK OR TREAT AND FD OPEN HOUSE		0	0	750		
	CLEANERS, SOAPS, DEGREASERS, FACILITY SUPPLIES		3,000	3,000	3,000		
	MISC. HARDWARE STOCK ITEMS, LUMBER, TOOLS		12,500	12,500	12,500		
	DIAMOND SAW BLADES		1,500	1,500	1,500		
	FIFTY 28" TRAFFIC CONES		250	250	250		
	BARRICADE REPLACEMENTS		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL		19,750	19,750	20,500		
01-0203-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	7,140	10,073	7,813	8,768	(13)	(1,305)
	STAFF TRAINING		1,435	1,015	1,015		
	ISPI - SPLIT WITH SEWER AND WATER		870	870	870		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER) TRAINING, SEMINARS, CONTINUING EDUCATION COURSES, DUES		1,200	0	1,200		
	APWA MEETINGS		500	500	500		
	DES PLAINES RIVER WATERSHED WORKGROUP (SPLIT W/ WWTP)		4,928	4,928	4,683		
	TARGET SOLUTIONS ONLINE TRAINING		640	0	0		
	GL # FOOTNOTE TOTAL		10,073	7,813	8,768		
01-0203-5-752000	UNIFORMS	4,944	5,975	5,885	6,475	8	500
	UNIFORMS (7)		2,950	2,950	2,950		
	PROTECTIVE CLOTHING		2,000	2,000	2,000		
	T-SHIRTS & POLOS		800	800	800		
	SAFETY GLASSES		225	135	725		
	GL # FOOTNOTE TOTAL		5,975	5,885	6,475		
01-0203-5-799000	MISCELLANEOUS	220	500	500	500	0	0
<b>COMMODITIES</b>		<b>24,853</b>	<b>36,298</b>	<b>33,948</b>	<b>36,243</b>	<b>(0)</b>	<b>(55)</b>



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION		2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0203-7-708000	STREETLIGHT MAINTENANCE	151,036	175,000	175,000	175,000	175,000	0	0
	STREETLIGHT MAINTENANCE BY CONTRACTOR		158,400	158,400	158,400	158,400		
	CABLE LOCATES BY MAINTENANCE CONTRACTOR		100	100	100	100		
	LAMP PURCHASE 70 W HPS 100 W MV 250 W HPS		5,000	5,000	5,000	5,000		
	POLES		6,000	6,000	6,000	6,000		
	STREETLIGHT FIXTURES		1,500	1,500	1,500	1,500		
	STERNBERG POLES AND FIXTURES		4,000	4,000	4,000	4,000		
	GL # FOOTNOTE TOTAL		175,000	175,000	175,000	175,000		
01-0203-7-712000	MAINTENANCE BUILDINGS	11,186	14,525	14,525	30,145	30,145	108	15,620
	REPLACE 3 AC UNITS AT 600 NORTH AVENUE		0	0	15,000	15,000		
	HVAC MAINTENANCE		2,000	2,000	2,000	2,000		
	JANITORIAL SERVICE		6,200	6,200	6,820	6,820		
	FIRE SUPPRESSION/ALARM SYSTEM TESTING & MAINTENANCE		2,000	2,000	2,000	2,000		
	FIRE ALARM RADIO FEES		325	325	325	325		
	MISC. IMPROVEMENTS AT 600 NORTH AVENUE		4,000	4,000	4,000	4,000		
	GL # FOOTNOTE TOTAL		14,525	14,525	30,145	30,145		
01-0203-7-713000	MAINTENANCE ROADWAY MEDIANS	56,345	73,475	77,175	78,203	78,203	6	4,728
	OLD PETERSON IGA - LIBERTYVILLE TOWNSHIP		0	3,700	3,700	3,700		
	ST. MARY'S ROAD DELINEATOR REPAIRS		3,000	3,000	3,000	3,000		
	LANDSCAPE AND MOWING CONTRACTUAL		70,475	70,475	71,503	71,503		
	GL # FOOTNOTE TOTAL		73,475	77,175	78,203	78,203		
01-0203-7-714000	MAINTENANCE VEHICLES	162,974	167,863	167,863	172,899	172,899	3	5,036
	3% ANNUAL INCREASE		0	167,863	172,899	172,899		
01-0203-7-715000	MAINTENANCE OTHER EQUIPMENT	1,966	1,000	1,000	1,000	1,000	0	0
	MAINTENANCE OF NON-VEHICULAR MOTORIZED OR ELECTRICAL EQUIPMENT (IE. SAWS, PUMPS, COMPRESSORS, GENERATOR, LAWN MOWERS)		1,000	1,000	1,000	1,000		
01-0203-7-716000	MAINTENANCE STREETS AND ALLEYS	28,847	39,500	39,500	39,500	39,500	0	0
	PAVEMENT PATCHING MATERIAL; ASPHALT, CONCRETE, GRAVEL		33,000	33,000	33,000	33,000		
	PAVEMENT MARKING MATERIALS & MAINT. INCLUDES ALL DOWNTOWN PAVEMENT MARKING		4,000	4,000	4,000	4,000		
	SPOILS DISPOSAL		2,500	2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL		39,500	39,500	39,500	39,500		
01-0203-7-717000	MAINTENANCE SIDEWALKS	11,407	20,000	20,000	20,000	20,000	0	0
	MATERIALS		20,000	20,000	20,000	20,000		
01-0203-7-719000	MAINTENANCE SIGNS	10,402	10,000	13,000	13,000	13,000	30	3,000
	SIGN PRINTER INK		0	1,000	1,000	1,000		
	SIGN BLANKS AND FACES		5,500	6,500	6,500	6,500		
	POSTS AND HARDWARE		1,500	2,500	2,500	2,500		
	BICYCLE SIGNS		1,000	1,000	1,000	1,000		
	ADDITIONAL SIGNAGE		2,000	2,000	2,000	2,000		
	GL # FOOTNOTE TOTAL		10,000	13,000	13,000	13,000		
01-0203-7-731000	TRAFFIC SIGNAL MAINTENANCE	67,820	66,000	67,500	75,000	75,000	14	9,000
	IDOT CONTRACTUAL MAINT. OF 14 SIGNALIZED INTERSECTIONS (\$13,000 X 4)		30,000	52,000	52,000	52,000		
	KNOCKDOWN/DAMAGE REPAIR COSTS		5,000	0	5,000	5,000		
	LCDOT CONTRACT MAINTENANCE - 50% ON BUTTERFIELD - GOLF, CRANE, VIRGINIA/ST. WILLIAM		11,000	8,000	8,000	8,000		
	REIMBURSEMENT TO VH FOR IL 21 AT N. HOLLISTER AND S. ARTAIUS PKWY (50%)		5,000	0	0	0		
	IDOT MAINTENANCE FEES AT IL 137 @ BUTTERFIELD SQUARE (REIMB BY CENTRO PROPERTIES)		5,000	0	0	0		
	OPTICOM MAINTENANCE		10,000	7,500	10,000	10,000		
	GL # FOOTNOTE TOTAL		66,000	67,500	75,000	75,000		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>501,983</b>	<b>567,363</b>	<b>575,563</b>	<b>604,747</b>	<b>604,747</b>	<b>7</b>	<b>37,384</b>
<b>Total Department 0203: STREETS</b>			<b>1,511,107</b>	<b>1,567,607</b>	<b>1,631,229</b>	<b>1,668,417</b>	<b>6</b>	<b>100,810</b>



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>DEPT 0204 - SNOW REMOVAL AND ICE CONTROL</b>							
<b>SALARIES &amp; WAGES</b>							
01-0204-1-701000	SALARIES - ADMINISTRATION	26,307	27,546	26,164	24,969	(9)	(2,577)
01-0204-1-704000	SALARIES - MAINTENANCE	116,397	139,164	125,000	147,393	6	8,229
<b>SALARIES &amp; WAGES</b>		<b>142,704</b>	<b>166,710</b>	<b>151,164</b>	<b>172,362</b>	<b>3</b>	<b>5,652</b>
<b>EMPLOYEE BENEFITS</b>							
01-0204-2-793000	EMPLOYER CONTRIBUTION IMRF	16,632	17,688	16,544	17,822	1	134
01-0204-2-794000	EMP CONTRIBUTION FICA/MEDICARE	11,067	12,753	11,564	13,186	3	433
<b>EMPLOYEE BENEFITS</b>		<b>27,699</b>	<b>30,441</b>	<b>28,108</b>	<b>31,008</b>	<b>2</b>	<b>567</b>
<b>CONTRACTUAL</b>							
01-0204-3-721000	INTERGOVMTAL RISK MGMT AGENCY	7,798	10,519	7,243	8,520	(19)	(1,999)
01-0204-3-728000	CONTRACTUAL SERVICES	2,715	2,300	2,300	2,500	9	200
	WEATHER SERVICE		2,300	2,300	2,500		
<b>CONTRACTUAL</b>		<b>10,513</b>	<b>12,819</b>	<b>9,543</b>	<b>11,020</b>	<b>(14)</b>	<b>(1,799)</b>
<b>COMMODITIES</b>							
01-0204-5-706000	MATERIALS AND SUPPLIES	195,297	281,000	265,000	292,000	4	11,000
	PREWETTING AND DEICING AGENT		65,000	65,000	65,000		
	SALT		216,000	200,000	227,000		
	GL # FOOTNOTE TOTAL		281,000	265,000	292,000		
01-0204-5-799000	MISCELLANEOUS	2,925	1,500	3,000	3,000	100	1,500
	MISCELLANEOUS		1,000	2,500	2,500		
	MEALS		500	500	500		
	GL # FOOTNOTE TOTAL		1,500	3,000	3,000		
<b>COMMODITIES</b>		<b>198,222</b>	<b>282,500</b>	<b>268,000</b>	<b>295,000</b>	<b>4</b>	<b>12,500</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0204-7-715000	MAINTENANCE OTHER EQUIPMENT		2,000	2,000	2,000	0	0
<b>REPAIRS &amp; MAINTENANCE</b>		<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>Total Department 0204: SNOW REMOVAL AND ICE CONTROL</b>		<b>379,138</b>	<b>494,470</b>	<b>458,815</b>	<b>511,390</b>	<b>3</b>	<b>16,920</b>



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ORIGINAL ACTIVITY	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>Dept 0205 - REFUSE &amp; RECYCLING</b>							
<b>SALARIES &amp; WAGES</b>							
01-0205-1-704000	SALARIES MAINTENANCE	22,432	29,709	25,997	30,379	2	670
<b>SALARIES &amp; WAGES</b>		<b>22,432</b>	<b>29,709</b>	<b>25,997</b>	<b>30,379</b>	<b>2</b>	<b>670</b>
<b>EMPLOYEE BENEFITS</b>							
01-0205-2-720000	INSURANCE	25,641	33,835	33,810	35,498	5	1,663
01-0205-2-793000	ILLINOIS MUNICIPAL RETIREMENT	2,685	3,152	2,741	3,141	0	(11)
01-0205-2-794000	FICA	1,716	2,273	1,988	2,324	2	51
<b>EMPLOYEE BENEFITS</b>		<b>30,042</b>	<b>39,260</b>	<b>38,539</b>	<b>40,963</b>	<b>4</b>	<b>1,703</b>
<b>CONTRACTUAL</b>							
01-0205-3-724000	DISPOSAL	5,722	12,000	10,000	10,500	(13)	(1,500)
	LEAF/DEBRIS DISPOSAL		12,000	10,000	10,500		
01-0205-3-726000	SWALCO FEE	10,129	9,500	11,000	11,000	16	1,500
	SWALCO FEE		9,500	11,000	11,000		
<b>CONTRACTUAL</b>		<b>15,851</b>	<b>21,500</b>	<b>21,000</b>	<b>21,500</b>	<b>0</b>	<b>0</b>
<b>COMMODITIES</b>							
01-0205-5-706000	MATERIALS & SUPPLIES	765	10,000	10,000	10,000	0	0
	COMMERCIAL COMPOSTING AND RECYCLING						
	OUTREACH		7,500	7,500	7,500		
	SUSTAIN LIBERTYVILLE COMMISSION		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL		10,000	10,000	10,000		
<b>COMMODITIES</b>		<b>765</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0205-7-714000	MAINTENANCE VEHICLES	2,958	3,047	3,047	3,138	3	91
	3% ANNUAL INCREASE		3,047	3,047	3,138	3	91
<b>REPAIRS &amp; MAINTENANCE</b>		<b>2,958</b>	<b>3,047</b>	<b>3,047</b>	<b>3,138</b>	<b>3</b>	<b>91</b>
<b>Total Department 0205: REFUSE &amp; RECYCLING</b>		<b>72,048</b>	<b>103,516</b>	<b>98,583</b>	<b>105,980</b>	<b>2</b>	<b>2,464</b>



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 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

**DEPT 0701 - PARKS**

**SALARIES & WAGES**

01-0701-1-701000	SALARIES - FULL TIME	553,362	567,714	565,928	630,662	11	62,948
01-0701-1-702000	SALARIES - PART TIME	7,632	10,500	6,680	11,000	5	500
<b>SALARIES &amp; WAGES</b>		<b>560,994</b>	<b>578,214</b>	<b>572,608</b>	<b>641,662</b>	<b>16</b>	<b>63,448</b>

**EMPLOYEE BENEFITS**

01-0701-2-720000	INSURANCE	184,987	200,393	173,225	220,148	10	19,755
01-0701-2-793000	EMPLOYER CONTRIBUTION IMRF	64,198	60,234	59,551	65,210	8	4,976
01-0701-2-794000	EMP CONTRIBUTION FICA/MEDICARE	42,121	44,233	44,958	48,246	9	4,013
<b>EMPLOYEE BENEFITS</b>		<b>291,306</b>	<b>304,860</b>	<b>277,734</b>	<b>333,604</b>	<b>27</b>	<b>28,744</b>

**CONTRACTUAL**

01-0701-3-705000	CONTRACTUAL SERVICES	5,400	16,750	16,515	5,850	(65)	(10,900)
	PARK PEDESTRIAN BRIDGE INSPECTIONS		11,250	11,015	0		
	STRIP, SEAL AND WAX FLOORS		1,000	1,000	1,200		
	CUSTODIAL SERVICES		4,500	4,500	4,650		
	GL # FOOTNOTE TOTAL		16,750	16,515	5,850		
01-0701-3-721000	INTERGOVMTAL RISK MGMT AGENCY	36,487	33,556	30,881	35,234	5	1,678
<b>CONTRACTUAL</b>		<b>41,887</b>	<b>50,306</b>	<b>47,396</b>	<b>41,084</b>	<b>(18)</b>	<b>(9,222)</b>

**UTILITIES**

01-0701-4-708000	ELECTRICITY	1,295	1,595	1,505	1,695	6	100
	VILLAGE SIGNS-ENTRY		550	535	550		
	NICHOLAS DOWDEN PARK		375	250	375		
	COOK PARK		670	720	770		
	GL # FOOTNOTE TOTAL		1,595	1,505	1,695		
01-0701-4-710000	TELEPHONE	2,676	2,520	2,600	500	(80)	(2,020)
<b>UTILITIES</b>		<b>3,971</b>	<b>4,115</b>	<b>4,105</b>	<b>2,195</b>	<b>(47)</b>	<b>(1,920)</b>

**COMMODITIES**

01-0701-5-706000	MATERIALS AND SUPPLIES	12,378	34,425	25,025	36,315	5	1,890
	ONE-YEAR CLOUD SUBSCRIPTION FOR REMOTE OPERATION OF LIGHTING AT BUTLER LAKE		0	750	1,000		
	HERITAGE SIGN AT LAKE AND BRAINERD		4,500	0	0		
	PLAYGROUND AUDIT (IRMA)		7,500	0	7,500		
	SHOP/HARDWARE SUPPLIES		3,000	5,000	4,500		
	PLAYGROUND EQUIPMENT REPAIR		10,000	10,000	11,715		
	SIGNS - MADE AND PAINTING		2,700	2,500	2,500		
	MAINTENANCE VEHICLE TOOLS		250	300	300		
	LANDSCAPE TOOLS		250	250	250		
	MECHANICS TOOLS		300	300	350		
	SHOP TOOLS		350	350	400		
	VANDALISM REPAIR		500	500	500		
	PAINT SUPPLIES		900	900	1,400		
	TREE CLIMBING TOOLS		400	400	800		
	MISCELLANEOUS REPAIRS		2,175	2,175	3,500		
	ICE RINK LINER		100	100	100		
	LITTLE LEAGUE BATHROOM SUPPLIES		1,500	1,500	1,500		
	GL # FOOTNOTE TOTAL		34,425	25,025	36,315		
01-0701-5-711000	GASOLINE AND OIL	490	500	500	500	0	0
01-0701-5-723000	OFFICE SUPPLIES	917	1,000	1,000	1,000	0	0
	OFFICE SUPPLIES		700	850	800		
	POSTAGE (TREE PLANTING, ETC.)		300	150	200		
	GL # FOOTNOTE TOTAL		1,000	1,000	1,000		
01-0701-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,768	5,250	3,970	4,570	(13)	(680)
	STAFF TRAINING		820	820	820		
	ILLINOIS ARBORIST ASSOCIATION		2,000	2,000	2,000		
	PETTY CASH REIMBURSEMENT		100	100	100		
	TREE WORKER SAFETY TRAINING		300	300	300		
	ARBORIST SEMINARS		500	0	500		
	ARBOR DAY MEMBERSHIP		15	15	15		
	TREE CITY MEMBERSHIP		15	15	15		
	INTL SOCIETY OF ARBORICULTURE ASSOC DUES		200	200	200		
	CDL LICENSE RENEWAL		180	60	60		
	FIRST AID/SAFETY TRAINING		100	0	100		
	PESTICIDE LICENSE (DUE EVERY 3 YEARS)		60	60	60		
	MISCELLANEOUS TRAINING/SEMINARS		400	400	400		
	TARGET SOLUTIONS ONLINE TRAINING		560	0	0		
	GL # FOOTNOTE TOTAL		5,250	3,970	4,570		



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 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED

GL NUMBER	DESCRIPTION	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
01-0701-5-728000	TREE SURGERY AND SPRAYING	110,556	148,500	148,500		0
	MISC HAZARDOUS PRUNING AND REMOVALS		20,000	20,000		0
	MISCELLANEOUS REMOVAL		30,000	30,000		0
	ANNUAL TREE TRIMMING		98,500	98,500		0
	GL # FOOTNOTE TOTAL		148,500	148,500		0
01-0701-5-729000	NURSERY STOCK AND TREES	61,776	72,850	64,575	(12)	(8,500)
	SCREENING FOR PAUL NEAL PICKLEBALL COURT		7,500	5,700		0
	REPLACE TREES ON RTE 21		1,500	900		1,500
	PARK AND VILLAGE SITE TREE PLANTING		9,000	6,675		7,000
	TREE CITY PLANTING		500	500		500
	TREE PROGRAM		54,350	50,800		55,350
	GL # FOOTNOTE TOTAL		72,850	64,575		64,350
01-0701-5-730000	EQUIPMENT RENTAL		250	50		0
01-0701-5-752000	UNIFORMS	5,960	6,800	6,800		7,070
	BOOTS (6 EE @ \$300 EA)		1,800	1,800		1,800
	UNIFORM SERVICE		1,770	2,000		2,000
	SUMMER STAFF SHIRTS		150	150		150
	RUBBER BOOTS		100	100		100
	RAIN GEAR		400	300		400
	CARHART JACKETS		400	300		400
	SAFETY GLASSES/GEAR		500	500		500
	SUPT SHIRTS		200	200		200
	REPLACE SHIRTS OR PANTS		480	450		520
	FT STAFF T-SHIRTS		500	500		500
	FT STAFF PPE		500	500		500
	GL # FOOTNOTE TOTAL		6,800	6,800		7,070
01-0701-5-799000	MISCELLANEOUS	13,529	1,251	1,001		1,251
	FMCSA QUERY PACKAGE		13	13		13
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES -					
	MTA		38	38		50
	IPASS		45	30		43
	RANDOM DRUG SCREEN (CDL DRIVERS)		425	425		450
	ANNUAL/BASELINE AUDIOGRAMS		255	245		245
	MEALS: OVERTIME		475	250		450
	GL # FOOTNOTE TOTAL		1,251	1,001		1,251
<b>COMMODITIES</b>		<b>210,374</b>	<b>270,826</b>	<b>251,421</b>		<b>263,806</b>
					<b>(3)</b>	<b>(7,020)</b>
<b>REPAIRS &amp; MAINTENANCE</b>						
01-0701-7-712000	MAINTENANCE BUILDING	12,790	28,500	28,073		28,100
	ROOF REPLACEMENTS		15,000	13,223		16,800
	LOCKS AND HARDWARE		500	400		400
	WINDOWS		200	200		200
	HVAC REPAIRS AND SERVICE		3,000	2,000		2,000
	CHEMICAL CLEANERS		500	400		350
	GARAGE DOOR SERVICE		500	500		500
	PLUMBING SUPPLIES		500	500		400
	ELECTRICAL		300	550		400
	CARPENTRY		300	700		400
	LIGHTS & FIXTURES		400	200		350
	PAINT		500	800		800
	HARDWARE SUPPLIES		1,200	1,700		1,500
	LUMBER		500	300		400
	MISC REPAIRS		500	500		500
	FIRE ALARM & EXTINGUISHER INSPECTION		1,050	1,100		1,100
	ROOF REPAIRS (ALL PARKS)		3,550	5,000		2,000
	GL # FOOTNOTE TOTAL		28,500	28,073		28,100
01-0701-7-713000	MAINTENANCE GROUNDS	316,727	417,635	389,182		460,316
	SNOW FENCE AND STAKES		800	800		400
	LANDSCAPING CONTINGENCY		25,000	15,000		25,000
	TURF RESTORATION AFTER LIBERTYVILLE DAYS		8,000	0		8,000
	LANDSCAPE & MOWING CONTRACTUAL - 23 SITES		249,536	249,536		271,131
	REPLACEMENT PLANT MATERIAL ON RTE. 137		5,000	5,000		5,000
	WATERING PLANTS ON RTE. 137 CONTRACTUAL		5,000	6,930		5,000
	SHORELINE PLANT MAINTENANCE		20,250	20,250		27,930
	TOPSOIL/SAND/GRAVEL		700	1,385		700
	FLOWERS AND BULBS		800	800		800
	FERTILIZER/WEED CONTROL BULK APPLICATION		600	600		600
	PESTICIDES		400	300		300
	SOD		500	140		500
	FIELD PAINT		100	21		100
	GARDEN CLUB SUPPLIES		200	120		5,200
	IRRIGATION SUPPLIES		800	100		800
	CAN LINERS/MUTT MITTS		5,200	6,000		5,200
	SALT		1,000	1,000		1,000
	MISCELLANEOUS		1,000	500		500
	PLAYGROUND MULCH		8,000	7,900		8,000



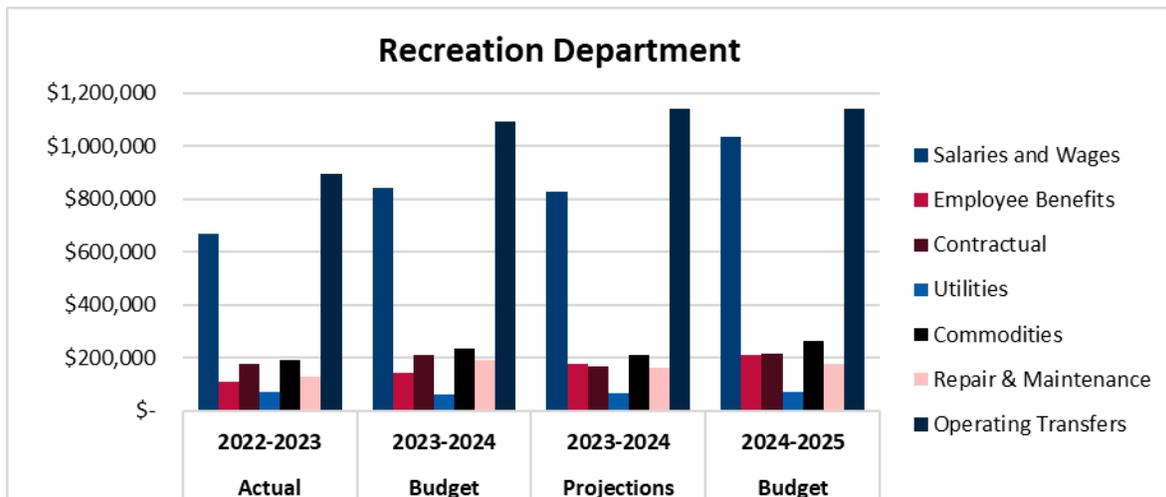
2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED

GL NUMBER	DESCRIPTION	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE	
	GRASS SEED	500	500	500			
	SIDEWALK PLOWING-CONTRACT	60,000	60,000	60,000			
	POND MAINTENANCE	21,249	8,300	29,655			
	BUTLER LAKE BEAVER CONTROL	3,000	4,000	4,000			
	GL # FOOTNOTE TOTAL	417,635	389,182	460,316			
01-0701-7-714000	MAINT MOTOR VEHICLE FEES	101,751	104,804	107,948	3	3,144	
	VEHICLE FEES - 3% ANNUAL INCREASE	0	104,804	107,948			
01-0701-7-715000	MAINTENANCE OTHER EQUIPMENT	6,947	7,250	7,450	3	200	
	SERIES 100 - TRAILERS, RIDING MOWERS, PTO AND THREE-POINT EQUIPMENT	3,000	3,000	3,000			
	SERIES 200 - PUSH AND WALK	700	700	700			
	SERIES 300 - HANDHELD	700	700	700			
	SERIES 400 - PUMPS AND SPRAYERS	350	350	350			
	BREAKDOWNS/OUT OF SERVICE	2,000	2,200	2,200			
	CHAINSAW	500	500	500			
	GL # FOOTNOTE TOTAL	7,250	7,450	7,450			
01-0701-7-716000	MAINTENANCE ROADS/PARKING LOTS	5,650	0	5,650	0	0	
	ROAD PATCH	100	0	100			
	STRIPE PAINT	5,500	0	5,500			
	PARKING LOT SIGNAGE	50	0	50			
	GL # FOOTNOTE TOTAL	5,650	0	5,650			
01-0701-7-736000	MAINTENANCE-RADIOS	100	0	100	0	0	
	<b>REPAIRS &amp; MAINTENANCE</b>	<b>438,215</b>	<b>563,939</b>	<b>609,564</b>	<b>8</b>	<b>45,625</b>	
<b>Total Department 0701: PARKS</b>		<b>1,546,747</b>	<b>1,772,260</b>	<b>1,682,773</b>	<b>1,891,915</b>	<b>7</b>	<b>119,655</b>

# BUDGET DETAIL

## GENERAL FUND, RECREATION

Recreation	Actual 2022-2023	Budget 2023-2024	Projections 2023-2024		Budget 2024-2025	% Change	% Change
		A	B	C	A to C	B to C	
Salaries and Wages	\$ 666,424	\$ 840,391	\$ 826,885	\$ 1,035,728		23.2%	25.3%
Employee Benefits	\$ 111,406	\$ 144,760	\$ 178,939	\$ 212,504		46.8%	18.8%
Contractual	\$ 177,741	\$ 210,167	\$ 168,490	\$ 215,809		2.7%	28.1%
Utilities	\$ 70,738	\$ 64,150	\$ 68,027	\$ 72,650		13.3%	6.8%
Commodities	\$ 190,337	\$ 237,145	\$ 212,371	\$ 264,680		11.6%	24.6%
Repair & Maintenance	\$ 128,866	\$ 193,656	\$ 165,316	\$ 179,556		-7.3%	8.6%
Operating Transfers	\$ 893,525	\$ 1,091,990	\$ 1,140,990	\$ 1,141,992		4.6%	0.1%
<b>Total Operating Exp.</b>	<b>\$ 2,239,037</b>	<b>\$ 2,782,259</b>	<b>\$ 2,761,018</b>	<b>\$ 3,122,919</b>		<b>12.2%</b>	<b>13.1%</b>
<b>Total Department</b>	<b>\$ 2,239,037</b>	<b>\$ 2,782,259</b>	<b>\$ 2,761,018</b>	<b>\$ 3,122,919</b>		<b>12.2%</b>	<b>13.1%</b>



# DEPARTMENT NARRATIVE

## RECREATION

### Proposed 2024-25 Recreation Budget Goals

1. Improve & Expand Administration of the Recreation Department: Ensure consistency in operations and continue to build recognition for the department through the implementation and achievement of industry standards for parks and recreation agencies in Illinois. Staff will satisfy one-third of the seventy-five IAPD Distinguished Agency Accreditation Standards by May 2025. Develop mission and vision statements and display the statements at recreation facilities and on website and marketing materials. Completion of the composition of an Administration Policy manual and this will include a Recreation Facility Master Plan. Target Completion Date: January 31, 2025
2. Expand the number of offerings of community recreation programs, events, and services: The Recreation Department is committed to the continued growth of community programs, events, and services. The Department will add two new community special events, one in the summer and one in the fall. Additionally, staff will offer 15 new programs, with at least 65 new program sessions during the year. Partnerships will be sought with private entities, non-profit organizations, community serving agencies, school districts, neighboring park districts and local youth sports affiliates, etc. for the purpose of collaboration, avoidance of duplication of services, and to expand the opportunities available to the community, while providing the facility space to offer new opportunities. Target Completion Date: April 30, 2025
3. Increase participation in existing programs and visits to aquatic facilities. Develop an annual report to benchmark participation statistics and measure attendance metrics over time. Develop and execute a marketing plan for programs, facilities, and services. Survey/evaluate programs and events for participant feedback and make improvements as needed. Cross market programs and events with partnering organizations. This will be accomplished by offering family nights and theme days at Adler Pool and advertising rental opportunities to private groups, field trip groups, schools, camps, etc. Target Completion Date: September 30, 2024
4. Expand the Sponsorship Program: Continue to build relationships with local business to promote their business and enhance special events and programs. A revenue goal (as detailed in the budget) for sponsorships was developed this year, staff will acquire enough sponsorship contracts to meet or exceed the goal. Also, enhance the experience of special events through the acquisition of in-kind donations at a minimum of three (3) special events. Target Completion Date: August 31, 2024

5. Develop staffing and training. Launch seasonal/part-time staff training and orientation in May. Hold a seasonal/part-time employee appreciation event. Add a part-time Recreation Coordinator position to aide in the development of programs and events. Invest in continuing education opportunities and professional networking for staff. Create avenues for staff to engage with other professionals through attendance at conferences, committees, training opportunities provided through parks and recreation associations IAPD, IPRA and NRPA; or similar. Target Completion Date: January 31, 2025

### **Review of 2023-24 Recreation Budget Goals**

1. Expand Operations & Customer Service: Continue to rebuild and rebrand the Recreation Department by providing more community awareness of the programs offered, continuing to offer a customer friendly registration system for the online users, and continue to enhance our customer service to the residents through more social media and marketing awareness. This will include the creation of a customer service manual and developing customer training modules for specific areas of recreation operations.

***Status – Completed. The Recreation Department annually produces three online program brochures. A redesign of the program brochure was completed for the winter-spring and summer brochures. The program brochure was printed for the first time since 2020, and distributed at Village and Department facilities, various recreation programs, events, and during community outreach opportunities. Additional copies were distributed to partnering community organizations. With each brochure release, a full-page post card was mailed to homes to notify residents of upcoming registration dates and easy access to the online guide. The Department launched a monthly e-newsletter through Constant Contact that further advanced the Department’s marketing reach. The newsletter is delivered on the first of every month and highlights upcoming programs and special events. A commitment to marketing through Social Media engagement was increased this year with staff posting four days a week and strategically scheduling posts in mornings and evenings to increase visibility. The Department maintains a Facebook site with 2,580 followers and an Instagram page with 804 followers. The Department’s Facebook site saw a user reach increase of 152%, page visits increased by 115% percent, and page engagement increased by 115% from the prior year. Instagram site reach increased by 27%, page visits increased by 32%, and a 40% increase in engagement was observed. Customer service training and a staff manual will be administered at a 2024 Seasonal Staff Orientation in May.***

2. Provide New Programming and Events: Provide relevant activities consistent with the operation of a comparable park district or recreation department. Add a minimum four (4) new and attractive programs that can enhance the Village’s recreation offerings and develop new revenue streams.

***Status – Completed. The Recreation Department offered three new special events including Tasty Thursday Food Truck Nights at Crawford, Puzzle Palooza, Drive-In Movie Night. The Department took over the former District 128 Adult Continuing Education programs and added ten new programs including: glass blowing, woodworking, aikido, kung fu, instructional guitar and piano programs, herb making classes, crochet instruction, craft club and cookie decorating. Additionally, several contractual programs were added including a girls’ lacrosse clinic, tai chi, Little Doctor, and Little Veterinarian classes for preschoolers, and pickleball instruction. New staff led programs include bobber club, Kiddie Konnections preschool enrichment classes, and a junior camp counselor in training program. The Department continued partnerships with Lifesport Athletic Club, Glacier Ice Areana, and Illinois Shotokan Karate to offer residents additional recreation program options at resident rates in specialized facilities.***

***Also, signature well-known Department programs continued such as Adler Day Camp, Teen Travelers, Kinder Korner Preschool, Dolphin's Swim Team, swimming lessons, and the dance program. In total 15 new programs, for 66 new program sessions, were added in 2023/2024.***

3. Enhance Staffing & Training: Continue to enhance training for all staff, including applicable, NRPA & IPRA sessions for full-time staff. Specifically, seasonal employees will receive more targeted situational training.

***Status – Completed. Recreation Department staff attended IAPD/IPRA Soaring to New Heights Conference in January 2024. Staff attended IAPD's Legal Symposium in November 2023. Department staff attended and/or served on various IPRA committees. Seasonal staff received training in May 2024 on customer service, harassment and risk management.***

4. Finalize Operations Administration Manual: Complete the program and administration manual to provide guiding principles for consistency in operations.

***Status – Not complete. The Administrative Policy Manual is in draft form and is going through revisions. This goal will continue to the next year and the target completion date has been adjusted to June 2024.***

5. Enhance our Sponsorship Program: Continue to build relationships with local business to promote their business and enhance special events and programs. The goal is to add three (3) new sponsors this year.

***Status – Initiated. The Recreation Department developed a sponsorship kit to aid staff in the solicitation of sponsorships. The Department successfully secured one sponsor at \$3,000. This goal will need to continue into next year.***



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED	2024-25 REQUESTED	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>DEPT 0702 - RECREATION</b>							
<b>SALARIES &amp; WAGES</b>							
01-0702-1-701000	SALARIES - STAFF	215,498	293,813	289,065	343,183	17	49,370
01-0702-1-702000	SALARIES - TOT PROGRAMS	61,697	101,328	72,476	93,558	(8)	(7,770)
01-0702-1-703000	SALARIES - YOUTH PROGRAMS	156,864	188,110	200,100	265,330	41	77,220
	DANCE		38,110	50,100	50,100		
	DAY CAMP		120,000	120,000	167,280		
	TEEN TRAVELERS		30,000	30,000	47,950		
	GL # FOOTNOTE TOTAL		188,110	200,100	265,330		
01-0702-1-705000	SALARIES - SPECIAL EVENTS	1,208	2,500	3,900	4,500	80	2,000
<b>SALARIES &amp; WAGES</b>		<b>435,267</b>	<b>585,751</b>	<b>565,541</b>	<b>706,571</b>	<b>130</b>	<b>120,820</b>
<b>EMPLOYEE BENEFITS</b>							
01-0702-2-720000	INSURANCE	32,635	38,095	76,397	84,484	122	46,389
01-0702-2-793000	EMPLOYER CONTRIBUTION IMRF	23,327	36,335	34,479	40,124	10	3,789
01-0702-2-794000	EMP CONTRIBUTION FICA/MEDICARE	32,733	44,810	42,278	54,052	21	9,242
<b>EMPLOYEE BENEFITS</b>		<b>88,695</b>	<b>119,240</b>	<b>153,154</b>	<b>178,660</b>	<b>153</b>	<b>59,420</b>
<b>CONTRACTUAL</b>							
01-0702-3-713000	INDEPENDENT CONTRACTOR	71,160	87,100	66,215	90,750	4	3,650
	WOOD CARVING		0	2,850	5,000		
	BABYSITTING		0	1,800	3,500		
	CROCHET		0	500	1,000		
	BACKYARD PATCH		0	400	1,000		
	SPORTS PROGRAMS		0	0	5,000		
	YOGA/FITNESS		0	1,400	2,000		
	PICKLEBALL		0	1,400	2,000		
	MISC/NEW		0	4,000	10,000		
	TAI CHI		1,000	0	0		
	LITTLE VET CLASSES		1,500	900	1,500		
	GLACIER ICE CLASSES		8,000	7,900	8,000		
	COOKING CLASSES		2,000	1,000	2,000		
	MUSIC IN THE BOX		7,000	5,700	6,000		
	KUNG FU		1,000	1,800	2,000		
	ROBOTHINK		4,000	6,000	7,000		
	PATTERSON GLASS BLOWING		3,000	1,200	2,000		
	CHESS WIZARDS		0	3,600	4,500		
	JUNIOR SAILING		3,500	0	0		
	MAGIC CLASS		300	200	250		
	SHOTOKAN KARATE		20,000	15,000	16,000		
	LIFESPORT TENNIS CLUB / FENCING		30,000	7,500	8,000		
	LIBERTYVILLE GARDENS		2,800	2,565	3,000		
	TADA COOKIES		3,000	500	1,000		
	GL # FOOTNOTE TOTAL		87,100	66,215	90,750		
01-0702-3-721000	INTERGOVMTAL RISK MGMT AGENCY	20,274	27,349	18,199	28,716	5	1,367
01-0702-3-742000	COPY MACHINE LEASE	3,258	6,000	1,864	1,864	(69)	(4,136)
<b>CONTRACTUAL</b>		<b>94,692</b>	<b>120,449</b>	<b>86,278</b>	<b>121,330</b>	<b>1</b>	<b>881</b>
<b>UTILITIES</b>							
01-0702-4-708000	ELECTRICITY	14,166	18,750	22,100	22,750	21	4,000
01-0702-4-709000	NORTH SHORE GAS	3,329	2,600	1,550	1,600	(38)	(1,000)
01-0702-4-710000	TELEPHONE	7,851	6,000	3,219	4,000	(33)	(2,000)
<b>UTILITIES</b>		<b>25,346</b>	<b>27,350</b>	<b>26,869</b>	<b>28,350</b>	<b>4</b>	<b>1,000</b>
<b>COMMODITIES</b>							
01-0702-5-706000	SUPPL & EXP - TOT PROGRAMS	52,526	55,200	54,650	56,850	3	1,650
	SPORTS COMPLEX SUB-LEASE		48,000	48,000	48,000		
	JUNIOR COUNSELOR T-SHIRTS		0	0	225		
	SAFETY TOWN SUPPLIES - NEW SAFETY TOWN CARS		300	150	350		
	SAFETY TOWN T-SHIRTS		200	200	200		
	SUNSHINE KIDS SUPPLIES		100	100	150		
	SUNSHINE KIDS T-SHIRTS		100	150	150		
	CAMP ADVENTURE SUPPLIES		100	75	150		
	CAMP ADVENTURE T-SHIRTS		100	150	150		
	KINDER KORNER SUPPLIES		3,000	2,800	3,500		
	KINDER KORNER T-SHIRTS		250	250	300		
	KINDER KORNER FIELD TRIPS		550	425	600		
	COPIER LEASE		1,500	1,500	1,500		
	PRESCHOOL CLASSES		1,000	850	1,575		
	GL # FOOTNOTE TOTAL		55,200	54,650	56,850		
01-0702-5-707000	SUPPL & EXP-YOUTH PROGRAMS	19,524	23,000	16,800	33,300	45	10,300
	PARK POP UP		0	0	2,000		
	HOLIDAY CRAFTS		0	0	800		
	KIDDIE KONNECTIONS		0	0	1,000		



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**

GL NUMBER	DESCRIPTION	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
	STAFF UNIFORMS	0	0	750		
	PICKLEBALL SUPPLY	0	0	750		
	DISC GOLF SUPPLY	0	0	1,000		
	NEW PROGRAMS/MISC	0	0	4,000		
	DAY CAMP SUPPLIES	18,000	15,000	18,000		
	TEEN TRAVELERS	3,000	1,800	3,000		
	RED CROSS BABYSITTING SUPPLIES	2,000	0	2,000		
	GL # FOOTNOTE TOTAL	23,000	16,800	33,300		
01-0702-5-716000	DANCE PROGRAM EXPENSE	9,991	11,000	12,050	14	1,500
	COSTUMES	7,500	8,800	9,000		
	RECITAL FEE (RENTAL, BACKDROP, PROGRAM)	3,000	2,750	3,000		
	MISCELLANEOUS	500	500	500		
	GL # FOOTNOTE TOTAL	11,000	12,050	12,500		
01-0702-5-722000	SEASONAL BROCHURES	15,894	21,330	23,830	54	11,600
	SOCIAL MEDIA ADS	0	0	1,500		
	BROCHURE DESIGN WORK	0	4,500	7,500		
	PRINTING BROCHURE	0	3,600	6,000		
	WEBSITE FORMATTING - FLIPPY BOOK	530	530	530		
	3 POSTCARDS -SUMMER, FALL, WINTER	12,000	8,900	9,000		
	POSTAGE	6,500	6,300	6,500		
	FLIERS/MISC SOFTWARE UPGRADE	400	0	400		
	MISC PROMO	1,900	0	1,500		
	GL # FOOTNOTE TOTAL	21,330	23,830	32,930		
01-0702-5-723000	OFFICE SUPPLIES	2,911	16,750	8,624	(31)	(5,110)
	MISC	0	0	700		
	CONSTANT CONTACT	0	228	350		
	OFFICE FURNITURE	0	0	1,200		
	STAFF UNIFORMS	0	500	750		
	NEW LOGO DESIGN	7,000	0	3,500		
	COPIER PRINTING	0	216	240		
	LETTERHEAD/ENVELOPES	300	455	300		
	BUSINESS CARDS	100	75	100		
	POSTAGE	500	400	500		
	SUPPLIES	3,500	3,500	3,500		
	ACTIVENET HARDWARE - 10 CREDIT CARD READERS	4,850	3,250	0		
	SOFTWARE UPGRADES/REPAIRS	500	0	500		
	GL # FOOTNOTE TOTAL	16,750	8,624	11,640		
01-0702-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	5,370	7,180	8,485	55	3,925
	IPRA PROF DEV SCHOOL	0	0	900		
	TIMEPRO	0	0	650		
	SEASONAL STAFF TRAININGS	0	0	1,100		
	NRPA MEMBERSHIP	350	180	470		
	IAPD MEMBERSHIP	700	700	700		
	TARGET SOLUTIONS	150	150	150		
	SAM'S CLUB MEMBERSHIP	120	135	135		
	GOTO MEETING MEMBERSHIP	460	460	0		
	IPRA CONFERENCE	2,000	3,460	3,600		
	STAFF TRAINING	2,500	2,500	2,500		
	IPRA MEMBERSHIP	900	900	900		
	GL # FOOTNOTE TOTAL	7,180	8,485	11,105		
01-0702-5-732000	SUPPLIES & EXP -SPC EVNT FMLY	9,876	17,850	13,563	21	3,675
	NATIONAL NIGHT OUT	0	238	400		
	TASTY THURSDAY	0	0	1,200		
	PUZZLE PALOOZA	0	0	750		
	PARK PASSPORT	0	0	350		
	NEW EVENTS/MISC	0	0	2,000		
	TRUNK OR TREAT	500	600	600		
	BIRTHDAY PARTY SUPPLIES	3,000	0	0		
	MOVIE IN THE PARK	750	0	2,000		
	PARENTS NIGHT OUT	750	750	700		
	DRIVE IN MOVIE	2,000	425	500		
	SANTA PARADE	700	700	500		
	DONUTS W/SANTA	900	700	1,100		
	VIRTUAL CONTEST	200	200	200		
	PROMO ITEMS	0	0	1,000		
	DONUTS WITH SANTA	0	900	1,100		
	DONUTS WITH THE BUNNY	900	900	900		
	MOM & SON CAMPFIRE COOKOUT	325	325	400		
	DADDY DAUGHTER DANCE	6,000	6,000	6,000		
	SIGNS	400	400	400		
	BIKE RESALE	200	200	200		
	TREE LIGHTING	1,000	1,000	1,000		
	LETTERS TO SANTA	225	225	225		
	GL # FOOTNOTE TOTAL	17,850	13,563	21,525		
01-0702-5-736000	CREDIT CARD BANK FEE	31,297	33,000	24,627	(23)	(7,635)
01-0702-5-750000	REFUNDS	120	0	375	0	500



GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
01-0702-5-788000	CASH SHORT	797	0	168	250	0	250
01-0702-5-799000	MISCELLANEOUS	431	1,000	50	500	(50)	(500)
<b>COMMODITIES</b>		<b>148,737</b>	<b>186,310</b>	<b>163,222</b>	<b>206,465</b>	<b>11</b>	<b>20,155</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0702-7-712000	MAINTENANCE BUILDING	65,433	127,075	101,955	102,685	(19)	(24,390)
	INTERNET (CRAWFORD HOUSE)		0	0	3,240		
	PRESCHOOL INTERIOR PAINTING		0	0	5,500		
	CRAWFORD SOUND PANELS		0	0	1,000		
	CANLAN CLEANING FEE		0	0	10,620		
	AED		0	0	2,500		
	FUNBRELLA-PRESCHOOL		3,500	1,085	0		
	CRAWFORD TABLES/CHAIRS		7,500	7,500	0		
	COMPLEX BATHROOM RENO		15,000	0	0		
	TABLES AND CHAIRS COMPLEX		5,000	5,000	0		
	RIVERSIDE BASEMENT REFRESH		10,000	1,000	0		
	CRAWFORD HOUSE AV PACKAGE		20,000	15,000	0		
	PORT A POTTIES IN PARKS		1,500	1,765	1,775		
	NEW UMBRELLAS AT RIVERSIDE TENNIS COURTS 4 @ 300		600	660	750		
	FURNACE INSPECTIONS AND REPAIRS		1,000	1,000	1,000		
	AIR CONDITIONS INSPECTIONS		800	800	800		
	PLUMBING		700	700	1,000		
	PAINTING - RIVERSIDE		200	0	12,000		
	SPRINKLER INSPECTIONS		650	650	700		
	CHEMICAL CLEANING SUPPLIES		350	350	400		
	HARDWARE SUPPLIES		500	500	500		
	PEST CONTROL (RIVERSIDE PRESCHOOL)		725	725	800		
	CUSTODIAL -RIVERSIDE, ADLER, CRAWFORD, BUTLER LAKE, DANCE/PRESCHOOL WING		54,100	54,100	54,100		
	LOCKS AND HARDWARE		500	500	500		
	FIRE EXTINGUISHER INSPECTION		500	500	500		
	PAPER PRODUCTS		2,800	2,200	2,800		
	MISCELLANEOUS REPAIRS		750	7,520	1,800		
	ELECTRICAL		400	400	400		
	GL # FOOTNOTE TOTAL		127,075	101,955	102,685		
01-0702-7-714000	MAINT MOTOR VEHICLE FEES	8,881	9,147	9,147	9,421	3	274
<b>REPAIRS &amp; MAINTENANCE</b>		<b>74,314</b>	<b>136,222</b>	<b>111,102</b>	<b>112,106</b>	<b>(18)</b>	<b>(24,116)</b>
<b>TRANSFERS</b>							
01-0702-8-788000	TRANSFER SPORTS COMPLEX-DEBT	880,158	1,077,955	1,126,955	1,127,255	5	49,300
01-0702-8-789000	TECHNOLOGY EQUIP. & REPLACE	13,367	14,035	14,035	14,737	5	702
	TERF USER CHARGES (INCLUDES GIS)		14,035	14,035	14,737		
<b>TRANSFERS</b>		<b>893,525</b>	<b>1,091,990</b>	<b>1,140,990</b>	<b>1,141,992</b>	<b>5</b>	<b>50,002</b>
<b>Total Department 0702: RECREATION</b>		<b>1,760,576</b>	<b>2,267,312</b>	<b>2,247,156</b>	<b>2,495,474</b>	<b>10</b>	<b>228,162</b>



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**GL NUMBER      DESCRIPTION**  
**DEPT 0703 - SWIMMING POOL OPERATIONS**

**SALARIES & WAGES**

01-0703-1-701000	SALARIES - ADMINISTRATIVE	42,860	56,925	57,744	60,975	7	4,050
01-0703-1-702000	SALARIES - CONCESSIONS	15,636	10,000	16,310	16,000	60	6,000
	CONCESSIONS						
01-0703-1-703000	SALARIES - PUBLIC SWIM	145,729	153,780	158,290	221,762	44	67,982
	LIFEGUARD CERTIFICATION		0	0	20,250		
	POOL MANAGERS INSERVICE		0	0	2,016		
	LIFEGUARD CAMP COUNSELORS		0	0	540		
	IN-SERVICE TRAINING		6,600	6,600	10,500		
	ADLER POOL MANAGERS		17,050	17,050	27,864		
	ADLER POOL LIFEGUARDS		88,000	92,510	116,100		
	ADLER POOL CASHIER		8,800	8,800	9,632		
	RIVERSIDE POOL MANAGERS		11,330	11,330	9,360		
	RIVERSIDE LIFEGUARDS/CASHIER		12,100	12,100	15,600		
	CLEANING/PRESEASON		9,900	9,900	9,900		
	GL # FOOTNOTE TOTAL		153,780	158,290	221,762		
01-0703-1-704000	SALARIES - SWIM LESSONS	26,932	33,935	29,000	30,420	(10)	(3,515)
	AQUA EXERCISE INSTRUCTORS/DEEP WATER		0	0	900		
	SWIM TEAM MANAGER		0	0	2,160		
	LEARN TO SWIM SUPERVISOR		4,400	4,400	3,600		
	LEARN TO SWIM INSTRUCTORS		11,000	11,000	16,200		
	SWIM TEAM COACHES		16,500	11,565	5,400		
	AQUA EXERCISE INSTRUCTORS		2,035	2,035	2,160		
	GL # FOOTNOTE TOTAL		33,935	29,000	30,420		
	<b>SALARIES &amp; WAGES</b>	<b>231,157</b>	<b>254,640</b>	<b>261,344</b>	<b>329,157</b>	<b>29</b>	<b>74,517</b>

**EMPLOYEE BENEFITS**

01-0703-2-793000	EMPLOYER CONTRIBUTION IMRF	5,073	6,040	6,073	8,663	43	2,623
01-0703-2-794000	EMP CONTRIBUTION FICA/MEDICARE	17,638	19,480	19,712	25,181	29	5,701
	<b>EMPLOYEE BENEFITS</b>	<b>22,711</b>	<b>25,520</b>	<b>25,785</b>	<b>33,844</b>	<b>33</b>	<b>8,324</b>

**CONTRACTUAL**

01-0703-3-705000	CONTRACTUAL SERVICES	7,935	9,000	7,770	10,725	19	1,725
	AUDITS		0	3,750	4,050		
	RETAINER FEE		0	900	900		
	INSTRUCTOR COURSE		0	3,120	1,275		
	LG CERTIFICATIONS		0	0	4,500		
	GL # FOOTNOTE TOTAL		0	7,770	10,725		
01-0703-3-721000	INTERGOVMTAL RISK MGMT AGENCY	8,258	10,519	4,243	10,045	(5)	(474)
	<b>CONTRACTUAL</b>	<b>16,193</b>	<b>19,519</b>	<b>12,013</b>	<b>20,770</b>	<b>6</b>	<b>1,251</b>

**UTILITIES**

01-0703-4-708000	ELECTRICITY	12,980	15,500	22,570	25,000	61	9,500
01-0703-4-709000	NORTH SHORE GAS	29,333	17,500	15,813	16,300	(7)	(1,200)
01-0703-4-710000	TELEPHONE	3,079	3,800	2,775	3,000	(21)	(800)
	<b>UTILITIES</b>	<b>45,392</b>	<b>36,800</b>	<b>41,158</b>	<b>44,300</b>	<b>20</b>	<b>7,500</b>

**COMMODITIES**

01-0703-5-705000	SUPPLIES - SWIM LESSONS	340	1,250	1,450	1,500	20	250
	FINS/TOYS		250	250	250		
	SWIM LESSON TRAINING & REWARDS		250	300	250		
	LIFE JACKETS		500	650	750		
	KICKBOARDS		250	250	250		
	GL # FOOTNOTE TOTAL		1,250	1,450	1,500		
01-0703-5-706000	MATERIALS AND SUPPLIES	3,655	5,050	4,018	5,050	0	0
	TRAINER AED		750	0	750		
	EMERGENCY EQUIPMENT (O2, MASKS, RESCUE TUBES)		1,000	0	1,000		
	COPIER		100	80	100		
	MISC		300	1,000	300		
	POOL PASSES		500	798	500		
	FANNY PACKS		500	500	500		
	WHISTLES		200	200	200		
	SEAL EASY MASKS		500	500	500		
	FIRST AID SUPPLIES		400	340	400		
	WRISTBANDS		300	300	300		
	MARKETING/PROMO		500	300	500		
	GL # FOOTNOTE TOTAL		5,050	4,018	5,050		
01-0703-5-707000	SUPPLIES - MAINTENANCE	9,792	9,675	9,000	13,900	44	4,225
	SIGNAGE		0	0	1,000		
	GUARD ROOM LOCKERS		3,375	3,375	0		
	AUTOMATED VACUUM		4,500	3,673	11,000		
	LIFEGUARD CHAIRS		800	504	700		
	NET REPLACEMENTS		100	100	100		



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**

GL NUMBER	DESCRIPTION	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
	POLES 7& BAGS FOR VACUUMS	200	200	300		
	UMBRELLAS	700	1,148	800		
	GL # FOOTNOTE TOTAL	9,675	9,000	13,900		
01-0703-5-723000	OFFICE SUPPLIES	150	1,350	1,350	0	0
01-0703-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,353	4,045	4,650	15	605
	TIME PRO	0	0	650		
	IPRA MEMBERSHIP AQUA SUPERVISOR	0	0	300		
	IPRA CONFERENCE AQUA SUPERVISOR	0	0	1,200		
	ELLIS INSTRUCTOR TRAINING (MOVED)	1,300	1,300	0		
	FOOD SERVICE MANAGER TRAINING	250	250	250		
	AFO/CPO CERT SUPERVISOR	1,000	1,000	500		
	WHEN TO WORK	300	300	550		
	LAKE COUNTY HEALTH PERMIT- ADLER	550	550	550		
	LAKE COUNTY HEALTH PERMIT - RIVERSIDE	245	245	250		
	NORTHERN ILLINOIS SWIM CONFERENCE	400	400	400		
	GL # FOOTNOTE TOTAL	4,045	4,045	4,650		
01-0703-5-732000	CONCESSION EXPENSE	16,997	18,915	20,056	4	700
	SAMS	0	1,017	1,000		
	GOLD MEDAL FOOD/CANDY	15,000	12,868	13,000		
	CONCESSION FOOD PERMIT	315	310	315		
	PAPER PRODUCTS	200	2,000	2,000		
	CLEANING SUPPLIES	300	1,000	1,000		
	PEPSI PRODUCTS	3,000	2,561	2,000		
	MISC	100	300	300		
	GL # FOOTNOTE TOTAL	18,915	20,056	19,615		
01-0703-5-734000	SPECIAL EVENTS	729	1,250	974	152	1,900
	ANNUAL STAFF EVENT	250	250	400		
	MEMBER APPRECIATION EVENT	500	400	500		
	SWIM TEAM FAMILY PARTY	250	320	250		
	MISC SPECIAL EVENTS	250	0	2,000		
	GL # FOOTNOTE TOTAL	1,250	974	3,150		
01-0703-5-752000	UNIFORMS	4,629	6,300	5,846	3	200
	VISORS/HATS	250	158	250		
	SWIM TEAM COACH UNIFORMS	300	300	300		
	SWIMSUITS	3,450	3,404	3,700		
	STAFF UNIFORMS	1,500	1,434	1,500		
	SWIM TEAM TSHIRTS	800	550	750		
	GL # FOOTNOTE TOTAL	6,300	5,846	6,500		
01-0703-5-799000	MISCELLANEOUS	1,955	3,000	2,410	(17)	(500)
<b>COMMODITIES</b>		<b>41,600</b>	<b>50,835</b>	<b>49,149</b>	<b>15</b>	<b>7,380</b>
<b>REPAIRS &amp; MAINTENANCE</b>						
01-0703-7-712000	MAINTENANCE BUILDING	26,939	22,724	19,533	48	10,926
	ICE MACHINE	5,000	3,557	3,000		
	NACHO MACHINE	1,000	550	0		
	ICEE MACHINE	3,000	2,500	0		
	FENCE BARRIER FOR FILTER PIT PER IRMA	1,000	0	0		
	MISC	0	0	1,500		
	OVEN/COOKER/WARMERS REPAIR & MAINTENANCE	0	200	1,500		
	PEST CONTROL	500	66	500		
	JANITORIAL SUPPLIES	3,000	2,700	3,500		
	LIGHT BULBS AND LENS COVERS	200	150	200		
	PAINTING	0	0	12,500		
	PLUMBING	1,000	2,500	2,500		
	ELECTRICAL	800	300	400		
	IRRIGATION REPAIRS	400	380	400		
	LOCKS AND HARDWARE	400	1,430	1,500		
	AC REPAIRS	700	0	700		
	SOUND EQUIPMENT REPAIR	100	0	100		
	FIRE EXTINGUISHER INSPECTION	1,000	1,000	1,000		
	CONTRACTUAL CLEANING-RIVERSIDE	4,624	4,200	4,350		
	GL # FOOTNOTE TOTAL	22,724	19,533	33,650		
01-0703-7-716000	MAINTENANCE POOLS	27,613	34,710	34,681	(3)	(910)
	VALVES	0	1,900	1,000		
	MISC ADLER	0	1,025	1,000		
	NATURAL CLEAR	900	0	0		
	PAINT ADLER POOL SHOWER STALLS	0	0	2,500		
	ADLER POOL LIQUID CHLORINE	5,800	7,156	7,400		
	ADLER CO2	8,300	7,480	7,800		
	ADLER STABILIZER	600	698	700		
	ADLER PUMP REPAIRS	800	742	800		
	ADLER HEATER REPAIR	500	147	500		
	ADLER CONTROLS REPAIR	500	0	200		
	RIVERSIDE LIQUID CHLORINE	1,100	1,178	1,200		
	RIVERSIDE CO2	1,410	1,029	1,250		
	PUMP AND FILTER REPAIRS	500	0	500		



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED

GL NUMBER	DESCRIPTION	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
	HEATER MAINTENANCE	100	70	100		
	CONTROL REPAIRS	200	272	200		
	BOTH POOLS ACID AND TSP	400	321	400		
	BOTH POOLS TESTING SUPPLIES	600	0	0		
	BOTH POOLS VACUUM REPAIRS	350	0	0		
	BOTH POOLS PAINT	150	0	150		
	ADLER SEQUA SOLUTION & MISC	1,000	0	0		
	CHEMICAL CONTROLLER REPLACEMENT	2,500	0	0		
	MISC RIVERSIDE	400	4,449	600		
	SPRING START UP SUPPLIES	5,500	6,000	6,000		
	SPARE CHLORINE PUMP	1,500	2,214	1,500		
	REPLACEMENT MAIN DRAIN VALVE FOR ZERO DEPTH POOL	800	0	0		
	REPLACEMENT MAIN DRAIN VALVES FOR DIVE & PLUNGE POOLS	800	0	0		
	GL # FOOTNOTE TOTAL	34,710	34,681	33,800		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>54,552</b>	<b>57,434</b>	<b>54,214</b>	<b>17</b>	<b>10,016</b>
<b>Total Department 0703: SWIMMING POOL OPERATIONS</b>		<b>411,605</b>	<b>444,748</b>	<b>443,663</b>	<b>25</b>	<b>108,988</b>

Department: 0705 SENIOR PROGRAMS

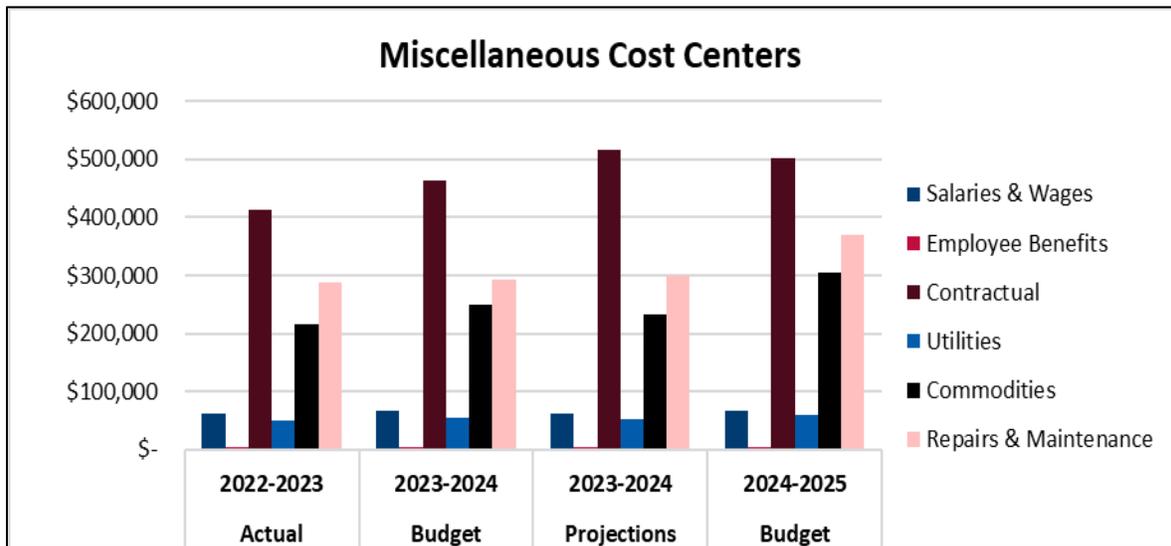
CONTRACTUAL						
01-0705-3-713000	CONTRACTUAL SERVICES	66,856	70,199	70,199	73,709	3,510
	SENIOR SERVICES CONTRACT (\$60,000 BASE PLUS 5% 2023-2024 ESCALATION)		70,199	70,199	73,709	
<b>CONTRACTUAL</b>		<b>66,856</b>	<b>70,199</b>	<b>70,199</b>	<b>73,709</b>	<b>3,510</b>
<b>Total Department 0705: SENIOR PROGRAMS</b>		<b>66,856</b>	<b>70,199</b>	<b>70,199</b>	<b>73,709</b>	<b>3,510</b>

# BUDGET DETAIL

## GENERAL FUND, MISC. COST CENTERS

Miscellaneous cost centers in the General Fund includes Emergency Management Agency, Legislative Boards and Commissions, Legal, Central Business District Parking, Community Organizations, and Public Buildings

Miscellaneous Cost Centers	Actual	Budget	Projections	Budget	% Change	% Change
	2022-2023	2023-2024	2023-2024	2024-2025	A to C	B to C
		A	B	C		
Salaries & Wages	\$ 61,675	\$ 65,500	\$ 61,750	\$ 65,500	0.0%	6.1%
Employee Benefits	\$ 4,718	\$ 5,011	\$ 4,724	\$ 5,011	0.0%	6.1%
Contractual	\$ 413,518	\$ 464,787	\$ 517,558	\$ 502,194	8.0%	-3.0%
Utilities	\$ 49,081	\$ 53,722	\$ 51,105	\$ 58,522	8.9%	14.5%
Commodities	\$ 215,386	\$ 250,508	\$ 233,814	\$ 303,702	21.2%	29.9%
Repairs & Maintenance	\$ 288,985	\$ 292,858	\$ 300,662	\$ 368,654	25.9%	22.6%
<b>Total Operating Exp.</b>	<b>\$ 1,033,363</b>	<b>\$ 1,132,386</b>	<b>\$ 1,169,613</b>	<b>\$ 1,303,583</b>	<b>15.1%</b>	<b>11.5%</b>
<b>Total Department</b>	<b>\$ 1,033,363</b>	<b>\$ 1,132,386</b>	<b>\$ 1,169,613</b>	<b>\$ 1,303,583</b>	<b>15.1%</b>	<b>11.5%</b>





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION		2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>DEPT 1000 - EMERGENCY MANAGEMENT AGENCY</b>								
<b>COMMODITIES</b>								
01-1000-5-717000	COMPUTER EQUIPMENT & SUPPLIES		1,000	0	500	(50)	(500)	
	EOC EXERCISE SUPPLIES		500	0	250			
	EOC COMPUTER MAINTENACE		500	0	250			
	GL # FOOTNOTE TOTAL		1,000	0	500			
01-1000-5-723000	OFFICE SUPPLIES		100	0	100	0	0	
	OFFICE SUPPLIES MISCELLANEOUS		100	0	100			
01-1000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	801	3,625	1,090	3,030	(16)	(595)	
	TRAINING		2,500	0	2,500			
	LCEPC SUMMIT		30	0	100			
	EMA CONFERENCE		300	225	300			
	IESMA DUES		65	65	130			
	COMLABS EM-NET SUBSCRIPTION		730	800	0			
	GL # FOOTNOTE TOTAL		3,625	1,090	3,030			
01-1000-5-799000	MISCELLANEOUS		5,000	0	5,000	0	0	
<b>COMMODITIES</b>		<b>801</b>	<b>9,725</b>	<b>1,090</b>	<b>8,630</b>	<b>(11)</b>	<b>(1,095)</b>	
<b>REPAIRS &amp; MAINTENANCE</b>								
01-1000-7-715000	MAINTENANCE OTHER EQUIPMENT	8,556	6,000	2,500	5,000	(17)	(1,000)	
	EARLY WARNING SIREN REPAIRS		6,000	2,500	5,000			
<b>REPAIRS &amp; MAINTENANCE</b>		<b>8,556</b>	<b>6,000</b>	<b>2,500</b>	<b>5,000</b>	<b>(17)</b>	<b>(1,000)</b>	
<b>Total Department 1000: EMERGENCY MANAGEMENT AGENCY</b>			<b>9,357</b>	<b>15,725</b>	<b>3,590</b>	<b>13,630</b>	<b>(13)</b>	<b>(2,095)</b>



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

**DEPT 1200 - LEGISLATIVE BDS & COMMITTEES**

**SALARIES & WAGES**

01-1200-1-701000	SALARIES - VILLAGE BOARD	53,750	58,000	54,000	58,000	0	0
01-1200-1-770000	APPEARANCE REVIEW COMMITTEE	750	1,300	725	1,300	0	0
01-1200-1-775000	PLAN COMMISSION/ZON BD APPEALS	7,175	6,200	7,025	6,200	0	0
<b>SALARIES &amp; WAGES</b>		<b>61,675</b>	<b>65,500</b>	<b>61,750</b>	<b>65,500</b>	<b>0</b>	<b>0</b>

**EMPLOYEE BENEFITS**

01-1200-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,718	5,011	4,724	5,011	0	0
<b>EMPLOYEE BENEFITS</b>		<b>4,718</b>	<b>5,011</b>	<b>4,724</b>	<b>5,011</b>	<b>0</b>	<b>0</b>

**CONTRACTUAL**

01-1200-3-728000	TECHNICAL SERVICE	11,178	17,640	14,940	15,400	(13)	(2,240)
	AGENDA PACKET SOFTWARE		5,000	4,800	4,900		
	PROFESSIONAL SERVICES		5,000	2,500	2,500		
	PUBLIC NOTICES		3,000	3,000	3,000		
	BOARD MEETING VIDEO STORAGE-CIVIC PLUS		4,640	4,640	5,000		
	GL # FOOTNOTE TOTAL		17,640	14,940	15,400		
<b>CONTRACTUAL</b>		<b>11,178</b>	<b>17,640</b>	<b>14,940</b>	<b>15,400</b>	<b>(13)</b>	<b>(2,240)</b>

**COMMODITIES**

01-1200-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	19,090	21,168	22,668	22,668	7	1,500
	PLAN COMMISSION & APPEARANCE REVIEW LEGAL						
	TRAINING		0	1,500	1,500		
	MEETING ATTENDANCE		1,442	1,442	1,442		
	NWMC DUES		10,672	10,672	10,672		
	METRO MAYORS CAUCUS		942	942	942		
	MUNICIPAL CLERKS DUES		21	21	21		
	IML DUES		1,803	1,803	1,803		
	CMAF		798	798	798		
	MISCELLANEOUS		2,369	2,369	2,369		
	LAKE COUNTY MUNICIPAL LEAGUE DUES		2,220	2,220	2,220		
	LAKE COUNTY TRANSPORTATION		901	901	901		
	GL # FOOTNOTE TOTAL		21,168	22,668	22,668		
01-1200-5-771000	BD OF POLICE & FIRE COMMISSION	795	3,000	700	2,000	(33)	(1,000)
01-1200-5-774000	HISTORIC PRESERVATION COMMISSION	394	340	350	21,000	6,076	20,660
	HPC CERTIFIED LOCAL GOVERNMENT - DOWNTOWN						
	HISTORIDISTRICT C (GRANT FUNDED)		0	350	21,000		
01-1200-5-798000	BUSINESS APPRECIATION BREAKFST		2,000	4,395	5,000	150	3,000
01-1200-5-799000	MISCELLANEOUS	4,008	11,000	2,000	12,000	9	1,000
	MISCELLANEOUS		1,000	2,000	2,000		
	ARTS COMMISSION		10,000	0	10,000		
	GL # FOOTNOTE TOTAL		11,000	2,000	12,000		
<b>COMMODITIES</b>		<b>24,287</b>	<b>37,508</b>	<b>30,113</b>	<b>62,668</b>	<b>67</b>	<b>25,160</b>

**Total Department 1200: LEGISLATIVE BDS & COMMITTEES    101,858    125,659    111,527    148,579    18    22,920**

**Department: 1300 LEGAL**

**CONTRACTUAL**

01-1300-3-776000	VILLAGE ATTORNEY-GEN REPRESENT	210,169	215,250	275,000	225,000	5	9,750
01-1300-3-777000	VILLAGE PROSECUTOR	80,991	75,000	55,000	90,000	20	15,000
01-1300-3-778000	LABOR COUNSEL	43,742	50,000	40,000	50,000	0	0
01-1300-3-779000	LITIGATION	23,970	30,000	15,000	30,000	0	0
01-1300-3-781000	ADMINISTRATIVE ADJUDICATOR	4,607	7,200	7,200	8,500	18	1,300
01-1300-3-799000	OTHER LEGAL	6,611	7,500	75,000	20,000	167	12,500
<b>CONTRACTUAL</b>		<b>370,090</b>	<b>384,950</b>	<b>467,200</b>	<b>423,500</b>	<b>10</b>	<b>38,550</b>

**Total Department 1300: LEGAL    370,090    384,950    467,200    423,500    10    38,550**



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**GL NUMBER      DESCRIPTION**  
**Dept 1500 - CENTRAL BUSINESS DST PARKING**

**UTILITIES**

01-1500-4-710000	TELEPHONE	3,228	5,000	9,600	9,800	96	4,800
<b>UTILITIES</b>		<b>3,228</b>	<b>5,000</b>	<b>9,600</b>	<b>9,800</b>	<b>96</b>	<b>4,800</b>

**REPAIRS & MAINTENANCE**

01-1500-7-712000	MAINTENANCE BUILDING	147,057	124,800	136,800	188,367	51	63,567
	ELEVATOR MAINTENANCE-CONTRACT & INSPECTION		12,600	20,000	20,000		
	MISC OTHER MAINTENANCE		2,000	5,000	5,000		
	LIGHT BULBS		1,000	500	500		
	SPRINKLER SYSTEM INSPECTION & FIRE						
	EXTINGUISHER MAINT		1,500	3,000	3,000		
	CODE BLUE ANNUAL MAINTENANCE		2,900	4,400	6,067		
	CODE BLUE REPAIRS		500	0	0		
	ANNUAL MAINTENANCE - LAKE STREET AND CHURCH						
	STREET PARKING GARAGES		100,000	100,100	150,000		
	FIRE ALARM INSPECTION		1,300	1,100	1,100		
	FIRE EXTINGUISHER MAINTENANCE		1,200	1,200	1,200		
	WASH WINDOWS		1,800	1,500	1,500		
	GL # FOOTNOTE TOTAL		124,800	136,800	188,367		
01-1500-7-713000	MAINTENANCE PARKING LOTS	19,382	33,094	32,398	37,015	12	3,921
	LANDSCAPE CHURCH STREET GARAGE		4,255	4,255	4,468		
	LANDSCAPE LAKE STREET GARAGE		6,664	6,664	6,997		
	SNOW REMOVAL		13,800	13,800	13,800		
	REPLACEMENT PLANTS		500	0	500		
	IRRIGATION SYSTEM		350	154	350		
	TRASH ENCLOSURE & SIDEWALK/ALLEYWAY						
	CLEANING		7,525	7,525	10,900		
	GL # FOOTNOTE TOTAL		33,094	32,398	37,015		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>166,439</b>	<b>157,894</b>	<b>169,198</b>	<b>225,382</b>	<b>43</b>	<b>67,488</b>

**Total Department 1500: CENTRAL BUSINESS DST PARKING      169,667    162,894    178,798    235,182    44    72,288**



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**GL NUMBER                    DESCRIPTION**  
**DEPT 1600 - COMMUNITY ORGAN/ACTIVITIES**

**CONTRACTUAL**

01-1600-3-750000	DIAL-A-RIDE	33	0	0	0	0	0
	DECREASE DUE TO TEMPORARY LCCTSC GRANT						
01-1600-3-767000	MOSQUITO CONTROL	25,200	52,730	31,500	52,730	0	0
	MOSQUITO CONTROL PLUS TWO OPTIONAL SPRAYS		52,730	31,500	52,730		
<b>CONTRACTUAL</b>		<b>25,233</b>	<b>52,730</b>	<b>31,500</b>	<b>52,730</b>	<b>0</b>	<b>0</b>

**COMMODITIES**

01-1600-5-754000	NO IL SPECIAL RECREATION ASSN	154,105	157,080	158,688	164,209	5	7,129
01-1600-5-761000	SPECIAL EVENTS	33,487	37,500	37,728	39,500	5	2,000
	SANTA PARADE		1,000	680	1,500		
	JULY 4TH - TENT FOR VILLAGE BAND		1,500	1,523	1,600		
	ADDITIONAL JULY 4TH PORTABLE TOILETS		1,200	1,050	1,100		
	MISC		300	975	300		
	FIREWORKS		33,500	33,500	35,000		
	GL # FOOTNOTE TOTAL		37,500	37,728	39,500		
01-1600-5-799000	MISCELLANEOUS		2,500	0	2,500	0	0
	SENIOR TAXI PROGRAM		0	0	2,500		
	211 SERVICE		2,500	0	0		
	GL # FOOTNOTE TOTAL		2,500	0	2,500		
<b>COMMODITIES</b>		<b>187,592</b>	<b>197,080</b>	<b>196,416</b>	<b>206,209</b>	<b>5</b>	<b>9,129</b>

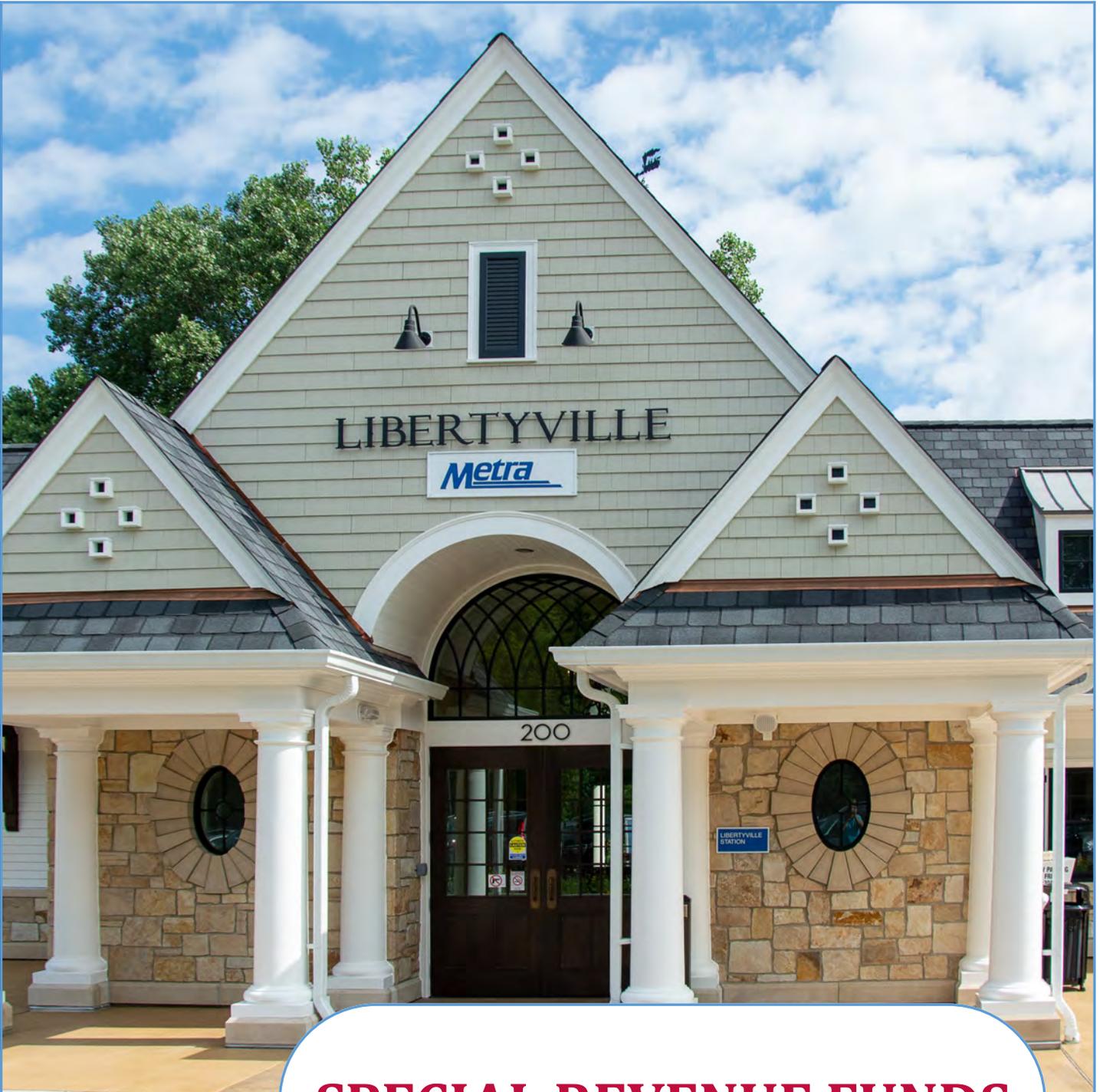
**Total Department 1600: COMMUNITY ORGAN/ACTIVITIES**

**212,825    249,810    227,916    258,939    4    9,129**



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED	2024-25 REQUESTED	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>DEPT 1700 - PUBLIC BUILDINGS</b>							
<b>CONTRACTUAL</b>							
01-1700-3-721000	INTERGOVMTAL RISK MGMT AGENCY	7,017	9,467	3,918	10,564	12	1,097
<b>CONTRACTUAL</b>		<b>7,017</b>	<b>9,467</b>	<b>3,918</b>	<b>10,564</b>	<b>12</b>	<b>1,097</b>
<b>UTILITIES</b>							
01-1700-4-709000	NORTH SHORE GAS	1,706	2,000	2,000	2,000	0	0
01-1700-4-712000	STORMWATER FEE	44,147	46,722	39,505	46,722	0	0
	599.0 ERU + IDF X \$13.00 X 6 BILLS FOR FY 2023-2024		46,722	39,505	46,722		
<b>UTILITIES</b>		<b>45,853</b>	<b>48,722</b>	<b>41,505</b>	<b>48,722</b>	<b>0</b>	<b>0</b>
<b>COMMODITIES</b>							
01-1700-5-706000	MATERIALS AND SUPPLIES	461	700	700	700	0	0
	EQUIPMENT AND TOOLS FOR FACILITIES MANAGER		700	700	700		
01-1700-5-752000	UNIFORMS	458	500	500	500	0	0
	UNIFORMS FOR FACILITIES MANAGER		500	500	500		
01-1700-5-799000	MISCELLANEOUS	1,787	4,995	4,995	24,995	400	20,000
	LIFT - FACILITIES REPAIRS		0	0	20,000		
	STAFF TRAINING		95	95	95		
	TUITION REIMBURSEMENT FACILITIES MANAGER		2,000	2,000	2,000		
	MISCELLANEOUS		2,900	2,900	2,900		
	GL # FOOTNOTE TOTAL		4,995	4,995	24,995		
<b>COMMODITIES</b>		<b>2,706</b>	<b>6,195</b>	<b>6,195</b>	<b>26,195</b>	<b>323</b>	<b>20,000</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-1700-7-712000	MAINTENANCE - VILLAGE HALL	36,936	42,739	42,739	42,899	0	160
	LAWN MOWING CONTRACTUAL		3,199	3,199	3,359		
	CONTRACTUAL SERVICES		12,000	12,000	12,000		
	JANITORIAL SERVICE		13,500	13,500	13,500		
	HVAC MAINTENANCE		4,000	4,000	4,000		
	FIRE SPRINKLER/EXTINGUISHER/ALARM		1,200	1,200	1,200		
	PEST CONTROL		800	800	800		
	JANITORIAL & MAINTENANCE SUPPLIES		2,500	2,500	2,500		
	OTHER REPAIRS AND CLOCK		2,000	2,000	2,000		
	ELEVATOR MAINTENANCE		3,540	3,540	3,540		
	GL # FOOTNOTE TOTAL		42,739	42,739	42,899		
01-1700-7-713000	MAINTENANCE - SCHERTZ BLDG	76,050	85,191	85,191	94,308	11	9,117
	POLICE STAIR RISER AND TREAD REPLACEMENT		0	0	15,000		
	BREAKROOM CHAIRS		3,000	3,000	0		
	POLICE RAMP REPAIRS		4,500	4,500	4,500		
	POLICE REAR SERVICE DOOR REPLACEMENT		3,500	3,500	0		
	LANDSCAPE MOWING CONTRACTUAL		12,351	12,351	12,968		
	CONTRACTUAL SERVICES		14,000	14,000	14,000		
	JANITORIAL SERVICE		25,000	25,000	25,000		
	HVAC MAINTENANCE		10,000	10,000	10,000		
	FIRE SPRINKLER/EXTINGUISHER/ALARM MAINTENANCE		1,200	1,200	1,200		
	JANITORIAL MAINTENANCE SUPPLIES		2,900	2,900	2,900		
	OTHER REPAIRS (FLAGS,240)		4,000	4,000	4,000		
	ELEVATOR MAINTENANCE		3,540	3,540	3,540		
	PEST CONTROL		1,200	1,200	1,200		
	GL # FOOTNOTE TOTAL		85,191	85,191	94,308		
01-1700-7-714000	MAINTENANCE VEHICLES	1,004	1,034	1,034	1,065	3	31
	VEHICLE MAINTENANCE - 3% ANNUAL INCREASE		0	1,034	1,065		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>113,990</b>	<b>128,964</b>	<b>128,964</b>	<b>138,272</b>	<b>7</b>	<b>9,308</b>
<b>Total Department 1700: PUBLIC BUILDINGS</b>		<b>169,566</b>	<b>193,348</b>	<b>180,582</b>	<b>223,753</b>	<b>16</b>	<b>30,405</b>



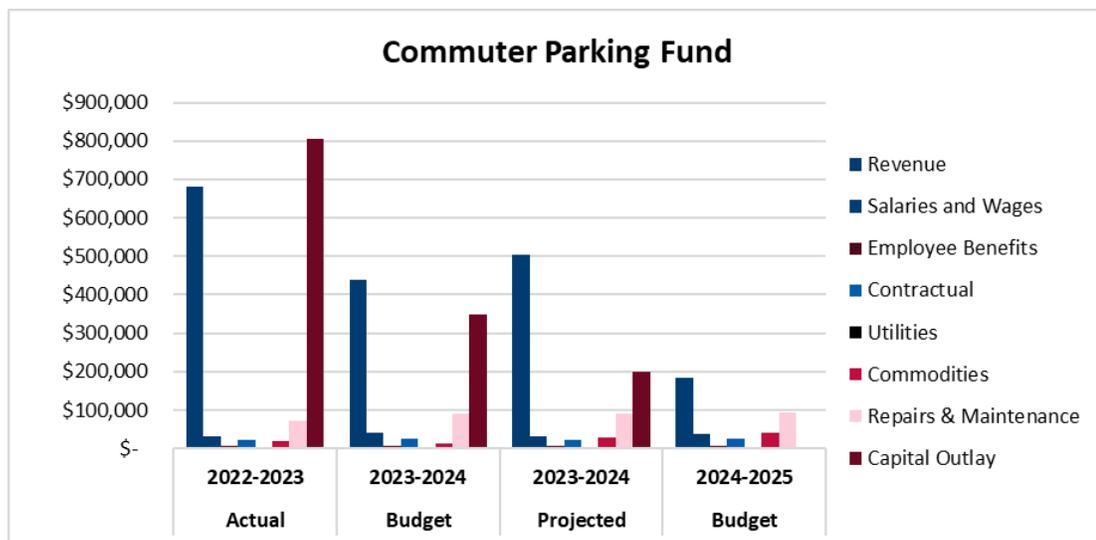
**SPECIAL REVENUE FUNDS**

# BUDGET DETAIL

## COMMUTER PARKING FUND

**Fund Description:** Accounts for revenues and expenditures associated with the operation and maintenance of the commuter parking lots that are used by Metra commuters.

Commuter Parking Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 679,964	\$ 440,000	\$ 503,147	\$ 185,000	-58.0%	-63.2%
Expenses	\$ (153,742)	\$ (178,688)	\$ (186,059)	\$ (207,650)	16.2%	11.6%
Net Operating Income (loss)	\$ 526,222	\$ 261,312	\$ 317,088	\$ (22,650)	-108.7%	-107.1%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 30,699	\$ 40,005	\$ 33,031	\$ 36,977	-7.6%	11.9%
Employee Benefits	\$ 5,865	\$ 7,305	\$ 5,829	\$ 6,652	-8.9%	14.1%
Contractual	\$ 21,927	\$ 25,571	\$ 23,642	\$ 25,591	0.1%	8.2%
Utilities	\$ 5,021	\$ 3,750	\$ 4,500	\$ 4,500	20.0%	0.0%
Commodities	\$ 19,473	\$ 11,750	\$ 28,250	\$ 40,000	240.4%	41.6%
Repairs & Maintenance	\$ 70,757	\$ 90,307	\$ 90,807	\$ 93,930	4.0%	3.4%
	\$ 153,742	\$ 178,688	\$ 186,059	\$ 207,650		
Capital Outlay	\$ 805,118	\$ 350,000	\$ 200,041	\$ -	-100.0%	-100.0%
Total Fund Expense	\$ 958,860	\$ 528,688	\$ 386,100	\$ 207,650	-60.7%	-46.2%
Net Fund Income (loss)	\$ (278,896)	\$ (88,688)	\$ 117,047	\$ (22,650)	2.8%	-17.0%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

GL NUMBER	DESCRIPTION						
<b>FUND 14 - COMMUTER PARKING FUND</b>							
<b>REVENUES</b>							
14-0000-0-636000	LOCAL FINES	14,675	10,000	17,700	15,000	50	5,000
14-0000-0-690000	INTEREST REVENUE	7,676	5,000	11,106	7,000	40	2,000
14-0000-0-699000	MISCELLANEOUS REVENUES	722	0	0	0	0	0
<b>CHARGES FOR SERVICES</b>							
14-0000-0-665000	DOWNTOWN STATION - PERMIT FEES	43,389	40,000	41,056	42,000	5	2,000
14-0000-0-666000	DOWNTOWN STATION - DAILY FEES NEWBERRY	21,439	15,000	20,000	18,000	20	3,000
14-0000-0-667000	NORTH CENTRAL STATION (137)	8,039	5,000	10,500	10,000	100	5,000
14-0000-0-668000	PRAIRIE CROSSINGS ST. (HARRIS)	40,301	30,000	42,000	40,000	33	10,000
14-0000-0-670000	DOWNTOWN DAILY ENVELOPE FEE-METRA	30,738	20,000	48,505	40,000	100	20,000
14-0000-0-671000	CONVENIENCE PASS-PRAIRIE XING	12,985	15,000	12,280	13,000	(13)	(2,000)
<b>CHARGES FOR SERVICES</b>		<b>156,891</b>	<b>125,000</b>	<b>174,341</b>	<b>163,000</b>	<b>30</b>	<b>38,000</b>
<b>TRANSFERS</b>							
14-0000-9-699000	TRANSFERS IN	500,000	300,000	300,000	0	(100)	(300,000)
	FY 2022-2023 TRANSFER FROM NON-HOME RULE SALES						
	TAX FUND		300,000	300,000	0		
<b>TRANSFERS</b>		<b>500,000</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>(100)</b>	<b>(300,000)</b>
<b>TOTAL REVENUES</b>		<b>679,964</b>	<b>440,000</b>	<b>503,147</b>	<b>185,000</b>	<b>(58)</b>	<b>(255,000)</b>
<b>APPROPRIATIONS</b>							
<b>SALARIES &amp; WAGES</b>							
14-0000-1-701000	SALARIES	30,699	40,005	33,031	36,977	(8)	(3,028)
<b>SALARIES &amp; WAGES</b>		<b>30,699</b>	<b>40,005</b>	<b>33,031</b>	<b>36,977</b>	<b>(8)</b>	<b>(3,028)</b>
<b>EMPLOYEE BENEFITS</b>							
14-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	3,568	4,245	3,309	3,823	(10)	(422)
14-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	2,297	3,060	2,520	2,829	(8)	(231)
<b>EMPLOYEE BENEFITS</b>		<b>5,865</b>	<b>7,305</b>	<b>5,829</b>	<b>6,652</b>	<b>(18)</b>	<b>(653)</b>
<b>CONTRACTUAL</b>							
14-0000-3-729000	SOFTWARE MAINTENANCE	15,307	18,971	17,022	18,971	0	0
	TOTAL PARKING SOLUTIONS SUPPORT		15,400	13,451	15,400		
	CARDINAL TICKETRAK SOFTWARE SUPPORT		3,571	3,571	3,571		
	GL # FOOTNOTE TOTAL		18,971	17,022	18,971		
14-0000-3-730000	RENTAL OF LAND	6,620	6,600	6,620	6,620	0	20
<b>CONTRACTUAL</b>		<b>21,927</b>	<b>25,571</b>	<b>23,642</b>	<b>25,591</b>	<b>0</b>	<b>20</b>
<b>UTILITIES</b>							
14-0000-4-708000	ELECTRICITY	4,409	2,750	4,500	4,500	64	1,750
14-0000-4-710000	PHONE	612	1,000	0	0	(100)	(1,000)
<b>UTILITIES</b>		<b>5,021</b>	<b>3,750</b>	<b>4,500</b>	<b>4,500</b>	<b>20</b>	<b>750</b>
<b>COMMODITIES</b>							
14-0000-5-706000	MATERIALS AND SUPPLIES	8,599	5,500	4,000	4,000	(27)	(1,500)
	PARKING CITATIONS, ENVELOPES, TAGS		5,500	4,000	4,000		
14-0000-5-722000	POSTAGE		0	0	500	0	500
14-0000-5-736000	CREDIT CARD FEES	10,375	5,250	24,000	25,000	376	19,750
14-0000-5-750000	REFUNDS	499	1,000	250	500	(50)	(500)
14-0000-5-799000	MISCELLANEOUS		0	0	10,000	0	10,000
	COMMUTER PARKING MAINTENANCE		0	0	10,000		
<b>COMMODITIES</b>		<b>19,473</b>	<b>11,750</b>	<b>28,250</b>	<b>40,000</b>	<b>240</b>	<b>28,250</b>
<b>CAPITAL</b>							
14-0000-6-790000	CAPITAL OUTLAYS	805,118	350,000	200,041	0	(100)	(350,000)
	PW-INF-003: NEWBERRY METRA LOT		250,000	132,000	0		
	PW-INF-005: PRAIRIE CROSSING TRAIN STATION NORTH						
	PARKING LOT		100,000	68,041	0		
	GL # FOOTNOTE TOTAL		350,000	200,041	0		
<b>CAPITAL</b>		<b>805,118</b>	<b>350,000</b>	<b>200,041</b>	<b>0</b>	<b>(100)</b>	<b>(350,000)</b>



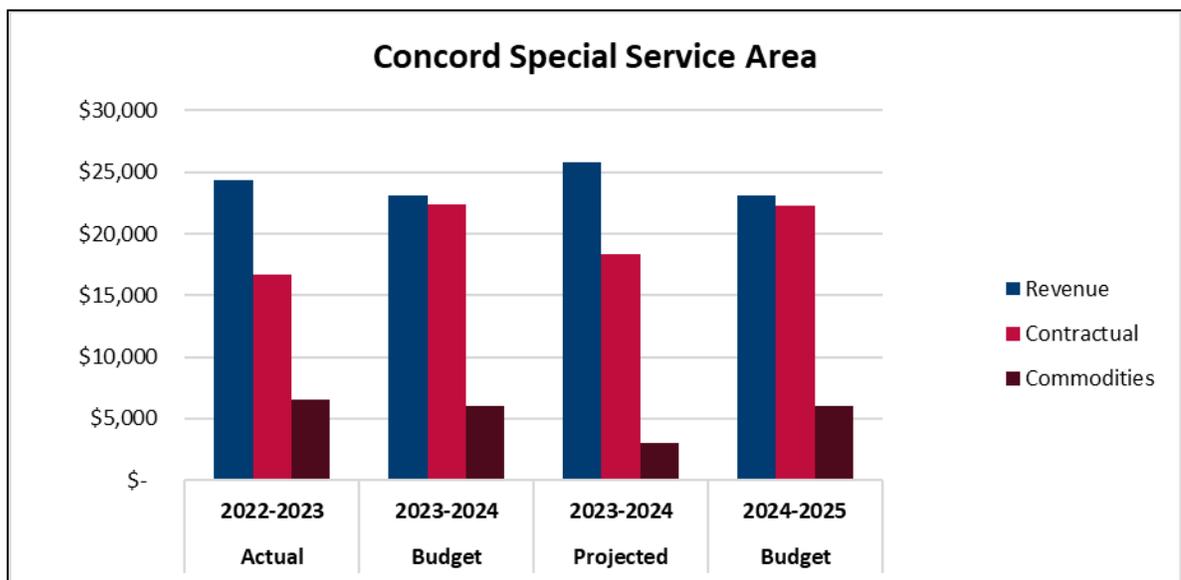
GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>REPAIRS &amp; MAINTENANCE</b>							
14-0000-7-713000	MAINTENANCE GROUNDS	70,757	90,307	90,807	93,930	4	3,623
	POWER WASH METRA PLATFORM		3,276	3,276	5,000		
	PRAIRIE CROSSING LANDSCAPE MAINT		17,974	17,974	18,873		
	DOWNTOWN COMMUTER LANDSCAPE MAINT		3,557	3,557	3,557		
	SNOW PLOWING		39,000	39,000	39,000		
	JANITORIAL SERVICES, 3 STATIONS		18,000	18,000	18,000		
	OTHER, MISC BLDG MAINTENANCE		2,000	2,500	2,500		
	REPLACEMENT TRASH RECEPTACLES		3,000	3,000	3,000		
	PEST CONTROL		1,500	1,500	2,000		
	HVAC & ALARM		2,000	2,000	2,000		
	GL # FOOTNOTE TOTAL		90,307	90,807	93,930		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>70,757</b>	<b>90,307</b>	<b>90,807</b>	<b>93,930</b>	<b>4</b>	<b>3,623</b>
<b>TOTAL APPROPRIATIONS</b>		<b>958,860</b>	<b>528,688</b>	<b>386,100</b>	<b>207,650</b>	<b>(61)</b>	<b>(321,038)</b>

# BUDGET DETAIL

## CONCORD SPECIAL SERVICE AREA FUND

**Fund Description:** Accounts for the operation, upkeep, maintenance, and repair of the stormwater detention facility, signage, fencing, and landscaping with the Concord subdivision.

Concord Special Service Area	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 24,356	\$ 23,140	\$ 25,810	\$ 23,140	0.0%	-10.3%
Expenses	\$ (23,277)	\$ (28,378)	\$ (21,380)	\$ (28,233)	-0.5%	32.1%
Net Operating Income (loss)	\$ 1,079	\$ (5,238)	\$ 4,430	\$ (5,093)	-2.8%	-215.0%
<b>Operating Expense Detail</b>						
Contractual	\$ 16,694	\$ 22,378	\$ 18,380	\$ 22,233	-0.6%	21.0%
Commodities	\$ 6,583	\$ 6,000	\$ 3,000	\$ 6,000	0.0%	100.0%
	\$ 23,277	\$ 28,378	\$ 21,380	\$ 28,233		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 23,277	\$ 28,378	\$ 21,380	\$ 28,233	-0.5%	32.1%
Net Fund Income (loss)	\$ 1,079	\$ (5,238)	\$ 4,430	\$ (5,093)	-2.8%	-215.0%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

**FUND 02 - CONCORD SPECIAL SERVICE AREA**

**REVENUES**

02-0000-0-601000	PROPERTY TAXES	23,040	23,040	23,040	23,040	0	0
02-0000-0-690000	INTEREST REVENUE	1,316	100	2,770	100	0	0
<b>TOTAL REVENUES</b>		<b>24,356</b>	<b>23,140</b>	<b>25,810</b>	<b>23,140</b>	<b>0</b>	<b>0</b>

**APPROPRIATIONS**

**CONTRACTUAL**

02-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	0	(100)	(1,275)
02-0000-0-780000	RETENTION POND MAINT	3,934	7,090	3,092	7,520	6	430
02-0000-0-781000	LANDSCAPING	11,485	14,013	14,013	14,713	5	700
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (SSA)			14,013	14,013	14,713		
<b>CONTRACTUAL</b>		<b>16,694</b>	<b>22,378</b>	<b>18,380</b>	<b>22,233</b>	<b>(1)</b>	<b>(145)</b>

**COMMODITIES**

02-0000-0-799000	MISCELLANEOUS EXPENSE	6,583	6,000	3,000	6,000	0	0
COMMODITIES		<b>6,583</b>	<b>6,000</b>	<b>3,000</b>	<b>6,000</b>	<b>0</b>	<b>0</b>

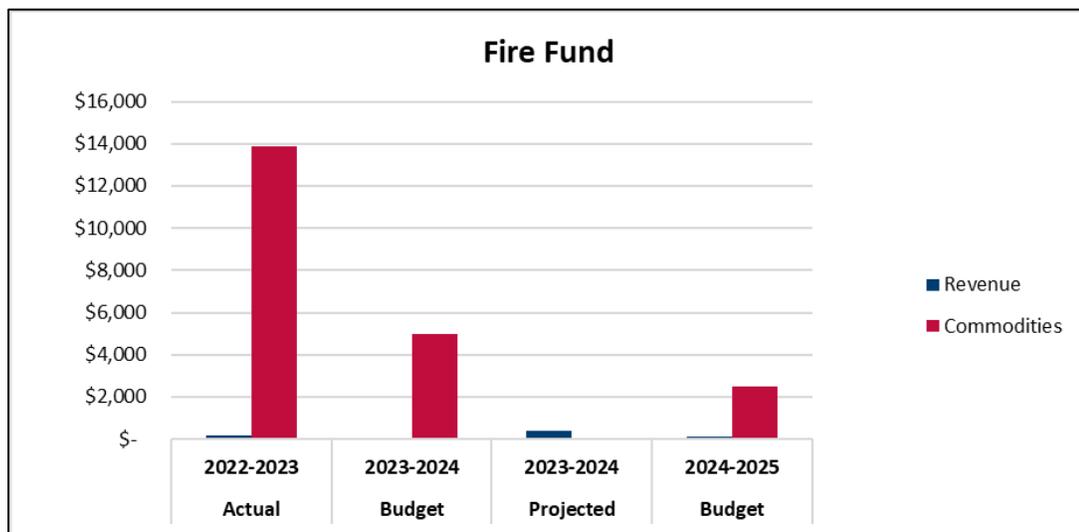
<b>TOTAL APPROPRIATIONS</b>		<b>23,277</b>	<b>28,378</b>	<b>21,380</b>	<b>28,233</b>	<b>(1)</b>	<b>(145)</b>
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# BUDGET DETAIL

## FIRE FUND

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

Fire Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 192	\$ 50	\$ 390	\$ 100	100.0%	-74.4%
Expenses	\$ (13,899)	\$ (5,000)	\$ -	\$ (2,500)	-50.0%	N/A
Net Operating Income (loss)	\$ (13,707)	\$ (4,950)	\$ 390	\$ (2,400)	-51.5%	-715.4%
<b>Operating Expense Detail</b>						
Commodities	\$ 13,899	\$ 5,000	\$ -	\$ 2,500	-50.0%	N/A
	\$ 13,899	\$ 5,000	\$ -	\$ 2,500		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 13,899	\$ 5,000	\$ -	\$ 2,500	-50.0%	N/A
Net Fund Income (loss)	\$ (13,707)	\$ (4,950)	\$ 390	\$ (2,400)	-51.5%	-715.4%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE**

**GL NUMBER    DESCRIPTION**  
**FUND 04 - FIRE FUND**

**REVENUES**

04-0000-0-690000	INTEREST REVENUE	192	50	390	100	100	50
<b>TOTAL REVENUES</b>		<b>192</b>	<b>50</b>	<b>390</b>	<b>100</b>	<b>100</b>	<b>50</b>

**APPROPRIATIONS**

**COMMODITIES**

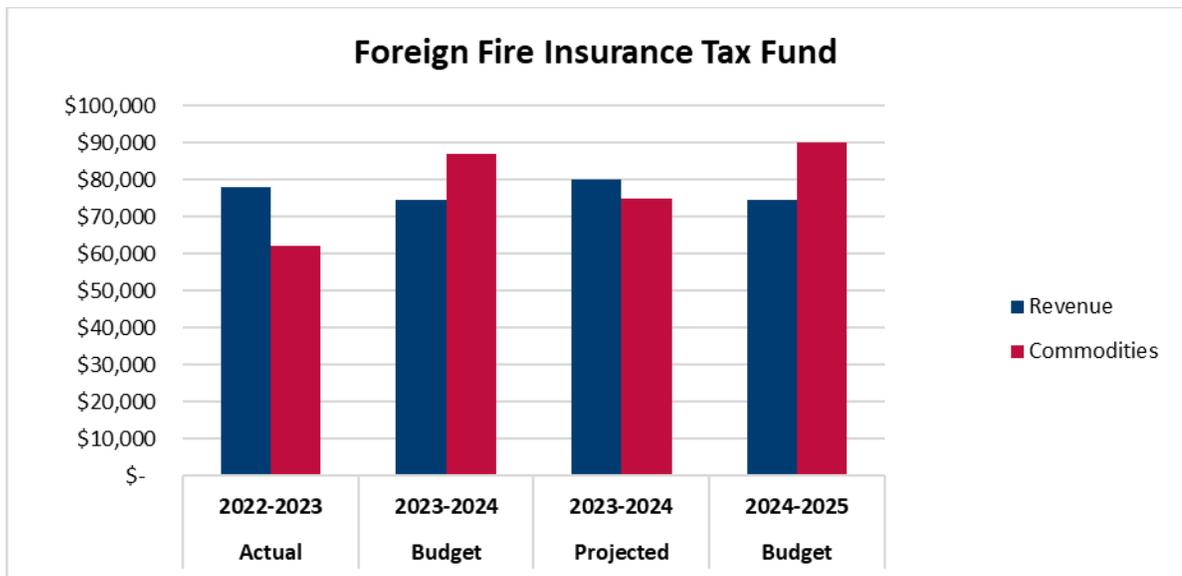
04-0000-5-726000	ANTIQUE FIRE TRUCK REPAIRS	5,000	0	2,500	(50)	(2,500)	
	FIRE TRUCK REPAIRS	5,000	0	2,500			
04-0000-5-799000	EMS SUPPLIES	13,899	0	0	(50)	(2,500)	
<b>COMMODITIES</b>		<b>13,899</b>	<b>5,000</b>	<b>0</b>	<b>2,500</b>	<b>(50)</b>	<b>(2,500)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>13,899</b>	<b>5,000</b>	<b>0</b>	<b>2,500</b>	<b>(50)</b>	<b>(2,500)</b>

# BUDGET DETAIL

## FOREIGN FIRE INSURANCE TAX FUND

**Fund Description:** Accounts for the receipt and expenditures of the foreign fire insurance tax. This tax is levied on every insurance company not incorporated in Illinois that issues fire insurance policies in the Village.

Foreign Fire Insurance Tax	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 78,055	\$ 74,500	\$ 80,202	\$ 74,500	0.0%	-7.1%
Expenses	\$ (61,990)	\$ (87,000)	\$ (75,000)	\$ (90,000)	3.4%	20.0%
Net Operating Income (loss)	\$ 16,065	\$ (12,500)	\$ 5,202	\$ (15,500)	24.0%	-398.0%
Operating Expense Detail						
Commodities	\$ 61,990	\$ 87,000	\$ 75,000	\$ 90,000	3.4%	20.0%
	\$ 61,990	\$ 87,000	\$ 75,000	\$ 90,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 61,990	\$ 87,000	\$ 75,000	\$ 90,000	3.4%	20.0%
Net Fund Income (loss)	\$ 16,065	\$ (12,500)	\$ 5,202	\$ (15,500)	24.0%	-398.0%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE**

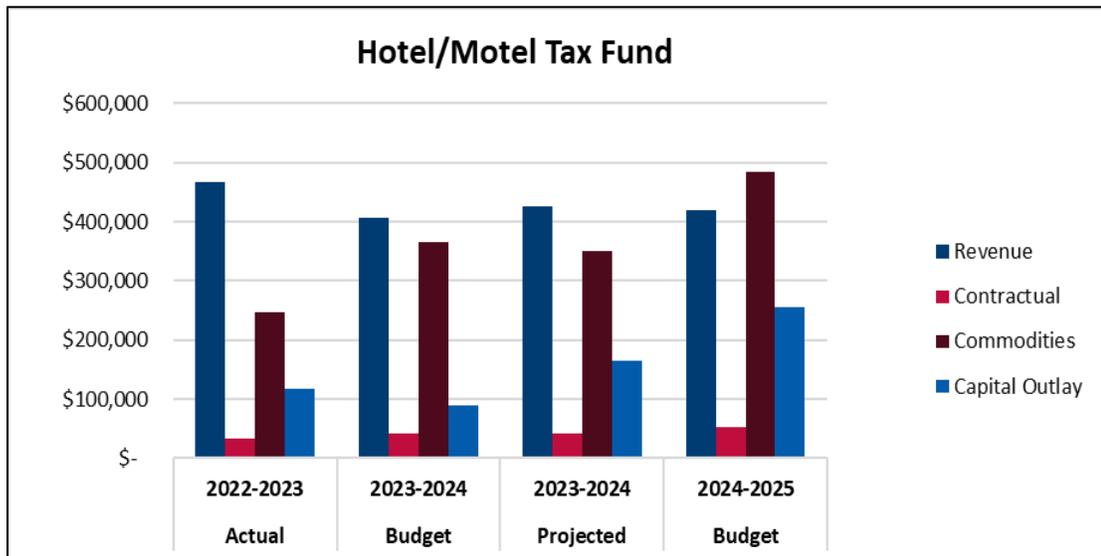
GL NUMBER	DESCRIPTION						
<b>FUND 05 - FOREIGN FIRE INSURANCE TAX</b>							
<b>REVENUES</b>							
05-0000-0-617000	FOREIGN FIRE TAX	73,415	73,000	72,694	73,000	0	0
05-0000-0-690000	INTEREST REVENUE	4,640	1,500	7,508	1,500	0	0
<b>TOTAL REVENUES</b>		<b>78,055</b>	<b>74,500</b>	<b>80,202</b>	<b>74,500</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>							
<b>COMMODITIES</b>							
05-0000-0-790000	FIRE FIGHTING/EMER MED EQUIP	61,990	87,000	75,000	90,000	3	3,000
<b>COMMODITIES</b>		<b>61,990</b>	<b>87,000</b>	<b>75,000</b>	<b>90,000</b>	<b>3</b>	<b>3,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>61,990</b>	<b>87,000</b>	<b>75,000</b>	<b>90,000</b>	<b>3</b>	<b>3,000</b>

# BUDGET DETAIL

## HOTEL/MOTEL TAX FUND

**Fund Description:** 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.

Hotel/Motel Tax Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 467,079	\$ 407,400	\$ 426,060	\$ 418,900	2.8%	-1.7%
Expenses	\$ (280,496)	\$ (406,660)	\$ (391,272)	\$ (524,447)	29.0%	34.0%
Net Operating Income (loss)	\$ 186,583	\$ 740	\$ 34,788	\$ (105,547)	-14363.1%	-403.4%
<b>Operating Expense Detail</b>						
Contractual	\$ 32,994	\$ 41,500	\$ 41,500	\$ 51,500	24.1%	24.1%
Commodities	\$ 247,502	\$ 365,160	\$ 349,772	\$ 472,947	29.5%	35.2%
	\$ 280,496	\$ 406,660	\$ 391,272	\$ 524,447		
Capital Outlay	\$ 117,080	\$ 88,991	\$ 165,571	\$ 255,000	186.5%	54.0%
Total Fund Expense	\$ 397,576	\$ 495,651	\$ 556,843	\$ 779,447	57.3%	40.0%
Net Fund Income (loss)	\$ 69,503	\$ (88,251)	\$ (130,783)	\$ (360,547)	308.5%	175.7%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**FUND 13 - HOTEL/MOTEL TAX FUND**

**REVENUES**

13-0000-0-601000	HOTEL MOTEL TAX	362,391	375,000	386,400	385,000	3	10,000
	HOTEL/MOTEL TAX RECEIPTS		375,000	386,400	385,000		
13-0000-0-625000	LCCF CONTRIBUTION-LIB DAYS	11,815	15,000	16,825	16,500	10	1,500
13-0000-0-680000	GRANTS		12,400	0	12,400	0	0
13-0000-0-690000	INTEREST REVENUE	17,873	5,000	22,835	5,000	0	0
13-0000-9-699000	TRANSFERS IN	75,000	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>467,079</b>	<b>407,400</b>	<b>426,060</b>	<b>418,900</b>	<b>3</b>	<b>11,500</b>

**APPROPRIATIONS**

**CONTRACTUAL**

13-0000-0-701000	LIBERTYVILLE DAYS COSTS	28,400	30,000	42,591	40,000	33	10,000
13-0000-0-713000	DOWNTOWN BEAUTIFICATION	57,699	100,039	89,951	107,097	7	7,058
	PAINT FENCE/WELDING PLANT BED ENCLOSURES ON MILWAUKEE		5,000	0	8,000		
	VILLAGE ENTRANCE SIGN BEDS		8,411	8,411	8,831		
	SIDEWALK CLEANING		8,750	8,697	13,000		
	IRRIGATION REPAIRS		800	240	500		
	TREE GRATE REPLACEMENT (11 GRATES IN EACH)		4,000	2,721	5,000		
	LANDSCAPE/STREETSCAPE MAINT		15,163	15,163	15,921		
	DOWNTOWN FLOWER PLANTING		18,179	18,179	19,087		
	GARBAGE CAN REPAIR & REHABILITATION		6,436	3,240	3,000		
	ROSE GARDEN SPRAYING & SUPPLIES		3,300	3,300	6,758		
	BENCH REPAIR (2-\$1500 EA AND 1 NEW)		6,000	6,000	3,000		
	SNOW REMOVAL-CONTRACT FOR DOWNTOWN CLEANUP		24,000	24,000	24,000		
	GL # FOOTNOTE TOTAL		100,039	89,951	107,097		
13-0000-0-720000	COOK HOUSE	27,262	35,800	35,800	30,800	(14)	(5,000)
	OUTSIDE DOOR PAINTING		2,500	2,500	2,500		
	RAMP MAINTENANCE		2,500	2,500	2,500		
	CONTRACTUAL SERVICES (FAC MGR)		13,000	13,000	10,000		
	NORTHSHORE GAS		1,500	1,500	1,500		
	HVAC MAINTENANCE		1,500	1,500	1,500		
	MISCELLANEOUS		8,000	8,000	6,000		
	FIRE EXTINGUISHER		200	200	200		
	PEST CONTROL		1,400	1,400	1,400		
	ALARM & TELEPHONE		1,000	1,000	1,000		
	JANITORIAL SERVICE		4,200	4,200	4,200		
	GL # FOOTNOTE TOTAL		35,800	35,800	30,800		
13-0000-0-750000	MAINSTREET LIBERTYVILLE	10,000	18,000	18,000	18,000	0	0
13-0000-0-755000	BANNER PROGRAM	4,880	5,000	5,000	5,200	4	200
	BANNER MAINTENANCE SOUTH ON MILWAUKEE AVE		5,000	5,000	5,200		
13-0000-0-757000	VILLAGE BAND	2,660	3,000	3,316	3,500	17	500
	BAND DIRECTOR		2,000	3,316	3,500		
	BAND SUPPLIES & EXPENSES		1,000	0	0		
	GL # FOOTNOTE TOTAL		3,000	3,316	3,500		
13-0000-0-759000	TOURISM PROMOTIONS	41,171	68,085	56,585	91,660	35	23,575
	PROFESSIONAL COMMUNICATIONS ASSISTANCE		0	0	15,000		
	CIVICPLUS WEBSITE HOSTING		0	0	10,000		
	FESTIVALS OF LIBERTYVILLE WEBSITE PURCHASE		0	1,200	500		
	VISIT LIBERTYVILLE BROCHURE		4,000	0	4,000		
	VISITLIBERTYVILLE.COM UPDATE		4,000	4,000	1,000		
	VISIT LIBERTYVILLE STREAMING RADIO ADS		6,000	1,000	5,000		
	VISIT LIBERTYVILLE VIDEO UPDATE		4,000	3,600	400		
	VISIT LIBERTYVILLE GOOGLE AND SOCIAL ADS		6,800	2,000	6,800		
	ADDITIONAL DINING-SHOPPING PROMOTION		20,000	18,000	20,000		
	LCVB KIOSK/MAP/GUIDE/SOCIAL MEDIA CAMPAIGN		7,875	7,875	8,500		
	DINING GUIDE PRINTING		6,000	6,000	6,500		
	GLMV MAP/GUIDE/MAGAZINE		710	695	710		
	HOTEL BROCHURE RACK SPACE		6,700	6,715	7,050		
	60048 PROMOTIONS (CLINGS, HOLIDAY ADS, FLYERS, ETC)		0	0	500		
	GREAT LAKES ADVERTISING		2,000	4,000	4,200		
	OTHER TOURISM EFFORTS		0	1,500	1,500		
	GL # FOOTNOTE TOTAL		68,085	56,585	91,660		
13-0000-0-760000	L C CONVENTION/VISITORS BUREAU	13,000	13,650	14,330	15,500	14	1,850
13-0000-0-761000	SPECIAL EVENTS	15,826	24,450	16,679	104,350	327	79,900



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**

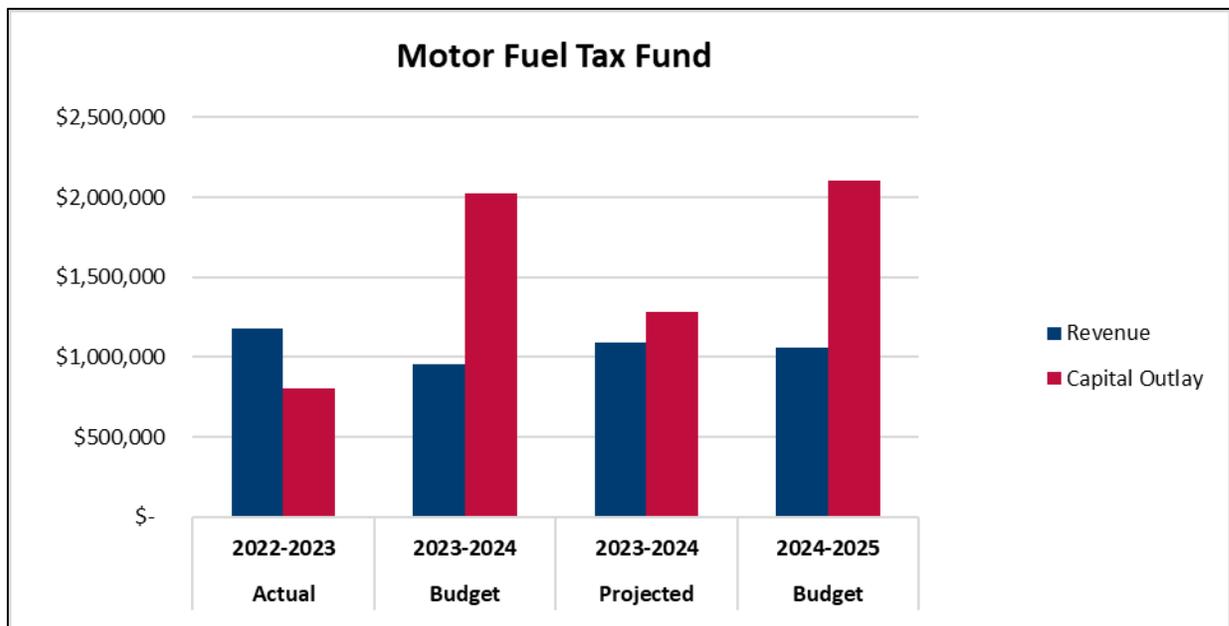
GL NUMBER	DESCRIPTION	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
	HOLIDAY ON THE SQUARE □ GARLAND & BOWS	2,400	2,400	2,400		
	HOLIDAY WREATHS & GARLAND	20,000	12,675	100,000		
	MEMORIAL DAY EVENT- TENT & PROGRAM PRINTING	1,250	1,023	1,250		
	MUSIC LICENSE	800	581	700		
	GL # FOOTNOTE TOTAL	24,450	16,679	104,350		
13-0000-0-762000	CIVIC CENTER	27,166	56,840	56,840	0	0
	RAILING REPAIRS & CONCRETE REPAIRS	8,000	8,000	8,000		
	CONTRACTUAL SERVICES (FAC MGR)	27,500	27,500	27,500		
	ROOF REPAIR/REPLACEMENT	1,500	1,500	1,500		
	ELEVATOR MAINTENANCE	3,540	3,540	3,540		
	FIRE SPRINKLER/EXTINGUISHER/ALARMS MAINT	1,300	1,300	1,300		
	EXTERIOR MAINTENANCE & PAINTING	2,000	2,000	2,000		
	GENERATOR MAINTENANCE, SUPPLIES	1,000	1,000	1,000		
	PLUMBING, ELECTRICAL, MISC. REPAIRS	3,000	3,000	3,000		
	HVAC MAINTENANCE, INSPECTIONS	5,000	5,000	5,000		
	MISCELLANEOUS, UTILITIES, FLAGS(240), OTHER	4,000	4,000	4,000		
	GL # FOOTNOTE TOTAL	56,840	56,840	56,840		
13-0000-0-770000	SPORTS COMPLEX MARKETING	9,142	0	0	0	0
13-0000-0-781000	ADLER CULTURAL CENTER	32,994	41,500	41,500	24	10,000
	REPLACE CONDENSER UNITS PHASE 1	0	0	15,000		
	DOOR REPLACEMENT	4,500	4,500	4,500		
	CONTRACTUAL SERVICES (FAC MGR)	25,000	25,000	20,000		
	HVAC MAINTENANCE, REPAIR	4,000	4,000	4,000		
	GENERAL MAINTENANCE, PAINTING, POWERWASH:					
	SILLS	2,000	2,000	2,000		
	FIRE EXTINGUISHER, ALARM MAINTENANCE	600	600	600		
	PEST CONTROL	2,400	2,400	2,400		
	MISC REPAIRS	3,000	3,000	3,000		
	GL # FOOTNOTE TOTAL	41,500	41,500	51,500		
13-0000-0-799000	MISCELLANEOUS	10,296	10,000	10,680		
	SEASONAL MILWAUKEE AVENUE BANNER INSTALL	10,000	10,680	0	(100)	(10,000)
<b>CONTRACTUAL</b>		<b>280,496</b>	<b>406,364</b>	<b>391,272</b>	<b>29</b>	<b>118,083</b>
<b>CAPITAL</b>						
13-0000-0-790001	COOK HOUSE-CAPITAL OUTLAY		0	0	25,000	0
	PW-FAC-050: FIRE PROTECTION SYSTEM					
	REPLACEMENTS		0	0	25,000	
13-0000-0-790002	ADLER CULTURAL CENTER-CAPITAL OUTLAY	8,102	0	77,000	45,000	0
	PW-FAC-055: ADLER ARTS CENTER PARKING LOT					
	PW-FAC-050: FIRE PROTECTION SYSTEM REPLACEMENT					
	GL # FOOTNOTE TOTAL					
13-0000-0-790003	CIVIC CENTER-CAPITAL OUTLAY	108,978	88,991	88,571	185,000	108
	PW-FAC-012: CIVIC CENTER - GENERATOR					
	PW-FAC-050: CIVIC CENTER - FIRE PROTECTION					
	SYSTEM REPLACEMENT		0	0	45,000	
	PW-FAC-008: CIVIC CENTER - ASPHALT REPAIRS	27,391	27,931	0		
	PW-FAC-047: CIVIC CENTER - HVAC AUTOMATION					
	SYSTEM UPGRADE	21,600	21,600	0		
	PW-FAC-048: CIVIC CENTER - KITCHEN REMODELING					
	AND UPGRADES	40,000	39,040	0		
	GL # FOOTNOTE TOTAL	88,991	88,571	185,000		
<b>CAPITAL</b>		<b>117,080</b>	<b>88,991</b>	<b>165,571</b>	<b>255,000</b>	<b>187</b>
<b>TOTAL APPROPRIATIONS</b>		<b>397,576</b>	<b>495,355</b>	<b>556,843</b>	<b>779,447</b>	<b>57</b>
						<b>284,092</b>

# BUDGET DETAIL

## MOTOR FUEL TAX FUND

**Fund Description:** Accounts for revenues and expenses associated with the State Motor Fuel Tax collected on the sale of gasoline. A portion of this tax is distributed to municipalities, by the State, on the basis of population.

Motor Fuel Tax Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 1,181,299	\$ 954,013	\$ 1,090,068	\$ 1,062,245	11.3%	-2.6%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 1,181,299	\$ 954,013	\$ 1,090,068	\$ 1,062,245	11.3%	-2.6%
<b>Operating Expense Detail</b>						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 801,232	\$ 2,026,279	\$ 1,279,097	\$ 2,100,000	3.6%	64.2%
Total Fund Expense	\$ 801,232	\$ 2,026,279	\$ 1,279,097	\$ 2,100,000	3.6%	64.2%
Net Fund Income (loss)	\$ 380,067	\$ (1,072,266)	\$ (189,029)	\$ (1,037,755)	-3.2%	449.0%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

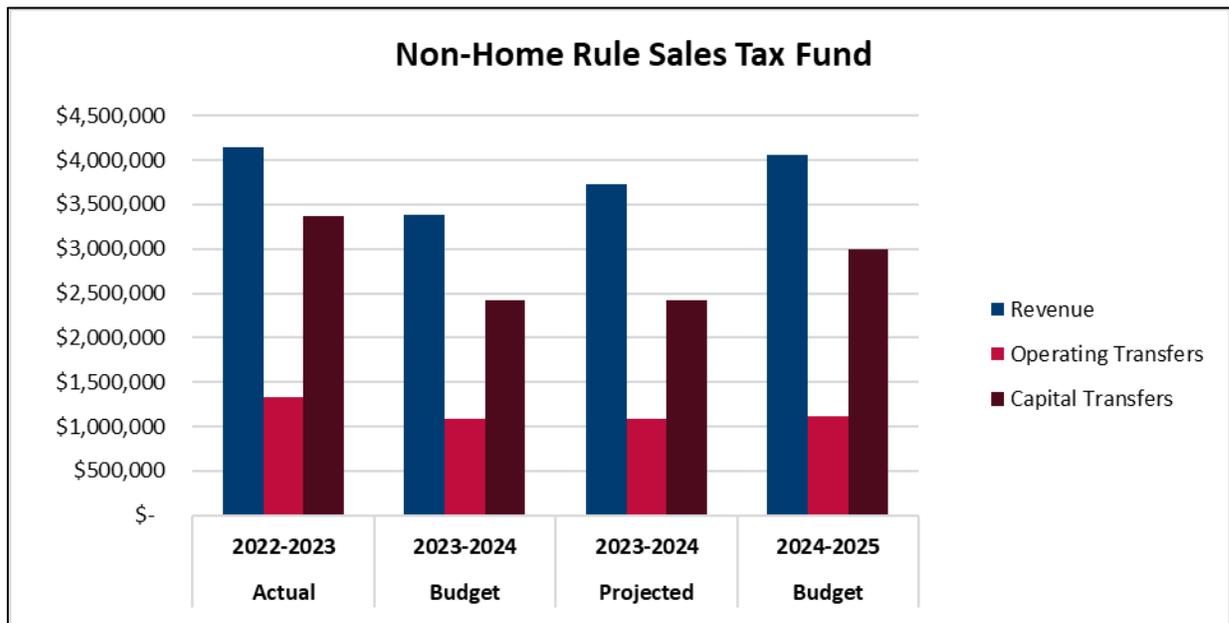
GL NUMBER	DESCRIPTION						
<b>FUND 07 - MOTOR FUEL TAX FUND</b>							
<b>REVENUES</b>							
07-0000-0-624000	TAX/SURCHARGE	835,864	889,013	889,013	897,245	1	8,232
	SUPPLEMENTAL MFT IML ESTIMATE \$21.07 * 20,579		391,001	391,001	433,600		
	IML ESTIMATE \$22.53* 20,579		498,012	498,012	463,645		
	GL # FOOTNOTE TOTAL		889,013	889,013	897,245		
07-0000-0-625000	STATE REIMBURSEMENT	223,140	0	0	0	0	0
07-0000-0-690000	INTEREST REVENUE	122,295	65,000	201,055	65,000	0	0
07-0000-0-699000	MISCELLANEOUS REVENUES		0	0	100,000	0	100,000
	IDOT GRANT : ROCKLAND BRIDGE REIMBURSEMENT		0	0	100,000		
<b>TOTAL REVENUES</b>		<b>1,181,299</b>	<b>954,013</b>	<b>1,090,068</b>	<b>1,062,245</b>	<b>11</b>	<b>108,232</b>
<b>APPROPRIATIONS</b>							
<b>CAPITAL</b>							
07-0000-0-738000	ASPHALT RESURFACING	801,232	2,026,279	1,279,097	2,100,000	4	73,721
	PW-ST-018: OAK SPRING ROAD REHABILITATION		40,000	70,818	96,000		
	PW-INF-006: TRAFFIC SIGNAL DESIGN - US 45 & TEMPEL DRIVE		140,000	37,000	104,000		
	PW-ST-010: ANNUAL ROAD PROGRAM - REBUILD ILLINOIS SHARE		446,279	446,279	0		
	PW-ST-006: ANNUAL ROAD PROGRAM - MFT SHARE		650,000	650,000	650,000		
	PW-ST-007: ROCKLAND ROAD RECONSTRUCTION		450,000	0	1,000,000		
	PW-ST-008: ROCKLAND ROAD BRIDGE REPLACEMENT		300,000	75,000	250,000		
	GL # FOOTNOTE TOTAL		2,026,279	1,279,097	2,100,000		
<b>CAPITAL</b>		<b>801,232</b>	<b>2,026,279</b>	<b>1,279,097</b>	<b>2,100,000</b>	<b>4</b>	<b>73,721</b>
<b>TOTAL APPROPRIATIONS</b>		<b>801,232</b>	<b>2,026,279</b>	<b>1,279,097</b>	<b>2,100,000</b>	<b>4</b>	<b>73,721</b>

# BUDGET DETAIL

## NON-HOME RULE SALES TAX FUND

**Fund Description:** This Fund accounts for non-home rule sales tax revenues collected by the State of Illinois and remitted to the Village. The non-home rule sales tax is a 1.5% additional sales tax on items sold or delivered to the Village of Libertyville.

Non-Home Rule Sales Tax Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 4,149,234	\$ 3,383,403	\$ 3,727,819	\$ 4,058,101	19.9%	8.9%
Expenses	\$ (1,333,361)	\$ (1,093,334)	\$ (1,093,334)	\$ (1,115,201)	2.0%	2.0%
Net Operating Income (loss)	\$ 2,815,873	\$ 2,290,069	\$ 2,634,485	\$ 2,942,900	28.5%	11.7%
<b>Operating Expense Detail</b>						
Operating Transfers	\$ 1,333,361	\$ 1,093,334	\$ 1,093,334	\$ 1,115,201	2.0%	2.0%
	\$ 1,333,361	\$ 1,093,334	\$ 1,093,334	\$ 1,115,201		
Capital Transfers	\$ 3,375,000	\$ 2,425,000	\$ 2,425,000	\$ 3,000,000	23.7%	23.7%
Total Fund Expense	\$ 4,708,361	\$ 3,518,334	\$ 3,518,334	\$ 4,115,201	17.0%	17.0%
Net Fund Income (loss)	\$ (559,127)	\$ (134,931)	\$ 209,485	\$ (57,100)	-57.7%	-127.3%





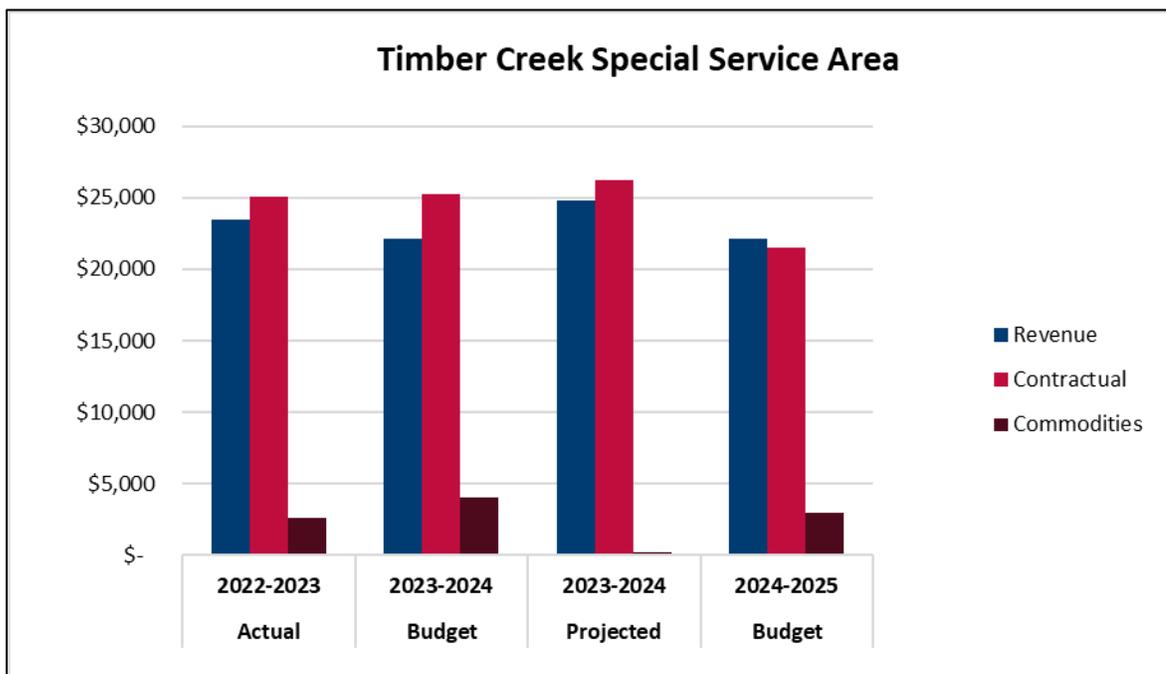
GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>FUND 10 - NON-HOME RULE SALES TAX FUND</b>							
<b>REVENUES</b>							
<b>INTERGOVERNMENTAL</b>							
10-0000-4-611000	SALES TAX	4,012,467	3,280,000	3,595,180	3,954,698	21	674,698
<b>INTERGOVERNMENTAL</b>		<b>4,012,467</b>	<b>3,280,000</b>	<b>3,595,180</b>	<b>3,954,698</b>	<b>21</b>	<b>674,698</b>
<b>INTEREST</b>							
10-0000-7-699000	INTEREST REVENUE	48,364	15,000	44,236	15,000	0	0
<b>INTEREST</b>		<b>48,364</b>	<b>15,000</b>	<b>44,236</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS</b>							
10-0000-9-699000	TRANSFERS IN	88,403	88,403	88,403	88,403	0	0
	LOAN REPAYMENT FROM STORMWATER SEWER FUND		88,403	88,403	88,403		
<b>TRANSFERS</b>		<b>88,403</b>	<b>88,403</b>	<b>88,403</b>	<b>88,403</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>4,149,234</b>	<b>3,383,403</b>	<b>3,727,819</b>	<b>4,058,101</b>	<b>20</b>	<b>674,698</b>
<b>APPROPRIATIONS</b>							
<b>TRANSFERS</b>							
10-0000-8-799000	TRANSFERS OUT	4,708,361	3,518,334	3,518,334	4,115,201	17	596,867
	FY 2024-2025 TRANSFER TO TEPF		125,000	125,000	400,000		
	FY 2022-2023 TRANSFER TO COMMUTER PARKING FUND		300,000	300,000	0		
	FY 2024-2025 TRANSFER TO PROJECT FUND		900,000	900,000	900,000		
	FY 2024-2025 PLACES FOR EATING TAX REPLACEMENT		1,093,334	1,093,334	1,115,201		
	FY 2024-2025 TRANSFER TO PARK IMPROVEMENT FUND		500,000	500,000	850,000		
	FY 2024-2025 TRANSFER TO PUBLIC BUILDING IMPROVEMENT FUND		400,000	400,000	500,000		
	FY 2024-2025 TRANSFER TO TERF		200,000	200,000	350,000		
	GL # FOOTNOTE TOTAL		3,518,334	3,518,334	4,115,201		
<b>TRANSFERS</b>		<b>4,708,361</b>	<b>3,518,334</b>	<b>3,518,334</b>	<b>4,115,201</b>	<b>17</b>	<b>596,867</b>
<b>TOTAL APPROPRIATIONS</b>		<b>4,708,361</b>	<b>3,518,334</b>	<b>3,518,334</b>	<b>4,115,201</b>	<b>17</b>	<b>596,867</b>

# BUDGET DETAIL

## TIMBER CREEK SPECIAL SERVICE AREA

**Fund Description:** Accounts for the operation, upkeep, maintenance and repair of the entrance sign, storm water retention areas and various outlots within the Timber Creek development.

Timber Creek Special Service Area Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 23,499	\$ 22,140	\$ 24,792	\$ 22,140	0.0%	-10.7%
Expenses	\$ (27,716)	\$ (29,246)	\$ (26,421)	\$ (24,528)	-16.1%	-7.2%
Net Operating Income (loss)	\$ (4,217)	\$ (7,106)	\$ (1,629)	\$ (2,388)	-66.4%	46.6%
<b>Operating Expense Detail</b>						
Contractual	\$ 25,091	\$ 25,246	\$ 26,271	\$ 21,528	-14.7%	-18.1%
Commodities	\$ 2,625	\$ 4,000	\$ 150	\$ 3,000	-25.0%	1900.0%
	\$ 27,716	\$ 29,246	\$ 26,421	\$ 24,528		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 27,716	\$ 29,246	\$ 26,421	\$ 24,528	-16.1%	-7.2%
Net Fund Income (loss)	\$ (4,217)	\$ (7,106)	\$ (1,629)	\$ (2,388)	-66.4%	46.6%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED	2024-25 REQUESTED	2024-25 REQUESTED	2024-25 REQUESTED
FUND 06 - TIM/CREEK SPECIAL SERVICE AREA							
<b>REVENUES</b>							
06-0000-0-601000	TAXES	21,119	21,140	21,056	21,140	0	0
06-0000-0-690000	INTEREST REVENUE	2,380	1,000	3,736	1,000	0	0
<b>TOTAL REVENUES</b>		<b>23,499</b>	<b>22,140</b>	<b>24,792</b>	<b>22,140</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>							
<b>CONTRACTUAL</b>							
06-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275	0	0
06-0000-0-780000	RETENTION POND MAINT	8,314	9,100	10,200	12,725	40	3,625
06-0000-0-781000	LANDSCAPING	15,502	14,871	14,796	7,528	(49)	(7,343)
	TIMBER CREEK SIGN LANDSCAPING		7,146	7,146	7,503		
	TIMBER CREEK SPECIAL SERVICE AREA (SSA)						
	PLANTING DESIGN		7,700	7,650	0		
	TIMBER CREEK - PERRENIALS FOR POND AERATORS		25	0	25		
	GL # FOOTNOTE TOTAL		14,871	14,796	7,528		
<b>CONTRACTUAL</b>		<b>25,091</b>	<b>25,246</b>	<b>26,271</b>	<b>21,528</b>	<b>(15)</b>	<b>(3,718)</b>
<b>COMMODITIES</b>							
06-0000-0-799000	MISCELLANEOUS	2,625	4,000	150	3,000	(25)	(1,000)
<b>COMMODITIES</b>		<b>2,625</b>	<b>4,000</b>	<b>150</b>	<b>3,000</b>	<b>(25)</b>	<b>(1,000)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>27,716</b>	<b>29,246</b>	<b>26,421</b>	<b>24,528</b>	<b>(16)</b>	<b>(4,718)</b>



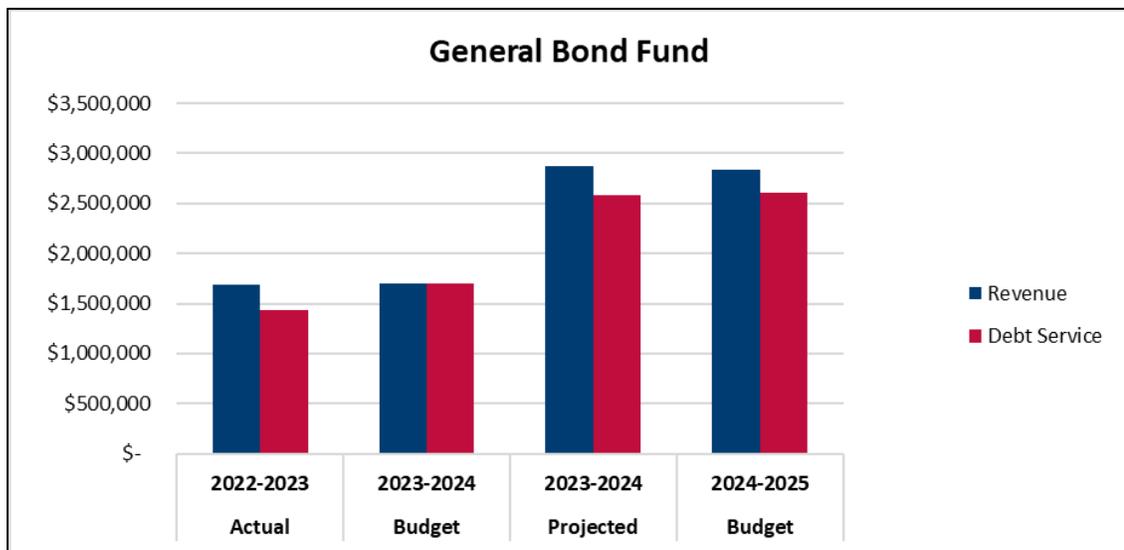
**DEBT SERVICE FUND**

# BUDGET DETAIL

## DEBT SERVICE FUND

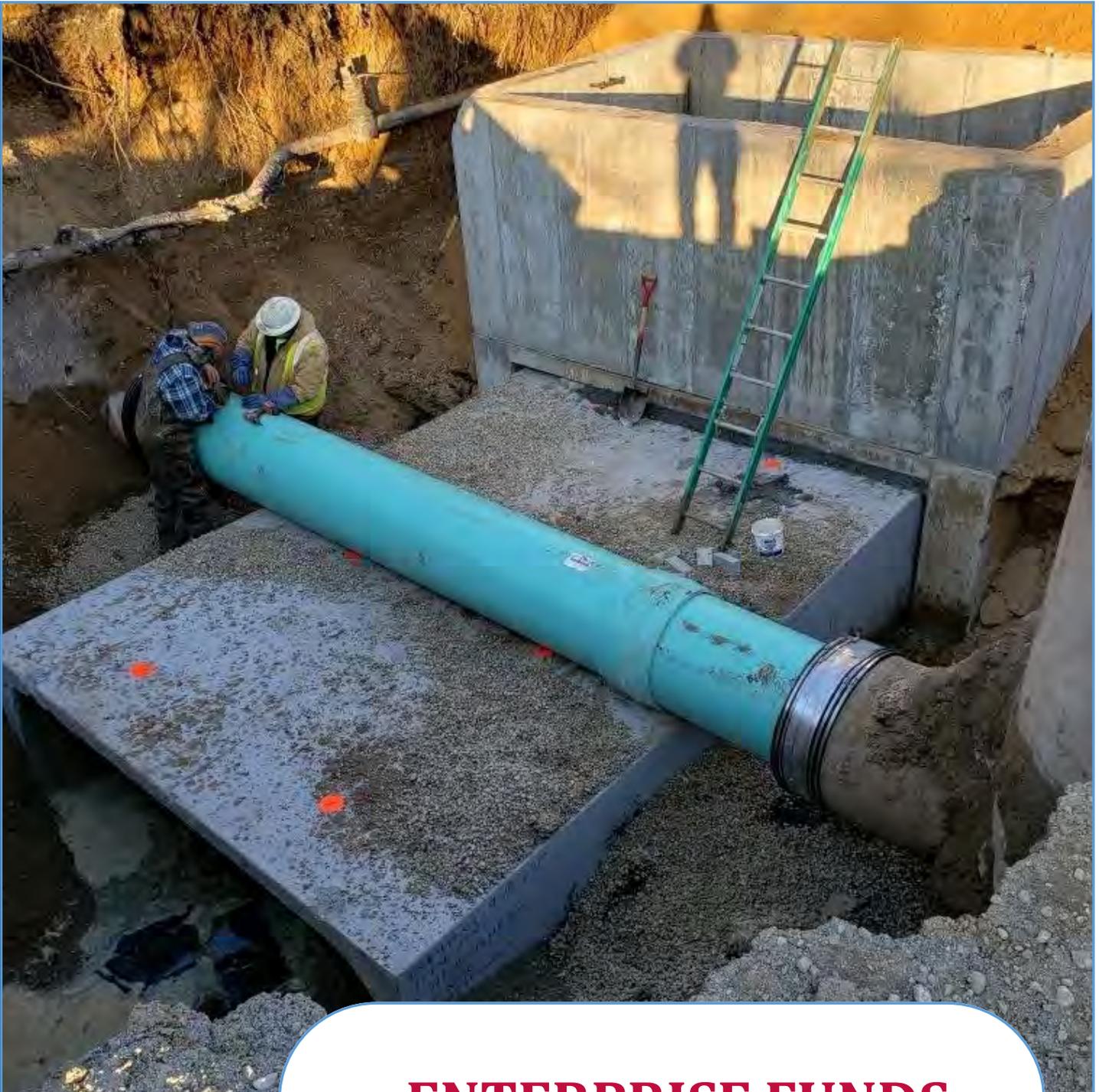
**Fund Description:** Accumulates funds for the repayment of the Village’s General Obligation Bonds which pledge as repayment the full faith and credit of the Village of Libertyville.

General Bond Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 1,690,973	\$ 1,698,979	\$ 2,877,430	\$ 2,839,485	67.1%	-1.3%
Expenses	\$ (1,434,786)	\$ (1,694,380)	\$ (2,587,508)	\$ (2,601,465)	53.5%	0.5%
Net Operating Income (loss)	\$ 256,187	\$ 4,599	\$ 289,922	\$ 238,020		
<b>Operating Expense Detail</b>						
Debt Service	\$ 1,434,786	\$ 1,694,380	\$ 2,587,508	\$ 2,601,465	53.5%	0.5%
	\$ 1,434,786	\$ 1,694,380	\$ 2,587,508	\$ 2,601,465		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 1,434,786	\$ 1,694,380	\$ 2,587,508	\$ 2,601,465	53.5%	0.5%
Net Fund Income (loss)	\$ 256,187	\$ 4,599	\$ 289,922	\$ 238,020		





GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>FUND 08 - GENERAL BOND &amp; INTEREST</b>							
<b>REVENUES</b>							
08-0000-0-601000	TAXES	1,670,661	1,690,979	1,707,475	1,704,230	1	13,251
08-0000-0-690000	INTEREST REVENUE	20,312	8,000	43,000	8,000	0	0
08-0000-9-699000	TRANSFERS IN FOR SPORTS COMPLEX DEBT		0	1,126,955	1,127,255	0	1,127,255
<b>TOTAL REVENUES</b>		<b>1,690,973</b>	<b>1,698,979</b>	<b>2,877,430</b>	<b>2,839,485</b>	<b>67</b>	<b>1,140,506</b>
<b>APPROPRIATIONS</b>							
<b>DEBT SERVICE</b>							
08-0000-0-795000	PRINCIPAL PAYMENTS	1,020,535	1,230,000	2,056,450	2,117,300	72	887,300
	ALTERNATE REVENUE BONDS 2021 PRINCIPLE (SPORTS COMPLEX)		0	980,000	995,000		
	ROAD BONDS (2021A GO REFUNDING) PRINCIPAL		495,000	495,000	520,000		
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 2019) PRINCIPAL		185,000	31,450	32,300		
	ROAD BONDS (2014B GO BOND) PRINCIPAL		270,000	270,000	280,000		
	ROAD BONDS (2015A GO BOND) PRINCIPAL		280,000	280,000	290,000		
	GL # FOOTNOTE TOTAL		1,230,000	2,056,450	2,117,300		
08-0000-0-796000	INTEREST PAYMENTS	411,296	461,130	527,658	480,665	4	19,535
	ALTERNATE REVENUE BONDS 2021 INTEREST - SPORTS COMPLEX		0	146,955	132,255		
	ROAD BONDS (2021A GO REFUNDING) INTEREST		164,850	164,850	150,000		
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 2019) INTEREST		96,900	16,473	15,530		
	ROAD BONDS (2014B GO BOND) INTEREST		96,600	96,600	88,500		
	ROAD BONDS (2015A GO BOND) INTEREST		102,780	102,780	94,380		
	GL # FOOTNOTE TOTAL		461,130	527,658	480,665		
08-0000-0-797000	PAYING AGENT FEES	2,955	3,250	3,400	3,500	8	250
<b>DEBT SERVICE</b>		<b>1,434,786</b>	<b>1,694,380</b>	<b>2,587,508</b>	<b>2,601,465</b>	<b>54</b>	<b>907,085</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,434,786</b>	<b>1,694,380</b>	<b>2,587,508</b>	<b>2,601,465</b>	<b>54</b>	<b>907,085</b>



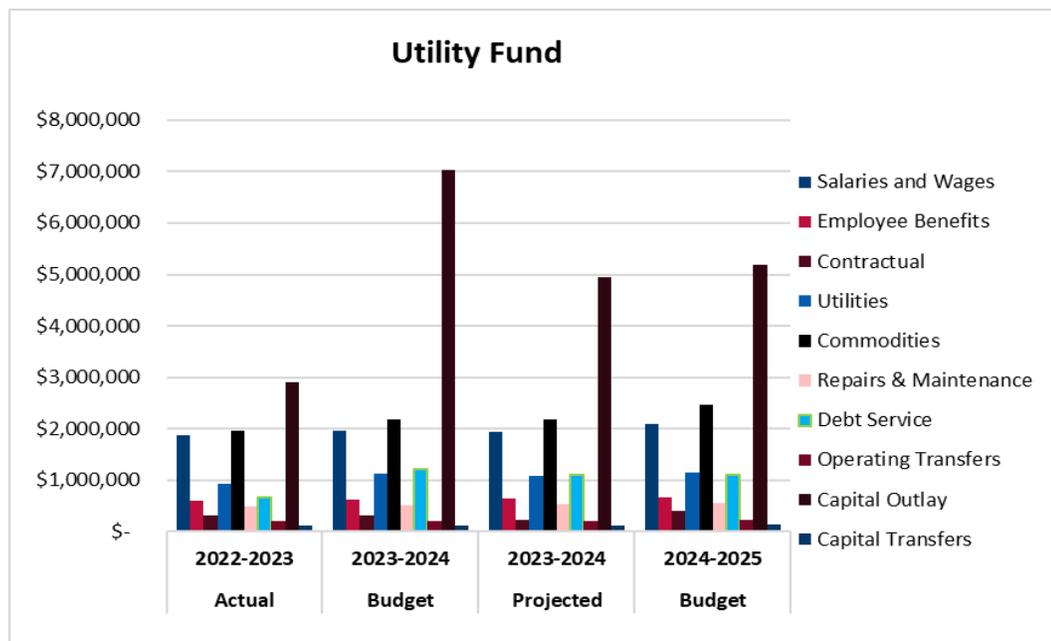
# ENTERPRISE FUNDS

# BUDGET DETAIL

## UTILITY FUND

**Fund Description:** Accounts for the operation and maintenance of the waterworks and sewage activities of the Village. The village owns and operates its own wastewater treatment plant. Water is purchased from the Central Lake County Joint Action Water Agency (CLCJAWA).

Utility Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 11,260,543	\$ 15,263,455	\$ 12,490,947	\$ 12,373,980	-18.9%	-0.9%
Expenses	\$ (7,086,501)	\$ (8,187,004)	\$ (7,943,267)	\$ (8,669,609)	5.9%	9.1%
Net Operating Income (loss)	\$ 4,174,042	\$ 7,076,451	\$ 4,547,680	\$ 3,704,371	-47.7%	-18.5%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 1,885,017	\$ 1,959,904	\$ 1,945,212	\$ 2,084,416	6.4%	7.2%
Employee Benefits	\$ 609,745	\$ 635,333	\$ 639,905	\$ 665,008	4.7%	3.9%
Contractual	\$ 325,524	\$ 315,566	\$ 238,862	\$ 412,050	30.6%	72.5%
Utilities	\$ 941,261	\$ 1,137,289	\$ 1,094,294	\$ 1,155,640	1.6%	5.6%
Commodities	\$ 1,953,426	\$ 2,186,336	\$ 2,180,931	\$ 2,472,862	13.1%	13.4%
Repairs & Maintenance	\$ 494,906	\$ 520,175	\$ 533,775	\$ 556,563	7.0%	4.3%
Debt Service	\$ 674,997	\$ 1,220,694	\$ 1,098,581	\$ 1,100,778	-9.8%	0.2%
Operating Transfers	\$ 201,625	\$ 211,707	\$ 211,707	\$ 222,292	5.0%	5.0%
	\$ 7,086,501	\$ 8,187,004	\$ 7,943,267	\$ 8,669,609		
Capital Outlay	\$ 2,900,542	\$ 7,038,635	\$ 4,944,790	\$ 5,187,030	-26.3%	4.9%
Capital Transfers	\$ 128,989	\$ 128,989	\$ 128,989	\$ 150,000	16.3%	16.3%
<b>Total Fund Expense</b>	<b>\$ 10,116,032</b>	<b>\$ 15,354,628</b>	<b>\$ 13,017,046</b>	<b>\$ 14,006,639</b>	<b>-8.8%</b>	<b>7.6%</b>
Net Fund Income (loss)	\$ 1,144,511	\$ (91,173)	\$ (526,099)	\$ (1,632,659)	1690.7%	210.3%



## WATER

Since May 1992 the Village has received its potable water from the Central Lake County Joint Action Water Agency (CLCJAWA), which treats and supplies raw water from Lake Michigan for distribution to its 13 member communities, one of which is Libertyville. The Water Fund accounts for the revenue and expenses associated with providing potable water to Village residents. The water distribution function of the Public Works Department utilizes pump stations, storage tanks and an extensive system of transmission and distribution lines to provide potable water. In addition, water is provided for the use in fighting fires, irrigation, and processing for manufacturing. Four wells are also maintained to provide an emergency source of water in the event of a disruption in service from CLCJAWA. Staff also monitors and maintains records on the use of water and responds to loss of service, low water pressure and water usage questions.

Performance Data	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
<b><i>Output Measures</i></b>					
Water Supplied (mgd)	2.1	2.2	2.1	2.3	2.3
Water Main Breaks	18	23	30	25	27
Service Calls	1,211	556	1,134	1,000	1,010
Meters Replaced	41	94	44	60	55
Large Meters Tested	12	8	13	10	10
Number of Meters Converted to Radio Read	297	189	310	300	300
Utility Locates	5,022	4,598	3,578	4,500	4,400
<b><i>Effectiveness Measures</i></b>					
Water Main Replacements (LF)	1,700	3,039	2,550	2,020	2,100
New Water Main Installed (LF)	3,540	686	320	4,047	700
Number of Service Connections	8,001	8,003	8,010	8,092	8,100
<b><i>Efficiency Measures</i></b>					
Water Utility Accounts	7,703	7,700	7,700	7,775	7,800
Staff per # of Village Water Accounts	1:1,520	1:1,587	1:1,587	1:1,600	1:1,600
Water Rate per 1,000 gallons	\$2.82	\$2.91	\$2.99	\$3.08	\$3.18



## SANITARY SEWER

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

Performance Data	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
<b><i>Output Measures</i></b>					
Sewer Cleaned (LF)	36,994	26,340	26,452	82,615	30,000
Manholes Inspected	750	652	670	600	600
Sewer Televised (miles)	2.5	4.3	2.3	11.5	2
<b><i>Effectiveness Measures</i></b>					
Miles of Sanitary Sewer	95.4	95.4	95.4	96.2	96.5
Percentage of Sanitary Sewer Cleaned (mi.)	7.3%	5.2%	5.3%	16.3%	5.9%
Sewer Blockages Reported by Customers	12	7	10	12	10
Sewer Blockages in Village Sewer Mains	2	3	4	3	4
<b><i>Efficiency Measures</i></b>					
Rate per 1,000 Gallons	\$6.35	\$6.67	\$7.00	\$7.35	\$7.72
No. of Staff per Mile of Sanitary Sewer	1:47.7	1:47.7	1:47.7	1:47.7	1:47.7



## WASTEWATER TREATMENT

The Wastewater Treatment Plant (WWTP) staff are responsible to operate, inspect, maintain, and repair the Village's wastewater treatment plant to ensure compliance with the IEPA's NPDES Discharge and Sludge Disposal Permit requirements and to provide treatment which produces high quality effluent prior to its discharge into the Des Plaines River. The WWTP staff is also responsible for maintaining and operating 16 lift stations along with the Charles Brown Reservoir stormwater pumping station. The staff also recommends improvements and equipment replacements, performs continuous lab testing to monitor plant effectiveness and maintains required records for all activities and effluent parameters.

Performance Data	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
<b><i>Output Measures</i></b>					
Wastewater Treated (Billion Gal/year)	1.5	1.5	1.5	1.5	1.5
Excess Flow MG	0	25	20	15	10
Work Orders Completed	1,350	1,350	1,375	1,375	1,450
Lift Station Maintenance (hours)	597	760	600	600	625
Average Daily Flow Million gal/day	4.0	4.0	4.0	4.0	4.0
<b><i>Effectiveness Measures</i></b>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) per Sludge permit	360	420	425	400	415
Number of odor complaints	1	1	1	1	0
<b><i>Efficiency Measures</i></b>					
Number of staff per 1 million gallons of wastewater treated	0.90	0.90	1	1	1
<b>Effluent Parameters (standard)</b>					
BOD5 (10 mg/l)	2.00	2.00	2.00	2.00	2.00
TSS (12 mg/l)	3.00	3.00	3.00	3.00	3.00
<b>Ammonia Nitrogen:</b>					
April-October (Avg. 1.5 mg/l)	0.80	0.60	0.60	0.50	0.40
November-February (Avg. 4.0 mg/l)	0.50	0.25	0.30	0.30	0.40
March (Avg. 2.4 mg/l)	0.70	0.34	0.35	0.35	0.40
Total Phosphorous (Monthly Permit avg. 1.00 mg/l)	1.00	0.95	0.98	0.90	0.95





2022-23      2023-24      2023-24      2024-25      2024-25      2024-25  
 ACTIVITY   ORIGINAL   PROJECTED   REQUESTED   REQUESTED   REQUESTED  
                   BUDGET     ACTIVITY     BUDGET     % CHANGE   AMT CHANGE

**GL NUMBER      DESCRIPTION**  
**Fund: 20 UTILITY FUND**

**REVENUES**

20-0000-0-677000	DAMAGE TO VILLAGE PROPERTY	30	0	0	0	0	0
20-0000-0-644000	WATER SALES	5,556,980	5,924,268	6,041,188	6,103,293	3	179,025
	FIXED FEE (\$29.77 X 7,184 ACCOUNTS X 6 BILLS)		1,245,706	1,245,706	1,283,207		
	TIER 1 CONSUMPTION (\$3.17 X 167,434)		515,697	515,697	530,766		
	TIER 2 CONSUMPTION (\$6.36 X 130,824)		807,184	807,184	832,041		
	TIER 3 CONSUMPTION (\$9.53 X 366,742)		3,392,364	3,509,284	3,495,051		
	SENIOR DISCOUNT (1,067 ACCOUNTS X \$5.90 X 6 BILLS)		(36,683)	(36,683)	(37,772)		
	GL # FOOTNOTE TOTAL		5,924,268	6,041,188	6,103,293		
20-0000-0-645000	TANKER SALES	26,578	10,000	14,394	12,000	20	2,000
20-0000-0-646000	WATER SALES - PENALTIES	34,554	35,000	33,588	35,000	0	0
20-0000-0-647000	SEWER CHARGES	4,369,388	4,822,087	5,019,637	5,064,898	5	242,811
	FIXED FEE (\$12.51 X 7,184 ACCOUNTS X 6 BILLS)		513,369	513,369	539,231		
	VOLUMETRIC CHARGE (\$7.72 X 595,000)		4,373,250	4,570,800	4,593,400		
	SENIOR DISCOUNT (1,067 ACCOUNTS X \$10.58 X 6 BILLS)		(64,532)	(64,532)	(67,733)		
	GL # FOOTNOTE TOTAL		4,822,087	5,019,637	5,064,898		
20-0000-0-648000	SEWER CHARGES - PENALTIES	25,180	20,000	18,200	20,000	0	0
20-0000-0-661000	WATER CONNECTION FEES	60,300	50,000	157,391	65,000	30	15,000
20-0000-0-662000	SEWER CONNECTION FEES	54,610	475,000	144,265	100,000	(79)	(375,000)
20-0000-0-663000	COUNTY SEWER CHARGE	821,439	866,100	866,100	909,789	5	43,689
	RCE CHARGE (\$51.02 X 1,486 X 12)		0	0	909,789		
	RCE CHARGE (\$48.57 X 1,486 X 12)		866,100	866,100	0		
	GL # FOOTNOTE TOTAL		866,100	866,100	909,789		
20-0000-0-684000	METERS AND READOUTS	17,751	15,000	22,000	18,000	20	3,000
20-0000-0-688000	CHANGE IN FAIR MARKET VALUE	2,778	0	19,119	0	0	0
20-0000-0-690000	INTEREST REVENUE	116,262	45,000	154,185	45,000	0	0
20-0000-0-693000	CONTRIBUTED CAPITAL	103,250	0	0	0	0	0
20-0000-0-695000	BOND ISSUE PREMIUM	62,663	0	0	0	0	0
20-0000-0-696000	AMORTIZATION OF DEFERRED CELL TOWER REV	8,000	0	0	0	0	0
20-0000-0-698000	BOND PROCEEDS	0	3,000,000	0	0	(100)	(3,000,000)
	GENERAL OBLIGATION ALTERNATE REVENUE						
	ISSUANCE PER RATE STUDY		3,000,000	0	0		
20-0000-0-699000	MISCELLANEOUS REVENUES	780	1,000	880	1,000	0	0
<b>TOTAL REVENUES</b>		<b>11,260,543</b>	<b>15,263,455</b>	<b>12,490,947</b>	<b>12,373,980</b>	<b>(18)</b>	<b>(2,889,475)</b>



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 \* BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2022-23 * BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>Fund: 20 UTILITY FUND</b>							
<b>Department: 2020 WATER DEPARTMENT</b>							
<b>SALARIES &amp; WAGES</b>							
20-2020-1-701000	SALARIES - ADMINISTRATIVE	264,014	271,175	263,850	269,169	(1)	(2,006)
20-2020-1-702000	SALARIES - CLERICAL	174,487	191,507	192,700	203,277	6	11,770
20-2020-1-703000	SALARIES - ENGINEERING	144,558	148,708	139,628	147,807	(1)	(901)
20-2020-1-704000	SALARIES - MAINTENANCE	247,198	240,194	246,533	287,412	20	47,218
<b>SALARIES &amp; WAGES</b>		<b>830,257</b>	<b>851,584</b>	<b>842,711</b>	<b>907,665</b>	<b>24</b>	<b>56,081</b>
<b>EMPLOYEE BENEFITS</b>							
20-2020-2-720000	INSURANCE	92,590	101,018	68,947	105,378	4	4,360
20-2020-2-740000	SICK LEAVE BUY BACK		0	42,892	0	0	0
20-2020-2-793000	EMPLOYER CONTRIBUTION IMRF	96,017	89,401	86,088	92,341	3	2,940
20-2020-2-794000	EMP CONTRIBUTION FICA/MEDICARE	60,791	62,828	60,539	67,892	8	5,064
<b>EMPLOYEE BENEFITS</b>		<b>249,398</b>	<b>253,247</b>	<b>258,466</b>	<b>265,611</b>	<b>(6)</b>	<b>12,364</b>
<b>CONTRACTUAL</b>							
20-2020-3-721000	INTERGOVMTAL RISK MGMT AGENCY	24,165	30,505	21,467	32,558	7	2,053
20-2020-3-728000	TECHNICAL SERVICES	171,786	169,798	164,933	251,585	48	81,787
	SENSUS WATER SYSTEM SUPPORT		0	0	1,950		
	WATER/SEWER RATE STUDY		0	0	75,000		
	FMCSA QUERY PACKAGE		20	20	20		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		53	53	70		
	FIRE HYDRANT FLOW TESTING		62,600	62,600	64,900		
	VALVE EXERCISE PROGRAM		22,000	22,000	22,400		
	WATER ATLAS PRINTING		1,300	1,300	1,300		
	AUTOCAD LICENSE (SPLIT WITH SEWER, STREETS, ENG)		125	125	125		
	RANDOM DRUG & ALCOHOL SCREEN FEES		650	595	630		
	SCADA SYSTEM MAIN		10,000	10,000	10,000		
	J.U.L.I.E. MEMBERSHIP FEES		6,000	5,600	6,000		
	UTILITY BILL PRINTING		8,500	8,500	8,500		
	CPR AND METRA RR XING FEES		1,100	1,100	1,100		
	OTHER INSPECTIONS (WATER TOWERS)		4,000	2,500	4,000		
	ANNUAL LEAK SURVEY - WHOLE SYSTEM		25,650	25,260	26,790		
	FIRE HYDRANT SANDBLASTING AND PAINTING		10,000	10,000	10,000		
	TESTING AND REPAIR OF COMMERCIAL METER		5,000	5,000	5,000		
	ANNUAL AUDIOLOGY TESTING		300	280	300		
	SAMPLE ANALYSIS		9,000	10,000	10,000		
	WATER QUALITY REPORT PRINTING		3,500	0	3,500		
	GL # FOOTNOTE TOTAL		169,798	164,933	251,585		
<b>CONTRACTUAL</b>		<b>195,951</b>	<b>200,303</b>	<b>186,400</b>	<b>284,143</b>	<b>42</b>	<b>83,840</b>
<b>UTILITIES</b>							
20-2020-4-708000	ELECTRICITY	43,017	60,000	55,000	60,000	0	0
	ELECTRICITY		60,000	55,000	60,000		
20-2020-4-709000	NORTH SHORE GAS	3,438	4,500	2,805	4,000	(11)	(500)
	GAS SERVICE		4,500	2,805	4,000		
20-2020-4-710000	TELEPHONE	3,923	4,000	1,400	1,000	(75)	(3,000)
	FEE - WATER SECTION SHARE		4,000	1,400	1,000		
20-2020-4-712000	STORMWATER FEE	5,491	4,454	4,454	5,140	15	686
	57.1 ERU + IDF X \$15.00 X 6 BILLS FOR FY 2024-2025		0	0	5,140		
	57.1 ERU + IDF X \$13.00 X 6 BILLS FOR FY 2023-2024		4,454	4,454	0		
	GL # FOOTNOTE TOTAL		4,454	4,454	5,140		
<b>UTILITIES</b>		<b>55,869</b>	<b>72,954</b>	<b>63,659</b>	<b>70,140</b>	<b>(4)</b>	<b>(2,814)</b>
<b>COMMODITIES</b>							
20-2020-5-706000	MATERIALS AND SUPPLIES	23,435	21,000	25,000	25,000	19	4,000
	EQUIPMENT, TOOLS, SMALL -STOCK ITEMS NOT CHARGEABLE TO OTHER ACCOUNTS		20,000	24,000	24,000		
	WATER BILLING SUPPLIES		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL		21,000	25,000	25,000		
20-2020-5-722000	POSTAGE	13,889	12,500	14,000	14,000	12	1,500
	WATER & SEWER BILL POSTAGE		12,500	14,000	14,000		
20-2020-5-723000	OFFICE SUPPLIES	1,924	2,000	2,300	2,200	10	200
	OFFICE SUPPLIES		2,000	2,300	2,200		
20-2020-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	8,514	10,535	10,055	10,055	(5)	(480)
	STAFF TRAINING		820	820	820		
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250	1,250	1,250		
	ISPI - SPLIT WITH SEWER AND STREETS		870	870	870		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600	600	600		
	AWWA DUES FOR UTILITIES PERSONNEL		315	315	315		
	SEMINARS, CONFERENCES FOR PDH/CEU - WATER LICENSES		600	600	600		
	PROFESSIONAL DEVELOPMENT		1,100	1,100	1,100		
	ISAWWA CONFERENCE (UTILITIES SUPERVISOR)		1,200	1,200	1,200		
	ILCMA CONFERENCE (ADPW)		700	700	700		
	APWA PWX		2,000	2,000	2,000		
	MIDWEST ADVANCED PUBLIC SERVICE INSTITUTE (MAPSI) (DEPUTY DIR.) (SPLIT WITH WATER)		600	600	600		



		2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	
GL NUMBER	DESCRIPTION	ACTIVITY ORIGINAL	PROJECTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	
		* BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE		
	TARGET SOLUTIONS ONLINE TRAINING		480	0	0			
	GL # FOOTNOTE TOTAL		10,535	10,055	10,055			
20-2020-5-729000	METERS - NEW CONSTRUCTION	13,535	15,000	15,000	15,000	0	0	
20-2020-5-736000	CREDIT CARD FEES	49,924	40,000	50,000	50,000	25	10,000	
20-2020-5-752000	UNIFORMS	5,026	4,550	5,000	5,000	10	450	
	PROTECTIVE CLOTHING		500	700	700			
	PURCHASE OF UNIFORMS		1,500	1,600	1,600			
	BOOTS, RAINWEAR, GLOVES, INSULATED COVERALLS		2,100	2,200	2,200			
	T-SHIRTS & POLOS		450	500	500			
	GL # FOOTNOTE TOTAL		4,550	5,000	5,000			
20-2020-5-761000	BAD DEBT EXPENSE	14	2,000	0	500	(75)	(1,500)	
	BAD DEBT EXPENSE		2,000	0	500			
20-2020-5-798000	PURCHASE OF WATER - CLCJAWA	1,299,569	1,472,000	1,472,000	1,562,250	6	90,250	
	WATER PURCHASE 24-25 (825,000 UNITS X \$1.89/GAL)		0	0	1,559,250			
	TELEPHONE, ELECTRIC/ MAINT FOR PETERSON							
	CLCJAWA STRUCTURE		3,000	3,000	3,000			
	WATER PURCHASE (ESTIMATED 816,000 UNITS/YEAR X \$1.80 UNIT)		1,469,000	1,469,000	0			
	GL # FOOTNOTE TOTAL		1,472,000	1,472,000	1,562,250			
20-2020-5-799000	MISCELLANEOUS	563	2,000	2,000	2,000	0	0	
	MISCELLANEOUS		2,000	2,000	2,000			
<b>COMMODITIES</b>			<b>1,416,393</b>	<b>1,581,585</b>	<b>1,595,355</b>	<b>1,686,005</b>	<b>7</b>	<b>104,420</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
20-2020-7-712000	MAINTENANCE BLDG AND GROUNDS	34,126	41,460	41,460	45,632	10	4,172	
	LANDSCAPE & MOWING CONTRACTUAL		10,710	10,710	10,882			
	WELL HOUSE DOORS AND WINDOWS		12,000	12,000	12,000			
	GENERAL UPKEEP OF WATER FACILITIES		1,500	1,500	1,500			
	CLEANING SERVICE		5,250	5,250	5,250			
	S&U ROOF REPAIRS		1,000	1,000	1,000			
	FIRE SYSTEM REPAIR (SPLIT WITH STREETS)		1,000	1,000	1,000			
	S&U FACILITY OVERHEAD DOOR REPLACEMENT (SPLIT)		4,000	4,000	4,000			
	WATER TOWER CLEANING		6,000	6,000	10,000			
	GL # FOOTNOTE TOTAL		41,460	41,460	45,632			
20-2020-7-714000	MAINT MOTOR VEHICLE FEES	48,313	49,762	49,762	51,255	3	1,493	
	FUEL AND MAINTENANCE		49,762	49,762	51,255			
20-2020-7-715000	MAINTENANCE OTHER EQUIPMENT	20,586	14,500	14,500	14,500	0	0	
	PUMPS, VALVES, SCADA		7,000	7,000	7,000			
	GENERATOR MAINTENANCE BY CONTRACT		5,000	5,000	5,000			
	SAFETY EQUIPMENT		2,500	2,500	2,500			
	GL # FOOTNOTE TOTAL		14,500	14,500	14,500			
20-2020-7-716000	MAINTENANCE WATER LINE	139,312	125,000	140,000	140,000	12	15,000	
<b>REPAIRS &amp; MAINTENANCE</b>			<b>242,337</b>	<b>230,722</b>	<b>245,722</b>	<b>9</b>	<b>20,665</b>	
<b>TRANSFERS</b>								
20-2020-8-789000	TECHNOLOGY EQUIP & REPLMT FEES	89,673	94,157	94,157	98,865	5	4,708	
	TERF USER FEES (INCLUDES GIS)		94,157	94,157	98,865			
<b>TRANSFERS</b>			<b>89,673</b>	<b>94,157</b>	<b>94,157</b>	<b>5</b>	<b>4,708</b>	
<b>Total Department 2020: WATER DEPARTMENT</b>			<b>3,079,878</b>	<b>3,284,552</b>	<b>3,286,470</b>	<b>3,563,816</b>	<b>9</b>	<b>279,264</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



GL NUMBER	DESCRIPTION	2022-23 ACTIVITY *	2023-24 ORIGINAL BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>FUND 20 - UTILITY FUND</b>							
<b>Department: 2021 SEWER DEPARTMENT</b>							
<b>SALARIES &amp; WAGES</b>							
20-2021-1-701000	SALARIES - ADMINISTRATIVE	161,551	165,726	161,732	160,280	(3)	(5,446)
20-2021-1-703000	SALARIES - ENGINEERING	131,955	136,133	129,994	136,869	1	736
20-2021-1-704000	SALARIES - MAINTENANCE	260,533	286,748	276,481	336,078	17	49,330
<b>SALARIES &amp; WAGES</b>		<b>554,039</b>	<b>588,607</b>	<b>568,207</b>	<b>633,227</b>	<b>15</b>	<b>44,620</b>
<b>EMPLOYEE BENEFITS</b>							
20-2021-2-720000	INSURANCE	61,578	67,184	61,528	70,459	5	3,275
20-2021-2-740000	SICK LEAVE BUY BACK		0	9,746	0	0	0
20-2021-2-793000	EMPLOYER CONTRIBUTION IMRF	64,098	61,862	59,282	64,684	5	2,822
20-2021-2-794000	EMP CONTRIBUTION FICA/MEDICARE	41,168	44,236	43,851	47,899	8	3,663
<b>EMPLOYEE BENEFITS</b>		<b>166,844</b>	<b>173,282</b>	<b>174,407</b>	<b>183,042</b>	<b>18</b>	<b>9,760</b>
<b>CONTRACTUAL</b>							
20-2021-3-721000	INTERGOVMTAL RISK MGMT AGENCY	13,256	17,883	10,213	28,777	61	10,894
20-2021-3-728000	TECHNICAL SERVICES	1,681	2,775	2,770	2,915	5	140
	FMCSA QUERY PACKAGE		5	5	5		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		15	15	20		
	AUTOCAD LICENSE (SPLIT WITH WATER, STREETS, ENG)		0	0	125		
	RAILROAD CROSSING LEASE FEES: 12" WINCHESTER METRA RR		475	475	475		
	RANDOM DRUG & ALCOHOL SCREEN FEES		170	170	180		
	OTHER TECHNICAL SERVICES		1,000	1,000	1,000		
	ANNUAL FIRE EXTINGUISHER SERVICES		1,000	1,000	1,000		
	ANNUAL AUDIOLOGY TESTING		110	105	110		
	GL # FOOTNOTE TOTAL		2,775	2,770	2,915		
<b>CONTRACTUAL</b>		<b>14,937</b>	<b>20,658</b>	<b>12,983</b>	<b>31,692</b>	<b>53</b>	<b>11,034</b>
<b>UTILITIES</b>							
20-2021-4-707000	COUNTY SEWER SERVICE	664,219	770,835	770,835	810,000	5	39,165
	6300 RCE'S AT \$10.51 - \$10.93/RCE		770,835	770,835	810,000		
20-2021-4-708000	ELECTRICITY	14,450	22,000	20,000	20,000	(9)	(2,000)
20-2021-4-709000	NATURAL GAS	2,971	4,000	3,500	4,000	0	0
<b>UTILITIES</b>		<b>681,640</b>	<b>796,835</b>	<b>794,335</b>	<b>834,000</b>	<b>5</b>	<b>37,165</b>
<b>COMMODITIES</b>							
20-2021-5-706000	MATERIALS AND SUPPLIES	6,050	5,700	5,700	5,700	0	0
	SEWER MATERIALS AND SUPPLIES		1,500	1,500	1,500		
	VACTOR SUPPLIES		2,000	2,000	2,000		
	REPLACEMENT HOSE FOR VACTOR		2,200	2,200	2,200		
	GL # FOOTNOTE TOTAL		5,700	5,700	5,700		
20-2021-5-722000	POSTAGE	9,232	10,000	10,000	10,000	0	0
20-2021-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,784	5,170	4,570	5,170	0	0
	STAFF TRAINING		350	350	350		
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250	1,250	1,250		
	ISPI FALL - SPLIT WITH WATER AND STREETS		870	870	870		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600	0	600		
	SEMINARS - SEWER MAINTENANCE, SAFETY TRAINING		1,350	1,350	1,350		
	MAPSI, PUBLIC SERVICE INSTITUTE DEPUTY DIRECTOR (SPLIT WITH WATER 50%)		600	600	600		
	TARGET SOLUTIONS ONLINE TRAINING		150	150	150		
	GL # FOOTNOTE TOTAL		5,170	4,570	5,170		
20-2021-5-752000	UNIFORMS	973	1,750	2,250	1,750	0	0
	PROTECTIVE CLOTHING		500	850	500		
	UNIFORMS		900	900	900		
	OUTDOOR GEAR		350	500	350		
	GL # FOOTNOTE TOTAL		1,750	2,250	1,750		
20-2021-5-799000	MISCELLANEOUS		0	0	0	0	0
<b>COMMODITIES</b>		<b>18,039</b>	<b>22,620</b>	<b>22,520</b>	<b>22,620</b>	<b>0</b>	<b>0</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
20-2021-7-714000	MAINT MOTOR VEHICLE FEES	124,275	128,003	128,003	131,843	3	3,840
	3% ANNUAL INCREASE		0	128,003	131,843		
20-2021-7-715000	MAINTENANCE LIFT STATIONS	34,941	32,687	32,687	32,723	0	36
	LANDSCAPING AND MOWING CONTRACTUAL		4,312	4,312	4,348		
	ALARM PHONE LINE		600	600	600		
	LIFT STATION		5,575	5,575	5,575		
	EQUIPMENT MAINTENANCE AT PUMPING STATIONS		15,000	15,000	15,000		
	LIFT STATION BACKUP POWER GENERATOR MAINT 4 STATIONARY 1 PORTABLE UNITS		7,200	7,200	7,200		



GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	ORIGINAL	PROJECTED	REQUESTED	REQUESTED	REQUESTED
		*	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
	GL # FOOTNOTE TOTAL		32,687	32,687	32,723		
20-2021-7-716000	MAINTENANCE SEWER LINES	15,539	18,000	18,000	18,000	0	0
	REPAIR OF SANITARY SEWERS AND MANHOLES- FRAME SEALS, LEAK SEALANT, GROUT, RESTORATION MATERIALS		13,000	13,000	13,000		
	GREASE DISSOLVING AGENTS AND ROOT CONTROL PRODUCTS		2,500	2,500	2,500		
	SPOILS DISPOSAL (25% SEWER 25% STREETS 50% WATER)		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL		18,000	18,000	18,000		
	<b>REPAIRS &amp; MAINTENANCE</b>	<b>174,755</b>	<b>178,690</b>	<b>178,690</b>	<b>182,566</b>	<b>2</b>	<b>3,876</b>
<b>TRANSFERS</b>							
20-2021-8-789000	TRANSFER TECHNOLOGY FUND	67,394	70,764	70,764	74,302	5	3,538
	TERF USER CHARGES (INCLUDES GIS)		70,764	70,764	74,302		
	<b>TRANSFERS</b>	<b>67,394</b>	<b>70,764</b>	<b>70,764</b>	<b>74,302</b>	<b>5</b>	<b>3,538</b>
<b>Total Department 2021: SEWER DEPARTMENT</b>		<b>1,677,648</b>	<b>1,851,456</b>	<b>1,821,906</b>	<b>1,961,449</b>	<b>6</b>	<b>109,993</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 \*    BUDGET    ACTIVITY    BUDGET    % CHANGE    AMT CHANGE

GL NUMBER	DESCRIPTION						
<b>FUND 20 - UTILITY FUND</b>							
<b>Department: 2022 WASTE WATER TREATMENT PLANT</b>							
<b>SALARIES &amp; WAGES</b>							
20-2022-1-701000	SALARIES - ADMINISTRATIVE	77,421	77,494	77,383	79,626	3	2,132
20-2022-1-704000	SALARIES - OPERATORS	423,300	442,219	456,911	463,898	5	21,679
<b>SALARIES &amp; WAGES</b>		<b>500,721</b>	<b>519,713</b>	<b>534,294</b>	<b>543,524</b>	<b>5</b>	<b>23,811</b>
<b>EMPLOYEE BENEFITS</b>							
20-2022-2-720000	INSURANCE	100,553	115,386	113,614	119,862	4	4,476
20-2022-2-793000	EMPLOYER CONTRIBUTION IMRF	56,870	54,452	54,856	55,456	2	1,004
20-2022-2-794000	EMP CONTRIBUTION FICA/MEDICARE	36,080	38,966	38,562	41,037	5	2,071
<b>EMPLOYEE BENEFITS</b>		<b>193,503</b>	<b>208,804</b>	<b>207,032</b>	<b>216,355</b>	<b>4</b>	<b>7,551</b>
<b>CONTRACTUAL</b>							
20-2022-3-705000	CONTRACTUAL SERVICES	21,003	0	0	0	0	0
20-2022-3-721000	INTERGOVMTAL RISK MGMT AGENCY	58,626	30,505	13,304	30,030	(2)	(475)
20-2022-3-728000	TECHNICAL SERVICES	35,007	64,100	26,175	66,185	3	2,085
	HACH SUPPORT - PHOSPHORUS REMOVAL TESTING EQUIPMENT		15,000	19,000	34,000		
	IEPA-NPDES PERMIT FEES		18,000	0	9,000		
	MISC INSPECTIONS ROOF, FIRE EXTINGUISHERS, LAB TESTING ETC.		16,000	7,000	9,000		
	MISC ENGINEERING AND CONSULTING ON SUCH ITEMS AS SCADA ,STUDIES, NPDES PERMIT RENEWAL (ONCE EVERY 4 YEARS)		14,000	0	14,000		
	ANNUAL AUDIOLOGY TESTING		185	175	185		
	PRETREATMENT ENGINEERING		915	0	0		
	GL # FOOTNOTE TOTAL		64,100	26,175	66,185		
<b>CONTRACTUAL</b>		<b>114,636</b>	<b>94,605</b>	<b>39,479</b>	<b>96,215</b>	<b>2</b>	<b>1,610</b>
<b>UTILITIES</b>							
20-2022-4-708000	ELECTRICITY	134,740	200,000	185,000	185,000	(8)	(15,000)
20-2022-4-709000	NORTH SHORE GAS	65,880	65,000	50,000	65,000	0	0
	HEATING OF (2) BUILDING AND PRIMARY SLUDGE DIGESTER		65,000	50,000	65,000		
20-2022-4-710000	TELEPHONE	3,132	2,500	1,300	1,500	(40)	(1,000)
<b>UTILITIES</b>		<b>203,752</b>	<b>267,500</b>	<b>236,300</b>	<b>251,500</b>	<b>(6)</b>	<b>(16,000)</b>
<b>COMMODITIES</b>							
20-2022-5-706000	MATERIALS AND SUPPLIES	39,708	40,750	37,750	52,600	29	11,850
	CYANIDE TESTING KITS		3,000	0	3,000		
	SUPPLIES		6,500	6,500	7,000		
	OSHA SAFETY (CONFINED SPACE & FALL PROTECTION ITEMS)		250	250	300		
	SUPPLIES - LAB & OFFICE		11,500	11,500	22,500		
	JANITORIAL SUPPLIES		1,000	1,000	1,000		
	SMALL MAINT MATERIALS, GREASE, OIL, FUEL OIL						
	WWTP GENERATOR		3,000	3,000	3,300		
	ELECTRICAL & PLUMBING		1,500	1,500	1,500		
	CONSTRUCTION SUPPLY		1,500	1,500	1,500		
	MISCELLANEOUS TOOLS		1,500	1,500	1,500		
	LAB PROBE & KITS (INCREASED LAB TESTING DUE TO FACILITY PLANNING & NPDES PERMIT)		10,000	10,000	10,000		
	GENERATOR FUEL		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL		40,750	37,750	52,600		
20-2022-5-707000	CHEMICALS	88,838	146,848	147,668	175,200	19	28,352
	POND MANAGEMENT		3,168	3,168	3,450		
	CALCIUM CHLORITE		1,000	1,000	1,250		
	SODIUM HYPOCHLORITE FOR FILTER SAND CLEANING (\$1.00 PER GALLON)		3,000	3,000	3,000		
	SODIUM BILSULFITE FOR DE-CHLORINATION OF EFFLUENT		8,000	8,000	8,500		
	SODIUM HYPOCHLORITE TO DISINFECT PLANT EFFLUENT		15,000	15,000	17,000		
	LAGOON TREATMENT		8,000	8,000	8,000		
	ODOR CONTROL		5,000	4,500	5,000		
	PHOSPHORUS CONTROL		103,680	105,000	129,000		
	GL # FOOTNOTE TOTAL		146,848	147,668	175,200		



		2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
GL NUMBER	DESCRIPTION	* ORIGINAL	BUDGET	ACTIVITY	PROJECTED BUDGET	REQUESTED	REQUESTED
						% CHANGE	AMT CHANGE
20-2022-5-718000	SLUDGE REMOVAL	239,667	230,675	254,000	316,000	37	85,325
	CHEMICAL HYDROGEN SULFIDE CONTROL		2,000	1,500	1,500		
	SLUDGE REMOVAL		226,175	250,000	312,000		
	LAB TEST ON SLUDGE FOLLOWING PERMIT REQUIREMENTS		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL		230,675	254,000	316,000		
20-2022-5-723000	OFFICE SUPPLIES	20	0	0	0	0	0
20-2022-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	15,188	16,528	16,208	15,707	(5)	(821)
	STAFF TRAINING		285	285	285		
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250	1,250	1,250		
	SEMINARS, CONTINUING EDUCATION		2,000	2,000	2,000		
	MEMBERSHIPS (WEF, AWWA, FVOA, APWA)		780	780	800		
	DES PLAINES RIVER WATERSHED WORKGROUP		10,473	10,473	9,952		
	IL ASSOCIATION OF WASTEWATER AGENCIES		1,420	1,420	1,420		
	TARGET SOLUTIONS ONLINE TRAINING		320	0	0		
	GL # FOOTNOTE TOTAL		16,528	16,208	15,707		
20-2022-5-752000	UNIFORMS	2,151	2,700	2,800	2,900	7	200
	PANTS		800	800	800		
	PROTECTIVE CLOTHING GEAR PPE		500	500	500		
	SAFETY SHOES		700	800	800		
	SHIRTS AND OUTERWEAR		700	700	800		
	GL # FOOTNOTE TOTAL		2,700	2,800	2,900		
20-2022-5-799000	MISCELLANEOUS	435	530	530	530	0	0
	RESPIRATORY EXAM		280	280	280		
	NEW EMPLOYMENT ADS, PRE-EMPLOYMENT PHYSICAL EXAMS, ETC.		250	250	250		
	GL # FOOTNOTE TOTAL		530	530	530		
<b>COMMODITIES</b>		<b>386,007</b>	<b>438,031</b>	<b>458,956</b>	<b>562,937</b>	<b>29</b>	<b>124,906</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
20-2022-7-712000	MAINT - BUILDING & GROUNDS	17,136	50,741	49,341	54,953	8	4,212
	CLEANING SERVICE		3,000	3,000	3,000		
	ROOF REPAIRS		2,000	1,000	2,000		
	OVERHEAD DOOR REPAIRS		1,000	1,000	4,000		
	DOORS		1,000	1,000	1,500		
	HVAC		10,000	10,000	10,000		
	CONCRETE REPAIRS		3,000	2,800	3,000		
	REPAIRS		15,000	14,800	15,000		
	LANDSCAPING/RESTORATION		1,500	1,500	1,500		
	LANDSCAPE SERVICE		14,241	14,241	14,953		
	GL # FOOTNOTE TOTAL		50,741	49,341	54,953		
20-2022-7-714000	MAINTENANCE VEHICLES	7,594	7,822	7,822	8,057	3	235
	3% ANNUAL INCREASE		0	7,822	8,057		
20-2022-7-715000	MAINTENANCE OTHER EQUIPMENT	53,084	52,200	52,200	59,600	14	7,400
	REPAIRS SERVICE AND PARTS FOR PUMPS, VALVES MOTORS ETC.		43,000	43,000	49,850		
	MAINTENANCE MATERIALS GREASE, OIL, PACKINGS,ETC		8,500	8,500	9,000		
	WASTE OIL DISPOSAL		700	700	750		
	GL # FOOTNOTE TOTAL		52,200	52,200	59,600		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>77,814</b>	<b>110,763</b>	<b>109,363</b>	<b>122,610</b>	<b>11</b>	<b>11,847</b>
<b>TRANSFERS</b>							
20-2022-8-789000	TRANSFER TECHNOLOGY FUND	44,558	46,786	46,786	49,125	5	2,339
	TERF USER CHARGES (INCLUDES GIS)		46,786	46,786	49,125		
<b>TRANSFERS</b>		<b>44,558</b>	<b>46,786</b>	<b>46,786</b>	<b>49,125</b>	<b>5</b>	<b>2,339</b>
<b>Total Department 2022: WASTE WATER TREATMENT PLANT</b>		<b>1,520,991</b>	<b>1,686,202</b>	<b>1,632,210</b>	<b>1,842,266</b>	<b>9</b>	<b>156,064</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL * BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>FUND 20 - UTILITY FUND</b>							
<b>DEPT 2023 - UTILITY-DEBT SERVICE</b>							
<b>DEBT SERVICE</b>							
20-2023-9-728000	BOND ISSUE COSTS	6,248	0	0	0	0	0
20-2023-9-795000	PRINCIPAL PAYMENTS		799,033	799,033	825,334	3	26,301
	ALTERNATE REVENUE REFUNDING BONDS (SERIES 2021B)		370,000	370,000	390,000		
	ALTERNATE REVENUE BONDS (SERIES 2015B) PRINCIPAL		350,000	350,000	355,000		
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		79,033	79,033	80,334		
	GL # FOOTNOTE TOTAL		799,033	799,033	825,334		
20-2023-9-796000	INTEREST PAYMENTS	310,503	419,161	298,098	273,444	(35)	(145,717)
	ALTERNATE REVENUE REFUNDING BONDS (SERIES 2021B)		164,400	164,400	149,200		
	ALTERNATE REVENUE BONDS (SERIES 2023) ESTIMATE		120,000	0	0		
	ALTERNATE REVENUE BONDS (SERIES 2015B) INTEREST		110,738	109,675	101,522		
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		24,023	24,023	22,722		
	GL # FOOTNOTE TOTAL		419,161	298,098	273,444		
20-2023-9-797000	PAYING AGENT FEES	1,477	2,500	1,450	2,000	(20)	(500)
<b>DEBT</b>		<b>318,228</b>	<b>1,220,694</b>	<b>1,098,581</b>	<b>1,100,778</b>	<b>(10)</b>	<b>(119,916)</b>
<b>Total Department 2023: UTILITY-DEBT SERVICE</b>		<b>318,228</b>	<b>1,220,694</b>	<b>1,098,581</b>	<b>1,100,778</b>	<b>(10)</b>	<b>(119,916)</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



2022-23 2023-24 2023-24 2024-25 2024-25 2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 \* BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION						
<b>FUND 20 - UTILITY FUND</b>							
<b>DEPT 2024 - UTILITY-CAPITAL IMPROVEMENT</b>							
<b>COMMODITIES</b>							
20-2024-5-788000	REPLACEMENT METERS	78,250	89,100	49,100	116,300	31	27,200
	50 RESIDENTIAL METERS @ \$300 EACH		15,000	15,000	15,000		
	REPLACEMENT OF 2 - 3" METERS - \$1,665/METER		3,300	3,300	3,300		
	REPLACEMENT OF 2 - 4" METERS - \$2,900/METER		5,800	5,800	5,800		
	PW-WATER-004: RADIO READ TOUCHPAD - REPLACE METER HEADS		25,000	25,000	0		
	PW-WATER-003: METER REPLACEMENT - MANUAL READ UPGRADE		40,000	0	40,000		
	GL # FOOTNOTE TOTAL		89,100	49,100	116,300		
20-2024-5-793000	HYDRANTS, VALVES, MISC	54,737	55,000	55,000	55,000	0	0
	PW-WATER-005: FIRE HYDRANT REPLACEMENTS		30,000	30,000	30,000		
	PW-WATER-006: NEW VALVE INSERTIONS		25,000	25,000	25,000		
	GL # FOOTNOTE TOTAL		55,000	55,000	55,000		
20-2024-5-799000	MISCELLANEOUS		0	0	175,000	0	175,000
	PW-WATER-013: EMERGENCY GENERATOR - GREENTREE WELL		0	0	175,000		
<b>COMMODITIES</b>		<b>132,987</b>	<b>144,100</b>	<b>104,100</b>	<b>346,300</b>	<b>140</b>	<b>202,200</b>
<b>CAPITAL</b>							
20-2024-6-750000	WWTP IMPR	219,802	3,080,000	1,184,000	2,038,500	(34)	(1,036,500)
	PW-WWTP-029: ANNUAL SCADA IMPROVEMENTS		0	0	25,000		
	PW-WWTP-038: CMOM PLAN		0	0	75,000		
	PW-WWTP-041: PATTERSON PUMP DRIVE REPLACEMENT		0	0	40,000		
	PW-WWTP-042: SCREW PUMP NO.2 GEAR BOX		0	0	50,000		
	PW-WWTP-015: DIGESTER COMPLEX - DEWATERING CENTRIFUGE		150,000	75,000	0		
	PW-WWTP-023: SECONDAY CLARIFIERS A - WEIRS/SKIMMERS		106,000	106,000	0		
	PW-WWTP-024: PRMARY CLARIFIERS B - ISOLATION VALVES		228,000	114,000	114,000		
	PW-WWTP-027: SECONDARY CLARIFIERS B - EFFLUENT JUNCTION BOX		100,000	75,000	0		
	PW-WWTP-035: WWTP FACILITY PLAN UPDATE		75,000	37,500	0		
	PW-WWTP-036: INDUSTRIAL USER SURVEY		50,000	0	0		
	PW-WWTP-037: PLANT A REPAIRS AND REHABILITATION		100,000	80,000	0		
	PW-WWTP-009: CONTROL BLDG. - ELECTRICAL SYSTEM		125,000	160,000	125,000		
	PW-WWTP-006: SCREEN & GRIT BLDG. - ELECTRICAL SYSTEM		550,000	137,500	412,500		
	PW-WWTP-007: SCREEN & GRIT BLDG. - HEADWORKS SCREEN		875,000	218,750	656,250		
	PW-WWTP-008: SCREEN & GRIT BLDG. - GRIT COLLECTOR		721,000	180,250	540,750		
	GL # FOOTNOTE TOTAL		3,080,000	1,184,000	2,038,500		
20-2024-6-776000	SANITARY SEWER REPAIRS	537,819	1,430,000	1,398,995	425,000	(70)	(1,005,000)
	PW-SS-017: SEWER CAMERA AND POLE CAMERA		0	0	175,000		
	PW-SS-011: WINCHESTER SEWER UPGRADE (LUCERNE)		155,000	0	0		
	PW-SS-010: WINCHESTER SEWER UPGRADE (LOYOLA)		675,000	915,000	0		
	PW-SS-006: LINING AND POINT REPAIRS CONSTRUCTION		300,000	75,000	250,000		
	PW-SS-005: ANNUAL SEWER TELEVISION INSPECTION		100,000	210,000	0		
	PW-SS-009: FLOW MONITORING AND SMOKE TESTING PROGRAM		100,000	198,995	0		
	PW-SS-007: MANHOLE REPAIRS - VARIOUS LOCATIONS		100,000	0	0		
	GL # FOOTNOTE TOTAL		1,430,000	1,398,995	425,000		
20-2024-6-777000	LIFT STATION IMPROVEMENTS	64,000	331,885	164,115	1,036,000	212	704,115
	PW-SS-008: CASS AVENUE LIFT STATION REPLACEMENT		150,000	106,000	936,000		
	PW-SS-014: EMERGENCY GENERATOR - CARRIAGE HILL LIFT STATION		65,000	0	100,000		
	PW-SS-002: EMERGENCY GENERATOR AT LIFT STATION (TBD)		116,885	58,115	0		
	GL # FOOTNOTE TOTAL		331,885	164,115	1,036,000		
20-2024-6-781000	RESIDENTIAL LEAD SERVICE REPLACE INCENTI	6,000	25,000	60,000	75,000	200	50,000
	RESIDENTIAL LEAD SERVICE LINE REPLACEMENT REIMBURSEMENT PROGRAM		25,000	60,000	75,000		
20-2024-6-795000	WATER SYSTEM IMPROVEMENTS	577,392	2,171,750	2,137,680	1,467,530	(32)	(704,220)
	PW-WATER-031: COOK WATER TOWER REHABILITATION		0	0	150,000		
	PW-WATER-034: WATER SYSTEM MODEL		0	0	50,000		
	PW-WATER-011: RED TOP RESERVOIR EMERGENCY GENERATOR		175,000	0	187,530		
	PW-WATER-015: ANNUAL SCADA IMPROVMENTS		25,000	25,000	25,000		
	PW-WATER-016: GARFIELD TOWER REHABILITATION		250,000	0	0		
	PW-WATER-025: LARGE WATER METER REPLACEMENTS		150,000	25,000	0		
	PW-WATER-029: WATER AND SANITARY SYSTEM ASSESSMENT PLAN		250,000	258,100	0		



GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL * BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
	PW-WATER-021: EMERGENCY GENERATOR - CANTERBURY BOOSTER STATION	66,750	66,750	0			
	PW-WATER-002: ANNUAL WATERMAIN REPLACEMENT PROGRAM	1,200,000	1,707,830	1,000,000			
	PW-WATER-007: MISCELLANEOUS SYSTEM REPAIRS	55,000	55,000	55,000			
	GL # FOOTNOTE TOTAL	2,171,750	2,137,680	1,467,530			
<b>CAPITAL</b>		<b>1,405,013</b>	<b>7,038,635</b>	<b>4,944,790</b>	<b>5,042,030</b>	<b>(28)</b>	<b>(1,991,605)</b>
<b>Total Department 2024: UTILITY-CAPITAL IMPROVEMENT</b>		<b>1,538,000</b>	<b>7,182,735</b>	<b>5,048,890</b>	<b>5,388,330</b>	<b>(25)</b>	<b>(1,789,405)</b>
<b>Department: 9999 TRANSFERS</b>							
<b>TRANSFERS</b>							
20-9999-8-799000	TRANSFERS OUT	128,989	128,989	128,989	150,000	16	21,011
	CAPITAL VEHICLE FUNDING TRANSFER - WATER	82,912	82,912	98,903			
	CAPITAL VEHICLE FUNDING TRANSFER - SEWER	34,700	34,700	38,382			
	CAPITAL VEHICLE FUNDING TRANSFER - WWTP	11,377	11,377	12,715			
	GL # FOOTNOTE TOTAL	128,989	128,989	150,000			
<b>TRANSFERS</b>		<b>128,989</b>	<b>128,989</b>	<b>128,989</b>	<b>150,000</b>	<b>16</b>	<b>21,011</b>
<b>Total Department 9999: TRANSFERS</b>		<b>128,989</b>	<b>128,989</b>	<b>128,989</b>	<b>150,000</b>	<b>16</b>	<b>21,011</b>

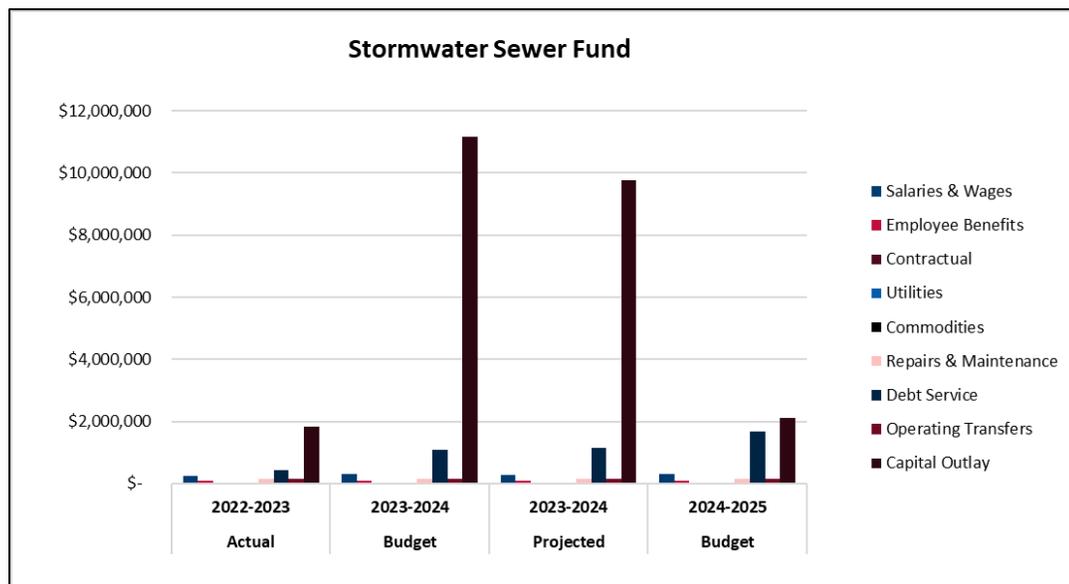
\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.

# BUDGET DETAIL

## STORMWATER SEWER FUND

**Fund Description:** This Fund accounts for the operation, capital improvement, and maintenance of the Village’s stormwater sewer system.

Stormwater Sewer Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 4,531,289	\$ 16,186,589	\$ 16,119,662	\$ 2,946,514	-81.8%	-81.7%
Expenses	\$ (1,043,449)	\$ (1,795,272)	\$ (1,812,904)	\$ (2,426,492)	35.2%	33.8%
Net Operating Income (loss)	\$ 3,487,840	\$ 14,391,317	\$ 14,306,758	\$ 520,022	-96.4%	-96.4%
<b>Operating Expense Detail</b>						
Salaries & Wages	\$ 253,844	\$ 302,353	\$ 276,857	\$ 313,895	3.8%	13.4%
Employee Benefits	\$ 76,325	\$ 81,065	\$ 78,790	\$ 84,709	4.5%	7.5%
Contractual	\$ 4,469	\$ 36,000	\$ 31,000	\$ 36,000	0.0%	16.1%
Utilities	\$ -	\$ 5,500	\$ 5,000	\$ 5,000	-9.1%	0.0%
Commodities	\$ 1,188	\$ 1,250	\$ 1,250	\$ 1,250	0.0%	0.0%
Repairs & Maintenance	\$ 137,662	\$ 138,862	\$ 141,740	\$ 165,207	19.0%	16.6%
Debt Service	\$ 431,558	\$ 1,089,339	\$ 1,137,364	\$ 1,676,903	53.9%	47.4%
Operating Transfers	\$ 138,403	\$ 140,903	\$ 140,903	\$ 143,528	1.9%	1.9%
	\$ 1,043,449	\$ 1,795,272	\$ 1,812,904	\$ 2,426,492		
Capital Outlay	\$ 1,821,442	\$ 11,148,700	\$ 9,750,939	\$ 2,111,000	-81.1%	-78.4%
Total Fund Expense	\$ 2,864,891	\$ 12,943,972	\$ 11,563,843	\$ 4,537,492	-64.9%	-60.8%
Net Fund Income (loss)	\$ 1,666,398	\$ 3,242,617	\$ 4,555,819	\$ (1,590,978)	-149.1%	-134.9%



## STORMWATER

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

Performance Data	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
<b>Output Measures</b>					
New Storm Sewers Installed (LF)		1,285	2,580	10,552	200
Sewer Cleaned In-House (LF)**		9,325	8,343	1,200	1,500
Sewer Cleaned Contractually (LF)		10,790	8,860	22,400	15,000
Sewer Televised Contractually (LF)		7,570	8,860	22,400	15,000
Catch Basins/Inlets Cleaned In-House		95	107	190	175
Catch Basins/Inlets Cleaned Contractually		234	0*	0*	100
<b>Effectiveness Measures</b>					
Miles of Public Storm Sewer		108	109	111	111
Percentage of Storm Sewer Cleaned		3.5%	3.0%	4.0%	2.8%
Total Number of Catch Basins/Inlets		3,011	3,011	3,168	3,168
Percentage of Catch Basins/Inlets Cleaned		10.9%	3.6%	6.0%	5.5%

*\* Contractual CB/Inlet cleaning deferred for budgetary considerations. Anticipated that contractual inlet cleaning will be deferred to allow for funding of additional lining of trunk sewers.*

*\*\* In-house structure cleaning reduced due to staffing shortage.*

*No data shown for FY 2020/21. Stormwater Fund implemented in FY 21/22.*





2022-23 2023-24 2023-24 2024-25 2024-25 2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 \* BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

**GL NUMBER DESCRIPTION**  
**FUND 21 - STORMWATER SEWER FUND**

**REVENUES**

**CHARGES FOR SERVICES**

21-0000-5-647000	SEWER CHARGES	2,021,068	2,025,954	2,025,954	2,330,512	15	304,558
	UTILITY FEE 25,974 ERUS/IDFS X \$15.00		0	0	2,330,512		
	UTILITY FEE 25,974 ERUS/IDFS X \$13.00		2,025,954	2,025,954	0		
	GL # FOOTNOTE TOTAL		2,025,954	2,025,954	2,330,512		
21-0000-5-648000	SEWER CHARGES-PENALTIES	11,095	9,000	9,330	9,000	0	0
<b>CHARGES FOR SERVICES</b>		<b>2,032,163</b>	<b>2,034,954</b>	<b>2,035,284</b>	<b>2,339,512</b>	<b>15</b>	<b>304,558</b>

**INTEREST**

21-0000-7-690000	INTEREST REVENUE	188,915	100,000	100,000	50,000	(50)	(50,000)
<b>INTEREST</b>		<b>188,915</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>(50)</b>	<b>(50,000)</b>

**MISCELLANEOUS**

21-0000-8-698000	BOND PROCEEDS	0	9,160,258	9,201,988	0	(100)	(9,160,258)
	STORMWATER ALT REV BOND ISSUANCE		9,160,258	9,160,258	0		
21-0000-8-699000	MISCELLANEOUS REVENUE	2,310,211	4,891,377	4,782,390	557,002	(89)	(4,334,375)
	DCEO GRANT (2 OF 2)		4,891,377	4,782,390	557,002		
<b>MISCELLANEOUS</b>		<b>2,310,211</b>	<b>14,051,635</b>	<b>13,984,378</b>	<b>557,002</b>	<b>(4)</b>	<b>(13,494,633)</b>

**TOTAL REVENUES**

**4,531,289 16,186,589 16,119,662 2,946,514 (82) (13,240,075)**

**APPROPRIATIONS**

**Department: 2121 STORMWATER SEWER**

**SALARIES & WAGES**

21-2121-1-701000	SALARIES-ADMINISTRATIVE STAFF	77,414	96,695	93,932	99,308	3	2,613
21-2121-1-703000	SALARIES-ENGINEERING	99,313	104,834	104,694	109,866	5	5,032
21-2121-1-704000	SALARIES-MAINTENANCE	77,117	100,824	78,231	104,721	4	3,897
<b>SALARIES &amp; WAGES</b>		<b>253,844</b>	<b>302,353</b>	<b>276,857</b>	<b>313,895</b>	<b>4</b>	<b>11,542</b>

**EMPLOYEE BENEFITS**

21-2121-2-720000	INSURANCE	27,418	27,898	27,448	29,882	7	1,984
21-2121-2-793000	EMPLOYER CONTRIBUTION IMRF	29,951	31,475	30,327	31,744	1	269
21-2121-2-794000	EMP CONTRIBUTION FICA/MEDICARE	18,956	21,692	21,015	23,083	6	1,391
<b>EMPLOYEE BENEFITS</b>		<b>76,325</b>	<b>81,065</b>	<b>78,790</b>	<b>84,709</b>	<b>5</b>	<b>3,644</b>

**CONTRACTUAL**

21-2121-3-728000	TECHNICAL SERVICES	3,618	26,000	26,000	26,000	0	0
	ENFORCEMENT EXPENSES		10,000	10,000	10,000		
	NPDES MS4 YEARLY REPORT		16,000	16,000	16,000		
	GL # FOOTNOTE TOTAL		26,000	26,000	26,000		
21-2121-3-776000	LEGAL FEES	851	10,000	5,000	10,000	0	0
<b>CONTRACTUAL</b>		<b>4,469</b>	<b>36,000</b>	<b>31,000</b>	<b>36,000</b>	<b>0</b>	<b>0</b>

**UTILITIES**

21-2121-4-708000	ELECTRICITY		5,000	5,000	5,000	0	0
	CHARLES BROWN PUMP STATION		5,000	5,000	5,000		
21-2121-4-710000	TELEPHONE		500	0	0	(100)	(500)
	CHARLES BROWN PUMP STATION		500	0	0		
<b>UTILITIES</b>		<b>0</b>	<b>5,500</b>	<b>5,000</b>	<b>5,000</b>	<b>(9)</b>	<b>(500)</b>

**COMMODITIES**

21-2121-5-799000	MISCELLANEOUS	1,188	1,250	1,250	1,250	0	0
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250	1,250	1,250		
<b>COMMODITIES</b>		<b>1,188</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>0</b>	<b>0</b>

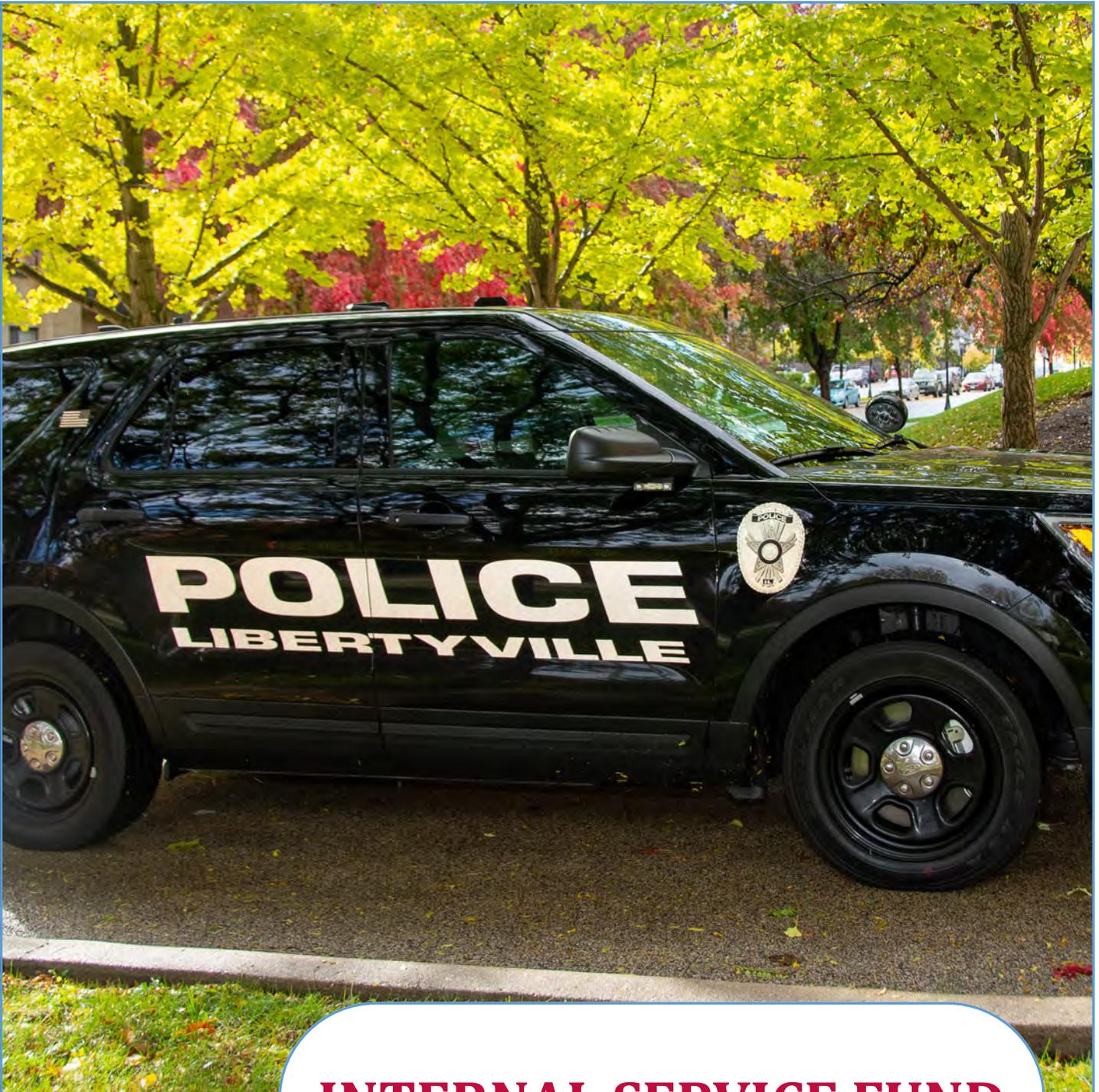
**CAPITAL**

21-2121-6-760000	DEPRECIATION EXPENSE	727,711	0	0	0	0	0
21-2121-6-790000	CAPITAL OUTLAY	1,093,731	11,148,700	9,750,939	2,111,000	(81)	(9,037,700)
	PW-PARKS-019: LGSA FIELD RESTORATION		0	0	25,000		
	PW-SW-009: MSWMP - COPELAND MANOR		483,400	300,000	665,000		
	ADM-PMP-002: NICHOLAS-DOWDEN SITE IMPROVEMENTS		682,390	38,339	271,000		
	PW-SW-003: CLEANING AND TELEVISIONING OF STORM SEWERS		100,000	45,000	100,000		
	PW-SW-004: STORM SEWER STRUCTURE CLEANING		0	0	75,000		
	PW-SW-005: STORM SEWER POINT REPAIRS		550,000	70,000	650,000		
	PW-SW-006: CHARLES BROWN RESERVOIR ANNUAL MAINTENANCE		25,000	0	25,000		
	PW-SW-007: MSWMP - ROCKLAND ROAD STORMWATER IMPROVEMENTS		1,102,910	1,262,600	0		
	PW-SW-008: MSWMP - BURDICK & AMES STORMWATER IMPROVEMENTS		8,055,000	7,960,000	150,000		



GL NUMBER	DESCRIPTION	2022-23 ACTIVITY *	2023-24 ORIGINAL BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
	PW-SW-002: STORM SEWER IMPROVEMENTS -						
	MISCELLANEOUS		150,000	75,000	150,000		
	GL # FOOTNOTE TOTAL		11,148,700	9,750,939	2,111,000		
<b>CAPITAL</b>		<b>1,821,442</b>	<b>11,148,700</b>	<b>9,750,939</b>	<b>2,111,000</b>	<b>(81)</b>	<b>(9,037,700)</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
21-2121-7-718000	MAINTENANCE STORM SEWERS	137,662	138,862	141,740	165,207	19	26,345
	LANDSCAPING & MOWING CONTRACTUAL -						
	DETENTION PONDS & SW BASIN		25,565	25,565	26,732		
	SWEEPER SUPPLIES		1,200	1,400	1,200		
	REPAIRS & MAINTENANCE		100,000	102,500	125,000		
	REPAIRS OF CATCH BASINS, MANHOLES, AND STORM						
	SEWER LINES, TV INSPECTIONS		8,117	8,000	8,000		
	NPDES FEES		1,000	1,000	1,000		
	NPDES PHASE II SURVEYS, PR PROGRAM, SIGNS		300	300	300		
	BASIN ODOR CONTROL		2,680	2,975	2,975		
			138,862	141,740	165,207		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>137,662</b>	<b>138,862</b>	<b>141,740</b>	<b>165,207</b>	<b>19</b>	<b>26,345</b>
<b>TRANSFERS</b>							
21-2121-8-789000	TECHNOLOGY EQUIP. & REPLACE	50,000	52,500	52,500	55,125	5	2,625
	TECHNOLOGY EQUIPMENT - 5% ESCALATION FEE		0	52,500	55,125		
21-2121-8-799000	TRANSFERS OUT	88,403	88,403	88,403	88,403	0	0
	LOAN REPAYMENT TO NON-HOME RULE SALES TAX						
	FUND-LAST PAYMENT FY 2025-26		88,403	88,403	88,403		
<b>TRANSFERS</b>		<b>138,403</b>	<b>140,903</b>	<b>140,903</b>	<b>143,528</b>	<b>2</b>	<b>2,625</b>
<b>DEBT SERVICE</b>							
21-2121-9-728000	BOND ISSUE COSTS	72,770	0	0	0	0	0
21-2121-9-793000	PENSION EXPENSE-IMRF	45,359	0	0	0	0	0
21-2121-9-793001	PENSION EXPENSE-OPEB	35,333	0	0	0	0	0
21-2121-9-795000	PRINCIPAL PAYMENTS	0	575,000	728,550	1,017,700	77	442,700
	SERIES 2024 STORMWATER ALTERNATE REVENUE -						
	ESTIMATE		0	0	360,000		
	SERIES 2019 GO LIMITED TAX BONDS (SPLIT W/FUND 08)		0	153,550	157,700		
	SERIES 2022 STORMWATER ALTERNATE REVENUE		575,000	575,000	500,000		
	GL # FOOTNOTE TOTAL		575,000	728,550	1,017,700		
21-2121-9-796000	INTEREST PAYMENTS	278,096	514,339	408,814	659,203	28	144,864
	SERIES 2024 STORMWATER ALTERNATE REVENUE						
	ESTIMATE		0	0	324,000		
	SERIES 2019 GO LIMITED TAX BONDS (SPLIT W/FUND 08)		0	80,427	75,821		
	SERIES 2023 STORMWATER ALTERNATE REVENUE						
	BOND - INTEREST ESTIMATE		185,953	0	0		
	SERIES 2022 STORMWATER ALTERNATE REVENUE		328,386	328,387	259,382		
	GL # FOOTNOTE TOTAL		514,339	408,814	659,203		
<b>DEBT SERVICE</b>		<b>431,558</b>	<b>1,089,339</b>	<b>1,137,364</b>	<b>1,676,903</b>	<b>54</b>	<b>587,564</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,864,891</b>	<b>12,943,972</b>	<b>11,563,843</b>	<b>4,537,492</b>	<b>(65)</b>	<b>(8,406,480)</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



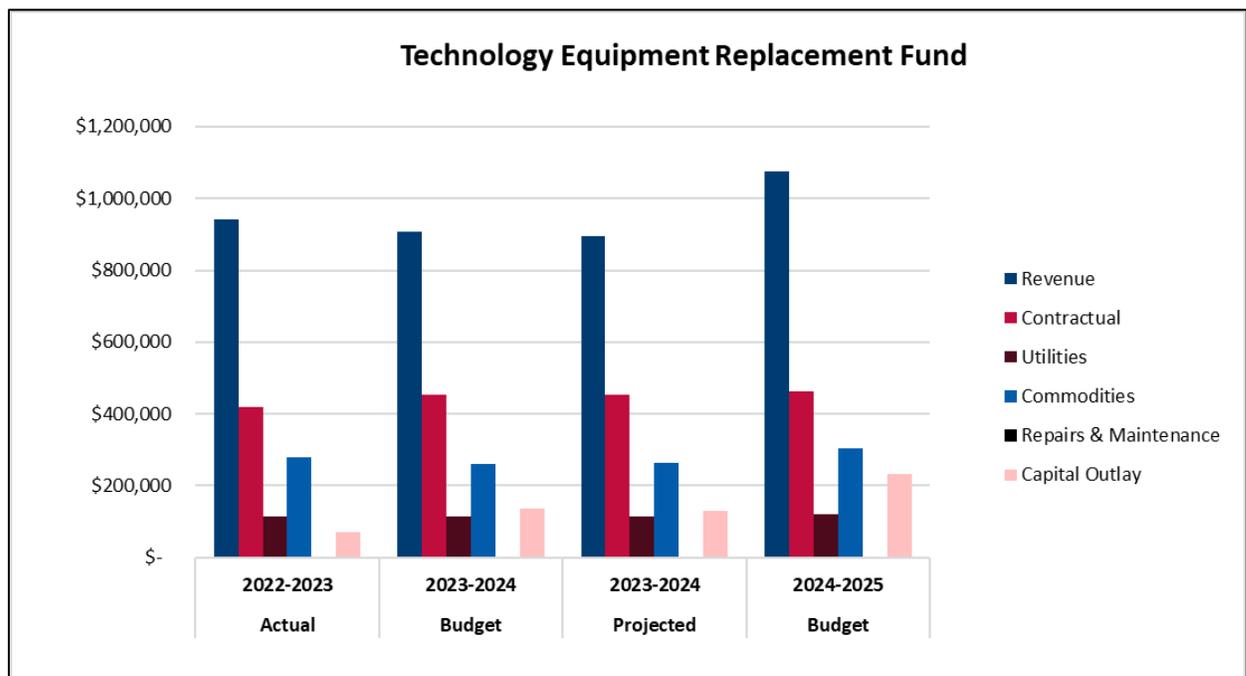
**INTERNAL SERVICE FUND**

# BUDGET DETAIL

## TECHNOLOGY EQUIP. REPLACEMENT FUND

**Fund Description:** This Fund for the purchase, maintenance and replacement of computer software, hardware and infrastructure.

Technology Equipment Replacement Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 941,575	\$ 906,475	\$ 894,504	\$ 1,073,863	18.5%	20.1%
Expenses	\$ (811,996)	\$ (825,399)	\$ (830,877)	\$ (884,418)	7.2%	6.4%
Net Operating Income (loss)	\$ 129,579	\$ 81,076	\$ 63,627	\$ 189,445	133.7%	197.7%
<b>Operating Expense Detail</b>						
Contractual	\$ 419,808	\$ 453,456	\$ 453,456	\$ 461,918	1.9%	1.9%
Utilities	\$ 113,482	\$ 113,000	\$ 113,000	\$ 120,000	6.2%	6.2%
Commodities	\$ 278,706	\$ 258,943	\$ 264,421	\$ 302,500	16.8%	14.4%
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	-	-
	\$ 811,996	\$ 825,399	\$ 830,877	\$ 884,418		
Capital Outlay	\$ 72,076	\$ 134,636	\$ 129,636	\$ 231,275	71.8%	78.4%
Total Fund Expense	\$ 884,072	\$ 960,035	\$ 960,513	\$ 1,115,693	16.2%	16.2%
Net Fund Income (loss)	\$ 57,503	\$ (53,560)	\$ (66,009)	\$ (41,830)	-21.9%	-36.6%







2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED

GL NUMBER	DESCRIPTION	* BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE	
	BARRACUDA MESSAGE ARCHIVING	7,500	7,500	8,250			
	SEE CLICK FIX WORK ORDER	5,000	10,000	10,500			
	AEROHIVE ACCESS POINT SUPPORT RENEWAL	0	0	2,000			
	GOTOMEETING SUBSCRIPTION	350	0	0			
	EMEREGENCY NOTIFICATION	8,500	8,208	8,500			
	BARRACUDA SUPPORT & HARDWARE	10,000	10,000	19,500			
	ADOBE LICENSE RENEWAL	5,000	5,000	5,000			
	BARRACUDA BACK-UP SUPPORT	7,500	7,500	0			
	FINANCIAL SOFTWARE (ERP)	112,000	112,000	77,575			
	EXCHANGE OFFICE 365	37,080	42,030	47,424			
	BACK UP TO CLOUD	9,000	9,000	9,000			
	GL # FOOTNOTE TOTAL	206,930	217,321	258,300			
31-0000-5-729001	SOFTWARE,LICENSING, UPDATES-ACTIVENET	320	0	0	0	0	
31-0000-5-730000	WEB PAGE SERVICES	11,840	12,313	14,000	14	1,687	
	WEBSITE HOSTING (3% ANNUAL ESCALATION) - SHARED WITH HOTEL/MOTEL TAX FUND		12,313	14,000			
31-0000-5-799000	MISCELLANEOUS	18,457	26,000	16,200	(38)	(9,800)	
	FOB READERS	0	0	6,000			
	CRESTRON FOR PD	0	0	1,200			
	WIRELESS ACCESS POINTS	5,000	5,000	3,000			
	IPLAN TABLES	16,000	0	0			
	MISCELLANEOUS	5,000	15,000	6,000			
	GL # FOOTNOTE TOTAL	26,000	20,000	16,200			
<b>COMMODITIES</b>		<b>278,706</b>	<b>258,943</b>	<b>264,421</b>	<b>302,500</b>	<b>17</b>	<b>43,557</b>
<b>CAPITAL</b>							
31-0000-6-760000	DEPRECIATION	15,444	0	0	0	0	
31-0000-6-790000	CAPITAL OUTLAY	56,632	134,636	129,636	231,275	72	96,639
	ADM-IT-001: SECURITY CAMERAS FOR VARIOUS BUILDINGS		0	0	25,000		
	ADM-IT-006: PARKING DECK CAMERAS - CHURCH STREEET		0	0	75,000		
	ADM-IT-010: ELECTRONIC DOCUMENT MANAGEMENT SYSTEM		0	0	50,000		
	ADM-IT-012: SERVER REPLACEMENTS		0	0	30,000		
	ADM-IT-013: LAKE STREET GARAGE CAMERA CABLE REPLACEMENT		40,000	40,000	0		
	ADM-IT-008: PHONE SYSTEM REPLACEMENT/UPGRADES		25,000	20,000	0		
	ADM-IT-003: ANNUAL HARDWARE REPLACEMENT		69,636	69,636	51,275		
	GL # FOOTNOTE TOTAL		134,636	129,636	231,275		
<b>CAPITAL</b>		<b>72,076</b>	<b>134,636</b>	<b>129,636</b>	<b>231,275</b>	<b>72</b>	<b>96,639</b>
<b>TOTAL APPROPRIATIONS</b>		<b>884,072</b>	<b>960,035</b>	<b>960,513</b>	<b>1,115,693</b>	<b>16</b>	<b>155,658</b>

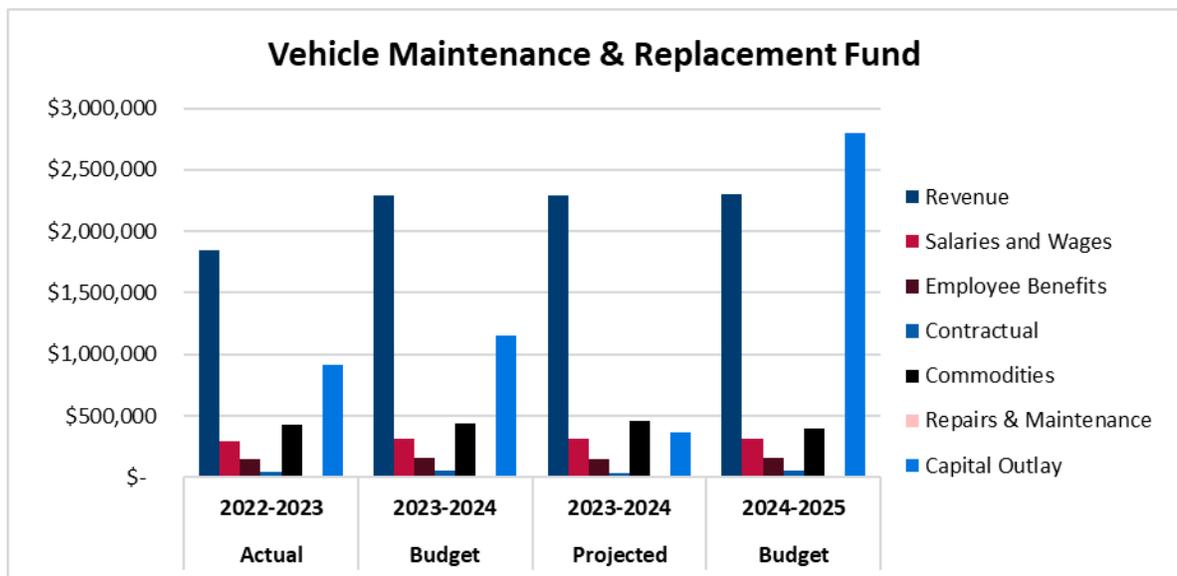
\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.

# BUDGET DETAIL

## VEHICLE MAINT. & REPLACEMENT FUND

**Fund Description:** Accounts for the maintenance, repair and replacement of all Village vehicles. Funding is provided through the individual departments using vehicles and related services.

Vehicle Maint. & Replacement Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 1,843,262	\$ 2,286,704	\$ 2,291,522	\$ 2,300,046	0.6%	0.4%
Expenses	\$ (920,827)	\$ (967,599)	\$ (956,497)	\$ (933,273)	-3.5%	-2.4%
Net Operating Income (loss)	\$ 922,435	\$ 1,319,105	\$ 1,335,025	\$ 1,366,773	3.6%	2.4%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 293,644	\$ 308,896	\$ 308,378	\$ 312,760	1.3%	1.4%
Employee Benefits	\$ 149,275	\$ 157,909	\$ 148,105	\$ 162,760	3.1%	9.9%
Contractual	\$ 43,675	\$ 52,738	\$ 37,985	\$ 51,090	-3.1%	34.5%
Commodities	\$ 427,698	\$ 438,006	\$ 453,969	\$ 396,588	-9.5%	-12.6%
Repairs & Maintenance	\$ 6,535	\$ 10,050	\$ 8,060	\$ 10,075	0.2%	25.0%
	\$ 920,827	\$ 967,599	\$ 956,497	\$ 933,273		
Capital Outlay	\$ 913,327	\$ 1,150,618	\$ 365,403	\$ 2,798,126	143.2%	665.8%
Total Fund Expense	\$ 1,834,154	\$ 2,118,217	\$ 1,321,900	\$ 3,731,399	76.2%	182.3%
Net Fund Income (loss)	\$ 9,108	\$ 168,487	\$ 969,622	\$ (1,431,353)	-949.5%	-247.6%



## FLEET SERVICES

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

Performance Data	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
<b><i>Output Measures</i></b>					
Vehicles Replaced	6	6	9	12	8
Number of Jobs Scheduled	2,545	2,550	2,575	2,580	2,595
Non-Scheduled	230	230	241	240	250
Emergency	55	58	53	53	55
Snow & Ice	175	170	154	160	150
Total	3,011	3,014	3,032	3,045	3,058
<u>Preventative Maintenance Hours by Dept.</u>					
Public Works	250	250	264	275	276
Police	230	230	237	252	260
Fire	135	135	141	155	158
Recreation	48	48	40	40	40
Community Development	22	22	28	35	35
Total	685	685	710	757	769
<b><i>Effectiveness Measures</i></b>					
<u>Gallons of Fuel Pumped</u>					
Unleaded Fuel (gallons)	45,000	42,000	43,375	43,850	44,350
Unleaded Fuel - Cost/gallon	\$1.66	\$1.58	\$3.00	\$3.15	\$3.48
Diesel Fuel (gallons)	36,000	35,000	34,150	34,245	34,395
Diesel Fuel - Cost/gallon	\$1.89	\$1.85	\$3.85	\$3.50	\$3.80
<u>Miles Per Gallon Per Department</u>					
Public Works – Unleaded	9.5	9.5	10	10	11
Public Works – Diesel	10	10	10.75	10.75	10.75
Police	9.9	9.9	12	12	13
Fire - Unleaded	10	10	11	11	11
Fire - Diesel	5	5	9	9	12
Recreation	23	23	23	23	23
Community Development	14.75	14.75	14.75	14.75	14.75
Miles Per Gallon - Total Fleet	11.73	11.73	12.92	12.92	13.00
<u>Number of Vehicles Per Dept.</u>					
Public Works	97	97	97	97	97
Police	22	22	22	22	25
Fire	23	23	23	22	22
Recreation	1	1	1	1	1
Community Development	6	6	6	6	6
	149	149	149	148	151
<b><i>Efficiency Measures</i></b>					
No. of Vehicles/Equipment per Fleet staff	49	49	49	49	50



2022-23 2023-24 2023-24 2024-25 2024-25 2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 \* BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

**GL NUMBER DESCRIPTION**  
**FUND 30 - VEHICLE MAINT/REPL SERVICE FD**

**REVENUES**

30-0000-0-614000	USER FEES	1,007,491	1,037,715	1,037,716	1,068,846	3	31,131
	3% ANNUAL INCREASE (\$89,070.54)		0	1,037,716	1,068,846		
30-0000-0-615000	SHARE SERVICES		15,000	0	0	(100)	(15,000)
30-0000-0-656000	GAS CHARGES-OTHER GOVERNMENTS	22,875	15,000	15,247	15,000	0	0
30-0000-0-678000	COURT FINES	138	5,000	50	200	(96)	(4,800)
30-0000-0-686000	SALE OF FIXED ASSETS	117,343	50,000	0	50,000	0	0
	MISCELLANEOUS SALE OF FIXED ASSETS		50,000	0	50,000		
30-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	2,028	0	8,800	0	0	0
30-0000-0-690000	INTEREST REVENUE	44,111	25,000	58,213	10,000	(60)	(15,000)
30-0000-0-699000	MISCELLANEOUS REVENUE	20,287	5,000	0	1,000	(80)	(4,000)

**MISCELLANEOUS**

30-0000-0-677000	DAMAGE TO VILLAGE VEHICLES		5,000	42,507	5,000	0	0
<b>MISCELLANEOUS</b>		<b>0</b>	<b>5,000</b>	<b>42,507</b>	<b>5,000</b>	<b>0</b>	<b>0</b>

**TRANSFERS**

30-0000-9-699000	TRANSFERS IN	628,989	1,128,989	1,128,989	1,150,000	2	21,011
	CAPITAL VEHICLE REPLACEMENT (UTILITY FUND)		128,989	128,989	150,000		
	CAPITAL VEHICLE REPLACEMENT (GENERAL FUND)		1,000,000	1,000,000	1,000,000		
	GL # FOOTNOTE TOTAL		1,128,989	1,128,989	1,150,000		
<b>TRANSFERS</b>		<b>628,989</b>	<b>1,128,989</b>	<b>1,128,989</b>	<b>1,150,000</b>	<b>2</b>	<b>21,011</b>

<b>TOTAL REVENUES</b>		<b>1,843,262</b>	<b>2,286,704</b>	<b>2,291,522</b>	<b>2,300,046</b>	<b>1</b>	<b>13,342</b>
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**APPROPRIATIONS**

**SALARIES & WAGES**

30-0000-1-702000	SALARIES CLERICAL	5,245	5,598	5,857	6,327	13	729
30-0000-1-704000	SALARIES MECHANICS	288,399	303,298	302,521	306,433	1	3,135
<b>SALARIES &amp; WAGES</b>		<b>293,644</b>	<b>308,896</b>	<b>308,378</b>	<b>312,760</b>	<b>1</b>	<b>3,864</b>

**EMPLOYEE BENEFITS**

30-0000-2-720000	INSURANCE	93,038	101,504	92,988	106,495	5	4,991
30-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	34,213	32,774	32,053	32,339	(1)	(435)
30-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	22,024	23,631	23,064	23,926	1	295
<b>EMPLOYEE BENEFITS</b>		<b>149,275</b>	<b>157,909</b>	<b>148,105</b>	<b>162,760</b>	<b>3</b>	<b>4,851</b>

**CONTRACTUAL**

30-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	22,235	21,038	17,185	22,090	5	1,052
30-0000-3-728000	CONTRACTUAL REPAIR SERVICES	11,980	10,500	7,500	10,500	0	0
	CONTRACTUAL REPAIRS OTHER THAN FIRE & POLICE		10,500	7,500	10,500		
30-0000-3-787000	FIRE CONTRACTUAL REPAIRS	8,258	17,000	11,800	15,000	(12)	(2,000)
	FIRE APPARATUS CONTRACTUAL COST		9,000	5,000	7,000		
	MAINTENANCE AND NON-WARRANTY REPAIRS OF 4631 AND 4632		3,000	2,000	3,000		
	ANNUAL AERIAL INSPECTION FEES TWO AERIALS AT \$1,600 EACH		2,000	1,800	2,000		
	ANNUAL FIRE PUMP TESTING FEES 5 PUMP TEST AT \$450 EACH		3,000	3,000	3,000		
	GL # FOOTNOTE TOTAL		17,000	11,800	15,000		
30-0000-3-788000	POLICE CONTRACTUAL REPAIRS	1,202	4,200	1,500	3,500	(17)	(700)
	ACCOUNT TO TRACK POLICE CONTRACTUAL		4,200	1,500	3,500		
<b>CONTRACTUAL</b>		<b>43,675</b>	<b>52,738</b>	<b>37,985</b>	<b>51,090</b>	<b>(3)</b>	<b>(1,648)</b>

**COMMODITIES**

30-0000-5-706000	SHOP SUPPLIES	4,926	5,000	5,000	5,000	0	0
	NUTS, BOLTS, SOLVENTS		4,500	4,500	4,500		
	BRAKES AND PARTS WASHER SERVICE		500	500	500		
	GL # FOOTNOTE TOTAL		5,000	5,000	5,000		
30-0000-5-707000	TOOLS	2,923	3,700	3,650	3,700	0	0
30-0000-5-711000	GASOLINE & OIL	249,183	240,000	236,000	240,000	0	0
	OILS		12,000	12,000	12,000		
	B2 DIESEL PURCHASE		148,000	146,000	148,000		
	REGULAR UNLEADED		80,000	78,000	80,000		
	GL # FOOTNOTE TOTAL		240,000	236,000	240,000		
30-0000-5-713000	VEHICLE WASHING	5,822	4,800	5,900	6,600	38	1,800
	VEHICLE WASHING AND DETAILING		2,300	2,900	2,900		
	POLICE SQUAD DETAILING		2,500	3,000	3,700		
	GL # FOOTNOTE TOTAL		4,800	5,900	6,600		

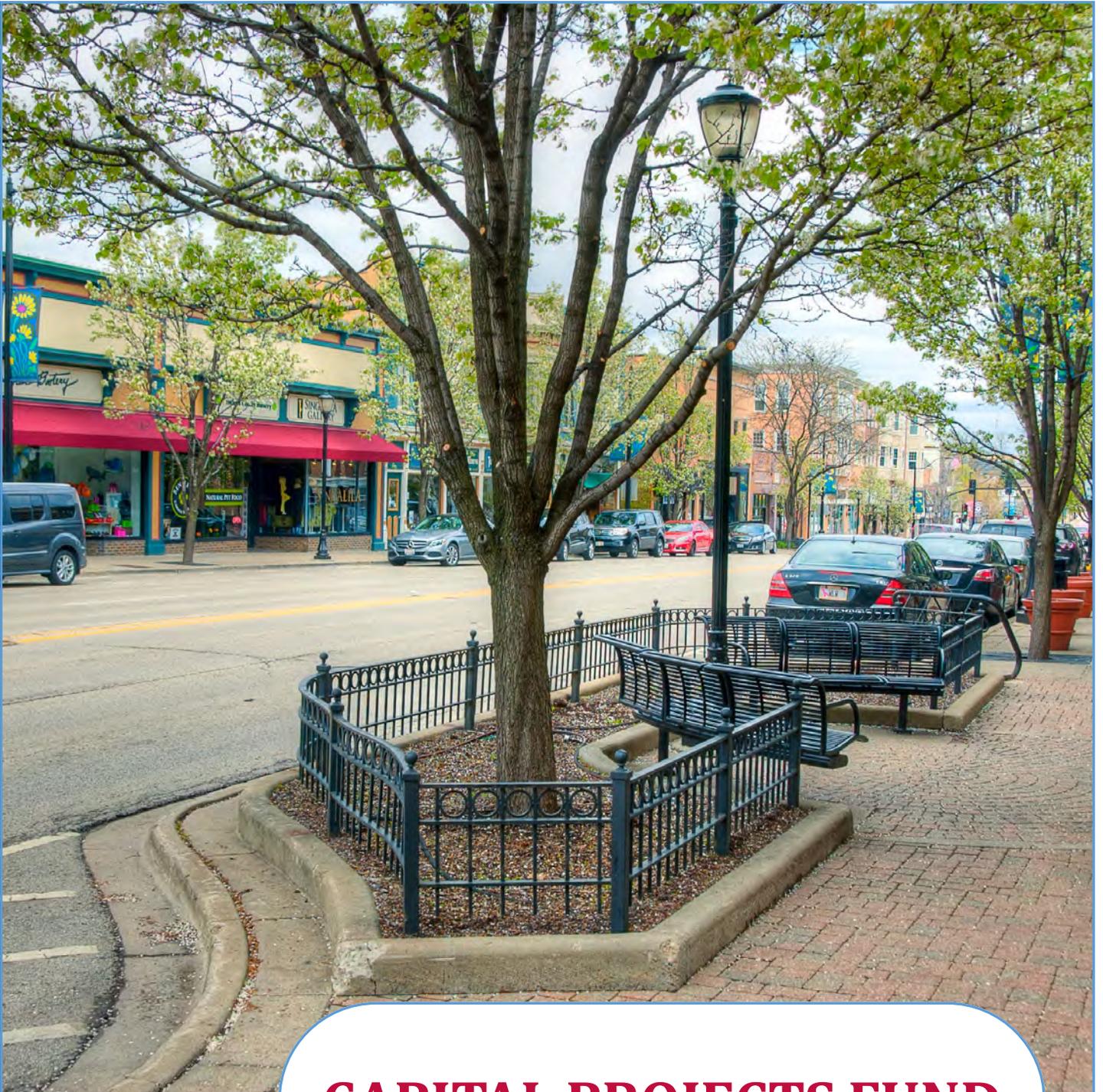


GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL	BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
30-0000-5-714000	VEHICLE PARTS	108,175	159,000	159,000	111,000	(30)	(48,000)
	NEW POLICE SQUAD EQUIPMENT		70,000	70,000	20,000		
	VEHICLES PARTS AND SUPPLIES		79,000	79,000	80,000		
	PLOW AND SPREADER		9,000	9,000	10,000		
	COMMUNICATION EQUIPMENT		500	500	500		
	VILLAGE LOGOS		500	500	500		
	GL # FOOTNOTE TOTAL		159,000	159,000	111,000		
30-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,128	1,365	1,070	1,125	(18)	(240)
	STAFF TRAINING		470	470	470		
	TRAINING SEMINARS & CONTINUING EDUCATION						
	COURSES FOR SUPERVISOR & MAINTENANCE						
	PERSONNEL		655	600	655		
	TARGET SOLUTIONS ONLINE TRAINING		240	0	0		
	GL # FOOTNOTE TOTAL		1,365	1,070	1,125		
30-0000-5-752000	UNIFORMS	1,216	1,650	1,425	1,650	0	0
	RAINWEAR/GLOVES/BOOTS		900	900	900		
	SHIRTS		525	525	525		
	SAFETY GLASSES		225	0	225		
	GL # FOOTNOTE TOTAL		1,650	1,425	1,650		
30-0000-5-755000	LICENSE/TITLE/INSPECTION FEES	2,666	3,000	5,200	4,000	33	1,000
	LICENSE, TITLES ANDINSPECTION FEES		3,000	5,200	4,000		
30-0000-5-789000	ACCIDENT DAMAGE EXPENSE	49,276	16,000	25,215	20,000	25	4,000
30-0000-5-799000	MISCELLANEOUS	383	3,491	11,509	3,513	1	22
	CFA SOFTWARE MAINTENANCE		2,995	2,995	2,995		
	FMCSA QUERY PACKAGE		8	8	8		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES -						
	MTA		23	23	30		
	MISCELLANEOUS		100	8,123	100		
	DRUG & ALCOHOL TESTING		255	255	270		
	ANNUAL AUDIOGRAM TESTING		110	105	110		
	GL # FOOTNOTE TOTAL		3,491	11,509	3,513		
<b>COMMODITIES</b>		<b>427,698</b>	<b>438,006</b>	<b>453,969</b>	<b>396,588</b>	<b>(9)</b>	<b>(41,418)</b>
<b>CAPITAL</b>							
30-0000-6-760000	DEPRECIATION	869,124	0	0	0	0	0
30-0000-6-782000	VEHICLE REPLACEMENT COSTS		1,150,618	361,948	2,740,476	138	1,589,858
	FD-EQU-004: HURST EXTRICATION TOOLS - FIRE						
	STATION 3		0	0	45,000		
	PW-FLEET-005: UNIT 323 PLOW TRUCK		0	0	350,000		
	PW-FLEET-025: UNIT 332 STREET SWEEPER		0	0	150,000		
	PW-FLEET-027: MINI TRACK EXCAVATOR WITH TRAILER		0	0	150,000		
	FD-FLEET-006: FIRE ENGINE REPLACEMENT E463		0	0	867,476		
	FD-FLEET-001: ADMINISTRATIVE VEHICLE						
	REPLACEMENT - 4600		85,000	85,000	0		
	FD-FLEET-002: UTILITY VEHICLE REPLACEMENT - U462		85,000	85,000	0		
	PW-FLEET-004: UNIT 322 - PLOW TRUCK		275,000	0	350,000		
	FD-FLEET-004: AMBULANCE REPLACEMENT - A463		380,618	0	0		
	PW-FLEET-001: UNIT 303 - FORD F350		90,000	0	110,000		
	PW-FLEET-008: UNIT 321 - INTERNATIONAL 7400		0	0	350,000		
	PW-FLEET-014: UNIT 309 - FORD F150 UTILITY TRUCK		50,000	0	68,000		
	PD-FLEET-001: POLICE INTERCEPTORS		185,000	191,948	300,000		
	GL # FOOTNOTE TOTAL		1,150,618	361,948	2,740,476		
30-0000-6-790000	CAPITAL OUTLAY	44,203	0	3,455	57,650	0	57,650
	SCANNER UPDATES		0	2,560	2,650		
	INDUCTION BOLT HEATER		0	895	0		
	PW-FLEET-030: FLEET SHOP POST VEHICLE LIFT		0	0	55,000		
	GL # FOOTNOTE TOTAL		0	3,455	57,650		
<b>CAPITAL</b>		<b>913,327</b>	<b>1,150,618</b>	<b>365,403</b>	<b>2,798,126</b>	<b>143</b>	<b>1,647,508</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
30-0000-7-712000	MAINTENANCE SHOP FACILITIES	435	500	500	500	0	0
	FUNDS TO MAINTAIN SERVICE BAYS, PARTS ROOM AND						
	TOOL STORAGE AREA FLOORS AND LIGHTING		500	500	500		
30-0000-7-715000	MAINTENANCE OTHER EQUIPMENT	6,100	9,550	7,560	9,575	0	25
	SHOP EQUIPMENT		400	400	400		
	HYDRAULIC LIFT SERVICE		300	300	300		
	OTHER MAINTENANCE		100	85	100		
	REQUIRED LEAK DETECTION TESTING		1,200	1,200	1,200		
	OSHA/IMRA REQUIRED JIB AND OVERHEAD CRANE						
	TESTING		550	575	575		
	FUEL ISLAND MAINTENANCE		7,000	5,000	7,000		
	GL # FOOTNOTE TOTAL		9,550	7,560	9,575		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>6,535</b>	<b>10,050</b>	<b>8,060</b>	<b>10,075</b>	<b>0</b>	<b>25</b>



GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL * BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>TOTAL APPROPRIATIONS</b>		1,834,154	2,118,217	1,321,900	3,731,399	76	1,613,182

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



**CAPITAL PROJECTS FUND**

# BUDGET DETAIL

## IMPACT FEE FUND

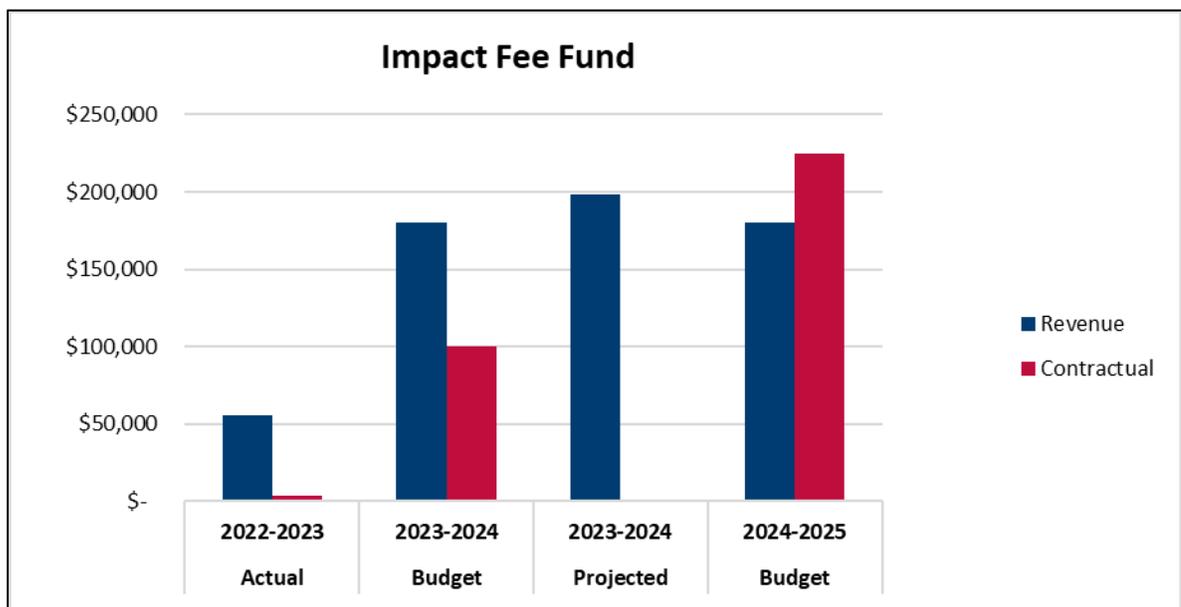
**Fund Description:** Accounts for all impact fees (with the exception of parks) charged to developers to offset infrastructure impacts due to new construction.

Impact Fee Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
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Operating							
Revenue	\$ 55,763	\$ 180,000	\$ 198,121	\$ 180,000	0.0%	-9.1%	
Expenses	\$ (3,570)	\$ (100,000)	\$ -	\$ (225,000)	125.0%	N/A	
Net Operating Income (loss)	\$ 52,193	\$ 80,000	\$ 198,121	\$ (45,000)	-156.3%	-122.7%	
Operating Expense Detail							
Contractual	\$ 3,570	\$ 100,000	\$ -	\$ 225,000	125.0%	N/A	
	\$ 3,570	\$ 100,000	\$ -	\$ 225,000			

Total Fund Expense	\$ 3,570	\$ 100,000	\$ -	\$ 225,000	125.0%	N/A
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Net Fund Income (loss)	\$ 52,193	\$ 80,000	\$ 198,121	\$ (45,000)	-156.3%	-122.7%
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2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

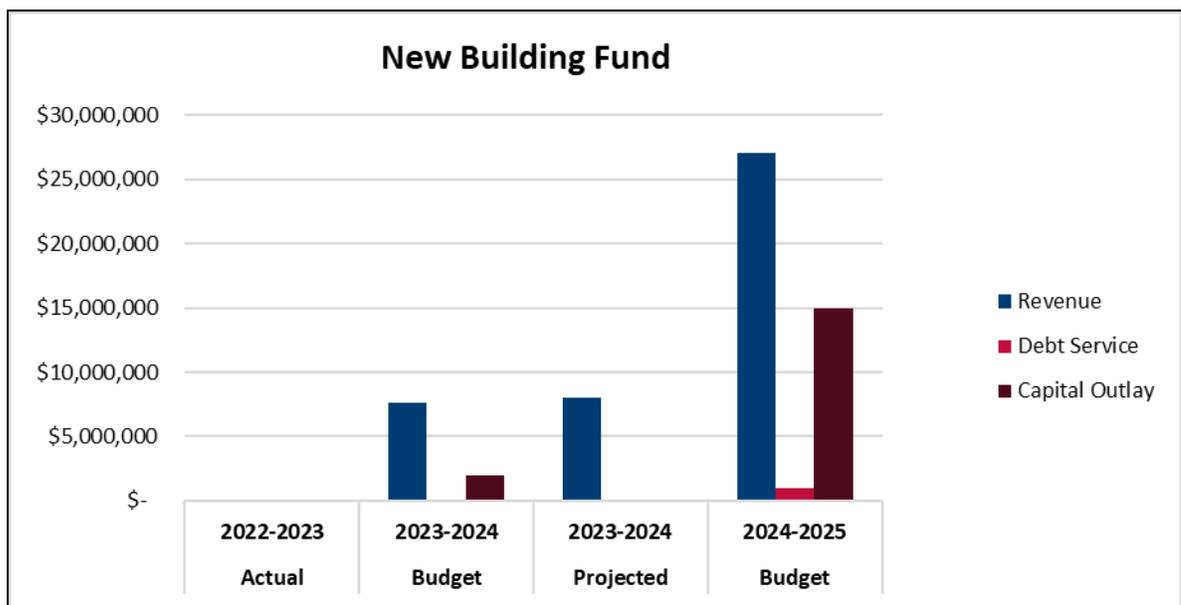
GL NUMBER	DESCRIPTION						
<b>FUND 12 - IMPACT FEE FUND</b>							
<b>REVENUES</b>							
12-0000-0-602000	SIDEWALK IMPACT FEE	27,220	10,000	12,000	10,000	0	0
12-0000-0-603000	ATTAINABLE HOUSING FEE		160,000	140,570	160,000	0	0
12-0000-0-690000	INTEREST REVENUE	28,543	10,000	45,551	10,000	0	0
<b>TOTAL REVENUES</b>		<b>55,763</b>	<b>180,000</b>	<b>198,121</b>	<b>180,000</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>							
<b>CONTRACTUAL</b>							
12-0000-0-776000	LEGAL FEES		20,000	0	15,000	(25)	(5,000)
12-0000-0-789000	MISCELLANEOUS		30,000	0	170,000	467	140,000
	CEPA REIMBURSEMENT		0	0	170,000		
	ATTAINABLE HOUSING CONSULTING		30,000	0	0		
	GL # FOOTNOTE TOTAL		30,000	0	170,000		
<b>CONTRACTUAL</b>		<b>0</b>	<b>110,000</b>	<b>0</b>	<b>525,000</b>	<b>123</b>	<b>135,000</b>
<b>CAPITAL</b>							
12-0000-0-768000	STREETSCAPE IMPROVEMENTS		25,000	0	20,000	(20)	(5,000)
12-0000-0-784000	SIDEWALKS AND BIKE PATHS	3,570	25,000	0	20,000	(20)	(5,000)
<b>CAPITAL</b>		<b>3,570</b>	<b>50,000</b>	<b>0</b>	<b>40,000</b>	<b>(20)</b>	<b>(10,000)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>3,570</b>	<b>100,000</b>	<b>0</b>	<b>225,000</b>	<b>125</b>	<b>125,000</b>

# BUDGET DETAIL

## NEW BUILDING FUND

**Fund Description:** Accounts for monies used to offset costs of property acquisition and construction of new Village buildings and facilities. A placeholder has been included in Fiscal Year 2024-2025 for the issuance of \$20,000,000 in General Obligation Bonds for the construction of the new Police Station.

New Building Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ -	\$ 7,610,000	\$ 7,980,064	\$ 27,052,642	255.5%	239.0%
Expenses	\$ -	\$ -	\$ -	\$ (1,000,000)	-	-
Net Operating Income (loss)	\$ -	\$ 7,610,000	\$ 7,980,064	\$ 26,052,642	242.3%	226.5%
<b>Operating Expense Detail</b>						
Debt Service	\$ -	\$ -	\$ -	\$ 1,000,000	-	N/A
	\$ -	\$ -	\$ -	\$ 1,000,000		
Capital Outlay	\$ -	\$ 2,000,000	\$ -	\$ 15,000,000	650.0%	-
Total Fund Expense	\$ -	\$ 2,000,000	\$ -	\$ 16,000,000	700.0%	N/A
Net Fund Income (loss)	\$ -	\$ 5,610,000	\$ 7,980,064	\$ 11,052,642	97.0%	38.5%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

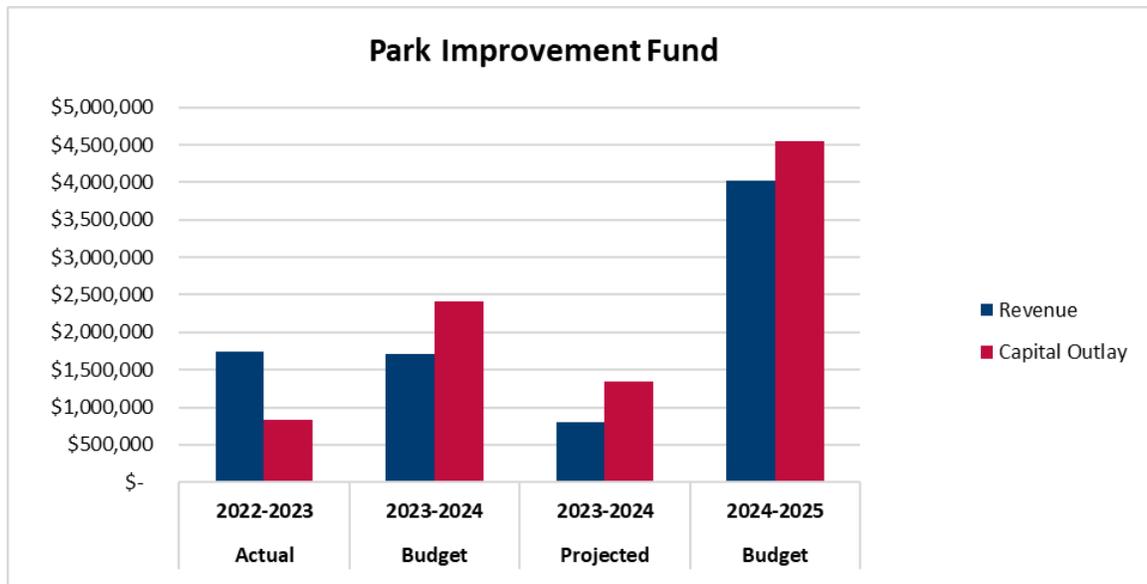
GL NUMBER	DESCRIPTION	2022-23 ACTIVITY BUDGET	2023-24 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>FUND 40 - NEW BUILDING FUND</b>						
<b>REVENUES</b>						
<b>INTERGOVERNMENTAL</b>						
42-0000-4-611000	SALES TAX	1,600,000	1,856,947	2,042,642	28	442,642
<b>INTERGOVERNMENTAL</b>		<b>0</b>	<b>1,600,000</b>	<b>1,856,947</b>	<b>28</b>	<b>442,642</b>
<b>INTEREST</b>						
42-0000-7-699000	INTEREST REVENUE	10,000	123,117	10,000	0	0
<b>INTEREST</b>		<b>0</b>	<b>10,000</b>	<b>123,117</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS</b>						
42-0000-8-698000	BOND PROCEEDS	0	0	20,000,000	0	20,000,000
<b>MISCELLANEOUS</b>		<b>0</b>	<b>0</b>	<b>20,000,000</b>	<b>0</b>	<b>20,000,000</b>
<b>TRANSFERS</b>						
42-0000-9-699000	TRANSFERS IN	6,000,000	6,000,000	5,000,000	(17)	(1,000,000)
	TRANSFER FROM GENERAL FUND	3,500,000	3,500,000	5,000,000		
	TRANSFER FROM SALE OF GLC PROCEEDS	2,500,000	2,500,000	0		
	GL # FOOTNOTE TOTAL	6,000,000	6,000,000	5,000,000		
<b>TRANSFERS</b>		<b>0</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>(17)</b>	<b>(1,000,000)</b>
<b>TOTAL REVENUES</b>		<b>0</b>	<b>7,610,000</b>	<b>7,980,064</b>	<b>255</b>	<b>19,442,642</b>
<b>APPROPRIATIONS</b>						
<b>CAPITAL</b>						
42-0000-6-790000	CAPITAL OUTLAY	2,000,000	0	15,000,000	650	13,000,000
	ADM-FAC-013: NEW BUILDING CONSTRUCTION #1	0	0	13,000,000		
	ADM-FAC-011: PROPERTY ACQUISITION #1	2,000,000	0	2,000,000		
	GL # FOOTNOTE TOTAL	2,000,000	0	15,000,000		
<b>CAPITAL</b>		<b>0</b>	<b>2,000,000</b>	<b>15,000,000</b>	<b>650</b>	<b>13,000,000</b>
<b>DEBT</b>						
42-0000-9-795000	PRINCIPAL PAYMENTS	0	0	600,000	0	600,000
42-0000-9-796000	INTEREST PAYMENTS	0	0	400,000	0	400,000
<b>DEBT</b>		<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>2,000,000</b>	<b>16,000,000</b>	<b>700</b>	<b>14,000,000</b>

# BUDGET DETAIL

## PARK IMPROVEMENT FUND

**Fund Description:** 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 and Non-Home Rule Sales Tax Fund.

Park Improvement Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 1,737,484	\$ 1,708,580	\$ 804,513	\$ 4,017,000	135.1%	399.3%
Expenses	\$ -	\$ -	\$ -	\$ -	0.0%	-
Net Operating Income (loss)	\$ 1,737,484	\$ 1,708,580	\$ 804,513	\$ 4,017,000	135.1%	399.3%
<b>Operating Expense Detail</b>						
Contractual	\$ -	\$ -	\$ -	\$ -	0.0%	-
	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 836,109	\$ 2,418,367	\$ 1,349,531	\$ 4,543,992	87.9%	236.7%
Total Fund Expense	\$ 836,109	\$ 2,418,367	\$ 1,349,531	\$ 4,543,992	87.9%	236.7%
Net Fund Income (loss)	\$ 901,375	\$ (709,787)	\$ (545,018)	\$ (526,992)	-25.8%	-3.3%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**FUND 45 - PARK IMPROVEMENT FUND**

**REVENUES**

45-0000-0-654000	PARK IMPACT FEES	96,329	746,080	200,000	200,000	(73)	(546,080)
45-0000-0-655000	TREE RESTORATION	2,800	0	4,000	2,000	0	2,000
45-0000-0-685000	GRANT REIMBURSEMENT	0	400,000	0	400,000	0	0
	OSLAD GRANT - NICHOLAS-DOWDEN		400,000	0	400,000		
45-0000-0-690000	INTEREST REVENUE	27,437	12,500	50,513	15,000	20	2,500
45-0000-0-699000	MISCELLANEOUS	10,518	0	0	0	0	0

**TRANSFERS**

45-0000-9-699000	TRANSFERS IN	1,600,400	550,000	550,000	3,400,000	518	2,850,000
	TRANSFER FROM GENERAL FUND		0	0	2,500,000		
	CAPITAL TRANSFER FROM NON HOME RULE SALES TAX FUND		500,000	500,000	850,000		
	SRA LEVY TRANSFER FROM GENERAL FUND		50,000	50,000	50,000		
	GL # FOOTNOTE TOTAL		550,000	550,000	3,400,000		

<b>TRANSFERS</b>		<b>1,600,400</b>	<b>550,000</b>	<b>550,000</b>	<b>3,400,000</b>	<b>518</b>	<b>2,850,000</b>
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<b>TOTAL REVENUES</b>		<b>1,737,484</b>	<b>1,708,580</b>	<b>804,513</b>	<b>4,017,000</b>	<b>135</b>	<b>2,308,420</b>
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**APPROPRIATIONS**

**CAPITAL**

45-0000-0-782000	PARK IMPROVEMENT COSTS	836,109	2,418,367	1,349,531	4,543,992	88	2,124,825
	ADM-PM-011: NICHOLAS DOWDEN PARKING LOT		0	0	235,000		
	PW-PARKS-020: NEW POOL PLAY FEATURE FOR ADLER AND RIVERSIDE		0	0	25,000		
	PW-PARKS-021: RIVERSIDE POOL PAINTING		0	0	25,000		
	PW-PARKS-023: BUTLER LAKE PEDESTRIAN BRIDGE DECK REPAIRS		0	0	32,500		
	ADM-PMP-005: PAUL NEAL SITE IMPROVEMENTS		0	35,422	0		
	ADM-PMP-007: BUTLER LAKE - OSLAD PROJECT		0	95,000	1,085,800		
	ADM-FAC-009: ADLER LODGE RENOVATION		20,000	18,688	65,000		
	ADM-FAC-010: RIVERSIDE RECREATION OFFICE EXPANSION		145,750	0	100,000		
	ADM-PMP-004: BLUEBERRY SITE IMPROVEMENTS		178,100	105,000	0		
	PW-PARKS-016: CHARLES BROWN SOFTBALL FIELD RENOVATION		50,000	0	250,000		
	PW-PARKS-017: SUNRISE ROTARY PARK GAZEBO REPLACEMENT		50,000	0	80,000		
	PW-PARKS-010: BIKE PATH REPLACEMENTS - VARIOUS LOCATIONS		65,000	65,000	90,000		
	PW-PARKS-015: ADLER DIVE & PLUNGE POOL CAULK & PAINT		38,500	41,850	0		
	PW-PARKS-004: POOL MEP ACTION PLAN		433,000	530,000	0		
	ADM-PMP-002: NICHOLAS-DOWDEN SITE IMPROVEMENTS		1,323,017	458,571	2,555,692		
	ADM-PMP-003: GREENTREE SITE IMPROVEMENTS		115,000	0	0		
	GL # FOOTNOTE TOTAL		2,418,367	1,349,531	4,543,992		

<b>CAPITAL</b>		<b>836,109</b>	<b>2,418,367</b>	<b>1,349,531</b>	<b>4,543,992</b>	<b>88</b>	<b>2,124,825</b>
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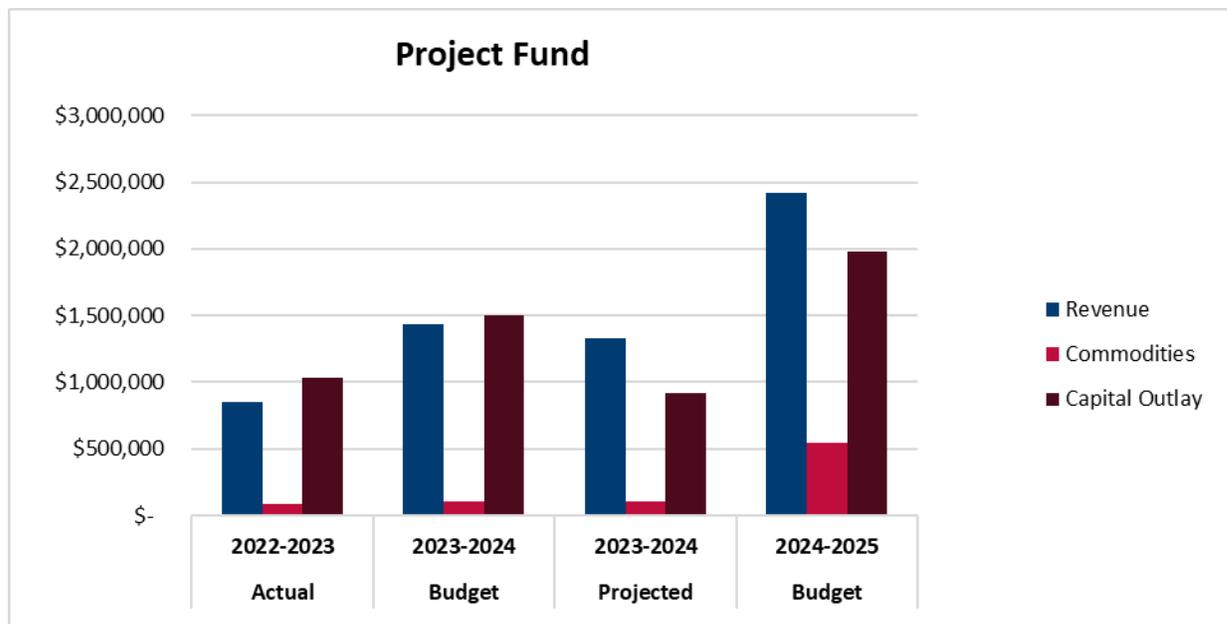
<b>TOTAL APPROPRIATIONS</b>		<b>836,109</b>	<b>2,418,367</b>	<b>1,349,531</b>	<b>4,543,992</b>	<b>88</b>	<b>2,124,825</b>
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# BUDGET DETAIL

## PROJECT FUND

**Fund Description:** This Fund accounts for the activity associated with a variety of infrastructure installations and improvements.

Project Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 854,252	\$ 1,432,485	\$ 1,326,506	\$ 2,420,500	69.0%	82.5%
Expenses	\$ (81,658)	\$ (101,482)	\$ (101,482)	\$ (542,500)	434.6%	434.6%
Net Operating Income (loss)	\$ 772,594	\$ 1,331,003	\$ 1,225,024	\$ 1,878,000	41.1%	53.3%
<b>Operating Expense Detail</b>						
Commodities	\$ 81,658	\$ 101,482	\$ 101,482	\$ 542,500	434.6%	434.6%
	\$ 81,658	\$ 101,482	\$ 101,482	\$ 542,500		
Capital Outlay	\$ 1,037,716	\$ 1,500,000	\$ 920,770	\$ 1,980,000	32.0%	115.0%
Total Fund Expense	\$ 1,119,374	\$ 1,601,482	\$ 1,022,252	\$ 2,522,500	57.5%	146.8%
Net Fund Income (loss)	\$ (265,122)	\$ (168,997)	\$ 304,254	\$ (102,000)	-39.6%	-133.5%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

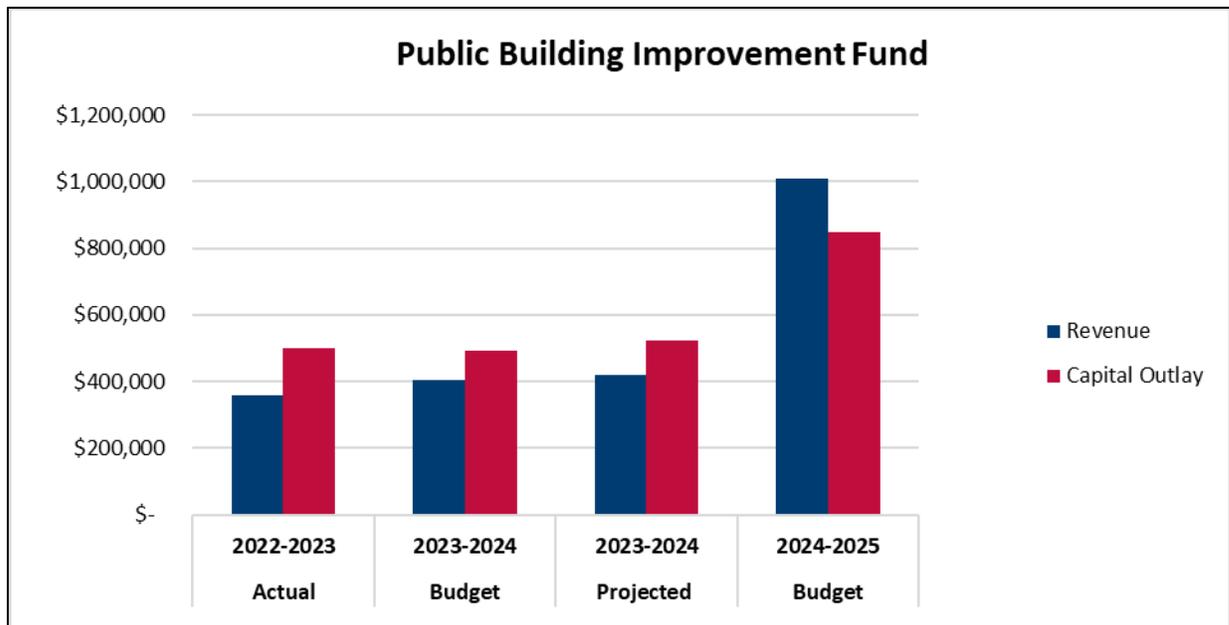
GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2024-25 REQUESTED % CHANGE	2024-25 REQUESTED AMT CHANGE
<b>FUND 40 - PROJECT FUND</b>							
<b>REVENUES</b>							
40-0000-0-626000	VEHICLE LICENSE	304,906	400,000	300,000	325,000	(19)	(75,000)
40-0000-0-676000	GRANTS	0	25,000	0	90,500	262	65,500
	SAFE ROUTE TO SCHOOL GRANT		0	0	90,500		
	GRANTS AND REIMBURSEMENTS		25,000	0	0		
	GL # FOOTNOTE TOTAL		25,000	0	90,500		
40-0000-0-688000	FAIR MARKET VALUE	56	0	250	0	0	0
40-0000-0-690000	INTEREST REVENUE	9,453	5,000	19,006	5,000	0	0
40-0000-0-699000	MISCELLANEOUS	36,954	2,500	10,350	5,000	100	2,500
<b>INTERGOVERNMENTAL</b>							
40-0000-0-671000	TELECOM IMF FEE	102,883	99,985	96,900	95,000	(5)	(4,985)
<b>INTERGOVERNMENTAL</b>		<b>102,883</b>	<b>99,985</b>	<b>96,900</b>	<b>95,000</b>	<b>(5)</b>	<b>(4,985)</b>
<b>TRANSFERS</b>							
40-0000-9-699000	TRANSFERS IN	400,000	900,000	900,000	1,900,000	111	1,000,000
	TRANSFER FROM GENERAL FUND		0	0	1,000,000		
	TRANSFER FROM NON HOME RULE SALES TAX FUND		900,000	900,000	900,000		
	GL # FOOTNOTE TOTAL		900,000	900,000	1,900,000		
<b>TRANSFERS</b>		<b>400,000</b>	<b>900,000</b>	<b>900,000</b>	<b>1,900,000</b>	<b>111</b>	<b>1,000,000</b>
<b>TOTAL REVENUES</b>		<b>854,252</b>	<b>1,432,485</b>	<b>1,326,506</b>	<b>2,420,500</b>	<b>69</b>	<b>988,015</b>
<b>APPROPRIATIONS</b>							
<b>COMMODITIES</b>							
40-0000-0-799000	MISCELLANEOUS	81,658	101,482	101,482	542,500	435	441,018
	PW-ST-025: RRFB INSTALLATIONS - SRTS GRANT		0	0	90,500		
	PW-ST-019: STREET ASSESSMENT UPDATE		0	0	50,000		
	ADM-PMP-011: NICHOLAS DOWDEN PARKING LOT		0	0	235,000		
	PD-EQU-001: MODULAR VEHICLE BARRIER SYSTEM		29,482	29,482	0		
	PW-ST-011: MAPLE/MILWAUKEE CROSSWALK IMPROVEMENTS		40,000	40,000	135,000		
	STICKER DECALS		3,000	3,000	3,000		
	VEHICLE FORMS PRINTING		22,000	22,000	22,000		
	POSTAGE FOR STICKERS		7,000	7,000	7,000		
	GL # FOOTNOTE TOTAL		101,482	101,482	542,500		
<b>COMMODITIES</b>		<b>81,658</b>	<b>101,482</b>	<b>101,482</b>	<b>542,500</b>	<b>435</b>	<b>441,018</b>
<b>CAPITAL</b>							
40-0000-0-768000	STREETSCAPE IMPROVEMENTS	82,946	395,000	139,427	230,000	(42)	(165,000)
	CD-SC-004: ENTRY IMPROVEMENT AT PARK & MILWAUKEE		0	0	20,000		
	CD-SC-008: DOWNTOWN STREETSCAPE RENEWAL		175,000	25,000	175,000		
	CD-SC-002: PETERSON ROAD STREETSCAPING		65,000	39,152	0		
	CD-SC-003: STREETSCAPE EVAL., DIRECTORIES & WAYFINDING		100,000	40,275	0		
	DOWNTOWN BRICK PAVER REPAIRS		20,000	0	0		
	PW-SDW-001: DOWNTOWN CROSSWALK REPAIRS		35,000	35,000	35,000		
	GL # FOOTNOTE TOTAL		395,000	139,427	230,000		
40-0000-0-773000	ANNUAL ROAD IMPROVEMENT PRGM	569,135	655,000	537,772	1,150,000	76	495,000
	PW-ST-017: MATERIAL TESTING AND GEOTECHNICAL SERVICES		25,000	25,000	25,000		
	PW-ST-013: PAVEMENT REJUVENATION PROGRAM		45,000	42,387	30,000		
	PW-ST-015: WISCONSIN CENTRAL QUIET ZONE IMPROVEMENTS		60,000	81,815	0		
	PW-ST-003: ANNUAL ROAD PROGRAM - PROJECT FUND		100,000	315,000	750,000		
	PW-ST-002: PAVEMENT PATCHING		350,000	0	270,000		
	PW-ST-001: CRACK SEALING BY CONTRACT		35,000	34,999	35,000		
	PW-ST-004: THERMOPLASTIC PAVEMENT MARKING		40,000	38,571	40,000		
	GL # FOOTNOTE TOTAL		655,000	537,772	1,150,000		
40-0000-0-775000	STREETLIGHT REPLACEMENT	159,620	200,000	25,000	250,000	25	50,000
	PW-ST-005: STREETLIGHT REPLACEMENTS		200,000	25,000	250,000		
40-0000-0-784000	SIDEWALKS AND BIKE PATHS	226,015	250,000	218,571	350,000	40	100,000
	PW-PARKS-024: BUY A BRICK PROGRAM		0	0	75,000		
	PW-ST-016: BIKE PATH IMPROVEMENT PROGRAM		50,000	25,000	75,000		
	PW-SDW-002: SIDEWALK REPLACEMENT		200,000	193,571	200,000		
	GL # FOOTNOTE TOTAL		250,000	218,571	350,000		
<b>CAPITAL</b>		<b>1,037,716</b>	<b>1,500,000</b>	<b>920,770</b>	<b>1,980,000</b>	<b>32</b>	<b>480,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,119,374</b>	<b>1,601,482</b>	<b>1,022,252</b>	<b>2,522,500</b>	<b>58</b>	<b>921,018</b>

# BUDGET DETAIL

## PUBLIC BUILDING IMPROVEMENT FUND

**Fund Description:** This Fund accounts for and accumulates funds for, capital improvements to Village buildings including the Village Hall, Schertz Municipal Building, Public Works Building, and the Parks Building.

Public Building Improvement Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 359,492	\$ 405,000	\$ 418,535	\$ 1,008,000	148.9%	140.8%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 359,492	\$ 405,000	\$ 418,535	\$ 1,008,000	148.9%	140.8%
<b>Operating Expense Detail</b>						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 499,241	\$ 494,000	\$ 521,348	\$ 847,448	71.5%	62.5%
Total Fund Expense	\$ 499,241	\$ 494,000	\$ 521,348	\$ 847,448	71.5%	62.5%
Net Fund Income (loss)	\$ (139,749)	\$ (89,000)	\$ (102,813)	\$ 160,552	-280.4%	-256.2%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

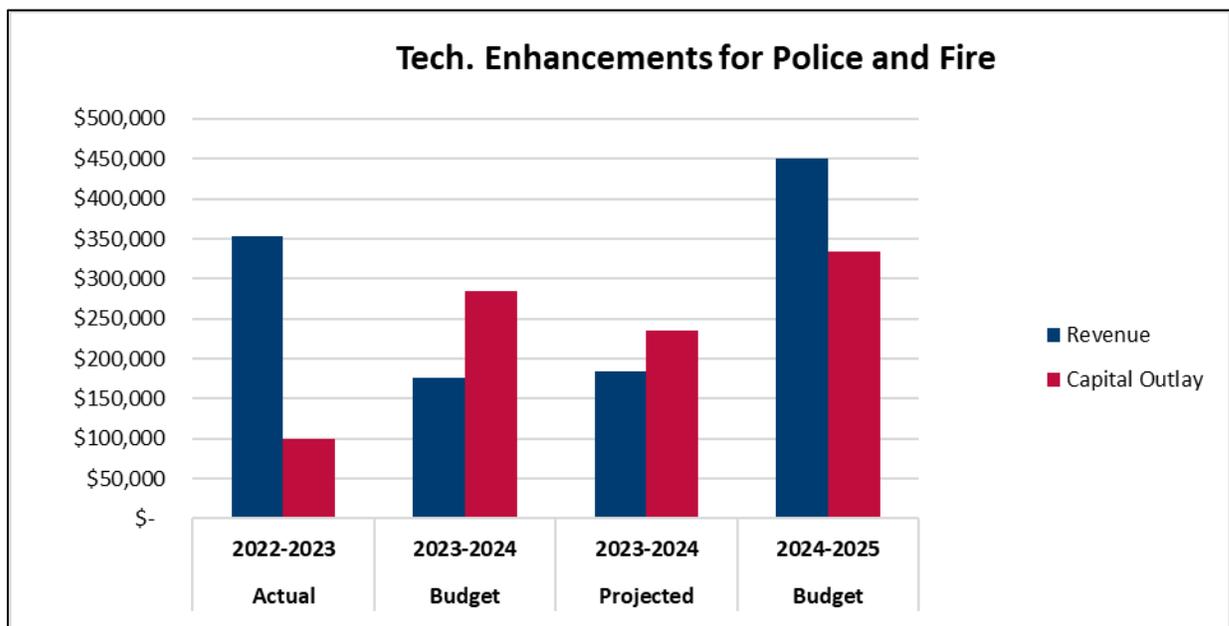
GL NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 ACTIVITY	2023-24 PROJECTED	2024-25 REQUESTED	2024-25 REQUESTED	2024-25 REQUESTED
<b>FUND 46 - PUBLIC BUILDING IMPROVEMENT FD</b>							
<b>REVENUES</b>							
46-0000-0-690000	INTEREST REVENUE	9,492	5,000	18,535	8,000	60	3,000
<b>TRANSFERS</b>							
46-0000-0-691000	TRANSFER GENERAL FUND	350,000	400,000	400,000	1,000,000	150	600,000
	TRANSFER FROM GENERAL FUND		0	0	500,000		
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		400,000	400,000	500,000		
	GL # FOOTNOTE TOTAL		400,000	400,000	1,000,000		
<b>TRANSFERS</b>		<b>350,000</b>	<b>400,000</b>	<b>400,000</b>	<b>1,000,000</b>	<b>150</b>	<b>600,000</b>
<b>TOTAL REVENUES</b>		<b>359,492</b>	<b>405,000</b>	<b>418,535</b>	<b>1,008,000</b>	<b>149</b>	<b>603,000</b>
<b>APPROPRIATIONS</b>							
<b>CAPITAL</b>							
46-0000-0-790000	VILLAGE HALL	25,250	75,000	113,896	133,612	78	58,612
	ADM-FAC-015: VILLAGE HALL RENOVATIONS/UPDATES		0	0	100,000		
	PW-FAC-049: REPLACE CODE BLUE UNITS IN PARKING GARAGE		75,000	113,896	0		
	ADM-FAC-002: ROOF ASSEMBLY, ASPHALT SHINGLES, VILLAGE HALL		0	0	33,612		
	ADM-FAC-008: VILLAGE HALL BOARD ROOM CHAIR REPLACEMENT		75,000	113,896	133,612		
46-0000-0-792000	PUBLIC WORKS BUILDING	266,873	100,000	92,452	125,000	25	25,000
	PW-FAC-052: STREETS & UTILITIES FACILITY TRENCH DRAINAGE		0	0	125,000		
	PW-FAC-046: 600 NORTH AVE - REPAIR EPOXY SHOP FLOOR		100,000	92,452	0		
	PW-FAC-004: 600 NORTH AVE - ROOF REPLACEMENT		100,000	92,452	125,000		
46-0000-0-794000	FIRE STATIONS	114,637	319,000	315,000	508,720	59	189,720
	FD-FAC-013: FIRE STATION 1 BATHROOM REMODEL		0	0	300,000		
	FD-FAC-017: FIRE STATION II KITCHEN & OFFICE REMODEL		0	0	80,000		
	FD-FAC-007: CARPET REPLACEMENT - FIRE STATION 1		40,000	40,000	0		
	FD-FAC-010: FIRE STATION 2 BATHROOM REMODEL		255,000	255,000	128,720		
	FD-FAC-001: FIRE STATION HVAC REPLACEMENT		24,000	20,000	0		
	GL # FOOTNOTE TOTAL		319,000	315,000	508,720		
46-0000-0-795000	SCHERTZ MUNICIPAL BUILDING	36,528	0	0	0	0	0
	PD-FAC-001: SCHERTZ BUILDING - FACILITY ASSESSMENT						
46-0000-0-796000	PARK & RECREATION BUILDINGS	55,953	0	0	80,116	0	80,116
	PW-FAC-022: 544 NORTH AVE - RADIANT TUBE HEATERS		0	0	40,116		
	REC-FAC-003: RECREATION FACILITY MASTER PLAN		0	0	40,000		
	GL # FOOTNOTE TOTAL		0	0	80,116		
<b>CAPITAL</b>		<b>499,241</b>	<b>494,000</b>	<b>521,348</b>	<b>847,448</b>	<b>72</b>	<b>353,448</b>
<b>TOTAL APPROPRIATIONS</b>		<b>499,241</b>	<b>494,000</b>	<b>521,348</b>	<b>847,448</b>	<b>72</b>	<b>353,448</b>

# BUDGET DETAIL

## TECH. ENHANCEMENTS FOR POLICE AND FIRE

**Fund Description:** Accounts for monies used to offset improvements to the Police and Fire Departments' technology infrastructure. These specialized pieces of equipment or services represent locally initiated improvements as well as federal and state mandates, both funded and unfunded.

TEPF	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 353,888	\$ 176,000	\$ 184,473	\$ 451,000	156.3%	144.5%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 353,888	\$ 176,000	\$ 184,473	\$ 451,000	156.3%	144.5%
<b>Operating Expense Detail</b>						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 100,038	\$ 284,754	\$ 234,754	\$ 333,860	17.2%	42.2%
Total Fund Expense	\$ 100,038	\$ 284,754	\$ 234,754	\$ 333,860	17.2%	42.2%
Net Fund Income (loss)	\$ 253,850	\$ (108,754)	\$ (50,281)	\$ 117,140	-207.7%	-333.0%





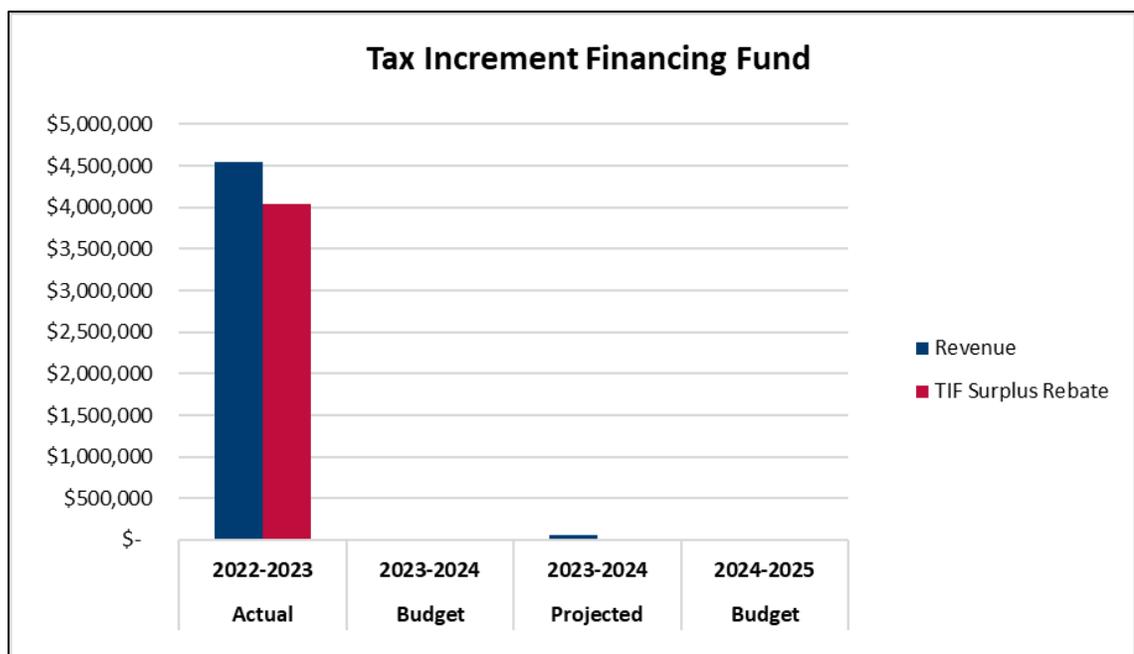
GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>FUND 03 - TECHNOLOGY ENHANCEMENTS FOR POLICE AND FIRE FUND</b>							
<b>REVENUES</b>							
03-0000-0-690000	INTEREST REVENUE	3,888	1,000	9,473	1,000	0	0
03-0000-0-696000	TRANSFER IN	350,000	175,000	175,000	450,000	157	275,000
	TRANSFER FROM GENERAL FUND		50,000	50,000	50,000		
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		125,000	125,000	400,000		
	GL # FOOTNOTE TOTAL		175,000	175,000	450,000		
<b>TOTAL REVENUES</b>		<b>353,888</b>	<b>176,000</b>	<b>184,473</b>	<b>451,000</b>	<b>156</b>	<b>275,000</b>
<b>APPROPRIATIONS</b>							
<b>CAPITAL</b>							
03-0000-6-790000	CAPITAL OUTLAY	100,038	284,754	234,754	333,860	17	49,106
	ADM-IT-003: ANNUAL HARDWARE REPLACEMENT		0	0	25,000		
	FD-IT-003: FIRE STATION ALERTING SYSTEM		0	0	135,000		
	FD-IT-005: STARCOM PORTABLE RADIOS		0	0	50,000		
	FD-IT-001: MOTOROLA PORTABLE RADIOS REPLACEMENT		100,000	120,000	0		
	FD-IT-002: RADIO TOWER EQUIPMENT UPGRADE		70,000	0	0		
	PD-IT-002: SQUAD CAR - VIDEO CAMERA SYSTEM		23,220	23,220	32,326		
	PD-IT-004: BODY WORN CAMERA SYSTEM		91,534	91,534	91,534		
	GL # FOOTNOTE TOTAL		284,754	234,754	333,860		
<b>CAPITAL</b>		<b>100,038</b>	<b>284,754</b>	<b>234,754</b>	<b>333,860</b>	<b>17</b>	<b>49,106</b>
<b>TOTAL APPROPRIATIONS</b>		<b>100,038</b>	<b>284,754</b>	<b>234,754</b>	<b>333,860</b>	<b>17</b>	<b>49,106</b>

# BUDGET DETAIL

## TAX INCREMENT FINANCING DISTRICT FUND

**Fund Description:** Accounts for the TIF District that was set up in 1986 for the redevelopment of the downtown business district. Expenditure authority for TIF improvements expired on December 31, 2021. This fund will remain open should there be any tax appeals that need to be addressed in the next several years.

TIF District Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 4,552,893	\$ 10,000	\$ 63,162	\$ 5,000	-50.0%	-92.1%
Expenses	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Net Operating Income (loss)	\$ 4,552,893	\$ 10,000	\$ 63,162	\$ 5,000	-50.0%	-92.1%
<b>Operating Expense Detail</b>						
No Operating Expense	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
	\$ -	\$ -	\$ -	\$ -		
TIF Surplus Rebate	\$ 4,040,675	\$ -	\$ -	\$ -	0.0%	N/A
Total Fund Expense	\$ 4,040,675	\$ -	\$ -	\$ -	0.0%	N/A
Net Fund Income (loss)	\$ 512,218	\$ 10,000	\$ 63,162	\$ 5,000	-50.0%	-92.1%





2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

**GL NUMBER      DESCRIPTION**  
**FUND 09 - TAX INCREMENT FIN DIST #1**

**REVENUES**

09-0000-0-609000	PROPERTY TAXES	4,477,323	5,000	62	0	(100)	(5,000)
09-0000-0-690000	INTEREST REVENUE	75,570	5,000	63,100	5,000	0	0
<b>TOTAL REVENUES</b>		<b>4,552,893</b>	<b>10,000</b>	<b>63,162</b>	<b>5,000</b>	<b>(50)</b>	<b>(5,000)</b>

**APPROPRIATIONS**

**CAPITAL**

09-0000-0-776000	PARKING IMPROVEMENTS	2,873	0	0	0	0	0
<b>CAPITAL</b>		<b>2,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

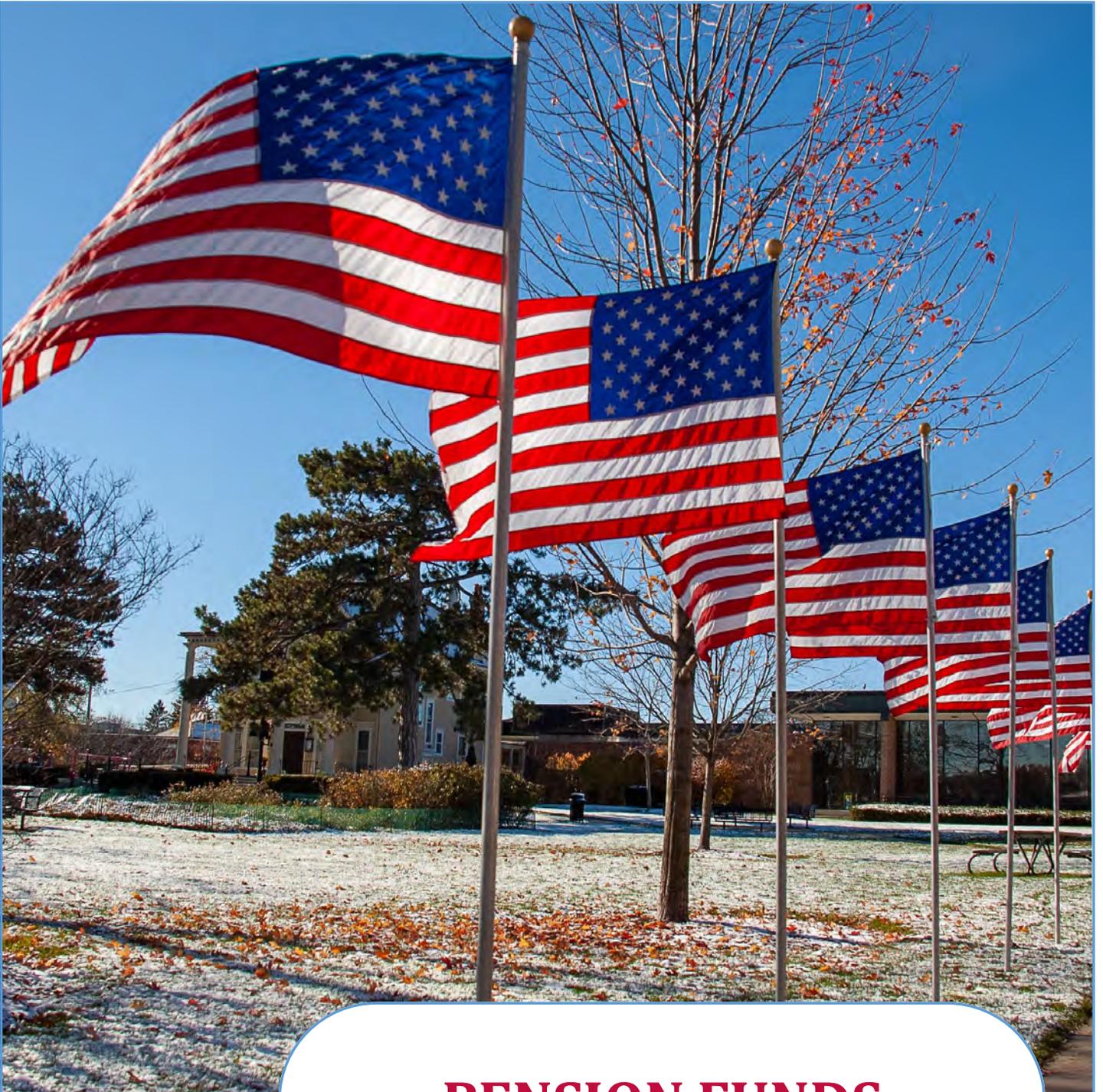
**DEBT SERVICE**

09-0000-0-796000	INTEREST PAYMENTS	14,640	0	0	0	0	0
09-0000-0-797000	PRINCIPAL PAYMENTS	889,036	0	0	0	0	0
<b>DEBT SERVICE</b>		<b>903,676</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CONTRACTUAL**

09-0000-0-798000	TIF SURPLUS REBATE	3,134,126	0	0	0	0	0
<b>CONTRACTUAL</b>		<b>3,134,126</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL APPROPRIATIONS</b>		<b>4,040,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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# **PENSION FUNDS**

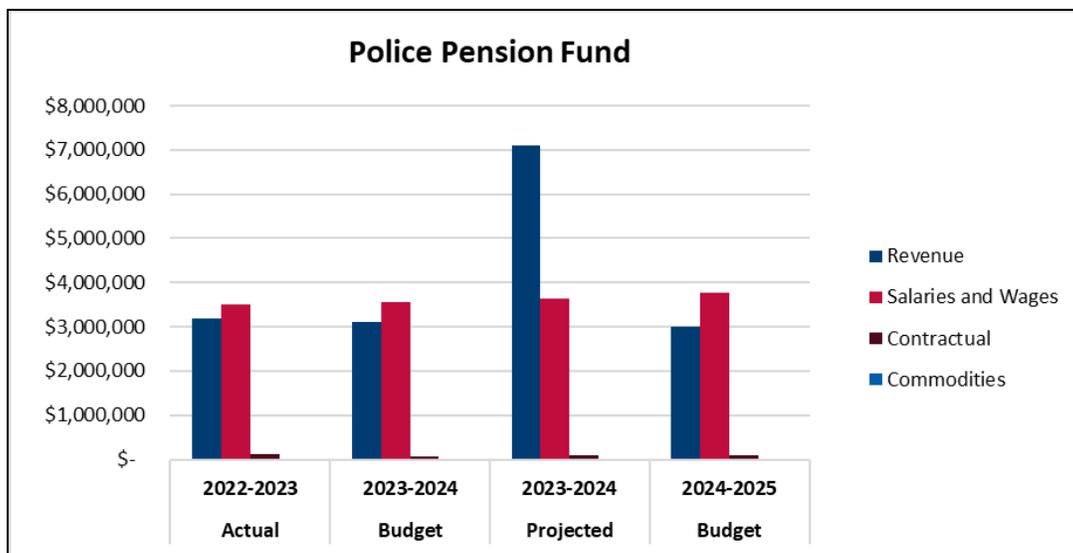
# BUDGET DETAIL

## PUBLIC SAFETY PENSION FUNDS (NON-APPROPRIATED)

**Fund Description:** These Funds account for revenues and expenditures associated with the Village operated pension plan for sworn police officers and firefighters. The Police and Firefighters Funds are fiduciary funds (assets held in trust) that have been created for the specific purpose of funding pension benefits. The Police and Firefighters Funds provide benefits to former police and firefighters and aggregates assets for the future benefits of active member (current employees). These funds were established and are governed by the Illinois Compiled Statutes (ILCS) and are managed by two separate pension boards. Pursuant to ILCS and in accordance with its financial policies, the Village funds its pension obligations based upon an actuarially determined funding calculation.

### POLICE PENSION FUND

Police Pension Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 3,174,689	\$ 3,109,107	\$ 7,091,107	\$ 3,001,978	-3.4%	-57.7%
Expenses	\$ (3,655,329)	\$ (3,651,000)	\$ (3,757,198)	\$ (3,890,500)	6.6%	3.5%
Net Operating Income (loss)	\$ (480,640)	\$ (541,893)	\$ 3,333,909	\$ (888,522)	64.0%	-126.7%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 3,509,916	\$ 3,570,000	\$ 3,640,400	\$ 3,780,000	5.9%	3.8%
Contractual	\$ 133,411	\$ 66,000	\$ 101,798	\$ 94,500	43.2%	-7.2%
Commodities	\$ 12,002	\$ 15,000	\$ 15,000	\$ 16,000	6.7%	6.7%
	\$ 3,655,329	\$ 3,651,000	\$ 3,757,198	\$ 3,890,500		
Total Fund Expense	\$ 3,655,329	\$ 3,651,000	\$ 3,757,198	\$ 3,890,500	6.6%	N/A
Net Fund Income (loss)	\$ (480,640)	\$ (541,893)	\$ 3,333,909	\$ (888,522)	64.0%	-126.7%



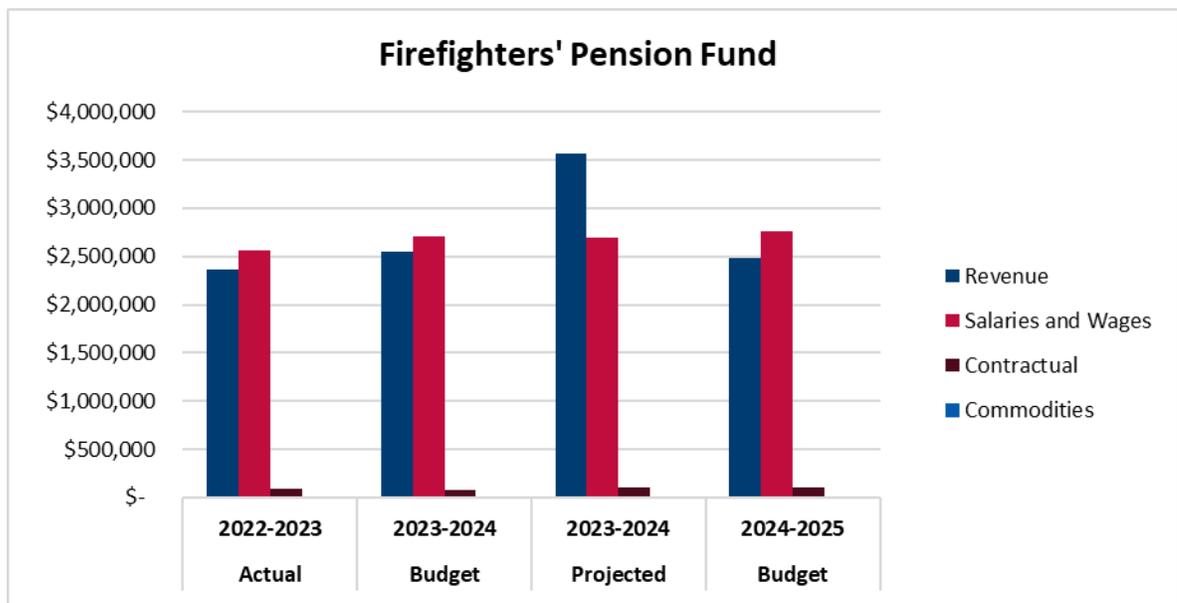
## FIREFIGHTERS' PENSION FUND

Firefighters' Pension Fund	Actual 2022-2023	Budget 2023-2024 A	Projected 2023-2024 B	Budget 2024-2025 C	% Change A to C	% Change B to C
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Operating						
Revenue	\$ 2,362,974	\$ 2,544,606	\$ 3,570,604	\$ 2,488,201	-2.2%	-30.3%
Expenses	\$ (2,672,352)	\$ (2,800,000)	\$ (2,806,086)	\$ (2,875,000)	2.7% <span style="color: green;">▲</span>	2.5%
Net Operating Income (loss)	\$ (309,378)	\$ (255,394)	\$ 764,518	\$ (386,799)	51.5%	-150.6%
Operating Expense Detail						
Salaries and Wages	\$ 2,564,717	\$ 2,711,000	\$ 2,691,000	\$ 2,761,000	1.8%	2.6%
Contractual	\$ 91,666	\$ 77,000	\$ 101,086	\$ 99,000	28.6%	-2.1%
Commodities	\$ 15,969	\$ 12,000	\$ 14,000	\$ 15,000	25.0%	7.1%
	\$ 2,672,352	\$ 2,800,000	\$ 2,806,086	\$ 2,875,000		

Total Fund Expense	\$ 2,672,352	\$ 2,800,000	\$ 2,806,086	\$ 2,875,000	2.7%	N/A
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Net Fund Income (loss)	\$ (309,378)	\$ (255,394)	\$ 764,518	\$ (386,799)	51.5%	-150.6%
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2022-23    2023-24    2023-24    2024-25    2024-25    2024-25  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

**FUND 55 - POLICE PENSION FUND**

**REVENUES**

55-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	2,164,737	2,239,107	2,239,107	2,211,978	(1)	(27,129)
55-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	0	0
55-0000-0-683000	CONTRIBUTIONS - PAYROLL	426,554	410,000	542,000	480,000	17	70,000
55-0000-0-689000	GAIN ON SALE OF INVESTMENTS	223,098	0	4,000,000	0	0	0
55-0000-0-690000	INTEREST REVENUE	350,300	450,000	300,000	300,000	(33)	(150,000)
<b>TOTAL REVENUES</b>		<b>3,174,689</b>	<b>3,109,107</b>	<b>7,091,107</b>	<b>3,001,978</b>	<b>(3)</b>	<b>(107,129)</b>

**APPROPRIATIONS**

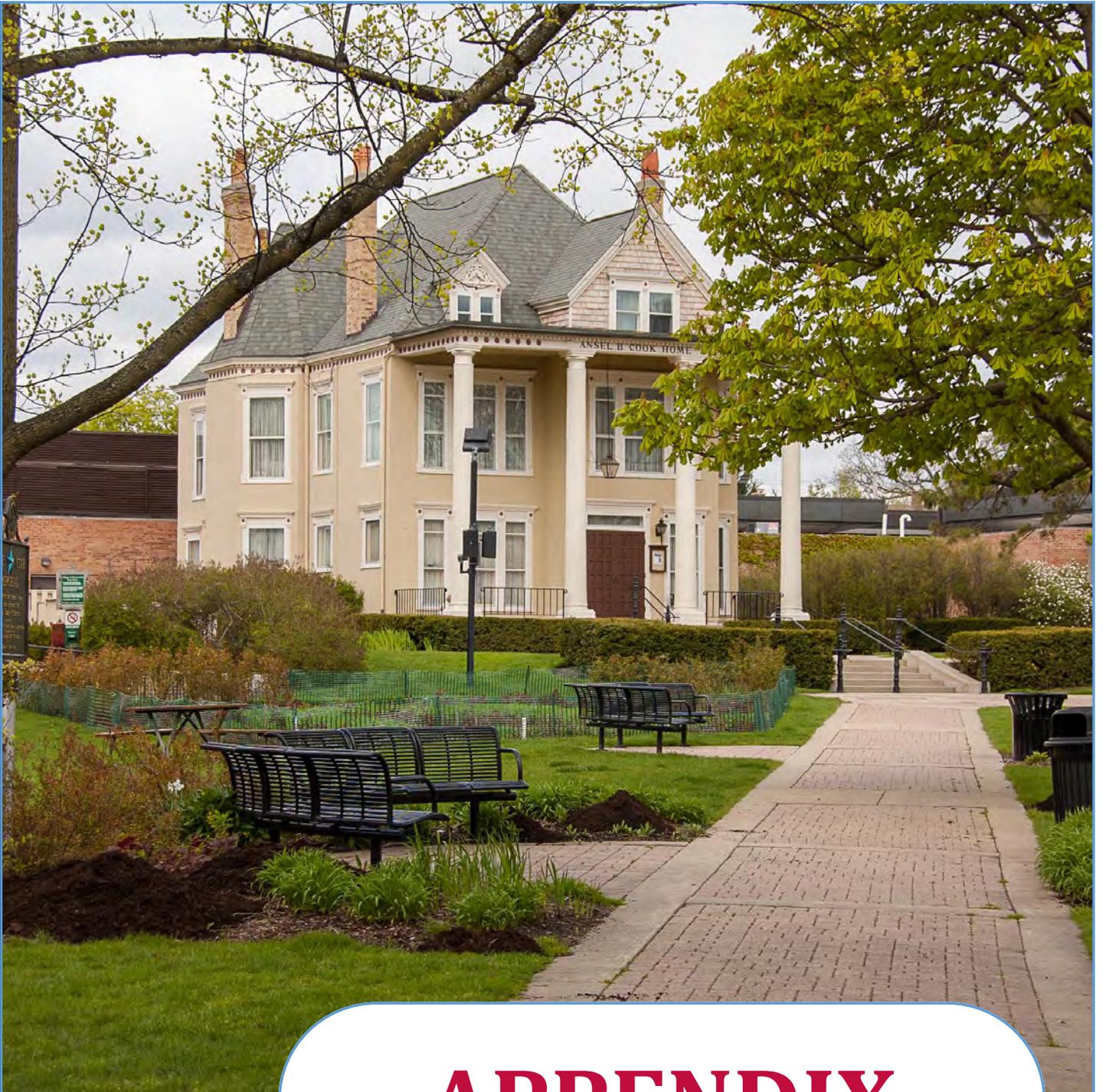
55-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,595	4,500	3,000	4,500	0	0
55-0000-0-730000	PENSIONS - OFFICERS	3,191,170	3,250,000	3,360,000	3,500,000	8	250,000
55-0000-0-731000	PENSIONS - SURVIVING SPOUSE	318,746	320,000	280,400	280,000	(13)	(40,000)
55-0000-0-732000	MEDICAL EXPENSES	25,308	7,000	15,000	15,000	114	8,000
55-0000-0-746000	INVESTMENT ADVISOR	9,524	15,000	6,000	7,000	(53)	(8,000)
55-0000-0-747000	FILING FEES	8,000	9,000	9,000	9,000	0	0
55-0000-0-748000	BANK CHARGES	41,890	500	24,000	26,000	5,100	25,500
55-0000-0-749000	AUDIT FEES	10,130	10,000	10,640	11,000	10	1,000
55-0000-0-750000	PENSION REFUNDS	14,296	0	2,158	0	0	0
55-0000-0-776000	LEGAL EXPENSES	20,668	20,000	32,000	22,000	10	2,000
55-0000-0-799000	MISCELLANEOUS	12,002	15,000	15,000	16,000	7	1,000
<b>TOTAL APPROPRIATIONS</b>		<b>3,655,329</b>	<b>3,651,000</b>	<b>3,757,198</b>	<b>3,890,500</b>	<b>7</b>	<b>239,500</b>

**Fund: 56 FIREFIGHTERS PENSION FUND**

56-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	1,659,779	1,804,606	1,804,606	1,708,201	(5)	(96,405)
56-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	0	0
56-0000-0-683000	CONTRIBUTIONS - PAYROLL	431,099	430,000	422,000	470,000	9	40,000
56-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	(98,173)	0	883,998	0	0	0
56-0000-0-690000	INTEREST REVENUE	360,269	300,000	450,000	300,000	0	0
<b>TOTAL REVENUES</b>		<b>2,362,974</b>	<b>2,544,606</b>	<b>3,570,604</b>	<b>2,488,201</b>	<b>(2)</b>	<b>(56,405)</b>

**APPROPRIATIONS**

56-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,717	3,000	2,500	3,000	0	0
56-0000-0-730000	PENSIONS - OFFICERS	2,463,875	2,600,000	2,580,000	2,650,000	2	50,000
56-0000-0-731000	PENSIONS - SURVIVING SPOUSE	100,842	111,000	111,000	111,000	0	0
56-0000-0-732000	MEDICAL EXPENSES	7,206	2,000	2,000	2,000	0	0
56-0000-0-746000	INVESTMENT ADVISOR	9,494	15,000	9,000	12,000	(20)	(3,000)
56-0000-0-747000	FILING FEES	0	7,000	7,000	7,000	0	0
56-0000-0-748000	BANK CHARGES	28,481	20,000	47,000	47,000	135	27,000
56-0000-0-749000	AUDIT FEES	16,155	20,000	20,000	20,000	0	0
56-0000-0-750000	PENSION REFUNDS	11,647	0	6,586	0	0	0
56-0000-0-776000	LEGAL FEES	16,966	10,000	7,000	8,000	(20)	(2,000)
56-0000-0-799000	MISCELLANEOUS	15,969	12,000	14,000	15,000	25	3,000
<b>TOTAL APPROPRIATIONS</b>		<b>2,672,352</b>	<b>2,800,000</b>	<b>2,806,086</b>	<b>2,875,000</b>	<b>3</b>	<b>75,000</b>



# APPENDIX

# GLOSSARY OF TERMS

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

**Abatement:** A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies special assessments and service charges.

**Agency Fund:** A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

**Appropriation:** A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**Assessed Valuation:** A value that is established for real or personal property and used as a basis for levying property taxes. (*Note: Property values are established by the Township Assessor*)

**Assets:** Property owned by a government.

**Audit:** An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

**Balance Sheet:** That portion of the Village's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Basis of Accounting:** A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

**Budget:** A plan of Village financial operations which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

**Budget Message:** The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Administrator.

**Cash Management:** The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

**Certificate of Deposit:** A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

**Charges for Service:** User charges for services provided by the Village to those specifically benefiting from those services.

**Debt:** A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

**Deficit:** The excess of expenditures or expenses over revenues or income during a single accounting period.

**Department:** A major administrative division of the Village which indicates overall management responsibility for an operation.

**Depreciation:** The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

**Distinguished Budget Award Program:** Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

**Enterprise Fund:** A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

**Expenses:** Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

**Fiscal Policy:** The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year:** A 12-month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified May 1 to April 30 as its fiscal year.

**Fixed Assets:** Assets of a long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

**Fund:** An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance:** The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

**Generally Accepted Accounting Principals (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**General Obligation Bonds:** Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

**Governmental Fund Types:** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in this fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement.

It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Income:** A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

**IRMA (Intergovernmental Risk Management Agency):** An organization of 50 municipalities in the six-county collar area around Chicago which joined together to pool insurance risk, cost, and coverage. IRMA, through its risk-sharing provisions, provides the Village with coverage for liability, property damage, automobile, and worker's compensation insurance.

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Levy:** (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

**Modified Accrual Basis:** The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available" to financial expenditures of the current period: "Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**Net Income:** Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

**Property Tax:** Property taxes are levied on real property according to the property's valuation and the tax rate.

**Proprietary Fund Types:** The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**Retained Earnings:** An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

**Revenue:** Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Tax Increment District:** A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

**Tax Levy:** The total amount to be raised by general property taxes for operating and debt service purposes.

**Tax Rate:** The amount of tax levied for each \$100 of assessed 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

**APWA:** American Public Works Association

**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

**IPBC:** Intergovernmental Personnel Benefit  
Cooperative

**IRMA:** Intergovernmental Risk Management  
Agency

**MDC:** Mobile Data Computer

**MFT:** Motor Fuel Tax

**NIPC:** Northeastern Illinois, Planning  
Commission

**NWMC:** North West Municipal Conference

**NWWS:** North West Water Sewer

**TERF:** Technology Equipment and  
Replacement Fund

**TIF:** Tax Increment Financing

**WSCI:** Water Sewer Capital Improvements