

FISCAL YEAR  
**2025-26**

**ANNUAL  
BUDGET**

May 1, 2025 – April 30, 2026



847-362-2430



[libertyville.com](http://libertyville.com)



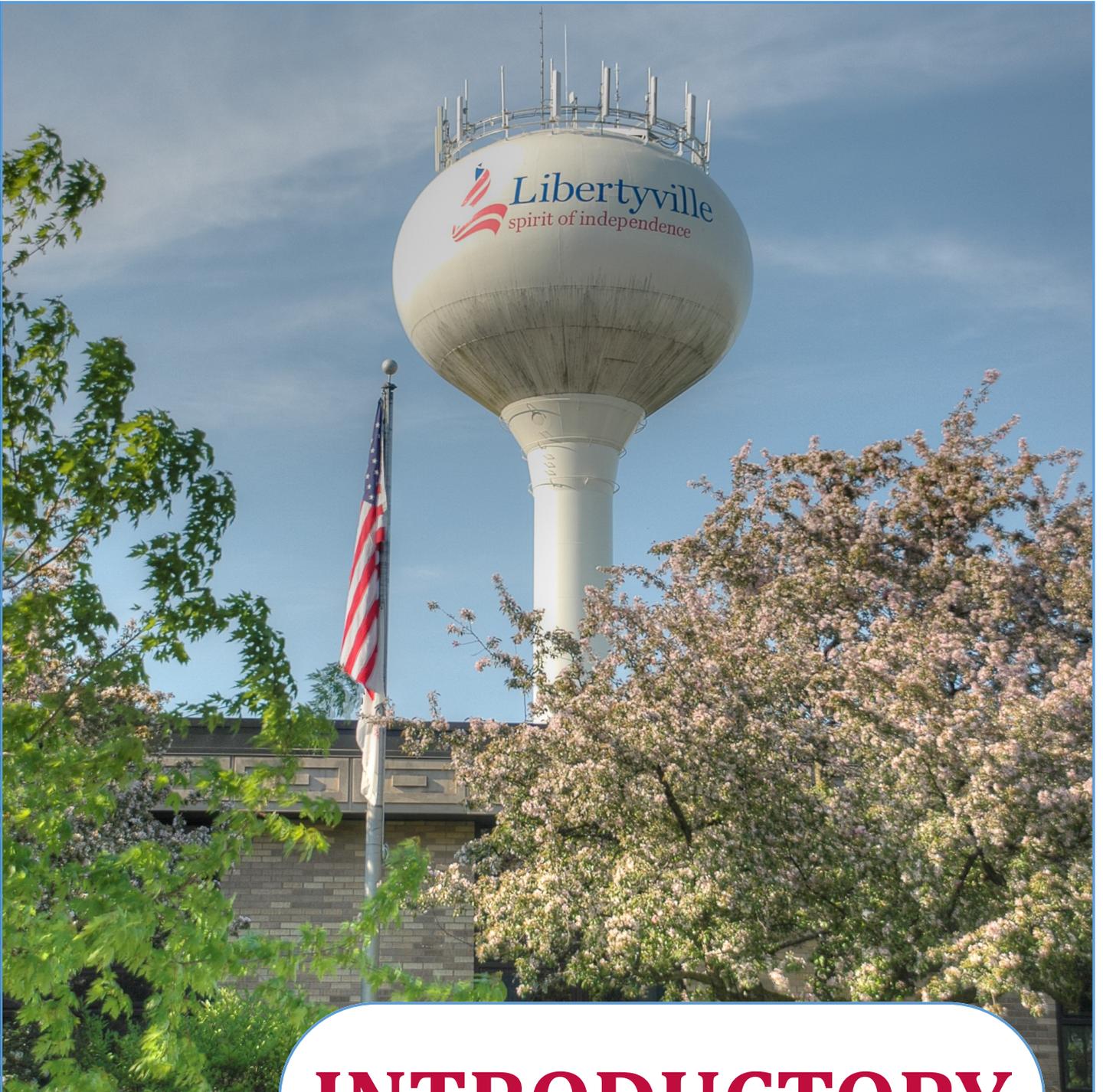
118 W. Cook Avenue  
Libertyville IL 60048

# VILLAGE OF LIBERTYVILLE

## TABLE OF CONTENTS

<u>Section</u> .....	<u>Pages</u>
<u>Introduction (Tab 1)</u> .....	4-10
Community History.....	5
List of Officials .....	6
Government Finance Officers Association Award.....	7
Village Organizational Chart.....	8
Community Profile.....	9-10
<u>Transmittal Letter (Tab 2)</u> .....	11-24
<u>Budget Overview (Tab 3)</u> .....	25-31
Fund Balance Comparison (All Funds).....	26
Fund Balance Analysis.....	27-28
Department Relationship Between Funds.....	29
Revenues by Category and Fund .....	30
Expenditures by Category and Fund.....	31
<u>Budget Process and Financial Policies (Tab 4)</u> .....	32-40
Budget Process and Financial Policies.....	33
Overview of Village Fund Structure .....	34-37
Financial Management Policies .....	38-39
Budget Calendar (FY 2025-26).....	40
<u>Five-Year Financial Plan (Tab 5)</u> .....	41-54
<u>Tax Levy Information (Tab 6)</u> .....	55-58
<u>Personnel (Tab 7)</u> .....	59-70
Compensation Policy .....	60-62
Full-Time Positions .....	63-64
Classification & Compensation Plan.....	65-67
Part-Time Scale .....	68
Other Personnel Information .....	69-70
<u>Capital Improvement Projects (Tab 8)</u> .....	71-188
Capital Improvement Project Summary.....	72-73
List of Capital Projects (FY 2025-2026).....	74-75
Capital Project Detail Sheets (FY 2025-2026) .....	76-188

<u>Budget Detail (Tab 9)</u> .....	189-349
General Fund .....	190-279
Overview .....	190-194
Administration & Finance .....	196-204
Community Development .....	205-213
Fire Department .....	214-226
Police Department.....	227-240
Public Works & Parks.....	241-261
Recreation .....	262-272
Miscellaneous Cost Centers.....	273-279
Special Revenue Funds .....	280-298
Commuter Parking Fund.....	281-283
Concord Special Service Area Fund .....	284-285
Fire Fund.....	286-287
Foreign Fire Insurance Tax Fund.....	288-289
Hotel/Motel Tax Fund.....	290-292
Motor Fuel Tax Fund.....	293-294
Non-Home Rule Sales Tax Fund.....	295-296
Timber Creek Special Service Area Fund .....	297-298
Debt Service Funds .....	299-302
Bond Fund .....	300-302
Enterprise Funds.....	303-321
Utility Fund .....	304-317
Stormwater Sewer Fund.....	318-321
Internal Service Funds .....	322-330
Technology Equipment Replacement Fund.....	323-325
Vehicle Maintenance & Replacement Fund .....	326-330
Capital Projects Funds .....	331-345
Impact Fee Fund .....	332-333
New Building Fund.....	334-335
Park Improvement Fund.....	336-337
Project Fund .....	338-339
Public Building Improvement Fund .....	340-341
Technology Enhancements for Police and Fire Fund.....	342-343
Tax Increment Financing District Fund .....	344-345
Non-Appropriated Funds.....	346-349
Public Safety Pension Funds .....	347-349
<u>Appendix (Tab 10)</u> .....	350-356



# INTRODUCTORY

## Village of *L*ibertyville

### *H*istory

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

*The Village of Libertyville is located in south central Lake County, approximately 37 miles from Chicago and seven miles west of Lake Michigan. The Village is an established residential community and has traditionally served as a major market and service center for central Lake County. The estimated population of 20,579 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 2025-26 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

*Patrick Bodame*

### Director of Community Development

*Heather Rowe*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Libertyville  
Illinois**

For the Fiscal Year Beginning

**May 01, 2024**

*Christopher P. Morill*

**Executive Director**

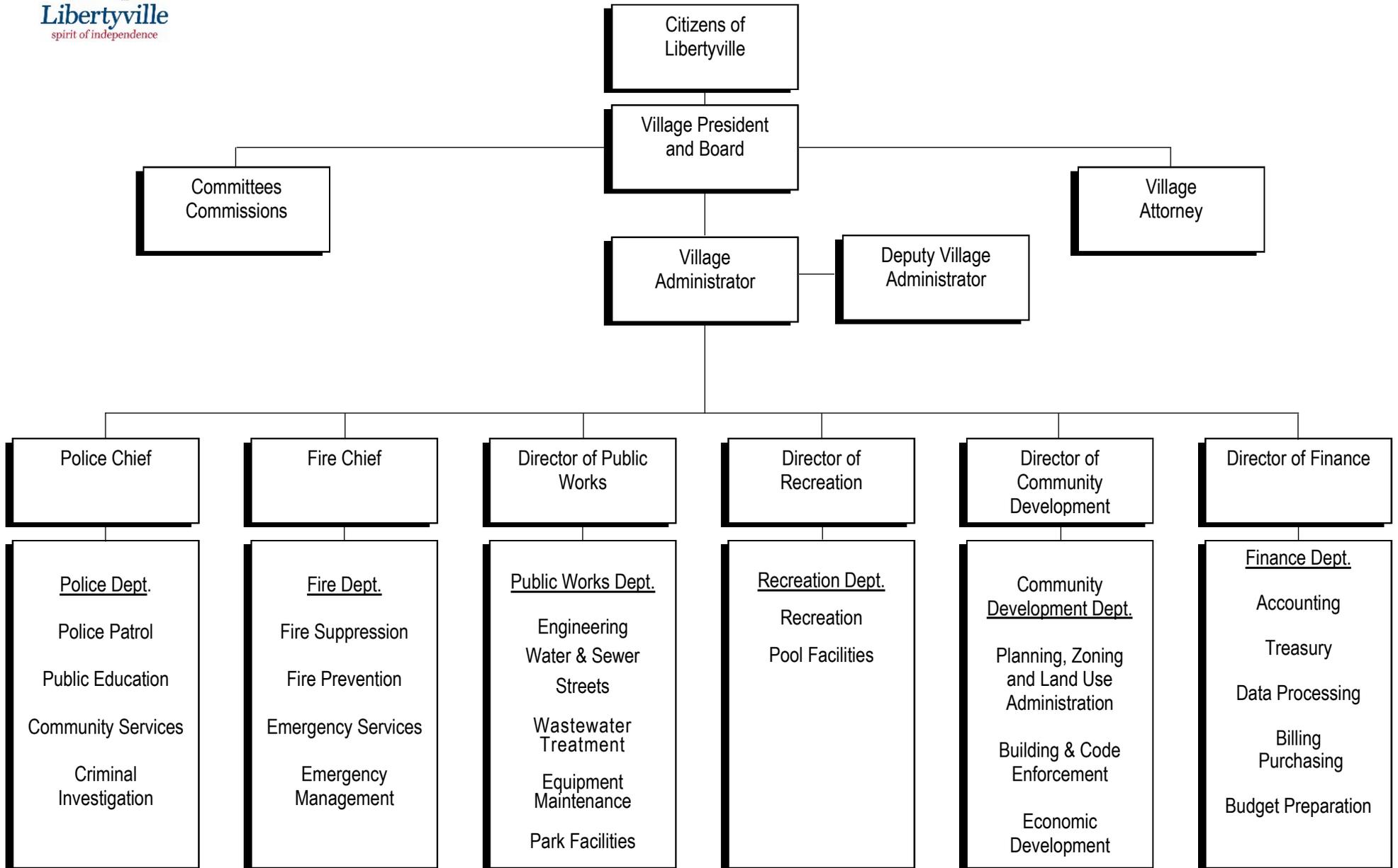
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Libertyville for its annual budget for the fiscal year beginning May 1, 2024. This is the twenty-eighth year the Village has received this award.

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%
<b>Total</b>	<b>\$1,276,670,658</b>	<b>100%</b>

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

Notes:

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

Awards and Recognitions



- GFOA Triple Crown Winner Since 2023
- GFOA Certificate of Achievement  
for Excellence in Financial Reporting Since 1993
- GFOA Distinguished Budget Presentation Award Since 1996
- GFOA Popular Annual Financial Report Award Since 2023
- Tree City USA Since 1994
- 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 Cert. 2018
- IDNR Illinois Certified Local Government Since 2021



**TRANSMITTAL LETTER**



March 5, 2025

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 2025-26 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.

As part of the budget development process, the Village Board held two budget workshops on March 1, 2025, and March 4, 2025. These workshops provided an opportunity for open discussions, allowing board members to provide valuable input and feedback. Staff has incorporated the relevant adjustments into the recommended budget.

The proposed Fiscal Year 2025-26 budget totals \$102,326,825 in appropriated funds, reflecting a 2.3% decrease compared to the amended 2024-25 budget. This decrease is primarily attributed to a reduction in capital expenses in the Motor Fuel Tax Fund and Park Improvement Fund. In aggregate, the Village's Fiscal Year 2025-26 General Fund totals \$40,405,810 (including capital transfers) and has decreased 11.4% as compared to the amended Fiscal Year 2024-25 budget of \$45,607,887. This decrease is mainly attributed to a reduced transfer of excess surplus from the General Fund for capital projects.

We are pleased to report that, in accordance with policy, the Fiscal Year 2025-26 Annual Budget is balanced for Village operations, with all operating funds meeting their respective fund balance policy requirements.

### **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 maintains a high level of service while minimizing 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:

**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 2025-26 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, Deputy Village Administrator, and the Assistant Finance Director.

Each department has outlined goals it sought to achieve in FY 2025-26 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 2025-26 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 2025-26 Budget projects \$10,946,621 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. Receipts from the non-home rule sales tax, are projected using the same assumptions as the growth in general sales tax receipts. Due to the State of Illinois' elimination of the municipal share of sales tax on groceries effective January 1, 2026, staff has adjusted the sales tax projections for the remaining four months of the FY 2025-26 budget accordingly.

The FY 2025-26 budget includes a 1% increase of Illinois Income Tax based on the Illinois Municipal League (IML) per capita projections of \$173.05. The Village has experienced a significant increase in interest revenue; however, this is expected to decline in the coming year. This is because interest rates are anticipated to decrease once inflation is brought under control.

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 2.5%-4.0% in 2025 and 2%-2.5% in subsequent years.

The impact of the effect of inflation on revenues and expenditures has been estimated. 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 and almost complete is the 80-unit Liberty Junction townhome project, with some units already occupied. The Village Board also approved a 32-unit senior housing structure, construction permits issued and the construction is underway. Projects currently under review is the Meyer subdivision, which is proposing to subdivide a 16.5 acre property into six single-family lots.

While a more significant analysis of the Village's 2024 (payable in 2025) 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. The General Fund 2024 tax levy (for collection in calendar year 2025) include 3.4% CPI plus new growth.

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 and continues to be one of the lowest in the surrounding communities.

The Village maintains a low retail vacancy rate of 5% in its commercial district (which is comparable to other like communities; Highland Park and Lincolnshire). 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, 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 2025 to a certain degree. This is somewhat concerning when rising inflation is also taken into account.

The Village is positioned for a strong fiscal year. While inflationary factors have led to higher revenues for the past two years, they have also affected both operating and capital expenditures. In FY 2025-26, operating expenses for nearly all supplies and services have increased due to inflation. It is also anticipated in FY 2025-26 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 2028-29. 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 Village of Libertyville uses Fund accounting as required for its revenues and expenditures because the Village operates as a municipal corporation under State Law. The Village adheres to Generally Accepted Accounting Principles (GAAP), as set by the Governmental Accounting Standards Board (GASB). A key principle of governmental GAAP is fund accounting.

Due to the complex nature of government operations and the various legal and fiscal restrictions they must adhere to, it's not feasible to record all financial transactions in a single accounting entity. Unlike a small private business, which is treated as a single entity, a government is divided into separate funds. Each fund is an individual fiscal and accounting entity, with its own self-balancing set of accounts.

The summary of the FY 2025-26 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 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projections	2025-26 Budget	FY 24-25 to FY 25-26 Budget Change	
					%	\$'s
<b>REVENUES</b>	<b>\$ 82,963,011</b>	<b>\$ 99,621,229</b>	<b>\$ 83,557,629</b>	<b>\$ 115,325,408</b>	<b>14.8%</b>	<b>\$ 14,716,179</b>
General Fund	\$ 39,739,746	\$ 37,109,073	\$ 38,610,359	\$ 39,598,955	6.7%	\$ 2,489,882
<b>Special Revenue Funds</b>						\$ -
Concord SSA Fund	\$ 26,190	\$ 23,140	\$ 26,190	\$ 24,040	3.9%	\$ 900
Fire Fund	\$ 465	\$ 100	\$ 519	\$ 100	0.0%	\$ -
Foreign Fire Fund	\$ 82,701	\$ 74,500	\$ 91,414	\$ 87,244	17.1%	\$ 12,744
Timber Creek SSA Fund	\$ 27,094	\$ 22,140	\$ 25,301	\$ 23,140	4.5%	\$ 1,000
Motor Fuel Tax Fund	\$ 1,128,645	\$ 1,062,245	\$ 1,083,508	\$ 1,367,270	28.7%	\$ 305,025
Hotel Motel Tax Fund	\$ 488,648	\$ 418,900	\$ 507,057	\$ 483,430	15.4%	\$ 64,530
Commuter Parking Fund	\$ 539,750	\$ 185,000	\$ 250,098	\$ 247,217	33.6%	\$ 62,217
Non-Home Rule Sales Tax Fund	\$ 4,104,268	\$ 4,058,101	\$ 4,101,348	\$ 4,161,968	2.6%	\$ 103,867
<b>Debt Service Fund</b>						\$ -
Bond Fund	\$ 2,874,500	\$ 2,839,485	\$ 2,926,019	\$ 2,853,160	0.5%	\$ 13,675
<b>Capital/Project Funds</b>						\$ -
Tax Increment Fin. District #1 Fund	\$ 86,649	\$ 5,000	\$ 85,250	\$ 25,000	400.0%	\$ 20,000
Impact Fee Fund	\$ 211,625	\$ 180,000	\$ 329,035	\$ 173,000	-3.9%	\$ (7,000)
Project Fund	\$ 1,359,939	\$ 2,420,500	\$ 2,364,905	\$ 1,336,000	-44.8%	\$ (1,084,500)
New Building Fund	\$ 8,616,265	\$ 27,052,642	\$ 7,574,325	\$ 24,313,286	-13.8%	\$ (3,727,356)
Park Improvement Fund	\$ 775,151	\$ 4,017,000	\$ 4,197,947	\$ 1,424,500	-64.5%	\$ (2,592,500)
Public Building Improvement Fund	\$ 422,791	\$ 1,008,000	\$ 1,024,800	\$ 860,000	-14.7%	\$ (148,000)
Tech. Enhanc. for Police & Fire Fund	\$ 184,708	\$ 451,000	\$ 458,477	\$ 451,000	0.0%	\$ -
<b>Internal Service Funds</b>						
Vehicle Maint/Replacement Fund	\$ 2,310,811	\$ 2,300,046	\$ 2,361,993	\$ 2,355,510	2.4%	\$ 55,464
Tech. Equip. Replacement Fund	\$ 896,270	\$ 1,073,863	\$ 1,078,785	\$ 1,089,660	1.5%	\$ 15,797
<b>Enterprise Funds</b>						
Utility Fund	\$ 12,163,111	\$ 12,373,980	\$ 12,628,228	\$ 24,039,080	94.3%	\$ 11,665,100
Stormwater Sewer Fund	\$ 6,923,684	\$ 2,946,514	\$ 3,832,071	\$ 10,411,848	253.4%	\$ 7,465,334
<b>EXPENDITURES</b>	<b>\$ 65,582,606</b>	<b>\$ 104,706,043</b>	<b>\$ 85,821,158</b>	<b>\$ 102,326,825</b>	<b>-2.3%</b>	<b>\$ (2,379,218)</b>
General Fund	\$ 39,555,133	\$ 45,607,887	\$ 45,066,788	\$ 40,405,810	-11.4%	\$ (5,202,077)
<b>Special Revenue Funds</b>						
Concord SSA Fund	\$ 18,195	\$ 28,233	\$ 26,333	\$ 31,850	12.8%	\$ 3,617
Fire Fund	\$ -	\$ 2,500	\$ 1,000	\$ 3,000	20.0%	\$ 500
Foreign Fire Fund	\$ 76,300	\$ 93,960	\$ 90,000	\$ 140,000	49.0%	\$ 46,040
Timber Creek SSA Fund	\$ 26,444	\$ 24,528	\$ 23,503	\$ 21,359	-12.9%	\$ (3,169)
Motor Fuel Tax Fund	\$ 1,191,583	\$ 2,205,000	\$ 1,020,000	\$ 1,297,000	-41.2%	\$ (908,000)
Hotel Motel Tax Fund	\$ 500,434	\$ 779,447	\$ 655,885	\$ 481,205	-38.3%	\$ (298,242)
Commuter Parking Fund	\$ 371,111	\$ 207,650	\$ 196,851	\$ 219,855	5.9%	\$ 12,205
Non-Home Rule Sales Tax Fund	\$ 3,702,440	\$ 4,115,201	\$ 4,115,201	\$ 4,298,657	4.5%	\$ 183,456
<b>Debt Service Fund</b>						
Bond Fund	\$ 2,588,018	\$ 2,601,465	\$ 2,835,385	\$ 2,837,160	9.1%	\$ 235,695
<b>Capital/Project Funds</b>						
Tax Increment Fin. District #1 Fund	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Impact Fee Fund	\$ -	\$ 225,000	\$ 170,000	\$ 55,000	-75.6%	\$ (170,000)
Project Fund	\$ 988,576	\$ 2,550,347	\$ 2,152,000	\$ 1,913,000	-25.0%	\$ (637,347)
New Building Fund	\$ -	\$ 16,000,000	\$ 1,800,000	\$ 17,750,000	10.9%	\$ 1,750,000
Park Improvement Fund	\$ 1,535,031	\$ 4,730,247	\$ 3,813,300	\$ 975,000	-79.4%	\$ (3,755,247)
Public Building Improvement Fund	\$ 309,248	\$ 1,243,661	\$ 778,003	\$ 1,096,530	-11.8%	\$ (147,131)
Tech. Enhanc. for Police & Fire Fund	\$ 233,832	\$ 333,860	\$ 327,251	\$ 648,860	94.4%	\$ 315,000
<b>Internal Service Funds</b>						
Vehicle Maint/Replacement Fund	\$ 1,882,120	\$ 3,761,679	\$ 3,363,697	\$ 2,915,976	-22.5%	\$ (845,703)
Tech. Equip. Replacement Fund	\$ 941,983	\$ 1,115,693	\$ 1,014,478	\$ 1,157,680	3.8%	\$ 41,987
<b>Enterprise Funds</b>						
Utility Fund	\$ 9,382,069	\$ 14,190,834	\$ 13,589,321	\$ 14,996,227	5.7%	\$ 805,393
Stormwater Sewer Fund	\$ 2,280,089	\$ 4,888,851	\$ 4,782,162	\$ 11,082,656	126.7%	\$ 6,193,805

**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, 2026 fund balance of \$22,849,422 is above the policy target of \$13,338,170 (*Policy: seventeen percent of expenditures plus sixty percent of the three-year average sales tax revenue*).

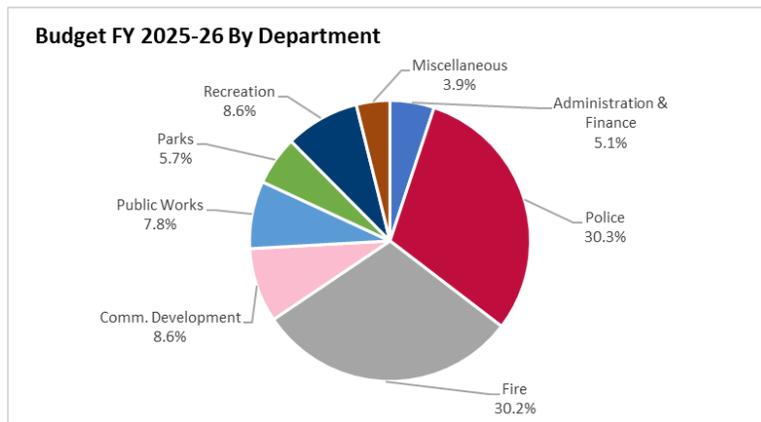
Enough cash reserves are necessary to cover unexpected situations, such as delays in property tax payments, a global pandemic, cuts in state funding, or major one-time expenses. These reserves also help with borrowing between different funds and can be used to pay for long-term costs, like pension obligations.

**Summary of Revenue and Expenditure Changes**

The FY 2025-26 General Fund operating revenues are budgeted at \$39,598,955, up \$2,489,882, or 6.7%, from the prior budget. This increase is being driven by several factors that include 1) Increase in sales tax revenue 2) Increases in charges for municipal services, most specifically ambulance fees as a result of the GEMT program and 3) increase in recreation fees.

The FY 2025-26 General Fund operating expenses (not including capital transfers) are budgeted at \$37,317,810. The following chart is a summary of General Fund operating expenses by department not including transfers:

General Fund Operating Expenses	Actual FY 2023-24 A	Budget FY 2024-25 B	Projected FY 2024-25 C	Budget FY 2025-26 D	Dollar Change D - B	% Change D v B
Administration & Finance	\$ 1,536,993	\$ 1,806,445	\$ 1,665,383	\$ 1,902,646	\$ 96,201	5.3%
Police	\$ 10,144,871	\$ 10,744,520	\$ 10,626,311	\$ 11,311,018	\$ 566,498	5.3%
Fire	\$ 10,342,110	\$ 10,755,581	\$ 10,876,695	\$ 11,258,428	\$ 502,847	4.7%
Comm. Development	\$ 2,171,429	\$ 2,996,664	\$ 2,861,334	\$ 3,194,725	\$ 198,061	6.6%
Public Works	\$ 2,686,051	\$ 2,886,260	\$ 2,793,816	\$ 2,874,093	\$ (12,167)	-0.4%
Parks	\$ 1,635,691	\$ 1,891,915	\$ 1,912,272	\$ 2,137,066	\$ 245,151	13.0%
Recreation	\$ 2,779,041	\$ 3,122,919	\$ 2,989,702	\$ 3,198,217	\$ 75,298	2.4%
Miscellaneous	\$ 1,158,947	\$ 1,303,583	\$ 1,241,275	\$ 1,441,617	\$ 138,034	10.6%
<b>Dept. Operating Expenses</b>	<b>\$ 32,455,133</b>	<b>\$ 35,507,887</b>	<b>\$ 34,966,788</b>	<b>\$ 37,317,810</b>	<b>\$ 1,809,923</b>	<b>5.1%</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 2023-24 A	Budget FY 2024-25 B	Projected FY 2024-25 C	Budget FY 2025-26 D	Dollar Change D - B	% Change D v B
Salaries & Wages	15,714,252	16,930,637	16,839,006	17,849,120	\$ 918,483	5.4%
Employee Benefits	8,067,695	8,374,991	8,177,969	8,815,795	\$ 440,804	5.3%
Contractual	3,291,413	4,157,899	3,974,137	4,134,176	\$ (23,723)	-0.6%
Utilities	314,798	300,767	294,433	317,018	\$ 16,251	5.4%
Commodities	1,670,588	2,046,232	1,971,217	2,293,729	\$ 247,497	12.1%
Repairs & Maintenance	2,175,199	2,471,160	2,483,825	2,674,770	\$ 203,610	8.2%
Operating Transfer	1,221,188	1,226,201	1,226,201	1,233,202	\$ 7,001	0.6%
<b>Dept. Operating Expenses</b>	<b>\$ 32,455,133</b>	<b>\$ 35,507,887</b>	<b>\$ 34,966,788</b>	<b>\$ 37,317,810</b>	<b>\$ 1,809,923</b>	<b>5.1%</b>

Personnel costs for salaries and benefits increased 5.4% and 5.6%, respectively. The FY 2025-26 Proposed Budget includes an annual salary adjustment 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% (currently in negotiations), Police Patrol – 3.0%, and Police Sergeants – 3.25% (entering a negotiation year)), and a merit pool of up to 2% for non-union employees not already at the top of their range. In addition, the budget also includes funding for the hiring of two additional police officers.

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 increase from 10.34% to 11.14%.

The Contractual and Commodities categories are budgeted -0.6%, or a decrease of \$23,723 and 12.1%, or an increase of \$247,497, respectively, in FY 2025-26 versus the previous fiscal year. The reason for the high expenses in commodities is the inflationary pressures that we continue to see in supplies. While there is not an individual specific commodity 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 2024. 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.

**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 2025-26, 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.

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.

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 includes the following transfers:

- One-time General Fund excess fund balance transfers to the following capital funds:
  - New Building Fund: \$1,988,000. Staff recommends transferring \$988,000 from the sale of the last parcel of the sports complex into the New Building Fund, in addition to \$1.0 million from the excess General Fund balance.
- 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*)

### Long Term Debt

This budget outlines three planned debt issuances: The New Building Fund intends to issue \$20 million to finance the construction of a new police station; the Utility Fund plans to issue \$10 million to support vital infrastructure projects for the water and wastewater treatment plant; and the Stormwater Sewer Fund aims to issue \$7.8 million for the Copeland Manor stormwater project. These issuances will not impact the Village's capacity to issue future General Obligation Debt, as all three are backed by alternative revenue streams.

### 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 2025-26, the Village will continue to invest in the annual road program and work will begin on the traffic signal design at US 45 and Temple Drive. 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 2025-26 Non-Home Rule Sales Tax Fund transfers are outlined below:

	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
<b>Transfers In</b>				
Loan Repayment - Stormwater Sewer Fund (Year 5 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)	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Capital Improvements (Public Buildings)	\$ 400,000	\$ 500,000	\$ 500,000	\$ 850,000
Capital Improvements (Park Improvement Fund)	\$ 500,000	\$ 850,000	\$ 850,000	\$ 650,000
Capital Improvements (TERF)	\$ 200,000	\$ 350,000	\$ 350,000	\$ 350,000
Capital Improvements (TEPF)	\$ 125,000	\$ 400,000	\$ 400,000	\$ 400,000
Capital Improvements (Commuter Parking)	\$ 300,000	\$ -	\$ -	\$ -
Capital Improvements (Hotel/Motel)	\$ -	\$ -	\$ -	\$ -
Places for Eating Tax Replacement (General Fund)	\$ 1,093,334	\$ 1,115,201	\$ 1,115,201	\$ 1,148,657
	<b>\$ 3,518,334</b>	<b>\$ 4,115,201</b>	<b>\$ 4,115,201</b>	<b>\$ 4,298,657</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: 1) Anticipated FY 2025-26 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 2025-26.

- The **Hotel/Motel Tax Fund** supports civic activities within the community. 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. 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 2025-26 and future years.
- 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 2025-26, 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 2025-26 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 budgeted in this fund during FY 2025-26.
- 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 2025-26 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 2025-26 budget includes a transfer from the General Fund to the New Building Fund in the amount of \$1,988,000 to provide additional funds should there be a potential for additional costs associated with the replacement of the new police station. 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.

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 \$2,000,000 per year based on the Fiscal Year 2024-25 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 \$1.5 million to \$1.9 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 2025-26 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 2025-26 Budget includes funds for the Butler Lake project. This project includes replacement of existing playground equipment, lighting, and general improvements. To help offset the

cost of this project, the Village applied for, and received, an Illinois Department of Natural Resources OSLAD grant totaling \$456,000. The Village will also complete improvements to another park playground.

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. 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 2025-26 budget includes funding for squad car video cameras, body-worn cameras for the police officers, replacement Tasers, squad car in-car printer and portable radio replacement for the Police Department. 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 budget includes planned water and sewer rate increases as recommended in the recent rate study. However, as of the date of this memo, the Village Board has not yet approved these proposed rates. Additionally, the capital expenditures budgeted in the Utility Fund reflect the anticipated rate increases outlined in the study, as well as the issuance of \$10 million in Alternate Revenue Bonds to support these projects. The rate study provides financial forecasts and projected rate adjustments over a period of ten years.

- 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.

As outlined in the Stormwater Management Plan Rate Study, the Fiscal Year 2025-26 budget includes an increase in stormwater fees, raising the rate from \$15.00 to \$17.00 bi-monthly per ERU and from \$15.00 to \$17.00 bi-monthly per IDF. Additionally, the Village will need to issue \$7.8 million in Alternate Revenue Bonds to fund the Copeland Manor Stormwater 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 2025-26, capital improvement activities are subsidized by capital transfers from the General Fund (\$1,000,000) and Utility Fund (\$154,499).

- 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,

2024. 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 2025-26.

### 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 2025-26. 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.

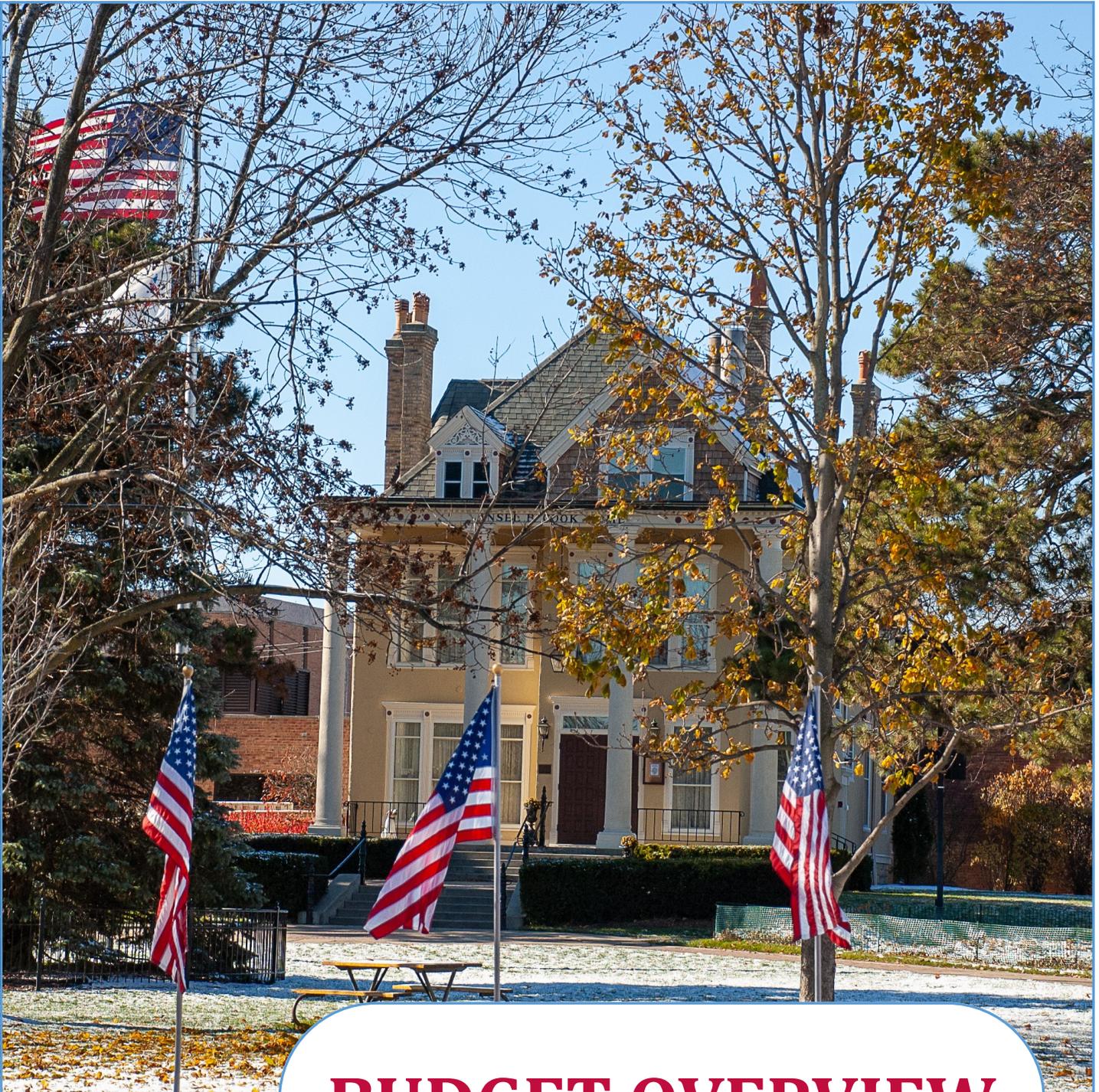
Respectfully submitted,



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	Unaudited						4/30/2026 Projected Fund Balance	FY 2025-2026 Policy Amount	Surplus / (Deficiency)	Explanation of Target Amount
	4/30/2024 Audited Fund Balance	2024-2025 Projected Revenue	2024-2025 Projected Expense*	4/30/2025 Projected Fund Balance	2025-2026 Draft Budgeted Revenue	2025-2026 Draft Budgeted Expense*				
01 General Fund <sup>(1)</sup>	30,112,706	38,610,359	45,066,788	23,656,277	39,598,955	40,405,810	22,849,422	13,338,170	9,511,252	Seventeen percent (17%) of expenditures plus 60% of three year average sales tax revenue
02 Concord SSA	76,686	26,190	26,333	76,543	24,040	31,850	68,733	7,963	60,771	Twenty-five percent (25%) of annual operating expenses
03 Technology Enhancements for Police and Fire Fund	204,725	458,477	327,251	335,951	451,000	648,860	138,091	138,091	-	Current balance is policy amount
04 Fire Fund	11,686	519	1,000	11,205	100	3,000	8,305	750	7,555	Twenty-five percent (25%) of annual operating expenses
05 Foreign Fire Insurance Fund	201,652	91,414	90,000	203,066	87,244	140,000	150,310	35,000	115,310	Twenty-five percent (25%) of annual operating expenses
06 Timber Creek SSA	91,819	25,301	23,503	93,617	23,140	21,359	95,398	5,340	90,058	Twenty-five percent (25%) of annual operating expenses
07 Motor Fuel Tax Fund	4,506,196	1,083,508	1,020,000	4,569,704	1,367,270	1,297,000	4,639,974	683,635	3,956,339	Fifty (50%) of operating revenues
08 Debt Service Fund	1,349,879	2,926,019	2,835,385	1,440,513	2,853,160	2,837,160	1,456,513	1,456,513	-	Current balance is policy amount
09 TIF Fund	1,989,449	85,250	-	2,074,699	25,000	-	2,099,699	2,099,699	-	Current balance is policy amount
10 Non-Home Rule Sales Tax Fund	1,982,455	4,101,348	4,115,201	1,968,602	4,161,968	4,298,657	1,831,913	1,831,913	-	Current balance is policy amount
12 Impact Fee Fund	1,286,858	329,035	170,000	1,445,893	173,000	55,000	1,563,893	1,563,893	-	Current balance is policy amount
13 Hotel/Motel Tax Fund	634,844	507,057	655,885	486,016	483,430	481,205	488,241	97,801	390,440	Twenty-five percent (25%) of annual operating expenses
14 Commuter Parking Fund	400,296	250,098	196,851	453,543	247,217	219,855	480,905	54,964	425,941	Twenty-five percent (25%) of annual operating expenses
20 Utility Fund <sup>(3)</sup>	3,943,403	12,628,228	13,589,321	3,943,403	24,039,080	14,996,227	12,986,256	3,748,749	9,237,507	Three (3) months of operating expenses
21 Stormwater Sewer Fund <sup>(3)</sup>	8,616,660	3,832,071	4,782,162	7,666,569	10,411,848	11,082,656	6,995,761	778,118	6,217,643	Three (3) months of operating expenses
30 Vehicle Maint/Replacement Fund <sup>(2)</sup>	2,626,750	2,361,993	3,363,697	1,625,046	2,355,510	2,915,976	1,064,580	233,981	830,599	Three (3) months of operating expenses
31 Technology Equipment Replacement Fund <sup>(2)</sup>	282,543	1,078,785	1,014,478	346,850	1,089,660	1,157,680	278,830	232,429	46,401	Three (3) months of operating expenses
40 Project Fund	866,301	2,364,905	2,152,000	1,079,206	1,336,000	1,913,000	502,206	502,206	-	Current balance is policy amount
42 New Building Fund	8,616,266	7,574,325	1,800,000	14,390,591	23,325,286	17,750,000	19,965,877	19,965,877	-	Current balance is policy amount
45 Park Improvement Fund	511,013	4,197,947	3,813,300	895,660	1,424,500	975,000	1,345,160	1,345,160	-	Current balance is policy amount
46 Public Building Improvement Fund	521,679	1,024,800	778,003	768,476	860,000	1,096,530	531,946	531,946	-	Current balance is policy amount
55 Police Pension Fund	42,942,028	7,364,988	3,884,352	46,422,664	3,115,223	3,909,000	45,628,887	73,457,105	(27,828,218)	One hundred percent (100%) funded by April 30, 2040
56 Fire Pension Fund	39,627,273	6,667,096	2,848,008	43,446,361	2,676,012	2,947,830	43,174,543	62,582,834	(19,408,291)	One hundred percent (100%) funded by April 30, 2040
<b>TOTAL</b>	<b>\$ 151,403,167</b>	<b>\$ 97,589,713</b>	<b>\$ 92,553,518</b>	<b>\$ 157,400,455</b>	<b>\$ 120,128,643</b>	<b>\$ 109,183,655</b>	<b>\$ 168,345,443</b>	<b>\$ 184,692,136</b>	<b>\$ (16,346,693)</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 operating and capital 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 2025-26 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 between Fiscal Year 2024-25 and FY 2025-26.

**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 \$1,000,000 in excess surplus fund to be transferred to the New Building Fund to support the construction of a new police station.

**Fire Fund:** Budgeted drawdown of fund balance due to estimated expenses in FY 2025-26. 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 2025-26; specifically, the portion of the Annual Road Program paid and Rockland Road Reconstruction.

**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:** Planned drawdown of funds to cover the construction of a new facility and the relocation of staff for both the Police, Community Development and Engineering Departments.

**Park Improvement Fund:** Budgeted drawdown of fund balance due to capital projects associated most substantially with park improvements, specifically the Butler Lake Park 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 the 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:** Expected infusion of cash from bond proceeds in advance several water distribution and waste water treatment plant infrastructure projects, including the lead line replacement.

# 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:

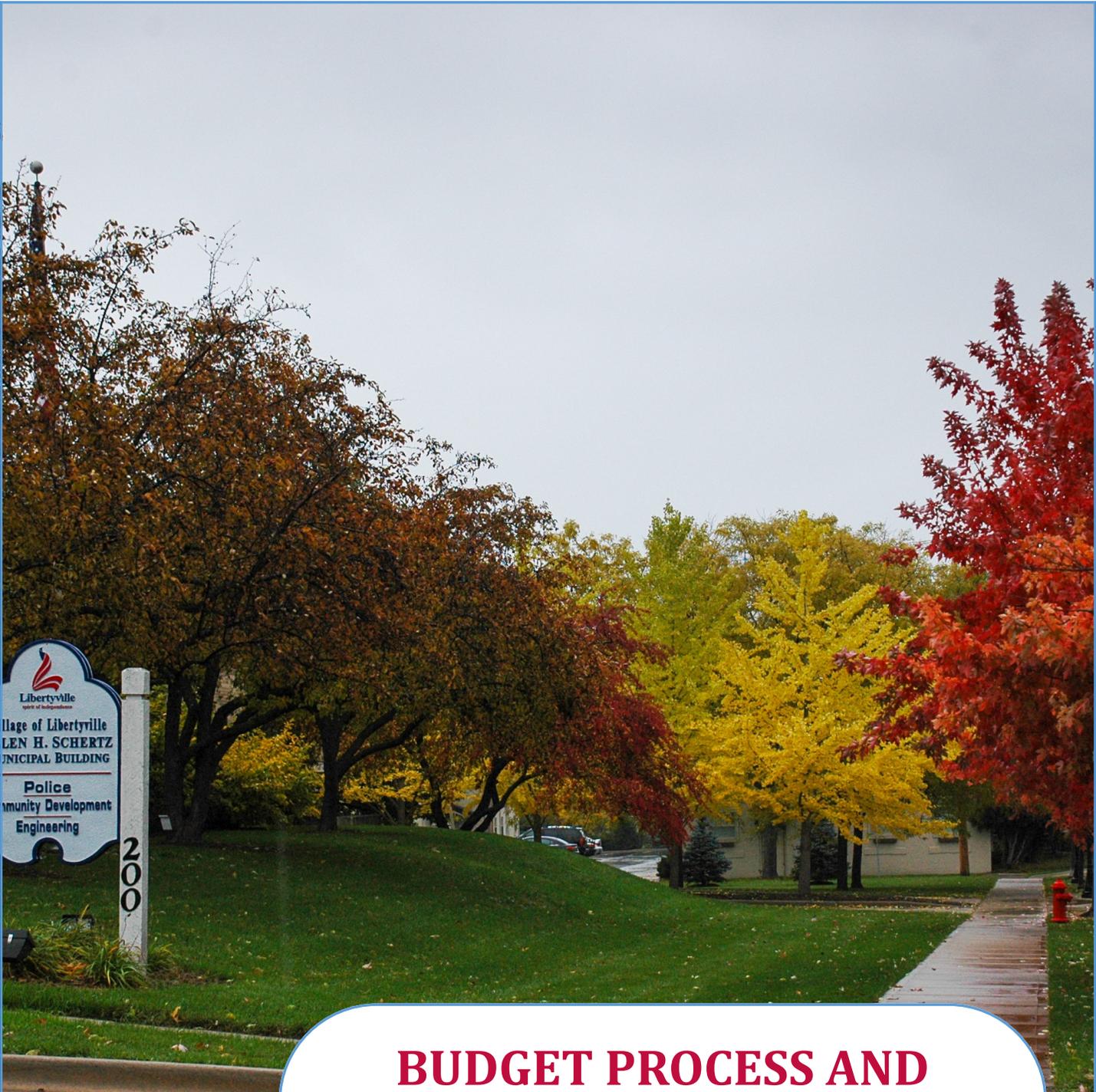
- Vehicle Maintenance and Replacement Service Fund (Fleet) and Technology Equipment & Replacement Service Fund

**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	\$ 8,907,751	\$ 1,400,198	\$ 1,440,000	\$ 15,439,861	\$ 9,294,488	\$ 415,000	\$ 500,000	\$ 1,053,000	\$ 1,148,657	\$ -	\$ 39,598,955
<b>Special Revenue Funds</b>											
Concord SSA	\$ 23,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 24,040
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100
Foreign Fire Fund	\$ -	\$ 85,244	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 87,244
Timber Creek SSA	\$ 21,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 23,140
Motor Fuel Tax	\$ -	\$ 921,270	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 445,000	\$ -	\$ -	\$ 1,367,270
Hotel Motel Tax Fund	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 18,430	\$ -	\$ -	\$ 483,430
Commuter Parking Fund	\$ -	\$ -	\$ -	\$ 13,585	\$ 198,632	\$ 25,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 247,217
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ 4,053,565	\$ -	\$ -	\$ 20,000	\$ -	\$ 88,403	\$ -	\$ 4,161,968
<b>Debt Service Funds</b>											
General Bond Fund	\$ 1,705,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 1,127,330	\$ -	\$ -	\$ 2,853,160
<b>Capital/Project Funds</b>											
Tax Increment Fin Dist #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ 158,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 173,000
Project Fund	\$ -	\$ -	\$ -	\$ 95,000	\$ 325,000	\$ -	\$ 15,000	\$ 1,000	\$ -	\$ 900,000	\$ 1,336,000
New Building Fund	\$ -	\$ -	\$ -	\$ 2,125,286	\$ -	\$ -	\$ 200,000	\$ 20,000,000	\$ -	\$ 1,988,000	\$ 24,313,286
Park Improvement Fund	\$ -	\$ -	\$ -	\$ 456,000	\$ 250,000	\$ 3,500	\$ 15,000	\$ -	\$ -	\$ 700,000	\$ 1,424,500
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 850,000	\$ 860,000
Tech. Enhanc. For Police and Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 450,000	\$ 451,000
<b>Internal Service Funds</b>											
Vehicle Maint./Replacement Fund	\$ -	\$ -	\$ -	\$ 14,000	\$ 1,100,911	\$ 100	\$ 40,000	\$ 46,000	\$ -	\$ 1,154,499	\$ 2,355,510
Tech. Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 317,500	\$ -	\$ 5,000	\$ 20,000	\$ 397,160	\$ 350,000	\$ 1,089,660
<b>Enterprise Funds</b>											
Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ 13,899,380	\$ 63,700	\$ 75,000	\$ 10,001,000	\$ -	\$ -	\$ 24,039,080
Stormwater Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,561,848	\$ -	\$ 50,000	\$ 7,800,000	\$ -	\$ -	\$ 10,411,848
<b>Totals</b>	<b>\$ 10,657,761</b>	<b>\$ 2,856,712</b>	<b>\$ 1,440,000</b>	<b>\$ 22,197,297</b>	<b>\$ 28,105,759</b>	<b>\$ 508,300</b>	<b>\$ 1,021,100</b>	<b>\$ 40,511,760</b>	<b>\$ 1,634,220</b>	<b>\$ 5,404,499</b>	<b>\$ 115,325,408</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	\$ 17,849,120	\$ 8,815,795	\$ 4,134,176	\$ 317,018	\$ 2,216,179	\$ -	\$ 2,752,320	\$ 1,233,202	\$ 3,088,000	\$ -	\$ 40,405,810
<b>Special Revenue Funds</b>											
Concord SSA	\$ -	\$ -	\$ 22,600	\$ -	\$ 9,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,850
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Timber Creek SSA	\$ -	\$ -	\$ 18,359	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,359
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,297,000	\$ -	\$ -	\$ -	\$ -	\$ 1,297,000
Hotel Motel Tax Fund	\$ -	\$ -	\$ 411,205	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 481,205
Commuter Parking Fund	\$ 40,073	\$ 7,530	\$ 25,932	\$ 8,000	\$ 30,300	\$ -	\$ 108,020	\$ -	\$ -	\$ -	\$ 219,855
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,298,657	\$ -	\$ 4,298,657
<b>Debt Service Fund</b>											
General Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,837,160	\$ 2,837,160
<b>Capital/Project Funds</b>											
Tax Increment Fin Dist #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Fund	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 55,000
Project Fund	\$ -	\$ -	\$ -	\$ -	\$ 53,000	\$ 1,860,000	\$ -	\$ -	\$ -	\$ -	\$ 1,913,000
New Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,750,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 17,750,000
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ 975,000
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,096,530	\$ -	\$ -	\$ -	\$ -	\$ 1,096,530
Tech. Enhanc. For Police and Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 648,860	\$ -	\$ -	\$ -	\$ -	\$ 648,860
<b>Internal Service Funds</b>											
Vehicle Maint./Replacement Fund	\$ 319,350	\$ 172,623	\$ 52,195	\$ -	\$ 445,408	\$ 1,915,000	\$ 11,400	\$ -	\$ -	\$ -	\$ 2,915,976
Tech Replacement Fund	\$ -	\$ -	\$ 480,019	\$ 131,700	\$ 317,998	\$ 227,963	\$ -	\$ -	\$ -	\$ -	\$ 1,157,680
<b>Enterprise Funds</b>											
Utility Fund	\$ 2,159,044	\$ 707,138	\$ 453,073	\$ 1,177,324	\$ 2,549,322	\$ 5,733,091	\$ 561,169	\$ 233,406	\$ 154,499	\$ 1,268,161	\$ 14,996,227
Stormwater Sewer Fund	\$ 328,685	\$ 88,170	\$ 37,500	\$ 5,000	\$ 2,150	\$ 7,969,166	\$ 167,469	\$ 146,284	\$ -	\$ 2,338,232	\$ 11,082,656
<b>Totals</b>	<b>\$ 20,696,272</b>	<b>\$ 9,791,256</b>	<b>\$ 5,670,059</b>	<b>\$ 1,639,042</b>	<b>\$ 5,769,607</b>	<b>\$ 38,542,610</b>	<b>\$ 3,620,378</b>	<b>\$ 1,612,892</b>	<b>\$ 7,541,156</b>	<b>\$ 7,443,553</b>	<b>\$ 102,326,825</b>



**BUDGET PROCESS AND  
FINANCIAL POLICIES**

# BUDGET PROCESS & 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 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. The Foreign Fire Insurance Tax Fund is restricted and governed by the Foreign Fire Insurance Board, pursuant to Illinois State Law (65 ILCS 5/11-10-2), which regulates its use and allocation.

- **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 2025-2026 (FY 2026)**

July 2024			
Completed	Responsibility	Action	Due Date
	Finance Department	Begins to prepare Budget Calendar	July 10
	Finance Committee	Review Draft Budget Calendar	July 16
August/September 2024			
Completed	Responsibility	Action	Due Date
	All Departments	Discuss Fee and Fines (at staff meeting)	August 20
	Finance Department	Finalize Fee and Fine Recommendations	September 20
October 2024			
Completed	Responsibility	Action	Due Date
	Finance Department	Tax Levy Recommendation	October 1 - October 9
	Finance Department	Prepares Five-Year Forecast	October 1 - October 31
	Finance Committee	Review Draft Tax Levy, Fee and Fine Recommendation, Water & Sewer Rate Analysis, and Purchasing Policy	October 15
	Finance Department	Capital Project estimation sheets distributed to departments	October 25
November 2024			
Completed	Responsibility	Action	Due Date
	Finance Department	A notice is placed in the 11/6 edition of the Daily Herald indicating a public hearing on the tax levy will take place on 11/26	November 1
	All Departments	Capital Project estimation sheets due to Finance	November 11
	Committee of the Whole	Five-Year Forecast and Tax Levy Discussion - 7 p.m.	November 12
	Finance Department	Capital needs/funding review with departments	November 18-November 20
	Finance Department	Access to BS&A made available for data entry - Projections (FY 25) and Requested Budget (FY 26)	November 25
	Village Board	Tax Levy Public Hearing - 8 p.m.	November 26
December 2024			
Completed	Responsibility	Action	Due Date
	Committee of the Whole	FY 2025 Capital Project Funding Meeting - 6:30 p.m.	December 10
	Village Board	Tax Levy Adoption - 8 p.m.	December 10
	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 27
	Finance Department	Finance staff enters proposed FY 2025 payroll for departments	December 27
January 2025			
Completed	Responsibility	Action	Due Date
	Village Administrator & Finance Director	Reviews operating budget and cash flows	January 7
	Finance Department	Prepares reports and handouts for Department Head meetings	January 10
	All Departments	Administrator and Finance Director meets with Department Heads to review proposed budgets. Updated goals/performance measures due during budget meetings.	January 13-January 17
	All Departments	Department Head team meeting to review the final proposed budget	January 21-22
	Village Administrator & Finance Director	Budget numbers finalized	January 23
February 2025			
Completed	Responsibility	Action	Due Date
	Finance Department	A notice is placed in the 2/10 edition of the Daily Herald indicating a public hearing on the budget will take place on 3/11	February 4
	Finance Department	Prepares budget document, exhibits, appendix and paginates document. Copies of proposed budget are distributed to the Village Board	February 17
	Village Board & Village Administrator/Finance Director	One-on-One meetings with Trustees and Village Administrator/Finance Director to discuss the budget document	February 20 - February 27
	All Departments	Department budget dry-run presentation for Budget Workshop	February 24 - February 28
March 2025			
Completed	Responsibility	Action	Due Date
	Village Board & All Departments	Budget Workshop - 8 a.m. Start	March 1
	Village Board & All Departments	Budget Workshop (continued, if needed) - 6:00 p.m. Start	March 4
	Village Board & Village Administrator/Finance Director	Closed session to review personnel - After Budget Workshop meeting	March 4
	Village Board	Public Hearing on the Budget (Agenda materials due 3/4)	March 11
April 2025			
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 1 (or earlier)
	Finance Department	Final approved budget document distributed to staff and Village Board	April 2
	Village Board	Budget approved by ordinance (Agenda materials due 4/1)	April 8
	Village Board	Fee ordinance approved (Agenda materials due 4/1)	April 8
May 2025			
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 2026 –2030*

## EXECUTIVE SUMMARY

---

Annually, the Village Board reviews five years of General Fund financial projections as part of the preparation for the upcoming budget cycle. This proactive approach is essential for identifying and planning for economic trends that impact both revenues and expenditures. By closely monitoring these changes, the Board ensures that the Village maintains its long-term financial stability while effectively addressing the needs of the community.

The Financial Plan projections for Fiscal Year 2025-26 through Fiscal Year 2029-30 provide a five-year outlook based on the most reliable data and projections available at the time of development. As of now, departmental draft budget requests for Fiscal Year 2025-26 have not yet been submitted.

The Financial Plan is based on several key factors, including current economic conditions, Village financial policies, applicable regulations, and any known financial implications 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 serves as the Village’s primary revenue source.

The Five-Year Financial Plan for 2026-2030 is built on the following general assumptions:

- CPI for 2024 Extensions (property taxes payable in 2025) – 3.4%, including new growth; CPI for all future years – 2.5%
- Sales tax has been adjusted to increase 3%, with a subsequent reduction to 2.5% Fiscal Years 2028-2030. Additionally, adjustments were made to take into account the State of Illinois’ elimination of the municipal share of sales tax on groceries effective January 1, 2026. Staff estimated that this will reduce the Village’s share of sales tax revenue by approximately \$800,000 annually.
- 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.
- Inflation represents the increase in the cost of goods and services and is commonly measured by the Consumer Price Index (CPI). It affects most expenditure categories. For the purposes of this report, inflation for the purchase of goods and services, as well as operational and contractual services, is forecasted to be between 2.5% and 4.0%.
- Personnel inflation, (including benefits, training, and merit adjustments applicable to personnel not at top-of-range) are factored at 5% in Fiscal Year 2025-26, and 3.5% per year after.

Revenue assumptions are conservative in nature because they assume that the Village’s most significant expenditures (those related to Salaries & Wages, Fringe Benefits, and Operating Expenditures) grow annually at a higher rate than the Village’s revenue sources, whether property tax or non-property tax 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. The Village Board and staff strive to achieve a careful balance between being overly conservative, potentially necessitating cuts to programs, and overextending Village resources. This approach has proven successful in recent years, as fund balances have increased while still maintaining core municipal services.

## ECONOMIC OUTLOOK

---

Unfortunately, the Village continues to face persistent transportation delays and supply shortages for essential materials, resulting in continued delays in the delivery of equipment and various commodities. This situation is anticipated to carry into next year.

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. The U.S. economy continues to perform well, despite continued relatively high interest rates. Anticipated interest rate cuts later this year may boost consumer spending, a trend that staff will monitor closely.

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 remains at 6.47%, short of the 10% sharing that existed prior to January 2011, in addition to several introductions of bills aimed at Public Safety Pensions.

Earlier this year, the Illinois Department of Revenue (IDOR) released its estimate for CPPRT. This is a tax imposed on businesses and corporations in Illinois to replace revenue lost by local governments due to the elimination of personal property taxes on business equipment and inventory. The funds generated from this tax are distributed to local municipalities, schools, and other taxing districts to support essential services. The IDOR estimates a decrease of 32.0% in PPRT revenues from the previous year. Last fiscal year's estimate was a forecasted decline of 28.76%, however, the final decline was closer to 34.13%. The impact of this revenue source on the Village is \$72,123 in Fiscal Year 2025-26.

It should be noted that in addition to the decrease in CPPRT revenue, the State of Illinois Fiscal Year (SFY) 2025 budget repealed the 1% statewide tax on grocery sales as of January 1, 2026. This potentially reduces the Village's share of sales tax revenue by approximately \$800,000 annually. Authority was given to implement a 1% grocery tax locally by ordinance for both home rule and non-home rule municipalities. If the Village Board elects to enact a local grocery tax, it must do so and file with the Illinois Department of Revenue before October 1, 2025 for a tax to be effective on January 1, 2026. Despite the many economic changes in the last year, the Village's local share of sales tax has remained strong.

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.

As stated earlier, 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. ***This Financial Plan has been updated since being presented to the Village Board in November 2024.***

## REVENUE TRENDS

### MUNICIPAL SALES TAX

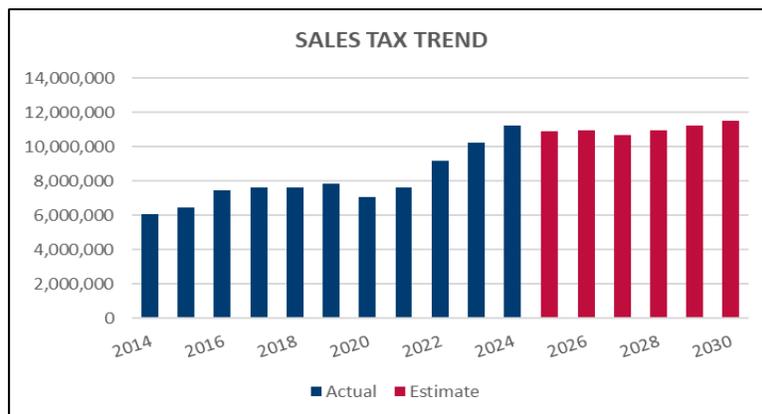
Since 1935, the State of Illinois has collected a retailer’s occupation tax (sales tax). The current sales tax rate for general merchandise is 7.0% of purchase price. Of this rate, 5.0% is retained by the State, 1.0% is distributed to the Village, 0.25% is distributed to Lake County and 0.75% is used for mass transit. Sales tax receipts generally account for 28%-30% 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.

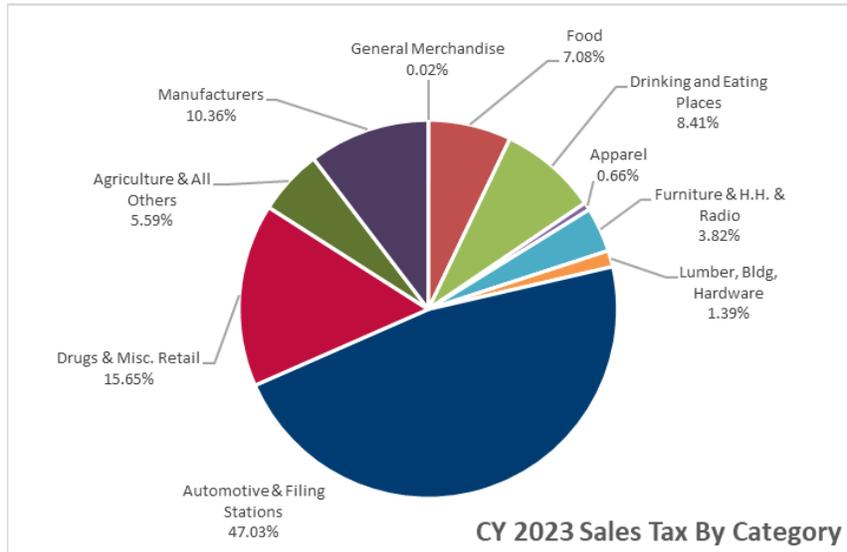
The Plan projects that FY 2024-25 will continue the trends that we have seen over the past year with increased sales from online purchases. It is projected that the Village will receive \$10,899,632 in sales tax at the close of the fiscal year. Sales tax is received on a monthly basis but represent collections 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.

Sales tax has been adjusted to 3%, with a reduction to 2.5% in FY 2028-2030. As stated earlier in the report, adjustments were made to take into account the State of Illinois’ elimination of the municipal share of sales tax on groceries effective January 1, 2026. Staff estimates that this will reduce the Village’s share of sales tax revenue by approximately \$800,000 annually. The forecasted assumptions are included at the end of this report. These assumptions provide the necessary context for understanding the projected impact of the elimination of the grocery tax.

The charts below show the history as well as the projections for growth of sales tax.



The chart below shows Sales Tax by Category for Calendar Year 2023. Automotive & Filing Stations makes up 47.03% of the sales tax revenue.



**Sales Tax By Category  
Calendar Year 2023**

Categories	CY 2023	CY 2022
General Merchandise	2,639	3,833
Food	775,125	772,449
Drinking and Eating Places	921,180	876,986
Apparel	71,908	63,560
Furniture & H.H. & Radio	418,942	516,159
Lumber, Bldg, Hardware	152,170	139,355
Automotive & Filing Stations	5,151,090	4,824,010
Drugs & Misc. Retail	1,713,765	1,569,233
Agriculture & All Others	612,173	563,724
Manufacturers	1,134,492	578,562
<b>Total:</b>	<b>\$10,953,484</b>	<b>\$9,907,872</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 2025) will be an increase of 9.4% (from \$1,431,089,190 to \$1,566,730,071).

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 2024 tax levy (for collection in CY 2025) can increase by 3.4% 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. Based on investment earnings, mortality assumptions, and payroll growth updates, the actuary's calculated recommended contribution for Fiscal Year 2025-26 (to be levied for Calendar Year 2024) is \$2,992,210 for the Police Pension Fund and the Firefighters' Pension Fund recommended contribution is \$2,467,637. This is based on the Public Safety Pensions achieving 100% funded by 2040.

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.

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. 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.

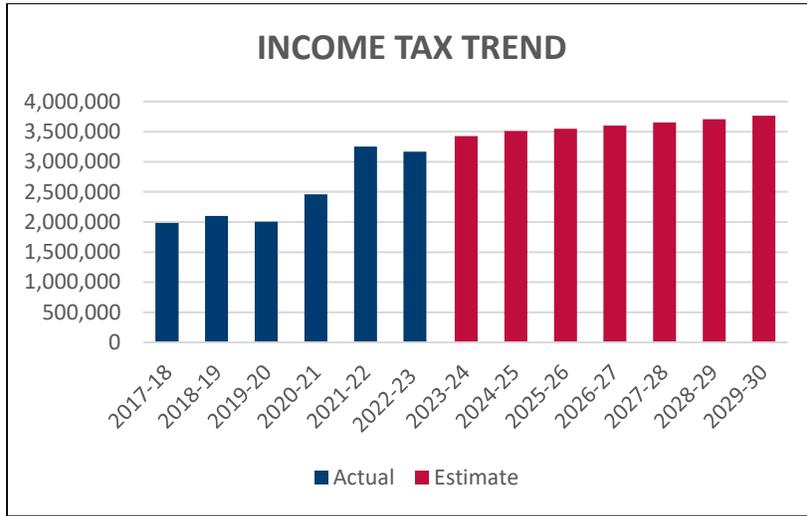
Levy Year 2023 Tax Rates					
Community	Village Rate	Fire District	Park District	Total Tax Rate	Tax Paid on a \$500,000 Home
Deerfield	0.871853	0.707852	0.624789	2.204494	\$ 3,674
Round Lake Beach	0.678900	0.894746	0.619222	2.192868	\$ 3,655
Mundelein	1.471593	-	0.466548	1.938141	\$ 3,230
Grayslake	0.527951	0.825779	0.463989	1.817719	\$ 3,030
Antioch	0.927593	0.780259	-	1.707852	\$ 2,846
Lake Forest	1.561587	-	-	1.561587	\$ 2,603
Lindenhurst	0.324034	0.740411	0.419646	1.484091	\$ 2,473
Highland Park	0.872013	-	0.595893	1.467906	\$ 2,447
Buffalo Grove	0.861706	-	0.519053	1.380759	\$ 2,301
Lake Bluff	0.831178	-	0.511988	1.343166	\$ 2,239
Lincolnshire	0.292642	0.867542	-	1.160184	\$ 1,934
Vernon Hills	-	0.657076	0.463418	1.120494	\$ 1,867
Barrington	0.546527	0.511253	0.031473	1.089253	\$ 1,815
<b>Libertyville</b>	<b>0.692776</b>	<b>-</b>	<b>-</b>	<b>0.692776</b>	<b>\$ 1,155</b>
Gurnee	-	-	0.512913	0.512913	\$ 855

## 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 \$3,512,572 in income tax by the end of Fiscal Year 2024-25. Staff has included a 1.0% increase in FY 2025-26 based on the Illinois Municipal League (IML) per capita projections of \$173.05 per capita.

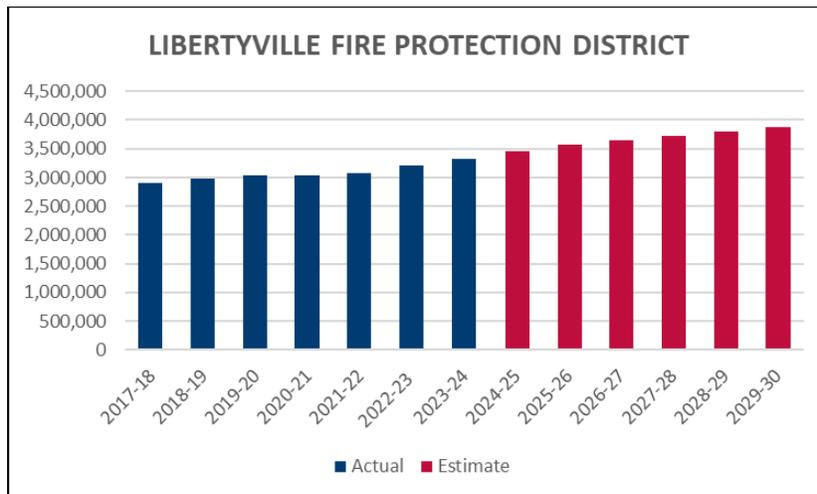
In subsequent years, a conservative increase of 1.5% per year is projected. Trends in income tax receipts have remained relatively stable, however, we continue to monitor this closely in accordance with the State’s future budget discussions. The history of this revenue source is reflected in the chart on the next page:



**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 2025-26, revenue growth is projected at 3.4%. Revenue growth in FY 2026-27 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 (1% - 3%) each year over the next five-year period, based on historical trends and anticipated future growth. Ambulance billing revenue is projected to continue to increase in FY 2025-26 and beyond due to the Village's participation in the GEMT (Ground Emergency Medical Transportation) program by 3.0% annually. Additionally, Recreation and Swimming fees are projected to perform well in FY 2024-25. It is expected that these revenues will continue to strengthen in future years.

## **GRANTS**

Over the past few years, our staff has effectively pursued and obtained grant funding for various projects in the village. For Fiscal Year 2024-25, the Village has received \$140,387 in grant funding within the General Fund, which has been designated for initiatives including health and wellness programs, bulletproof vests, highway safety improvements, and body-worn and in-car cameras.

## **INTEREST**

Revenue from investment earnings or interest is based on several factors, including interest rates, the composition of the investment portfolio, 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 end of the year and then gradually decline. This is due to the expectation that interest rates will be lowered once inflation is brought under control.

## EXPENDITURE TRENDS

---

### 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 2025-26 and 3.5% 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 merit increase for non-union employees has also been included. This figure is a placeholder only and is subject to a variety of factors.

During the upcoming budget presentation, we will discuss the potential for increasing staffing in the police department in greater detail. Currently, the department is not fully staffed, which can impact our ability to effectively serve the community. This discussion will explore the implications of staffing levels on public safety and service delivery, as well as potential funding sources for additional positions.

### EMPLOYEE BENEFITS

Employee benefits refer 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 3.0% per year.

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

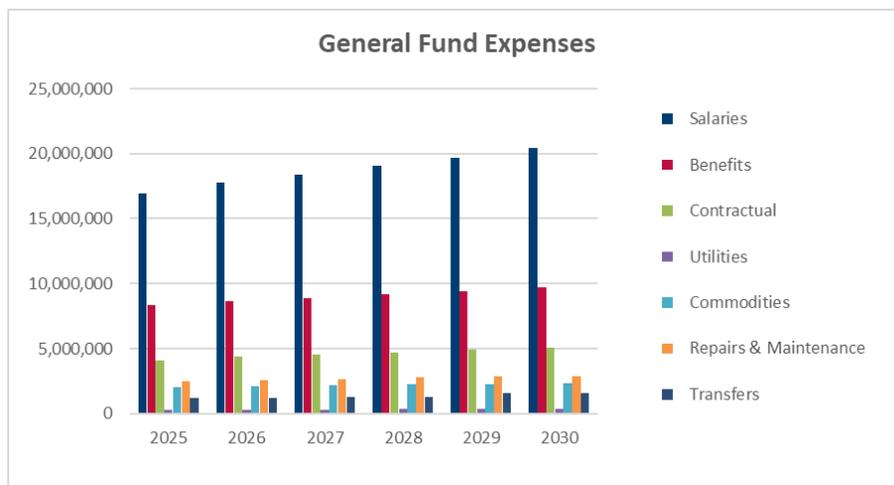
The Village projects a growth of 2.0% to 4.0% in expenses related to contractual services, utilities, commodities, and repair/maintenance. This increase is attributed to rising costs across these categories, reflecting current economic trends and inflationary pressures.

The repair and maintenance line item has been increased by \$100,000 for Fiscal Year 2025-26 and subsequent years to account for public buildings that were previously budgeted under the hotel/motel tax fund. Upon reviewing the usage of these buildings, it has become evident that the hotel/motel tax is not an appropriate revenue stream for their maintenance and repair. This adjustment ensures that we allocate funds more accurately to reflect the needs and usage of these public facilities.

## 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.



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 of capital projects.

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.

In addition, the forecast includes the annual General Fund debt service subsidy of \$1,127,330 in Fiscal Year 2025-26, which will mature in 2030. The financial plan estimates that the Village's General Fund will be above its fund balance policy amount at the end of Fiscal Year 2025-26.

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 increase in revenues. However, it is important to avoid overextending Village resources, particularly during times of economic uncertainty.

# 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 \$15.00 per ERU and \$15.00 per IDF. The study contemplated an increase of \$17.00 per ERU and \$17.00 per IDF for Fiscal Year 2025-26.

## UTILITY FUND

The Village recently completed a rate study to ensure that its water and sanitary sewer rates were adequately structured to offset future capital improvements and operations and maintenance expenses.

At present, the Water and Sewer rate structure does not produce sufficient resources to fund the necessary infrastructure capital improvement projects or pay projected debt service and will be challenged to cover the operating costs of the Utility Fund moving into the future. The following figure shows the expenses vs. revenues and fund balance projections if the Village does not increase water or sewer rates over the five-year planning period.

The study recommended annual rate increases for water service and sanitary sewer services as illustrated in the chart below:

Recommended Water and Sewer Rate Increases					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<b>Water Rates</b>					
Fixed Fee	10.0%	10.0%	5.0%	5.0%	5.0%
Tier 1 (0 – 4,000)	10.0%	10.0%	5.0%	5.0%	5.0%
Tier 2 (5,000 – 8,000)	20.0%	20.0%	10.0%	10.0%	5.0%
Tier 3 (9,000+)	25.0%	25.0%	15.0%	10.0%	5.0%
<b>Sewer Rates</b>					
Fixed Fee	10.0%	10.0%	7.5%	5.0%	5.0%
All Volume Rate	10.0%	10.0%	7.5%	5.0%	5.0%

The study was presented to the Finance Committee on October 15, 2024, and the committee supported the recommendation. Further details will be provided at the Village Board meeting in December or January.

# GENERAL FUND FORECAST – Updated as of 2/18/2025

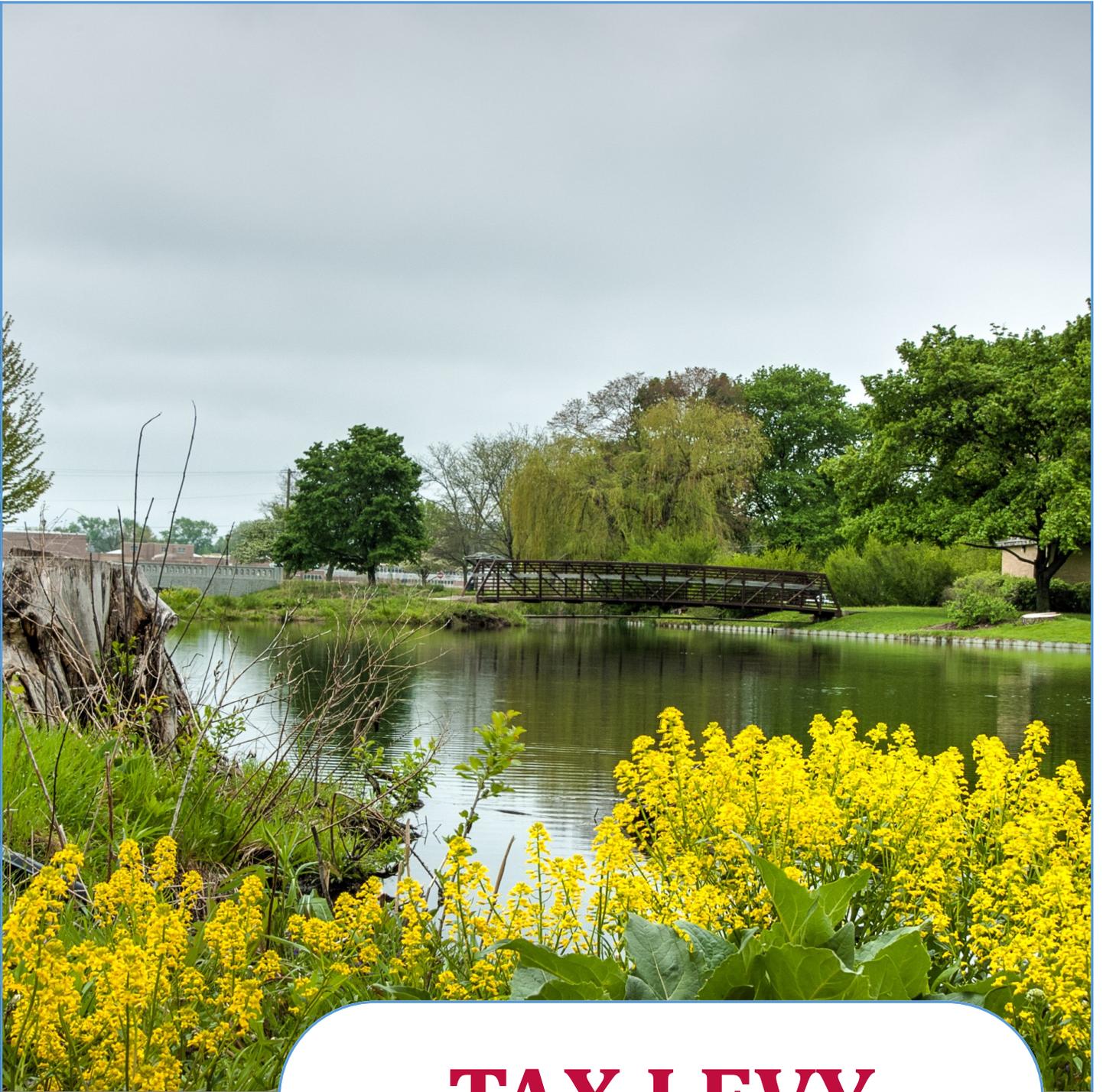
## Major Assumptions in the Forecast

- **Grocery Tax:** The forecast below incorporates the elimination of the 1% grocery tax, as approved by the recent Illinois state budget. This tax elimination is set to take effect on January 1, 2026. The removal of this revenue source has been factored into our financial projections and will necessitate adjustments in our budget planning moving forward.
- **Police and Fire Pensions:** The forecast below assumes that the funding for Police and Fire pensions will reach 90% by the year 2040, in accordance with Illinois state statute. This reflects our commitment to ensuring adequate funding levels for these critical retirement benefits and aligns with mandated funding timelines.

***In this scenario, expenditures start to surpass revenues in FY 2027-28 (as of 4/30/28), causing the unrestricted fund balance to fall below the required level in FY 2029-30 (as of 4/30/30)***

	BUDGET 2024-2025	PROJECTION 2024-2025	DRAFT BUDGET 2025-2026	2026-27	2027-28	2028-29	2029-30
<b>REVENUES</b>							
Property Taxes	8,592,106	8,615,417	8,907,751	9,130,445	9,358,706	9,592,674	9,832,490
Sales Tax	10,000,000	10,899,632	10,946,621	10,733,687	11,002,029	11,277,079	11,559,006
Income Tax	3,519,009	3,512,572	3,542,810	3,595,952	3,649,891	3,704,640	3,760,209
Illinois Use Tax	868,022	732,183	738,000	708,480	680,141	652,935	626,818
Other Taxes	1,507,191	1,301,823	1,400,198	1,428,202	1,456,766	1,485,901	1,515,619
Licenses and Permits	1,540,000	1,335,000	1,440,000	1,468,800	1,498,176	1,528,140	1,558,702
Charges for Services	7,918,221	7,969,566	8,264,678	8,512,618	8,725,434	8,943,570	9,167,159
Grants	50,000	217,878	100,000	75,000	50,000	50,000	50,000
Recreation Fees	1,081,823	1,141,758	1,142,240	1,165,085	1,188,386	1,212,154	1,236,397
Fines and Forfeitures	442,500	416,881	415,000	425,375	436,009	446,910	458,082
Interest	300,000	1,272,315	500,000	300,000	200,000	100,000	75,000
Other Revenues	175,000	80,133	1,053,000	175,000	176,750	178,518	180,303
Transfers In	1,115,201	1,115,201	1,148,657	1,171,630	1,195,063	1,218,964	1,243,343
<b>Total Revenues</b>	<b>37,109,073</b>	<b>38,610,359</b>	<b>39,598,955</b>	<b>38,890,274</b>	<b>39,617,351</b>	<b>40,391,484</b>	<b>41,263,130</b>
<b>EXPENDITURES</b>							
Salaries	16,930,637	16,839,006	17,844,101	18,468,645	19,115,047	19,784,074	20,476,516
Benefits	8,374,991	8,177,969	8,844,195	9,109,521	9,382,806	9,664,291	9,954,219
Contractual	4,157,899	3,974,137	4,134,176	4,278,872	4,428,633	4,583,635	4,744,062
Utilities	300,767	294,433	317,018	324,943	333,067	341,394	349,929
Commodities	2,046,232	1,971,217	2,293,729	2,362,541	2,433,417	2,494,253	2,556,609
Repairs & Maintenance	2,471,160	2,483,825	2,650,270	2,729,778	2,811,671	2,896,022	2,896,022
Operating Transfers	1,226,201	1,226,201	1,233,202	1,241,268	1,246,272	1,591,324	1,601,339
<b>Operating Expenditures</b>	<b>35,507,887</b>	<b>34,966,788</b>	<b>37,316,691</b>	<b>38,515,568</b>	<b>39,750,914</b>	<b>41,354,991</b>	<b>42,578,696</b>
<b>Net Operating Income</b>	<b>1,601,186</b>	<b>3,643,571</b>	<b>2,282,264</b>	<b>374,706</b>	<b>(133,563)</b>	<b>(963,507)</b>	<b>(1,315,566)</b>
Capital Transfers	10,100,000	10,100,000	3,088,000	2,000,000	2,000,000	2,000,000	2,000,000
<b>Total Expenditures</b>	<b>45,607,887</b>	<b>45,066,788</b>	<b>40,404,691</b>	<b>40,515,568</b>	<b>41,750,914</b>	<b>43,354,991</b>	<b>44,578,696</b>
Surplus/(Deficit)	-8,498,814	-6,456,429	-805,736	-1,625,294	-2,133,563	-2,963,507	-3,315,566
Unrestricted Fund Balance May 1	29,604,866	29,604,866	23,148,437	22,342,701	20,717,407	18,583,844	15,620,337
Unrestricted Fund Balance April 30	21,106,052	23,148,437	22,342,701	20,717,407	18,583,844	15,620,337	12,304,771
<b>Fund Balance Requirement</b>	<b>13,881,658</b>	<b>13,881,658</b>	<b>13,337,980</b>	<b>13,159,530</b>	<b>13,273,643</b>	<b>13,566,816</b>	<b>13,840,937</b>

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



# TAX LEVY



## VILLAGE OF LIBERTYVILLE 2024 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 2024 tax levy will be incorporated in the property tax bills property owners receive in 2025 and will be collected between June and October of 2025. These funds will be used by the Village to fund a portion of the 2025-26 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 2024 total equalized assessed valuation is expected to increase approximately 9%, 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 2024 Village Tax Levy

After reviewing several options, the Village Board is considering a 2024 net tax levy in the amount of \$10,190,541 (after abatements) which would include a levy of \$231,485 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 2.78% increase over the extended 2023 Village property tax levy of \$9,914,185. Village staff anticipates that the

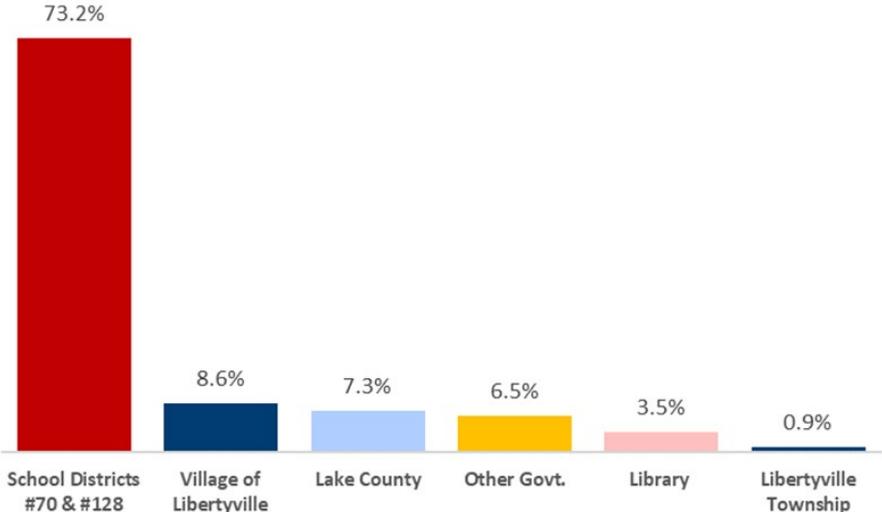
estimated 2024 levy will result in a property tax rate of 0.650434. The tax levy includes funding for repayment of the voter-approved road bonds that were issued in 2014 and 2015.

In attempting to determine the 2024 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 9% 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 \$7,223,759
- The Property Tax Extension Limitation Law (PTELL) CPI allowance of 3.4% for Tax Year 2024
- Statutory Contribution increases in contribution levels to the Police and Fire Pension funds; and
- 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 8.6% (based upon representative 2023 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 2023 Village tax levy, the following comparison illustrates the impact of the 2024 levy and the amount of tax a Libertyville property owner will pay to the Village of Libertyville:

**IMPACT ON A LIBERTYVILLE HOMEOWNER**  
 (Assumes a 9% increase in the Equalized Assessed Valuation)  
 EAV is Approximately 1/3 Market Value

	2023 Home Value	2023 EAV	2023 VILLAGE TAX	2024 Estimated EAV	2024 EST TAX	DOLLAR INCREASE	% CHANGE
<b>MAXIMUM LEVY ALTERNATIVE</b> 3.4% CPI GROWTH AND NEW GROWTH	\$500,000	\$166,667	\$1,155	\$181,667	\$1,182	\$27	2.3%
<b>2.5% OF CPI GROWTH</b> <b>AND NEW GROWTH</b>	\$500,000	\$166,667	\$1,155	\$181,667	\$1,172	\$17	1.5%
<b>NEW GROWTH ONLY</b>	\$500,000	\$166,667	\$1,155	\$181,667	\$1,149	(\$6)	-0.5%

The total CPI allowance under the Property Tax Extension Limitation Law (PTELL) for tax year 2024 (payable in 2025) is 3.4%. An average homeowner in Libertyville is expected to experience a 2.3% increase in the Village portion of their property tax bill, which is 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 2023 and tax year 2024 was held below the change in CPI due to growth in base EAV and the addition of \$7,223,759 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 2023 tax rate (taxes paid in 2024) 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 2023 Tax Rates					
Community	Village Rate	Fire District	Park District	Total Tax Rate	Tax Paid on a \$500,000 Home
Deerfield	0.871853	0.707852	0.624789	2.204494	\$ 3,674
Round Lake Beach	0.678900	0.894746	0.619222	2.192868	\$ 3,655
Mundelein	1.471593	-	0.466548	1.938141	\$ 3,230
Grayslake	0.527951	0.825779	0.463989	1.817719	\$ 3,030
Antioch	0.927593	0.780259	-	1.707852	\$ 2,846
Lake Forest	1.561587	-	-	1.561587	\$ 2,603
Lindenhurst	0.324034	0.740411	0.419646	1.484091	\$ 2,473
Highland Park	0.872013	-	0.595893	1.467906	\$ 2,447
Buffalo Grove	0.861706	-	0.519053	1.380759	\$ 2,301
Lake Bluff	0.831178	-	0.511988	1.343166	\$ 2,239
Lincolnshire	0.292642	0.867542	-	1.160184	\$ 1,934
Vernon Hills	-	0.657076	0.463418	1.120494	\$ 1,867
Barrington	0.546527	0.511253	0.031473	1.089253	\$ 1,815
<b>Libertyville</b>	<b>0.692776</b>	<b>-</b>	<b>-</b>	<b>0.692776</b>	<b>\$ 1,155</b>
Gurnee	-	-	0.512913	0.512913	\$ 855



# PERSONNEL



# Village of Libertyville Compensation Policy

## MISSION STATEMENT

---

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

---

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 2025-26 BUDGET**

Department	Position	22-23	23-24	24-25	25-26
<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	1	1	1
	Cashier/Receptionist	1	0	0	0
	Human Resources Manager	0	0	1	1
	Management Analyst	1	1	0	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
	Deputy Director of Community Development	0	0	0	1
	Economic Development Manager	1	1	1	1
	Senior Planner	1	2	2	1
	Planner	0	0	0	1
	Associate Planner	1	0	0	0
	Administrative Assistant II	1	1	1	1
	Administrative Services Coordinator	0	0	0	1
	Building Division Manager	1	1	1	1
	Plan Reviewer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Plumbing & Mechanical Inspector	1	0	0	0
	Building & Compliance Inspector	1	1	1	1
	Permit Clerk	1	1	1	0
<b><u>Community Development</u></b>	<b>TOTAL</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>11</b>
<b><u>Public Works</u></b>					
	Director of Public Works	1	1	1	1
	Deputy Director of Public Works	1	1	1	1
	Deputy Director of Public Works/Village Engineer	0	0	0	1
	Assistant Director of Public Works	1	1	1	1
	Village Engineer	1	1	1	0
	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
	Superintendent of Public Works	2	2	2	2
	Administrative Assistant I	1	1	0	1
	Administrative Assistant II	0	0	1	0
	Maintenance Technician	14	14	16	16
	Supervisor	3	3	3	3
	Water System Operator	3	3	3	3
	Equipment Mechanic 1	1	1	1	1
	<b><i>SUB-TOTAL</i></b>	<b>33</b>	<b>33</b>	<b>35</b>	<b>35</b>

**FULL TIME POSITIONS  
FY 2025-26 BUDGET**

<u>Department</u>	<u>Position</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</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>
<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	2	2	2	2
	<i>SUB-TOTAL</i>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
<b><u>Public Works</u></b>	<b>TOTAL</b>	<b>41</b>	<b>41</b>	<b>43</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	0	0	0	0
	Administrative Services Coordinator	1	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	32
	Police Officers (Transitional)	1	1	1	1
	Community Service Officers	2	2	2	2
	Training Coordinator	0	1	1	1
<b><u>Police Department</u></b>	<b>TOTAL</b>	<b>48</b>	<b>49</b>	<b>49</b>	<b>51</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	1	1	1	1
	Administrative Assistant I	0	0	0	0
	Fire Lieutenant	10	10	10	10
	Firefighter/Paramedic	27	30	30	30
<b><u>Fire Department</u></b>	<b>TOTAL</b>	<b>43</b>	<b>46</b>	<b>46</b>	<b>46</b>
<b><u>Recreation</u></b>					
	Director of Recreation	0	1	1	1
	Recreation Manager	1	1	1	1
	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>4</b>	<b>4</b>	<b>4</b>
<b><u>TOTAL OF ALL FULL TIME POSITIONS</u></b>		<b>155</b>	<b>159</b>	<b>161</b>	<b>164</b>

**VILLAGE OF LIBERTYVILLE  
CLASSIFICATION & COMPENSATION PLAN  
FY 2025-2026**

**Exhibit A**

**Collective Bargaining Units**

	<i>Start</i>	<u>Range</u> <i>Mid</i>	<i>Top</i>
<u>Fire Union</u>			
Firefighter/Paramedic	\$81,021 -	\$102,974 -	\$124,926
Lieutenant/Paramedic	\$125,643 -	\$135,672 -	\$145,701
Lieutenant/Paramedic (Over 20 Years)	\$126,737 -	\$136,219 -	\$145,701
<u>Police Patrol Union</u>			
Patrol Officer	\$79,027 -	\$101,817 -	\$124,608
<u>Police Sergeant Union</u>			
Police Sergeant	\$124,734 -	\$134,592 -	\$144,449
<u>Public Works Union</u>			
Maintenance Technician	\$53,748 -	\$64,846 -	\$75,944
Equipment Mechanic I	\$63,889 -	\$77,081 -	\$90,273
Equipment Mechanic II	\$67,121 -	\$80,981 -	\$94,840
Water System Operator	\$63,889 -	\$77,081 -	\$90,273
Supervisor	\$75,190 -	\$90,716 -	\$106,241
<b>Administrative &amp; Services</b>			
	<i>Start</i>	<u>Range</u> <i>Mid</i>	<i>Top</i>
<u>Grade A1</u>	\$48,369 -	\$59,404 -	\$70,440
<i>No Positions</i>			
<u>Grade A2</u>	\$55,256 -	\$66,690 -	\$78,125
Accounting Assistant I			
Police Records Assistant			
<u>Grade A3</u>	\$55,869 -	\$68,616 -	\$81,363
Accounting Assistant II			
Administrative Assistant I			
Community Service Officer			
Permit Clerk			
Recreation Specialist			

**VILLAGE OF LIBERTYVILLE  
CLASSIFICATION & COMPENSATION PLAN  
FY 2025-2026**

<u>Grade A4</u>	\$58,644 -	\$72,024 -	\$85,403
Administrative Assistant II			
Administrative Services Coordinator			
Training Coordinator			

<u>Grade A5</u>	\$65,907 -	\$80,944 -	\$95,982
Executive Assistant			

**Technicians & Trades**

	<b><u>Range</u></b>	
<i>Start</i>	<i>Mid</i>	<i>Top</i>

<u>Grade T1</u>	\$53,647 -	\$65,886 -	\$78,125
Wastewater Operator Assistant			

<u>Grade T2</u>	\$70,097 -	\$86,090 -	\$102,083
Wastewater Treatment Plant Operator I			

<u>Grade T3</u>	\$77,887 -	\$95,657 -	\$113,428
Building & Compliance Inspector			
Electrical Inspector			
Engineering Technician			
Wastewater Equipment Technician			
Wastewater Treatment Plant Operator II			

**Professional**

	<b><u>Range</u></b>	
<i>Start</i>	<i>Mid</i>	<i>Top</i>

<u>Grade P1</u>	\$75,879 -	\$93,191 -	\$110,504
Planner			

<u>Grade P2</u>	\$82,558 -	\$101,393 -	\$120,229
Plan Reviewer			
Project Engineer			
Senior Planner			

<u>Grade P3</u>	\$93,287 -	\$114,572 -	\$135,857
Project Manager			

<u>Grade P4</u>	\$100,750 -	\$126,793 -	\$152,836
Senior Project Engineer			

**Management**

	<b><u>Range</u></b>	
<i>Start</i>	<i>Mid</i>	<i>Top</i>

<u>Grade M1</u>	\$60,131 -	\$76,770 -	\$93,408
Recreation Supervisor			

**VILLAGE OF LIBERTYVILLE  
CLASSIFICATION & COMPENSATION PLAN  
FY 2025-2026**

<u>Grade M2</u>	\$76,204 -	\$97,288 -	\$118,373
Assistant Director of Public Works			
Facility Manager			
Management Analyst			
Police Support Services Manager			
Recreation Manager			
 <u>Grade M3</u>	 \$92,275 -	 \$117,807 -	 \$143,340
Assistant Finance Director			
Human Resource Manager			
Wastewater Treatment Plant Superintendent			
Superintendent of Public Works			
 <u>Grade M4</u>	 \$98,421 -	 \$125,654 -	 \$152,887
Building Division Manager			
Deputy Director of Public Works			
Economic Development Manager			
 <u>Grade M5</u>	 \$103,726 -	 \$132,426 -	 \$161,127
Assistant Fire Chief			
Police Lieutenant			
 <u>Grade M6</u>	 \$114,607 -	 \$146,318 -	 \$178,030
Deputy Director of Community Development			
Deputy Police Chief			
Deputy Fire Chief			
Deputy Public Works Director/Village Engineer			
 <b>Executives</b>		<b><u>Range</u></b>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
 <u>Grade D1</u>	 \$115,701 -	 \$162,693 -	 \$209,685
Director of Community Development			
Director of Finance			
Director of Public Works			
Director of Recreation			
Fire Chief			
Police Chief			
 <u>Grade D2</u>	 \$138,842 -	 \$183,325 -	 \$227,808
Deputy Village Administrator			
 <u>Grade D3</u>	 \$182,905 -	 \$218,293 -	 \$253,681
Village Administrator			

**Amended: February 13, 2025**

## Village of Libertyville Part-Time Pay Scale - FY 2025-2026

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

Position	Hourly Pay Range (5/1/2025-4/30/2026)
Accounting Assistant	\$15.00-\$30.00
Building Inspector	\$30.00-\$60.00
Camp Counselor	\$15.00-\$17.75
Camp Supervisors	\$15.00-\$21.25
Code Compliance Inspector	\$25.00-\$50.00
Communications Specialist	\$15.00-\$30.00
Community Service Officer (CSO)	\$15.00-\$30.00
Concessions Attendant	\$15.00-\$17.75
Concessions Leader	\$15.00-\$20.75
Crossing Guard	\$15.00-\$19.00
Dance Teacher	\$15.00-\$40.00
Facilities Assistant	\$15.00-\$40.00
Fire Inspector	\$15.00-\$40.00
Fitness Instructors	\$15.00-\$40.00
Human Resources Coordinator	\$20.00-\$35.00
Intern	\$15.00-\$26.00
Manager-on-Duty	\$15.00-\$21.25
Office Assistant	\$15.00-\$30.00
Pool Attendant	\$15.00-\$17.75
Pool Lifeguard	\$15.00-\$17.75
Preschool Teacher	\$15.00-\$20.75
Recreation Instructors	\$15.00-\$40.00
Recreation Department Director	\$40.00-\$100.00
Recreation Program Leader	\$15.00-\$21.25
Seasonal Laborers	\$15.00-\$17.75
Swim Lesson Instructor	\$15.00-\$21.25
Swim Team Leader/Coach	\$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 \$13.00 per hour**

# 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>					
	100%				
<b>Recreation Department Staff:</b>					
Recreation Manager	100%				
Recreation Supervisor	100%				
Recreation Specialist	100%				
<b>Public Works Department Staff:</b>					
Deputy Director of Public Works/ 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>					
	100%				
<b>Police Department Staff, except:</b>					
Community Service Officers	85%			15%	
Records Assistants	90%			10%	



# CAPITAL IMPROVEMENT

# CAPITAL IMPROVEMENT

## PROJECT SUMMARY

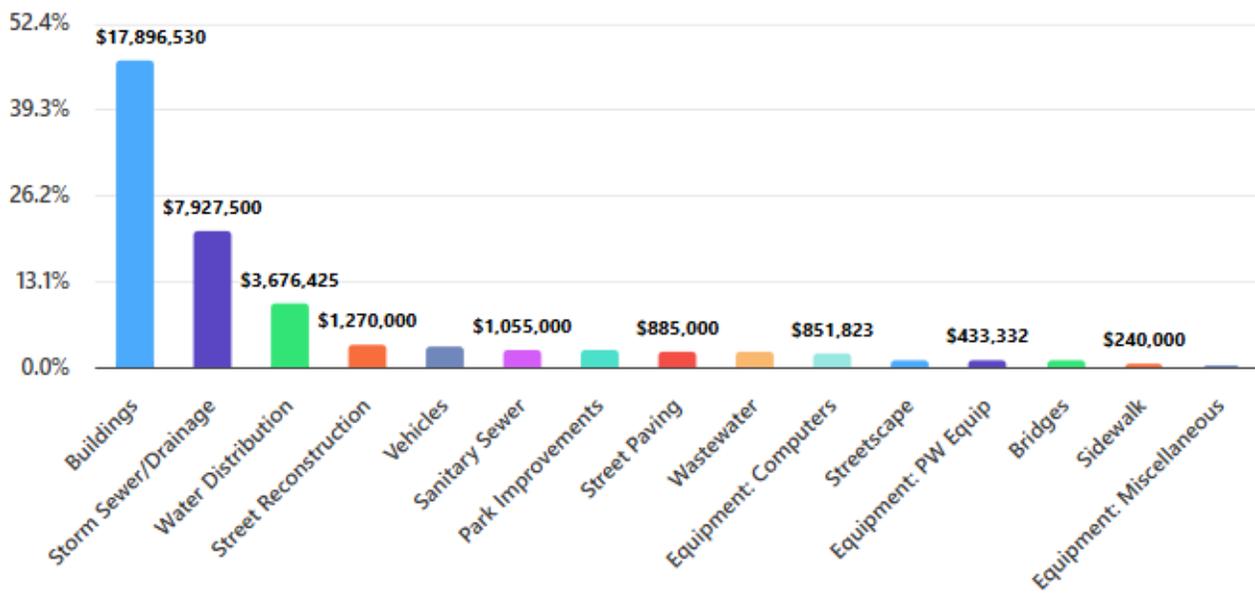
The Village of Libertyville adopted a comprehensive Capital Improvement Plan (CIP) in 2019. The CIP, reexamined annually in advance of the operating budget process, identifies a rolling ten years of capital needs for the Village of Libertyville. Proposed projects for a given fiscal year are then vetted 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 2025-26, which totals \$38,542,610.

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.

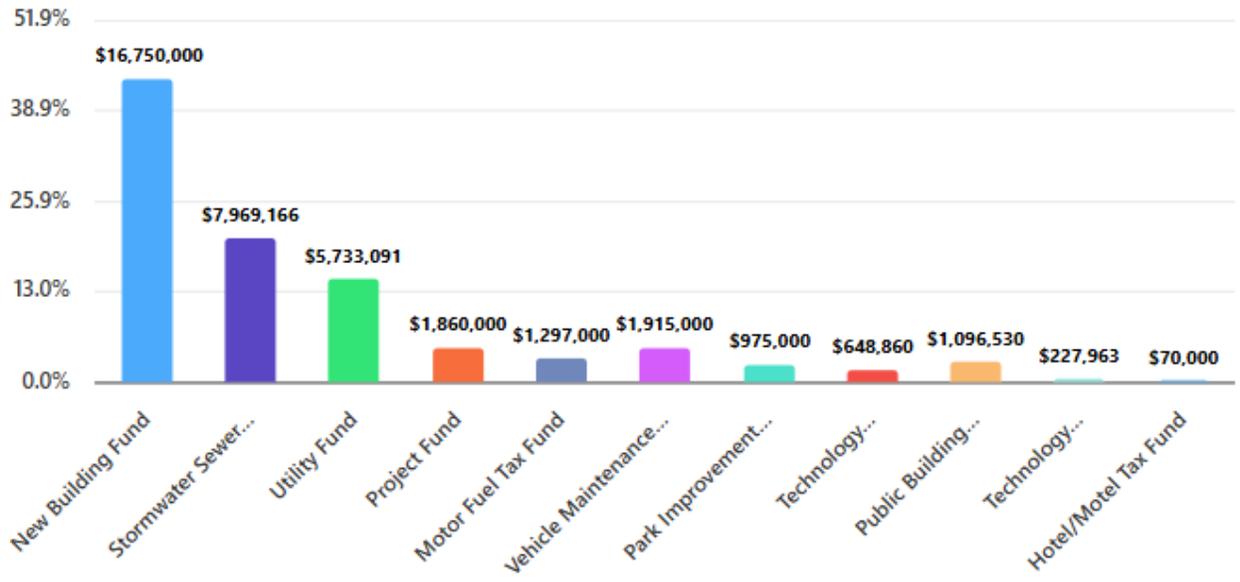
The information contained in this section includes: 1) Project aggregate budget totals by Category and Fund; 2) List of individual budgeted capital projects included in the current year budget; 3) Cash flow summaries for all funds containing capital projects or capital transfers over a five-year period; 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 Category – Fiscal Year 2025-26**



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





Village of Libertyville  
List of Capital Projects  
Fiscal Year 2025-2026

Fund	Project Number	Project Name	Project Type	Cost
<b>Hotel/Motel Tax Fund</b>				
	CD-SC-004	Entry Improvement at Park & Milwaukee - Design	New Project	\$ 20,000
	CD-SC-009	South Milwaukee Corridor Streetscape Lighting	New Project	\$ 50,000
			<b>Fund Total</b>	<b>\$ 70,000</b>
<b>Motor Fuel Tax Fund</b>				
	PW-INF-006	Traffic Signal Design - US 45 & Tempel Drive	New Project	\$ 100,000
	PW-ST-006	Road Program - MFT Portion	Annual Program	\$ 750,000
	PW-ST-008	Rockland Road Bridge Replacement	New Project	\$ 387,000
	PW-ST-018	Oak Spring Road Rehabilitation	Continuing Project	\$ 60,000
			<b>Fund Total</b>	<b>\$ 1,297,000</b>
<b>New Building Fund</b>				
	ADM-FAC-011	Relocation of Village Departments	New Project	\$ 200,000
	ADM-FAC-013	New Police Facility	New Project	\$ 16,550,000
			<b>Fund Total</b>	<b>\$ 16,750,000</b>
<b>Park Improvement Fund</b>				
	ADM-PMP-007	Butler Lake - OSLAD Project	Continuing Project	\$ 500,000
	ADM-PMP-010	Sunrise Rotary Improvements	New Project	\$ 375,000
	ADM-PMP-012	Riverside Park Master Plan	New Project	\$ 35,000
	PW-PARKS-010	Park Path Improvements - Various Locations	Continuing Project	\$ 65,000
			<b>Fund Total</b>	<b>\$ 975,000</b>
<b>Project Fund</b>				
	CD-SC-008	Downtown Streetscape Renewal	Continuing Project	\$ 175,000
	PW-SDW-001	Downtown Brick Pavers	Annual Program	\$ 40,000
	PW-SDW-002	Sidewalk Replacement	Annual Program	\$ 200,000
	PW-ST-001	Crack Sealing (by Contract)	Annual Program	\$ 40,000
	PW-ST-002	Pavement Patching	Annual Program	\$ 150,000
	PW-ST-003	Road Program - Project Fund Portion	Annual Program	\$ 650,000
	PW-ST-004	Thermoplastic Pavement Marking	Annual Program	\$ 45,000
	PW-ST-005	Streetlight Replacements	Annual Program	\$ 200,000
	PW-ST-011	Maple/Milwaukee Crosswalk Improvements	Continuing Project	\$ 225,000
	PW-ST-013	Pavement Rejuvenation Program	Continuing Project	\$ 60,000
	PW-ST-016	Bike Path Improvement Program	Annual Program	\$ 50,000
	PW-ST-017	Material Testing and Geotechnical Services	New Project	\$ 25,000
			<b>Fund Total</b>	<b>\$ 1,860,000</b>
<b>Public Building Improvement Fund</b>				
	ADM-FAC-006	Village Hall Countertops and Cabinets	New Project	\$ 43,000
	FD-FAC-001	Fire Station 1 HVAC Replacement Program	New Project	\$ 40,000
	FD-FAC-013	Fire Station 1 Bathroom Remodel	New Project	\$ 500,000
	PW-FAC-023	544 North Ave - Restroom Renovation	New Project	\$ 53,530
	PW-FAC-044	600 North Ave - Fascia, Bollards, and Generator	New Project	\$ 35,000
	PW-FAC-053	Civic Center HVAC Roof Top Replacement	New Project	\$ 45,000
	PW-PARKS-004	Pool MEP Action Plan	Continuing Project	\$ 230,000
	PW-PARKS-018	Adler Zero Depth Pool Paintaining	New Project	\$ 85,000
	PW-PARKS-021	Riverside Pool Painting	New Project	\$ 25,000
	REC-FAC-003	Recreation Facility Master Plan	New Project	\$ 40,000
			<b>Fund Total</b>	<b>\$ 1,096,530</b>
<b>Stormwater Sewer Fund</b>				
	PW-FAC-054	Asset Management Program	New Project	\$ 41,666
	PW-PARKS-019	LGSA Field Protection	New Project	\$ 25,000
	PW-SW-002	Storm Sewer Improvements - Miscellaneous	Annual Program	\$ 250,000
	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	\$ 100,000
	PW-SW-006	Charles Brown Reservoir Annual Maintenance	Annual Program	\$ 25,000
	PW-SW-009	MSWMP - Copeland Manor	New Project	\$ 6,900,000
	PW-SW-010	MSWMP - Winchester Road	New Project	\$ 452,500
			<b>Fund Total</b>	<b>\$ 7,969,166</b>



Village of Libertyville  
List of Capital Projects  
Fiscal Year 2025-2026

Fund	Project Number	Project Name	Project Type	Cost
<b>Technology Enhancements for Police and Fire Fund</b>				
	ADM-IT-003	Annual Hardware Replacement	Annual Program	\$ 25,000
	PD-IT-002	Squad Car - Video Camera System	Continuing Project	\$ 32,326
	PD-IT-003	Portable Radio Replacement	New Project	\$ 475,000
	PD-IT-004	Body Worn Camera System and Tasers	Annual Program	\$ 91,534
	PD-IT-005	Squad Car - In Car Printer	New Project	\$ 25,000
			<b>Fund Total</b>	<b>\$ 648,860</b>
<b>Technology Equipment and Replacement Service Fund</b>				
	ADM-IT-001	Security Cameras for Various Village Buildings	New Project	\$ 50,000
	ADM-IT-002	AV System Village Hall	New Project	\$ 125,000
	ADM-IT-003	Annual Hardware Replacement	Annual Program	\$ 52,963
			<b>Fund Total</b>	<b>\$ 227,963</b>
<b>Utility Fund</b>				
	PW-FAC-051	Newberry Well House Rehabilitation	New Project	\$ 50,000
	PW-FAC-054	Asset Management Program	New Project	\$ 41,666
	PW-SS-003	Hollister Lift Station - Eng. & Construction	New Project	\$ 100,000
	PW-SS-005	Annual Sewer Televising Inspection	Continuing Project	\$ 134,000
	PW-SS-006	Lining and Point Repairs Construction	Continuing Project	\$ 370,000
	PW-SS-007	Manhole Repairs - Various Locations	Continuing Project	\$ 100,000
	PW-SS-009	Flow Monitoring and Smoke Testing Program	New Project	\$ 100,000
	PW-SS-016	Park Avenue Sanitary Lift Station Replacement	New Project	\$ 50,000
	PW-SS-019	Adler Pool Lift Station Minor Repairs	New Project	\$ 63,000
	PW-SS-020	Cass Avenue Lift Station Vault Abandonment	New Project	\$ 75,000
	PW-SS-021	Crawford House Lift Station Minor Rehabilitation	New Project	\$ 63,000
	PW-WATER-002	Annual Watermain Replacement Program	Annual Program	\$ 2,200,000
	PW-WATER-003	Meter Replacement - Manual Meter Upgrade	Annual Program	\$ 45,000
	PW-WATER-005	Fire Hydrant Replacements	Annual Program	\$ 50,000
	PW-WATER-006	New Valve Insertions	Annual Program	\$ 30,000
	PW-WATER-007	Miscellaneous System Repairs	Annual Program	\$ 120,000
	PW-WATER-013	Emergency Generator - Greentree Well	New Project	\$ 175,000
	PW-WATER-015	Annual SCADA Improvements	Annual Program	\$ 25,000
	PW-WATER-023	Water Meter Conversions to Radio Read	New Project	\$ 325,000
	PW-WATER-025	Large Water Meter Replacements	Continuing Project	\$ 25,000
	PW-WATER-028	Annual Lead Service Line Replacement Program	Continuing Project	\$ 100,000
	PW-WATER-032	Garfield PAS JAWA Valve	New Project	\$ 50,000
	PW-WATER-033	Garfield Water Tower Rehabilitation	New Project	\$ 120,000
	PW-WATER-035	Winchester Water Tower Rehabilitation	New Project	\$ 131,250
	PW-WATER-036	Canterbury Booster Station Upgrades	New Project	\$ 330,175
	PW-WWTP-011	Filter Bldg. - Low Lift Pumps	New Project	\$ 87,000
	PW-WWTP-013	Filter Bldg. - Non-potable Water System	New Project	\$ 44,000
	PW-WWTP-024	Primary Clarifiers B - Isolation Valves	New Project	\$ 54,000
	PW-WWTP-029	Annual WWTP SCADA Improvements	Continuing Project	\$ 25,000
	PW-WWTP-032	WWTP Conversion to UV Disinfection	New Project	\$ 162,000
	PW-WWTP-036	Industrial User Survey	New Project	\$ 50,000
	PW-WWTP-038	CMOM Plan	New Project	\$ 75,000
	PW-WWTP-039	Phosphorus Removal Feasibility Study	New Project	\$ 75,000
	PW-WWTP-045	East-West Secondary Digester Repairs	New Project	\$ 56,000
	PW-WWTP-049	Gate Replacement on Influent Junction Box - Plant	New Project	\$ 94,000
	PW-WWTP-053	Sludge Storage Tanks Corrosion	New Project	\$ 138,000
			<b>Fund Total</b>	<b>\$ 5,733,091</b>
<b>Vehicle Maintenance and Replacement Service Fund</b>				
	FD-FLEET-005	Ambulance Replacement - A462	New Project	\$ 467,000
	PD-FLEET-001	Police Interceptors	Annual Program	\$ 328,000
	PD-FLEET-004	Replacement of Investigations Vehicle	New Project	\$ 30,000
	PW-FLEET-003	Unit 317 - Plow Truck	New Project	\$ 350,000
	PW-FLEET-004	Unit 322 - Plow Truck	New Project	\$ 350,000
	PW-FLEET-007	Unit P-5 - Ford F350	New Project	\$ 90,000
	PW-FLEET-010	Unit 308 - Ford F450 Plow Truck	New Project	\$ 150,000
	PW-FLEET-012	Unit 312 - Ford F450 Plow Truck	New Project	\$ 150,000
			<b>Fund Total</b>	<b>\$ 1,915,000</b>
<b>FY 2025-2026 Total</b>				<b>\$ 38,542,610</b>



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Non-Home Rule Sales Tax</b>						
Beginning Balance		1,968,602	1,831,913	2,154,335	2,526,090	3,409,179
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Interest Revenue		20,000	10,000	5,000	5,000	5,000
Loan Repayment from Stormwater Sewer Fund		88,403	0	0	0	0
Non-Home Rule Sales Tax Receipts		4,053,565	4,195,539	4,279,450	4,365,039	4,452,339
	Total	4,161,968	4,205,539	4,284,450	4,370,039	4,457,339
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		4,161,968	4,205,539	4,284,450	4,370,039	4,457,339
Total Funds available		<b>6,130,570</b>	<b>6,037,452</b>	<b>6,438,785</b>	<b>6,896,128</b>	<b>7,866,518</b>
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<i>Other Uses</i>						
Places for Eating Tax Replacement		1,148,657	1,183,117	1,212,695	1,236,949	1,261,688
Transfer to TERF		350,000	100,000	100,000	100,000	100,000
Transfer to Public Building Improvement Fund		850,000	850,000	850,000	600,000	500,000
Transfer to Park Improvement Fund		650,000	650,000	700,000	500,000	500,000
Transfer to TEPF		400,000	200,000	150,000	150,000	150,000
Transfer to Project Fund		900,000	900,000	900,000	900,000	900,000
	Total	4,298,657	3,883,117	3,912,695	3,486,949	3,411,688
Total Expenditures and Uses		4,298,657	3,883,117	3,912,695	3,486,949	3,411,688
Change in Fund Balance		-136,689	322,422	371,755	883,090	1,045,651
	<b>Ending Balance</b>	<b>1,831,913</b>	<b>2,154,335</b>	<b>2,526,090</b>	<b>3,409,179</b>	<b>4,454,830</b>



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Commuter Parking Fund</b>						
Beginning Balance		453,543	465,290	475,073	482,788	488,325
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Operating Income		231,602	236,234	240,959	245,778	250,694
	Total	231,602	236,234	240,959	245,778	250,694
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		231,602	236,234	240,959	245,778	250,694
Total Funds available		<b>685,145</b>	<b>701,524</b>	<b>716,032</b>	<b>728,566</b>	<b>739,019</b>
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<i>Other Uses</i>						
Operating Expenditure		219,855	226,451	233,244	240,241	245,046
	Total	219,855	226,451	233,244	240,241	245,046
Total Expenditures and Uses		219,855	226,451	233,244	240,241	245,046
Change in Fund Balance		11,747	9,783	7,715	5,537	5,648
	<b>Ending Balance</b>	<b>465,290</b>	<b>475,073</b>	<b>482,788</b>	<b>488,325</b>	<b>493,973</b>



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Hotel/Motel Tax Fund</b>						
Beginning Balance		486,016	488,241	357,799	424,513	488,198
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Operating Income		483,430	493,099	502,961	513,019	523,280
	Total	483,430	493,099	502,961	513,019	523,280
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		483,430	493,099	502,961	513,019	523,280
Total Funds available		969,446	981,340	860,760	937,532	1,011,478
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<u>Community Development</u>						
Entry Improvement at Park & Milwaukee - Design	CD-SC-004	20,000	200,000	0	0	0
South Milwaukee Corridor Streetscape Lighting	CD-SC-009	50,000	0	0	0	0
	Total	70,000	200,000	0	0	0
<i>Other Uses</i>						
Operating Expenditure		411,205	423,541	436,247	449,334	462,815
	Total	411,205	423,541	436,247	449,334	462,815
Total Expenditures and Uses		481,205	623,541	436,247	449,334	462,815
Change in Fund Balance		2,225	-130,442	66,714	63,685	60,465
	<b>Ending Balance</b>	<b>488,241</b>	<b>357,799</b>	<b>424,513</b>	<b>488,198</b>	<b>548,663</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

<b>Total Project Cost</b>	\$240,000	<b>Department</b>	Community Development
<b>Type</b>	Improvement	<b>Category</b>	Streetscape
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	30 years	<b>Project Scope</b>	New Project

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
20,000	Planning/Design/Engineering	20,000	200,000	0	0	0	220,000
	<b>Total</b>	<b>20,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>220,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
20,000	Hotel/Motel Tax Fund	20,000	200,000	0	0	0	220,000
	<b>Total</b>	<b>20,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>220,000</b>

### Budget Impact

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

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** CD-SC-009  
**Project Name** South Milwaukee Corridor Streetscape Lighting

<b>Total Project Cost</b>	\$50,000	<b>Contact</b>	Community Development Director
<b>Department</b>	Community Development	<b>Type</b>	Improvement
<b>Category</b>	Streetscape	<b>Priority</b>	2 Important
<b>Status</b>	Active	<b>Project Scope</b>	New Project

### Description

The South Milwaukee Avenue corridor is a visible, highly traveled (24,000 ADT) commercial corridor which has aged, unattractive infrastructure. The intent is to commence a phased corridor improvement starting with replacement of light standards similar to the downtown.

### Justification

The Comprehensive Plan identified the need to improve corridor appearance for the benefit of residents and visitors, and to aid in business attraction and redevelopment efforts. This work was supported by the South Milwaukee Corridor Study which noted the opportunity for public lighting, paving and landscaping improvements. No grants available for design, however will seek grant opportunities for installation. However, updated lighting may bring potential savings though anticipated standards are more costly.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Planning/Design/Engineering	50,000	0	0	0	0	50,000
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Hotel/Motel Tax Fund	50,000	0	0	0	0	50,000
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Motor Fuel Tax Fund</b>						
Beginning Balance		4,569,704	4,686,027	3,327,440	2,243,853	2,312,176
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Rockland Road Bridge Phase II Reimbursement		445,000	782,970	782,970	0	0
State MFT Distributions and Interest		968,323	968,323	968,323	968,323	968,323
	Total	1,413,323	1,751,293	1,751,293	968,323	968,323
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		1,413,323	1,751,293	1,751,293	968,323	968,323
Total Funds available		5,983,027	6,437,320	5,078,733	3,212,176	3,280,499
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
Traffic Signal Design - US 45 & Tempel Drive	PW-INF-006	100,000	575,000	575,000	0	0
Road Program - MFT Portion	PW-ST-006	750,000	750,000	850,000	900,000	950,000
Rockland Road Bridge Replacement	PW-ST-008	387,000	1,409,880	1,409,880	0	0
Oak Spring Road Rehabilitation	PW-ST-018	60,000	375,000	0	0	0
	Total	1,297,000	3,109,880	2,834,880	900,000	950,000
<i>Other Uses</i>						
Total Expenditures and Uses		1,297,000	3,109,880	2,834,880	900,000	950,000
Change in Fund Balance		116,323	-1,358,587	-1,083,587	68,323	18,323
<b>Ending Balance</b>		<b>4,686,027</b>	<b>3,327,440</b>	<b>2,243,853</b>	<b>2,312,176</b>	<b>2,330,499</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

<b>Total Project Cost</b>	\$1,391,000	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Street Reconstruction
<b>Status</b>	Active	<b>Useful Life</b>	30 years
<b>Project Scope</b>	New Project		

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
141,000	Construction/Maintenance	0	575,000	575,000	0	0	1,150,000
	Planning/Design/Engineering	100,000	0	0	0	0	100,000
	<b>Total</b>	<b>100,000</b>	<b>575,000</b>	<b>575,000</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
141,000	Motor Fuel Tax Fund	100,000	575,000	575,000	0	0	1,250,000
	<b>Total</b>	<b>100,000</b>	<b>575,000</b>	<b>575,000</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>

### Budget Impact

No material additional cost or savings to operating budget.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

<b>Total Project Cost</b>	\$6,420,000	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Street Reconstruction
<b>Status</b>	Active	<b>Useful Life</b>	25 years
<b>Project Scope</b>	Annual Program		

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
2,220,000	Construction/Maintenance	750,000	750,000	850,000	900,000	950,000	4,200,000
	<b>Total</b>	<b>750,000</b>	<b>750,000</b>	<b>850,000</b>	<b>900,000</b>	<b>950,000</b>	<b>4,200,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
2,220,000	Motor Fuel Tax Fund	750,000	750,000	850,000	900,000	950,000	4,200,000
	<b>Total</b>	<b>750,000</b>	<b>750,000</b>	<b>850,000</b>	<b>900,000</b>	<b>950,000</b>	<b>4,200,000</b>

### Budget Impact

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

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

<b>Total Project Cost</b>	\$3,746,760	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Bridges
<b>Status</b>	Active	<b>Useful Life</b>	50 years
<b>Project Scope</b>	Continuing Project		

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
540,000	Construction/Maintenance	0	1,409,880	1,409,880	0	0	2,819,760
	Planning/Design/Engineering	387,000	0	0	0	0	387,000
	<b>Total</b>	<b>387,000</b>	<b>1,409,880</b>	<b>1,409,880</b>	<b>0</b>	<b>0</b>	<b>3,206,760</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
540,000	Motor Fuel Tax Fund	387,000	1,409,880	1,409,880	0	0	3,206,760
	<b>Total</b>	<b>387,000</b>	<b>1,409,880</b>	<b>1,409,880</b>	<b>0</b>	<b>0</b>	<b>3,206,760</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	0	-5,000	-5,000	0	0	-10,000
<b>Total</b>	<b>0</b>	<b>-5,000</b>	<b>-5,000</b>	<b>0</b>	<b>0</b>	<b>-10,000</b>

### Internal Notes

Project costs reallocated to align with current schedule and cost estimates.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

Total Project Cost	\$626,818	Department	Public Works Department
Type	Improvement	Category	Street Reconstruction
Status	Active	Useful Life	25 years
Project Scope	New Project		

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
191,818	Construction/Maintenance	0	375,000	0	0	0	375,000
	Planning/Design/Engineering	60,000	0	0	0	0	60,000
	<b>Total</b>	<b>60,000</b>	<b>375,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>435,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
191,818	Motor Fuel Tax Fund	60,000	375,000	0	0	0	435,000
	<b>Total</b>	<b>60,000</b>	<b>375,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>435,000</b>

### Budget Impact

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

### Internal Notes

Project costs reallocated to align with current schedule and cost estimates.



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>New Building Fund</b>						
Beginning Balance		14,390,591	19,965,877	5,308,669	5,683,371	6,113,056
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Bond Proceeds		20,000,000	0	0	0	0
Interest		200,000	50,000	50,000	50,000	50,000
Non-Home Rule Sales Tax		2,125,286	2,167,792	2,199,702	2,254,685	2,311,052
Transfer from General Fund (Excess Fund Balance)		1,000,000	0	0	0	0
	Total	23,325,286	2,217,792	2,249,702	2,304,685	2,361,052
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		23,325,286	2,217,792	2,249,702	2,304,685	2,361,052
Total Funds available		37,715,877	22,183,669	7,558,371	7,988,056	8,474,108
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Relocation of Village Departments	ADM-FAC-011	200,000	0	0	0	0
Future Municipal Building	ADM-FAC-012	0	0	0	0	12,500,000
New Police Facility	ADM-FAC-013	16,550,000	15,000,000	0	0	0
	Total	16,750,000	15,000,000	0	0	12,500,000
<i>Other Uses</i>						
Debt Service		1,000,000	1,875,000	1,875,000	1,875,000	1,875,000
	Total	1,000,000	1,875,000	1,875,000	1,875,000	1,875,000
Total Expenditures and Uses		17,750,000	16,875,000	1,875,000	1,875,000	14,375,000
Change in Fund Balance		5,575,286	-14,657,208	374,702	429,685	-12,013,948
<b>Ending Balance</b>		<b>19,965,877</b>	<b>5,308,669</b>	<b>5,683,371</b>	<b>6,113,056</b>	<b>-5,900,892</b>

# Capital Improvement Plan

Libertyville, IL

**Project #** ADM-FAC-011  
**Project Name** Relocation of Village Departments

<b>Total Project Cost</b>	\$2,200,000	<b>Department</b>	Administration & Finance
<b>Type</b>	Improvement	<b>Category</b>	Buildings
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Useful Life</b>	20 years	<b>Project Scope</b>	New Project

### Description

Relocation of Village Departments. At this time, staff is negotiating a lease agreement with PNC Bank for their second floor space to house Community Development and Engineering.

### Justification

The proposed project involves the relocation of various village departments to new facilities. The existing facilities are no longer sufficient to meet the needs of our departments. Increased staff numbers, expanded services, and rising community engagement have all contributed to overcrowded conditions. This hampers productivity and the ability to serve residents effectively.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
2,000,000	Planning/Design/Engineering	200,000	0	0	0	0	200,000
	<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
2,000,000	New Building Fund	200,000	0	0	0	0	200,000
	<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

### Budget Impact

\$200K will need to be included in operating for annual cost rental.

# Capital Improvement Plan

Libertyville, IL

Project # ADM-FAC-013  
 Project Name New Police Facility

Total Project Cost	\$33,050,000	Department	Administration & Finance
Type	Improvement	Category	Buildings
Priority	1 Critical	Status	Active
Useful Life	50 years	Project Scope	New Project

## Description

Placeholder for Village facilities new building construction, Part 1

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
1,500,000	Construction/Maintenance	15,000,000	15,000,000	0	0	0	30,000,000
	Planning/Design/Engineering	1,300,000	0	0	0	0	1,300,000
	Other	250,000	0	0	0	0	250,000
	<b>Total</b>	<b>16,550,000</b>	<b>15,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,550,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
1,500,000	New Building Fund	16,550,000	15,000,000	0	0	0	31,550,000
	<b>Total</b>	<b>16,550,000</b>	<b>15,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,550,000</b>



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Park Improvement Fund</b>						
Beginning Balance		895,660	1,326,660	1,447,310	942,310	537,310
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
OSLAD Grant - Butler Lake (Projected)		456,000	0	0	0	0
Park Impact Fees		250,000	10,000	10,000	10,000	10,000
SRACLCL Levy from General Fund		50,000	50,000	50,000	50,000	50,000
Transfer from Non-Home Rule Sales Tax Fund		650,000	650,000	700,000	500,000	500,000
	Total	1,406,000	710,000	760,000	560,000	560,000
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		1,406,000	710,000	760,000	560,000	560,000
Total Funds available		2,301,660	2,036,660	2,207,310	1,502,310	1,097,310
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Greentree Site Improvements	ADM-PMP-003	0	0	115,000	0	0
JoAnn Eckmann Site Improvements	ADM-PMP-006	0	192,825	0	0	0
Butler Lake - OSLAD Project	ADM-PMP-007	500,000	0	0	0	0
Butler Lake - Playground	ADM-PMP-008	0	0	300,000	30,000	0
Gilbert Stiles Site Improvements	ADM-PMP-009	0	0	0	300,000	0
Sunrise Rotary Improvements	ADM-PMP-010	375,000	0	0	0	0
Riverside Park Master Plan	ADM-PMP-012	35,000	0	0	0	0
Timber Creek Playground Construction	ADM-PMP-013	0	181,525	0	0	0
Riverside Site Improvements	ADM-PMP-014	0	100,000	500,000	500,000	0
Kenloch Site Improvements	ADM-PMP-015	0	0	0	0	174,675
	Total	910,000	474,350	915,000	830,000	174,675
<u>Public Works Department</u>						
Adler and Crawford Lot Resurfacing	PW-PARKS-009	0	50,000	350,000	0	0
Park Path Improvements - Various Locations	PW-PARKS-010	65,000	65,000	0	0	0
Sport Court Crack Repair & Painting	PW-PARKS-022	0	0	0	135,000	0
	Total	65,000	115,000	350,000	135,000	0
<i>Other Uses</i>						
Total Expenditures and Uses		975,000	589,350	1,265,000	965,000	174,675
Change in Fund Balance		431,000	120,650	-505,000	-405,000	385,325
<b>Ending Balance</b>		<b>1,326,660</b>	<b>1,447,310</b>	<b>942,310</b>	<b>537,310</b>	<b>922,635</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

**Total Project Cost** \$1,695,100      **Department** Administration & Finance  
**Type** Improvement      **Category** Park Improvements  
**Status** Active      **Useful Life** 20 years  
**Project Scope** New Project

### Description

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.

### Justification

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
1,195,100	Construction/Maintenance	500,000	0	0	0	0	500,000
	<b>Total</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
1,195,100	Park Improvement Fund	500,000	0	0	0	0	500,000
	<b>Total</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>

### Budget Impact

Estimated annual maintenance cost of \$1,500.

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	1,500	1,500	1,500	0	0	4,500
<b>Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>4,500</b>

### Internal Notes

This project began in September. It is estimated to be approximately \$200,000 more than the budget number once the final design was developed. It is unknown how much work will be completed during the FY due to the spring weather. I am estimating the full expenditure but budgeting a significant portion in next FY in the event that the spring weather does not allow for work.

# Capital Improvement Plan

Libertyville, IL

**Project #** ADM-PMP-010  
**Project Name** Sunrise Rotary Improvements

<b>Total Project Cost</b>	\$375,000	<b>Department</b>	Administration & Finance
<b>Type</b>	Improvement	<b>Category</b>	Park Improvements
<b>Status</b>	Active	<b>Useful Life</b>	25 years
<b>Project Scope</b>	New Project		

## Description

The project will include replacement of existing playground equipment, earthwork, site work and drainage. Additional project consideration includes: Ornamental fencing, site furnishings, landscape enhancements and green infrastructure.

## 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. Per the plan, this park is scheduled for improvements in FY 26/27. The existing playground was installed in 2001. 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.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	375,000	0	0	0	0	375,000
<b>Total</b>	<b>375,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Park Improvement Fund	375,000	0	0	0	0	375,000
<b>Total</b>	<b>375,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,000</b>

## Budget Impact

Estimated annual maintenance cost of \$1,500.

<b>Budget Items</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Maintenance	0	0	1,500	0	0	1,500
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,500</b>

# Capital Improvement Plan

Libertyville, IL

**Project #** ADM-PMP-012  
**Project Name** Riverside Park Master Plan

**Total Project Cost** \$35,000      **Department** Administration & Finance  
**Type** Improvement      **Category** Park Improvements  
**Status** Active      **Project Scope** New Project

### Description

This project will include hiring a consultant to conduct a master plan process for Riverside Park. The process will include public meetings, surveys and the development of a report. The report will be used to identify future site improvements along with a budget. \*Please note that a master plan was slated in the CIP for Butler Lake for FY 25/26. This will take the place of that. At this time no master plan for Butler is on the schedule.

### Justification

The Parks Master Plan which was adopted in 2018 by the Village Board identifies the need for a master plan to be completed for Riverside Park. The plan lists Riverside as recommended for completion between the years of 2024-2029. By conducting a master plan in FY 26 this will allow for proper planning to complete the project by 2029.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Planning/Design/Engineering	35,000	0	0	0	0	35,000
<b>Total</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Park Improvement Fund	35,000	0	0	0	0	35,000
<b>Total</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>

### Budget Impact

The cost estimate for a master plan is \$30,000. Funding from PIF.

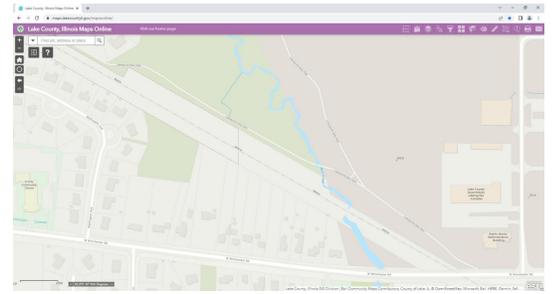
### Internal Notes

Based on industry cost increases staff is increasing the budget amount.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** PW-PARKS-010  
**Project Name** Park Path Improvements - Various Locations

<b>Total Project Cost</b>	\$285,000	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Park Improvements
<b>Status</b>	Active	<b>Useful Life</b>	20 years
<b>Project Scope</b>	Annual Program		

### Description

The existing bituminous path that connects Gilbert Stiles, Paul Neal and Willis Overholser Parks is in poor condition with rutting and raveling. The proposed project will include removing damaged portions of the path and resurfaced with 3-inches of asphalt. In addition, the gravel paths at Charles Brown and Red Top Parks will leveled and overlayed with 3-inches of asphalt.

### Justification

The existing paths are in very poor condition at select locations due to rutting and raveling, which are causing trip hazards along with other issues. The resurfacing will provide a smoother and safer user surface.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
155,000	Construction/Maintenance	65,000	65,000	0	0	0	130,000
	<b>Total</b>	<b>65,000</b>	<b>65,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
155,000	Park Improvement Fund	65,000	65,000	0	0	0	130,000
	<b>Total</b>	<b>65,000</b>	<b>65,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,000</b>

### Budget Impact

No material additional cost or savings to operating budget.

FY 26 through FY 30  
**Capital Improvement Plan**  
Libertyville, IL  
**Sources And Uses Of Funds Detail**

---

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Project Fund</b>						
Beginning Balance		1,079,206	539,206	454,206	389,206	-110,794
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Operating Income - Stickers and IMF		420,000	470,000	470,000	470,000	470,000
Transfer from Non-Home Rule Sales Tax Fund		900,000	900,000	900,000	900,000	900,000
	Total	1,320,000	1,370,000	1,370,000	1,370,000	1,370,000
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		1,320,000	1,370,000	1,370,000	1,370,000	1,370,000
Total Funds available		2,399,206	1,909,206	1,824,206	1,759,206	1,259,206
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<u>Community Development</u>						
Corridor Studies - Milwaukee/Park	CD-SC-005	0	0	30,000	0	30,000
Downtown Streetscape Renewal	CD-SC-008	175,000	0	0	0	0
	Total	175,000	0	30,000	0	30,000
<u>Fire Department</u>						
SCBA & Masks	FD-EQU-005	0	0	0	300,000	0
	Total	0	0	0	300,000	0
<u>Public Works Department</u>						
Downtown Brick Pavers	PW-SDW-001	40,000	40,000	45,000	50,000	50,000
Sidewalk Replacement	PW-SDW-002	200,000	200,000	200,000	200,000	225,000
Technology/USG Sidewalk Installation	PW-SDW-003	0	0	0	75,000	300,000
Park Avenue Sidewalk at LHS	PW-SDW-004	0	0	0	0	100,000
Crack Sealing (by Contract)	PW-ST-001	40,000	40,000	50,000	50,000	55,000
Pavement Patching	PW-ST-002	150,000	150,000	175,000	200,000	225,000
Road Program - Project Fund Portion	PW-ST-003	650,000	650,000	550,000	600,000	650,000
Thermoplastic Pavement Marking	PW-ST-004	45,000	45,000	50,000	50,000	55,000
Streetlight Replacements	PW-ST-005	200,000	225,000	225,000	225,000	225,000
Maple/Milwaukee Crosswalk Improvements	PW-ST-011	225,000	0	0	0	0
Pavement Rejuvenation Program	PW-ST-013	60,000	30,000	35,000	40,000	45,000
Bike Path Improvement Program	PW-ST-016	50,000	50,000	50,000	50,000	50,000
Material Testing and Geotechnical Services	PW-ST-017	25,000	25,000	25,000	30,000	30,000
	Total	1,685,000	1,455,000	1,405,000	1,570,000	2,010,000
<i>Other Uses</i>						
Total Expenditures and Uses		1,860,000	1,455,000	1,435,000	1,870,000	2,040,000
Change in Fund Balance		-540,000	-85,000	-65,000	-500,000	-670,000
<b>Ending Balance</b>		<b>539,206</b>	<b>454,206</b>	<b>389,206</b>	<b>-110,794</b>	<b>-780,794</b>

## Capital Improvement Plan

Libertyville, IL

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

Total Project Cost	\$375,000	Department	Community Development
Type	Improvement	Category	Streetscape
Priority	2 Important	Status	Active
Useful Life	30 years	Project Scope	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
200,000	Planning/Design/Engineering	175,000	0	0	0	0	175,000
	<b>Total</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
200,000	Project Fund	175,000	0	0	0	0	175,000
	<b>Total</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>

### Budget Impact

No material additional cost or savings to operating budget.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-SDW-001  
 Project Name Downtown Brick Pavers

Total Project Cost	\$381,545	Department	Public Works Department
Type	Maintenance	Category	Sidewalk
Priority	1 Critical	Status	Active
Useful Life	20 years	Project Scope	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
156,545	Construction/Maintenance	40,000	40,000	45,000	50,000	50,000	225,000
	<b>Total</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>225,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
156,545	Project Fund	40,000	40,000	45,000	50,000	50,000	225,000
	<b>Total</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>225,000</b>

### Budget Impact

Staff anticipates a savings of \$500/year in critical repairs.

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-500	-500	-500	0	0	-1,500
<b>Total</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>0</b>	<b>0</b>	<b>-1,500</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-SDW-002  
 Project Name Sidewalk Replacement

Total Project Cost	\$1,868,571	Department	Public Works Department
Type	Maintenance	Category	Sidewalk
Priority	1 Critical	Status	Active
Useful Life	20 years	Project Scope	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
843,571	Construction/Maintenance	200,000	200,000	200,000	200,000	225,000	1,025,000
	<b>Total</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>225,000</b>	<b>1,025,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
843,571	Project Fund	200,000	200,000	200,000	200,000	225,000	1,025,000
	<b>Total</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>225,000</b>	<b>1,025,000</b>

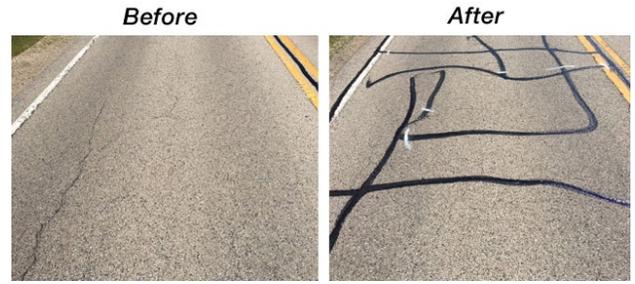
### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

**Capital Improvement Plan**  
**Libertyville, IL**



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

Total Project Cost	\$409,999	Department	Public Works Department
Type	Maintenance	Category	Street Paving
Priority	2 Important	Status	Active
Useful Life	25 years	Project Scope	Annual Program

**Description**

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
174,999	Construction/Maintenance	40,000	40,000	50,000	50,000	55,000	235,000
	<b>Total</b>	<b>40,000</b>	<b>40,000</b>	<b>50,000</b>	<b>50,000</b>	<b>55,000</b>	<b>235,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
174,999	Project Fund	40,000	40,000	50,000	50,000	55,000	235,000
	<b>Total</b>	<b>40,000</b>	<b>40,000</b>	<b>50,000</b>	<b>50,000</b>	<b>55,000</b>	<b>235,000</b>

**Budget Impact**

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

**Capital Improvement Plan**  
Libertyville, IL



Project # PW-ST-002  
Project Name Pavement Patching

Total Project Cost	\$1,741,250	Department	Public Works Department
Type	Maintenance	Category	Street Paving
Priority	2 Important	Status	Active
Useful Life	25 years	Project Scope	Annual Program

**Description**

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
841,250	Construction/Maintenance	150,000	150,000	175,000	200,000	225,000	900,000
	<b>Total</b>	<b>150,000</b>	<b>150,000</b>	<b>175,000</b>	<b>200,000</b>	<b>225,000</b>	<b>900,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
841,250	Project Fund	150,000	150,000	175,000	200,000	225,000	900,000
	<b>Total</b>	<b>150,000</b>	<b>150,000</b>	<b>175,000</b>	<b>200,000</b>	<b>225,000</b>	<b>900,000</b>

**Budget Impact**

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

<b>Total Project Cost</b>	\$5,365,000	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Street Paving
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Useful Life</b>	25 years	<b>Project Scope</b>	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
2,265,000	Construction/Maintenance	650,000	650,000	550,000	600,000	650,000	3,100,000
	<b>Total</b>	<b>650,000</b>	<b>650,000</b>	<b>550,000</b>	<b>600,000</b>	<b>650,000</b>	<b>3,100,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
2,265,000	Project Fund	650,000	650,000	550,000	600,000	650,000	3,100,000
	<b>Total</b>	<b>650,000</b>	<b>650,000</b>	<b>550,000</b>	<b>600,000</b>	<b>650,000</b>	<b>3,100,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-5,000	-5,000	-5,000	0	0	-15,000
<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>0</b>	<b>0</b>	<b>-15,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-ST-004  
 Project Name Thermoplastic Pavement Marking

Total Project Cost	\$436,571	Department	Public Works Department
Type	Maintenance	Category	Street Paving
Priority	2 Important	Status	Active
Useful Life	15 years	Project Scope	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
191,571	Construction/Maintenance	45,000	45,000	50,000	50,000	55,000	245,000
	<b>Total</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>55,000</b>	<b>245,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
191,571	Project Fund	45,000	45,000	50,000	50,000	55,000	245,000
	<b>Total</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>55,000</b>	<b>245,000</b>

### Budget Impact

No material additional cost or savings to operating budget.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-ST-005  
 Project Name Streetlight Replacements

Total Project Cost	\$1,875,000	Department	Public Works Department
Type	Improvement	Category	Streetscape
Priority	1 Critical	Status	Active
Useful Life	25 years	Project Scope	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
775,000	Construction/Maintenance	200,000	225,000	225,000	225,000	225,000	1,100,000
	<b>Total</b>	<b>200,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>1,100,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
775,000	Project Fund	200,000	225,000	225,000	225,000	225,000	1,100,000
	<b>Total</b>	<b>200,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>1,100,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-5,000	-5,000	-5,000	0	0	-15,000
<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>0</b>	<b>0</b>	<b>-15,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

<b>Total Project Cost</b>	\$435,000	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Street Reconstruction
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	20 years	<b>Project Scope</b>	Continuing Project

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
210,000	Construction/Maintenance	225,000	0	0	0	0	225,000
	<b>Total</b>	<b>225,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
210,000	Project Fund	225,000	0	0	0	0	225,000
	<b>Total</b>	<b>225,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,000</b>

### Budget Impact

No material additional cost or savings to operating budget.

# Capital Improvement Plan

Libertyville, IL

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

<b>Total Project Cost</b>	\$312,387	<b>Department</b>	Public Works Department
<b>Type</b>	Maintenance	<b>Category</b>	Street Reconstruction
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Useful Life</b>	10 years	<b>Project Scope</b>	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
102,387	Construction/Maintenance	60,000	30,000	35,000	40,000	45,000	210,000
	<b>Total</b>	<b>60,000</b>	<b>30,000</b>	<b>35,000</b>	<b>40,000</b>	<b>45,000</b>	<b>210,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
102,387	Project Fund	60,000	30,000	35,000	40,000	45,000	210,000
	<b>Total</b>	<b>60,000</b>	<b>30,000</b>	<b>35,000</b>	<b>40,000</b>	<b>45,000</b>	<b>210,000</b>

### Budget Impact

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 Improvement Plan

Libertyville, IL

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

<b>Total Project Cost</b>	\$400,000	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Street Reconstruction
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	15 years	<b>Project Scope</b>	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
150,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
	<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
150,000	Project Fund	50,000	50,000	50,000	50,000	50,000	250,000
	<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>

### Budget Impact

Currently unknown pending degree of improvements.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-ST-017  
 Project Name Material Testing and Geotechnical Services

Total Project Cost	\$175,000	Department	Public Works Department
Type	Improvement	Category	Street Reconstruction
Priority	2 Important	Status	Active
Useful Life	15 years	Project Scope	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
40,000	Planning/Design/Engineering	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>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
40,000	Project 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

No material additional cost or savings to operating budget.



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Public Building Improvement Fund</b>						
Beginning Balance		728,476	486,946	439,678	259,108	501,608
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Interest and Miscellaneous Revenue		5,000	5,000	2,500	2,500	2,500
Transfer from Non-Home Rule Sales Tax Fund		850,000	850,000	850,000	600,000	500,000
	Total	855,000	855,000	852,500	602,500	502,500
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		855,000	855,000	852,500	602,500	502,500
Total Funds available		1,583,476	1,341,946	1,292,178	861,608	1,004,108
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Village Hall Countertops and Cabinets	ADM-FAC-006	43,000	0	0	0	0
Village Hall Ceiling Acoustical Tiles and Grid	ADM-FAC-007	0	44,268	0	0	0
	Total	43,000	44,268	0	0	0
<u>Fire Department</u>						
Fire Stations I & II Turnout Gear Washers	FD-EQU-006	0	40,000	0	0	0
Fire Stations I & II Vehicle Exhaust Systems	FD-EQU-008	0	0	0	0	200,000
Fire Station 1 HVAC Replacement Program	FD-FAC-001	40,000	0	0	0	0
Apparatus Bay Floor Replacement Program	FD-FAC-003	0	120,000	0	0	0
Village Emergency Siren Replacement	FD-FAC-004	0	55,000	0	0	0
Roof Repair/Replacement - Fire Station 1	FD-FAC-005	0	0	60,000	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	120,000	0	0
Fire Station 1 Bathroom Remodel	FD-FAC-013	500,000	0	0	0	0
Fire Station I Emergency Generator	FD-FAC-016	0	250,000	0	0	0
Fire Station I Common Area Renovation	FD-FAC-018	0	63,000	0	0	0
Fire Station I Front Concrete Pad Replacement	FD-FAC-019	0	0	100,000	0	0
Fire Dept. Illuminated Signs with Marquee	FD-IT-006	0	0	0	100,000	0
	Total	540,000	528,000	280,000	150,000	200,000
<u>Non-Village Departments</u>						

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
Civic Center - Restroom Renovation	PW-FAC-013	0	45,000	0	0	0
Civic Center - Roof Replacement	PW-FAC-014	0	0	103,000	0	0
Adler Center Roof Replacement	PW-FAC-029	0	0	110,070	0	0
Civic Center - Stairs/Lights/Countertops/Cabinets	PW-FAC-033	0	0	70,000	0	0
Civic Center HVAC Roof Top Replacement	PW-FAC-053	45,000	0	0	0	0
	<b>Total</b>	<b>45,000</b>	<b>45,000</b>	<b>283,070</b>	<b>0</b>	<b>0</b>
<u>Public Works Department</u>						
544 North Ave - Restroom Renovation	PW-FAC-023	53,530	0	0	0	0
600 North Avenue - Parking Lot Rehabilitation	PW-FAC-031	0	55,000	470,000	0	0
600 North Ave - Fascia, Bollards, and Generator	PW-FAC-044	35,000	0	0	0	0
600 North Ave - Repair Epoxy Shop Floor	PW-FAC-046	0	0	0	175,000	0
	<b>Total</b>	<b>88,530</b>	<b>55,000</b>	<b>470,000</b>	<b>175,000</b>	<b>0</b>
<u>Recreation Department</u>						
Pool MEP Action Plan	PW-PARKS-004	230,000	230,000	0	0	0
Adler Zero Depth Pool Painting	PW-PARKS-018	85,000	0	0	0	0
Riverside Pool Painting	PW-PARKS-021	25,000	0	0	0	0
Adler Pool Chair Replacement	REC-FAC-002	0	0	0	35,000	0
Recreation Facility Master Plan	REC-FAC-003	40,000	0	0	0	0
	<b>Total</b>	<b>380,000</b>	<b>230,000</b>	<b>0</b>	<b>35,000</b>	<b>0</b>
<u>Other Uses</u>						
Total Expenditures and Uses		1,096,530	902,268	1,033,070	360,000	200,000
Change in Fund Balance		-241,530	-47,268	-180,570	242,500	302,500
<b>Ending Balance</b>		<b>486,946</b>	<b>439,678</b>	<b>259,108</b>	<b>501,608</b>	<b>804,108</b>

## Capital Improvement Plan

Libertyville, IL

**Project #** ADM-FAC-006  
**Project Name** Village Hall Countertops and Cabinets

<b>Total Project Cost</b>	\$43,000	<b>Department</b>	Administration & Finance
<b>Type</b>	Improvement	<b>Category</b>	Buildings
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	15 years	<b>Project Scope</b>	New Project

### Description

This project is a combination of multiple locations for the replacement of countertops and cabinets. The locations in the Village Hall that are in need of replacement due to their age, are as follows: front service counter, bathrooms, copy room and kitchen. The project will include updating the outdated material and design. The current countertops will be removed along with the cabinets in the kitchen. Once removal is complete the contractor will reinstall new countertops and cabinets in the kitchen. The selected material will be laminate in the front and copy rooms. Depending on the cost, the kitchen counter will be laminate or granite.

### Justification

This project is a recommendation from the reserve study performed by Reserve Advisors. The current condition is outdated and has reached its useful life. Some counters have visible damage, due to use. This project will provide the facility with a professional look for residents and staff who visit the Village Hall for business.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	43,000	0	0	0	0	43,000
<b>Total</b>	<b>43,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Public Building Improvement Fund	43,000	0	0	0	0	43,000
<b>Total</b>	<b>43,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,000</b>

### Budget Impact

No material additional cost or savings to operating budget.

# Capital Improvement Plan

Libertyville, IL



**Project #** FD-FAC-001  
**Project Name** Fire Station 1 HVAC Replacement Program

<b>Total Project Cost</b>	\$98,642	<b>Department</b>	Fire Department
<b>Type</b>	Improvement	<b>Category</b>	Buildings
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	20 years	<b>Project Scope</b>	Annual Program

### Description

Replacement of the rooftop HVAC units at Fire Stations 1 and 2. Tentative schedule is listed below: Station 1 - 2021, 2022, and 2024 Station 2 - 2023 and 2027 The current HVAC units would be replaced by a third-party contractor and properly disposed of. The same third-party contractor would then install the new HVAC replacement unit and ensure the unit will be able to accommodate existing systems within the station for a smooth transition.

### Justification

Supporting this expenditure will reflect the Department's current HVAC replacement program set in place. A new HVAC unit will ensure years of appropriate heating, cooling, and ventilation levels, thereby benefiting the overall welfare of its occupants by prioritizing productivity and health. A new HVAC unit is always a welcome asset for a fire station to ensure proper ventilation, as the fire service results in firefighters being prone to deadly carcinogens, a typical element of the profession.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
58,642	Construction/Maintenance	40,000	0	0	0	0	40,000
	<b>Total</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
58,642	Public Building Improvement Fund	40,000	0	0	0	0	40,000
	<b>Total</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** FD-FAC-013  
**Project Name** Fire Station 1 Bathroom Remodel

<b>Total Project Cost</b>	\$800,000	<b>Department</b>	Fire Department
<b>Type</b>	Improvement	<b>Category</b>	Buildings
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	25 years	<b>Project Scope</b>	New Project

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
300,000	Construction/Maintenance	500,000	0	0	0	0	500,000
	<b>Total</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
300,000	Public Building Improvement Fund	500,000	0	0	0	0	500,000
	<b>Total</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>

### Budget Impact

No material additional cost or savings to operating budget.

# Capital Improvement Plan

Libertyville, IL

**Project #** PW-FAC-023  
**Project Name** 544 North Ave - Restroom Renovation

<b>Total Project Cost</b>	\$53,530	<b>Contact</b>	Public Works Director
<b>Department</b>	Public Works Department	<b>Type</b>	Improvement
<b>Category</b>	Buildings	<b>Priority</b>	3 Less Important
<b>Status</b>	Active	<b>Useful Life</b>	20 years
<b>Project Scope</b>	New Project		

### Description

Replacement of existing vinyl floor coverings, acoustical ceiling tiles and grid, paint finishes, light fixtures, plumbing fixtures and lockers.

### Justification

It is recommended that renovations occur every 20-25 years. The bathrooms are original to the 1994 construction. The current condition is fair to poor with overall stained finishes and plumbing issues.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	53,530	0	0	0	0	53,530
<b>Total</b>	<b>53,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,530</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Public Building Improvement Fund	53,530	0	0	0	0	53,530
<b>Total</b>	<b>53,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,530</b>

### Budget Impact

No material additional cost or savings to operating budget.

# Capital Improvement Plan

Libertyville, IL

**Project #** PW-FAC-044  
**Project Name** 600 North Ave - Fascia, Bollards, and Generator

<b>Total Project Cost</b>	\$35,000	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Buildings
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Useful Life</b>	15 years	<b>Project Scope</b>	New Project

### Description

Fascia will be removed and replaced with new wood. Either the wood would be painted or encapsulated with metal to provide a maintenance free product. The current bollards would be installed with a new maintenance free PVC bright safety yellow product. The generator will be removed. Once removed staff will install a concrete pad for the new generator. Once unit is set on the pad, a contractor will come in and connect the natural gas and power to the transfer switch. The transfer switch will be installed to the circuits needed to run during a power outage.

### Justification

The fascia is currently past its life and in need of replacement. The generator is past its life and needs replacement. The Village saved some monies by utilizing a generator from another building. Currently, the generator can not run the whole building in an outage. The bollards pose a safety concern since when staff backs their trucks into the garage its hard to see the walls. With new bright yellow sleeves a driver can see the building. Also, the sleeves will clearly mark the gas pumps where it is hard to see the pumps with the current dull bollards.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	35,000	0	0	0	0	35,000
<b>Total</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Public Building Improvement Fund	35,000	0	0	0	0	35,000
<b>Total</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>

### Budget Impact

No material additional cost or savings to operating budget. Replacement of this asset could prevent the need for a costly emergency repair.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** PW-FAC-053  
**Project Name** Civic Center HVAC Roof Top Replacement

<b>Total Project Cost</b>	\$45,000	<b>Contact</b>	Public Works Director
<b>Department</b>	Non-Village Departments	<b>Type</b>	Equipment
<b>Category</b>	Buildings	<b>Priority</b>	1 Critical
<b>Status</b>	Active	<b>Useful Life</b>	15 years

### Description

Disconnect old unit. Crane off old unit. Set new curb adapter. Lower new unit. Hook up gas and electric.

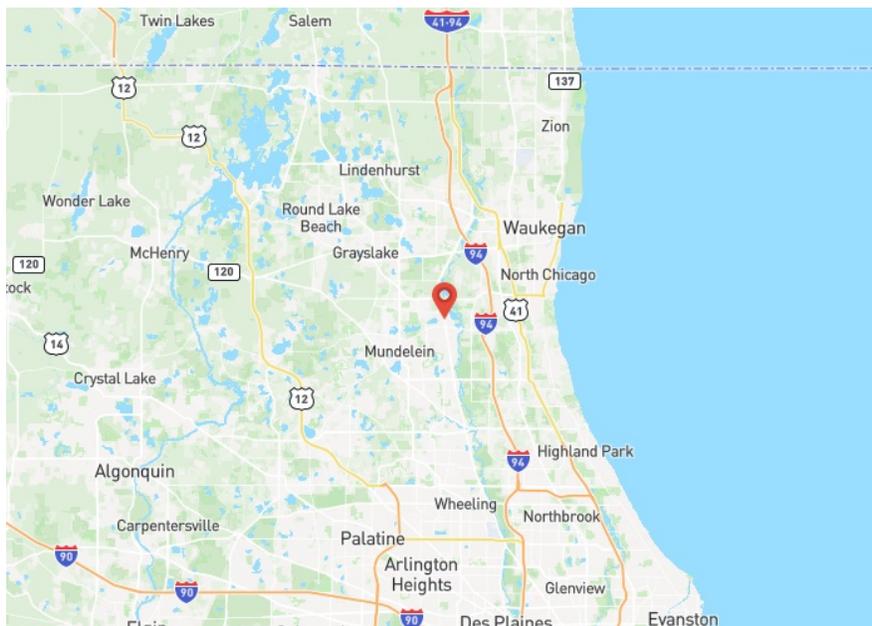
### Justification

Current unit was donated from Condell many years ago. Since then it has been rewired with no records. This unit is starting to cause issues. This unit feeds the main room.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	45,000	0	0	0	0	45,000
<b>Total</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Public Building Improvement Fund	45,000	0	0	0	0	45,000
<b>Total</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,000</b>

### Location



# Capital Improvement Plan

Libertyville, IL

**Project #** PW-PARKS-004  
**Project Name** Pool MEP Action Plan

<b>Total Project Cost</b>	\$1,257,000	<b>Contact</b>	Public Works Director
<b>Department</b>	Recreation Department	<b>Type</b>	Improvement
<b>Category</b>	Buildings	<b>Priority</b>	2 Important
<b>Status</b>	Active	<b>Useful Life</b>	20 years
<b>Project Scope</b>	Continuing Project		

### Description

MEP Action Plan: Utilize WT Engineering analysis performed in 2021 to develop a 2-3 phase project to address end of life equipment. Project also addresses pool structural aspects, pool painting and patching aspects, concrete deck issues and mechanical/electrical aspects.

### Justification

The WT Engineering Group was called upon to write up recommendations for the Village's two pools, Adler & Riverside. The MEP Action Plan addresses their findings. Adler pool was built in 1992 with the slide and dive pools built in 2002. Riverside pool was built in 1969 and updated in the 1990's. Many of the pools' components have reached or exceeded their useful end of life and are showing excessive corrosion and wear.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
797,000	Construction/Maintenance	230,000	230,000	0	0	0	460,000
	<b>Total</b>	<b>230,000</b>	<b>230,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>460,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
797,000	Public Building Improvement Fund	230,000	230,000	0	0	0	460,000
	<b>Total</b>	<b>230,000</b>	<b>230,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>460,000</b>

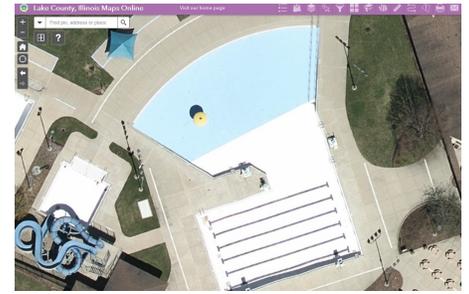
### Budget Impact

Staff anticipates a savings of \$1,000/year in critical repairs. Replacement of these assets could prevent the need for costly emergency repairs.

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

**Capital Improvement Plan**  
**Libertyville, IL**



Project # PW-PARKS-018  
 Project Name Adler Zero Depth Pool Painting

Total Project Cost	\$85,000	Department	Recreation Department
Type	Improvement	Category	Buildings
Priority	1 Critical	Status	Active
Useful Life	3 years		

**Description**

To prep and paint walls and floor of Adler Zero Depth pool. Includes patching cracks and painting lane crosses in lap pool

**Justification**

Pool was patched and painted in 2019. Water treatments and sunlight have worn away paint. Paint layer needs to be rebuilt to keep walls and floor from exposure to pool chemicals.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	85,000	0	0	0	0	85,000
<b>Total</b>	<b>85,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Public Building Improvement Fund	85,000	0	0	0	0	85,000
<b>Total</b>	<b>85,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,000</b>

FY 26 thru FY 30

**Capital Improvement Plan**  
**Libertyville, IL**



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

Total Project Cost	\$25,000	Contact	Public Works Director
Department	Recreation Department	Type	Maintenance
Category	Buildings	Priority	1 Critical
Status	Active	Useful Life	5 years
Project Scope	New Project		

**Description**

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.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	25,000	0	0	0	0	25,000
<b>Total</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Public Building Improvement Fund	25,000	0	0	0	0	25,000
<b>Total</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>

**Budget Impact**

Patching and painting the cracks and chips in the spring - no real impact on operating budget.

# Capital Improvement Plan

Libertyville, IL

**Project #** REC-FAC-003  
**Project Name** Recreation Facility Master Plan

<b>Total Project Cost</b>	\$40,000	<b>Contact</b>	Recreation Manager
<b>Department</b>	Recreation Department	<b>Type</b>	Improvement
<b>Category</b>	Buildings	<b>Priority</b>	2 Important
<b>Status</b>	Active	<b>Project Scope</b>	New Project

### Description

Consultation fees for the development of a Recreational Facility Master Plan to include existing and future needs.

### Justification

Following the sale of the sports complex and a rebuild of the Recreation Department, a master plan is requested to evaluate existing facilities, community partners and private businesses, and future development. This plan would be a compliment to the Parks Master Plan.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Planning/Design/Engineering	40,000	0	0	0	0	40,000
<b>Total</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Public Building Improvement Fund	40,000	0	0	0	0	40,000
<b>Total</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Stormwater Sewer Fund</b>						
Beginning Balance		7,666,569	6,620,192	12,067,705	6,658,244	5,410,240
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Debt Issuance		7,800,000	7,218,043	0	4,450,508	0
Operating Income		1,721,051	1,792,125	1,833,248	1,879,079	1,935,451
	Total	9,521,051	9,010,168	1,833,248	6,329,587	1,935,451
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		9,521,051	9,010,168	1,833,248	6,329,587	1,935,451
Total Funds available		<b>17,187,620</b>	<b>15,630,360</b>	<b>13,900,953</b>	<b>12,987,831</b>	<b>7,345,691</b>
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
Asset Management Program	PW-FAC-054	41,666	0	0	0	0
LGSA Field Restoration	PW-PARKS-019	25,000	25,000	25,000	25,000	25,000
Storm Sewer Improvements - Miscellaneous	PW-SW-002	250,000	150,000	150,000	150,000	150,000
Cleaning and Televising of Storm Sewers	PW-SW-003	100,000	100,000	125,000	125,000	125,000
Storm Sewer Structure Cleaning	PW-SW-004	75,000	100,000	100,000	100,000	100,000
Storm Sewer Point Repairs	PW-SW-005	100,000	125,000	150,000	150,000	150,000
Charles Brown Reservoir Annual Maintenance	PW-SW-006	25,000	25,000	30,000	35,000	35,000
MSWMP - Copeland Manor	PW-SW-009	6,900,000	0	0	0	0
MSWMP - Winchester Road	PW-SW-010	452,500	452,500	4,000,000	4,000,000	4,000,000
MSWMP - Ellis Avenue	PW-SW-013	0	0	0	250,000	250,000
	Total	7,969,166	977,500	4,580,000	4,835,000	4,835,000
<i>Other Uses</i>						
Debt Service		2,509,859	2,585,155	2,662,709	2,742,591	2,824,868
Loan Repayment to Non-Home Rule Sales Tax Fund		88,403	0	0	0	0
	Total	2,598,262	2,585,155	2,662,709	2,742,591	2,824,868
Total Expenditures and Uses		10,567,428	3,562,655	7,242,709	7,577,591	7,659,868
Change in Fund Balance		-1,046,377	5,447,513	-5,409,461	-1,248,004	-5,724,417
	<b>Ending Balance</b>	<b>6,620,192</b>	<b>12,067,705</b>	<b>6,658,244</b>	<b>5,410,240</b>	<b>-314,177</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** PW-FAC-054  
**Project Name** Asset Management Program

<b>Total Project Cost</b>	\$83,332	<b>Department</b>	Public Works Department
<b>Type</b>	Equipment	<b>Category</b>	Equipment: PW Equip
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Project Scope</b>	Annual Program		

### Description

This program will provide a GIS based asset management software program that will connect work directly to Village owned assets. It will allow the creation and tracking of work orders and calculate material and labor cost for those work orders. It will integrate with the existing GIS and See-Click-Fix programs and will facilitate tracking of all assets and operations in one place.

### Justification

This program will allow the tracking of work performed along with the cost associated for material and labor. This will show the true cost of the maintenance of Village owned infrastructure to help determine capital replacements and identify better work processes. Work orders and tracking will all be done through the same system to allow efficiencies in dispatching, scheduling and reporting. Work orders can be automatically created to ensure proper maintenance on all infrastructure and facilities.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	83,332	0	0	0	0	<b>83,332</b>
<b>Total</b>	<b>83,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,332</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Stormwater Sewer Fund	41,666	0	0	0	0	<b>41,666</b>
Utility Fund	41,666	0	0	0	0	<b>41,666</b>
<b>Total</b>	<b>83,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,332</b>

<b>Budget Items</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Maintenance	60,000	60,000	60,000	60,000	60,000	<b>300,000</b>
<b>Total</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>300,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

Total Project Cost \$150,000 Department Public Works Department  
 Type Maintenance Category Storm Sewer/Drainage  
 Priority 1 Critical Status Active  
 Project Scope New Project

### Description

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

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
25,000	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>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
25,000	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

\$25,000 annually in the Stormwater Fund.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

Total Project Cost	\$1,225,000	Department	Public Works Department
Type	Improvement	Category	Storm Sewer/Drainage
Priority	1 Critical	Status	Active
Useful Life	40 years	Project Scope	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
375,000	Construction/Maintenance	250,000	150,000	150,000	150,000	150,000	850,000
	<b>Total</b>	<b>250,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>850,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
375,000	Stormwater Sewer Fund	250,000	150,000	150,000	150,000	150,000	850,000
	<b>Total</b>	<b>250,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>850,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	1,000	1,000	1,000	0	0	3,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** PW-SW-003  
**Project Name** Cleaning and Televising of Storm Sewers

<b>Total Project Cost</b>	\$920,000	<b>Department</b>	Public Works Department
<b>Type</b>	Maintenance	<b>Category</b>	Storm Sewer/Drainage
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	40 years	<b>Project Scope</b>	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
345,000	Construction/Maintenance	100,000	100,000	125,000	125,000	125,000	575,000
	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>575,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
345,000	Stormwater Sewer Fund	100,000	100,000	125,000	125,000	125,000	575,000
	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>575,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

<b>Total Project Cost</b>	\$625,000	<b>Department</b>	Public Works Department
<b>Type</b>	Maintenance	<b>Category</b>	Storm Sewer/Drainage
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	40 years	<b>Project Scope</b>	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
150,000	Construction/Maintenance	75,000	100,000	100,000	100,000	100,000	475,000
	<b>Total</b>	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>475,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
150,000	Stormwater Sewer Fund	75,000	100,000	100,000	100,000	100,000	475,000
	<b>Total</b>	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>475,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

**Capital Improvement Plan**  
Libertyville, IL



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

Total Project Cost	\$1,545,000	Department	Public Works Department
Type	Maintenance	Category	Storm Sewer/Drainage
Priority	2 Important	Status	Active
Useful Life	40 years	Project Scope	Annual Program

**Description**

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
870,000	Construction/Maintenance	100,000	125,000	150,000	150,000	150,000	675,000
	<b>Total</b>	<b>100,000</b>	<b>125,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>675,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
870,000	Stormwater Sewer Fund	100,000	125,000	150,000	150,000	150,000	675,000
	<b>Total</b>	<b>100,000</b>	<b>125,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>675,000</b>

**Budget Impact**

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

<b>Total Project Cost</b>	\$250,000	<b>Department</b>	Public Works Department
<b>Type</b>	Maintenance	<b>Category</b>	Storm Sewer/Drainage
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Useful Life</b>	40 years	<b>Project Scope</b>	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
100,000	Construction/Maintenance	25,000	25,000	30,000	35,000	35,000	150,000
	<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>150,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
100,000	Stormwater Sewer Fund	25,000	25,000	30,000	35,000	35,000	150,000
	<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>150,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

# Capital Improvement Plan

Libertyville, IL

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

<b>Total Project Cost</b>	\$7,865,000	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Storm Sewer/Drainage
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Useful Life</b>	50 years	<b>Project Scope</b>	New Project

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
965,000	Construction/Maintenance	6,900,000	0	0	0	0	6,900,000
	<b>Total</b>	<b>6,900,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,900,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
965,000	Stormwater Sewer Fund	6,900,000	0	0	0	0	6,900,000
	<b>Total</b>	<b>6,900,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,900,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	0	0	5,000	0	0	5,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>

# Capital Improvement Plan

Libertyville, IL

Project # PW-SW-010  
 Project Name MSWMP - Winchester Road

Total Project Cost	\$12,905,000	Department	Public Works Department
Type	Improvement	Category	Storm Sewer/Drainage
Priority	1 Critical	Status	Active
Useful Life	50 years	Project Scope	New Project

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	0	0	4,000,000	4,000,000	4,000,000	<b>12,000,000</b>
Planning/Design/Engineering	452,500	452,500	0	0	0	<b>905,000</b>
<b>Total</b>	<b>452,500</b>	<b>452,500</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>12,905,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Stormwater Sewer Fund	452,500	452,500	4,000,000	4,000,000	4,000,000	<b>12,905,000</b>
<b>Total</b>	<b>452,500</b>	<b>452,500</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>12,905,000</b>



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Technology Enhancements for Police and Fire Fund</b>						
Beginning Balance		335,951	138,091	200,731	253,371	306,011
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Capital Transfer from General Fund		50,000	50,000	50,000	50,000	50,000
Interest		1,000	1,500	1,500	1,500	1,500
Transfer from Non-Home Rule Sales Tax Fund		400,000	200,000	150,000	150,000	150,000
	Total	451,000	251,500	201,500	201,500	201,500
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		451,000	251,500	201,500	201,500	201,500
Total Funds available		786,951	389,591	402,231	454,871	507,511
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Annual Hardware Replacement	ADM-IT-003	25,000	25,000	25,000	25,000	25,000
	Total	25,000	25,000	25,000	25,000	25,000
<u>Police Department</u>						
Schertz Building - Interior and Exterior Cameras	PD-IT-001	0	40,000	0	0	0
Squad Car - Video Camera System	PD-IT-002	32,326	32,326	32,326	32,326	32,326
Portable Radio Replacement	PD-IT-003	475,000	0	0	0	0
Body Worn Camera System and Tasers	PD-IT-004	91,534	91,534	91,534	91,534	91,534
Squad Car - In Car Printer	PD-IT-005	25,000	0	0	0	0
	Total	623,860	163,860	123,860	123,860	123,860
<i>Other Uses</i>						
Total Expenditures and Uses		648,860	188,860	148,860	148,860	148,860
Change in Fund Balance		-197,860	62,640	52,640	52,640	52,640
	<b>Ending Balance</b>	<b>138,091</b>	<b>200,731</b>	<b>253,371</b>	<b>306,011</b>	<b>358,651</b>

# Capital Improvement Plan

Libertyville, IL

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

<b>Total Project Cost</b>	\$636,137	<b>Contact</b>	Deputy Village Administrator
<b>Department</b>	Administration & Finance	<b>Type</b>	Equipment
<b>Category</b>	Equipment: Computers	<b>Priority</b>	2 Important
<b>Status</b>	Active	<b>Useful Life</b>	5 years
<b>Project Scope</b>	Annual Program		

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
253,411	Equip/Vehicles/Furnishings	77,963	79,702	81,495	83,407	60,159	382,726
	<b>Total</b>	<b>77,963</b>	<b>79,702</b>	<b>81,495</b>	<b>83,407</b>	<b>60,159</b>	<b>382,726</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
253,411	Technology Equipment and Replacement Service Fund	52,963	54,702	56,495	58,407	35,159	257,726
	Technology Enhancements for Police and Fire Fund	25,000	25,000	25,000	25,000	25,000	125,000
	<b>Total</b>	<b>77,963</b>	<b>79,702</b>	<b>81,495</b>	<b>83,407</b>	<b>60,159</b>	<b>382,726</b>

### Budget Impact

No material additional cost or savings to operating budget.

FY 26 thru FY 30

## Capital Improvement Plan

Libertyville, IL



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

Total Project Cost	\$263,616	Department	Police Department
Type	Equipment	Category	Equipment: Computers
Priority	2 Important	Status	Active
Useful Life	10 years	Project Scope	Annual Program

### Description

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.

### Justification

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
101,986	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>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
101,986	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>

### Budget Impact

Staff anticipates an additional \$1,000/year in maintenance.

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	1,000	1,000	1,000	1,000	0	4,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>4,000</b>

## Capital Improvement Plan

Libertyville, IL

Project # PD-IT-003  
 Project Name Portable Radio Replacement

Total Project Cost	\$475,000	Department	Police Department
Type	Equipment	Category	Equipment: Computers
Priority	1 Critical	Status	Active
Useful Life	10 years	Project Scope	New Project

### Description

The replacement of the police department's Motorola Apex 6000 portable radios and in car Apex mobile radios which have been in service since 2016. The replacement program will allow the acquisition of new portable and mobile radios compatible with the current Star Com radio technology and radio encryption. The program will also allow for the acquisitions of support products to include single and multi bank radio chargers, programming cables, encryption keys, public safety microphones, and spare batteries.

### Justification

The police department's Motorola Apex 6000 portable radios and Apex mobile radios have an 8-10 year EUL. The radios are generally not capable of being refurbished as they reach EUL. The rapid advance in technology causes manufacturers to develop new radio models which make refurbishment of current models cost prohibitive or unable to accept newer radio technology/encryption.

This purchase is for 50 radios.

Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Equip/Vehicles/Furnishings	475,000	0	0	0	0	475,000
<b>Total</b>	<b>475,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>475,000</b>

Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Technology Enhancements for Police and Fire Fund	475,000	0	0	0	0	475,000
<b>Total</b>	<b>475,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>475,000</b>

### Budget Impact

Currently unknown pending regulatory requirements.

FY 26 thru FY 30

## Capital Improvement Plan

Libertyville, IL



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

Total Project Cost	\$718,232	Department	Police Department
Type	Equipment	Category	Equipment: Computers
Priority	1 Critical	Status	Active
Useful Life	10 years	Project Scope	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
260,562	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>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
260,562	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

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.

FY 26 thru FY 30

**Capital Improvement Plan**  
**Libertyville, IL**



**Project #** PD-IT-005  
**Project Name** Squad Car - In Car Printer

<b>Total Project Cost</b>	\$25,000	<b>Contact</b>	Police Chief
<b>Department</b>	Police Department	<b>Type</b>	Equipment
<b>Category</b>	Equipment: Miscellaneous	<b>Priority</b>	1 Critical
<b>Status</b>	Active		

**Description**

The in-car printers are currently approaching the EUL. The printers are no longer under warranty and any associate repairs will impact the Operating Budget. Additionally, if an in-car printer is malfunctioning or requires repairs, the squad car is placed out of service until the unit is repaired or replaced. The Department currently utilizes in car printers to facilitate patrol-based tasks related to traffic enforcement, motor vehicle accidents, and citations. The in-car printers increase efficiency through software integration and document management.

**Justification**

The in-car printers are currently experiencing technical issues based on the units rapidly approaching EUL. The technical issues are leading to increase staff time related to printer diagnosis/ repair, document management, and additional supervisory oversight to ensure system functionality. The acquisition of new printers will eliminate the current technical issues, incorporate the latest technology associated with in car printers, and reduce staff time associated with document management.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	25,000	0	0	0	0	25,000
<b>Total</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Technology Enhancements for Police and Fire Fund	25,000	0	0	0	0	25,000
<b>Total</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>

**Budget Impact**

The in-car printers are currently experiencing technical issues based on the units rapidly approaching EUL. The printers are no longer under warranty and any associate repairs will impact the Operating Budget. Additionally, if an in-car printer is malfunctioning or requires repairs, the squad car is placed out of service until the unit is repaired or replaced.



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Technology Equipment and Replacement Service Fund</b>						
Beginning Balance		346,850	278,830	49,675	-44,839	-180,388
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Operating Income		739,660	758,152	773,315	788,781	804,556
Transfer from Non-Home Rule Sales Tax Fund		350,000	350,000	350,000	350,000	350,000
	Total	1,089,660	1,108,152	1,123,315	1,138,781	1,154,556
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		1,089,660	1,108,152	1,123,315	1,138,781	1,154,556
Total Funds available		1,436,510	1,386,982	1,172,990	1,093,942	974,168
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Security Cameras for Various Village Buildings	ADM-IT-001	50,000	0	0	0	0
AV System Village Hall	ADM-IT-002	125,000	0	0	0	0
Annual Hardware Replacement	ADM-IT-003	52,963	54,702	56,495	58,407	35,159
Network Switch Replacements - Phase I	ADM-IT-004	0	75,000	0	0	0
Network Switch Replacements - Phase II	ADM-IT-005	0	0	75,000	0	0
Parking Deck Cameras - Church Street	ADM-IT-006	0	50,000	0	0	0
SAN Storage and Server Replacement	ADM-IT-009	0	0	100,000	100,000	0
Firewall Replacement	ADM-IT-011	0	50,000	0	0	0
Server Replacements	ADM-IT-012	0	0	0	0	30,000
Phone System Replacement	ADM-IT-014	0	0	0	100,000	0
Fob System Replacement	ADM-IT-015	0	150,000	0	0	0
	Total	227,963	379,702	231,495	258,407	65,159
<i>Other Uses</i>						
Operating Expenditure		929,717	957,605	986,334	1,015,923	1,046,401
	Total	929,717	957,605	986,334	1,015,923	1,046,401
Total Expenditures and Uses		1,157,680	1,337,307	1,217,829	1,274,330	1,111,560
Change in Fund Balance		-68,020	-229,155	-94,514	-135,549	42,996
<b>Ending Balance</b>		<b>278,830</b>	<b>49,675</b>	<b>-44,839</b>	<b>-180,388</b>	<b>-137,392</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



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

<b>Total Project Cost</b>	\$75,000	<b>Department</b>	Administration & Finance
<b>Type</b>	Improvement	<b>Category</b>	Equipment: Computers
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	10 years	<b>Project Scope</b>	New Project

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
25,000	Equip/Vehicles/Furnishings	50,000	0	0	0	0	50,000
	<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
25,000	Technology Equipment and Replacement Service Fund	50,000	0	0	0	0	50,000
	<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

### Budget Impact

Staff anticipates an additional \$3,000/year in maintenance.

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	0	3,000	3,000	0	0	6,000
<b>Total</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>6,000</b>

## Capital Improvement Plan

Libertyville, IL

Project # ADM-IT-002  
 Project Name AV System Village Hall

Total Project Cost	\$125,000	Department	Administration & Finance
Type	Improvement	Category	Equipment: Computers
Priority	3 Less Important	Status	Active
Useful Life	10 years	Project Scope	New Project

### Description

This project would include new wireless microphones, hardwire installed cameras and video operator controls for recording . The system would allow for controlled content to be indexed and would offer the option for live streaming on the Village's website.

### Justification

The Village's current AV system consists of hardwired microphones and a handheld camera. The microphones are at their estimated life. The system is also designed to record within the conference room. That component no longer works and is not cost effective to repair. The system is not easily compatible with the Village website. It is time consuming to load videos on the website. Edits to the video are difficult to complete and require the use of a separate software. As a result of system incompatibilities meeting videos are often not posted the next business day.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	125,000	0	0	0	0	<b>125,000</b>
<b>Total</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Technology Equipment and Replacement Service Fund	125,000	0	0	0	0	<b>125,000</b>
<b>Total</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>

### Budget Impact

Operating budget would be impacted by \$5,000 annually in order to hire a video operator.

# Capital Improvement Plan

Libertyville, IL

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

<b>Total Project Cost</b>	\$636,137	<b>Contact</b>	Deputy Village Administrator
<b>Department</b>	Administration & Finance	<b>Type</b>	Equipment
<b>Category</b>	Equipment: Computers	<b>Priority</b>	2 Important
<b>Status</b>	Active	<b>Useful Life</b>	5 years
<b>Project Scope</b>	Annual Program		

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
253,411	Equip/Vehicles/Furnishings	77,963	79,702	81,495	83,407	60,159	382,726
	<b>Total</b>	<b>77,963</b>	<b>79,702</b>	<b>81,495</b>	<b>83,407</b>	<b>60,159</b>	<b>382,726</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
253,411	Technology Equipment and Replacement Service Fund	52,963	54,702	56,495	58,407	35,159	257,726
	Technology Enhancements for Police and Fire Fund	25,000	25,000	25,000	25,000	25,000	125,000
	<b>Total</b>	<b>77,963</b>	<b>79,702</b>	<b>81,495</b>	<b>83,407</b>	<b>60,159</b>	<b>382,726</b>

### Budget Impact

No material additional cost or savings to operating budget.



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Utility Fund</b>						
Beginning Balance		3,943,403	13,288,309	6,798,286	15,117,451	7,029,935
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Debt Issuance		10,000,000	0	15,000,000	0	0
Operating Income (From Rate Study)		6,509,147	8,309,559	9,570,896	10,552,755	11,166,152
	Total	16,509,147	8,309,559	24,570,896	10,552,755	11,166,152
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		16,509,147	8,309,559	24,570,896	10,552,755	11,166,152
Total Funds available		20,452,550	21,597,868	31,369,182	25,670,206	18,196,087
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
Newberry Well House Rehabilitation	PW-FAC-051	50,000	0	0	0	0
Asset Management Program	PW-FAC-054	41,666	0	0	0	0
Emergency Generator at Lift Stations	PW-SS-002	0	175,000	0	200,000	0
Hollister Lift Station - Eng. & Construction	PW-SS-003	100,000	1,155,000	0	0	0
Annual Sewer Televising Inspection	PW-SS-005	134,000	136,000	180,000	188,000	190,000
Lining and Point Repairs Construction	PW-SS-006	370,000	400,000	550,000	645,000	700,000
Manhole Repairs - Various Locations	PW-SS-007	100,000	100,000	142,000	148,000	150,000
Flow Monitoring and Smoke Testing Program	PW-SS-009	100,000	100,000	100,000	100,000	100,000
Cambridge Lift Station Replacement	PW-SS-012	0	100,000	925,000	0	0
Appley Avenue Sanitary Lift Station Replacement	PW-SS-015	0	0	100,000	725,000	0
Park Avenue Sanitary Lift Station Replacement	PW-SS-016	50,000	400,000	0	0	0
Timber Creek & Carriage Hill Sanitary Lift Station	PW-SS-018	0	75,000	500,000	0	0
Adler Pool Lift Station Minor Repairs	PW-SS-019	63,000	0	0	0	0
Cass Avenue Lift Station Vault Abandonment	PW-SS-020	75,000	0	0	0	0
Crawford House Lift Station Minor Rehabilitation	PW-SS-021	63,000	0	0	0	0
Kildare Lift Station Minor Rehabilitation	PW-SS-022	0	0	0	80,000	0
Lake Minear Lift Station Replacement	PW-SS-023	0	0	0	46,000	554,000
Harding Avenue Lift Station Minor Rehabilitation	PW-SS-024	0	0	0	0	290,000

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
Annual Watermain Replacement Program	PW-WATER-002	2,200,000	2,500,000	3,231,250	3,818,750	4,000,000
Meter Replacement - Manual Meter Upgrade	PW-WATER-003	45,000	45,000	50,000	50,000	50,000
Fire Hydrant Replacements	PW-WATER-005	50,000	75,000	125,000	176,250	175,000
New Valve Insertions	PW-WATER-006	30,000	30,000	35,000	35,000	40,000
Miscellaneous System Repairs	PW-WATER-007	120,000	120,000	125,000	130,000	135,000
Emergency Generator - Greentree Well	PW-WATER-013	175,000	0	0	0	0
Upgrade Second Street Well	PW-WATER-014	0	0	300,000	0	0
Annual SCADA Improvements	PW-WATER-015	25,000	25,000	30,000	30,000	35,000
Water Meter Conversions to Radio Read	PW-WATER-023	325,000	325,000	0	0	0
Large Water Meter Replacements	PW-WATER-025	25,000	25,000	25,000	25,000	25,000
Annual Lead Service Line Replacement Program	PW-WATER-028	100,000	100,000	1,200,000	1,500,000	1,500,000
Zone 3 Well	PW-WATER-030	0	0	100,000	1,100,000	0
Garfield PAS JAWA Valve	PW-WATER-032	50,000	0	0	0	0
Garfield Water Tower Rehabilitation	PW-WATER-033	120,000	0	0	0	0
Winchester Water Tower Rehabilitation	PW-WATER-035	131,250	743,750	285,000	2,574,950	0
Canterbury Booster Station Upgrades	PW-WATER-036	330,175	0	0	0	0
Centrum Reservoir Pumping Improvements	PW-WATER-037	0	1,216,125	1,216,125	0	0
Industrial Drive Water Tank Demolition	PW-WATER-038	0	0	0	257,325	0
Tiffany PRV Electrical Upgrades	PW-WATER-039	0	0	0	0	150,000
Redtop Reservoir Pumping Improvements	PW-WATER-040	0	0	125,000	902,000	0
Zone 2 Stand Pipe	PW-WATER-041	0	0	0	0	125,000
Retaining Wall	PW-WWTP-002	0	0	0	0	350,000
Control Bldg. - Electrical System	PW-WWTP-009	0	0	350,000	0	0
Filter Bldg. - Low Lift Pumps	PW-WWTP-011	87,000	914,000	0	0	0
Filter Bldg. - Non-potable Water System	PW-WWTP-013	44,000	261,000	0	0	0
Digester Complex - Cleaning	PW-WWTP-015	0	125,000	1,016,000	0	0
Primary Clarifiers B - Isolation Valves	PW-WWTP-024	54,000	0	0	0	0
Aeration Tanks B - Junction Box Gates	PW-WWTP-026	0	0	0	78,000	0
Annual WWTP SCADA Improvements	PW-WWTP-029	25,000	25,000	30,000	35,000	35,000
Filter Conversion - Phase I	PW-WWTP-030	0	0	550,000	1,400,000	1,400,000
WWTP Conversion to UV Disinfection	PW-WWTP-032	162,000	1,779,000	1,566,000	0	0
BNR Process Fermentation Tank at WWTP	PW-WWTP-033	0	125,000	1,250,000	0	0
Industrial User Survey	PW-WWTP-036	50,000	0	0	0	0
CMOM Plan	PW-WWTP-038	75,000	0	0	0	0
Phosphorus Removal Feasibility Study	PW-WWTP-039	75,000	0	0	0	0
Pretreatment Program	PW-WWTP-040	0	75,000	0	0	0
Aeration Tanks Flow Balance Improvements	PW-WWTP-044	0	0	0	78,000	0
East - West Secondary Digester Repairs	PW-WWTP-045	56,000	0	0	0	0

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
Excess Flow Lagoon Aerator Improvements	PW-WWTP-046	0	0	0	90,000	0
Filter Building - Piping Modification	PW-WWTP-047	0	0	0	89,000	0
Gallery West Drain Line Repair	PW-WWTP-048	0	0	0	27,000	0
Gate Replacement On Influent Junction Box - Plant	PW-WWTP-049	94,000	0	0	0	0
Plant A and B Launder Covers - Secondary Clarifier	PW-WWTP-051	0	0	0	0	553,000
Tuckpoint Repairs at Several WWTP Buildings	PW-WWTP-052	0	0	0	0	150,000
Sludge Storage Tanks Corrosion	PW-WWTP-053	138,000	0	0	0	0
Screw Pump No. 2 WWTP Replacement	PW-WWTP-054	0	1,520,000	0	0	0
Screw Pump House Electrical System Upgrade	PW-WWTP-055	0	0	0	654,000	0
RAS Pumps Secondary Clarifiers Plant B Replacement	PW-WWTP-056	0	0	0	195,000	0
	<b>Total</b>	<b>5,733,091</b>	<b>12,669,875</b>	<b>14,106,375</b>	<b>15,377,275</b>	<b>10,707,000</b>
<i>Other Uses</i>						
	Debt Service Expense	1,149,520	1,839,628	1,846,575	2,955,252	2,958,189
	Transfer to Fleet & TERF	281,630	290,079	298,781	307,744	316,977
	<b>Total</b>	<b>1,431,150</b>	<b>2,129,707</b>	<b>2,145,356</b>	<b>3,262,996</b>	<b>3,275,166</b>
<b>Total Expenditures and Uses</b>		<b>7,164,241</b>	<b>14,799,582</b>	<b>16,251,731</b>	<b>18,640,271</b>	<b>13,982,166</b>
<b>Change in Fund Balance</b>		<b>9,344,906</b>	<b>-6,490,023</b>	<b>8,319,165</b>	<b>-8,087,516</b>	<b>-2,816,014</b>
<b>Ending Balance</b>		<b>13,288,309</b>	<b>6,798,286</b>	<b>15,117,451</b>	<b>7,029,935</b>	<b>4,213,921</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-FAC-051  
Project Name Newberry Well House Rehabilitation

Total Project Cost \$50,000 Department Public Works Department  
Type Improvement Category Buildings  
Priority 1 Critical Status Active  
Project Scope New Project

### Description

This project will install a new roof, gutters, fascia, windows and front door. Also provide a new electrical panel, lighting and heater.

### Justification

These components are well past their useful life and need to be replaced to keep the building intact and better fit the appearance of the neighborhood.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	50,000	0	0	0	0	50,000
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	50,000	0	0	0	0	50,000
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** PW-FAC-054  
**Project Name** Asset Management Program

<b>Total Project Cost</b>	\$83,332	<b>Department</b>	Public Works Department
<b>Type</b>	Equipment	<b>Category</b>	Equipment: PW Equip
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Project Scope</b>	Annual Program		

### Description

This program will provide a GIS based asset management software program that will connect work directly to Village owned assets. It will allow the creation and tracking of work orders and calculate material and labor cost for those work orders. It will integrate with the existing GIS and See-Click-Fix programs and will facilitate tracking of all assets and operations in one place.

### Justification

This program will allow the tracking of work performed along with the cost associated for material and labor. This will show the true cost of the maintenance of Village owned infrastructure to help determine capital replacements and identify better work processes. Work orders and tracking will all be done through the same system to allow efficiencies in dispatching, scheduling and reporting. Work orders can be automatically created to ensure proper maintenance on all infrastructure and facilities.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	83,332	0	0	0	0	<b>83,332</b>
<b>Total</b>	<b>83,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,332</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Stormwater Sewer Fund	41,666	0	0	0	0	<b>41,666</b>
Utility Fund	41,666	0	0	0	0	<b>41,666</b>
<b>Total</b>	<b>83,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,332</b>

<b>Budget Items</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Maintenance	60,000	60,000	60,000	60,000	60,000	<b>300,000</b>
<b>Total</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>300,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-SS-003  
Project Name Hollister Lift Station - Eng. & Construction

Total Project Cost \$1,255,000 Department Public Works Department  
Type Improvement Category Sanitary Sewer  
Priority 1 Critical Status Active  
Useful Life 40 years Project Scope New Project

### Description

Convert existing can lift station in to a submersible station and add a standby generator.

### Justification

Built in 1977 the station will be 48 years old when construction will be completed. Converting to a submersible station reduces confined space entry and fall protection.

Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Construction/Maintenance	0	1,155,000	0	0	0	1,155,000
Planning/Design/Engineering	100,000	0	0	0	0	100,000
<b>Total</b>	<b>100,000</b>	<b>1,155,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,255,000</b>

Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Utility Fund	100,000	1,155,000	0	0	0	1,255,000
<b>Total</b>	<b>100,000</b>	<b>1,155,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,255,000</b>

### Budget Impact

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

FY 26 thru FY 30

**Capital Improvement Plan**  
Libertyville, IL



Project # PW-SS-005  
Project Name Annual Sewer Televising Inspection

Total Project Cost	\$1,338,000	Department	Public Works Department
Type	Maintenance	Category	Sanitary Sewer
Priority	2 Important	Status	Active
Useful Life	40 years	Project Scope	Annual Program

**Description**

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 sanitary sewer.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
510,000	Construction/Maintenance	134,000	136,000	180,000	188,000	190,000	828,000
	<b>Total</b>	<b>134,000</b>	<b>136,000</b>	<b>180,000</b>	<b>188,000</b>	<b>190,000</b>	<b>828,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
510,000	Utility Fund	134,000	136,000	180,000	188,000	190,000	828,000
	<b>Total</b>	<b>134,000</b>	<b>136,000</b>	<b>180,000</b>	<b>188,000</b>	<b>190,000</b>	<b>828,000</b>

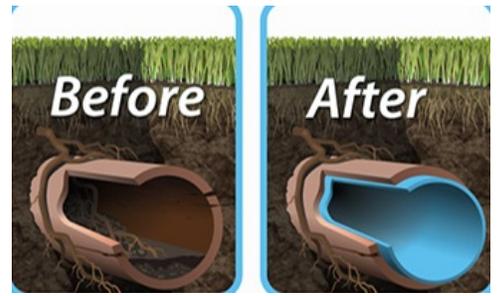
**Budget Impact**

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

**Capital Improvement Plan**  
Libertyville, IL



Project # PW-SS-006  
Project Name Lining and Point Repairs Construction

Total Project Cost	\$3,990,000	Department	Public Works Department
Type	Maintenance	Category	Sanitary Sewer
Priority	2 Important	Status	Active
Useful Life	40 years	Project Scope	Annual Program

**Description**

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
1,325,000	Construction/Maintenance	370,000	400,000	550,000	645,000	700,000	2,665,000
	<b>Total</b>	<b>370,000</b>	<b>400,000</b>	<b>550,000</b>	<b>645,000</b>	<b>700,000</b>	<b>2,665,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
1,325,000	Utility Fund	370,000	400,000	550,000	645,000	700,000	2,665,000
	<b>Total</b>	<b>370,000</b>	<b>400,000</b>	<b>550,000</b>	<b>645,000</b>	<b>700,000</b>	<b>2,665,000</b>

**Budget Impact**

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-SS-007  
 Project Name Manhole Repairs - Various Locations

Total Project Cost	\$940,000	Department	Public Works Department
Type	Maintenance	Category	Sanitary Sewer
Priority	2 Important	Status	Active
Useful Life	40 years	Project Scope	Annual Program

### Description

Manhole frame and covers are repaired in areas where they are damaged, above or below the street grade, and/or allow street runoff to enter the sewer system. To replace a cover and its frame a small pit around the manhole will be excavated. This process will only take a couple of days for the excavation, setting of the repair, backfill of the hole and resurfacing.

### Justification

Repairing manhole covers reduces water runoff from entering into the sewer system; and reduces vehicle damage to vehicles if the manhole is below grade.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
300,000	Construction/Maintenance	100,000	100,000	142,000	148,000	150,000	640,000
	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>142,000</b>	<b>148,000</b>	<b>150,000</b>	<b>640,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
300,000	Utility Fund	100,000	100,000	142,000	148,000	150,000	640,000
	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>142,000</b>	<b>148,000</b>	<b>150,000</b>	<b>640,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** PW-SS-009  
**Project Name** Flow Monitoring and Smoke Testing Program

<b>Total Project Cost</b>	\$823,995	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Sanitary Sewer
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	40 years	<b>Project Scope</b>	Annual Program

### Description

Monitoring of sanitary system flow rates in concentrated areas of the sanitary system in an effort to determine excess points of Inflow and Infiltration (I&I). Smoke testing coincides with the flow monitoring which consists of blowing smoke into the sanitary system. A report is developed based on findings of suggested I&I mitigation processes and projects.

### Justification

I&I is problematic because the sanitary sewers are only designed to handle flows from the contributing properties and not groundwater. If flows spike after a rainfall, it lets staff know that attention to I&I mitigation projects are needed. Smoke testing coincides with the monitoring which is performed with the goal of finding improper connections to the storm system or other deficiencies in the sanitary system.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
323,995	Construction/Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
323,995	Utility Fund	100,000	100,000	100,000	100,000	100,000	500,000
	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** PW-SS-016  
**Project Name** Park Avenue Sanitary Lift Station Replacement

<b>Total Project Cost</b>	\$450,000	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Sanitary Sewer
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Useful Life</b>	40 years	<b>Project Scope</b>	New Project

### Description

The existing Park Avenue Sanitary Lift Station is well beyond its useful service life and needs replacement with a submersible pumping station. WWTP staff currently have to climb down into the vault to inspect the pumps and empty the waste basket.

### Justification

The lift station is beyond its service life. A submersible pumping station is safer for WWTP operators to inspect the pumps, etc. They will no longer have to climb down a vault risking injury.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	0	400,000	0	0	0	400,000
Planning/Design/Engineering	50,000	0	0	0	0	50,000
<b>Total</b>	<b>50,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>450,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	50,000	400,000	0	0	0	450,000
<b>Total</b>	<b>50,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>450,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-SS-019  
Project Name Adler Pool Lift Station Minor Repairs

Total Project Cost \$63,000  
Department Public Works Department  
Category Sanitary Sewer  
Status Active

Contact Public Works Director  
Type Maintenance  
Priority 1 Critical  
Project Scope New Project

### Description

Minor repairs to existing lift station in order to extend service life.

### Justification

Recommended by Sanitary Sewer Assessment.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	63,000	0	0	0	0	63,000
<b>Total</b>	<b>63,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	63,000	0	0	0	0	63,000
<b>Total</b>	<b>63,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-SS-020  
Project Name Cass Avenue Lift Station Vault Abandonment

Total Project Cost	\$75,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Sanitary Sewer	Priority	1 Critical
Status	Active	Project Scope	New Project

### Description

Vault has been abandoned (no longer needed) and should be removed.

### Justification

Recommended by Sanitary Sewer Assessment.

Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Equip/Vehicles/Furnishings	75,000	0	0	0	0	75,000
<b>Total</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>

Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Utility Fund	75,000	0	0	0	0	75,000
<b>Total</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** PW-SS-021  
**Project Name** Crawford House Lift Station Minor Rehabilitation

<b>Total Project Cost</b>	\$63,000	<b>Contact</b>	Public Works Director
<b>Department</b>	Public Works Department	<b>Type</b>	Improvement
<b>Category</b>	Sanitary Sewer	<b>Priority</b>	1 Critical
<b>Status</b>	Active	<b>Useful Life</b>	40 years
<b>Project Scope</b>	New Project		

### Description

Key components and electrical controls will be repaired/replaced to extend service life.

### Justification

Recommended by Sanitary System Assessment.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	63,000	0	0	0	0	63,000
<b>Total</b>	<b>63,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	63,000	0	0	0	0	63,000
<b>Total</b>	<b>63,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,000</b>

### Budget Impact

\$5,000 annual savings by reducing staff time and parts to keep station operational.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-WATER-002  
 Project Name Annual Watermain Replacement Program

Total Project Cost	\$22,057,830	Department	Public Works Department
Type	Improvement	Category	Water Distribution
Priority	1 Critical	Status	Active
Useful Life	40 years	Project Scope	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
6,307,830	Construction/Maintenance	2,200,000	2,500,000	3,231,250	3,818,750	4,000,000	15,750,000
	<b>Total</b>	<b>2,200,000</b>	<b>2,500,000</b>	<b>3,231,250</b>	<b>3,818,750</b>	<b>4,000,000</b>	<b>15,750,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
6,307,830	Utility Fund	2,200,000	2,500,000	3,231,250	3,818,750	4,000,000	15,750,000
	<b>Total</b>	<b>2,200,000</b>	<b>2,500,000</b>	<b>3,231,250</b>	<b>3,818,750</b>	<b>4,000,000</b>	<b>15,750,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

## Capital Improvement Plan

Libertyville, IL

**Project #** PW-WATER-003  
**Project Name** Meter Replacement - Manual Meter Upgrade

<b>Total Project Cost</b>	\$440,000	<b>Department</b>	Public Works Department
<b>Type</b>	Equipment	<b>Category</b>	Water Distribution
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	20 years	<b>Project Scope</b>	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
200,000	Equip/Vehicles/Furnishings	45,000	45,000	50,000	50,000	50,000	240,000
	<b>Total</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>240,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
200,000	Utility Fund	45,000	45,000	50,000	50,000	50,000	240,000
	<b>Total</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>240,000</b>

### Budget Impact

No material additional cost or savings to operating budget.

FY 26 thru FY 30

# Capital Improvement Plan Libertyville, IL



Project # PW-WATER-005  
Project Name Fire Hydrant Replacements

Total Project Cost \$741,250 Department Public Works Department  
Type Equipment Category Water Distribution  
Priority 2 Important Status Active  
Useful Life 40 years Project Scope Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
140,000	Equip/Vehicles/Furnishings	50,000	75,000	125,000	176,250	175,000	601,250
	<b>Total</b>	<b>50,000</b>	<b>75,000</b>	<b>125,000</b>	<b>176,250</b>	<b>175,000</b>	<b>601,250</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
140,000	Utility Fund	50,000	75,000	125,000	176,250	175,000	601,250
	<b>Total</b>	<b>50,000</b>	<b>75,000</b>	<b>125,000</b>	<b>176,250</b>	<b>175,000</b>	<b>601,250</b>

### Budget Impact

No material additional cost or savings to operating budget.

FY 26 thru FY 30

## Capital Improvement Plan Libertyville, IL



Project # PW-WATER-006  
Project Name New Valve Insertions

Total Project Cost \$304,575      Department Public Works Department  
Type Equipment      Category Water Distribution  
Priority 2 Important      Status Active  
Useful Life 40 years      Project Scope Annual Program

### Description

Annual replacement of inoperable valves.

### Justification

Replacement of inoperable valves to better isolate repair segments and reduce the number of customers without water.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
134,575	Equip/Vehicles/Furnishings	30,000	30,000	35,000	35,000	40,000	170,000
	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>170,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
134,575	Utility Fund	30,000	30,000	35,000	35,000	40,000	170,000
	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>170,000</b>

### Budget Impact

No material additional cost or savings to operating budget.

# Capital Improvement Plan

Libertyville, IL

**Project #** PW-WATER-007  
**Project Name** Miscellaneous System Repairs

<b>Total Project Cost</b>	\$890,000	<b>Department</b>	Public Works Department
<b>Type</b>	Maintenance	<b>Category</b>	Water Distribution
<b>Priority</b>	3 Less Important	<b>Status</b>	Active
<b>Useful Life</b>	40 years	<b>Project Scope</b>	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
260,000	Construction/Maintenance	120,000	120,000	125,000	130,000	135,000	630,000
	<b>Total</b>	<b>120,000</b>	<b>120,000</b>	<b>125,000</b>	<b>130,000</b>	<b>135,000</b>	<b>630,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
260,000	Utility Fund	120,000	120,000	125,000	130,000	135,000	630,000
	<b>Total</b>	<b>120,000</b>	<b>120,000</b>	<b>125,000</b>	<b>130,000</b>	<b>135,000</b>	<b>630,000</b>

### Budget Impact

No material additional cost or savings to operating budget.

FY 26 thru FY 30

**Capital Improvement Plan**  
Libertyville, IL



Project # PW-WATER-013  
Project Name Emergency Generator - Greentree Well

Total Project Cost	\$175,000	Department	Public Works Department
Type	Improvement	Category	Water Distribution
Priority	2 Important	Status	Active
Useful Life	30 years	Project Scope	New Project

**Description**

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.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	175,000	0	0	0	0	175,000
<b>Total</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	175,000	0	0	0	0	175,000
<b>Total</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>

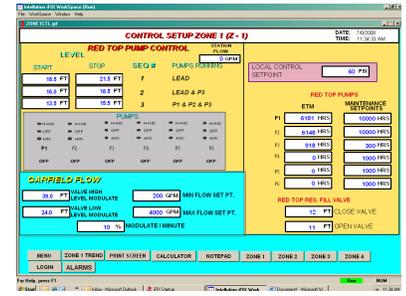
**Budget Impact**

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

<b>Budget Items</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Maintenance	1,000	1,000	1,000	0	0	3,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>

FY 26 thru FY 30

# Capital Improvement Plan Libertyville, IL



Project # PW-WATER-015  
Project Name Annual SCADA Improvements

Total Project Cost	\$195,000	Department	Public Works Department
Type	Improvement	Category	Water Distribution
Priority	1 Critical	Status	Active
Useful Life	25 years	Project Scope	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
50,000	Construction/Maintenance	25,000	25,000	30,000	30,000	35,000	145,000
	<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>145,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
50,000	Utility Fund	25,000	25,000	30,000	30,000	35,000	145,000
	<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>145,000</b>

### Budget Impact

Staff anticipates a savings of \$10,000/year in overtime and SCADA maintenance related to plant operations.

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Staff Cost	-10,000	-10,000	-10,000	0	0	-30,000
<b>Total</b>	<b>-10,000</b>	<b>-10,000</b>	<b>-10,000</b>	<b>0</b>	<b>0</b>	<b>-30,000</b>

## Capital Improvement Plan

Libertyville, IL

Project # PW-WATER-023  
 Project Name Water Meter Conversions to Radio Read

Total Project Cost	\$650,000	Department	Public Works Department
Type	Equipment	Category	Water Distribution
Priority	1 Critical	Status	Active
Useful Life	20 years	Project Scope	New Project

### Description

This project will provide for the purchase and installation of equipment to convert fully to radio read water meters. This will include new reading devices to enable drive-by reads as well as end-point devices for all remaining services that do not have them.

### Justification

Installing this equipment will significantly reduce labor time needed for meter reading, provide more accurate and timely reads and replace obsolete reading equipment.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	325,000	325,000	0	0	0	650,000
<b>Total</b>	<b>325,000</b>	<b>325,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>650,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	325,000	325,000	0	0	0	650,000
<b>Total</b>	<b>325,000</b>	<b>325,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>650,000</b>

### Budget Impact

No material additional cost or savings to operating budget; however, labor cost to read the meters will be reallocated to other tasks within the department.

# Capital Improvement Plan

Libertyville, IL

**Project #** PW-WATER-025  
**Project Name** Large Water Meter Replacements

<b>Total Project Cost</b>	\$150,000	<b>Department</b>	Public Works Department
<b>Type</b>	Equipment	<b>Category</b>	Water Distribution
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Useful Life</b>	20 years	<b>Project Scope</b>	New Project

### Description

This project will seek to identify and replace large meters throughout the system that are not working, not testable, or beyond their useful life.

### Justification

The accuracy of large water meters is critical to providing revenue and eliminating water loss. This project will significantly reduce lost revenue by replacing worn or non-functioning as well as obsolete meters. Any meter inch-and-a-half or larger is considered a large meter.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
25,000	Equip/Vehicles/Furnishings	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>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
25,000	Utility 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>

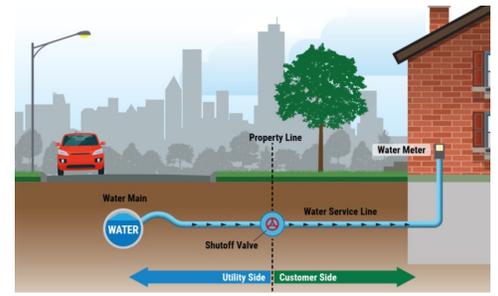
### Budget Impact

No material additional cost or savings to operating budget. Replacement of this asset could prevent the need for a costly emergency repair.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** PW-WATER-028  
**Project Name** Annual Lead Service Line Replacement Program

<b>Total Project Cost</b>	\$4,475,000	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Water Distribution
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Useful Life</b>	50 years	<b>Project Scope</b>	Annual Program

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
75,000	Construction/Maintenance	100,000	100,000	1,200,000	1,500,000	1,500,000	4,400,000
	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>1,200,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>4,400,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
75,000	Utility Fund	100,000	100,000	1,200,000	1,500,000	1,500,000	4,400,000
	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>1,200,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>4,400,000</b>

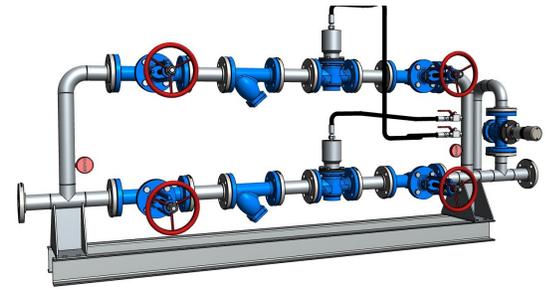
### Budget Impact

No material additional cost or savings to operating budget.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



**Project #** PW-WATER-032  
**Project Name** Garfield PAS JAWA Valve

<b>Total Project Cost</b>	\$50,000	<b>Department</b>	Public Works Department
<b>Type</b>	Equipment	<b>Category</b>	Equipment: Miscellaneous
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Useful Life</b>	30 years	<b>Project Scope</b>	New Project

### Description

This project will replace the main control valve at the Garfield Pressure Adjusting Station. This valve controls how much water flows into our system and maintains the level of water in Cook and Garfield Towers

### Justification

The existing valve is over 30 years old and past its useful life. During reconditioning in 2022 conditions were identified that would necessitate replacement of the entire valve body. The new valve would add additional controls that were not available 30 years ago. These new feature will allow for better control of water flow and tower levels.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	42,500	0	0	0	0	42,500
Planning/Design/Engineering	7,500	0	0	0	0	7,500
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	50,000	0	0	0	0	50,000
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

### Budget Impact

This project will have minimum impact on the Operating Budget, some staff time may be saved due to automation of seasonal pressure adjustments.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-WATER-033  
 Project Name Garfield Water Tower Rehabilitation

Total Project Cost	\$120,000	Department	Public Works Department
Type	Maintenance	Category	Water Distribution
Priority	1 Critical	Status	Active
Useful Life	25 years		

### Description

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, roof 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 manway access points. Spot coating repairs will allow a complete repainting to be postponed. Structural repairs are needed to address access and hygiene concerns.

Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Construction/Maintenance	102,000	0	0	0	0	102,000
Planning/Design/Engineering	18,000	0	0	0	0	18,000
<b>Total</b>	<b>120,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,000</b>

Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Utility Fund	120,000	0	0	0	0	120,000
<b>Total</b>	<b>120,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,000</b>

FY 26 thru FY 30

**Capital Improvement Plan**  
**Libertyville, IL**



**Project #** PW-WATER-035  
**Project Name** Winchester Water Tower Rehabilitation

<b>Total Project Cost</b>	\$3,734,950	<b>Department</b>	Public Works Department
<b>Type</b>	Maintenance	<b>Category</b>	Water Distribution
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Project Scope</b>	New Project		

**Description**

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, roof 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 manway access points. Spot coating repairs will allow a complete repainting to be postponed. Structural repairs are needed to address access and hygiene concerns.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	131,250	743,750	285,000	2,574,950	0	<b>3,734,950</b>
<b>Total</b>	<b>131,250</b>	<b>743,750</b>	<b>285,000</b>	<b>2,574,950</b>	<b>0</b>	<b>3,734,950</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	131,250	743,750	285,000	2,574,950	0	<b>3,734,950</b>
<b>Total</b>	<b>131,250</b>	<b>743,750</b>	<b>285,000</b>	<b>2,574,950</b>	<b>0</b>	<b>3,734,950</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-WATER-036  
Project Name Canterbury Booster Station Upgrades

Total Project Cost	\$330,175	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Water Distribution	Priority	1 Critical
Status	Active		

### Description

A majority of the pumps and controls have reached the end of the service life and need to be replaced. Replace/upgrade existing zone 4 booster station.

### Justification

Recommended by the Water System Assessment.

Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Construction/Maintenance	280,175	0	0	0	0	280,175
Planning/Design/Engineering	50,000	0	0	0	0	50,000
<b>Total</b>	<b>330,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>330,175</b>

Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Utility Fund	330,175	0	0	0	0	330,175
<b>Total</b>	<b>330,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>330,175</b>

## Capital Improvement Plan

Libertyville, IL

**Project #** PW-WWTP-011  
**Project Name** Filter Bldg. - Low Lift Pumps

<b>Total Project Cost</b>	\$1,001,000	<b>Department</b>	Public Works Department
<b>Type</b>	Equipment	<b>Category</b>	Wastewater
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	40 years	<b>Project Scope</b>	New Project

### Description

Replacement of three low lift pumps that pump all the daily flow from the facility. One pump will need to be left in service so replacement needs to be staged.

### Justification

Although components of the pumps have been replaced over the years, at time of replacement pumps will be 48 years old. Critical to the operation all daily flow from the plant is discharged through these pumps.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	0	914,000	0	0	0	<b>914,000</b>
Planning/Design/Engineering	87,000	0	0	0	0	<b>87,000</b>
<b>Total</b>	<b>87,000</b>	<b>914,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,001,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	87,000	914,000	0	0	0	<b>1,001,000</b>
<b>Total</b>	<b>87,000</b>	<b>914,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,001,000</b>

### Budget Impact

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

<b>Budget Items</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Maintenance	0	-1,000	-1,000	0	0	<b>-2,000</b>
<b>Total</b>	<b>0</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-2,000</b>

## Capital Improvement Plan

Libertyville, IL

Project # PW-WWTP-013  
 Project Name Filter Bldg. - Non-potable Water System

Total Project Cost	\$305,000	Department	Public Works Department
Type	Improvement	Category	Wastewater
Priority	2 Important	Status	Active
Useful Life	50 years	Project Scope	New Project

### Description

The non-potable system reuses plant effluent through a distribution system to provide wash down and carrier water within the Facility. The existing system would be replaced with a skid mounted booster pump/control package.

### Justification

Installed in 1975 with pumps being changed out later, the system will be 48 years at the start of the project. System runs continually to supply process water for feeding chemical and as a water source for spraying and hose down. Essential component to the operation.

Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Construction/Maintenance	0	261,000	0	0	0	261,000
Planning/Design/Engineering	44,000	0	0	0	0	44,000
<b>Total</b>	<b>44,000</b>	<b>261,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>305,000</b>

Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Utility Fund	44,000	261,000	0	0	0	305,000
<b>Total</b>	<b>44,000</b>	<b>261,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>305,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

# Capital Improvement Plan

Libertyville, IL

Project # PW-WWTP-024  
 Project Name Primary Clarifiers B - Isolation Valves

Total Project Cost	\$282,000	Department	Public Works Department
Type	Improvement	Category	Wastewater
Priority	1 Critical	Status	Active
Useful Life	40 years	Project Scope	New Project

### Description

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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
228,000	Construction/Maintenance	54,000	0	0	0	0	54,000
	<b>Total</b>	<b>54,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
228,000	Utility Fund	54,000	0	0	0	0	54,000
	<b>Total</b>	<b>54,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,000</b>

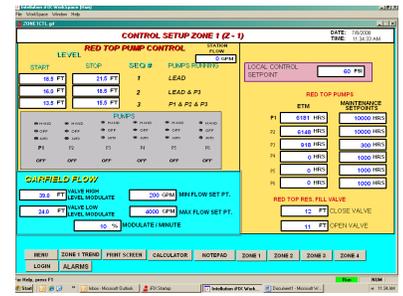
### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-5,000	-5,000	-5,000	0	0	-15,000
<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>0</b>	<b>0</b>	<b>-15,000</b>

FY 26 thru FY 30

# Capital Improvement Plan Libertyville, IL



Project # PW-WWTP-029  
Project Name Annual WWTP SCADA Improvements

Total Project Cost	\$150,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Wastewater	Priority	1 Critical
Status	Active		

## Description

Upgrade servicers, hardware and operating system for the wastewater treatment plant SCADA computer.

## Justification

SCADA servers and hardware are past five the year recommended replacement schedule. The operating system on the server will no longer be supported after 2020. Programmable Logic Controllers (PLC's) are original equipment from 1992 and are considered "Active Mature" by the manufacturer. A recent PLC failure at the critical Centrum pump station entailed replacement with borrowed equipment.

Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Construction/Maintenance	25,000	25,000	30,000	35,000	35,000	150,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>150,000</b>

Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Utility Fund	25,000	25,000	30,000	35,000	35,000	150,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>150,000</b>

# Capital Improvement Plan

## Libertyville, IL

Project # PW-WWTP-032  
 Project Name WWTP Conversion to UV Disinfection

Total Project Cost	\$3,507,000	Department	Public Works Department
Type	Improvement	Category	Wastewater
Priority	1 Critical	Status	Active
Useful Life	30 years	Project Scope	New Project

### Description

The Libertyville plant currently uses liquid chlorine for disinfection of the final plant effluent and potassium bisulfite for removal of excess chlorine after disinfection. In the case of system malfunction, the use of chemical disinfection can be detrimental to organisms in the receiving stream. Replacement of the chemical disinfection system with the construction of a new ultraviolet (UV) light disinfection facility is recommended for the main treatment train. UVdisinfection provides superior disinfection efficiency and eliminates the use of chemicals which can be detrimental to organisms in the receiving stream. Two UV channels will be constructed, each with a capacity of 8.0 MGD. Chlorination will continue to be used as the disinfection agent when needed for the excess flow facilities. Due to the intermittent use of these facilities, chlorine gas will be used for chlorination. (The liquid form of chlorine, sodium hypochlorite, degrades over time and is not suitable for long term storage.) Liquid sodium bisulfite will continue to be used for dechlorination prior to discharge to the receiving stream.

### Justification

UV disinfection provides superior disinfection efficiency and eliminates the use of chemicals which can be detrimental to organisms in the receiving stream. Two UV channels will be constructed, each with a capacity of 8.0 MGD."

Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Construction/Maintenance	0	1,779,000	1,566,000	0	0	3,345,000
Planning/Design/Engineering	162,000	0	0	0	0	162,000
<b>Total</b>	<b>162,000</b>	<b>1,779,000</b>	<b>1,566,000</b>	<b>0</b>	<b>0</b>	<b>3,507,000</b>

Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Utility Fund	162,000	1,779,000	1,566,000	0	0	3,507,000
<b>Total</b>	<b>162,000</b>	<b>1,779,000</b>	<b>1,566,000</b>	<b>0</b>	<b>0</b>	<b>3,507,000</b>

### Budget Impact

Staff anticipates an increase of \$2,500/year in maintenance.

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	0	0	2,500	0	0	2,500
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>

FY 26 thru FY 30

## Capital Improvement Plan Libertyville, IL



Project # PW-WWTP-036  
Project Name Industrial User Survey

Total Project Cost	\$50,000	Department	Public Works Department
Type	Improvement	Category	Wastewater
Priority	1 Critical	Status	Active
Useful Life	10 years	Project Scope	New Project

### Description

The IEPA has mandated that the Village undertake an Industrial Users Survey as a condition in the Village's NPDES permit for the WWTP. The survey needs to be completed within six months of the permit issuance, which is anticipated to occur very soon.

### Justification

This survey is mandated by the IEPA as a Special Condition in the Village's soon to be finalized NPDES permit for the WWTP.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Planning/Design/Engineering	50,000	0	0	0	0	50,000
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	50,000	0	0	0	0	50,000
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

### Budget Impact

No material additional cost or savings to operating budget.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-WWTP-038  
Project Name CMOM Plan

Total Project Cost \$75,000 Department Public Works Department  
Type Improvement Category Wastewater  
Priority 1 Critical Status Active

### Description

The Village's IEPA NPDES Permit for the wastewater treatment plant requires a Capacity Management, Operations and Maintenance (CMOM) plan – Special Condition 16 of the permit with 18 months of the effective date of the permit. The permit is currently in the draft reissued stage.

### Justification

This plan is required by the IEPA for the wastewater permit.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Planning/Design/Engineering	75,000	0	0	0	0	75,000
<b>Total</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	75,000	0	0	0	0	75,000
<b>Total</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>

# Capital Improvement Plan

Libertyville, IL

**Project #** PW-WWTP-039  
**Project Name** Phosphorus Removal Feasibility Study

<b>Total Project Cost</b>	\$75,000	<b>Department</b>	Public Works Department
<b>Type</b>	Improvement	<b>Category</b>	Wastewater
<b>Priority</b>	1 Critical	<b>Status</b>	Active
<b>Project Scope</b>	New Project		

### Description

Special Condition 19 of the Village IEPA NPDES permit for the WWTP requires a phosphorus removal feasibility study to be completed within 18 months of the permits effective date. The permit is currently in the draft reissued stage.

### Justification

This is an IEPA NPDES permit mandate.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Planning/Design/Engineering	75,000	0	0	0	0	75,000
<b>Total</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	75,000	0	0	0	0	75,000
<b>Total</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-WWTP-045  
Project Name East - West Secondary Digester Repairs

Total Project Cost \$56,000  
Department Public Works Department  
Category Wastewater  
Status Active

Contact Public Works Director  
Type Improvement  
Priority 1 Critical  
Useful Life 30 years

### Description

Repair of numerous leaks in the east and west secondary digesters, which will improve efficiency.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Construction/Maintenance	56,000	0	0	0	0	56,000
<b>Total</b>	<b>56,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Utility Fund	56,000	0	0	0	0	56,000
<b>Total</b>	<b>56,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,000</b>

### Budget Impact

\*+/- \$5,000 savings in staff time and materials addressing repairs.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-WWTP-049  
Project Name Gate Replacement On Influent Junction Box - Plant

Total Project Cost	\$94,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Wastewater	Priority	1 Critical
Status	Active	Useful Life	30 years

### Description

The existing gate for the in-fluent junction box has deteriorated to the point on necessitating replacement. Replace gates for the influent junction box for plant B due to severe corrosion and deterioration.

### Justification

Recommended by the updated WWTP Master Plan.

Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Construction/Maintenance	94,000	0	0	0	0	94,000
<b>Total</b>	<b>94,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,000</b>

Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Utility Fund	94,000	0	0	0	0	94,000
<b>Total</b>	<b>94,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,000</b>

### Budget Impact

\*+/--\$7,500 annually in staff time and materials addressing repairs.

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PW-WWTP-053  
Project Name Sludge Storage Tanks Corrosion

Total Project Cost	\$138,000	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Wastewater	Priority	1 Critical
Status	Active		

### Description

Address the current corrosion concerns for the sludge storage tanks, inside and outside, in order to extend their service life.

### Justification

Recommended by the update WWTP Master Plan.

Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Construction/Maintenance	138,000	0	0	0	0	138,000
<b>Total</b>	<b>138,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,000</b>

Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Utility Fund	138,000	0	0	0	0	138,000
<b>Total</b>	<b>138,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,000</b>

### Budget Impact

Plus or minus \$5,000 annual savings in staff time and materials addressing repairs.



FY 26 through FY 30  
**Capital Improvement Plan**  
 Libertyville, IL  
**Sources And Uses Of Funds Detail**

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
<b>Vehicle Maintenance and Replacement Service Fund</b>						
Beginning Balance		1,625,046	1,060,081	1,334,112	1,226,444	1,369,656
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Operating Income		1,201,011	1,231,036	1,267,967	1,306,006	1,345,187
Transfer from General Fund		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfer from Utility Fund		150,000	150,000	150,000	150,000	150,000
	Total	2,351,011	2,381,036	2,417,967	2,456,006	2,495,187
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		2,351,011	2,381,036	2,417,967	2,456,006	2,495,187
Total Funds available		3,976,057	3,441,117	3,752,079	3,682,450	3,864,843
<u>Expenditures and Uses</u>						
<i>Capital Projects &amp; Equipment</i>						
<u>Fire Department</u>						
Cardiac Monitor for Ambulance 461	FD-EQU-007	0	0	52,000	0	0
Ambulance Replacement - A461	FD-FLEET-003	0	0	516,700	0	0
Ambulance Replacement - A463	FD-FLEET-004	0	0	0	0	516,700
Ambulance Replacement - A462	FD-FLEET-005	467,000	0	0	0	0
Battalion 46 Vehicle Replacement	FD-FLEET-011	0	0	95,000	0	0
Deputy Fire Chief Vehicle Replacement (4601)	FD-FLEET-012	0	0	0	0	85,000
	Total	467,000	0	663,700	0	601,700
<u>Police Department</u>						
Police Interceptors	PD-FLEET-001	328,000	341,000	355,000	369,000	384,000
Replacement of Investigations Vehicle	PD-FLEET-004	30,000	0	0	0	0
	Total	358,000	341,000	355,000	369,000	384,000
<u>Public Works Department</u>						
Unit 317 - Plow Truck	PW-FLEET-003	350,000	0	0	0	0
Unit 322 - Plow Truck	PW-FLEET-004	350,000	0	0	0	0
Unit P-5 - Ford F350	PW-FLEET-007	90,000	0	0	0	0
Unit 302 - Ford F250 Utility Truck	PW-FLEET-009	0	100,000	0	0	0
Unit 308 - Ford F450 Plow Truck	PW-FLEET-010	150,000	0	0	0	0
Unit 310 - Ford F350 Utility Truck	PW-FLEET-011	0	100,000	0	0	0
Unit 312 - Ford F450 Plow Truck	PW-FLEET-012	150,000	0	0	0	0
Unit 300 - Administrative Vehicle (PW)	PW-FLEET-017	0	0	0	30,000	0
Unit 314 - Ford F350 Dump Truck	PW-FLEET-018	0	100,000	0	0	0
Unit 331 - Skid Steer Bobcat	PW-FLEET-019	0	85,000	0	0	0
Unit P-3 - Ford F350 Dump Truck	PW-FLEET-020	0	0	0	100,000	0

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30
Unit P-8 - Ford F450 Utility Truck	PW-FLEET-021	0	0	0	100,000	0
Unit P-1 - Crew Cab Flat Bed Truck	PW-FLEET-023	0	0	95,000	0	0
Unit P-2 - Small Plow Truck	PW-FLEET-024	0	0	0	100,000	0
Unit #320 - Large Plow Truck	PW-FLEET-026	0	0	350,000	0	0
Unit 304 Ford F-450	PW-FLEET-028	0	0	0	120,000	0
WWTP Utility Transport Gator unit 605	PW-FLEET-029	0	0	0	25,000	0
Ford F350 - Unit #604	PW-FLEET-031	0	0	0	0	125,000
Hypac Roller Unit #348	PW-FLEET-032	0	0	0	0	90,000
Replacement of Unit #340 F-250	PW-FLEET-033	0	0	0	0	85,000
Large Plow Truck Unit #329	PW-FLEET-034	0	0	0	375,000	0
Large Plow Truck Unit #315	PW-FLEET-035	0	350,000	0	0	0
	Total	1,090,000	735,000	445,000	850,000	300,000
<i>Other Uses</i>						
	Operating Expenditure	1,000,976	1,031,005	1,061,935	1,093,794	1,126,607
	Total	1,000,976	1,031,005	1,061,935	1,093,794	1,126,607
Total Expenditures and Uses		2,915,976	2,107,005	2,525,635	2,312,794	2,412,307
Change in Fund Balance		-564,965	274,031	-107,668	143,212	82,880
<b>Ending Balance</b>		<b>1,060,081</b>	<b>1,334,112</b>	<b>1,226,444</b>	<b>1,369,656</b>	<b>1,452,536</b>

FY 26 thru FY 30

**Capital Improvement Plan**  
**Libertyville, IL**



Project # FD-FLEET-005  
 Project Name Ambulance Replacement - A462

Total Project Cost	\$467,000	Department	Fire Department
Type	Equipment	Category	Vehicles
Priority	2 Important	Status	Active
Useful Life	10 years	Project Scope	New Project

**Description**

Replacement of a front line ambulance to maintain a ten year life expectancy.

**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.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	467,000	0	0	0	0	467,000
<b>Total</b>	<b>467,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>467,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Vehicle Maintenance and Replacement Service Fund	467,000	0	0	0	0	467,000
<b>Total</b>	<b>467,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>467,000</b>

**Budget Impact**

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

<b>Budget Items</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PD-FLEET-001  
 Project Name Police Interceptors

Total Project Cost	\$2,683,368	Department	Police Department
Type	Equipment	Category	Vehicles
Priority	2 Important	Status	Active
Useful Life	3 years	Project Scope	Annual Program

### Description

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 2030 includes costs associated with upfitting the vehicle.

The budget is based on four front line fleet rotation.

### 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.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
906,368	Equip/Vehicles/Furnishings	328,000	341,000	355,000	369,000	384,000	1,777,000
	<b>Total</b>	<b>328,000</b>	<b>341,000</b>	<b>355,000</b>	<b>369,000</b>	<b>384,000</b>	<b>1,777,000</b>

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
906,368	Vehicle Maintenance and Replacement Service Fund	328,000	341,000	355,000	369,000	384,000	1,777,000
	<b>Total</b>	<b>328,000</b>	<b>341,000</b>	<b>355,000</b>	<b>369,000</b>	<b>384,000</b>	<b>1,777,000</b>

### Budget Impact

Staff estimates an aggregate reduction in operating expenditures of \$4,000 over the next five years.

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-800	-800	-800	0	0	-2,400
<b>Total</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>	<b>0</b>	<b>0</b>	<b>-2,400</b>

FY 26 thru FY 30

# Capital Improvement Plan

## Libertyville, IL



Project # PD-FLEET-004  
Project Name Replacement of Investigations Vehicle

Total Project Cost	\$30,000	Contact	Police Chief
Department	Police Department	Type	Equipment
Category	Vehicles	Priority	3 Less Important
Status	Active	Project Scope	New Project

### Description

The acquisition of a new vehicle will replace the existing vehicle which has reached the EUL. The acquisition involves the purchase of a used mid-size SUV assigned to the investigations division. The acquisition would include an extended warranty to control unforeseen costly repairs.

### Justification

The Department currently utilizes undercover vehicles to sustain criminal investigations and surveillance. The Department has traditionally relied upon seized vehicles to full the operational role. However, this acquisition source is no longer viable.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	30,000	0	0	0	0	30,000
<b>Total</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Vehicle Maintenance and Replacement Service Fund	30,000	0	0	0	0	30,000
<b>Total</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>

### Budget Impact

The implementation of a replacement vehicle correlates to reduced expenses in the Operating Budget associated with maintaining a vehicle which has reached EUL.

FY 26 thru FY 30

**Capital Improvement Plan**  
**Libertyville, IL**



Project # PW-FLEET-003  
 Project Name Unit 317 - Plow Truck

Total Project Cost	\$350,000	Department	Public Works Department
Type	Equipment	Category	Equipment: PW Equip
Priority	2 Important	Status	Active
Useful Life	15 years	Project Scope	New Project

**Description**

Replace 2009 International 7400 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.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	350,000	0	0	0	0	350,000
<b>Total</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Vehicle Maintenance and Replacement Service Fund	350,000	0	0	0	0	350,000
<b>Total</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,000</b>

**Budget Impact**

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

# Capital Improvement Plan

Libertyville, IL

**Project #** PW-FLEET-004  
**Project Name** Unit 322 - Plow Truck

<b>Total Project Cost</b>	\$350,000	<b>Department</b>	Public Works Department
<b>Type</b>	Equipment	<b>Category</b>	Equipment: PW Equip
<b>Priority</b>	2 Important	<b>Status</b>	Active
<b>Useful Life</b>	15 years	<b>Project Scope</b>	New Project

### Description

Replace 2009 International plow truck. The order was placed in Fiscal Year 2024-2025, however, staff was informed that the vehicle would not be received until July 2025 (Fiscal Year 2025-2026).

### Justification

Front line plow truck. The Village will receive more money at auction selling a newer vehicle. Maintenance costs increases on older vehicles.

Prior	Expenditures	FY 26	FY 27	FY 28	FY 29	FY 30	Total
350,000							

Prior	Funding Sources	FY 26	FY 27	FY 28	FY 29	FY 30	Total
350,000	Vehicle Maintenance and Replacement Service Fund	350,000	0	0	0	0	350,000
	<b>Total</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,000</b>

### Budget Impact

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

Budget Items	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Maintenance	-1,000	-1,000	-1,000	0	0	-3,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>-3,000</b>

## Capital Improvement Plan

Libertyville, IL

Project # PW-FLEET-007  
 Project Name Unit P-5 - Ford F350

Total Project Cost	\$90,000	Department	Public Works Department
Type	Equipment	Category	Vehicles
Priority	2 Important	Status	Active
Useful Life	11 years	Project Scope	New Project

### Description

Replace 2002 Ford F350.

### Justification

Past EUL and increased maintenance costs on older vehicles. The Village will receive more money at auction selling a newer vehicle.

### Expenditures

	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Equip/Vehicles/Furnishings	90,000	0	0	0	0	90,000
<b>Total</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,000</b>

### Funding Sources

	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Vehicle Maintenance and Replacement Service Fund	90,000	0	0	0	0	90,000
<b>Total</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,000</b>

### Budget Impact

Staff anticipates a savings of \$500/year in critical repairs.

FY 26 thru FY 30

**Capital Improvement Plan**  
**Libertyville, IL**



Project # PW-FLEET-010  
 Project Name Unit 308 - Ford F450 Plow Truck

Total Project Cost	\$150,000	Department	Public Works Department
Type	Equipment	Category	Vehicles
Priority	2 Important	Status	Active
Useful Life	10 years	Project Scope	New Project

**Description**

Replacement of Truck 308 - 2014 Ford F450 with Plow and Salt Spreader

**Justification**

Truck 308 replacement is based off useful life as a front line plow vehicle.

<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	150,000	0	0	0	0	150,000
<b>Total</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Vehicle Maintenance and Replacement Service Fund	150,000	0	0	0	0	150,000
<b>Total</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>

**Budget Impact**

Staff anticipates a savings of \$2,000/year in critical repairs.

<b>Budget Items</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Maintenance	-2,000	0	0	0	0	-2,000
<b>Total</b>	<b>-2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,000</b>

FY 26 thru FY 30

**Capital Improvement Plan**  
**Libertyville, IL**



Project # PW-FLEET-012  
 Project Name Unit 312 - Ford F450 Plow Truck

Total Project Cost	\$150,000	Department	Public Works Department
Type	Equipment	Category	Vehicles
Priority	2 Important	Status	Active
Useful Life	10 years	Project Scope	New Project

**Description**

Replacement of Truck 312 - 2015 Ford F450 with Plow and Salt Spreader

**Justification**

Truck 312 replacement is based off useful life as a front line plow vehicle.

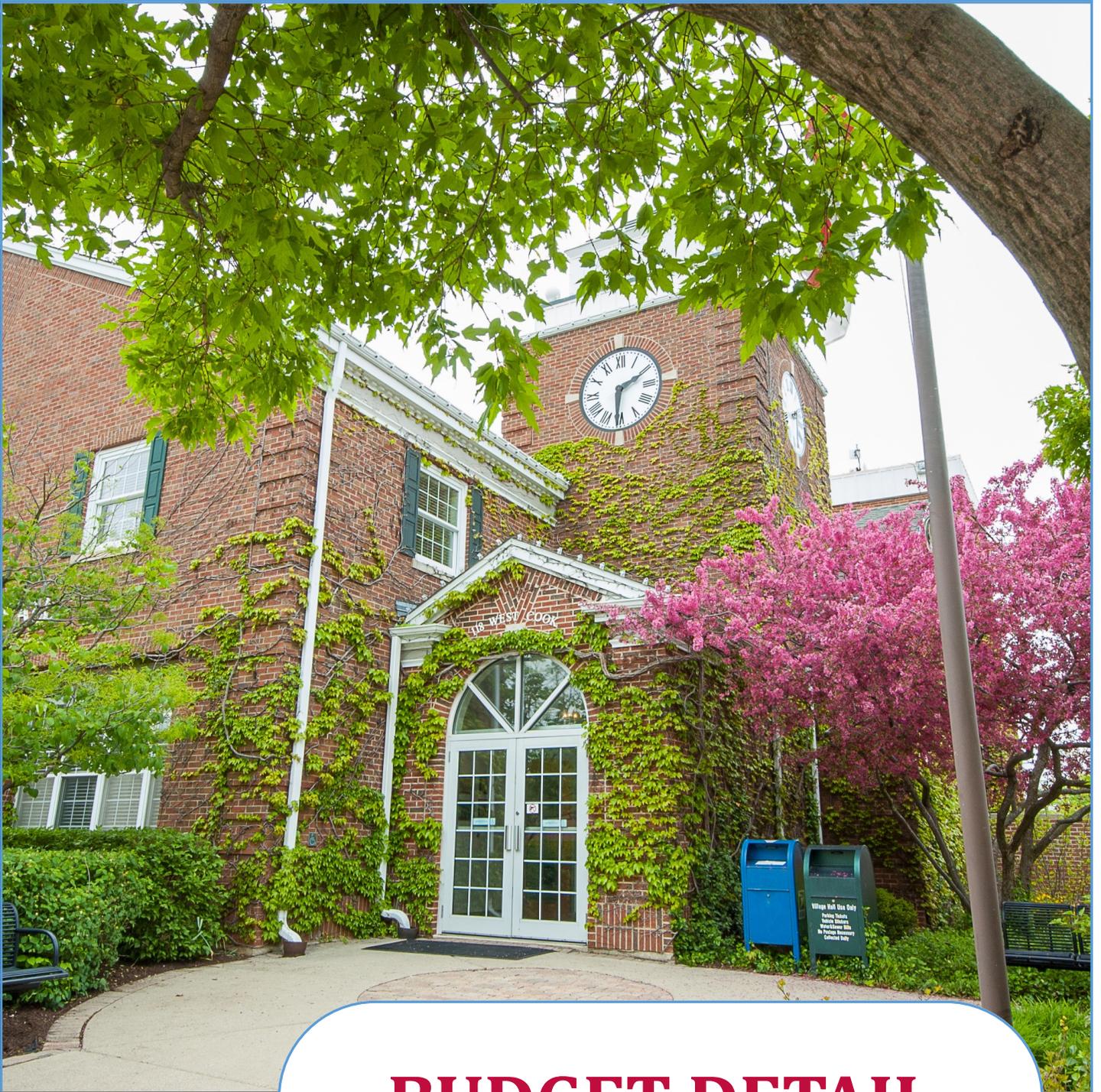
<b>Expenditures</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Equip/Vehicles/Furnishings	150,000	0	0	0	0	150,000
<b>Total</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>

<b>Funding Sources</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Vehicle Maintenance and Replacement Service Fund	150,000	0	0	0	0	150,000
<b>Total</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>

**Budget Impact**

Staff anticipates a savings of \$2,000/year in critical repairs.

<b>Budget Items</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>	<b>FY 30</b>	<b>Total</b>
Maintenance	-2,000	0	0	0	0	-2,000
<b>Total</b>	<b>-2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,000</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 \$37,317,810 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 \$35,000,000 and \$40,000,000 per year. Of this amount, approximately 22.5% is derived from the Village's property tax levy and approximately 27.6% 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 (*\$3,579,042 is budgeted in Fiscal Year 2025-26*).

### 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 2025-26, the General Fund will be transferring out a total of \$1,233,202 in operating (*department level*) transfers and \$3,088,000 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 \$1,127,330.

Due to better than anticipated budgeted revenues over the past few fiscal years, the Fiscal Year 2025-26 budget includes a one-time fund balance transfer from the General Fund to invest in the new Police Department.

- One-time General Fund excess fund balance transfer to the following capital funds:
  - New Building Fund - \$1,988,000
  
- 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	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	Change	Change
Operational Revenues				A		B	(A v B)	(A v B)
Property Tax	7,528,073	8,116,403	8,172,529	8,592,106	8,615,417	8,907,751	3.7	315,645
Other Taxes	1,627,780	1,430,000	1,478,968	1,507,191	1,301,823	1,400,198	(7.1)	(106,993)
License & Permits	1,278,201	1,433,749	2,226,233	1,540,000	1,335,000	1,440,000	(6.5)	(100,000)
Intergovernmental	15,789,436	12,452,785	15,717,767	14,547,257	15,472,491	15,439,861	6.1	892,604
Charges for Services	9,053,159	8,282,224	8,913,420	8,889,818	9,001,098	9,294,488	4.6	404,670
Fines & Forfeitures	498,921	497,500	430,507	442,500	416,881	415,000	(6.2)	(27,500)
Interest	508,324	200,000	1,734,169	300,000	1,272,315	500,000	66.7	200,000
Miscellaneous	59,142	160,000	-211,287	175,000	80,133	1,053,000	501.7	878,000
Transfers In	1,066,667	1,093,334	1,277,440	1,115,201	1,115,201	1,148,657	3.0	33,456
<b>Total</b>	<b>37,409,703</b>	<b>33,665,995</b>	<b>39,739,746</b>	<b>37,109,073</b>	<b>38,610,359</b>	<b>39,598,955</b>	<b>6.71</b>	<b>2,489,882</b>

Operational Expenses								
Administration/Finance	1,498,084	1,663,099	1,536,993	1,806,445	1,665,383	1,902,646	5.3	96,201
Police Department	9,666,193	10,309,330	10,144,871	10,744,520	10,626,311	11,311,018	5.3	566,498
Fire Department	9,591,557	9,983,143	10,342,110	10,755,581	10,876,695	11,258,428	4.7	502,847
Comm. Development	2,319,889	2,744,607	2,171,429	2,996,664	2,861,334	3,194,725	6.6	198,061
Public Works & Parks	4,058,837	4,527,796	4,321,742	4,778,175	4,706,088	5,015,692	5.0	237,517
Recreation	2,239,037	2,782,259	2,779,041	3,122,919	2,989,702	3,198,217	2.4	75,298
Miscellaneous <sup>(1)</sup>	1,033,363	1,063,772	1,158,947	1,303,583	1,241,275	1,441,617	10.6	138,034
<b>Total</b>	<b>30,406,960</b>	<b>33,074,006</b>	<b>32,455,133</b>	<b>35,507,887</b>	<b>34,966,788</b>	<b>37,322,343</b>	<b>5.1</b>	<b>1,814,456</b>

Fund Performance								
Operational Net Income	7,002,743	591,989	7,284,613	1,601,186	3,643,571	2,276,612	42.2	675,426
Capital Transfers Out	(650,400)	(4,600,000)	(4,600,000)	(10,100,000)	(10,100,000)	(3,088,000)	(69.4)	7,012,000
<b>Net Cash-Flow</b>	<b>6,352,343</b>	<b>(4,008,011)</b>	<b>2,684,613</b>	<b>(8,498,814)</b>	<b>(6,456,429)</b>	<b>(811,388)</b>	<b>(90.5)</b>	<b>7,687,426</b>

Expenditure Categories								
Salaries & Wages	14,778,929	15,851,907	15,714,252	16,930,637	16,839,006	17,844,101	6.8	1,078,730
Employee Benefits	7,799,216	8,210,679	8,067,695	8,374,991	8,177,969	8,844,195	2.0	164,312
Contractual	3,063,056	3,336,237	3,291,413	4,157,899	3,974,137	4,134,176	24.6	821,662
Utilities	342,209	305,727	314,798	300,767	294,433	317,018	(1.6)	(4,960)
Commodities	1,441,381	1,903,132	1,670,588	2,046,232	1,971,217	2,293,729	7.5	143,100
Repairs & Maintenance	2,012,265	2,294,136	2,175,199	2,471,160	2,483,825	2,650,270	7.7	177,024
Operating Transfers	969,904	1,172,188	1,221,188	1,226,201	1,226,201	1,233,202	4.6	54,013
<b>Total</b>	<b>30,406,960</b>	<b>33,074,006</b>	<b>32,455,133</b>	<b>35,507,887</b>	<b>34,966,788</b>	<b>37,316,691</b>	<b>5.1</b>	<b>1,808,804</b>

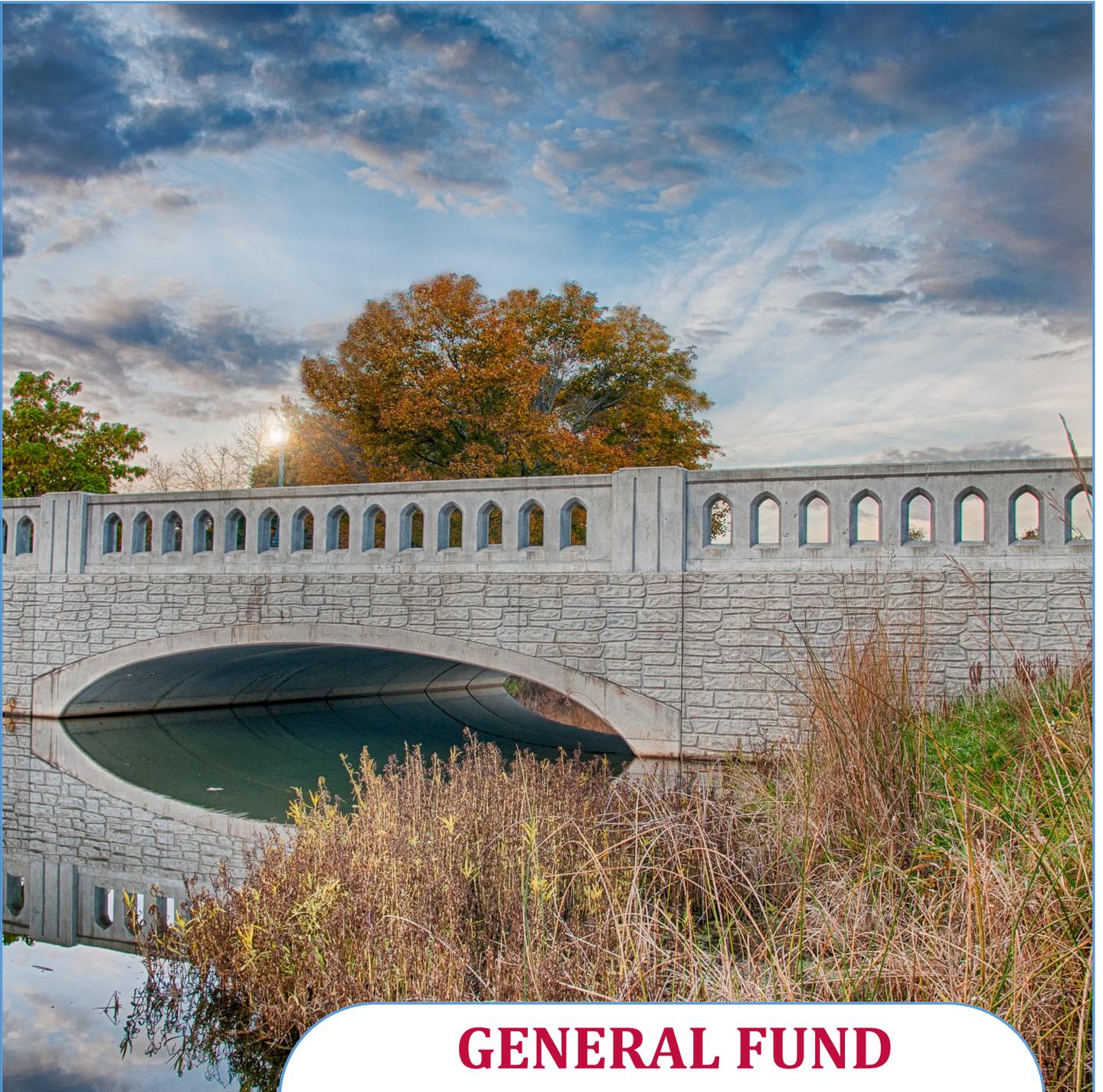
<sup>(1)</sup> Miscellaneous includes: Emergency Management, Legislative Boards, Legal, Central Business Dist, Comm. Org. and Public Buildings



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>REVENUES</b>							
<b>PROPERTY TAXES</b>							
01-0000-1-601000	PROP TAXES GENERAL CORPORATE	1,687,058	2,193,420	2,193,420	2,208,670	2,108,791	(4)
01-0000-1-602000	PROP TAXES FIRE PROTECTION	752,824	753,000	753,000	753,000	753,000	0
01-0000-1-603000	PROP TAXES PARKS	377,912	378,000	378,000	377,635	378,000	0
01-0000-1-604000	PROP TAXES RECREATION	377,912	378,000	378,000	377,635	378,000	0
01-0000-1-605000	PROP TAXES HIGHWAYS & BRIDGES	4	0	0	1	0	0
01-0000-1-606000	PROP TAXES HIGHWAYS TOWNSHIP	405,027	417,157	417,157	425,947	423,040	1
01-0000-1-607000	PROP TAXES IMRF	334,121	334,200	334,200	334,200	334,200	0
01-0000-1-608000	PROP TAXES POLICE PENSION FUND	2,239,107	2,211,978	2,211,978	2,211,978	2,405,223	9
01-0000-1-609000	PROP TAXES FIRE PENSION FUND	1,804,606	1,708,201	1,708,201	1,708,201	1,896,012	11
01-0000-1-610000	SPECIAL RECREATION	193,958	218,150	218,150	218,150	231,485	6
<b>PROPERTY TAXES</b>		<b>8,172,529</b>	<b>8,592,106</b>	<b>8,592,106</b>	<b>8,615,417</b>	<b>8,907,751</b>	<b>4</b>
<b>OTHER TAXES</b>							
01-0000-2-613000	ELECTRIC UTILITY TAX	1,094,869	1,200,000	1,200,000	1,033,282	1,100,000	(8)
01-0000-2-616000	LEASED CAR TAX	111,743	90,000	90,000	83,528	85,198	(5)
01-0000-2-618000	PERSONAL PROPERTY REPL TAX	252,356	197,191	197,191	165,013	195,000	(1)
01-0000-2-620000	PERS PROPERTY REPL TAX POLICE	10,000	10,000	10,000	10,000	10,000	0
01-0000-2-621000	PERS PROP REPL TAX FIRE	10,000	10,000	10,000	10,000	10,000	0
<b>OTHER TAXES</b>		<b>1,478,968</b>	<b>1,507,191</b>	<b>1,507,191</b>	<b>1,301,823</b>	<b>1,400,198</b>	<b>(7)</b>
<b>LICENSES AND PERMITS</b>							
01-0000-3-627000	BUILDING PERMITS	1,973,980	1,300,000	1,300,000	1,100,000	1,200,000	(8)
	BUILDING PERMITS		1,300,000		1,100,000	1,200,000	
01-0000-3-628000	ZONING FEES	25,575	25,000	25,000	20,000	25,000	0
01-0000-3-630000	FIRE BUREAU-PERMITS/FEES	100,501	100,000	100,000	100,000	100,000	0
01-0000-3-631000	LIQUOR LICENSES	111,275	100,000	100,000	100,000	100,000	0
01-0000-3-632000	OTHER LICENSES	14,902	15,000	15,000	15,000	15,000	0
<b>LICENSE &amp; PERMITS</b>		<b>2,226,233</b>	<b>1,540,000</b>	<b>1,540,000</b>	<b>1,335,000</b>	<b>1,440,000</b>	<b>(6)</b>
<b>INTERGOVERNMENTAL</b>							
01-0000-4-611000	SALES TAX	11,213,163	10,000,000	10,000,000	10,899,632	10,946,621	9
01-0000-4-612000	INCOME TAX	3,424,766	3,519,009	3,519,009	3,512,572	3,542,810	1
	IML ESTIMATE \$172.82 * 20,500 (IML PROJECTIONS)		0		0	3,542,810	
	IML ESTIMATE \$171.00 * 20,500 (IML PROJECTIONS)		3,519,009		3,512,572	0	
	GL # FOOTNOTE TOTAL		3,519,009		3,512,572	3,542,810	
01-0000-4-615000	ILLINOIS USE TAX	782,646	868,022	868,022	732,183	738,000	(15)
	IML ESTIMATE \$36.00 X 20,500		0		0	738,000	
	IML ESTIMATE \$42.18 X 20,500		868,022		732,183	0	
	GL # FOOTNOTE TOTAL		868,022		732,183	738,000	
01-0000-4-619000	STREET/SIGNAL MAINTENANCE FEES	140,715	110,226	110,226	110,226	112,430	2
	STATE REIMBURSEMENT		110,226		110,226	112,430	
01-0000-4-676000	GRANTS	156,477	50,000	50,000	217,878	100,000	100
<b>OTHER INTERGOVERNMENTAL</b>		<b>15,717,767</b>	<b>14,547,257</b>	<b>14,547,257</b>	<b>15,472,491</b>	<b>15,439,861</b>	<b>6</b>
<b>CHARGES FOR SERVICES</b>							
01-0000-5-641000	LIBERTYVILLE FIRE PROT DIST	3,328,227	3,461,356	3,461,356	3,461,356	3,579,042	3
01-0000-5-643000	AMBULANCE FEES	2,322,144	2,275,000	2,275,000	2,364,864	2,500,000	10
01-0000-5-651000	RECREATION FEES	673,282	675,000	675,000	733,201	730,340	8
	RECREATION		85,000		135,628	138,340	
	KINDER KORNER PRESCHOOL		48,000		48,000	45,000	
	PRESCHOOL/CAMPS-ENRICHMENT CLASSES		5,000		9,901	7,000	
	SUMMER DAY CAMP		355,000		334,766	340,000	
	DANCE		87,000		109,906	105,000	
	CONTRACTUAL PROGRAMS		95,000		95,000	95,000	
	GL # FOOTNOTE TOTAL		675,000		733,201	730,340	
01-0000-5-653000	SWIMMING FEES	248,837	274,500	274,500	264,845	270,000	(2)
01-0000-5-654000	SWIMMING PROGRAMS	69,904	75,000	75,000	80,493	80,500	7
01-0000-5-656000	RECYCLING/REFUSE FEE	68,930	68,500	68,500	68,500	68,500	0
01-0000-5-657000	PARKING FEES-EMPLOYEE PERMITS	15,655	15,000	15,000	15,000	15,000	0
01-0000-5-658000	ENGINEERING FEES	359,641	200,000	200,000	200,000	200,000	0
01-0000-5-659000	ALARM FEES	152,276	130,000	130,000	175,800	160,000	23
01-0000-5-660000	ELEVATOR INSPECTION FEE	22,351	22,500	22,500	22,500	22,500	0
01-0000-5-670000	FIRE SERVICES	293,401	315,107	315,107	312,392	321,993	2
	MISCELLANEOUS FIRE DEPARTMENT SPECIAL SERVICES		30,000		30,000	30,000	
	ROCKLAND AMBULANCE		285,107		282,392	291,993	
	GL # FOOTNOTE TOTAL		315,107		312,392	321,993	
01-0000-5-671000	LEGAL & OTHER FEE REIMB	60,719	60,000	60,000	60,000	60,000	0
01-0000-5-672000	BIRTH/DEATH CERTIFICATES	320,693	290,000	290,000	250,000	275,000	(5)
01-0000-5-673000	CABLE FRANCHISE FEE	358,194	330,000	330,000	316,795	315,000	(5)
01-0000-5-674000	TELECOM INFRASTRUCT MAINT FEE	381,772	396,000	396,000	368,800	380,000	(4)
01-0000-5-675000	POLICE SERVICES	159,855	239,532	239,532	243,033	254,213	6



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	DISTRICT 128 CONTRACT		99,147		112,648	115,808	
	MISCELLANEOUS POLICE SERVICES		50,000		40,000	30,000	
	DISTRICT 70 CONTRACT		90,385		90,385	108,405	
	GL # FOOTNOTE TOTAL		239,532		243,033	254,213	
01-0000-5-677000	DAMAGE TO VILLAGE PROPERTY	8,931	2,500	2,500	300	500	(80)
01-0000-5-677001	STREETLIGHT DAMAGE	5,465	2,500	2,500	0	500	(80)
01-0000-5-679000	CONCESSIONS-POOLS	31,316	33,000	33,000	34,358	34,400	4
01-0000-5-681000	PARK RENTALS	31,827	24,323	24,323	28,861	27,000	11
<b>CHARGES FOR SERVICE</b>		<b>8,913,420</b>	<b>8,889,818</b>	<b>8,889,818</b>	<b>9,001,098</b>	<b>9,294,488</b>	<b>5</b>
<b>FINES &amp; PENALTIES</b>							
01-0000-6-636000	LOCAL FINES	164,131	175,000	175,000	127,776	150,000	(14)
01-0000-6-637000	CIRCUIT COURT FINES	197,300	175,000	175,000	250,000	200,000	14
01-0000-6-638000	DUI FINES-SENATE BILL 740	24,416	17,500	17,500	18,500	20,000	14
01-0000-6-639000	AUTOMATED TRAFFIC ENFORCEMENT	44,660	75,000	75,000	20,605	45,000	(40)
<b>FINES &amp; PENALTIES</b>		<b>430,507</b>	<b>442,500</b>	<b>442,500</b>	<b>416,881</b>	<b>415,000</b>	<b>(6)</b>
<b>INTEREST</b>							
01-0000-7-690000	INTEREST REVENUE	1,451,778	300,000	300,000	1,020,444	500,000	67
01-0000-7-698000	NET APPR/DEPR FAIR MKT VALUE	282,391	0	0	251,871	0	0
<b>INTEREST</b>		<b>1,734,169</b>	<b>300,000</b>	<b>300,000</b>	<b>1,272,315</b>	<b>500,000</b>	<b>67</b>
<b>MISCELLANEOUS REVENUE</b>							
01-0000-8-625000	INSURANCE SURPLUS	(263,642)	120,000	120,000	0	0	(100)
01-0000-8-682000	PKS/REC SCHOLARSHIP/DONATIONS	4,000	15,000	15,000	16,000	20,000	33
01-0000-8-685000	GENERAL SEIZURE ACCOUNT	5,581	0	0	0	0	0
01-0000-8-688000	CASH OVER	86	0	0	133	0	0
01-0000-8-699000	MISCELLANEOUS REVENUE	42,688	40,000	40,000	64,000	1,033,000	2,483
	MISC REVENUE		0		64,000	45,000	
	SALE OF LOT 3		0		0	988,000	
	GL # FOOTNOTE TOTAL		0		64,000	1,033,000	
<b>MISCELLANEOUS REVENUE</b>		<b>(211,287)</b>	<b>175,000</b>	<b>175,000</b>	<b>80,133</b>	<b>1,053,000</b>	<b>502</b>
<b>TRANSFERS</b>							
01-0000-9-699000	TRANSFERS IN	1,277,440	1,115,201	1,115,201	1,115,201	1,148,657	3
	PLACES FOR EATING TAX REPLACEMENT FROM NON-HOME RULE SALES TAX FUND		1,115,201		1,115,201	1,148,657	
<b>TRANSFERS</b>		<b>1,277,440</b>	<b>1,115,201</b>	<b>1,115,201</b>	<b>1,115,201</b>	<b>1,148,657</b>	<b>3</b>
<b>TOTAL REVENUES</b>		<b>39,739,746</b>	<b>37,109,073</b>	<b>37,109,073</b>	<b>38,610,359</b>	<b>39,598,955</b>	<b>7</b>
<b>APPROPRIATIONS</b>							
<b>TRANSFERS</b>							
01-9999-8-799000	TRANSFERS OUT	7,100,000	10,100,000	10,100,000	10,100,000	3,088,000	(69)
	TRANSFER TO PARK IMPROVEMENT FUND		2,500,000		2,500,000	0	
	TRANSFER TO PUBLIC BUILDING FUND		500,000		500,000	0	
	TRANSFER TO PROJECT FUND		1,000,000		1,000,000	0	
	TRANSFER TO NEW BUILDING FUND FOR PROPERTY ACQUISITION		5,000,000		5,000,000	1,988,000	
	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		10,100,000		10,100,000	3,088,000	
<b>TRANSFERS</b>		<b>7,100,000</b>	<b>10,100,000</b>	<b>10,100,000</b>	<b>10,100,000</b>	<b>3,088,000</b>	<b>(69)</b>
<b>Totals for DEPT-TRANSFERS</b>		<b>7,100,000</b>	<b>10,100,000</b>	<b>10,100,000</b>	<b>10,100,000</b>	<b>3,088,000</b>	<b>(69)</b>



# **GENERAL FUND DEPARTMENT OVERVIEW**

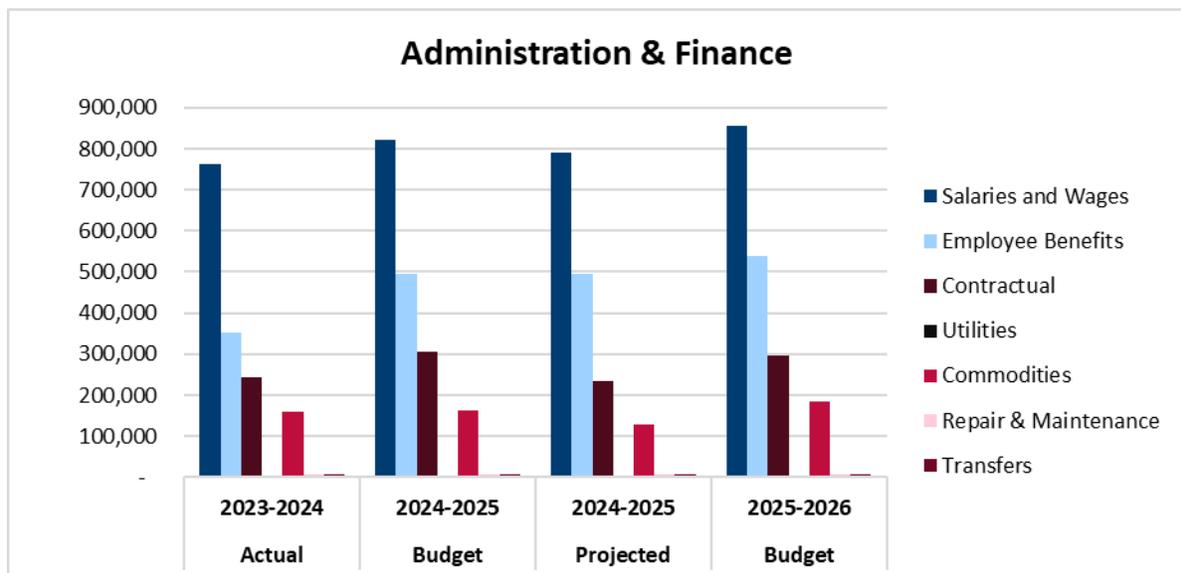
# BUDGET DETAIL

## GENERAL FUND, ADMINISTRATION & FINANCE

The Administration and Finance Department includes the Administrative offices and the Finance Department. The Administration department is responsible for providing staff support and recommendations to the Village Board, Committees and various commission. In addition, the department is responsible for personnel issues, cable television, waste/recycling issues and special projects.

The Finance Department is responsible for providing general financial services and functions, including: annual budget preparation and financial reporting, accounts receivable and payable, accounting and maintenance of all financial records, payroll, birth and death certificates, treasury management, vehicle stickers and utility billing.

Administration & Finance	Actual 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
Salaries and Wages	761,556	822,255	790,000	861,855	4.8%	9.1%
Employee Benefits	353,437	495,165	493,989	538,840	8.8%	9.1%
Contractual	243,634	305,854	233,248	295,705	-3.3%	26.8%
Utilities	2,878	4,000	4,000	4,500	12.5%	12.5%
Commodities	160,582	162,925	127,900	184,425	13.2%	44.2%
Repair & Maintenance	7,010	7,955	7,955	8,450	6.2%	6.2%
Transfers	7,896	8,291	8,291	8,871	7.0%	7.0%
<b>Total Operating Expense</b>	<b>\$ 1,536,993</b>	<b>\$ 1,806,445</b>	<b>\$ 1,665,383</b>	<b>\$ 1,902,646</b>	<b>5.3%</b>	<b>14.2%</b>
<b>Total Department</b>	<b>\$ 1,536,993</b>	<b>\$ 1,806,445</b>	<b>\$ 1,665,383</b>	<b>\$ 1,902,646</b>	<b>5.3%</b>	<b>14.2%</b>



# DEPARTMENT NARRATIVE

## ADMINISTRATION & FINANCE

### Proposed 2025-26 Administration/Finance Budget Goals

1. **Complete Design and Begin Construction for New Police Station:** The Village anticipates constructing a new police facility which will maintain and improve public safety in Libertyville. Village Administration will work jointly with the Police Department to design and replace the existing police station with a modern law enforcement facility which addresses current and future policing needs. Phase One of the project will focus on facility design, relocation of services housed in the current facility, demolition of the current structure, and commencement of construction on a new facility. Target Completion Date of Phase 1: October 30, 2025
2. **Conduct a Comprehensive Review of the Village's Code of Ordinances:** This review will ensure 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, 2026. Target Completion Date: April 30, 2026
3. **Issue a Request for Proposal for Garbage and Recycling Services:** The Village's commercial and residential garbage and recycling contracts will expire on June 1, 2026. Village administration will work with SWALCO to develop a Request for Proposal (RFP) for commercial and residential garbage and recycling services. It is anticipated that an RFP would be issued by the end of 2025 to allow for any potential transition time should a new provider be selected. Target Completion Date: April 1, 2026
4. **Implement Laserfiche for Accounts Payable:** As part of the goal to implement Laserfiche, the Village has purchased a connection to our financial software, BS&A. This integration will enable all invoices to be automatically retrieved and stored within Laserfiche, streamlining the process of document management and improving efficiency. This integration with the financial system, will enhance access to financial records and ensure that invoices can be easily searched, tracked, and managed. Target Completion Date: October 1, 2025
5. **Perform a Comprehensive Review of the Village's Fees and Fines:** As part of the development of the Fiscal Year 2026-27 Budget and with partnership with other departments, the Finance Department will finalize the comprehensive review of Village fees and fines. Staff will present the findings and recommendations for this review at the Finance Committee meeting in January 2026. Target Completion Date: January 1, 2026
6. **Implement Contract Tracking Module in BS&A Cloud:** Staff conducted research on the BS&A Contract Tracking Module but encountered some challenges with the software during implementation. Despite these setbacks, the Village is committed to working closely with the software company to address the issues. In the meantime, staff will continue options for tracking projects to ensure continued progress. Target Completion Date: April 30, 2026

## Proposed 2025-26 Information Technology Budget Goals

1. **Work with Administration to Support the Relocation of Various Departments as it Relates to the New Police Station:** The Village will be constructing a new police station which is anticipated to begin during the fall of 2025. As part of the project existing non-police staff will be relocated to a new facility and police personnel will be relocated to a temporary workspace while the new facility is constructed. During these transitions IT personnel will need to assist with ensuring that all necessary infrastructure is provided and is set up in proper order. The Village's IT consultant will provide support for these transitions. Target Completion Date: October 30, 2025
2. **Review file storage:** The Village currently has numerous servers that it supports along with storage area network (SAN) for file storage. As the Village reduces its paper processes and moves to more digital data it is important to evaluate the use of cloud technology options and what would work best for the Village. IT staff will work with Administration to evaluate options and develop a strategic plan for cloud-based file storage. Target Completion Date: April 30, 2026
3. **Evaluate Replacement of the Village's Current Key-fob System:** The Village's current key-fob access system has reached its end of life. The Village's capital plan includes replacement of the system in FY 26/27. IT staff will work with Administration to review new key-fob options and obtain quotes in advance of the FY 26/27 capital planning process to provide an accurate budget number for the FY 26/27 budget process. This will also allow the Village to move forward with the project in FY 26/27 in a more efficient manner because the preferred system will be identified in advance of the planned project year. Target Completion Date: September 30, 2025

## Review of 2024/2025 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

***Status- The new website final design and site map for each page has been selected. The draft site has been built and the current content is being migrated to build the site for review. It is anticipated that the new site will be launched by May 1, 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

***Status- Staff has identified and begun reviewing the next section of Village Code. This will be completed by the target date of April 30, 2025. This goal will continue until the Code of Ordinances is reviewed in its entirety.***

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

***Status- Staff was notified on June 12, 2024, that the Village was awarded a CMAP grant to update the Village's ADA transition plan. A memorandum of understanding was approved by the Village Board in December of 2024 to proceed with the project. A kickoff meeting with the project consultant was held in January 2025. The project is slated to be completed by November 2025. The deliverable will be a report which identifies ADA updates to the public right-of-way that are necessary, along with budget estimates. The plan will also provide a roadmap for addressing ADA concerns going forward.***

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

***Status- Staff researched options for a senior taxi program. It was found that this type of program is typically managed by townships or senior centers. There are two types of programs that are offered. One option is where the Village would supply printed vouchers to seniors to be used towards a ride. The ticket would be given to the taxi driver, and that amount would be deducted from the fare. Tickets are collected and then sent back to the Village with an invoice. A 10-15% administrative fee is typically charged. A second option would be to use a program called CardOne. A swipe card would be issued with pre-loaded funds. Staff will be discussing these options with the township to determine if they are interested in administering the program.***

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

***Status- Staff researched the BS&A Contract Tracking Module and has run into some challenges with the software, which will require further review of the implementation. However, staff continues to update the capital project spreadsheet that was implemented earlier in the fiscal year and include that document in the monthly financial report.***

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

***Status- Staff has reviewed the Village's Fees and Fines and was aiming to present a recommendation to the Finance Committee in January 2025 as part of the FY 2025-26 Budget process. However, in light of the utility rate study, staff is recommending deferring further action on this matter until the next fiscal year.***

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

***Status- Staff worked closely with NewGen Strategies on the development of an updated rate study. The result of that study was presented to the Finance Committee at the October 25, 2025 meeting.***

#### **Review of 2024/2025 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.

***Status- Staff purchased a mobile device management software called NinjaOne. This software allows the Village to remotely remove files and emails from Village-owned devices. The software also offers other features which allowed the Village to consolidate other software subscriptions and resulted in a small budget savings.***

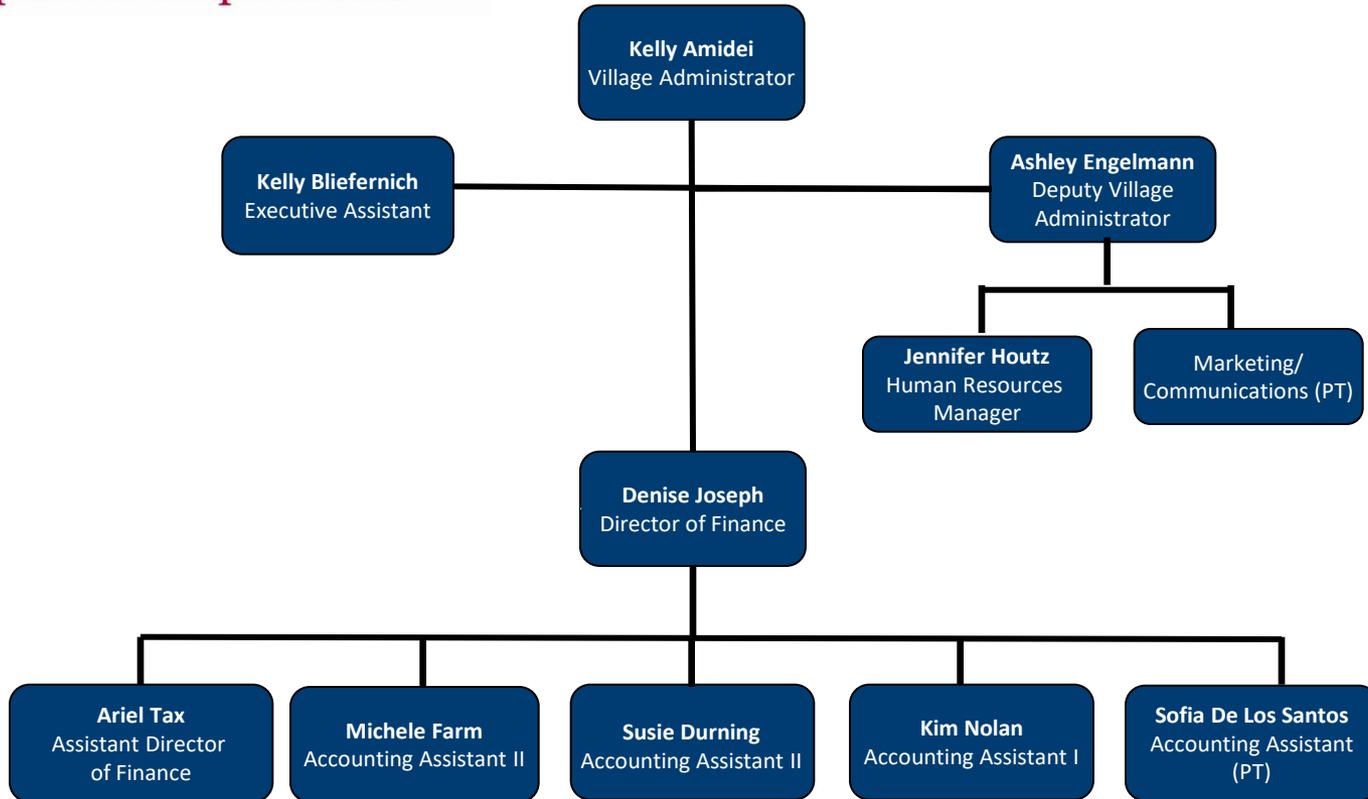
2. Evaluate and Implement a Freedom of Information Act (FOIA) Management Software: The Village receives numerous FOIA requests on a weekly basis. When they are received a work order is created in the Village's financial software system. The system does not allow for the response to be stored within it 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

***Status- Staff purchased Next Request in the fall of 2024. The system is currently being tested with a go live anticipated by end of March. The software will allow staff to run reports, coordinate across departments more efficiently and offer a better user experience.***

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

*Status- Laserfiche was purchased in the fall of 2024. Licenses have been distributed to departments and folder structures and processes are being developed. Staff is also working on moving existing scanned files into the system, evaluating what files need to be scanned and what storage processes will be followed going forward. Building a Laserfiche document management system is a dynamic process that will continue over the next several years.*

**ADMINISTRATION & FINANCE  
FISCAL YEAR 2025-2026**





		2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>DEPT 0100 - ADMINISTRATION/FINANCE</b>							
<b>SALARIES &amp; WAGES</b>							
01-0100-1-701000	SALARIES	761,556	822,255	822,255	790,000	861,855	4
<b>SALARIES &amp; WAGES</b>		<b>761,556</b>	<b>822,255</b>	<b>822,255</b>	<b>790,000</b>	<b>861,855</b>	<b>4</b>
<b>EMPLOYEE BENEFITS</b>							
01-0100-2-720000	INSURANCE	216,372	238,446	238,446	223,000	221,602	(7)
01-0100-2-740000	SICK LEAVE BUY BACK		100,000	100,000	129,461	150,000	50
01-0100-2-747000	UNEMPLOYMENT BENEFITS	2,890	12,138	12,138	3,528	10,000	(18)
01-0100-2-793000	EMPLOYER CONTRIBUTION IMRF	79,714	85,021	85,021	83,000	96,011	13
01-0100-2-794000	EMP CONTRIBUTION FICA/MEDICARE	54,461	59,560	59,560	55,000	61,227	3
<b>EMPLOYEE BENEFITS</b>		<b>353,437</b>	<b>495,165</b>	<b>495,165</b>	<b>493,989</b>	<b>538,840</b>	<b>9</b>
<b>CONTRACTUAL</b>							
01-0100-3-705000	CONTRACTUAL SERVICES	27,228	55,000	55,000	0	50,000	(9)
	COMMUNITY SURVEY		35,000		0	0	
	PROFESSIONAL SERVICES		20,000		0	50,000	
	GL # FOOTNOTE TOTAL		55,000		0	50,000	
01-0100-3-716000	VITAL RECORDS	100,273	110,000	110,000	100,000	110,000	0
	\$88,000 - STATE CHARGES, \$12,000 - SUPPLIES (OFFSET B		110,000		100,000	110,000	
01-0100-3-721000	INTERGOVTAL RISK MGMT AGENCY	44,077	55,000	55,000	49,594	55,000	0
	IRMA CONTRIBUTION		50,000		44,594	50,000	
	DEDUCTIBLE		5,000		5,000	5,000	
	GL # FOOTNOTE TOTAL		55,000		49,594	55,000	
01-0100-3-725000	AUDIT SERVICES	45,480	50,640	50,640	50,940	50,205	(1)
	GASB 75		0		2,900	2,900	
	GFOA - PAFR AWARD SUBMISSION		0		250	250	
	ACTUARY FEES		12,700		9,750	10,000	
	AUDIT FEES		37,940		38,040	37,055	
	GL # FOOTNOTE TOTAL		50,640		50,940	50,205	
01-0100-3-728000	TECHNICAL SERVICES	533	2,500	2,500	2,500	2,500	0
	MISCELLANEOUS SERVICES		2,500		2,500	2,500	
01-0100-3-745000	SEC 125 ADMINISTRATIVE FEES	4,965	6,000	6,000	5,500	6,000	0
01-0100-3-746000	EMPLOYEE PROGRAMS	21,078	26,714	26,714	24,714	22,000	(18)
	FMLA TASC SOFTWARE		3,214		3,214	3,500	
	ANNUAL FITNESS EQUIPMENT REPLACEMENT		5,000		5,000	0	
	EMPLOYEE RECOGNITION		1,000		1,000	1,000	
	MISCELLANEOUS		4,000		4,000	4,000	
	WELLNESS INCENTIVES		8,500		8,500	8,500	
	EMPLOYEE TRAINING		5,000		3,000	5,000	
	GL # FOOTNOTE TOTAL		26,714		24,714	22,000	
<b>CONTRACTUAL</b>		<b>243,634</b>	<b>305,854</b>	<b>305,854</b>	<b>233,248</b>	<b>295,705</b>	<b>(3)</b>
<b>UTILITIES</b>							
01-0100-4-710000	TELEPHONE	2,878	4,000	4,000	4,000	4,500	13
<b>UTILITIES</b>		<b>2,878</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,500</b>	<b>13</b>
<b>COMMODITIES</b>							
01-0100-5-722000	POSTAGE	15,521	17,400	17,400	16,600	18,400	6
	MAILING 4 ISSUES OF VILLAGE VIEWS		7,000		8,000	8,000	
	GENERAL POSTAGE		8,000		6,200	8,000	
	POSTAGE METER RENTAL		2,400		2,400	2,400	
	GL # FOOTNOTE TOTAL		17,400		16,600	18,400	
01-0100-5-723000	OFFICE SUPPLIES	13,386	12,000	12,000	12,000	12,000	0
	OFFICE SUPPLIES		12,000		12,000	12,000	
01-0100-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	12,273	14,025	14,025	12,025	14,525	4
	MISCELLANEOUS		600		600	600	
	BUDGET APPLICATION		425		425	425	
	DUES		6,000		6,000	6,500	
	TRAVEL AND CONFERENCES		7,000		5,000	7,000	
	GL # FOOTNOTE TOTAL		14,025		12,025	14,525	
01-0100-5-736000	CREDIT CARD FEES	5,282	5,000	5,000	6,000	7,000	40
01-0100-5-743000	PUBLICATION	4,189	14,500	14,500	8,500	14,500	0
	MISCELLANEOUS		2,000		1,000	2,000	
	LEGAL NOTICES		2,500		2,500	2,500	
	VILLAGE CODE UPDATES		10,000		5,000	10,000	
	GL # FOOTNOTE TOTAL		14,500		8,500	14,500	
01-0100-5-744000	PRINTING	15,464	17,000	17,000	19,764	20,000	18
	VILLAGE VIEWS-4 ISSUES		15,000		17,764	18,000	
	MISC PRINTING		2,000		2,000	2,000	
	GL # FOOTNOTE TOTAL		17,000		19,764	20,000	
01-0100-5-788000	CASH UNDER	4	0	0	11	0	0
01-0100-5-799000	MISCELLANEOUS	77,519	78,000	78,000	48,000	78,000	0
	RECRUITMENT		2,000		2,000	2,000	
	CONTINGENCY		75,000		45,000	75,000	
	MISCELLANEOUS EXPENSES		1,000		1,000	1,000	

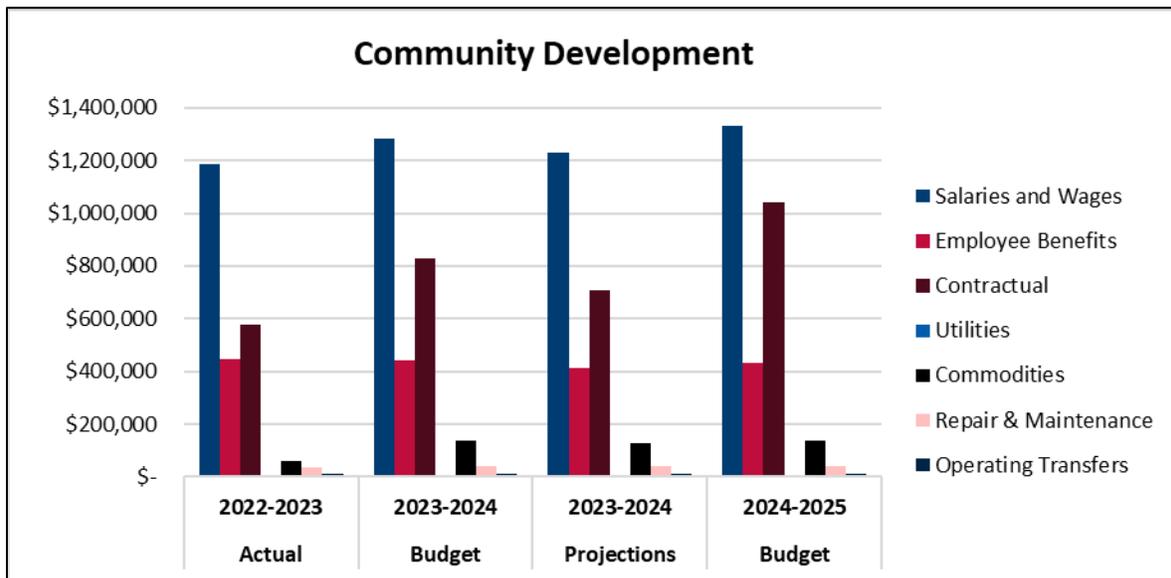


GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	GL # FOOTNOTE TOTAL		78,000		48,000	78,000	
<b>COMMODITIES</b>		<b>143,638</b>	<b>157,925</b>	<b>157,925</b>	<b>122,900</b>	<b>164,425</b>	<b>4</b>
<b>CAPITAL</b>							
01-0100-6-790000	CAPITAL OUTLAY	16,944	5,000	5,000	5,000	20,000	300
	REPLACE VARIOUS WINDOWS		5,000		5,000	20,000	
<b>CAPITAL</b>		<b>16,944</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>20,000</b>	<b>300</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0100-7-713000	MAINTENANCE - COPY MACHINE	6,641	7,000	7,000	7,000	7,350	5
01-0100-7-715000	MAINT - OTHER EQUIPMENT	369	955	955	955	1,100	15
	FOLDING MACHINE MAINTENANCE		580		580	600	
	SHELVING SYSTEM MAINTENANCE		375		375	500	
	GL # FOOTNOTE TOTAL		955		955	1,100	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>7,010</b>	<b>7,955</b>	<b>7,955</b>	<b>7,955</b>	<b>8,450</b>	<b>6</b>
<b>TRANSFERS</b>							
01-0100-8-789000	TECHNOLOGY EQUIP. & REPLACE	7,896	8,291	8,291	8,291	8,871	7
	TERF USER CHARGES (INCLUDES GIS)		8,291		8,291	8,871	
<b>TRANSFERS</b>		<b>7,896</b>	<b>8,291</b>	<b>8,291</b>	<b>8,291</b>	<b>8,871</b>	<b>7</b>
<b>Total Department 0100: ADMINISTRATION/FINANCE</b>		<b>1,536,993</b>	<b>1,806,445</b>	<b>1,806,445</b>	<b>1,665,383</b>	<b>1,902,646</b>	<b>5</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 2025-26 Community Development Budget Goals

1. Improvement of Commercial Corridors: The Village 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 streetlight enhancements that extend the use of decorative posts approximately from Park to Austin Avenue, and evaluate funding opportunities and phasing plan. Target Completion Date: March 1, 2026
  - Downtown Streetscape: Complete the conceptual streetscape design work, inclusive of community discussions, Commission/Board review and concept approval, as well as identification of available construction funding sources. Develop a phasing and capital improvement plan for detailed engineering, surveying, bidding and construction. Target Completion Date: April 1, 2026
2. Historic Preservation: Following designation on the National Register of Historic Places, Department staff will share information with property owners about potential resource and benefits available to them which will assist with their preservation efforts and costs. Target Completion Date: February 1, 2026
3. Building Code Update: The Department will study available code updates and take necessary steps to for Village adoption. Department staff will seek necessary training to assist with new code implementation. Target Completion Date: April 1, 2026
4. Electronic Review and Permitting: The Department will continue to expand its use of electronic plan reviews. Department staff will encourage submittal of plans electronically to enable review and processing for up to 60% of all building permits. Target Completion Date: December 1, 2025
5. Business & Tourism Promotional Support: Economic Development staff will review the Village's various promotional materials and identify opportunities to modify approaches and use alternative resources, and will develop and timeline for implementation. Target Completion Date: March 1, 2026.
6. Various Zoning Amendments: The Department has identified numerous small improvements to the to the code that would clarify and modernize development requirements, these will be studied and a proposed amendment drafted for consideration. Target Completion Date: January 1, 2026

## Review of 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  
***STATUS: The preliminary design component is being considered for inclusion with the Downtown Streetscape effort and would overlap same timeline.***
  - 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  
***STATUS: The project start was delayed due to staffing and project load, however with additional staffing onboard, the project outline is being developed and an RFP will be issued with the hope to commence the fieldwork and public outreach component before the end of the current fiscal year dependent on consultant scheduling. Completion is expected to extend into early FY 25-26.***
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  
***STATUS: The consultant has completed field work and developed the nomination document in cooperation with both Village and State Officials, the Historic Preservation Commission recommended Village Board consideration at their November meeting, the Board is considering a resolution of support in January, the Illinois National Register Advisory Council consideration of the nomination will occur at their standing February meeting, and will then be forwarded to the National Park Service for approval of official listing.***
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  
***STATUS: Efforts continue to encourage electronic submittals. Electronic submittals currently represent 50.2% of permits as of January 2025.***
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  
***STATUS: Ongoing promotional efforts continue. The new Economic Development Manager will further evaluate the program and opportunities to work with influencers as appropriate.***
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  
***STATUS: Department staff have conducted extensive research on best practices. A text amendment will be drafted for consideration in the Spring/Fall with consideration of Commission/Board feedback to and data collected through current development proposals.***

# 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</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Projected</u> <u>2024-25</u>	<u>Estimated</u> <u>2025-26</u>
<b><u>OUTPUT MEASURES</u></b>				
Number of Zoning Reviews	1,105	1,087	1,031	996
Number of Zoning Certificates Issued	815	823	791	779
Number of Staff Review of Appearance Proposals (Adopted May 2011)	78	96	70	84
Number of Staff Review of Appearance Proposals Approved	10	10	9	9
<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)	47	49	44	47
Meetings Regarding Projects	299	204	166	185
Zoning Inspections	561	545	532	518
Contacts Regarding Potential New Businesses/Relocations, Etc.	275	197	200	250

## BUILDING DIVISION

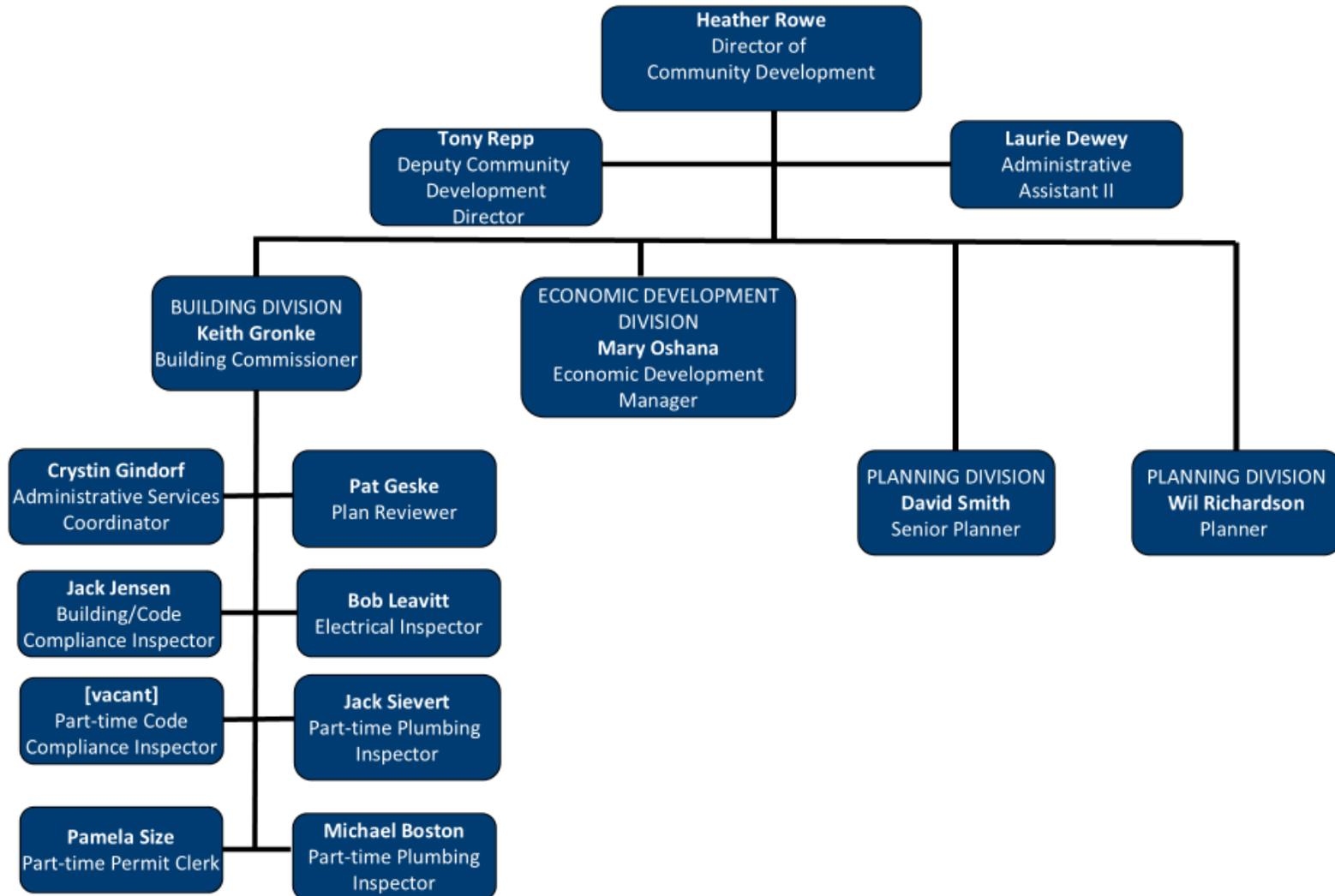
The Building Division is responsible for administration of the village building construction codes, the property maintenance codes, and the elevator safety program. The Division reviews building construction plans, issues permits, inspects work, and issues building occupancies for compliance with applicable 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 2022-23	Actual 2023-24	Projected 2024-25	Estimated 2025-26
<b><i>Output Measures</i></b>				
Residential Const. Projects	1347	1190	1211	1200
Commercial Const. Projects	220	194	195	180
Sign Const. Permit Projects	71	57	46	50
Total Const. Projects	1638	1441	1452	1430
Total Bldg Permits Issued	3215	3130	3228	3200
Total Bldg Plan Reviews Performed	2521	2278	1971	1900
Total Bldg Inspections Performed	5593	5290	5050	5000
Elevator Use Permits Issued	189	189	189	189
Electrician Certification Permits Issued	520	554	580	600
Electrician Cert Exams Administered	61	52	93	90
Total Bldg Permit & Review Fees	\$1,112,277	\$2,353,257	\$1,100,00	\$1,150,000
<b><i>Efficiency Measures</i></b>				
Reviews ≤ 2 week goal	63%	71%	68%	70%
Average Inspections/Inspector	1864	1763	1683	1667
Average Reviews/Reviewer	2521	2278	1971	1900

# Organizational Chart



## COMMUNITY DEVELOPMENT FISCAL YEAR 2025-2026





GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE	
<b>DEPT 0301 - PLANNING DIVISION</b>							
<b>SALARIES &amp; WAGES</b>							
01-0301-1-701000	SALARIES - ADMINISTRATIVE STAF	481,093	504,297	504,297	460,000	611,670	21
<b>SALARIES &amp; WAGES</b>		<b>481,093</b>	<b>504,297</b>	<b>504,297</b>	<b>460,000</b>	<b>611,670</b>	<b>21</b>
<b>EMPLOYEE BENEFITS</b>							
01-0301-2-720000	INSURANCE	80,067	80,236	80,236	75,000	104,886	31
01-0301-2-793000	EMPLOYER CONTRIBUTION IMRF	49,346	51,301	51,301	48,000	67,178	31
01-0301-2-794000	EMP CONTRIBUTION FICA/MEDICARE	33,561	36,410	36,410	35,000	47,852	31
<b>EMPLOYEE BENEFITS</b>		<b>162,974</b>	<b>167,947</b>	<b>167,947</b>	<b>158,000</b>	<b>219,916</b>	<b>31</b>
<b>CONTRACTUAL</b>							
01-0301-3-721000	INTERGOVMTAL RISK MGMT AGENCY	2,567	5,575	5,575	5,472	5,500	(1)
01-0301-3-728000	CONSULTING SERVICES		0	0	0	6,000	0
	PUBLIC MEETING MINUTES		0		0	6,000	
01-0301-3-742000	COPY MACHINE LEASE	3,874	4,900	4,900	4,900	5,000	2
	PRINTING AND PHOTOCOPYING		700		700	750	
	ADDITIONAL COPIES		1,600		1,600	1,600	
	PLANNING COPIER LEASE		2,600		2,600	2,650	
	GL # FOOTNOTE TOTAL		4,900		4,900	5,000	
<b>CONTRACTUAL</b>		<b>6,441</b>	<b>10,475</b>	<b>10,475</b>	<b>10,372</b>	<b>16,500</b>	<b>58</b>
<b>UTILITIES</b>							
01-0301-4-710000	TELEPHONE	1,271	1,300	1,300	1,300	1,365	5
	TELEPHONE		1,300		1,300	1,365	
<b>UTILITIES</b>		<b>1,271</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,365</b>	<b>5</b>
<b>COMMODITIES</b>							
01-0301-5-706000	MATERIALS AND SUPPLIES	3,059	4,250	4,250	4,250	4,400	4
	MATERIALS AND SUPPLIES		4,250		4,250	4,400	
01-0301-5-722000	POSTAGE	628	1,500	1,500	1,500	1,500	0
	POSTAGE		1,500		1,500	1,500	
01-0301-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	5,827	7,300	7,300	6,800	8,700	19
	AICP/APA MEMBERSHIP		2,700		2,200	3,195	
	PLANNING & COMMISSION MEMBER LOCAL TRAINING		500		500	500	
	AICP REQUIRED TRAINING		2,300		2,300	3,005	
	APA CONFERENCE		1,800		1,800	2,000	
	GL # FOOTNOTE TOTAL		7,300		6,800	8,700	
01-0301-5-799000	MISCELLANEOUS	98	700	700	400	500	(29)
	MISCELLANEOUS		700		400	500	
<b>COMMODITIES</b>		<b>9,612</b>	<b>13,750</b>	<b>13,750</b>	<b>12,950</b>	<b>15,100</b>	<b>10</b>
<b>TRANSFERS</b>							
01-0301-8-789000	TECHNOLOGY EQUIP. & REPLACE	39,476	41,450	41,450	41,450	44,352	7
	TERF USER CHARGES (INCLUDES GIS)		41,450		41,450	44,352	
<b>TRANSFERS</b>		<b>39,476</b>	<b>41,450</b>	<b>41,450</b>	<b>41,450</b>	<b>44,352</b>	<b>7</b>
<b>Total Department 0301: PLANNING</b>		<b>700,867</b>	<b>739,219</b>	<b>739,219</b>	<b>684,072</b>	<b>908,903</b>	<b>23</b>



GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 % CHANGE
<b>DEPT 0302 - BUILDING SERVICES</b>							
<b>SALARIES &amp; WAGES</b>							
01-0302-1-701000	SALARIES - FULL TIME	599,683	672,417	672,417	610,000	686,826	2
<b>SALARIES &amp; WAGES</b>		<b>599,683</b>	<b>672,417</b>	<b>672,417</b>	<b>610,000</b>	<b>686,826</b>	<b>2</b>
<b>EMPLOYEE BENEFITS</b>							
01-0302-2-720000	INSURANCE	89,820	90,467	90,467	85,000	97,846	8
01-0302-2-793000	EMPLOYER CONTRIBUTION IMRF	57,401	62,091	62,091	58,000	68,154	10
01-0302-2-794000	EMP CONTRIBUTION FICA/MEDICARE	44,290	51,440	51,440	47,000	52,542	2
<b>EMPLOYEE BENEFITS</b>		<b>191,511</b>	<b>203,998</b>	<b>203,998</b>	<b>190,000</b>	<b>218,542</b>	<b>7</b>
<b>CONTRACTUAL</b>							
01-0302-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,288	8,940	8,940	9,000	9,000	1
01-0302-3-728000	TECHNICAL SERVICES	12,434	16,000	16,000	14,000	16,500	3
	ELEVATOR INSPECTION (187 ELEV X 1 ANNUAL INSP) (REIMBURSABLE)		12,000		13,000	12,500	
	MISC BLDG REVIEW & RE/INSPECTION SERVICES (REIMBURSABLE)		4,000		1,000	4,000	
	<b>GL # FOOTNOTE TOTAL</b>		<b>16,000</b>		<b>14,000</b>	<b>16,500</b>	
<b>CONTRACTUAL</b>		<b>17,722</b>	<b>24,940</b>	<b>24,940</b>	<b>23,000</b>	<b>25,500</b>	<b>2</b>
<b>UTILITIES</b>							
01-0302-4-710000	TELEPHONE	1,271	1,300	1,300	1,300	1,330	2
	TELEPHONE		1,300		1,300	1,330	
<b>UTILITIES</b>		<b>1,271</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,330</b>	<b>2</b>
<b>COMMODITIES</b>							
01-0302-5-706000	MATERIALS AND SUPPLIES	1,767	2,080	2,080	2,500	3,000	44
	MATERIALS & SUPPLIES		1,180		500	500	
	PROTECTIVE GEAR, CLOTHING, BOOTS		900		2,000	2,500	
	<b>GL # FOOTNOTE TOTAL</b>		<b>2,080</b>		<b>2,500</b>	<b>3,000</b>	
01-0302-5-723000	OFFICE SUPPLIES	3,355	3,650	3,650	3,650	3,750	3
	OFFICE SUPPLIES		1,350		1,250	1,350	
	COMPUTER SUPPLIES		100		100	100	
	COPIER PAPER		500		500	500	
	POSTAGE		1,700		1,800	1,800	
	<b>GL # FOOTNOTE TOTAL</b>		<b>3,650</b>		<b>3,650</b>	<b>3,750</b>	
01-0302-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	5,412	4,800	4,800	5,770	14,300	198
	TUITION REIMBURSEMENT		0		0	3,000	
	MEMBERSHIPS: ICC, NEIA, IPIA, NWBOCA, ABCI, IACE, ALA, SBOC		700		1,170	1,200	
	PROFESSIONAL LICENSING, TRAINING, CONFERENCE		2,200		4,600	10,100	
	CERTIFICATION, TRAINING		1,900		0	0	
	<b>GL # FOOTNOTE TOTAL</b>		<b>4,800</b>		<b>5,770</b>	<b>14,300</b>	
01-0302-5-729000	REIMBURSEABLE EXPENSES	47,640	90,500	90,500	66,000	77,500	(14)
	CODE ENFORCEMENT EXPENSES		50,000		25,000	25,000	
	WEEDS & TRASH REMOVAL		500		1,000	2,500	
	DEVELOPMENT BONDS		40,000		40,000	50,000	
	<b>GL # FOOTNOTE TOTAL</b>		<b>90,500</b>		<b>66,000</b>	<b>77,500</b>	
01-0302-5-736000	CREDIT CARD/BANK FEES	2,897	2,700	2,700	3,000	3,000	11
01-0302-5-743000	PRINTING AND PUBLICATION	1,563	2,800	2,800	1,800	3,120	11
	CODE ENFORCEMENT EXPENSES		500		500	500	
	WEEDS & TRASH REMOVAL		800		800	800	
	DEVELOPMENT BONDS		1,500		500	1,820	
	<b>GL # FOOTNOTE TOTAL</b>		<b>2,800</b>		<b>1,800</b>	<b>3,120</b>	
01-0302-5-799000	MISCELLANEOUS	541	750	750	750	750	0
	MISCELLANEOUS		750		750	750	
<b>COMMODITIES</b>		<b>63,175</b>	<b>107,280</b>	<b>107,280</b>	<b>83,470</b>	<b>105,420</b>	<b>(2)</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0302-7-714000	MAINTENANCE VEHICLES	10,558	10,874	10,874	10,874	11,200	3
	3% ANNUALLY		10,874		10,874	11,200	
01-0302-7-715000	MAINTENANCE OTHER EQUIPMENT	2,390	2,200	2,200	2,200	2,250	2
	COPIER LEASE		2,200		2,200	2,250	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>12,948</b>	<b>13,074</b>	<b>13,074</b>	<b>13,074</b>	<b>13,450</b>	<b>3</b>
<b>Total Department 0302: BUILDING SERVICES</b>		<b>886,310</b>	<b>1,023,009</b>	<b>1,023,009</b>	<b>920,844</b>	<b>1,051,068</b>	<b>3</b>



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>DEPT 0303 - ECONOMIC DEVELOPMENT</b>							
<b>SALARIES &amp; WAGES</b>							
01-0303-1-701000	SALARIES-FULL TIME	150,621	155,203	155,203	115,000	123,426	(20)
<b>SALARIES &amp; WAGES</b>		<b>150,621</b>	<b>155,203</b>	<b>155,203</b>	<b>115,000</b>	<b>123,426</b>	<b>(20)</b>
<b>EMPLOYEE BENEFITS</b>							
01-0303-2-720000	INSURANCE	28,928	29,882	29,882	22,000	19,461	(35)
01-0303-2-793000	EMPLOYER CONTRIBUTION-IMRF	15,641	16,048	16,048	13,000	13,750	(14)
01-0303-2-794000	EMPLOYER CONTRIBUTION-FICA	10,997	11,873	11,873	10,000	9,442	(20)
<b>EMPLOYEE BENEFITS</b>		<b>55,566</b>	<b>57,803</b>	<b>57,803</b>	<b>45,000</b>	<b>42,653</b>	<b>(26)</b>
<b>CONTRACTUAL</b>							
01-0303-3-728000	TECHNICAL SERVICE	5,678	6,250	6,250	6,250	6,450	3
	WEB FEES & ASSISTANCE (DOMAIN FEES, ETC)		250		0	0	
	DESIGN SERVICES (CONTRACT, GRAPHICS, FONTS, SOFTWARE, ETC)		500		750	750	
	COMMERCIAL REAL ESTATE DATA		5,500		5,500	5,700	
	GL # FOOTNOTE TOTAL		6,250		6,250	6,450	
01-0303-3-729000	ECONOMIC DEVELOPMNT INCENTIVES	361,374	990,000	990,000	1,068,048	1,035,000	5
	HAPPY HYUNDAI		180,000		160,000	180,000	
	GENERAL INCENTIVES		200,000		110,000	200,000	
	MCGRATH ACURA		130,000		210,000	130,000	
	NAPLETON CADILLAC		15,000		0	15,000	
	GREGORY INFINITI		10,000		0	10,000	
	NAPLETON MAZDA		90,000		75,000	90,000	
	LINCOLN BUSINESS DISTRICT		65,000		65,000	70,000	
	LIBERTY AUTO PLAZA/KIA BUSINESS DISTRICT		290,000		310,000	330,000	
	LIBERTY AUTO CITY BUSINESS DISTRICT		0		138,048	0	
	NAPLETON FORD		10,000		0	10,000	
	GL # FOOTNOTE TOTAL		990,000		1,068,048	1,035,000	
01-0303-3-741000	PROMOTION & ACTIVITIES	2,661	10,500	10,500	9,500	10,700	2
	BUSINESS EXCELLENCE		2,200		1,000	1,000	
	PROFESSIONAL COMMUNICATIONS ASSISTANCE		5,000		5,000	5,500	
	RETAIL PROMOTION (MOC) EFFORTS		2,000		2,000	2,500	
	BUSINESS ATTRACTION PROMOTIONS		500		500	500	
	LOCAL BUSINESS PROMOTION		800		1,000	1,200	
	GL # FOOTNOTE TOTAL		10,500		9,500	10,700	
<b>CONTRACTUAL</b>		<b>369,713</b>	<b>1,006,750</b>	<b>1,006,750</b>	<b>1,083,798</b>	<b>1,052,150</b>	<b>5</b>
<b>COMMODITIES</b>							
01-0303-5-706000	MATERIALS & SUPPLIES	643	550	550	800	750	36
01-0303-5-722000	POSTAGE	25	830	830	800	850	2
	GENERAL		200		100	200	
	ALL BUSINESS MAILING		630		700	650	
	GL # FOOTNOTE TOTAL		830		800	850	
01-0303-5-726000	TRAVEL, TRAINING, SUBS & DUES	7,684	12,300	12,300	10,520	13,925	13
	BUSINESS ORGANIZATION ATTENDANCE		425		200	425	
	ASSOC OF INDUSTRIAL REAL ESTATE BROKERS (AIRE)		300		0	300	
	MANAGEMENT CERTIFICATION-TUITION REIMBURSEME		1,200		1,200	3,000	
	AICP/APA MEMBERSHIP STAFF		800		510	560	
	NATIONAL HISTORIC TRUST		315		250	250	
	LOCAL TRAINING		620		300	400	
	LAKE COUNTY PARTNERS		5,000		4,700	4,850	
	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC)		800		860	1,000	
	NATIONAL RETAILERS CONFERENCE		2,500		2,500	2,800	
	LAI		340		0	340	
	GL # FOOTNOTE TOTAL		12,300		10,520	13,925	
01-0303-5-743000	PRINTING & PUBLICATION		1,000	1,000	500	1,000	0
	ED BROCHURE, RIBBON CUTTING RIBBON, BANNERS, ET		1,000		500	1,000	
<b>COMMODITIES</b>		<b>8,352</b>	<b>14,680</b>	<b>14,680</b>	<b>12,620</b>	<b>16,525</b>	<b>13</b>
<b>Total Department 0303: ECONOMIC DEVELOPMENT</b>		<b>584,252</b>	<b>1,234,436</b>	<b>1,234,436</b>	<b>1,256,418</b>	<b>1,234,754</b>	<b>0</b>

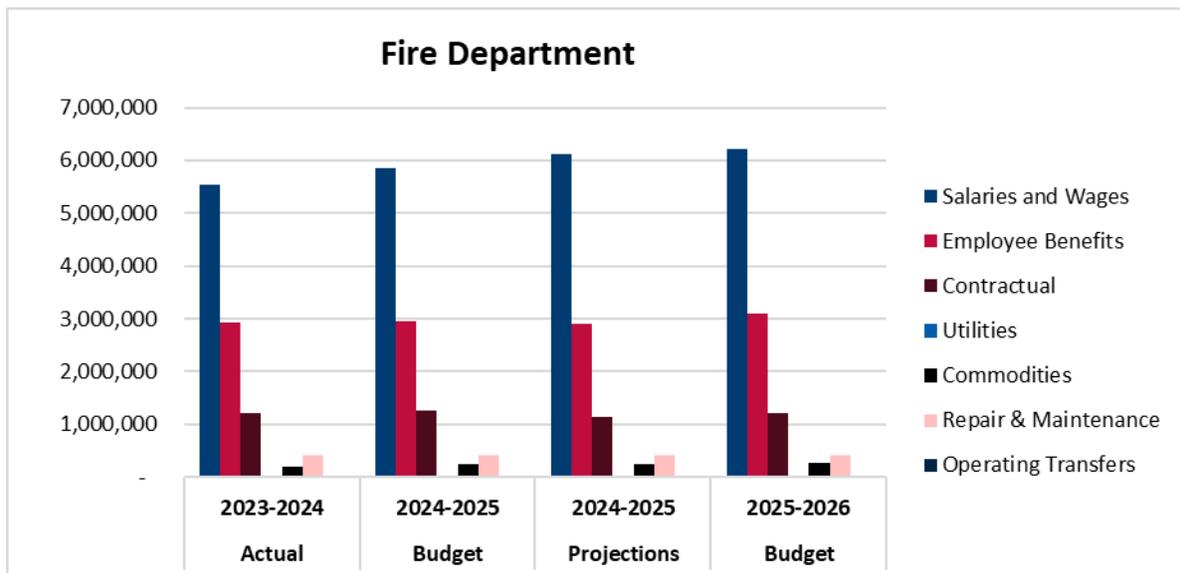
# BUDGET DETAIL

## GENERAL FUND, FIRE DEPARTMENT

The Libertyville Fire Department is a municipal fire department operating under the Illinois Compiled Statues. The Department also provides all services under contract, to the Libertyville Fire Protection District.

The department provides fire, paramedic, special rescue, hazardous materials, dive rescue, public education, and fire code enforcement services to the residents of the Village of Libertyville and the Libertyville Fire Protection District. These services are provided from three fire stations, one of which is owned by the Fire Protection District. Firefighting personnel are certified as firefighters and are also licensed as paramedics.

Fire Department	Actual	Budget	Projections	Budget	% Change	% Change
	2023-2024	2024-2025	2024-2025	2025-2026	A to C	B to C
		A	B	C		
Salaries and Wages	5,543,832	5,841,815	6,125,550	6,226,284	6.6%	1.6%
Employee Benefits	2,936,649	2,959,139	2,899,859	3,099,980	4.8%	6.9%
Contractual	1,211,146	1,252,750	1,146,374	1,209,632	-3.4%	5.5%
Utilities	36,004	34,200	30,300	31,500	-7.9%	4.0%
Commodities	204,080	239,900	241,431	265,110	10.5%	9.8%
Repair & Maintenance	402,503	419,486	424,890	417,051	-0.6%	-1.8%
Operating Transfers	7,896	8,291	8,291	8,871	7.0%	7.0%
<b>Total Operating Exp.</b>	<b>\$ 10,342,110</b>	<b>\$ 10,755,581</b>	<b>\$ 10,876,695</b>	<b>\$ 11,258,428</b>	<b>4.7%</b>	<b>3.5%</b>
<b>Total Department</b>	<b>\$ 10,342,110</b>	<b>\$ 10,755,581</b>	<b>\$ 10,876,695</b>	<b>\$ 11,258,428</b>	<b>4.7%</b>	<b>3.5%</b>



# DEPARTMENT NARRATIVE

## FIRE DEPARTMENT

### Proposed 2025/2026 Fire Department Budget Goals

1. Transfer of Emergency Communications and Dispatch Services: The Village has selected a new vendor (Glenview Public Safety Dispatch Center) to provide emergency communications and dispatch services for the Fire and Police Departments. The Fire Department will work jointly with the Police Department and the new vendor to develop and implement emergency communications and dispatch services for the Village of Libertyville. Target Completion Date: July 31, 2025
2. Revise the Village's All-Hazards Emergency Operations Plan: The Village's All-Hazards Emergency Operations Plan is a large and complex document that addresses procedures to assist in mitigating major emergencies as well as long-term recovery procedures. Due to the vast amount of information this document holds, the need to revise this document is constant. Fire Department staff has been working over the last fiscal year in revising its content. More importantly, staff is working on transforming the document into a searchable, digital, and less complex plan. The revision is on schedule to be complete by the end of the calendar year. Once complete, the document will be reviewed by the Lake County Emergency Management Office for certification. Target Completion Date: December 31, 2025
3. Complete a Comprehensive Emergency Operations Center Training: The Fire Department has recognized the need to train staff that would fill roles in an emergency operations Center (EOC) during a disaster taking place in the Village. Past versions of this goal have been identified in the Fire Department's fiscal year goals for the last two years. In perusing past versions of this goal, fire department staff has identified a more effective process to ensure all parties involved receive the best possible training. Fire Department Staff has been collaborating with Lake County Emergency Management to break up an EOC exercise into several smaller, more manageable trainings. Due to the low frequency nature of an EOC activation, Fire Department staff plans on building up the individual trainings, which will ultimately lead to a full-scale tabletop exercise. Incorporating the revised Village All-Hazards Emergency Operations Plan into these trainings will ensure Village Staff are well prepared in the event of its need. Target Completion Date: December 31, 2025

## Review of 2024/2025 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: 12/31/2024

***Status: This goal is in progress with alterations. The Fire Department is working with Lake County Emergency Management to develop an EOC training program for Village staff. The intent of this alteration is to educate staff on expectations within an EOC during emergencies, defining clear roles for each position staffed in an EOC. This will include job descriptions for EOC staff as well as our elected officials. Once this preliminary training takes place, fire department staff along with Lake County Emergency Management will host a table-top disaster drill that will also include other stakeholders within the community.***

2. Revising the Village's All-Hazards Emergency Operations 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: 07/31/2024

***Status: This goal is ongoing, and completion is expected in FY 25-26. The Village's Disaster Plan is a robust document that consists of many variables that need frequent revision. Simplifying the current plan to allow for ease of use along with quick access and reference during times of emergencies is our priority. Department staff have met with other village leaders and representatives to search for best practices in disaster plan revisions and management. Department staff is also collaborating with Lake County Emergency Management to revise the plan. The result will be a plan that is digital, searchable, easy to revise, and relevant to the changing environment and changing disaster types such as cyber security.***

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: 04/30/2025

***Status: This goal has been altered due to the Village committing to join Glenview Dispatch in 2025. Both centers are using the same CAD provider. The department's transition to a new CAD provider and subsequent training has been successful. This portion of the goal is complete.***

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: 04/30/2025

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

***Status: Goal Completed; The Department has worked with the Police and Public Works Departments to research and develop a Citizens Public Safety Academy. A twelve-week lesson plan will be created and is ready for implementation in Fiscal Year 2025- 2026.***



Libertyville Fire Department  
Performance Measures  
2024



	2020	2021	2022	2023	2024
Total Calls for Service	4,004	4,453	4,837	5,270	5,438
Fire Calls (Includes Tollway)	1,033	1,117	964	1,657	1,551
Rescue Calls (Includes Tollway)	2,612	2,835	3,345	3,613	3,887
Calls Occurring Concurrently	30%	32%	32%	35%	38%
Fire Safety Inspections	994*	1,876	1,977	2,757	2,969
Public Education Classes	45*	15	53	53	59
Block Parties Attended	0*	13	31	27	27
Child Car Seats Installed	87	145	100	84	44
Plan Reviews: Village	208	247	333	229	328
District	66	110	116	98	100
Number of Contacts through Public Education and Events	247**	14,374	15,526	9,953	15,839

\* Significant changes due to the COVID-19 Pandemic

\*\* Online communications not counted



Libertyville Fire Department  
 Summary Statistics  
 2024



Type of Call		2020	2021	2022	2023	2024	2023-2024 Change
Fire	Village	600	646	626	875	809	-7.5%
	District	255	297	259	283	383	35.3%
Rescue	Village	1,737	1,802	2,092	2,310	2,591	12.2%
	District	809	982	1,191	1,122	1,016	-9.4%
All	Knollwood *	63	82	73	105	138	31.4%
	42K					60	
Tollroad	District	73	71	73	74	106	43.2%
MA Given	Out of District	335	422	475	501	501	0.0%
<b>Total</b>		<b>3872</b>	<b>4302</b>	<b>4789</b>	<b>5270</b>	<b>5438</b>	<b>3.2%</b>
Mutual Aid Received		293	298	320	144	132	-8.3%

\* 2023 Knollwood calls include 42K response. 42K calls separated beginning 2024.

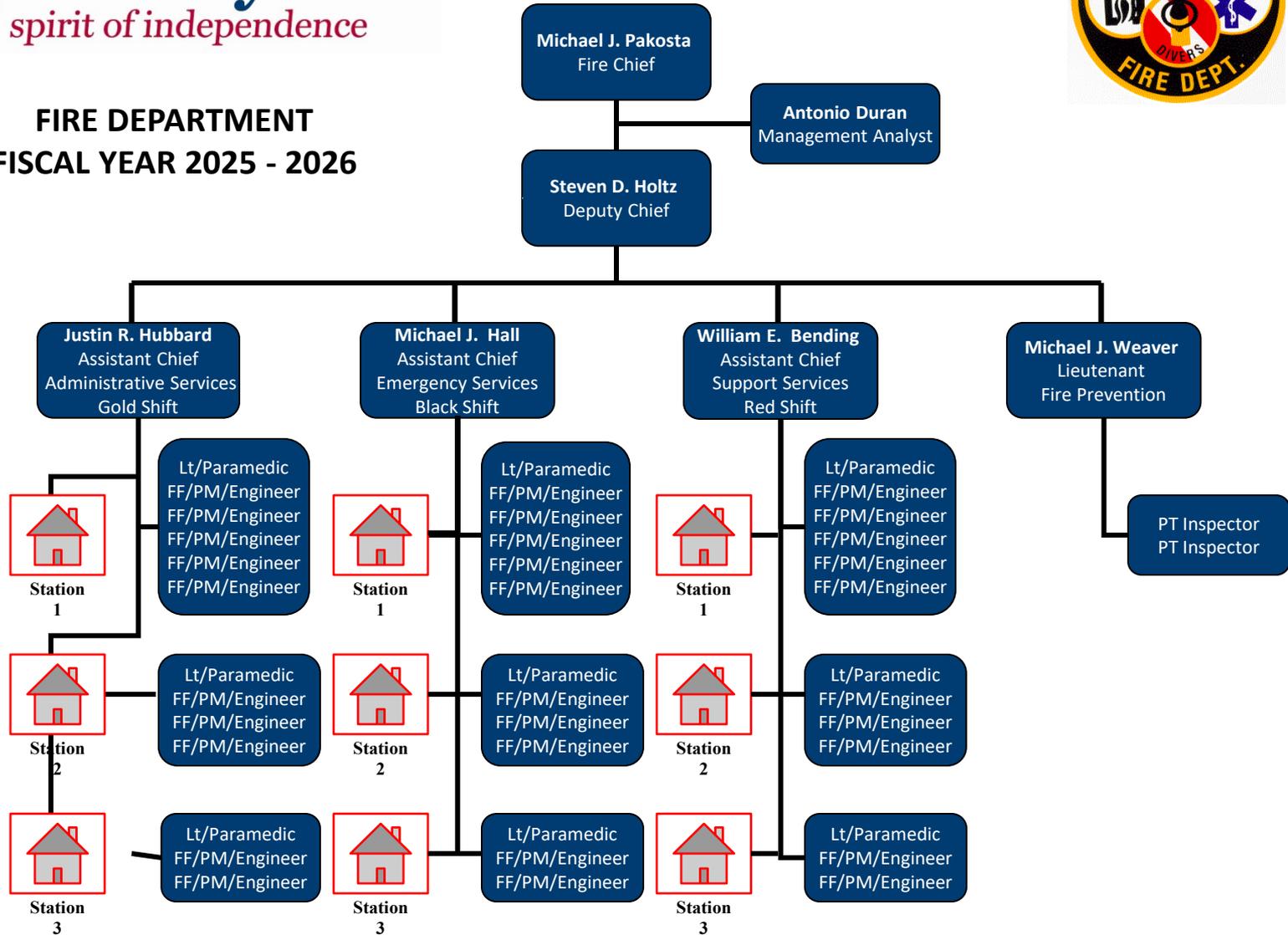
Total Village Calls 3400

Total District Calls 1565

2020 decline is a result of COVID.



## FIRE DEPARTMENT FISCAL YEAR 2025 - 2026





GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>DEPT 0601 - FIRE-ADMINISTRATION</b>							
<b>SALARIES &amp; WAGES</b>							
01-0601-1-701000	SALARIES-UNIFORMED FULL-TIME	285,654	294,493	294,493	294,493	306,013	4
01-0601-1-704000	SALARIES-CIVILIAN	70,847	74,566	74,566	74,566	78,576	5
<b>SALARIES &amp; WAGES</b>		<b>356,501</b>	<b>369,059</b>	<b>369,059</b>	<b>369,059</b>	<b>384,589</b>	<b>4</b>
<b>EMPLOYEE BENEFITS</b>							
01-0601-2-793000	EMPLOYER CONTRIBUTION IMRF	7,356	7,710	7,710	7,710	8,753	14
01-0601-2-794000	EMP CONTRIBUTION FICA/MEDICARE	9,182	9,974	9,974	9,974	10,448	5
<b>EMPLOYEE BENEFITS</b>		<b>16,538</b>	<b>17,684</b>	<b>17,684</b>	<b>17,684</b>	<b>19,201</b>	<b>9</b>
<b>CONTRACTUAL</b>							
01-0601-3-742000	COPY MACHINE LEASE	2,251	2,900	2,900	2,000	2,100	(28)
	LEASE OF COLOR PHOTO COPIER		1,900		2,000	2,100	
	PAPER AND SUPPLIES		1,000		0	0	
	GL # FOOTNOTE TOTAL		2,900		2,000	2,100	
<b>CONTRACTUAL</b>		<b>2,251</b>	<b>2,900</b>	<b>2,900</b>	<b>2,000</b>	<b>2,100</b>	<b>(28)</b>
<b>UTILITIES</b>							
01-0601-4-710000	TELEPHONE	16,354	12,100	12,100	9,300	9,500	(21)
<b>UTILITIES</b>		<b>16,354</b>	<b>12,100</b>	<b>12,100</b>	<b>9,300</b>	<b>9,500</b>	<b>(21)</b>
<b>COMMODITIES</b>							
01-0601-5-722000	POSTAGE	255	800	800	200	500	(38)
	POSTAGE MACHINE VH		0		0	200	
	GENERAL DEPARTMENT POSTAGE		0		0	300	
	POSTAGE		800		200	0	
	GL # FOOTNOTE TOTAL		800		200	500	
01-0601-5-723000	OFFICE SUPPLIES	1,152	2,500	2,500	1,500	2,500	0
	COPY PAPER		0		0	1,000	
	OFFICE SUPPLIES		0		1,500	1,500	
	GL # FOOTNOTE TOTAL		0		1,500	2,500	
01-0601-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,603	4,105	4,105	5,100	6,750	64
	DAILY HERALD SUBSCRIPTION		450		2,650	2,650	
	PROFESSIONAL DEVELOPMENT FOR MANAGEMENT ANALYST		500		500	300	
	ILLINOIS FIRE SERVICE PROFESSIONALS DUES		155		0	0	
	DUES-LAKE COUNTY FIRE CHIEF & DEPUTY CHIEF		300		450	450	
	DUES-ILLINOIS FIRE CHIEFS		450		550	550	
	DUES-INTERNATIONAL ASSOCIATION OF FIRE CHIEFS		450		400	400	
	DUES-METROPOLITAN FIRE CHIEFS		800		550	400	
	TRAINING		1,000		0	2,000	
	GL # FOOTNOTE TOTAL		4,105		5,100	6,750	
01-0601-5-799000	MISCELLANEOUS	481	800	800	400	500	(38)
<b>COMMODITIES</b>		<b>4,491</b>	<b>8,205</b>	<b>8,205</b>	<b>7,200</b>	<b>10,250</b>	<b>25</b>
<b>CAPITAL</b>							
01-0601-6-790000	CAPITAL OUTLAY	14,624	15,000	15,000	29,736	14,500	(3)
	STATION 2 LANDSCAPE		0		0	12,000	
	EJECTOR PIT PUMP SYSTEM STN1		0		15,000	0	
	STATION 2 WINDOW CAULKING		0		0	2,500	
	STATION 1 EJECTOR PUMP REPLACEMENT		15,000		14,736	0	
	GL # FOOTNOTE TOTAL		15,000		29,736	14,500	
<b>CAPITAL</b>		<b>14,624</b>	<b>15,000</b>	<b>15,000</b>	<b>29,736</b>	<b>14,500</b>	<b>(3)</b>
<b>TRANSFERS</b>							
01-0601-8-789000	TECHNOLOGY EQUIP. & REPLACE	7,896	8,291	8,291	8,291	8,871	7
	TERF USER CHARGES (INCLUDES GIS)		8,291		8,291	8,871	
<b>TRANSFERS</b>		<b>7,896</b>	<b>8,291</b>	<b>8,291</b>	<b>8,291</b>	<b>8,871</b>	<b>7</b>
<b>Total Department 0601: FIRE -ADMINISTRATION</b>		<b>418,655</b>	<b>433,239</b>	<b>433,239</b>	<b>443,270</b>	<b>449,011</b>	<b>4</b>



GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>DEPT 0602 - FIRE PREVENTION</b>							
<b>SALARIES &amp; WAGES</b>							
01-0602-1-701000	SALARIES-UNIFORMED FULL-TIME	149,521	139,560	139,560	150,000	156,445	12
01-0602-1-704000	SALARIES-CIVILIAN	51,256	79,180	79,180	60,000	109,556	38
<b>SALARIES &amp; WAGES</b>		<b>200,777</b>	<b>218,740</b>	<b>218,740</b>	<b>210,000</b>	<b>266,001</b>	<b>22</b>
<b>EMPLOYEE BENEFITS</b>							
01-0602-2-793000	EMPLOYER CONTRIBUTION IMRF	2,864	4,862	4,862	4,000	5,291	9
01-0602-2-794000	EMP CONTRIBUTION FICA/MEDICARE	5,977	8,081	8,081	7,500	8,501	5
<b>EMPLOYEE BENEFITS</b>		<b>8,841</b>	<b>12,943</b>	<b>12,943</b>	<b>11,500</b>	<b>13,792</b>	<b>7</b>
<b>CONTRACTUAL</b>							
01-0602-3-705000	CONTRACTUAL SERVICES	1,562	2,000	2,000	1,700	2,000	0
	INSPECTION TABLETS DATA PLANS		2,000		1,700	2,000	
<b>CONTRACTUAL</b>		<b>1,562</b>	<b>2,000</b>	<b>2,000</b>	<b>1,700</b>	<b>2,000</b>	<b>0</b>
<b>COMMODITIES</b>							
01-0602-5-724000	PUBLIC EDUCATION	3,049	4,100	4,100	3,600	4,100	0
	FIRE PREVENTION SUPPLIES		0		0	500	
	PUBLIC EDUCATION MATERIALS		1,000		1,000	1,000	
	OPEN HOUSE ITEMS		1,500		1,500	1,500	
	SCHOOL HANDOUTS		600		600	600	
	CAMERA REPAIRS AND SUPPLIES		500		0	0	
	MISCELLANEOUS		500		500	500	
	GL # FOOTNOTE TOTAL		4,100		3,600	4,100	
01-0602-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,965	7,000	7,000	6,500	9,200	31
	CANINE CARE - CHESTER		0		0	2,500	
	PUBLIC FIRE AND LIFE SAFETY EDUCATOR		500		500	500	
	INSPECTOR CONTINUING EDUCATION		1,500		1,500	1,500	
	DUES		1,350		1,350	1,350	
	PUBLICATIONS		1,000		1,000	1,000	
	SCHOOLS AND CONFERENCES		1,500		1,000	1,000	
	LAKE COUNTY NIPET DUES		150		150	150	
	CAR SEAT TECH CERTIFICATIONS/TRAINING		1,000		1,000	1,200	
	GL # FOOTNOTE TOTAL		7,000		6,500	9,200	
<b>COMMODITIES</b>		<b>7,014</b>	<b>11,100</b>	<b>11,100</b>	<b>10,100</b>	<b>13,300</b>	<b>20</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0602-7-715000	MAINTENANCE OTHER EQUIPMENT	670	500	500	0	500	0
	PRINTER/ADMIN EQUIPMENT MAINTENANCE		500		0	500	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>670</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>Total Department 0602: FIRE PREVENTION</b>		<b>218,864</b>	<b>245,283</b>	<b>245,283</b>	<b>233,300</b>	<b>295,593</b>	<b>21</b>



GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE	
<b>DEPT 0603 - FIRE-EMERGENCY SERVICES</b>							
<b>SALARIES &amp; WAGES</b>							
01-0603-1-701000	SALARIES-UNIFORMED FULL-TIME	4,938,809	5,207,525	5,207,525	5,500,000	5,527,356	6
	TRAINING PROGRAM OVERTIME		164,000		180,000	172,350	
	HIREBACK/FORCEBACK OVERTIME		165,000		400,000	200,000	
	ACTING SHIFT COMMANDER OVERTIME		15,000		10,000	15,000	
	GOOD ATTENDANCE INCENTIVE OLD PROGRAM		10,000		8,300	10,000	
	TRAINING INSTRUCTOR OVERTIME		28,000		28,000	28,000	
	REGULAR SALARIES	4,825,525		4,873,700		5,102,006	
	GL # FOOTNOTE TOTAL	5,207,525		5,500,000		5,527,356	
<b>SALARIES</b>		<b>4,938,809</b>	<b>5,207,525</b>	<b>5,207,525</b>	<b>5,500,000</b>	<b>5,527,356</b>	<b>6</b>
<b>EMPLOYEE BENEFITS</b>							
01-0603-2-720000	INSURANCE	1,024,996	1,130,928	1,130,928	1,072,000	1,076,602	(5)
01-0603-2-787000	EMPLOYER CONTRIB-FIRE PENSION	1,814,606	1,718,201	1,718,201	1,718,201	1,906,012	11
	EMPLOYER CONTRIBUTION-REPLACEMENT TAX		10,000		10,000	10,000	
	FIRE PENSIONS - EMPLOYER CONTRIBUTION		1,708,201		1,708,201	1,896,012	
	GL # FOOTNOTE TOTAL		1,718,201		1,718,201	1,906,012	
01-0603-2-789000	PAID ON CALL PENSIONS	2,800	3,200	3,200	2,800	2,800	(13)
01-0603-2-794000	EMP CONTRIBUTION FICA/MEDICARE	68,210	75,509	75,509	77,000	80,872	7
<b>EMPLOYEE BENEFIT</b>		<b>2,910,612</b>	<b>2,927,838</b>	<b>2,927,838</b>	<b>2,870,001</b>	<b>3,066,286</b>	<b>5</b>
<b>CONTRACTUAL</b>							
01-0603-3-705000	CONTRACTUAL SERVICES	837,380	841,450	876,450	736,444	782,450	(11)
	GEMT PAYMENT TO STATE OF ILLINOIS		665,000		560,000	610,000	
	ACTIVE 911 DISPATCH SUBSCRIPTION		800		794	800	
	E DISPATCH PAGING		650		650	650	
	CONTRACTUAL SERVICES (DISPATCH)		175,000		175,000	171,000	
	GL # FOOTNOTE TOTAL		841,450		736,444	782,450	
01-0603-3-721000	INTERGOVMTAL RISK MGMT AGENCY	133,495	132,600	132,600	153,515	160,000	21
01-0603-3-728000	TECHNICAL SERVICES	199,005	196,600	196,600	206,190	215,782	10
	MICU CELLPHONES SERVICE		0		0	2,200	
	COMCAST CABLE THREE STATIONS		1,500		1,500	1,500	
	GEMT COST REPORT		30,000		30,000	30,000	
	FIRE MANAGER SCHEDULING SOFTWARE		4,000		4,360	4,500	
	FIRE & POLICE COMMISSION TESTING FF		8,000		7,400	7,500	
	COMCAST INTERNET/ETHERNET		21,000		20,800	24,000	
	TEAM PHYSICALS		5,000		4,590	5,000	
	COLLECTION AGENCY		1,000		800	1,000	
	RESPIRATORY PHYSICALS		500		0	0	
	MEDICAL AMBULANCE BILLING SERVICE FEE		63,600		73,200	74,000	
	FIRE DISTRICT SHARE FROM RFPD CONTRACT		62,000		63,540	66,082	
	GL # FOOTNOTE TOTAL		196,600		206,190	215,782	
01-0603-3-730000	RENTAL & USER FEES	14,231	15,450	15,450	16,315	17,300	12
	PARAMEDIC LICENSE RENEWAL FEES		400		0	0	
	MABAS CAPITAL		1,500		2,250	3,000	
	MABAS OPERATING		300		300	300	
	MABAS ASSESSMENT		500		415	500	
	LAKE COUNTY SRT DUES		6,000		6,100	6,500	
	PARAMEDIC CE FEES		6,750		7,250	7,000	
	GL # FOOTNOTE TOTAL		15,450		16,315	17,300	
<b>CONTRACTUAL</b>		<b>1,184,111</b>	<b>1,186,100</b>	<b>1,221,100</b>	<b>1,112,464</b>	<b>1,175,532</b>	<b>(4)</b>
<b>COMMODITIES</b>							
01-0603-5-707000	FIREFIGHTER SUPPLIES	23,354	28,500	28,500	26,150	36,700	29
	HAZMAT MONITOR REPLACEMENT		0		0	5,200	
	CPR PROGRAM SUPPLIES		2,500		1,500	2,000	
	A - HAZMAT METER CALIBRATION		3,000		1,400	2,000	
	C - EMS SUPPLIES/REPAIRS		18,000		17,500	20,000	
	D - DIVERS		5,000		5,750	7,500	
	GL # FOOTNOTE TOTAL		28,500		26,150	36,700	
01-0603-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	64,728	79,095	79,095	69,945	73,360	(7)
	PARAMEDIC LICENSE RENEWAL FEES		0		0	410	
	COMPANY FIRE OFFICER TRAINING		12,400		12,400	1,800	
	ZOOM FOR BUSINESS		150		150	150	
	OUTSIDE INSTRUCTOR		3,375		3,375	7,700	
	MENTAL HEALTH/PEER SUPPORT PROGRAM		5,000		5,000	5,300	
	SRT TRAINING		6,330		6,330	9,730	
	FDIC FOR 1 FIREFIGHTER		1,650		1,650	1,800	
	FORMSTACK		450		450	450	
	BLUE CARD INCIDENT COMMAND TRAINING		4,080		4,080	4,465	



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
	FIREFIGHTER TRAINING	25,060		25,000	20,755		
	ELECTIVE TRAINING	15,000		6,000	15,000		
	TARGET SOLUTIONS TRAINING RECORDS MANAGEMENT	5,600		5,510	5,800		
	GL # FOOTNOTE TOTAL	79,095		69,945	73,360		
<b>COMMODITIES</b>		<b>88,082</b>	<b>107,595</b>	<b>107,595</b>	<b>96,095</b>	<b>110,060</b>	<b>2</b>
<b>Total Department 0603: FIRE-EMERGENCY SERVICES</b>		<b>9,121,614</b>	<b>9,429,058</b>	<b>9,464,058</b>	<b>9,578,560</b>	<b>9,879,234</b>	<b>4</b>



GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>DEPT 0604 - FIRE-SUPPORT SERVICES</b>							
<b>SALARIES &amp; WAGES</b>							
01-0604-1-701000	SALARIES-UNIFORMED FULL-TIME	47,745	46,491	46,491	46,491	48,338	4
<b>SALARIES &amp; WAGES</b>		<b>47,745</b>	<b>46,491</b>	<b>46,491</b>	<b>46,491</b>	<b>48,338</b>	<b>4</b>
<b>EMPLOYEE BENEFITS</b>							
01-0604-2-794000	EMP CONTRIBUTION FICA/MEDICARE	658	674	674	674	701	4
<b>EMPLOYEE BENEFITS</b>		<b>658</b>	<b>674</b>	<b>674</b>	<b>674</b>	<b>701</b>	<b>4</b>
<b>CONTRACTUAL</b>							
01-0604-3-705000	CONTRACTUAL SERVICES	23,222	26,750	26,750	30,210	30,000	12
	ESO RECORDS MANAGEMENT		7,000		7,000	7,200	
	ENROUTE MOBILE SOFTWARE		1,550		920	0	
	MDC WIRELESS/CRADLEPOINT		3,800		6,740	6,800	
	STARCOM SERVICE FEES		14,400		15,550	16,000	
	GL # FOOTNOTE TOTAL		26,750		30,210	30,000	
<b>CONTRACTUAL</b>		<b>23,222</b>	<b>26,750</b>	<b>26,750</b>	<b>30,210</b>	<b>30,000</b>	<b>12</b>
<b>UTILITIES</b>							
01-0604-4-709000	UTILITIES - STATION 3	19,650	22,100	22,100	21,000	22,000	0
	NORTH SHORE GAS		10,000		6,000	6,000	
	COM ED		11,000		13,200	14,000	
	LAKE COUNTY PUBLIC WORKS WATER		1,100		1,800	2,000	
	GL # FOOTNOTE TOTAL		22,100		21,000	22,000	
<b>UTILITIES</b>		<b>19,650</b>	<b>22,100</b>	<b>22,100</b>	<b>21,000</b>	<b>22,000</b>	<b>(0)</b>
<b>COMMODITIES</b>							
01-0604-5-706000	MATERIALS AND SUPPLIES	15,377	15,000	15,000	15,500	17,000	13
	MATERIALS AND SUPPLIES		15,000		15,500	17,000	
01-0604-5-707000	FIREFIGHTER SUPPLIES	35,163	45,800	45,800	45,800	56,100	22
	FIRECATT HOSE TESTING SERVICE		5,800		5,600	7,500	
	FIREFIGHTER SUPPLIES		15,000		15,000	21,100	
	QUARTERMASTER / BUNKER GEAR		25,000		25,200	27,500	
	GL # FOOTNOTE TOTAL		45,800		45,800	56,100	
01-0604-5-752000	UNIFORMS	39,329	37,200	37,200	37,000	43,900	18
	HONOR GUARD		0		0	500	
	NEW HIRE UNIFORMS		0		0	4,500	
	PATCHES - BADGES		1,500		1,300	1,500	
	30 FF'S X \$700.00		21,000		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		500		500	500	
	CLASS A UNIFORMS AND BADGES		2,700		2,700	4,400	
	FIRE PREVENTION BUREAU PART TIME		1,000		1,000	1,000	
	1 DEPUTY FIRE CHIEF		700		700	700	
	GL # FOOTNOTE TOTAL		37,200		37,000	43,900	
<b>COMMODITIES</b>		<b>89,869</b>	<b>98,000</b>	<b>98,000</b>	<b>98,300</b>	<b>117,000</b>	<b>19</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0604-7-712000	MAINTENANCE BUILDINGS	19,417	39,800	39,800	50,474	29,900	(25)
	BACKFLOW ANNUAL TEST		0		0	750	
	HOIST INSPECTION		500		500	500	
	EMERGENCY PHONES CODE BLUE STATION 1, 2, 3		14,500		14,500	0	
	CARPET/TILE CLEANING STATION 1 & 2		2,000		1,480	1,000	
	PEST CONTROL		2,500		2,000	2,500	
	FIRE ALARM		1,200		1,250	1,250	
	FIRE EXTINGUISHER INSPECTIONS		1,000		900	1,000	
	STATION FURNISHINGS		1,000		1,500	1,000	
	GENERAL BUILDING MAINTENANCE		8,000		8,500	8,000	
	OVERHEAD DOORS		2,000		2,000	3,000	
	HVAC		3,000		12,000	5,000	
	SEPTIC STATION 3		500		750	750	
	ELEVATOR STATION 1		2,000		2,970	3,000	
	FIRE SPRINKLER SERVICE - ANNUAL		600		924	950	
	HOOD AND DUCT SYSTEM SERVICE TESTING		1,000		1,200	1,200	
	GL # FOOTNOTE TOTAL		39,800		50,474	29,900	
01-0604-7-713000	MAINTENANCE GROUNDS	8,518	10,651	10,651	8,801	8,250	(23)
	LAWN MOWING STATION 2		1,801		1,801	750	



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
	LAWN MOWING STATION 1		7,000		7,000	7,000	
	LANDSCAPING		1,850		0	500	
	GL # FOOTNOTE TOTAL		10,651		8,801	8,250	
01-0604-7-714000	MAINT MOTOR VEHICLE FEES	335,471	345,535	345,535	345,535	355,901	3
	FLEET MAINTENANCE		345,535		345,535	355,901	
01-0604-7-715000	MAINTENANCE OTHER EQUIPMENT	38,427	23,000	23,000	20,080	22,500	(2)
	CRADLEPOINT ROUTER AND ANTENNA FOR TWO						
	AMBULANCES		0		0	3,000	
	KNOX VAULT KEY SECURE FOR TWO AMBULANCES		0		0	2,500	
	IPAD FOR MDC/CAD FOR TWO AMBULANCES		0		0	2,400	
	MDC/MOBILE PURCHASE AND INSTALL		12,000		8,000	0	
	STATION ALERT MAINTENANCE		3,000		0	2,000	
	BREATHING AIR TESTING		3,000		4,380	4,500	
	SCBA MAINTENANCE		1,500		4,500	4,600	
	MISCELLANEOUS EQUIPMENT		500		0	0	
	GROUND LADDER TESTING		1,400		1,400	1,500	
	SAW, HURST TOOLS		1,600		1,800	2,000	
	GL # FOOTNOTE TOTAL		23,000		20,080	22,500	
	<b>REPAIRS &amp; MAINTENANCE</b>	<b>401,833</b>	<b>418,986</b>	<b>418,986</b>	<b>424,890</b>	<b>416,551</b>	<b>(1)</b>
<b>Total Department 0604: FIRE-SUPPORT SERVICES</b>		<b>582,977</b>	<b>613,001</b>	<b>613,001</b>	<b>621,565</b>	<b>634,590</b>	<b>4</b>

# BUDGET DETAIL

## GENERAL FUND, POLICE DEPARTMENT

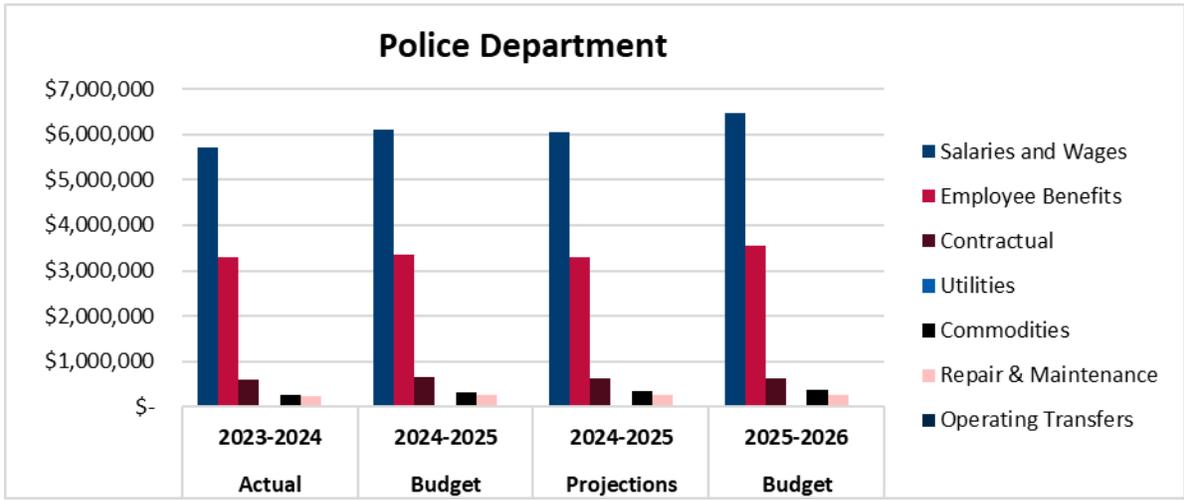
The Libertyville Police Department is comprised of 49 sworn and non-sworn members who provide law enforcement services 24/7. The Police Department is divided into 2 divisions: Operations & Support Services.

The **Operations Division** consists of Patrol, Investigations, and Community Services. Patrol Officers are assigned to one of 3 shifts and respond to all calls for service, whether they are emergency or non-emergency. Officers hold many specialty positions including Evidence Technician, Bike Officer, Field Training Officer, Accident Investigator, and Juvenile Officer to name a few. The Investigations Unit consists of several investigators including one assigned full time to Libertyville High School and one assigned to the Illinois State Police Metropolitan Enforcement Group (MEG). The Community Services Unit is comprised of Public Service Officers who focus on parking and ordinance enforcement, animal complaints, and handling non-criminal calls for service.

The **Support Services Division** encompasses the Records Unit and administrative functions including human resources, finance, and information technology. The division also manages department training, evidence & property, and the quartermaster system. The Records Unit processes all reports and citations, in addition to managing the Administrative Adjudication hearings and walk-in service requests.

The Fiscal Year 2025-26 Budget includes the hiring of two patrol officers.

Police Department	Actual 2023-2024	Budget 2024-2025 A	Projections 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
Salaries and Wages	\$ 5,723,804	\$ 6,106,293	\$ 6,039,317	\$ 6,457,116	5.7%	6.9%
Employee Benefits	\$ 3,300,787	\$ 3,361,961	\$ 3,307,389	\$ 3,543,251	5.4%	7.1%
Contractual	\$ 597,105	\$ 668,724	\$ 640,529	\$ 627,131	-6.2%	-2.1%
Utilities	\$ 1,271	\$ 1,300	\$ 1,300	\$ 1,300	0.0%	0.0%
Commodities	\$ 256,708	\$ 318,826	\$ 350,360	\$ 384,995	20.8%	9.9%
Repair & Maintenance	\$ 240,266	\$ 261,239	\$ 261,239	\$ 269,216	3.1%	3.1%
Operating Transfers	\$ 24,930	\$ 26,177	\$ 26,177	\$ 28,009	7.0%	7.0%
Total Operating Exp.	\$ 10,144,871	\$ 10,744,520	\$ 10,626,311	\$ 11,311,018	5.3%	6.4%
Total Department	\$ 10,144,871	\$ 10,744,520	\$ 10,626,311	\$ 11,311,018	5.3%	6.4%



# DEPARTMENT NARRATIVE

## POLICE DEPARTMENT

### 2025-26 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 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 development plan supports managing and improving daily operations while preparing members of the leadership team for future roles within the Department.

Within FY 2025-2026, the Department plans for:

- Two supervisors to attend Northwestern University Center for Public Safety's Staff and Command School's 10-week intensive management program. Target Completion Date: April 30, 2026
  - One Command Officer to attend Northwestern University Center for Public Safety's Executive Management Program's 3-week intensive management workshop. Target Completion Date: April 30, 2026
  - Department supervisory staff continue to receive training in supervision, leadership development, and executive management provided by various training organizations. Target Completion Date: April 30, 2026
  - Senior staff will complete development and implement a Mentoring Program for frontline supervisors. Target Completion Date: April 30, 2026
2. Update the Department's Policy Manual: The Police Department will continue efforts to ensure Department policies are recent, relevant, and comply with state statutes by maintaining a partnership 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 2025-2026, the Department plans to thoroughly review and update, when necessary, 25% of Department's policies. Target Completion Date: April 30, 2026
  3. Implement a Citizen's Public Safety Academy: The Police, Fire, and Public Works Departments have partnered to research and develop a Citizen's Public Safety Academy. A twelve-week lesson plan was developed which incorporates a wide range of training topics. The three departments will work jointly to plan and implement the first Citizen's Public Safety Academy. Target Completion Date: April 30, 2026
  4. Transfer of Emergency Communications and Dispatch Services: The Village has selected a new vendor (Glenview Public Safety Dispatch Center) to provide emergency communications and dispatch services for the Fire and Police Departments. The Police Department will work jointly with the Fire Department and the new vendor to develop and implement emergency communications and dispatch services for the Village of Libertyville. Target Completion Date: July 31, 2025

5. **Complete Design and Begin Construction for New Police Station:** The Village anticipates constructing a new police facility which will maintain and improve public safety in Libertyville. Village Administration will work jointly with the Police Department to design and replace the existing police station with a modern law enforcement facility which addresses current and future policing needs. Phase One of the project will focus on facility design, relocation of services housed in the current facility, demolition of the current structure, and commencement of construction on a new facility. Target Completion Date: October 30, 2025

### **Review of 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

***Status: The Department continues to dedicate resources to succession planning and leadership development. Department supervisors received the following advanced training during the fiscal year.***

- ***One supervisor attended the Northwestern Center for Public Safety's Staff and Command School, a 10-week intensive management development program.***
  - ***Due to a lack of a training class available regionally, 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.***
  - ***One supervisor attended advanced police supervisory training.***
  - ***Two supervisors attended adaptive leadership training.***
  - ***One supervisor attended advanced training in response to child abduction and missing children.***
  - ***One supervisor attended tactical leadership training.***
  - ***One supervisor attended advance leadership and management of police records training.***
  - ***One supervisor attended training in the management and supervision of an investigations unit.***
  - ***One supervisor attended advance training in Homicide investigations.***
  - ***Two supervisors attended the International Association of Chiefs of Police conference.***
  - ***One supervisor attended the Midwest Center for Traffic Safety conference.***
  - ***Senior staff members are currently researching and developing a mentoring program for frontline supervisors. This goal will continue into FY 2025-2026.***
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

***Status: Goal Completed; The Village has selected a new public safety communications center to provide emergency services communications and dispatching. The village is working with the new communications center to transfer services from the current provider in July, 2025.***

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

***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. 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

Target Completion Date: August 30, 2024

***Status: Goal Completed; The Department has reviewed its commitments and dedicated personnel to several multi-jurisdictional task forces. The Department has assigned additional personnel to multi-jurisdictional task forces as follows:***

- ***One officer has been assigned to the Lake County Metropolitan Enforcement Group.***
- ***One officer has been assigned to replace a vacant position in the Crises Outreach and Support Team (COAST).***
- ***One officer has been assigned to the Northern Illinois Police Alarm System (NIPAS) Emergency Services Team.***
- ***One officer has been assigned to the Lake County Major Crash Assistance Team (LCMCAT) as an accident investigator. This assignment supplements an officer who has taken on a supervisory role within LCMCAT.***
- ***Two officers have been assigned to the Lake County Major Crimes Task Force (LCMCTF) as evidence technicians.***
- ***One Sergeant has been assigned to the Lake County Major Crimes Task Force (LCMCTF) in a supervisory role.***

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

***Status: Goal Completed; The Department has worked with the Fire and Public Works Departments to research and develop a Citizens Public Safety Academy. A twelve-week lesson plan was created and is ready for implementation in Fiscal Year 2025- 2026.***





# Police Department Performance Statistics

## January 1, 2024 - December 31, 2024

Category	2020	2021	2022	2023	2024
Police Calls for Service	34137	34466	39100	33582	42388
Alarm Responses: * IUCR 9046/9147	598	622	679	760	646
Cases Assigned & Cleared by Investigation	563	523	505	526	605
Cases Assigned	315	272	276	280	316
Cases Cleared	248	251	229	246	289
Traffic Accidents	533	689	698	733	786
Accidents - Property Damage	470	601	616	641	710
Accidents - Personal Injury	63	88	82	92	76
Traffic & Parking Enforcement	4993	5153	5981	6144	8895
Parking Tickets Issued	2218	2294	2906	2886	2806
Traffic Tickets Issued	2341	2724	2871	2986	3884
Warning Tickets Issued	434	135	204	272	2205
Automated Red-Light Citations	2158	2151	961	585	287
Route 45/Peterson Rd.**	276	431	469	247	157
Milwaukee Ave./Artaius Blvd.	347	434	492	338	130
Peterson Rd./Butterfield Rd.***	1535	1286	0	0	0
Administrative Adjudication Hearings	8	10	12	12	12
Automated Red-Light Citations	28	38	14	11	0
Parking Citations	66	60	65	51	61
Local Ordinance Citations	15	4	13	22	3
Building/Zoning Citations	3	6	4	0	0
Traffic Enforcement Details: *IUCR 9080/9521	2062	2042	2322	1237	2317

Statistics Per Calendar Year

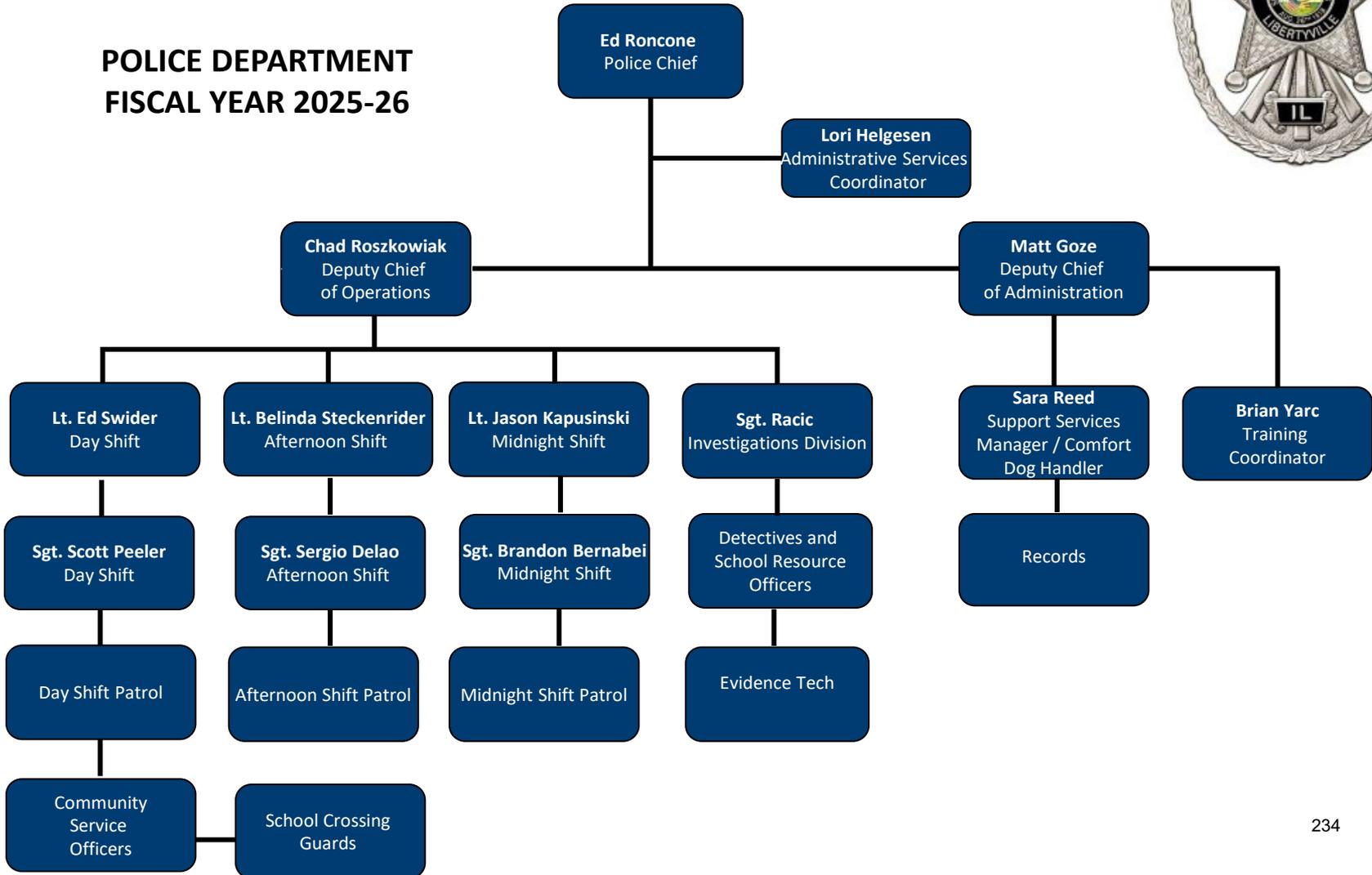
\*IUCR: Illinois Uniform Crime Reporting

\*\*Intersection under construction

\*\*\*Pending IDOT approval for reinstallation



## POLICE DEPARTMENT FISCAL YEAR 2025-26





GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
<b>DEPT 0501 - POLICE ADMIN, COMMUNICATION &amp; RECORDS</b>							
<b>SALARIES &amp; WAGES</b>							
01-0501-1-701000	SALARIES - UNIFORMED	459,028	480,133	480,133	480,133	500,945	4
01-0501-1-702000	SALARIES - CIVILIAN	258,310	297,760	297,760	270,000	329,153	11
<b>SALARIES &amp; WAGES</b>		<b>717,338</b>	<b>777,893</b>	<b>777,893</b>	<b>750,133</b>	<b>830,098</b>	<b>7</b>
<b>EMPLOYEE BENEFITS</b>							
01-0501-2-720000	INSURANCE	904,760	987,129	987,129	930,000	953,516	(3)
01-0501-2-793000	EMPLOYER CONTRIBUTION IMRF	24,780	29,734	29,734	29,734	34,247	15
01-0501-2-794000	EMP CONTRIBUTION FICA/MEDICARE	25,549	22,779	22,779	22,779	32,408	42
<b>EMPLOYEE BENEFITS</b>		<b>955,089</b>	<b>1,039,642</b>	<b>1,039,642</b>	<b>982,513</b>	<b>1,020,171</b>	<b>(2)</b>
<b>CONTRACTUAL</b>							
01-0501-3-705000	CONTRACTUAL SERVICES	385,597	411,170	411,170	396,170	369,724	(10)
	REDACTION SOFTWARE		0		0	11,900	
	SCHEDULING SOFTWARE		0		0	7,100	
	DISPATCH CONTRACT		335,000		320,000	257,100	
	MDC WIRELESS		10,600		10,600	10,600	
	STARCOM		26,000		26,000	30,444	
	SECURE SHREDDING SERVICE		3,220		3,220	4,000	
	AUTOMATED RED LIGHT ENFORCEMENT		24,000		24,000	36,000	
	REMEDATION 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	580	
	GL # FOOTNOTE TOTAL		411,170		396,170	369,724	
01-0501-3-721000	INTERGOVMTAL RISK MGMT AGENCY	129,054	155,886	155,886	138,000	145,000	(7)
01-0501-3-728000	TECHNICAL SERVICES	19,632	33,800	33,800	37,700	40,000	18
	WELLNESS PROGRAM		10,500		10,500	11,500	
	BACKGROUND SERVICES		3,000		3,000	3,000	
	ENTRY LEVEL TESTING		3,000		6,800	3,000	
	PROMOTIONAL TESTING		2,300		2,400	2,500	
	MEDICAL EVALUATIONS		4,200		4,200	6,000	
	VACCINATIONS		500		500	500	
	POLYGRAPH EXAMS		2,000		2,000	2,500	
	PSYCHOLOGICAL EXAMS		4,200		4,200	6,000	
	NIPAS MEDICAL EVALUATIONS		1,500		1,500	2,000	
	LEAD SCREENING - FIREARMS INSTRUCTORS		1,000		1,000	1,200	
	HEARING EXAMS		1,600		1,600	1,800	
	GL # FOOTNOTE TOTAL		33,800		37,700	40,000	
01-0501-3-742000	COPY MACHINE LEASE	2,185	2,250	2,250	2,250	2,318	3
	COPY MACHINE LEASE		2,250		2,250	2,318	
<b>CONTRACTUAL</b>		<b>536,468</b>	<b>603,106</b>	<b>603,106</b>	<b>574,120</b>	<b>557,042</b>	<b>(8)</b>
<b>UTILITIES</b>							
01-0501-4-710000	TELEPHONE	1,271	1,300	1,300	1,300	1,300	0
<b>UTILITIES</b>		<b>1,271</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>
<b>COMMODITIES</b>							
01-0501-5-706000	MATERIALS AND SUPPLIES	3,422	10,100	10,100	10,750	14,850	47
	TWO PART AUTHENTICATOR		0		0	3,600	
	ANNIVERSARY/RETIREE PLAQUE		1,000		1,000	1,000	
	SUPPLIES & MAINTENANCE		2,250		2,250	2,250	
	CLEANING SUPPLIES		500		500	500	
	LOCK-UP SUPPLIES		500		600	600	
	PRISONER MEALS		1,500		1,500	1,500	
	FIRE EXTINGUISHER MAINTENANCE		850		850	850	
	KITCHEN & MEETING SUPPLIES		1,000		1,000	1,000	
	AWARDS AND COMMENDATIONS		2,500		2,500	3,000	
	ERGONOMIC STAND UP RISER		0		550	550	
	GL # FOOTNOTE TOTAL		10,100		10,750	14,850	
01-0501-5-722000	POSTAGE	1,707	2,000	2,000	2,000	2,000	0
01-0501-5-723000	OFFICE SUPPLIES	10,563	11,000	11,000	11,000	11,500	5
	OFFICE SUPPLIES		0		11,000	11,500	
01-0501-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	24,604	30,335	30,335	30,335	31,255	3
	COURT SMART (3 YR SUBSCRIPTION)		2,580		2,580	2,580	
	RECORDS TRAINING		2,500		2,500	2,500	
	IACPNET		875		875	875	
	LEXIPOL		5,280		5,280	5,700	
	CONFERENCE & TRAVEL		4,500		4,500	5,000	
	PROFESSIONAL DUES & SUBSCRIPTIONS		4,000		4,000	4,000	
	COMMAND TRAINING		10,600		10,600	10,600	
	GL # FOOTNOTE TOTAL		30,335		30,335	31,255	
01-0501-5-736000	CREDIT CARD FEES	1,309	1,500	1,500	1,500	1,500	0
01-0501-5-743000	PRINTING AND PUBLICATIONS	9,682	10,725	10,725	9,950	11,950	11
							235



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
	TICKETS AND CITATIONS	2,500		2,500	2,500		
	CRASH REPORT PRINTER SUPPLIES	1,200		1,200	1,200		
	EMPLOYMENT ADVERTISING	1,250		1,250	1,900		
	DEPARTMENT FORMS	1,500		1,500	1,500		
	LEGAL UPDATES	500		500	500		
	ILCS CHARGING WEBSITE	1,025		500	600		
	RACIAL PROFILING COMPLIANCE	750		500	750		
	BUSINESS CARDS/STATIONARY	2,000		2,000	2,000		
	BI-ANNUAL FIELD GUIDES	0		0	1,000		
	GL # FOOTNOTE TOTAL	10,725		9,950	11,950		
01-0501-5-752000	UNIFORMS	3,443	4,500	4,500	4,500	4,500	0
01-0501-5-799000	MISCELLANEOUS	685	1,000	1,000	1,000	1,000	0
	MISCELLANEOUS EXPENSES		1,000		1,000	1,000	
<b>COMMODITIES</b>		<b>55,415</b>	<b>71,160</b>	<b>71,160</b>	<b>71,035</b>	<b>78,555</b>	<b>10</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0501-7-715000	MAINTENANCE OTHER EQUIPMENT	6,926	14,750	14,750	14,750	14,750	0
	UPS MAINTENANCE		500		500	500	
	MDC MAINTENANCE		1,000		1,000	1,000	
	RADIO MAINTENANCE-		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		14,750		14,750	14,750	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>6,926</b>	<b>14,750</b>	<b>14,750</b>	<b>14,750</b>	<b>14,750</b>	<b>0</b>
<b>TRANSFERS</b>							
01-0501-8-789000	TECHNOLOGY EQUIP. & REPLACE	24,930	26,177	26,177	26,177	28,009	7
	TERF USER CHARGES (INCLUDES GIS)		26,177		26,177	28,009	
<b>TRANSFERS</b>		<b>24,930</b>	<b>26,177</b>	<b>26,177</b>	<b>26,177</b>	<b>28,009</b>	<b>7</b>
<b>Total Department 0501: POLICE ADMIN, COMMUNICATION &amp; RECORDS</b>		<b>2,297,437</b>	<b>2,534,028</b>	<b>2,534,028</b>	<b>2,420,028</b>	<b>2,529,925</b>	<b>(0)</b>



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>DEPT 0502 - POLICE PATROL</b>							
<b>SALARIES &amp; WAGES</b>							
01-0502-1-701000	SALARIES - UNIFORMED	4,096,744	4,339,470	4,339,470	4,339,470	4,472,396	3
<b>SALARIES &amp; WAGES</b>		<b>4,096,744</b>	<b>4,339,470</b>	<b>4,339,470</b>	<b>4,339,470</b>	<b>4,472,396</b>	<b>3</b>
<b>EMPLOYEE BENEFITS</b>							
01-0502-2-786000	EMPLOYER CONTRIB-POL PENSION	2,249,060	2,211,978	2,211,978	2,218,729	2,405,223	9
01-0502-2-793000	EMPLOYER CONTRIBUTION IMRF	5,400	5,649	5,649	5,649	6,394	13
01-0502-2-794000	EMP CONTRIBUTION FICA/MEDICARE	61,711	66,628	66,628	66,628	68,988	4
<b>EMPLOYEE BENEFITS</b>		<b>2,316,171</b>	<b>2,284,255</b>	<b>2,284,255</b>	<b>2,291,006</b>	<b>2,480,605</b>	<b>9</b>
<b>CONTRACTUAL</b>							
01-0502-3-705000	CONTRACTUAL SERVICES	5,830	5,750	5,750	6,250	8,500	48
	LCSD AUXILIARY DEPUTIES (TRAFFIC DETAILS)		750		750	1,500	
	TOWING SERVICES		5,000		5,500	7,000	
	GL # FOOTNOTE TOTAL		5,750		6,250	8,500	
01-0502-3-730000	EQUIPMENT RENTAL AND USER FEES	9,474	11,145	11,145	11,145	11,420	2
	CRIMESTOPPERS CONTRIBUTION		500		500	500	
	NIPAS EST		5,375		5,375	5,400	
	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	2,750	
	ILEAS		240		240	240	
	MAJOR CRASH ASSISTANCE TEAM		500		500	500	
	GL # FOOTNOTE TOTAL		11,145		11,145	11,420	
<b>CONTRACTUAL</b>		<b>15,304</b>	<b>16,895</b>	<b>16,895</b>	<b>17,395</b>	<b>19,920</b>	<b>18</b>
<b>COMMODITIES</b>							
01-0502-5-706000	MATERIALS AND SUPPLIES	27,588	37,900	37,900	37,900	41,950	11
	REPLACEMENT DUTY AMMUNITION		0		0	6,800	
	DRONE MAINTENANCE AND SUPPLIES		1,000		1,000	1,250	
	BICYCLE MAINTENANCE AND SUPPLIES		1,000		1,000	1,000	
	SPECIAL EVENT MATERIALS AND SUPPLIES		750		750	750	
	IN-SERVICE TRAINING MISC SUPPLIES AND EQUIPMENT		1,000		1,000	1,000	
	REPLACEMENT RIFLE BULLET TRAP BLOCKS		1,200		1,200	1,200	
	LETHAL AMMUNITION/TRAINING		10,000		10,000	10,000	
	LESS LETHAL AMMUNITION		3,000		3,000	3,000	
	WEAPONS MAINTENANCE		5,000		5,000	5,000	
	SQUAD CAR SUPPLIES		2,500		2,500	2,500	
	RANGE SUPPLIES		1,500		1,500	1,500	
	MISCELLANEOUS		1,500		1,500	1,500	
	HEAVY DUTY OFFICE CHAIRS		4,500		4,500	1,500	
	GAYLORD BOXES & DISPOSAL FOR FIRING RANGE		4,200		4,200	4,200	
	FIRST AID BAGS FOR SQUADS		750		750	750	
	GL # FOOTNOTE TOTAL		37,900		37,900	41,950	
01-0502-5-720000	DUI EQUIPMENT	2,574	3,500	3,500	14,000	15,500	343
	FLOCK SAFETY		0		10,500	10,500	
	DUI TRAINING		0		0	1,500	
	DUI ENFORCEMENT SUPPLIES		3,500		3,500	3,500	
	GL # FOOTNOTE TOTAL		3,500		14,000	15,500	
01-0502-5-720001	DRUG EXPENSES	260	2,000	2,000	2,000	2,500	25
	DRUG TESTING SUPPLIES		1,000		1,000	1,000	
	DRE TRAINING		1,000		1,000	1,500	
	GL # FOOTNOTE TOTAL		2,000		2,000	2,500	
01-0502-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	55,556	48,366	48,366	48,366	68,990	43
	FRONTLINE SOFTWARE (PROFESSIONAL STANDARDS/TRAINING TRACKER)		6,616		6,616	7,750	
	BASIC RECRUIT TRAINING (NEW RECRUITS)		17,000		17,000	36,300	
	ANNUAL IN-SERVICE TRAINING		8,000		8,000	8,000	
	NEMRT MEMBERSHIP		4,750		4,750	4,940	
	T.I. SYSTEM MAINTENANCE		1,500		1,500	1,500	
	MISCELLANEOUS TRAINING		8,000		8,000	8,000	
	LESS LETHAL TRAINING AMMUNITION		2,500		2,500	2,500	
	GL # FOOTNOTE TOTAL		48,366		48,366	68,990	
01-0502-5-752000	UNIFORMS	60,005	67,500	67,500	68,500	90,000	33
	TASK FORCE UNIFORMS		0		0	2,000	
	UNIFORMS- INITIAL UNIFORMS NEW OFFICER		10,000		11,000	22,000	
	BALLISTIC HELMET REPLACEMENT		5,000		5,000	2,500	
	UNIFORM / QUARTERMASTER		30,000		30,000	30,000	
	BODY ARMOR (GRANT REIMBURSES 50%)		15,000		15,000	25,500	
	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	2,500	
	GL # FOOTNOTE TOTAL		67,500		68,500	90,000	
01-0502-5-799000	MISCELLANEOUS	100	250	250	250	250	0



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>COMMODITIES</b>		<b>146,083</b>	<b>159,516</b>	<b>159,516</b>	<b>171,016</b>	<b>219,190</b>	<b>37</b>
<b>CAPITAL</b>							
01-0502-6-790000	CAPITAL OUTLAY	28,402	45,200	45,200	64,859	41,250	(9)
	REPLACEMENT BICYCLES -2 E-BIKES		0		0	9,750	
	FLOCK CAMERAS (GRANT FUNDED)		0		23,450	0	
	REPLACEMENT PATROL RIFLES PHASE 1		10,000		10,000	15,000	
	MISC PD BUILDING MAINTENANCE		15,000		15,000	10,000	
	DEFIBRILLATORS WITH CASE (2)		3,200		0	0	
	DRONE ACQUISTION		7,000		6,086	0	
	REPLACEMENT BICYCLES - 3 PER BUDGET CYCLE		3,500		3,823	0	
	BALLISTIC SHIELD REPLACEMENT		6,500		6,500	6,500	
	GL # FOOTNOTE TOTAL		45,200		64,859	41,250	
<b>CAPITAL</b>		<b>28,402</b>	<b>45,200</b>	<b>45,200</b>	<b>64,859</b>	<b>41,250</b>	<b>(9)</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0502-7-714000	MAINT MOTOR VEHICLE FEES	218,508	225,064	225,064	225,064	231,816	3
	3% ANNUAL INCREASE		225,064		225,064	231,816	
01-0502-7-715000	MAINTENANCE OTHER EQUIPMENT	14,832	21,425	21,425	21,425	22,650	6
	FLEET/BUILDING INSPECTION & FTO SOFTWARE		5,225		5,225	5,650	
	EQUIPMENT & TOOL MAINTENANCE		6,000		6,000	6,000	
	RANGE MAINTENANCE		2,000		2,000	2,500	
	LIVESCAN SYSTEM MAINTENANCE		5,700		5,700	6,000	
	BUILDING CAMERA SYSTEM SOFTWARE MAINTENANCE		2,500		2,500	2,500	
	GL # FOOTNOTE TOTAL		21,425		21,425	22,650	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>233,340</b>	<b>246,489</b>	<b>246,489</b>	<b>246,489</b>	<b>254,466</b>	<b>3</b>
<b>Total Department 0502: POLICE PATROL</b>		<b>6,836,044</b>	<b>7,091,825</b>	<b>7,091,825</b>	<b>7,130,235</b>	<b>7,487,827</b>	<b>6</b>



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>DEPT 0503 - POLICE-INVESTIGATIONS</b>							
<b>Department: 0503 POLICE-INVESTIGATIONS</b>							
<b>SALARIES &amp; WAGES</b>							
01-0503-1-701000	SALARIES - UNIFORMED	795,597	809,714	809,714	809,714	977,687	21
<b>SALARIES &amp; WAGES</b>		<b>795,597</b>	<b>809,714</b>	<b>809,714</b>	<b>809,714</b>	<b>977,687</b>	<b>21</b>
<b>EMPLOYEE BENEFITS</b>							
01-0503-2-793000	EMPLOYER CONTRIBUTION IMRF	675	706	706	706	799	13
01-0503-2-794000	EMP CONTRIBUTION FICA/MEDICARE	11,576	12,164	12,164	12,164	14,621	20
<b>EMPLOYEE BENEFITS</b>		<b>12,251</b>	<b>12,870</b>	<b>12,870</b>	<b>12,870</b>	<b>15,420</b>	<b>20</b>
<b>CONTRACTUAL</b>							
01-0503-3-705000	CONTRACTUAL SERVICES	8,792	11,474	11,474	11,765	12,915	13
	BEAST INTERFACE TO COMMUNICATIONS CENTER		1,500		1,500	1,500	
	BIOHAZARD DISPOSAL FEE		450		450	450	
	INVESTIGATION BASED SOFTWARE		1,600		1,600	1,600	
	CRITICAL REACH/APBNET		560		560	605	
	CLEAR ONLINE		3,213		3,213	4,140	
	LEADS ONLINE		4,151		4,442	4,620	
	GL # FOOTNOTE TOTAL		11,474		11,765	12,915	
01-0503-3-756000	NORTHERN ILLINOIS CRIME LAB	36,049	36,049	36,049	36,049	36,054	0
	STATE'S ATTORNEY'S FORENSIC LAB ASSESSMENT		2,995		2,995	3,000	
	NIRCL ANNUAL MEMBERSHIP FEE		33,054		33,054	33,054	
	GL # FOOTNOTE TOTAL		36,049		36,049	36,054	
<b>CONTRACTUAL</b>		<b>44,841</b>	<b>47,523</b>	<b>47,523</b>	<b>47,814</b>	<b>48,969</b>	<b>3</b>
<b>COMMODITIES</b>							
01-0503-5-706000	MATERIALS AND SUPPLIES	3,952	11,100	11,100	11,100	11,850	7
	CRIME SCENE EQUIPMENT AND SUPPLIES		0		0	1,500	
	PORTABLE SCENE LIGHTING		1,500		1,500	0	
	MISCELLANEOUS OFFICE EQUIPMENT		750		750	1,000	
	EVIDENCE DRYER FILTER REPLACEMENT		1,000		1,000	1,000	
	REPLACEMENT CHAIRS		600		600	600	
	EVIDENCE SUPPLIES		3,500		3,500	4,000	
	BEAST SOFTWARE LICENSES/MAINTENANCE		3,750		3,750	3,750	
	GL # FOOTNOTE TOTAL		11,100		11,100	11,850	
01-0503-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,633	2,500	2,500	2,500	3,000	20
01-0503-5-752000	UNIFORMS	4,800	6,400	6,400	6,400	6,400	0
01-0503-5-799000	MISCELLANEOUS		500		1,000	1,000	100
<b>COMMODITIES</b>		<b>10,385</b>	<b>20,500</b>	<b>20,500</b>	<b>21,000</b>	<b>22,250</b>	<b>9</b>
<b>CAPITAL</b>							
01-0503-6-790000	CAPITAL OUTLAY		0		0	1,800	0
	DIGITAL CAMERA KIT		0		0	1,800	
<b>CAPITAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>0</b>
<b>Total Department 0503: POLICE INVESTIGATIONS</b>		<b>863,074</b>	<b>890,607</b>	<b>890,607</b>	<b>891,398</b>	<b>1,066,126</b>	<b>20</b>



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>DEPT 0504 - POLICE-COMMUNITY POLICING</b>							
<b>COMMODITIES</b>							
01-0504-5-706000	MATERIALS AND SUPPLIES	11,915	16,250	16,250	16,250	15,750	(3)
	COMFORT DOG PROGRAM		3,000		3,000	2,500	
	COMMUNITY OUTREACH		7,250		7,250	7,250	
	PUBLIC EDUCATION MATERIALS & SUPPLIES		6,000		6,000	6,000	
	GL # FOOTNOTE TOTAL		16,250		16,250	15,750	
<b>COMMODITIES</b>		<b>11,915</b>	<b>16,250</b>	<b>16,250</b>	<b>16,250</b>	<b>15,750</b>	<b>(3)</b>
<b>Total Department 0504: POLICE-COMMUNITY POLICING</b>		<b>11,915</b>	<b>16,250</b>	<b>16,250</b>	<b>16,250</b>	<b>15,750</b>	<b>(3)</b>
<b>Department: 0505</b>							
<b>SALARIES &amp; WAGES</b>							
01-0505-1-702000	SALARIES - CIVILIAN	114,125	179,216	179,216	140,000	176,935	(1)
<b>SALARIES &amp; WAGES</b>		<b>114,125</b>	<b>179,216</b>	<b>179,216</b>	<b>140,000</b>	<b>176,935</b>	<b>(1)</b>
<b>EMPLOYEE BENEFITS</b>							
01-0505-2-793000	EMPLOYER CONTRIBUTION IMRF	8,450	11,484	11,484	10,000	13,519	18
01-0505-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,826	13,710	13,710	11,000	13,536	(1)
<b>EMPLOYEE BENEFITS</b>		<b>17,276</b>	<b>25,194</b>	<b>25,194</b>	<b>21,000</b>	<b>27,055</b>	<b>7</b>
<b>CONTRACTUAL</b>							
01-0505-3-751000	ANIMAL CARE	492	1,200	1,200	1,200	1,200	0
	ANIMAL CONTROL SERVICES		1,200		1,200	1,200	
<b>CONTRACTUAL</b>		<b>492</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>
<b>COMMODITIES</b>							
01-0505-5-706000	MATERIALS AND SUPPLIES	1,000	1,200	1,200	1,200	1,200	0
01-0505-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	225	1,000	1,000	1,000	1,000	0
01-0505-5-752000	UNIFORMS	3,283	4,000	4,000	4,000	4,000	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>4,508</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	<b>0</b>
<b>Total Department 0505: POLICE-COMMUNITY SERVICES</b>		<b>136,401</b>	<b>211,810</b>	<b>211,810</b>	<b>168,400</b>	<b>211,390</b>	<b>(0)</b>

# DEPARTMENT NARRATIVE

## PUBLIC WORKS DEPARTMENT

### Proposed 2025-26 Public Works Department Budget Goals

1. Playground Construction: Assist with the implementation of new playground equipment at a park to be constructed in the late summer. Target Completion Date – November 30, 2025
2. 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 after the pool season is completed. Target Completion Date – April 30, 2026
3. Paint Adler Zero Depth Pool: Parks maintenance staff will solicit competitive bids for the painting and patching of the Adler Zero Depth Pool. Staff anticipates the work to be performed after the pool season is completed. Target Completion Date – April 30, 2026
4. MEP Study Implementation-Phase 3: Acquire bids for the third phase of the Pool MEP Study. This is anticipated to include shade canopies, concrete deck repairs, bath house fixtures and new roofing at the Adler Park pool. Parks Maintenance staff will work with a contractor and WT Group to implement Phase 3 after the pool closes in 2025. Target Completion Date – April 30, 2026
5. Riverside Park Master Plan: Work with Village Administration in developing a Master Plan for Riverside Park. This plan will incorporate the old golf course property and Red Top Park into one continuous Park. Target Completion Date – April 30, 2026
6. Park Path Improvements: Continue with bike and pedestrian path improvements within the parks system. This will include total pavement replacement, crack filling and seal coating for portions of the paths around Butler Lake Park and between Winchester Road and Gilbert Styles Park. Target Completion Date – November 30, 2025
7. Contractual Village Tree Pruning (Trimming) Program: Begin the transition from a five-year to four-year rotation of the parkway tree pruning program with the southwest sector of the Village for this year. This program includes trees on Village properties and parks and now including trees 4-inches (current 6-inches) in diameter or larger. Target Completion Date – April 30, 2026

### **Proposed 2025-26 Roadway and MFT Capital Projects Budget Goals**

1. Completion of 2025 Joint-Bid Road Rehabilitation Program: Staff will continue to combine efforts with the neighboring Villages of Mundelein and Vernon Hills and Libertyville Township in order to jointly solicit contractor bids for this year's Road Rehabilitation Program. This partnership allows all agencies 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 25/26 program. Target Completion Date – October 31, 2025
2. Completion of Phase 2 Final Design of the Rockland Bridge Reconstruction: Phase I design approval has been received from the Illinois Department of Transportation (IDOT). During FY 2025-26, staff will work with the design consultants on the preparation and submittals of final design documents. Staff is hopeful that Phase II design approval can be achieved in FY 2025-26. Target Completion Date – April 30, 2026 (IDOT dependent)
3. Completion of Final Design of the US 45 & Tempel Drive Signal & Intersection Improvements: Initial design services for proposed intersection and traffic signal improvements at US Route 45 and Tempel Drive commenced in FY 24/25. Staff intends to continue to work with the design consultants and adjacent property owners (for ROW acquisition) towards the completion of final documents for IDOT permitting and bid solicitation. Target Completion Date – April 30, 2026 (IDOT dependent)
4. Completion of Phase 2 Final Design for the Oak Spring Road Resurfacing Project: Phase I design approval has been received from the Illinois Department of Transportation (IDOT). During FY 2025-26, staff will work with the design consultants on the preparation and submittals of final design documents. Staff is hopeful that Phase II design approval can be achieved in FY 2025-26. Target Completion Date – April 30, 2026 (IDOT dependent)

### **Proposed 2025-26 Water, Sanitary and Stormwater Capital Projects Budget Goals**

1. Begin Village-Wide Lead Service Replacement Plan: In accordance with federal regulations, the Village is required to commence replacement of existing water service lines that are comprised of lead material starting in 2027. All identified lead services are currently required to be replaced over a 10-year period. Staff intends to create a comprehensive plan that defines an intended replacement schedule with consideration to the Village's other capital needs, such as roadway conditions and watermain replacements. Target Completion Date – April 1, 2026
2. Completion of the Copeland Manor Flood Control Project: Final engineering design has been completed, and construction is anticipated to commence in Spring 2025. Staff will work with the design consultants and the resident engineer towards the successful completion of the project, which was originally identified within the Village's Master Stormwater Management Plan. The total cost of improvements is anticipated to be between \$6 million - \$7 million. Target Completion Date – April 30, 2026
3. Commencement of Design for the Winchester Road Flood Control Project: The design process for the Village's next Master Stormwater Management Plan project, the Winchester Road Flood Control Project, is scheduled for commencement in FY 25/26. Staff will secure a design consultant and begin the design process, which is anticipated to occur over a two-year period. Target Completion Date – Ongoing
4. Hollister Drive & Park Avenue Sanitary Lift Stations Replacement - Design Engineering: The Hollister Lift Station project involves the conversion of a dry sump style (pneumatic ejector pumps) lift station to a submersible style lift station eliminating the need to enter a confined space for maintenance. This is the last pneumatic ejector lift station in the Village. A generator will be added for times of power interruption. The Park Avenue Lift Station project will include full replacement, an additional pump, the addition of SCADA along with a backup power

source. Design engineering will be completed in Fiscal Year 2025/26 and construction is anticipated for Fiscal Year 2026/27. Target Completion Date - April 30, 2026

5. WWTP Filter Building Low Lift Pumps -Design Engineering: This project involves the replacement of the aging filter building low lift pumps which are 49-years old and have been rebuilt numerous times over the years. Design engineering will be completed in Fiscal Year 2025/26 and construction is anticipated for Fiscal Year 2026/27. Target Completion Date - April 30, 2026
6. WWTP Conversion to UV Disinfection – Design Engineering: This project is for the conversion from liquid disinfection (bleach) to ultraviolet light (UV) disinfection. With stricter Illinois Environmental Protection Agency (IEPA) regulations, safety concerns regarding exposure and changing water pollution standards it is necessary to convert to ultraviolet light and reduce the need for chemical disinfection treatment. Design engineering will be completed in Fiscal Year 2025/26 and construction is anticipated for Fiscal Years 2026/27 and 2027/28. Target Completion Date - April 30, 2026
7. WWTP Sludge Storage Tank Corrosion Repair: This project is to address the corrosion issues with the sludge storage tanks. Small leak repairs have started to become an issue and a more permanent solution is needed. A professional leak repair company is needed to access the aging tanks and make critical repairs as needed to ensure several more years of uninterrupted service. Target Completion Date - April 30, 2026.
8. Canterbury Water Booster Station Upgrades: This project will include the replacement and modernization of the original pumps and electrical controls that have exceeded their useful service life. This station boosts pressure in the water distribution system for the Canterbury Subdivision. Target Completion Date – December 31, 2026.
9. 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, 2026

#### **Review of 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.

***Status – Completed. A competitive bidding process was undertaken and the contract was awarded to the lowest responsible bidder.***

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.

***Status –In progress. Staff has contracted with the preferred consultant to prepare 5-Year maintenance plan to replace the current and outdated 10-Year plan.***

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.

**Status – Status: Goal Completed; The Department has worked with the Fire and Police Departments to research and develop a Citizens Public Safety Academy. A twelve-week lesson plan was created and is ready for implementation in Fiscal Year 2025- 2026.**

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.

**Status - Completed. The Public Works Department worked with Village Administration on the successful completion of the new Nicholas Dowden North playground and amenities, which was opened for public use in the Fall of 2024. The new Butler Lake Park playground started construction and is progressing well.**

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.

**Status – Deferred. Project was put on hold and funding will once again be requested for F/Y 2025-26 and 2026-27 to complete Phase 3.**

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.

**Status - Incomplete. The budgeted funds were re-allocated to the Adler Pool leak detection effort.**

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.

**Status - Completed. The Village’s contractor planted 164 parkway trees in October and November.**

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.

**Status - Completed. The Village’s contractor completing the work in December and January for the southwest section.**

#### **Review of 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.

**Status - Completed. The Village once again partnered with Mundelein and Vernon Hills on a joint-bid program in 2024. The project resulted in very favorable bids and the successful resurfacing of approximately 2.2 miles of roadways within the Village. All design and construction oversight services were provided by Engineering Division staff.**

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.

**Status - In Progress. Final approval was received from IDOT on the Phase I preliminary design submittals, and the Village's design consultant has advanced into Phase 2 final design.**

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.

**Status - Completed. Final approval was received from IDOT on the Phase I preliminary design submittals, and the Village's design consultant has advanced into Phase 2 final design.**

### **Review of 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.

**Status – Ongoing. The project was originally delayed by longer than expected lead times for the delivery of the mechanical and electrical equipment. All equipment is now on-site and project is moving forward.**

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.”

**Status – Completed. The analysis determined that it is not cost effective to further pursue the centrifuge project due to price of just over \$ 5million. The Village's current process to use an outside vendor to dewater the sludge and haul/place off-site will continue.**

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.

**Status – Deferred. The proposed electrical equipment upgrade for the control building was deferred due to Budget constraints. The project is now proposed for FY 2027/28.**

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.

**Status – Deferred. The project was deferred due to Budget constraints. It is now proposed that design engineering will start in FY 2025/26 and construction in FY 2026/27.**

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.

***Status – In Progress. The project started late due to the delayed delivery of the necessary electrical and mechanical equipment. Completion is anticipated by the end of April 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.

***Status Completed. The final engineering design has been completed and construction documents were finalized for the solicitation of contractor bids in December 2024. Construction is anticipated to commence in Spring 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.

***Status - Completed. Engineering Division staff worked with our engineering consultants for the replacement of aging watermains along Cambridge Drive, Interlaken Court and Wedgemere Place. Woodland Road was deferred for budgetary reasons and is anticipated for inclusion in next year's program. The main replacement on Wedgemere Place was added based on the available budgeted funds.***

# Public Works Performance Measures and Statistics

## ENGINEERING

The Engineering Division 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 2021-22	Actual 2022-23	Actual 2023-24	Estimated 2024-25	Projected 2025-26
<b>Output Measures</b>					
Number of Engineering Permits Issued	292	278	314	260	275
Number of Site Development Permits Issued	11	7	8	7	7
Number of Permit Inspections (Right-of-Way & Site Development)	625	509	527	490	500
<b>Effectiveness Measures</b>					
Capital Improvement Contracts	20	20*	24*	21	20*
Contract Amounts	\$3,950,000	\$13,000,000*	\$13,230,000*	\$5,400,000	\$12,600,000*
<b>Efficiency Measures</b>					
Public Improvements by Developers, Inspected Value	\$320,000	\$880,000	\$487,000	\$38,000	\$100,000
Review & Inspection Fees Collected	\$153,000	\$197,000	\$360,000	\$145,000	\$150,000
Number of Staff	5	5	5	5	5

\* Includes stormwater capital construction 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 2021-22	Actual 2022-23	Actual 2023-24	Estimated 2024-25	Projected 2025-26
<b><i>Output Measures</i></b>					
<b>Streets &amp; Alleys</b>					
Resurfaced (miles)	2.9	2.3	2.3	2.2	2.3
Striped (miles)	3	3	3	2.5	3
Repaired (tons)	237	217	250	197	250
Road Patching (SY) (Contractual)	6,420	7,340	0*	10,050	1,300**
Sidewalk replaced (sf) (In-House)	8,407	12,844	11,157	12,000	12,000
Sidewalk replaced (sf) (Contractual)	14,064	18,820	16,333	16,000	16,000
Streets Signs (new & replaced)	452	279	368	350	400
Traffic Marking (l.f.) In-House	200	400	621	600	650
Traffic Marking (l.f.) Contractual	22,835	33,091	37,608	37,500	38,000
Miles of Streets (Streets & Alleys)	89	89	89	89	89
<b><i>Effectiveness Measures</i></b>					
Streetlights Maintained	2,382	2,385	2,385	2,385	2,385
Streetlights Replaced	30	12	13	25	30
Streetlight Cable Repairs	36	29	29	30	30
Streetlamps Replaced	405	415	400	440	450
Percentage of Street Lamps Replaced	1.50%	2.00%	1.80%	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

\* Road patching funds were incorporated into Annual Road Resurfacing Program.

\*\* Concrete roadway patching anticipated for FY 2025/26.



## 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.

<b>Performance Data</b>	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Estimated 2024-25</b>	<b>Projected 2025-26</b>
<b><i>Output Measures</i></b>					
Swept (miles) Village	601	713	1,243	1,250	1,250
Swept (miles) Contractual	528	760.5	704	700	600
Total	1,129	1,474	1,747	1,954	1,900
<b>Material Removed</b>					
Hoppers (each hopper = Est 5 cy)	495	502	550	500	500
Cubic Yards	2,475	2,950	2,750	2,500	2,500
<b><i>Effectiveness Measures</i></b>					
Number of Complete Sweeps (Contractual)	6	8	8	8	7
CBD Sweeps (Contractual)	12	9	4	4	4
CBD Sweeps (In -House)	28	32	30	30	30
<b><i>Efficiency Measures</i></b>					
Contractual Cost Per Sweep (Sweeping + Disposal)	\$13,750	\$12,096	\$12,460	\$14,185	\$14,500



## 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.

<b>Performance Data</b>	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Estimated 2024-25</b>	<b>Projected 2025-26</b>
<b><i>Output Measures</i></b>					
Snowplowing Events	17	13	12	14	15
Salt Spread (tons)	1,544	1,374	960	1,500	1,500
Cost per Ton of Salt	\$69.30	\$79.27	\$83.23	\$84.90	\$86.00
<b><i>Effectiveness Measures</i></b>					
Regular Hours	311	323	275	325	330
Overtime Hours	650	667	479	600	650
Average Cost per Snow Event	\$8,525	\$11,559	\$9,416	\$10,700	\$10,800
Total Cost for Snow Season	\$144,917	\$150,264	\$113,000	\$150,000	\$160,000
Cost to Plow One Mile of Road per Event	\$124.84	\$129.88	\$111.00	\$126.50	\$127.00
<b><i>Efficiency Measures</i></b>					
Accumulation (inches)	28.00	23.12	18.40	20.00	23.00
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 2021-22	Actual 2022-23	Actual 2023-24	Estimated 2024-25	Projected 2025-26
<b><i>Output Measures</i></b>					
Amount of Mulch Playground Applied (yds) (Contractual)	285	270	265	290	275
Parkway tree Calls	570	500	500	500	500
Parkway & Village trees trimmed by Contractor	1,250	900	1,200	1,000	1,700
No. of hazard trees removed	111	100	110	110	110
Village Staff	98	80	90	90	90
Contractual	13	20	20	20	20
Trees Planted	163	166	209	189	190
<b><i>Effectiveness Measures</i></b>					
Percent of Playgrounds Functional	95%	98%	98%	98%	98%
Number of Playground Inspections per Year (Formal and Informal)	20	24	20	30	50
<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	324*	324*

\* = Acres reduced due to sale of Sports Complex.



## 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.

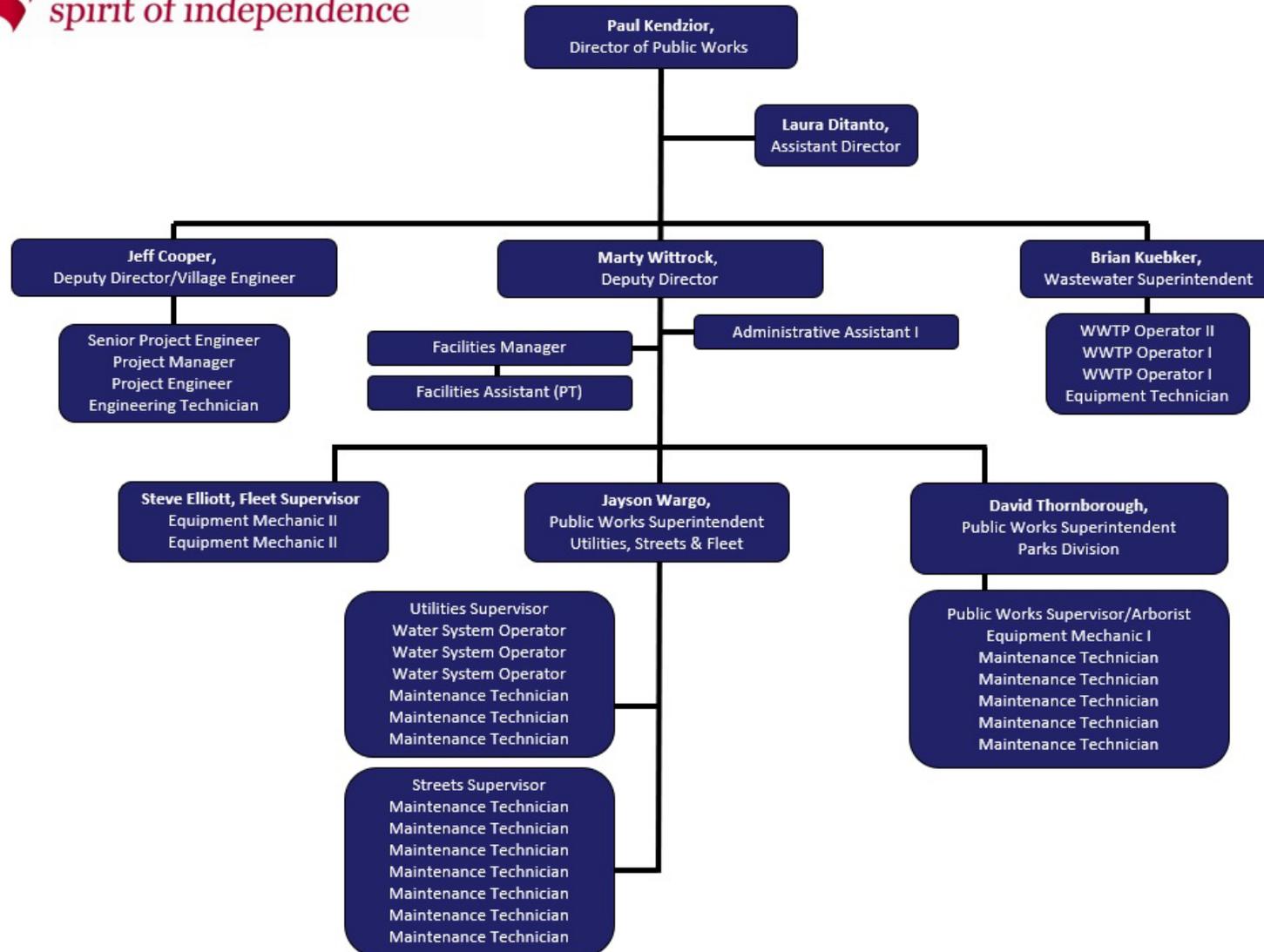
Performance Data	Actual 2021-22	Actual 2022-23	Actual 2023-24	Estimated 2024-25	Projected 2025-26
<b><i>Effectiveness Measures</i></b>					
Custodial Services Contract Amount	\$166,500	\$166,500	\$166,500	\$88,020	\$89,760
Capital Improvement Contracts	6	11	10	4	4
Contract Amounts	\$266,663	\$840,257	\$642,777	\$298,728	\$300,000
Joint Purchase Contracts	4	5	5	5	6
<b><i>Efficiency Measures</i></b>					
No. of Work Orders	128	135	228	200	200
No. of Buildings/Structures Maintained	43	43	43	43	43
Total Square Feet Maintained (sf)	298,095	298,095	298,095	298,095	298,095
Number of Staff	1	1.5	1.5	1.5	1.5



# Organizational Chart



**PUBLIC WORKS  
FISCAL YEAR 2025/2026**





GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 % CHANGE
<b>DEPT 0201 - ENGINEERING</b>							
<b>SALARIES &amp; WAGES</b>							
01-0201-1-701000	SALARIES - FULL TIME	350,541	371,490	377,804	372,000	373,736	(1)
<b>SALARIES &amp; WAGES</b>		<b>350,541</b>	<b>371,490</b>	<b>377,804</b>	<b>372,000</b>	<b>373,736</b>	<b>(1)</b>
<b>EMPLOYEE BENEFITS</b>							
01-0201-2-720000	INSURANCE	95,005	111,213	111,213	110,000	108,530	(2)
01-0201-2-740000	SICK LEAVE BUYBACK	24,365	0	0	0	0	0
01-0201-2-793000	EMPLOYER CONTRIBUTION IMRF	32,038	33,417	33,417	31,000	34,482	3
01-0201-2-794000	EMP CONTRIBUTION FICA/MEDICARE	26,003	28,419	28,902	28,000	28,591	(1)
<b>EMPLOYEE BENEFITS</b>		<b>177,411</b>	<b>173,049</b>	<b>173,532</b>	<b>169,000</b>	<b>171,603</b>	<b>0</b>
<b>CONTRACTUAL</b>							
	COMMUNICATIONS		0		0	900	
	COUNTY RECORDING FEES		150		150	150	
	AUTOCAD LICENSE (SPLIT WITH STREETS, SEWER, WATER)		250		250	300	
	BLUEPRINT REPRODUCTION		50		50	50	
	ORDERING DOCUMENTS FROM RECORDERS OFFICE		25		25	25	
	ENGINEERING PLAN REVIEW SERVICES		30,000		22,000	30,000	
	ANNUAL AUDIOLOGY TESTING (5 STAFF)		175		175	175	
	GL # FOOTNOTE TOTAL		30,650		22,650	31,600	
<b>CONTRACTUAL</b>		<b>22,068</b>	<b>30,650</b>	<b>30,650</b>	<b>22,650</b>	<b>31,600</b>	<b>3</b>
<b>UTILITIES</b>							
01-0201-4-710000	TELEPHONE	1,271	1,300	1,300	1,300	1,350	4
<b>UTILITIES</b>		<b>1,271</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,350</b>	<b>4</b>
<b>COMMODITIES</b>							
01-0201-5-706000	MATERIALS AND SUPPLIES	1,559	2,750	2,750	2,750	2,950	7
	PLOTTER, DRAFTING & COPIER SUPPLIES		800		800	850	
	SURVEYING & ENGINEERING FIELD ITEMS		550		550	600	
	MISCELLANEOUS HARDWARE		400		400	400	
	FIRST AID SUPPLY		150		150	150	
	SHOES & JACKETS (5 ENG STAFF)		550		550	600	
	PLOTTER & XEROX PAPER		300		300	350	
	GL # FOOTNOTE TOTAL		2,750		2,750	2,950	
01-0201-5-723000	OFFICE SUPPLIES	4,626	6,350	6,350	6,350	6,450	2
	GENERAL OFFICE; COPY PAPER		1,600		1,600	1,600	
	POSTAGE		3,000		3,000	3,000	
	POSTAGE METER RENTAL		450		450	450	
	COPIER LEASE		1,300		1,300	1,400	
	GL # FOOTNOTE TOTAL		6,350		6,350	6,450	
01-0201-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,480	6,340	6,340	6,340	6,440	2
	STAFF TRAINING		240		240	240	
	ASSOCIATION OF STATE FLOODPLAIN MANAGERS (DPW)		200		200	200	
	APWA, ILCMA, DUES		900		900	900	
	APWA, ILCMA MTGS		1,500		1,500	1,500	
	PROFESSIONAL DEVELOPMENT		3,500		3,500	3,600	
	GL # FOOTNOTE TOTAL		6,340		6,340	6,440	
<b>COMMODITIES</b>		<b>10,665</b>	<b>15,440</b>	<b>15,440</b>	<b>15,440</b>	<b>15,840</b>	<b>3</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0201-7-714000	MAINT MOTOR VEHICLE FEES	1,696	1,747	1,747	1,747	1,799	3
	3% ANNUAL INCREASE		1,747		1,747	1,799	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>1,696</b>	<b>1,747</b>	<b>1,747</b>	<b>1,747</b>	<b>1,799</b>	<b>3</b>
<b>Total Department 0201: ENGINEERING</b>		<b>563,652</b>	<b>593,676</b>	<b>600,473</b>	<b>582,137</b>	<b>595,928</b>	<b>(1)</b>



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
<b>Dept 0203 - STREETS</b>							
<b>SALARIES &amp; WAGES</b>							
01-0203-1-701000	SALARIES - ADMINISTRATION	125,486	122,683	122,683	122,683	126,990	4
01-0203-1-702000	SALARIES - CLERICAL	17,653	18,981	18,981	14,000	17,275	(9)
01-0203-1-704000	SALARIES - MAINTENANCE	334,996	363,258	363,258	340,000	350,598	(3)
<b>SALARIES &amp; WAGES</b>		<b>478,135</b>	<b>504,922</b>	<b>504,922</b>	<b>476,683</b>	<b>494,863</b>	<b>(2)</b>
<b>EMPLOYEE BENEFITS</b>							
01-0203-2-720000	INSURANCE	235,291	242,094	242,094	216,000	217,024	(10)
01-0203-2-740000	SICK LEAVE BUY BACK	18,848	0	0	0	0	0
01-0203-2-793000	EMPLOYER CONTRIBUTION IMRF	50,067	51,961	51,961	48,000	54,392	5
01-0203-2-794000	EMP CONTRIBUTION FICA/MEDICARE	36,428	38,301	38,301	36,000	37,476	(2)
<b>EMPLOYEE BENEFITS</b>		<b>340,634</b>	<b>332,356</b>	<b>332,356</b>	<b>300,000</b>	<b>308,892</b>	<b>(7)</b>
<b>CONTRACTUAL</b>							
01-0203-3-721000	INTERGOVMTAL RISK MGMT AGENCY	58,409	59,325	59,325	59,325	65,000	10
01-0203-3-728000	TECHNICAL SERVICES	4,905	4,824	4,824	5,310	5,530	15
	COMMUNICATIONS		0		0	500	
	CARAHSOFT TECHNOLOGY		3,359		3,845	3,500	
	FMCSA QUERY PACKAGE		20		20	25	
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		80		80	90	
	AUTOCAD LICENSE (SPLIT WITH WATER, SEWER, ENG)		125		125	175	
	CDL DRUG & ALCOHOL TESTING FEES & MEDICAL EXAMS		940		940	940	
	ANNUAL AUDIOGRAM TESTING		300		300	300	
	GL # FOOTNOTE TOTAL		4,824		5,310	5,530	
01-0203-3-742000	COPY MACHINE LEASE	2,028	2,000	2,000	2,000	2,000	0
<b>CONTRACTUAL</b>		<b>65,342</b>	<b>66,149</b>	<b>66,149</b>	<b>66,635</b>	<b>72,530</b>	<b>10</b>
<b>UTILITIES</b>							
01-0203-4-707000	STREETLIGHT ENERGY	149,185	124,000	124,000	124,000	124,000	0
	RATE 23 (\$4,100/MONTH)		66,500		66,500	66,500	
	RATE 25 (\$4,500/MONTH)		57,500		57,500	57,500	
	GL # FOOTNOTE TOTAL		124,000		124,000	124,000	
<b>UTILITIES</b>		<b>149,185</b>	<b>124,000</b>	<b>124,000</b>	<b>124,000</b>	<b>124,000</b>	<b>0</b>
<b>COMMODITIES</b>							
01-0203-5-706000	MATERIALS AND SUPPLIES	19,262	20,500	20,500	20,500	23,000	12
	SAFETY DAY SUPPLIES		0		0	2,500	
	SUPPLIES FOR PARADE, NNO, TRUNK OR TREAT & FD OPEN HOUSE		750		750	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		20,500		20,500	23,000	
01-0203-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	12,194	8,768	8,768	8,768	9,768	11
	NIPSTA PUBLIC WORKS ACADEMY		0		0	1,000	
	STAFF TRAINING		1,015		1,015	1,015	
	ISPI - SPLIT WITH SEWER AND WATER		870		870	870	
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		1,200		1,200	1,200	
	TRAINING, SEMINARS, CONTINUING EDUCATION COURSES, DUES		500		500	500	
	APWA MEETINGS		500		500	500	
	DES PLAINES RIVER WATERSHED WORKGROUP (SPLIT W/ WWTP)		4,683		4,683	4,683	
	GL # FOOTNOTE TOTAL		8,768		8,768	9,768	
01-0203-5-752000	UNIFORMS	6,020	6,475	6,475	6,475	6,475	0
	UNIFORMS (7)		2,950		2,950	2,950	
	PROTECTIVE CLOTHING		2,000		2,000	2,000	
	T-SHIRTS & POLOS		800		800	800	
	SAFETY GLASSES		725		725	725	
	GL # FOOTNOTE TOTAL		6,475		6,475	6,475	
01-0203-5-799000	MISCELLANEOUS	314	500	500	500	21,333	4,167
	CITYWORKS ASSET MANAGEMENT PROGRAM		0		0	20,833	
	MISCELLANEOUS		500		500	500	
	GL # FOOTNOTE TOTAL		500		500	21,333	
<b>COMMODITIES</b>		<b>37,790</b>	<b>36,243</b>	<b>36,243</b>	<b>36,243</b>	<b>60,576</b>	<b>67</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0203-7-708000	STREETLIGHT MAINTENANCE	177,141	175,000	175,000	175,000	175,000	0
	STREETLIGHT MAINTENANCE BY CONTRACTOR		158,400		158,400	158,400	
	CABLE LOCATES BY MAINTENANCE CONTRACTOR		100		100	100	
	LAMP PURCHASE 70 W HPS 100 W MV 250 W HPS		5,000		5,000	5,000	
	POLES		6,000		6,000	6,000	



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	STREETLIGHT FIXTURES		1,500		1,500	1,500	
	STERNBERG POLES AND FIXTURES		4,000		4,000	4,000	
	GL # FOOTNOTE TOTAL		175,000		175,000	175,000	
01-0203-7-712000	MAINTENANCE BUILDINGS	9,408	30,145	30,145	30,145	30,145	0
	REPLACE 3 AC UNITS AT 600 NORTH AVENUE		15,000		15,000	15,000	
	HVAC MAINTENANCE		2,000		2,000	2,000	
	JANITORIAL SERVICE		6,820		6,820	6,820	
	FIRE SUPPRESSION/ALARM SYSTEM TESTING & MAINT		2,000		2,000	2,000	
	FIRE ALARM RADIO FEES		325		325	325	
	MISC. IMPROVEMENTS AT 600 NORTH AVENUE		4,000		4,000	4,000	
	GL # FOOTNOTE TOTAL		30,145		30,145	30,145	
01-0203-7-713000	MAINTENANCE ROADWAY MEDIANS	73,872	78,203	78,203	78,203	63,086	(19)
	OLD PETERSON IGA - LIBERTYVILLE TOWNSHIP		3,700		3,700	3,700	
	ST. MARY'S ROAD DELINEATOR REPAIRS		3,000		3,000	3,000	
	LANDSCAPE AND MOWING CONTRACTUAL		71,503		71,503	56,386	
	GL # FOOTNOTE TOTAL		78,203		78,203	63,086	
01-0203-7-714000	MAINTENANCE VEHICLES	167,863	172,899	172,899	172,899	178,086	3
	3% ANNUAL INCREASE		172,899		172,899	178,086	
01-0203-7-715000	MAINTENANCE OTHER EQUIPMENT	1,618	1,000	1,000	1,100	1,100	10
	MAINTENANCE OF NON-VEHICULAR MOTORIZED OR ELECTRICAL EQUIPMENT (IE. SAWS, PUMPS, COMPRESSORS, GENERATOR, LAWN MOWERS)		1,000		1,100	1,100	
01-0203-7-716000	MAINTENANCE STREETS AND ALLEYS	27,086	39,500	39,500	39,500	39,500	0
	PAVEMENT PATCHING MATERIAL; ASPHALT, CONCRETE, GRAVEL		33,000		33,000	33,000	
	PAVEMENT MARKING MATERIALS & MAINT. INCLUDES ALL DOWNTOWN PAVEMENT MARKING		4,000		4,000	4,000	
	SPOILS DISPOSAL		2,500		2,500	2,500	
	GL # FOOTNOTE TOTAL		39,500		39,500	39,500	
01-0203-7-717000	MAINTENANCE SIDEWALKS	14,285	20,000	20,000	20,000	20,000	0
	MATERIALS		20,000		20,000	20,000	
01-0203-7-718000	MAINTENANCE STORM SEWERS	136	0	0	0	0	0
01-0203-7-719000	MAINTENANCE SIGNS	15,632	13,000	13,000	13,000	13,000	0
	SIGN PRINTER INK		1,000		1,000	1,000	
	SIGN BLANKS AND FACES		6,500		6,500	6,500	
	POSTS AND HARDWARE		2,500		2,500	2,500	
	BICYCLE SIGNS		1,000		1,000	1,000	
	ADDITIONAL SIGNAGE		2,000		2,000	2,000	
	GL # FOOTNOTE TOTAL		13,000		13,000	13,000	
01-0203-7-731000	TRAFFIC SIGNAL MAINTENANCE	59,469	75,000	75,000	75,000	75,000	0
	IDOT CONTRACTUAL MAINT. OF 14 SIGNALIZED INTERSECTIONS (\$13,000 X 4)		52,000		52,000	52,000	
	KNOCKDOWN/DAMAGE REPAIR COSTS		5,000		5,000	5,000	
	LCDOT CONTRACT MAINTENANCE - 50% ON BUTTERFIELD - GOLF, CRANE, VIRGINIA/ST. WILLIAM		8,000		8,000	8,000	
	OPTICOM MAINTENANCE		10,000		10,000	10,000	
	GL # FOOTNOTE TOTAL		75,000		75,000	75,000	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>546,510</b>	<b>604,747</b>	<b>604,747</b>	<b>604,847</b>	<b>594,917</b>	<b>(2)</b>
<b>Total Department 0203: STREETS</b>		<b>1,617,596</b>	<b>1,668,417</b>	<b>1,668,417</b>	<b>1,608,408</b>	<b>1,655,778</b>	<b>(1)</b>



GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>DEPT 0204 - SNOW REMOVAL AND ICE CONTROL</b>							
<b>SALARIES &amp; WAGES</b>							
01-0204-1-701000	SALARIES - ADMINISTRATION	26,083	24,969	24,969	24,969	25,927	4
01-0204-1-704000	SALARIES - MAINTENANCE	120,514	147,393	147,393	145,000	154,710	5
<b>SALARIES &amp; WAGES</b>		<b>146,597</b>	<b>172,362</b>	<b>172,362</b>	<b>169,969</b>	<b>180,637</b>	<b>5</b>
<b>EMPLOYEE BENEFITS</b>							
01-0204-2-793000	EMPLOYER CONTRIBUTION IMRF	15,880	17,822	17,822	16,000	20,123	13
01-0204-2-794000	EMP CONTRIBUTION FICA/MEDICARE	11,651	13,186	13,186	13,000	13,818	5
<b>EMPLOYEE BENEFITS</b>		<b>27,531</b>	<b>31,008</b>	<b>31,008</b>	<b>29,000</b>	<b>33,941</b>	<b>9</b>
<b>CONTRACTUAL</b>							
01-0204-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,878	8,520	8,520	8,520	9,000	6
01-0204-3-728000	CONTRACTUAL SERVICES	2,355	2,500	2,500	2,500	2,640	6
			WEATHER SERVICE		2,500	2,640	
<b>CONTRACTUAL</b>		<b>8,233</b>	<b>11,020</b>	<b>11,020</b>	<b>11,020</b>	<b>11,640</b>	<b>6</b>
<b>COMMODITIES</b>							
01-0204-5-706000	MATERIALS AND SUPPLIES	227,976	292,000	292,000	292,000	292,000	0
			PREWETTING AND DEICING AGENT		65,000	65,000	
			SALT		227,000	227,000	
			GL # FOOTNOTE TOTAL		292,000	292,000	
01-0204-5-799000	MISCELLANEOUS	3,539	3,000	3,000	3,000	3,000	0
			MISCELLANEOUS		2,500	2,500	
			MEALS		500	500	
			GL # FOOTNOTE TOTAL		3,000	3,000	
<b>COMMODITIES</b>		<b>231,515</b>	<b>295,000</b>	<b>295,000</b>	<b>295,000</b>	<b>295,000</b>	<b>0</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0204-7-715000	MAINTENANCE OTHER EQUIPMENT	1,254	2,000	2,000	2,000	2,000	0
<b>REPAIRS &amp; MAINTENANCE</b>		<b>1,254</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>Total Department 0204: SNOW REMOVAL AND ICE CONTROL</b>		<b>415,130</b>	<b>511,390</b>	<b>511,390</b>	<b>506,989</b>	<b>523,218</b>	<b>2</b>



GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>Dept 0205 - REFUSE &amp; RECYCLING</b>							
<b>SALARIES &amp; WAGES</b>							
01-0205-1-704000	SALARIES MAINTENANCE	27,510	30,379	30,379	30,379	31,062	2
<b>SALARIES &amp; WAGES</b>		<b>27,510</b>	<b>30,379</b>	<b>30,379</b>	<b>30,379</b>	<b>31,062</b>	<b>2</b>
<b>EMPLOYEE BENEFITS</b>							
01-0205-2-720000	INSURANCE	36,792	35,498	35,498	35,800	37,539	6
01-0205-2-793000	ILLINOIS MUNICIPAL RETIREMENT	2,856	3,141	3,141	3,141	3,460	10
01-0205-2-794000	FICA	2,104	2,324	2,324	2,324	2,376	2
<b>EMPLOYEE BENEFITS</b>		<b>41,752</b>	<b>40,963</b>	<b>40,963</b>	<b>41,265</b>	<b>43,375</b>	<b>6</b>
<b>CONTRACTUAL</b>							
01-0205-3-724000	DISPOSAL	3,471	10,500	10,500	10,500	10,500	0
	LEAF/DEBRIS DISPOSAL		10,500		10,500	10,500	
01-0205-3-726000	SWALCO FEE	10,129	11,000	11,000	11,000	11,000	0
	SWALCO FEE		11,000		11,000	11,000	
<b>CONTRACTUAL</b>		<b>13,600</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>0</b>
<b>COMMODITIES</b>							
01-0205-5-706000	MATERIALS & SUPPLIES	3,764	10,000	10,000	0	0	(100)
	COMMERCIAL COMPOSTING AND RECYCLING						
	OUTREACH		7,500		0	0	
	SUSTAIN LIBERTYVILLE COMMISSION		2,500		0	0	
	GL # FOOTNOTE TOTAL		10,000		0	0	
<b>COMMODITIES</b>		<b>3,764</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>(100)</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0205-7-714000	MAINTENANCE VEHICLES	3,047	3,138	3,138	3,138	3,232	3
	3% ANNUAL INCREASE		3,138		3,138	3,232	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>3,047</b>	<b>3,138</b>	<b>3,138</b>	<b>3,138</b>	<b>3,232</b>	<b>3</b>
<b>Total Department 0205: REFUSE &amp; RECYCLING</b>		<b>89,673</b>	<b>105,980</b>	<b>105,980</b>	<b>96,282</b>	<b>99,169</b>	<b>(6)</b>



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>DEPT 0701 - PARKS</b>							
<b>SALARIES &amp; WAGES</b>							
01-0701-1-701000	SALARIES - FULL TIME	551,163	630,662	630,662	630,662	664,597	5
01-0701-1-702000	SALARIES - PART TIME	6,680	11,000	11,000	11,000	6,600	(40)
<b>SALARIES &amp; WAGES</b>		<b>557,843</b>	<b>641,662</b>	<b>641,662</b>	<b>641,662</b>	<b>671,197</b>	<b>5</b>
<b>EMPLOYEE BENEFITS</b>							
01-0701-2-720000	INSURANCE	191,931	220,148	220,148	240,000	257,073	17
01-0701-2-793000	EMPLOYER CONTRIBUTION IMRF	59,396	65,210	65,210	65,210	74,036	14
01-0701-2-794000	EMP CONTRIBUTION FICA/MEDICARE	43,551	48,246	48,246	48,246	51,347	6
<b>EMPLOYEE BENEFITS</b>		<b>294,878</b>	<b>333,604</b>	<b>333,604</b>	<b>353,456</b>	<b>382,456</b>	<b>15</b>
<b>CONTRACTUAL</b>							
01-0701-3-705000	CONTRACTUAL SERVICES	11,606	5,850	5,850	5,850	6,468	11
	STRIP, SEAL AND WAX FLOORS		1,200		1,200	1,200	
	CUSTODIAL SERVICES		4,650		4,650	5,268	
	GL # FOOTNOTE TOTAL		5,850		5,850	6,468	
01-0701-3-721000	INTERGOVMTAL RISK MGMT AGENCY	43,747	35,234	35,234	35,234	37,000	5
<b>CONTRACTUAL</b>		<b>55,353</b>	<b>41,084</b>	<b>41,084</b>	<b>41,084</b>	<b>43,468</b>	<b>6</b>
<b>UTILITIES</b>							
01-0701-4-708000	ELECTRICITY	1,599	1,695	1,695	2,200	2,300	36
	VILLAGE SIGNS-ENTRY		550		600	600	
	NICHOLAS DOWDEN PARK		375		500	500	
	COOK PARK		770		1,100	1,200	
	GL # FOOTNOTE TOTAL		1,695		2,200	2,300	
01-0701-4-710000	TELEPHONE	1,560	500	500	500	500	0
<b>UTILITIES</b>		<b>3,159</b>	<b>2,195</b>	<b>2,195</b>	<b>2,700</b>	<b>2,800</b>	<b>28</b>
<b>COMMODITIES</b>							
01-0701-5-706000	MATERIALS AND SUPPLIES	18,991	36,315	36,315	36,315	55,350	52
	ONE-YEAR CLOUD SUBSCRIPTION FOR REMOTE OPERATION OF LIGHTING AT BUTLER LAKE		1,000		1,000	1,000	
	PLAYGROUND AUDIT (IRMA)		7,500		7,500	7,500	
	SHOP/HARDWARE SUPPLIES		4,500		4,500	5,200	
	PLAYGROUND EQUIPMENT REPAIR		11,715		11,715	11,000	
	SIGNS - MADE AND PAINTING		2,500		2,500	3,000	
	MAINTENANCE VEHICLE TOOLS		300		300	200	
	LANDSCAPE TOOLS		250		250	18,000	
	MECHANICS TOOLS		350		350	350	
	SHOP TOOLS		400		400	500	
	VANDALISM REPAIR		500		500	500	
	PAINT SUPPLIES		1,400		1,400	1,700	
	TREE CLIMBING TOOLS		800		800	800	
	MISCELLANEOUS REPAIRS		3,500		3,500	4,000	
	ICE RINK LINER		100		100	100	
	LITTLE LEAGUE BATHROOM SUPPLIES		1,500		1,500	1,500	
	GL # FOOTNOTE TOTAL		36,315		36,315	55,350	
01-0701-5-711000	GASOLINE AND OIL	498	500	500	500	500	0
01-0701-5-723000	OFFICE SUPPLIES	1,433	1,000	1,000	1,000	1,000	0
	OFFICE SUPPLIES		800		700	700	
	POSTAGE (TREE PLANTING, ETC.)		200		300	300	
	GL # FOOTNOTE TOTAL		1,000		1,000	1,000	
01-0701-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	5,094	4,570	4,570	4,570	6,170	35
	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		500	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		60		60	60	
	FIRST AID/SAFETY TRAINING		100		100	100	
	PESTICIDE LICENSE (DUE EVERY 3 YEARS)		60		60	60	
	MISCELLANEOUS TRAINING/SEMINARS (IPSI FOR PARKS SUPERVISOR)		400		400	2,000	
	GL # FOOTNOTE TOTAL		4,570		4,570	6,170	
01-0701-5-728000	TREE SURGERY AND SPRAYING	141,693	148,500	148,500	148,500	175,000	18
	MISC HAZARDOUS PRUNING AND REMOVALS		20,000		20,000	20,000	



		2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
GL NUMBER	DESCRIPTION	ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED	% CHANGE
	MISCELLANEOUS REMOVAL AND STUMPING	30,000		30,000	35,000		
	ANNUAL TREE TRIMMING	98,500		98,500	120,000		
	GL # FOOTNOTE TOTAL	148,500		148,500	175,000		
01-0701-5-729000	NURSERY STOCK AND TREES	64,605	64,350	64,350	64,350	83,350	30
	REPLACE TREES ON RTE 21	1,500		1,500	1,500		
	PARK AND VILLAGE SITE TREE PLANTING	7,000		7,000	17,000		
	TREE CITY PLANTING	500		500	500		
	TREE PROGRAM	55,350		55,350	64,350		
	GL # FOOTNOTE TOTAL	64,350		64,350	83,350		
01-0701-5-730000	EQUIPMENT RENTAL	46	250	250	250	250	0
01-0701-5-752000	UNIFORMS	5,066	7,070	7,070	7,070	8,350	18
	BOOTS (7 EE @ \$300 EA)		1,800		1,800	2,100	
	UNIFORM SERVICE		2,000		2,000	2,550	
	SUMMER STAFF SHIRTS		150		150	200	
	RUBBER BOOTS		100		100	100	
	RAIN GEAR		400		400	500	
	CARHART JACKETS		400		400	400	
	SAFETY GLASSES/GEAR		500		500	1,000	
	SUPT SHIRTS		200		200	200	
	REPLACE SHIRTS OR PANTS		520		520	300	
	FT STAFF T-SHIRTS		500		500	500	
	FT STAFF PPE		500		500	500	
	GL # FOOTNOTE TOTAL		7,070		7,070	8,350	
01-0701-5-799000	MISCELLANEOUS	1,076	1,251	1,251	1,251	22,353	1,687
	CITYWORKS ASSET MANAGEMENT PROGRAM		0		0	20,833	
	FMCSA QUERY PACKAGE		13		13	20	
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		50		50	75	
	IPASS		43		43	75	
	RANDOM DRUG SCREEN (CDL DRIVERS)		450		450	600	
	ANNUAL/BASELINE AUDIOGRAMS		245		245	300	
	MEALS: OVERTIME		450		450	450	
	GL # FOOTNOTE TOTAL		1,251		1,251	22,353	
<b>COMMODITIES</b>		<b>238,502</b>	<b>263,806</b>	<b>263,806</b>	<b>263,806</b>	<b>352,323</b>	<b>34</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0701-7-712000	MAINTENANCE BUILDING	26,304	28,100	28,100	28,100	54,100	93
	ROOF REPLACEMENTS		16,800		16,800	23,000	
	LOCKS AND HARDWARE		400		400	500	
	WINDOWS		200		200	200	
	HVAC REPAIRS AND SERVICE		2,000		2,000	2,000	
	CHEMICAL CLEANERS		350		350	350	
	GARAGE DOOR SERVICE		500		500	500	
	PLUMBING SUPPLIES		400		400	400	
	ELECTRICAL		400		400	400	
	CARPENTRY		400		400	500	
	LIGHTS & FIXTURES		350		350	350	
	PAINT		800		800	20,000	
	HARDWARE SUPPLIES		1,500		1,500	1,500	
	LUMBER		400		400	400	
	MISC REPAIRS		500		500	700	
	FIRE ALARM & EXTINGUISHER INSPECTION		1,100		1,100	1,300	
	ROOF REPAIRS (ALL PARKS)		2,000		2,000	2,000	
	GL # FOOTNOTE TOTAL		28,100		28,100	54,100	
01-0701-7-713000	MAINTENANCE GROUNDS	347,897	460,316	460,316	460,316	469,586	2
	SNOW FENCE AND STAKES		400		400	400	
	LANDSCAPING CONTINGENCY		25,000		25,000	25,000	
	TURF RESTORATION AFTER LIBERTYVILLE DAYS		8,000		8,000	8,000	
	LANDSCAPE & MOWING CONTRACTUAL - 23 SITES		271,131		271,131	254,781	
	REPLACEMENT PLANT MATERIAL ON RTE. 137		5,000		5,000	5,000	
	WATERING PLANTS ON RTE. 137 CONTRACTUAL		5,000		5,000	5,000	
	SHORELINE PLANT MAINTENANCE		27,930		27,930	43,050	
	TOPSOIL/SAND/GRAVEL		700		700	700	
	FLOWERS AND BULBS		800		800	800	
	FERTILIZER/WEED CONTROL BULK APPLICATION		600		600	600	
	PESTICIDES		300		300	300	
	SOD		500		500	500	
	FIELD PAINT		100		100	100	
	GARDEN CLUB SUPPLIES		5,200		5,200	500	
	IRRIGATION SUPPLIES		800		800	800	
	CAN LINERS/MUTT MITTS		5,200		5,200	5,600	



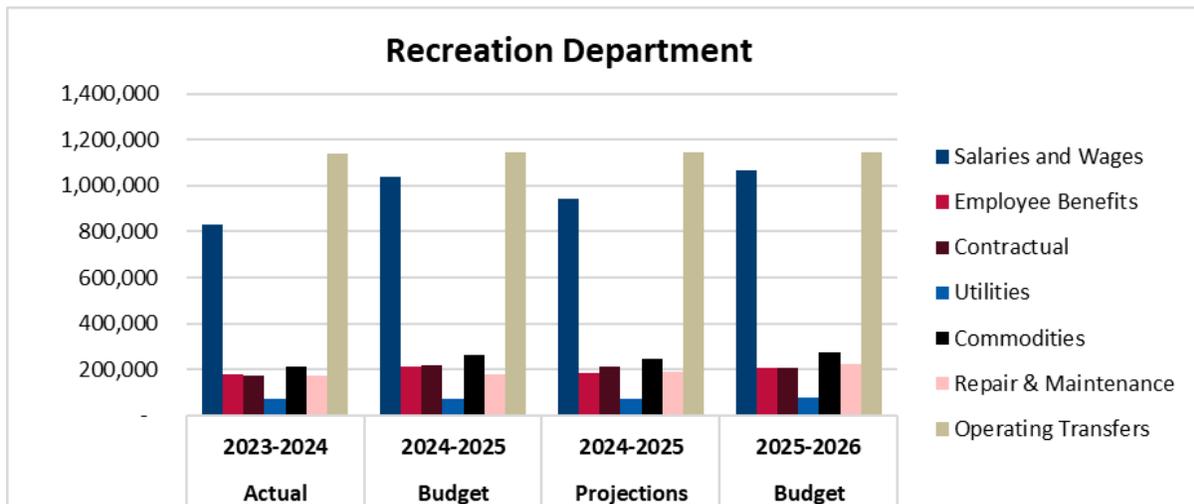
GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	REQUESTED BUDGET	REQUESTED % CHANGE	
	SALT	1,000			1,000	1,000	
	MISCELLANEOUS	500			500	500	
	PLAYGROUND MULCH	8,000			8,000	8,000	
	GRASS SEED	500			500	500	
	SIDEWALK PLOWING-CONTRACT	60,000			60,000	61,800	
	POND MAINTENANCE	29,655			29,655	42,655	
	BUTLER LAKE BEAVER CONTROL	4,000			4,000	4,000	
	GL # FOOTNOTE TOTAL	460,316			460,316	469,586	
01-0701-7-714000	MAINT MOTOR VEHICLE FEES	104,804	107,948	107,948	107,948	111,186	3
	VEHICLE FEES - 3% ANNUAL INCREASE		107,948		107,948	111,186	
01-0701-7-715000	MAINTENANCE OTHER EQUIPMENT	6,951	7,450	7,450	7,450	24,650	231
	SERIES 100 - TRAILERS, RIDING MOWERS, PTO AND THREE-POINT EQUIPMENT	3,000			3,000	17,000	
	SERIES 200 - PUSH AND WALK	700			700	2,800	
	SERIES 300 - HANDHELD	700			700	800	
	SERIES 400 - PUMPS AND SPRAYERS	350			350	350	
	BREAKDOWNS/OUT OF SERVICE	2,200			2,200	3,000	
	CHAINSAW	500			500	700	
	GL # FOOTNOTE TOTAL	7,450			7,450	24,650	
01-0701-7-716000	MAINTENANCE ROADS/PARKING LOTS	5,650	5,650	5,650	5,650	700	(88)
	ROAD PATCH	100			100	100	
	STRIPE PAINT	5,500			5,500	500	
	PARKING LOT SIGNAGE	50			50	100	
	GL # FOOTNOTE TOTAL	5,650			5,650	700	
01-0701-7-736000	MAINTENANCE-RADIOS	100	100	100	100	100	0
	<b>REPAIRS &amp; MAINTENANCE</b>	<b>485,956</b>	<b>609,564</b>	<b>609,564</b>	<b>609,564</b>	<b>660,322</b>	<b>8</b>
<b>Total Department 0701: PARKS</b>		<b>1,635,691</b>	<b>1,891,915</b>	<b>1,891,915</b>	<b>1,912,272</b>	<b>2,112,566</b>	<b>12</b>

# BUDGET DETAIL

## GENERAL FUND, RECREATION

The Recreation Department offers year-round programs and events for the Libertyville community but welcome all families regardless of residence. Program fees are offered for Village of Libertyville residents and non-residents. The swimming pools are available for public use from Memorial Day weekend to Labor Day weekend.

Recreation	Actual	Budget	Projections	Budget	% Change	% Change
	2023-2024	2024-2025	2024-2025	2025-2026	A to C	B to C
		A	B	C		
Salaries and Wages	829,237	1,035,728	944,796	1,064,948	2.8%	12.7%
Employee Benefits	179,684	212,504	186,000	207,335	-2.4%	11.5%
Contractual	172,707	215,809	210,961	207,940	-3.6%	-1.4%
Utilities	70,146	72,650	69,994	75,975	4.6%	8.5%
Commodities	213,398	264,680	248,242	272,741	3.0%	9.9%
Repair & Maintenance	172,879	179,556	187,717	226,179	26.0%	20.5%
Operating Transfers	1,140,990	1,141,992	1,141,992	1,143,099	0.1%	0.1%
<b>Total Operating Exp.</b>	<b>\$ 2,779,041</b>	<b>\$ 3,122,919</b>	<b>\$ 2,989,702</b>	<b>\$ 3,198,217</b>	<b>2.4%</b>	<b>7.0%</b>
<b>Total Department</b>	<b>\$ 2,779,041</b>	<b>\$ 3,122,919</b>	<b>\$ 2,989,702</b>	<b>\$ 3,198,217</b>	<b>2.4%</b>	<b>7.0%</b>



# DEPARTMENT NARRATIVE

## RECREATION

### Proposed 2025-26 Recreation Budget Goals

1. Update and Improve Current Recreation Budget Procedures: Create new budgeting tools for staff to enhance the accuracy of financial reporting and projections. All budgets will be integrated and include year-end projections. The department remains dedicated to achieving its financial goals while ensuring precise and transparent reporting.  
Target Completion Date: August 31, 2025
2. Continued Development and Expansion of New Recreation Website: The new website is still under development, with additional work required before it is ready to launch. The goal is to create a recreation website that seamlessly integrates with the Village website. Key priorities for the new site include optimizing activity organization, improving communication, enhancing layout, and increasing visibility. This platform will serve to further promote the Recreation Department and help establish a refreshed identity.  
Target Completion Date: November 30, 2025
3. Addition and Implementation of Rainout Line Communication Software: The Rainout Line software will enhance communication and visibility for the Recreation Department by providing real-time updates on facility and event statuses. Currently, patrons must call a hotline for weather or event updates. With this software, they can access live updates through the department's website or the Rainout Line app. This tool will serve as a crucial communication resource for years to come, enabling staff to send updates directly from their mobile devices, ensuring patrons receive timely and accurate information.  
Target Completion Date: June 30, 2025
4. Development of Recreation Fee Tables for all Programs: Currently, the Recreation Department lacks a historical record of program fees. The objective is to develop a straightforward tool that enables staff to track pricing trends over time and implement adjustments as needed. This tool will also provide a comprehensive view of pricing across the organization, allowing for better comparisons and informed decision-making.  
Target Completion Date: December 31, 2025

## Review of 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.  
**Status – Incomplete. Over the next year, the new Recreation Director will assess the IAPD Distinguished Agency Accreditation Standards and create a strategic plan to develop and implement the necessary policies to achieve accreditation.**

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.

**Status – Completed. The Recreation Department developed and created 23 new programs over the past year which included more than the 65 new program sessions. Some of the highlights were Splash Bash, Messy Science Center, AIM, Boo Brunch, North Pole Express, Monster Truck Mania and Shortest Run vs. Shortest Day.**

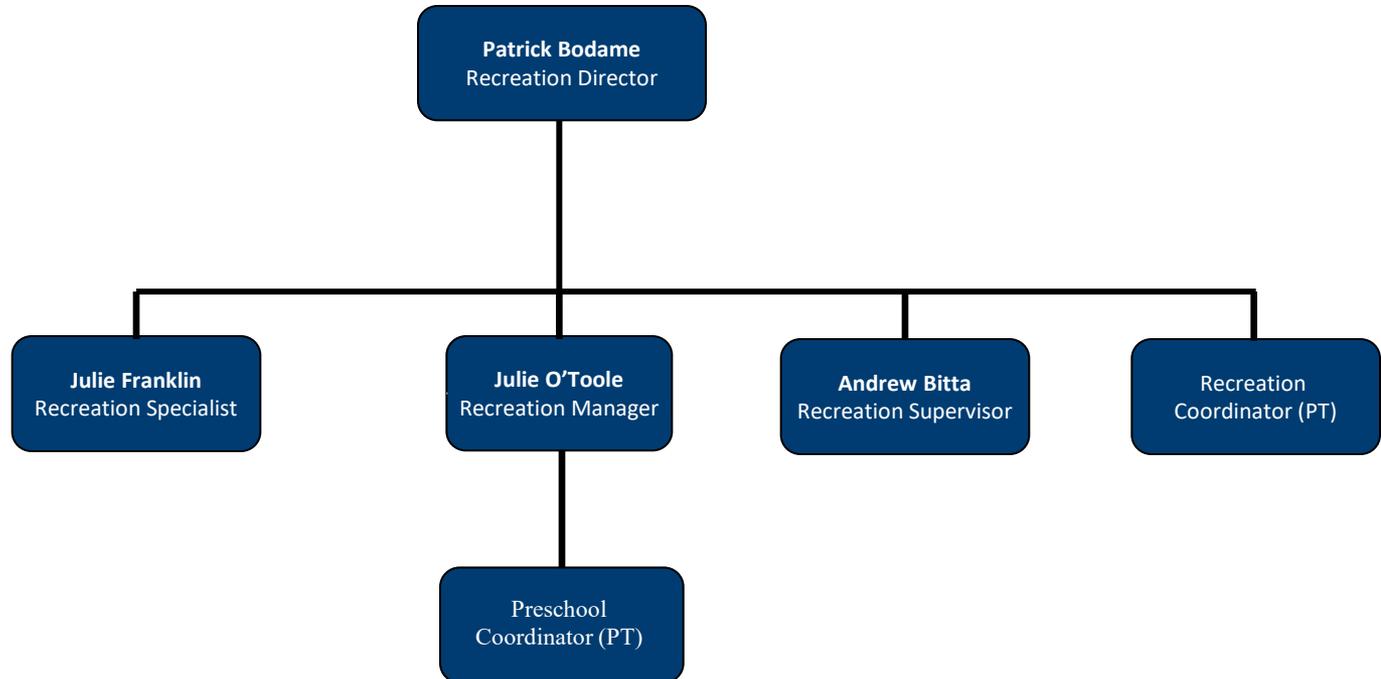
2. Increase participation in existing programs and visits to aquatic facilities. Develop an annual report to benchmark participation statistics and measure attendance metrics over time. Develop and execute a marketing plan for programs, facilities, and services. Survey/evaluate programs and events for 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.  
**Status – Completed. The Recreation Department developed two reports highlighting key metrics for both Aquatics and Summer Camp. These reports provide a comprehensive summary, detailing visits, fees, activities, and registrations to ensure accurate tracking and analysis.**

3. 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.  
**Status – Completed. Recreation Department staff reached the goal of \$15,000 in sponsorship revenue for this current fiscal year. To reach the financial goal, the recreation department secured 8 new sponsorships to help reach the goal.**

4. 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

***Status – Completed. In May, an all-staff training and orientation took place at the Libertyville Civic Center. As of June 1, the part-time Recreation Coordinator position has been filled. The Recreation Manager has registered for the CPRP exam, while the Recreation Specialist attended the IPRA Marketing Summit. Additionally, the Recreation Coordinator has joined IPRA membership, and the Recreation Supervisor is working towards AFO certification. The Recreation Director actively participates in various IAPD and IPRA professional development opportunities. Staff also attended the 2025 IAPD/IPRA annual conference.***

**RECREATION  
FISCAL YEAR 2025-2026**





GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 % CHANGE
<b>DEPT 0702 - RECREATION</b>							
<b>SALARIES &amp; WAGES</b>							
01-0702-1-701000	SALARIES - STAFF	292,006	343,183	343,183	320,000	363,005	6
01-0702-1-702000	SALARIES - TOT PROGRAMS	70,380	93,558	93,558	75,000	88,033	(6)
01-0702-1-703000	SALARIES - YOUTH PROGRAMS	201,446	265,330	265,330	238,000	280,000	6
	DANCE		50,100		49,000	52,000	
	DAY CAMP		167,280		145,000	170,000	
	TEEN TRAVELERS		47,950		44,000	46,000	
	GENERAL PROGRAMS		0		0	12,000	
	GL # FOOTNOTE TOTAL		265,330		238,000	280,000	
01-0702-1-705000	SALARIES - SPECIAL EVENTS	3,871	4,500	4,500	4,500	5,000	11
<b>SALARIES</b>		<b>567,703</b>	<b>706,571</b>	<b>706,571</b>	<b>637,500</b>	<b>736,038</b>	<b>4</b>
<b>EMPLOYEE BENEFITS</b>							
01-0702-2-720000	INSURANCE	76,438	84,484	84,484	73,000	69,336	(18)
01-0702-2-793000	EMPLOYER CONTRIBUTION IMRF	34,866	40,124	40,124	38,000	45,768	14
01-0702-2-794000	EMP CONTRIBUTION FICA/MEDICARE	42,677	54,052	54,052	45,000	59,100	9
<b>EMPLOYEE BENEFITS</b>		<b>153,981</b>	<b>178,660</b>	<b>178,660</b>	<b>156,000</b>	<b>174,204</b>	<b>(2)</b>
<b>CONTRACTUAL</b>							
01-0702-3-713000	INDEPENDENT CONTRACTOR	70,548	90,750	90,750	86,485	79,100	(13)
	WOOD CARVING		5,000		4,000	3,500	
	BABYSITTING		3,500		3,500	3,000	
	CROCHET		1,000		0	0	
	BACKYARD PATCH		1,000		0	0	
	SPORTS PROGRAMS		5,000		3,000	0	
	YOGA/FITNESS		2,000		0	0	
	PICKLEBALL		2,000		3,000	3,500	
	MISC/NEW		10,000		9,500	8,000	
	LITTLE VET CLASSES		1,500		0	0	
	GLACIER ICE CLASSES		8,000		3,750	4,000	
	COOKING CLASSES		2,000		0	0	
	MUSIC IN THE BOX		6,000		6,000	6,500	
	KUNG FU		2,000		1,200	0	
	ROBOTHINK		7,000		6,500	6,500	
	PATTERSON GLASS BLOWING		2,000		500	500	
	CHESS WIZARDS		4,500		0	1,000	
	JUNIOR SAILING		0		1,360	1,500	
	MAGIC CLASS		250		150	0	
	SHOTOKAN KARATE		16,000		17,250	18,000	
	LIFESPORT TENNIS CLUB / FENCING		8,000		24,000	20,000	
	LIBERTYVILLE GARDENS		3,000		2,525	2,600	
	TADA COOKIES		1,000		250	500	
	GL # FOOTNOTE TOTAL		90,750		86,485	79,100	
01-0702-3-721000	INTERGOVMTAL RISK MGMT AGENCY	16,448	28,716	28,716	28,716	30,000	4
01-0702-3-742000	COPY MACHINE LEASE	1,864	1,864	1,864	1,864	1,920	3
<b>CONTRACTUAL</b>		<b>88,860</b>	<b>121,330</b>	<b>121,330</b>	<b>117,065</b>	<b>111,020</b>	<b>(9)</b>
<b>UTILITIES</b>							
01-0702-4-708000	ELECTRICITY	25,989	22,750	22,750	25,220	25,975	14
01-0702-4-709000	NORTH SHORE GAS	2,862	1,600	1,600	2,930	3,000	88
01-0702-4-710000	TELEPHONE	2,597	4,000	4,000	1,270	2,000	(50)
<b>UTILITIES</b>		<b>31,448</b>	<b>28,350</b>	<b>28,350</b>	<b>29,420</b>	<b>30,975</b>	<b>9</b>
<b>COMMODITIES</b>							
01-0702-5-706000	SUPPL & EXP - TOT PROGRAMS	49,329	56,850	56,850	56,350	56,850	0
	SPORTS COMPLEX SUB-LEASE		48,000		48,000	48,000	
	JUNIOR COUNSELOR T-SHIRTS		225		200	225	
	<b>SAFETY TOWN SUPPLIES - NEW SAFETY TOWN CARS</b>		350		300	350	
	SAFETY TOWN T-SHIRTS		200		500	200	
	SUNSHINE KIDS SUPPLIES		150		150	150	
	SUNSHINE KIDS T-SHIRTS		150		150	150	
	CAMP ADVENTURE SUPPLIES		150		150	150	
	CAMP ADVENTURE T-SHIRTS		150		100	150	
	KINDER KORNER SUPPLIES		3,500		3,500	3,500	
	KINDER KORNER T-SHIRTS		300		300	300	
	KINDER KORNER FIELD TRIPS		600		500	600	
	COPIER LEASE		1,500		1,500	1,500	
	PRESCHOOL CLASSES		1,575		1,000	1,575	
	GL # FOOTNOTE TOTAL		56,850		56,350	56,850	



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
01-0702-5-707000	SUPLL & EXP-YOUTH PROGRAMS	17,211	33,300	33,300	24,950	30,750	(8)
	PARK POP UP		2,000		1,200	1,750	
	HOLIDAY CRAFTS		800		0	2,000	
	KIDDIE KONNECTIONS		1,000		1,000	1,000	
	STAFF UNIFORMS		750		750	750	
	PICKLEBALL SUPPLY		750		0	1,000	
	DISC GOLF SUPPLY		1,000		0	750	
	NEW PROGRAMS/MISC		4,000		3,500	4,000	
	DAY CAMP SUPPLIES		18,000		15,000	16,000	
	TEEN TRAVELERS		3,000		2,000	2,000	
	RED CROSS BABYSITTING SUPPLIES		2,000		1,500	1,500	
	GL # FOOTNOTE TOTAL		33,300		24,950	30,750	
01-0702-5-716000	DANCE PROGRAM EXPENSE	11,895	12,500	12,500	12,375	13,000	4
	COSTUMES		9,000		9,225	9,500	
	RECITAL FEE (RENTAL, BACKDROP, PROGRAM)		3,000		2,850	3,000	
	MISCELLANEOUS		500		300	500	
	GL # FOOTNOTE TOTAL		12,500		12,375	13,000	
01-0702-5-722000	SEASONAL BROCHURES	22,975	32,930	32,930	31,698	34,030	3
	BANNERS/POSTERS/FLYERS		0		500	1,000	
	NEW RESIDENT POSTCARDS		0		0	1,000	
	SOCIAL MEDIA ADS		1,500		1,500	1,500	
	BROCHURE DESIGN WORK		7,500		6,500	6,000	
	PRINTING BROCHURE		6,000		4,840	6,000	
	WEBSITE FORMATTING - FLIPPY BOOK		530		530	530	
	3 POSTCARDS -SUMMER, FALL, WINTER		9,000		8,500	9,000	
	POSTAGE		6,500		7,428	7,500	
	FLIERS/MISC SOFTWARE UPGRADE		400		400	500	
	MISC PROMO		1,500		1,500	1,000	
	GL # FOOTNOTE TOTAL		32,930		31,698	34,030	
01-0702-5-723000	OFFICE SUPPLIES	6,203	11,640	11,640	7,060	8,000	(31)
	MISC		700		200	700	
	CONSTANT CONTACT		350		570	570	
	OFFICE FURNITURE		1,200		1,200	750	
	STAFF UNIFORMS		750		750	750	
	NEW LOGO DESIGN		3,500		0	0	
	COPIER PRINTING		240		240	280	
	LETTERHEAD/ENVELOPES		300		0	300	
	BUSINESS CARDS		100		100	150	
	POSTAGE		500		500	500	
	SUPPLIES		3,500		3,500	3,500	
	SOFTWARE UPGRADES/REPAIRS		500		0	500	
	GL # FOOTNOTE TOTAL		11,640		7,060	8,000	
01-0702-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	6,635	11,105	11,105	7,491	11,361	2
	ACTIVENET TRAINING		0		600	1,200	
	IPRA PROF DEV SCHOOL		900		0	900	
	TIMEPRO		650		650	650	
	SEASONAL STAFF TRAININGS		1,100		750	900	
	NRPA MEMBERSHIP		470		250	470	
	IAPD MEMBERSHIP		700		721	721	
	TARGET SOLUTIONS		150		0	0	
	SAM'S CLUB MEMBERSHIP		135		135	135	
	IPRA CONFERENCE		3,600		2,500	3,500	
	STAFF TRAINING		2,500		1,000	2,000	
	IPRA MEMBERSHIP		900		885	885	
	GL # FOOTNOTE TOTAL		11,105		7,491	11,361	
01-0702-5-732000	SUPPLIES & EXP -SPC EVNT FMLY	15,207	21,525	21,525	19,089	29,575	37
	BALLOON GLOW		0		0	4,000	
	NORTH POLE EXPRESS		0		1,300	1,200	
	NATIONAL NIGHT OUT		400		400	500	
	TASTY THURSDAY		1,200		2,150	2,500	
	PUZZLE PALOOZA		750		400	500	
	PARK PASSPORT		350		0	750	
	NEW EVENTS/MISC		2,000		1,400	1,400	
	TRUNK OR TREAT		600		800	1,000	
	MOVIE IN THE PARK		2,000		0	2,000	
	PARENTS NIGHT OUT		700		550	700	
	DRIVE IN MOVIE		500		0	750	



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	SANTA PARADE		500		0	1,000	
	DONUTS W/SANTA		1,100		825	1,500	
	VIRTUAL CONTEST		200		0	0	
	PROMO ITEMS		1,000		800	1,000	
	DONUTS WITH SANTA		1,100		710	800	
	DONUTS WITH THE BUNNY		900		950	1,000	
	MOM & SON CAMPFIRE COOKOUT		400		1,600	1,600	
	DADDY DAUGHTER DANCE		6,000		6,000	6,000	
	SIGNS		400		500	500	
	BIKE RESALE		200		250	400	
	TREE LIGHTING		1,000		250	250	
	LETTERS TO SANTA		225		204	225	
	GL # FOOTNOTE TOTAL		21,525		19,089	29,575	
01-0702-5-736000	CREDIT CARD BANK FEE	34,118	25,365	25,365	34,337	35,000	38
01-0702-5-750000	REFUNDS		500	500	(485)	300	(40)
01-0702-5-788000	CASH SHORT	168	250	250	273	250	0
01-0702-5-799000	MISCELLANEOUS	50	500	500	250	300	(40)
<b>COMMODITIES</b>		<b>163,791</b>	<b>206,465</b>	<b>206,465</b>	<b>193,388</b>	<b>219,416</b>	<b>6</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0702-7-712000	MAINTENANCE BUILDING	106,975	102,685	102,685	102,660	119,625	16
	RIVERSIDE PRESCHOOL NEW AC UNIT		0		0	15,000	
	ADLER TABLES/CHAIRS		0		0	18,500	
	INTERNET (CRAWFORD HOUSE)		3,240		3,240	3,300	
	PRESCHOOL INTERIOR PAINTING		5,500		5,500	0	
	CRAWFORD SOUND PANELS		1,000		1,000	0	
	CANLAN CLEANING FEE		10,620		10,620	12,000	
	AED		2,500		2,500	2,500	
	PORT A POTTIES IN PARKS		1,775		1,700	1,700	
	NEW UMBRELLAS AT RIVERSIDE TENNIS COURTS 4 @ 300		750		800	825	
	FURNACE INSPECTIONS AND REPAIRS		1,000		1,000	1,200	
	AIR CONDITIONS INSPECTIONS		800		800	1,000	
	PLUMBING		1,000		1,000	1,000	
	PAINTING - RIVERSIDE		12,000		12,000	0	
	SPRINKLER INSPECTIONS		700		700	700	
	CHEMICAL CLEANING SUPPLIES		400		400	400	
	HARDWARE SUPPLIES		500		500	600	
	PEST CONTROL (RIVERSIDE PRESCHOOL)		800		800	600	
	CUSTODIAL -RIVERSIDE, ADLER, CRAWFORD, BUTLER LAKE, DANCE/PRESCHOOL WING		54,100		54,100	54,100	
	LOCKS AND HARDWARE		500		500	800	
	FIRE EXTINGUISHER INSPECTION		500		500	500	
	PAPER PRODUCTS		2,800		2,800	3,000	
	MISCELLANEOUS REPAIRS		1,800		1,800	1,500	
	ELECTRICAL		400		400	400	
	GL # FOOTNOTE TOTAL		102,685		102,660	119,625	
01-0702-7-714000	MAINT MOTOR VEHICLE FEES	9,147	9,421	9,421	9,421	9,704	3
<b>REPAIRS &amp; MAINTENANCE</b>		<b>116,122</b>	<b>112,106</b>	<b>112,106</b>	<b>112,081</b>	<b>129,329</b>	<b>15</b>
<b>TRANSFERS</b>							
01-0702-8-788000	TRANSFER SPORTS COMPLEX-DEBT	1,126,955	1,127,255	1,127,255	1,127,255	1,127,330	0
01-0702-8-789000	TECHNOLOGY EQUIP. & REPLACE	14,035	14,737	14,737	14,737	15,769	7
	TERF USER CHARGES (INCLUDES GIS)		14,737		14,737	15,769	
<b>TRANSFERS</b>		<b>1,140,990</b>	<b>1,141,992</b>	<b>1,141,992</b>	<b>1,141,992</b>	<b>1,143,099</b>	<b>0</b>
<b>Total Department 00702: RECREATION</b>		<b>2,262,895</b>	<b>2,495,474</b>	<b>2,495,474</b>	<b>2,387,446</b>	<b>2,544,081</b>	<b>2</b>



GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>DEPT 0703 - SWIMMING POOL OPERATIONS</b>							
<b>SALARIES &amp; WAGES</b>							
01-0703-1-701000	SALARIES - ADMINISTRATIVE	57,934	60,975	60,975	54,000	62,410	2
01-0703-1-702000	SALARIES - CONCESSIONS	16,310	16,000	16,000	11,535	14,000	(13)
	CONCESSIONS		16,000		11,535	14,000	
01-0703-1-703000	SALARIES - PUBLIC SWIM	158,290	221,762	221,762	209,681	221,600	0
	LIFEGUARD CERTIFICATION		20,250		18,000	18,000	
	POOL MANAGERS INSERVICE		2,016		2,016	2,600	
	POOL CORDINATOR		540		0	14,500	
	IN-SERVICE TRAINING		10,500		8,500	8,500	
	ADLER POOL MANAGERS		27,864		27,000	14,500	
	ADLER POOL LIFEGUARDS		116,100		112,165	116,000	
	ADLER POOL CASHIER		9,632		9,000	10,000	
	RIVERSIDE POOL MANAGERS		9,360		9,000	10,500	
	RIVERSIDE LIFEGUARDS/CASHIER		15,600		15,000	16,000	
	CLEANING/PRESEASON		9,900		9,000	11,000	
	GL # FOOTNOTE TOTAL		221,762		209,681	221,600	
01-0703-1-704000	SALARIES - SWIM LESSONS	29,000	30,420	30,420	32,080	30,900	2
	AQUA EXERCISE INSTRUCTORS/DEEP WATER		900		0	0	
	SWIM TEAM MANAGER		2,160		3,000	2,500	
	LEARN TO SWIM SUPERVISOR		3,600		3,600	3,200	
	LEARN TO SWIM INSTRUCTORS		16,200		17,000	17,000	
	SWIM TEAM COACHES		5,400		6,000	5,500	
	AQUA EXERCISE INSTRUCTORS		2,160		2,480	2,700	
	GL # FOOTNOTE TOTAL		30,420		32,080	30,900	
	<b>SALARIES</b>	<b>261,534</b>	<b>329,157</b>	<b>329,157</b>	<b>307,296</b>	<b>328,910</b>	<b>(0)</b>
<b>EMPLOYEE BENEFITS</b>							
01-0703-2-793000	EMPLOYER CONTRIBUTION IMRF	6,016	8,663	8,663	6,000	6,952	(20)
01-0703-2-794000	EMP CONTRIBUTION FICA/MEDICARE	19,687	25,181	25,181	24,000	26,179	4
	<b>EMPLOYEE BENEFITS</b>	<b>25,703</b>	<b>33,844</b>	<b>33,844</b>	<b>30,000</b>	<b>33,131</b>	<b>(2)</b>
<b>CONTRACTUAL</b>							
01-0703-3-705000	CONTRACTUAL SERVICES	7,770	10,725	10,725	11,300	11,500	7
	AUDITS		4,050		4,050	4,350	
	RETAINER FEE		900		900	900	
	INSTRUCTOR COURSE		1,275		965	1,600	
	LG CERTIFICATIONS		4,500		5,385	4,650	
	GL # FOOTNOTE TOTAL		10,725		11,300	11,500	
01-0703-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,878	10,045	10,045	8,887	9,500	(5)
	<b>CONTRACTUAL</b>	<b>13,648</b>	<b>20,770</b>	<b>20,770</b>	<b>20,187</b>	<b>21,000</b>	<b>1</b>
<b>UTILITIES</b>							
01-0703-4-708000	ELECTRICITY	22,913	25,000	25,000	26,750	28,000	12
01-0703-4-709000	NORTH SHORE GAS	12,982	16,300	16,300	12,484	15,000	(8)
01-0703-4-710000	TELEPHONE	2,803	3,000	3,000	1,340	2,000	(33)
	<b>UTILITIES</b>	<b>38,698</b>	<b>44,300</b>	<b>44,300</b>	<b>40,574</b>	<b>45,000</b>	<b>2</b>
<b>COMMODITIES</b>							
01-0703-5-705000	SUPPLIES - SWIM LESSONS	1,376	1,500	1,500	989	1,500	0
	FINS/TOYS		250		239	250	
	SWIM LESSON TRAINING & REWARDS		250		250	250	
	LIFE JACKETS		750		500	750	
	KICKBOARDS		250		0	250	
	GL # FOOTNOTE TOTAL		1,500		989	1,500	
01-0703-5-706000	MATERIALS AND SUPPLIES	4,154	5,050	5,050	4,604	5,275	4
	TRAINER AED		750		975	975	
	EMERGENCY EQUIPMENT (O2, MASKS, RESCUE TUBES)		1,000		900	1,000	
	COPIER		100		179	100	
	MISC		300		0	300	
	POOL PASSES		500		500	500	
	FANNY PACKS		500		300	500	
	WHISTLES		200		200	200	
	SEAL EASY MASKS		500		500	500	
	FIRST AID SUPPLIES		400		350	400	
	WRISTBANDS		300		200	300	
	MARKETING/PROMO		500		500	500	
	GL # FOOTNOTE TOTAL		5,050		4,604	5,275	
01-0703-5-707000	SUPPLIES - MAINTENANCE	8,843	13,900	13,900	11,485	8,700	(37)
	SIGNAGE		1,000		500	1,000	



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
	GUARD ROOM LOCKERS		0		0	5,200	
	AUTOMATED VACUUM		11,000		10,500	500	
	LIFEGUARD CHAIRS		700		410	700	
	NET REPLACEMENTS		100		75	100	
	POLES 7& BAGS FOR VACUUMS		300		0	300	
	UMBRELLAS		800		0	900	
	GL # FOOTNOTE TOTAL		13,900		11,485	8,700	
01-0703-5-723000	OFFICE SUPPLIES	1,267	1,350	1,350	179	1,000	(26)
01-0703-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	5,107	4,650	4,650	4,365	4,700	1
	TIME PRO		650		650	700	
	IPRA MEMBERSHIP AQUA SUPERVISOR		300		265	300	
	IPRA CONFERENCE AQUA SUPERVISOR		1,200		1,200	1,200	
	FOOD SERVICE MANAGER TRAINING		250		0	250	
	AFO/CPO CERT SUPERVISOR		500		500	500	
	WHEN TO WORK		550		550	550	
	LAKE COUNTY HEALTH PERMIT- ADLER		550		550	550	
	LAKE COUNTY HEALTH PERMIT - RIVERSIDE		250		250	250	
	NORTHERN ILLINOIS SWIM CONFERENCE		400		400	400	
	GL # FOOTNOTE TOTAL		4,650		4,365	4,700	
01-0703-5-732000	CONCESSION EXPENSE	19,630	19,615	19,615	21,294	20,000	2
	SAMS		1,000		438	500	
	GOLD MEDAL FOOD/CANDY		13,000		16,570	14,000	
	CONCESSION FOOD PERMIT		315		58	320	
	PAPER PRODUCTS		2,000		0	450	
	CLEANING SUPPLIES		1,000		0	430	
	PEPSI PRODUCTS		2,000		4,228	4,000	
	MISC		300		0	300	
	GL # FOOTNOTE TOTAL		19,615		21,294	20,000	
01-0703-5-734000	SPECIAL EVENTS	974	3,150	3,150	3,660	3,150	0
	ANNUAL STAFF EVENT		400		410	400	
	MEMBER APPRECIATION EVENT		500		500	500	
	SWIM TEAM FAMILY PARTY		250		250	250	
	MISC SPECIAL EVENTS		2,000		2,500	2,000	
	GL # FOOTNOTE TOTAL		3,150		3,660	3,150	
01-0703-5-752000	UNIFORMS	5,846	6,500	6,500	5,578	6,500	0
	VISORS/HATS		250		200	300	
	SWIM TEAM COACH UNIFORMS		300		250	300	
	SWIMSUITS		3,700		3,528	3,700	
	STAFF UNIFORMS		1,500		1,000	1,500	
	SWIM TEAM TSHIRTS		750		600	700	
	GL # FOOTNOTE TOTAL		6,500		5,578	6,500	
01-0703-5-799000	MISCELLANEOUS	2,410	2,500	2,500	2,700	2,500	0
<b>COMMODITIES</b>		<b>49,607</b>	<b>58,215</b>	<b>58,215</b>	<b>54,854</b>	<b>53,325</b>	<b>(8)</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0703-7-712000	MAINTENANCE BUILDING	22,515	33,650	33,650	33,650	36,950	10
	NEW AC MANAGERS OFFICE		0		0	7,500	
	ICE MACHINE		3,000		3,000	0	
	MISC		1,500		1,500	1,500	
	OVEN/COOKER/WARMERS REPAIR & MAINTENANCE		1,500		1,500	1,500	
	PEST CONTROL		500		500	0	
	JANITORIAL SUPPLIES		3,500		3,500	3,500	
	LIGHT BULBS AND LENS COVERS		200		500	400	
	PAINTING		12,500		12,500	12,500	
	PLUMBING		2,500		2,500	1,500	
	ELECTRICAL		400		400	600	
	IRRIGATION REPAIRS		400		640	400	
	LOCKS AND HARDWARE		1,500		620	1,000	
	AC REPAIRS		700		1,610	1,000	
	SOUND EQUIPMENT REPAIR		100		100	200	
	FIRE EXTINGUISHER INSPECTION		1,000		430	1,000	
	CONTRACTUAL CLEANING-RIVERSIDE		4,350		4,350	4,350	
	GL # FOOTNOTE TOTAL		33,650		33,650	36,950	
01-0703-7-716000	MAINTENANCE POOLS	34,242	33,800	33,800	41,986	59,900	77
	SPARE SAMPLE PUMP		0		0	1,500	
	MAIN PUMP REPAIRS AND FILTER		0		2,809	500	
	RIVERSIDE PERLITE		0		0	200	
	ADLER NATURAL CLEAR		0		0	2,000	
	ADLER PERLITE		0		489	1,000	
	VALVES		1,000		0	1,000	
	MISC ADLER		1,000		5,511	1,000	



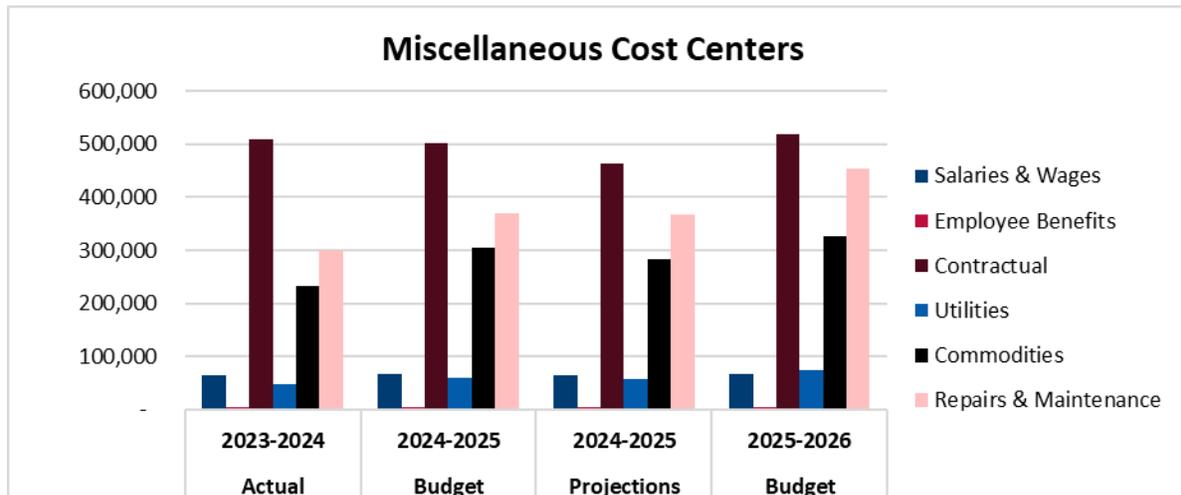
GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
	PAINT ADLER POOL SHOWER STALLS	2,500		0	0		
	ADLER POOL LIQUID CHLORINE	7,400		12,945	11,000		
	ADLER CO2	7,800		7,652	8,200		
	ADLER STABILIZER	700		0	0		
	ADLER PUMP REPAIRS	800		0	500		
	ADLER HEATER REPAIR	500		2,112	20,000		
	ADLER CONTROLS REPAIR	200		0	200		
	RIVERSIDE LIQUID CHLORINE	1,200		914	1,200		
	RIVERSIDE CO2	1,250		857	1,250		
	PUMP AND FILTER REPAIRS	500		0	100		
	HEATER MAINTENANCE	100		0	200		
	CONTROL REPAIRS	200		0	200		
	BOTH POOLS ACID AND TSP	400		56	400		
	BOTH POOLS TESTING SUPPLIES	0		0	600		
	BOTH POOLS VACUUM REPAIRS	0		0	700		
	BOTH POOLS PAINT	150		0	250		
	ADLER SEQUA SOLUTION & MISC	0		5,641	1,000		
	CHEMICAL CONTROLLER REPLACEMENT	0		0	2,000		
	MISC RIVERSIDE	600		0	400		
	SPRING START UP SUPPLIES	6,000		3,000	3,000		
	SPARE CHLORINE PUMP	1,500		0	1,500		
	GL # FOOTNOTE TOTAL	33,800		41,986	59,900		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>56,757</b>	<b>67,450</b>	<b>67,450</b>	<b>75,636</b>	<b>96,850</b>	<b>44</b>
<b>Total Department 0703: SWIMMING POOL OPERATIONS</b>		<b>445,947</b>	<b>553,736</b>	<b>553,736</b>	<b>528,547</b>	<b>578,216</b>	<b>4</b>
<b>Department: 0705 SENIOR PROGRAMS</b>							
<b>CONTRACTUAL</b>							
01-0705-3-713000	CONTRACTUAL SERVICES	70,199	73,709	73,709	73,709	75,920	3
	SENIOR SERVICES CONTRACT (\$60,000 BASE PLUS 5% 2023-2024 ESCALATION)		73,709		73,709	75,920	
<b>CONTRACTUAL</b>		<b>70,199</b>	<b>73,709</b>	<b>73,709</b>	<b>73,709</b>	<b>75,920</b>	<b>3</b>
<b>Total Department 0705: SENIOR PROGRAMS</b>		<b>70,199</b>	<b>73,709</b>	<b>73,709</b>	<b>73,709</b>	<b>75,920</b>	<b>3</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, Highway & Bridges, and Public Buildings

Miscellaneous Cost Centers	Actual	Budget	Projections	Budget	% Change	% Change
	2023-2024	2024-2025	2024-2025	2025-2026	A to C	B to C
		A	B	C		
Salaries & Wages	63,800	65,500	63,650	65,500	0.0%	2.9%
Employee Benefits	4,881	5,011	5,011	5,011	0.0%	0.0%
Contractual	508,349	502,194	462,966	518,880	3.3%	12.1%
Utilities	48,342	58,522	58,239	72,898	24.6%	25.2%
Commodities	232,445	303,702	283,755	325,674	7.2%	14.8%
Repairs & Maintenance	301,130	368,654	367,654	453,654	23.1%	23.4%
<b>Total Operating Exp.</b>	<b>\$ 1,158,947</b>	<b>\$ 1,303,583</b>	<b>\$ 1,241,275</b>	<b>\$ 1,441,617</b>	<b>10.6%</b>	<b>16.1%</b>
<b>Total Department</b>	<b>\$ 1,158,947</b>	<b>\$ 1,303,583</b>	<b>\$ 1,241,275</b>	<b>\$ 1,441,617</b>	<b>10.6%</b>	<b>16.1%</b>





GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>DEPT 1000 - EMERGENCY MANAGEMENT AGENCY</b>						
<b>COMMODITIES</b>						
01-1000-5-717000	COMPUTER EQUIPMENT & SUPPLIES	500	500	0	1,450	190
	COMPUTER SUPPLIES	0		0	1,000	
	EOC EXERCISE SUPPLIES	250		0	250	
	EOC COMPUTER MAINTENACE	250		0	200	
	GL # FOOTNOTE TOTAL	500		0	1,450	
01-1000-5-723000	OFFICE SUPPLIES	100	100	125	150	50
	OFFICE SUPPLIES MISCELLANEOUS	100		125	150	
01-1000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	190	3,030	3,030	1,315	2,975 (2)
	TRAINING		2,500		1,000	2,500
	LCEPC SUMMIT		100		0	100
	EMA CONFERENCE		300		250	300
	IESMA DUES		130		65	75
	GL # FOOTNOTE TOTAL		3,030		1,315	2,975
01-1000-5-799000	MISCELLANEOUS		5,000	5,000	1,000	2,000 (60)
<b>COMMODITIES</b>		<b>190</b>	<b>8,630</b>	<b>8,630</b>	<b>2,440</b>	<b>6,575 (24)</b>
<b>REPAIRS &amp; MAINTENANCE</b>						
01-1000-7-715000	MAINTENANCE OTHER EQUIPMENT	5,185	5,000	5,000	4,000	5,000 0
	EARLY WARNING SIREN REPAIRS		5,000		4,000	5,000
<b>REPAIRS &amp; MAINTENANCE</b>		<b>5,185</b>	<b>5,000</b>	<b>5,000</b>	<b>4,000</b>	<b>5,000 0</b>
<b>Total Department 1000: EMERGENCY MANAGEMENT AGENCY</b>		<b>5,375</b>	<b>13,630</b>	<b>13,630</b>	<b>6,440</b>	<b>11,575 (15)</b>



GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>DEPT 1200 - LEGISLATIVE BDS &amp; COMMITTEES</b>							
<b>SALARIES &amp; WAGES</b>							
01-1200-1-701000	SALARIES - VILLAGE BOARD	57,000	58,000	58,000	58,000	58,000	0
01-1200-1-770000	APPEARANCE REVIEW COMMITTEE	675	1,300	1,300	600	1,300	0
01-1200-1-775000	PLAN COMMISSION/ZON BD APPEALS	6,125	6,200	6,200	5,050	6,200	0
<b>SALARIES &amp; WAGES</b>		<b>63,800</b>	<b>65,500</b>	<b>65,500</b>	<b>63,650</b>	<b>65,500</b>	<b>0</b>
<b>EMPLOYEE BENEFITS</b>							
01-1200-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,881	5,011	5,011	5,011	5,011	0
<b>EMPLOYEE BENEFITS</b>		<b>4,881</b>	<b>5,011</b>	<b>5,011</b>	<b>5,011</b>	<b>5,011</b>	<b>0</b>
<b>CONTRACTUAL</b>							
01-1200-3-728000	TECHNICAL SERVICE	12,076	15,400	15,400	15,400	16,150	5
	AGENDA PACKET SOFTWARE		4,900		4,900	5,150	
	PROFESSIONAL SERVICES		2,500		2,500	3,000	
	PUBLIC NOTICES		3,000		3,000	3,000	
	BOARD MEETING VIDEO STORAGE-CIVIC PLUS		5,000		5,000	5,000	
	GL # FOOTNOTE TOTAL		15,400		15,400	16,150	
01-1200-5-779000	COMMISSIONS & COMMITTEES	20	0	0	91	0	0
<b>CONTRACTUAL</b>		<b>12,096</b>	<b>15,400</b>	<b>15,400</b>	<b>15,491</b>	<b>16,150</b>	<b>5</b>
<b>COMMODITIES</b>							
01-1200-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	19,555	22,668	22,668	20,933	23,669	4
	PLAN COMMISSION & APPEARANCE REVIEW LEGAL TRAINING		1,500		1,000	1,500	
	MEETING ATTENDANCE		1,442		1,442	1,514	
	NWMC DUES		10,672		10,672	11,205	
	METRO MAYORS CAUCUS		942		942	1,000	
	MUNICIPAL CLERKS DUES		21		21	21	
	IML DUES		1,803		1,803	1,900	
	CMAP		798		798	798	
	MISCELLANEOUS		2,369		1,000	2,300	
	LAKE COUNTY MUNICIPAL LEAGUE DUES		2,220		2,220	2,331	
	LAKE COUNTY TRANSPORTATION		901		1,035	1,100	
	GL # FOOTNOTE TOTAL		22,668		20,933	23,669	
01-1200-5-771000	BD OF POLICE & FIRE COMMISSION	630	2,000	2,000	2,000	2,000	0
01-1200-5-774000	HISTORIC PRESERVATION COMMISSION		21,000	21,000	21,000	500	(98)
	HPC CERTIFIED LOCAL GOVERNMENT - DOWNTOWN HISTORIDISTRICT C (GRANT FUNDED)		21,000		21,000	500	
01-1200-5-798000	BUSINESS APPRECIATION BREAKFST	4,394	5,000	5,000	4,633	5,000	0
01-1200-5-799000	MISCELLANEOUS	3,150	12,000	12,000	2,000	7,000	(42)
	MISCELLANEOUS		2,000		2,000	2,000	
	ARTS COMMISSION		10,000		0	5,000	
	GL # FOOTNOTE TOTAL		12,000		2,000	7,000	
<b>COMMODITIES</b>		<b>27,729</b>	<b>62,668</b>	<b>62,668</b>	<b>50,566</b>	<b>38,169</b>	<b>(39)</b>
<b>Total Department 1200: LEGISLATIVE BDS &amp; COMMITTEES</b>		<b>108,506</b>	<b>148,579</b>	<b>148,579</b>	<b>134,718</b>	<b>124,830</b>	<b>(16)</b>
<b>DEPT 1300 - LEGAL</b>							
<b>CONTRACTUAL</b>							
01-1300-3-776000	VILLAGE ATTORNEY-GEN REPRESENT	245,795	225,000	225,000	225,000	237,000	5
01-1300-3-777000	VILLAGE PROSECUTOR	74,366	90,000	90,000	95,000	95,000	6
01-1300-3-778000	LABOR COUNSEL	41,894	50,000	50,000	25,000	50,000	0
01-1300-3-779000	LITIGATION	11,409	30,000	30,000	40,000	30,000	0
01-1300-3-781000	ADMINISTRATIVE ADJUDICATOR	4,750	8,500	8,500	5,500	8,000	(6)
01-1300-3-799000	OTHER LEGAL	81,251	20,000	20,000	15,000	20,000	0
<b>CONTRACTUAL</b>		<b>459,465</b>	<b>423,500</b>	<b>423,500</b>	<b>405,500</b>	<b>440,000</b>	<b>4</b>
<b>Total Department 1300: LEGAL</b>		<b>459,465</b>	<b>423,500</b>	<b>423,500</b>	<b>405,500</b>	<b>440,000</b>	<b>4</b>



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>Dept 1500 - CENTRAL BUSINESS DST PARKING</b>							
<b>UTILITIES</b>							
01-1500-4-710000	TELEPHONE	9,513	9,800	9,800	9,517	9,800	0
<b>UTILITIES</b>		<b>9,513</b>	<b>9,800</b>	<b>9,800</b>	<b>9,517</b>	<b>9,800</b>	<b>0</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-1500-7-712000	MAINTENANCE BUILDING	133,690	188,367	188,367	188,367	190,000	1
	ELEVATOR MAINTENANCE-CONTRACT & INSPECTION		20,000		20,000	20,600	
	MISC OTHER MAINTENANCE		5,000		5,000	5,000	
	LIGHT BULBS		500		500	500	
	SPRINKLER SYSTEM INSPECTION & FIRE EXTINGUISHER MAINT		3,000		3,000	3,900	
	CODE BLUE ANNUAL MAINTENANCE		6,067		6,067	6,100	
	ANNUAL MAINTENANCE - LAKE STREET AND CHURCH STREET PARKING GARAGES		150,000		150,000	150,000	
	REPAIRS & MAINTENANCE		1,100		1,100	1,100	
	FIRE EXTINGUISHER MAINTENANCE		1,200		1,200	1,300	
	WASH WINDOWS		1,500		1,500	1,500	
	GL # FOOTNOTE TOTAL		188,367		188,367	190,000	
01-1500-7-713000	MAINTENANCE PARKING LOTS	22,184	37,015	37,015	37,015	37,506	1
	LANDSCAPE CHURCH STREET GARAGE		4,468		4,468	6,764	
	LANDSCAPE LAKE STREET GARAGE		6,997		6,997	4,192	
	SNOW REMOVAL		13,800		13,800	14,200	
	REPLACEMENT PLANTS		500		500	500	
	IRRIGATION SYSTEM		350		350	350	
	TRASH ENCLOSURE & SIDEWALK/ALLEYWAY CLEANING		10,900		10,900	11,500	
	GL # FOOTNOTE TOTAL		37,015		37,015	37,506	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>155,874</b>	<b>225,382</b>	<b>225,382</b>	<b>225,382</b>	<b>227,506</b>	<b>1</b>
<b>Total Department 1500: CENTRAL BUSINESS DST PARKING</b>		<b>165,387</b>	<b>235,182</b>	<b>235,182</b>	<b>234,899</b>	<b>237,306</b>	<b>1</b>



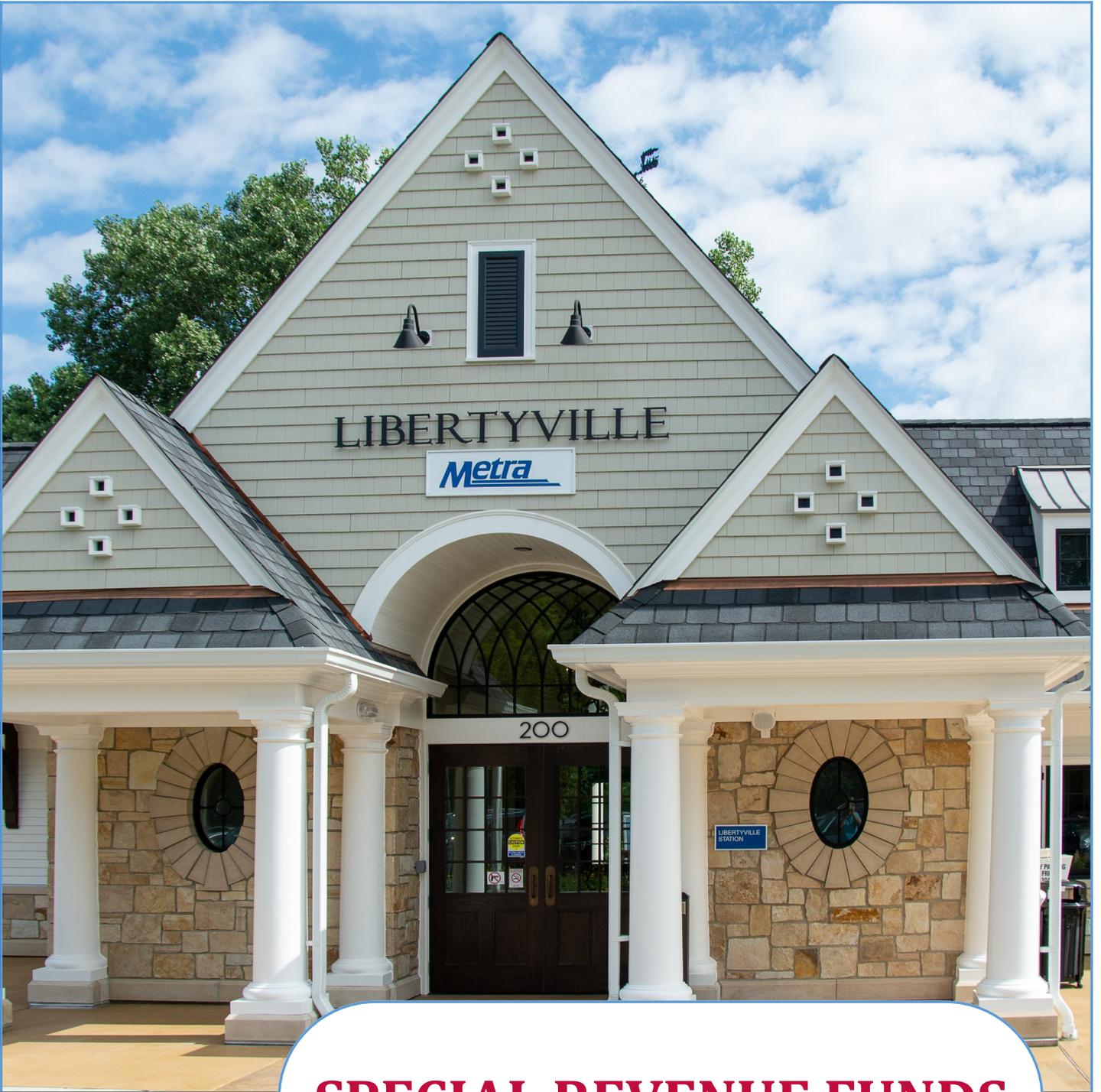
GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
<b>DEPT 1600 - COMMUNITY ORGAN/ACTIVITIES</b>							
<b>CONTRACTUAL</b>							
01-1600-3-767000	MOSQUITO CONTROL	31,500	52,730	52,730	32,475	52,730	0
	MOSQUITO CONTROL PLUS TWO OPTIONAL SPRAYS		52,730		32,475	52,730	
<b>CONTRACTUAL</b>		<b>31,500</b>	<b>52,730</b>	<b>52,730</b>	<b>32,475</b>	<b>52,730</b>	<b>0</b>
<b>COMMODITIES</b>							
01-1600-5-754000	SPECIAL REC ASSN CENTRAL LAKE COUNTY	163,927	164,209	164,209	164,209	231,485	41
01-1600-5-761000	SPECIAL EVENTS	37,718	39,500	39,500	38,345	41,250	4
	SANTA PARADE		1,500		500	1,500	
	JULY 4TH - TENT FOR VILLAGE BAND		1,600		1,495	1,600	
	ADDITIONAL JULY 4TH PORTABLE TOILETS		1,100		1,050	1,100	
	MISC		300		300	300	
	FIREWORKS		35,000		35,000	36,750	
	GL # FOOTNOTE TOTAL		39,500		38,345	41,250	
01-1600-5-799000	MISCELLANEOUS		2,500	2,500	2,000	2,000	(20)
	MISC.		0		0	2,000	
	SENIOR TAXI PROGRAM		2,500		2,000	0	
	GL # FOOTNOTE TOTAL		2,500		2,000	2,000	
<b>COMMODITIES</b>		<b>201,645</b>	<b>206,209</b>	<b>206,209</b>	<b>204,554</b>	<b>274,735</b>	<b>33</b>
<b>Total Department 1600: COMMUNITY ORGAN/ACTIVITIES</b>		<b>233,145</b>	<b>258,939</b>	<b>258,939</b>	<b>237,029</b>	<b>327,465</b>	<b>26</b>



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
<b>DEPT 1700 - PUBLIC BUILDINGS</b>							
<b>CONTRACTUAL</b>							
01-1700-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,288	10,564	10,564	9,500	10,000	(5)
<b>CONTRACTUAL</b>		<b>5,288</b>	<b>10,564</b>	<b>10,564</b>	<b>9,500</b>	<b>10,000</b>	<b>(5)</b>
<b>UTILITIES</b>							
01-1700-4-709000	NORTH SHORE GAS	1,529	2,000	2,000	2,000	2,000	0
01-1700-4-712000	STORMWATER FEE	37,300	46,722	46,722	46,722	61,098	31
599.0 ERU + IDF X \$17.00 X 6 BILLS FOR FY 2023-2024			46,722		46,722	61,098	
<b>UTILITIES</b>		<b>38,829</b>	<b>48,722</b>	<b>48,722</b>	<b>48,722</b>	<b>63,098</b>	<b>30</b>
<b>COMMODITIES</b>							
01-1700-5-706000	MATERIALS AND SUPPLIES	629	700	700	700	700	0
EQUIPMENT AND TOOLS FOR FACILITIES MANAGER			700		700	700	
01-1700-5-752000	UNIFORMS	480	500	500	500	500	0
UNIFORMS FOR FACILITIES MANAGER			500		500	500	
01-1700-5-799000	MISCELLANEOUS	1,772	24,995	24,995	24,995	4,995	(80)
LIFT - FACILITIES REPAIRS			20,000		20,000	0	
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			24,995		24,995	4,995	
<b>COMMODITIES</b>		<b>2,881</b>	<b>26,195</b>	<b>26,195</b>	<b>26,195</b>	<b>6,195</b>	<b>(76)</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-1700-7-712000	MAINTENANCE - VILLAGE HALL	46,326	42,899	42,899	42,899	43,191	1
LAWN MOWING CONTRACTUAL			3,359		3,359	3,151	
CONTRACTUAL SERVICES			12,000		12,000	12,000	
JANITORIAL SERVICE			13,500		13,500	14,000	
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			42,899		42,899	43,191	
01-1700-7-713000	MAINTENANCE - SCHERTZ BLDG	92,711	94,308	94,308	94,308	40,020	(58)
POLICE STAIR RISER AND TREAD REPLACEMENT			15,000		15,000	0	
POLICE RAMP REPAIRS			4,500		4,500	1,500	
LANDSCAPE MOWING CONTRACTUAL			12,968		12,968	7,000	
CONTRACTUAL SERVICES			14,000		14,000	7,000	
JANITORIAL SERVICE			25,000		25,000	12,500	
HVAC MAINTENANCE			10,000		10,000	5,000	
FIRE SPRINKLER/EXTINGUISHER/ALARM MAINTENANCE			1,200		1,200	1,200	
JANITORIAL MAINTENANCE SUPPLIES			2,900		2,900	1,450	
OTHER REPAIRS (FLAGS,240)			4,000		4,000	2,000	
ELEVATOR MAINTENANCE			3,540		3,540	1,770	
PEST CONTROL			1,200		1,200	600	
GL # FOOTNOTE TOTAL			94,308		94,308	40,020	
01-1700-7-714000	MAINTENANCE VEHICLES	1,034	1,065	1,065	1,065	1,097	3
VEHICLE MAINTENANCE - 3% ANNUAL INCREASE			1,065		1,065	1,097	
01-1700-7-762000	MAINTENANCE - CIVIC CENTER	0	0	0	0	56,840	0
RAILING REPAIRS AND CONCRETE REPAIRS			0		0	8,000	
CONTRACTUAL SERVICES - FACILITIES			0		0	27,500	
ROOF REPAIR/REPLACEMENT			0		0	1,500	
ELEVATOR MAINTENANCE			0		0	3,540	
FIRE SPRINKLER, EXTINGUISHER & ALARM MAINTENANCE			0		0	1,300	
EXTERIOR MAINTENANCE AND PAINTING			0		0	2,000	
GENERATOR MAINTENANCE AND SUPPLIES			0		0	1,000	
PLUMBING, ELECTRICAL AND MISC REPAIRS			0		0	3,000	
HVAC MAINTENANCE AND REPAIRS			0		0	5,000	
MISC. UTILITIES, FLAGS AND OTHER			0		0	4,000	
GL # FOOTNOTE TOTAL			0		0	56,840	
01-1700-7-720000	MAINTENANCE - COOK HOUSE	0	0	0	0	28,300	0
OUTSIDE DOOR PAINTING			0		0	4,200	
RAMP MAINTENANCE			0		0	2,500	
CONTRACTUAL SERVICES - FACILITIES			0		0	10,000	



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	REQUESTED BUDGET	REQUESTED % CHANGE	
	NORTH SHORE GAS	0			0	1,500	
	HVAC MAINTENANCE	0			0	1,500	
	MISCELLANEOUS	0			0	6,000	
	FIRE EXTINGUISHERS	0			0	200	
	PEST CONTROL	0			0	1,400	
	ALARM AND TELEPHONE	0			0	1,000	
	GL # FOOTNOTE TOTAL	0			0	28,300	
01-1700-7-781000	MAINTENANCE - ADLER CULTURAL CENTER	0	0	0	0	51,700	0
	REPLACE CONDENSER UNITS PHASE I	0			0	15,000	
	DOOR REPLACEMENT	0			0	4,500	
	CONTRACTUAL SERVICES - FACILITIES	0			0	20,000	
	HVAC MAINTENANCE & REPAIR	0			0	4,000	
	GENERAL MAINTENANCE, PAINTING, POWERWASH	0			0	2,000	
	FIRE EXTINGUISHER & ALARM MAINTENANCE	0			0	800	
	PEST CONTROL	0			0	2,400	
	MISCELLANEOUS REPAIRS	0			0	3,000	
	GL # FOOTNOTE TOTAL	0			0	51,700	
	<b>REPAIRS &amp; MAINTENANCE</b>	<b>140,071</b>	<b>138,272</b>	<b>138,272</b>	<b>138,272</b>	<b>221,148</b>	<b>60</b>
<b>Total Department 1700: PUBLIC BUILDINGS</b>		<b>187,069</b>	<b>223,753</b>	<b>223,753</b>	<b>222,689</b>	<b>300,441</b>	<b>34</b>



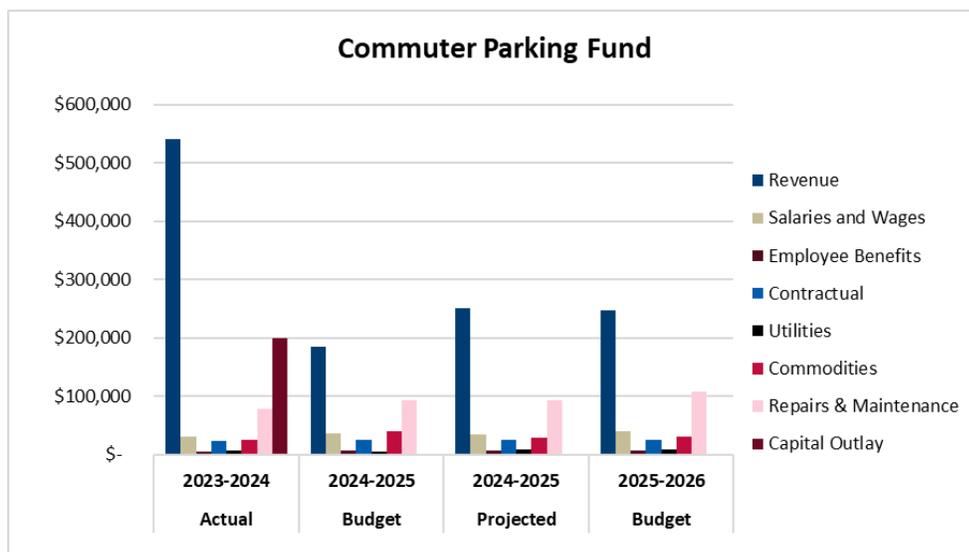
**SPECIAL REVENUE FUNDS**

# 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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 539,750	\$ 185,000	\$ 250,098	\$ 247,217	33.6%	-1.2%
Expenses	\$ (171,070)	\$ (207,650)	\$ (196,851)	\$ (219,855)	5.9%	11.7%
Net Operating Income (loss)	\$ 368,680	\$ (22,650)	\$ 53,247	\$ 27,362	-220.8%	-48.6%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 31,425	\$ 36,977	\$ 34,000	\$ 40,073	8.4%	17.9%
Employee Benefits	\$ 5,490	\$ 6,652	\$ 6,150	\$ 7,530	13.2%	22.4%
Contractual	\$ 23,489	\$ 25,591	\$ 25,571	\$ 25,932	1.3%	1.4%
Utilities	\$ 6,165	\$ 4,500	\$ 8,000	\$ 8,000	77.8%	0.0%
Commodities	\$ 25,313	\$ 40,000	\$ 29,200	\$ 30,300	-24.3%	3.8%
Repairs & Maintenance	\$ 79,188	\$ 93,930	\$ 93,930	\$ 108,020	15.0%	15.0%
	\$ 171,070	\$ 207,650	\$ 196,851	\$ 219,855		
Capital Outlay	\$ 200,041	\$ -	\$ -	\$ -	0.0%	N/A
Total Fund Expense	\$ 371,111	\$ 207,650	\$ 196,851	\$ 219,855	5.9%	11.7%
Net Fund Income (loss)	\$ 168,639	\$ (22,650)	\$ 53,247	\$ 27,362	27.8%	-12.8%





GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>FUND 14 - COMMUTER PARKING FUND</b>							
<b>REVENUES</b>							
14-0000-0-636000	LOCAL FINES	21,325	15,000	15,000	24,125	25,000	67
14-0000-0-690000	INTEREST REVENUE	14,749	7,000	7,000	18,362	10,000	43
<b>CHARGES FOR SERVICES</b>							
14-0000-0-665000	DOWNTOWN STATION - PERMIT FEES	38,577	42,000	42,000	52,750	54,335	29
14-0000-0-666000	DOWNTOWN STATION - DAILY FEES NEWBERRY	24,845	18,000	18,000	20,562	20,973	17
14-0000-0-667000	NORTH CENTRAL STATION (137)	13,556	10,000	10,000	10,666	10,879	9
14-0000-0-668000	PRAIRIE CROSSINGS ST. (HARRIS)	53,977	40,000	40,000	49,688	50,000	25
14-0000-0-670000	DOWNTOWN DAILY ENVELOPE FEE-METRA	60,161	40,000	40,000	60,625	62,445	56
14-0000-0-671000	CONVENIENCE PASS-PRAIRIE XING	12,560	13,000	13,000	13,320	13,585	5
<b>CHARGES FOR SERVICES</b>		<b>203,676</b>	<b>163,000</b>	<b>163,000</b>	<b>207,611</b>	<b>212,217</b>	<b>30</b>
<b>TRANSFERS</b>							
14-0000-9-699000	TRANSFERS IN	300,000	0	0	0	0	0
<b>TRANSFERS</b>		<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>539,750</b>	<b>185,000</b>	<b>185,000</b>	<b>250,098</b>	<b>247,217</b>	<b>34</b>
<b>APPROPRIATIONS</b>							
<b>SALARIES &amp; WAGES</b>							
14-0000-1-701000	SALARIES	31,425	36,977	36,977	34,000	40,073	8
<b>SALARIES &amp; WAGES</b>		<b>31,425</b>	<b>36,977</b>	<b>36,977</b>	<b>34,000</b>	<b>40,073</b>	<b>8</b>
<b>EMPLOYEE BENEFITS</b>							
14-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	3,136	3,823	3,823	3,500	4,464	17
14-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	2,354	2,829	2,829	2,650	3,066	8
<b>EMPLOYEE BENEFITS</b>		<b>5,490</b>	<b>6,652</b>	<b>6,652</b>	<b>6,150</b>	<b>7,530</b>	<b>13</b>
<b>CONTRACTUAL</b>							
14-0000-3-729000	SOFTWARE MAINTENANCE	16,859	18,971	18,971	18,971	19,332	2
	TOTAL PARKING SOLUTIONS SUPPORT		15,400		15,400	15,862	
	CARDINAL TICKETRAK SOFTWARE SUPPORT		3,571		3,571	3,470	
	GL # FOOTNOTE TOTAL		18,971		18,971	19,332	
14-0000-3-730000	RENTAL OF LAND	6,630	6,620	6,620	6,600	6,600	0
<b>CONTRACTUAL</b>		<b>23,489</b>	<b>25,591</b>	<b>25,591</b>	<b>25,571</b>	<b>25,932</b>	<b>1</b>
<b>UTILITIES</b>							
14-0000-4-708000	ELECTRICITY	6,165	4,500	4,500	8,000	8,000	78
<b>UTILITIES</b>		<b>6,165</b>	<b>4,500</b>	<b>4,500</b>	<b>8,000</b>	<b>8,000</b>	<b>78</b>
<b>COMMODITIES</b>							
14-0000-5-706000	MATERIALS AND SUPPLIES	1,808	4,000	4,000	4,000	4,000	0
	PARKING CITATIONS, ENVELOPES, TAGS		4,000		4,000	4,000	
14-0000-5-722000	POSTAGE		500	500	0	0	(100)
14-0000-5-736000	CREDIT CARD FEES	23,232	25,000	25,000	25,000	25,000	0
14-0000-5-750000	REFUNDS	273	500	500	200	300	(40)
14-0000-5-799000	MISCELLANEOUS		10,000	10,000	0	1,000	(90)
	COMMUTER PARKING MAINTENANCE		10,000		0	1,000	
<b>COMMODITIES</b>		<b>25,313</b>	<b>40,000</b>	<b>40,000</b>	<b>29,200</b>	<b>30,300</b>	<b>(24)</b>
<b>CAPITAL</b>							
14-0000-6-790000	CAPITAL OUTLAYS	200,041	0	0	0	0	0
<b>CAPITAL</b>		<b>200,041</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
14-0000-7-713000	MAINTENANCE GROUNDS	79,188	93,930	93,930	93,930	108,020	15
	ENTRANCE SIGN FOR PRAIRIE CROSSING STATION		0		0	15,000	
	POWER WASH METRA PLATFORM		5,000		5,000	5,000	
	PRAIRIE CROSSING LANDSCAPE MAINT		18,873		18,873	18,400	
	DOWNTOWN COMMUTER LANDSCAPE MAINT		3,557		3,557	950	
	SNOW PLOWING		39,000		39,000	40,170	
	JANITORIAL SERVICES, 3 STATIONS		18,000		18,000	18,000	
	OTHER, MISC BLDG MAINTENANCE		2,500		2,500	2,500	
	REPLACEMENT TRASH RECEPTACLES		3,000		3,000	3,000	
	PEST CONTROL		2,000		2,000	2,000	
	HVAC & ALARM		2,000		2,000	3,000	
	GL # FOOTNOTE TOTAL		93,930		93,930	108,020	
							<b>282</b>



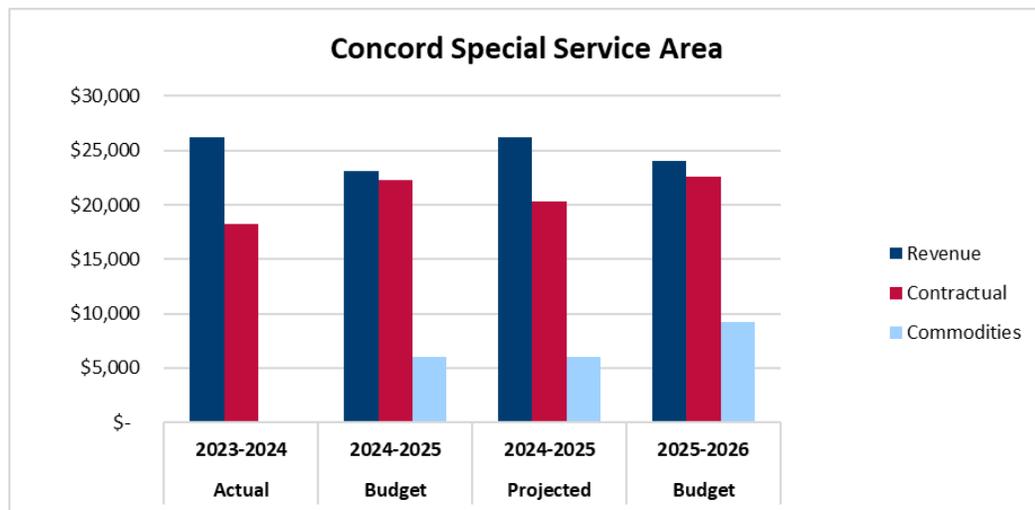
<b>GL NUMBER</b>	<b>DESCRIPTION</b>	<b>2023-24 ACTIVITY</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>2024-25 AMENDED BUDGET</b>	<b>2024-25 PROJECTED ACTIVITY</b>	<b>2025-26 REQUESTED BUDGET</b>	<b>2025-26 REQUESTED % CHANGE</b>
	REPAIRS & MAINTENANCE	79,188	93,930	93,930	93,930	108,020	15
<b>TOTAL APPROPRIATIONS</b>		<b>371,111</b>	<b>207,650</b>	<b>207,650</b>	<b>196,851</b>	<b>219,855</b>	<b>6</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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 26,190	\$ 23,140	\$ 26,190	\$ 24,040	3.9%	-8.2%
Expenses	\$ (18,195)	\$ (28,233)	\$ (26,333)	\$ (31,850)	12.8%	21.0%
Net Operating Income (loss)	\$ 7,995	\$ (5,093)	\$ (143)	\$ (7,810)	53.3%	5361.5%
<b>Operating Expense Detail</b>						
Contractual	\$ 18,195	\$ 22,233	\$ 20,333	\$ 22,600	1.7%	11.1%
Commodities	\$ -	\$ 6,000	\$ 6,000	\$ 9,250	54.2%	54.2%
	\$ 18,195	\$ 28,233	\$ 26,333	\$ 31,850		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 18,195	\$ 28,233	\$ 26,333	\$ 31,850	12.8%	21.0%
Net Fund Income (loss)	\$ 7,995	\$ (5,093)	\$ (143)	\$ (7,810)	53.3%	5361.5%





2023-24    2024-25    2024-25    2024-25    2025-26    2025-26  
**ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED**  
**BUDGET BUDGET ACTIVITY BUDGET % CHANGE**

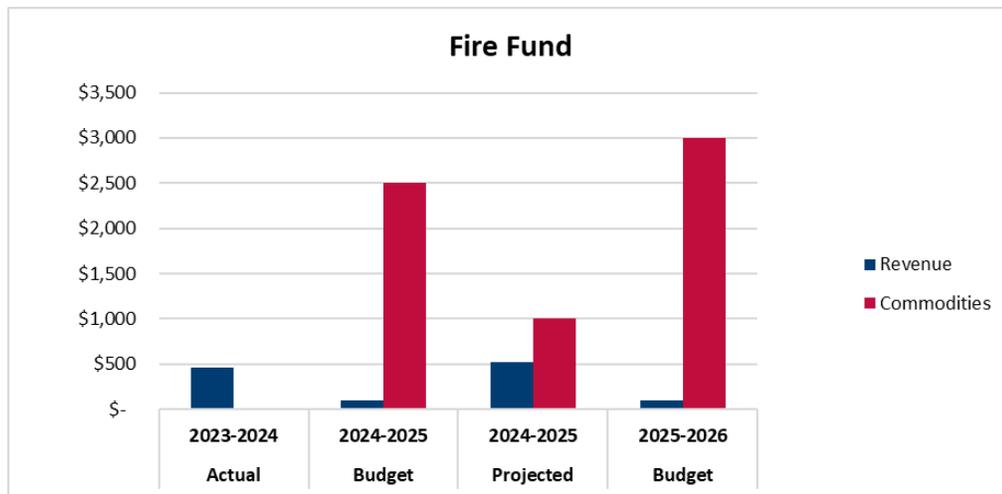
GL NUMBER	DESCRIPTION						
<b>FUND 02 - CONCORD SPECIAL SERVICE AREA</b>							
<b>REVENUES</b>							
02-0000-0-601000	PROPERTY TAXES	23,040	23,040	23,040	23,040	23,040	0
02-0000-0-690000	INTEREST REVENUE	3,150	100	100	3,150	1,000	900
<b>TOTAL REVENUES</b>		<b>26,190</b>	<b>23,140</b>	<b>23,140</b>	<b>26,190</b>	<b>24,040</b>	<b>4</b>
<b>APPROPRIATIONS</b>							
<b>CONTRACTUAL</b>							
02-0000-0-728000	ADMINISTRATION FEES	1,275	0	0	1,275	1,275	0
02-0000-0-780000	RETENTION POND MAINT	2,907	7,520	7,520	4,345	7,445	(1)
02-0000-0-781000	LANDSCAPING	14,013	14,713	14,713	14,713	13,880	(6)
	CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (SSA)		14,713		14,713	13,880	
<b>CONTRACTUAL</b>		<b>18,195</b>	<b>22,233</b>	<b>22,233</b>	<b>20,333</b>	<b>22,600</b>	<b>2</b>
<b>COMMODITIES</b>							
02-0000-0-799000	MISCELLANEOUS EXPENSE		6,000	6,000	6,000	9,250	54
	TREE PRUNING		0		0	3,250	
	MISCELLANEOUS		6,000		6,000	6,000	
	GL # FOOTNOTE TOTAL		6,000		6,000	9,250	
<b>COMMODITIES</b>		<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>9,250</b>	<b>54</b>

# 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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 465	\$ 100	\$ 519	\$ 100	0.0%	-80.7%
Expenses	\$ -	\$ (2,500)	\$ (1,000)	\$ (3,000)	20.0%	N/A
Net Operating Income (loss)	\$ 465	\$ (2,400)	\$ (481)	\$ (2,900)	20.8%	502.9%
<b>Operating Expense Detail</b>						
Commodities		\$ 2,500	\$ 1,000	\$ 3,000	20.0%	N/A
	\$ -	\$ 2,500	\$ 1,000	\$ 3,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ -	\$ 2,500	\$ 1,000	\$ 3,000	20.0%	N/A
Net Fund Income (loss)	\$ 465	\$ (2,400)	\$ (481)	\$ (2,900)	20.8%	502.9%





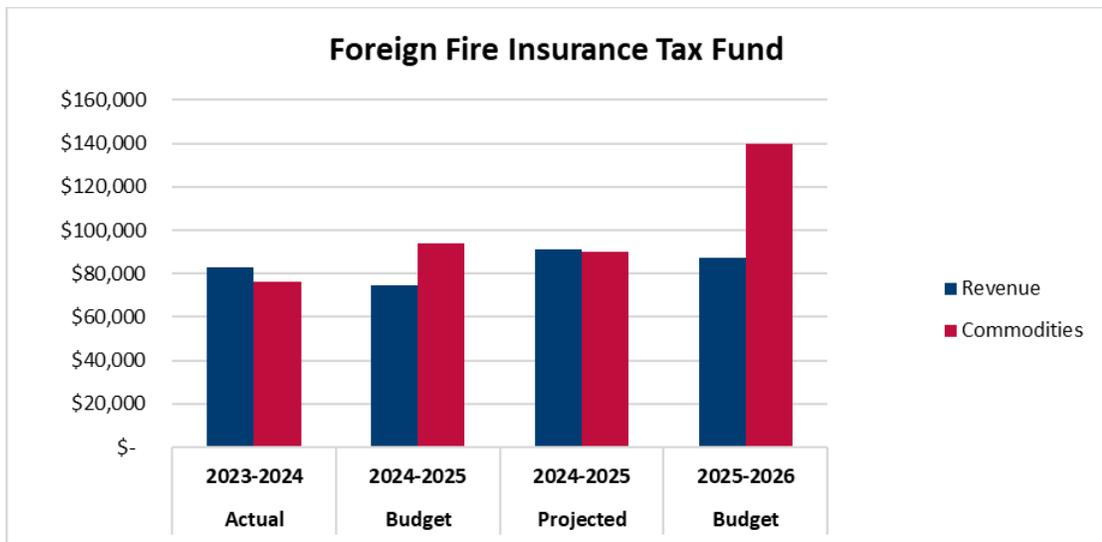
GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>FUND 04 - FIRE FUND</b>							
<b>REVENUES</b>							
04-0000-0-690000	INTEREST REVENUE	465	100	100	519	100	0
<b>TOTAL REVENUES</b>		<b>465</b>	<b>100</b>	<b>100</b>	<b>519</b>	<b>100</b>	<b>0</b>
<b>APPROPRIATIONS</b>							
<b>COMMODITIES</b>							
04-0000-5-726000	ANTIQUÉ FIRE TRUCK REPAIRS		2,500	2,500	1,000	3,000	20
	FIRE TRUCK REPAIRS		2,500		1,000	3,000	
<b>COMMODITIES</b>		<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>1,000</b>	<b>3,000</b>	<b>20</b>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>1,000</b>	<b>3,000</b>	<b>20</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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 82,701	\$ 74,500	\$ 91,414	\$ 87,244	17.1%	-4.6%
Expenses	\$ (76,300)	\$ (93,960)	\$ (90,000)	\$ (140,000)	49.0%	55.6%
Net Operating Income (loss)	\$ 6,401	\$ (19,460)	\$ 1,414	\$ (52,756)	171.1%	-3831.0%
<b>Operating Expense Detail</b>						
Commodities	\$ 76,300	\$ 93,960	\$ 90,000	\$ 140,000	49.0%	55.6%
	\$ 76,300	\$ 93,960	\$ 90,000	\$ 140,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 76,300	\$ 93,960	\$ 90,000	\$ 140,000	49.0%	55.6%
Net Fund Income (loss)	\$ 6,401	\$ (19,460)	\$ 1,414	\$ (52,756)	171.1%	-3831.0%





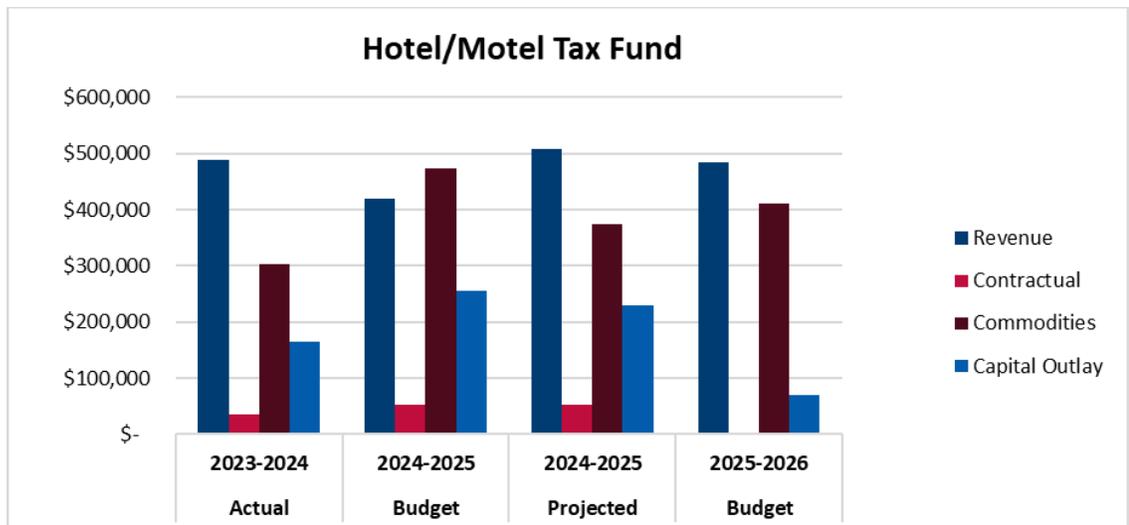
GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>FUND 05 - FOREIGN FIRE INSURANCE TAX</b>							
<b>REVENUES</b>							
05-0000-0-617000	FOREIGN FIRE TAX	72,694	73,000	73,000	83,573	85,244	17
05-0000-0-690000	INTEREST REVENUE	10,007	1,500	1,500	7,841	2,000	33
<b>TOTAL REVENUES</b>		<b>82,701</b>	<b>74,500</b>	<b>74,500</b>	<b>91,414</b>	<b>87,244</b>	<b>17</b>
<b>APPROPRIATIONS</b>							
<b>COMMODITIES</b>							
05-0000-0-790000	FIRE FIGHTING/EMER MED EQUIP	76,300	90,000	93,960	90,000	140,000	49
<b>COMMODITIES</b>		<b>76,300</b>	<b>90,000</b>	<b>93,960</b>	<b>90,000</b>	<b>140,000</b>	<b>49</b>
<b>TOTAL APPROPRIATIONS</b>		<b>76,300</b>	<b>90,000</b>	<b>93,960</b>	<b>90,000</b>	<b>140,000</b>	<b>49</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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 488,648	\$ 418,900	\$ 507,057	\$ 483,430	15.4%	-4.7%
Expenses	\$ (336,582)	\$ (524,447)	\$ (425,885)	\$ (411,205)	-21.6%	-3.4%
Net Operating Income (loss)	\$ 152,066	\$ (105,547)	\$ 81,172	\$ 72,225	-168.4%	-11.0%
<b>Operating Expense Detail</b>						
Contractual	\$ 34,720	\$ 51,500	\$ 51,500	\$ -	-100.0%	-100.0%
Commodities	\$ 301,862	\$ 472,947	\$ 374,385	\$ 411,205	-13.1%	9.8%
	\$ 336,582	\$ 524,447	\$ 425,885	\$ 411,205		
Capital Outlay	\$ 163,852	\$ 255,000	\$ 230,000	\$ 70,000	-72.5%	-69.6%
Total Fund Expense	\$ 500,434	\$ 779,447	\$ 655,885	\$ 481,205	-38.3%	-26.6%
Net Fund Income (loss)	\$ (11,786)	\$ (360,547)	\$ (148,828)	\$ 2,225	-100.6%	-101.5%





GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>FUND 13 - HOTEL/MOTEL TAX FUND</b>							
<b>REVENUES</b>							
13-0000-0-601000	HOTEL MOTEL TAX	440,669	385,000	385,000	450,000	450,000	17
	HOTEL/MOTEL TAX RECEIPTS		385,000		450,000	450,000	
13-0000-0-625000	LCCF CONTRIBUTION-LIB DAYS	16,825	16,500	16,500	17,895	18,430	12
13-0000-0-680000	GRANTS		12,400	12,400	7,000	0	(100)
13-0000-0-690000	INTEREST REVENUE	31,154	5,000	5,000	32,162	15,000	200
<b>TOTAL REVENUES</b>		<b>488,648</b>	<b>418,900</b>	<b>418,900</b>	<b>507,057</b>	<b>483,430</b>	<b>15</b>
<b>APPROPRIATIONS</b>							
<b>CONTRACTUAL</b>							
13-0000-0-701000	LIBERTYVILLE DAYS COSTS	42,591	40,000	40,000	35,791	40,000	0
13-0000-0-713000	DOWNTOWN BEAUTIFICATION	69,142	107,097	107,097	107,597	108,890	2
	PAINT FENCE/WELDING PLANT BED ENCLOSURES ON MILWAUKEE		8,000		8,000	8,000	
	VILLAGE ENTRANCE SIGN BEDS		8,831		8,831	8,700	
	SIDEWALK CLEANING		13,000		13,000	13,000	
	IRRIGATION REPAIRS		500		1,000	1,000	
	TREE GRATE REPLACEMENT (11 GRATES IN EACH)		5,000		5,000	5,000	
	LANDSCAPE/STREETScape MAINT		15,921		15,921	16,100	
	DOWNTOWN FLOWER PLANTING		19,087		19,087	19,710	
	GARBAGE CAN REPAIR & REHABILITATION		3,000		3,000	3,000	
	ROSE GARDEN SPRAYING & SUPPLIES		6,758		6,758	6,660	
	BENCH REPAIR (2-\$1500 EA AND 1 NEW)		3,000		3,000	3,000	
	SNOW REMOVAL-CONTRACT FOR DOWNTOWN CLEANUP		24,000		24,000	24,720	
	GL # FOOTNOTE TOTAL		107,097		107,597	108,890	
13-0000-0-720000	COOK HOUSE	13,755	30,800	30,800	26,600	0	(100)
	OUTSIDE DOOR PAINTING		2,500		2,500	0	
	RAMP MAINTENANCE		2,500		2,500	0	
	CONTRACTUAL SERVICES (FAC MGR)		10,000		10,000	0	
	NORTHSHORE GAS		1,500		1,500	0	
	HVAC MAINTENANCE		1,500		1,500	0	
	MISCELLANEOUS		6,000		6,000	0	
	FIRE EXTINGUISHER		200		200	0	
	PEST CONTROL		1,400		1,400	0	
	ALARM & TELEPHONE		1,000		1,000	0	
	JANITORIAL SERVICE		4,200		0	0	
	GL # FOOTNOTE TOTAL		30,800		26,600	0	
13-0000-0-750000	MAINSTREET LIBERTYVILLE	18,000	18,000	18,000	18,000	18,000	0
13-0000-0-755000	BANNER PROGRAM	3,474	5,200	5,200	5,200	5,200	0
	BANNER MAINTENANCE SOUTH ON MILWAUKEE AVE		5,200		5,200	5,200	
13-0000-0-757000	VILLAGE BAND	3,316	3,500	3,500	2,672	3,500	0
	BAND DIRECTOR		3,500		2,672	3,500	
13-0000-0-759000	TOURISM PROMOTIONS	64,540	91,660	91,660	83,845	93,065	2
	PROFESSIONAL COMMUNICATIONS ASSISTANCE		15,000		5,000	15,000	
	CIVICPLUS WEBSITE HOSTING		10,000		14,000	10,000	
	FESTIVALS OF LIBERTYVILLE WEBSITE PURCHASE		500		100	250	
	VISIT LIBERTYVILLE BROCHURE		4,000		0	1,500	
	VISTLIBERTYVILLE.COM UPDATE		1,000		0	1,500	
	VISIT LIBERTYVILLE STREAMING RADIO ADS		5,000		4,500	5,000	
	VISIT LIBERTYVILLE VIDEO UPDATE		400		0	500	
	VISIT LIBERTYVILLE GOOGLE AND SOCIAL ADS		6,800		6,800	5,000	
	ADDITIONAL DINING-SHOPPING PROMOTION		20,000		20,000	20,000	
	LCVB KIOSK/MAP/GUIDE/SOCIAL MEDIA CAMPAIGN		8,500		8,500	8,500	
	DINING GUIDE PRINTING		6,500		6,500	7,000	
	GLMV MAP/GUIDE/MAGAZINE		710		695	710	
	HOTEL BROCHURE RACK SPACE		7,050		7,050	7,405	
	60048 PROMOTIONS (CLINGS, HOLIDAY ADS, FLYERS, VIDEO, ETC)		500		5,000	5,000	
	GREAT LAKES ADVERTISING		4,200		4,200	4,200	
	OTHER TOURISM EFFORTS		1,500		1,500	1,500	
	GL # FOOTNOTE TOTAL		91,660		83,845	93,065	
13-0000-0-760000	L C CONVENTION/VISITORS BUREAU	14,330	15,500	15,500	15,045	15,900	3
13-0000-0-761000	SPECIAL EVENTS	16,180	104,350	104,350	22,795	106,650	2
	TEN WATER-FILLED PLASTIC BARRICADES FOR SPECIAL EVENTS		0		0	2,500	
	HOLIDAY ON THE SQUARE □ GARLAND & BOWS		2,400		2,400	2,400	



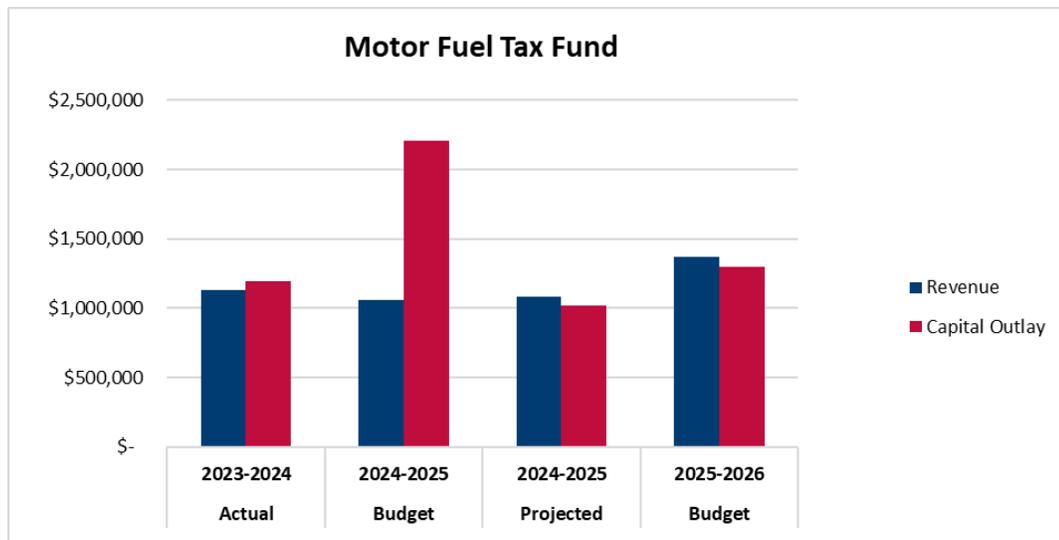
		2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
GL NUMBER	DESCRIPTION	ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED	% CHANGE
	HOLIDAY WREATHS & GARLAND	100,000		18,710	100,000		
	MEMORIAL DAY EVENT- TENT & PROGRAM PRINTING	1,250		1,075	1,250		
	MUSIC LICENSE	700		610	500		
	GL # FOOTNOTE TOTAL	104,350		22,795	106,650		
13-0000-0-762000	CIVIC CENTER	45,854	56,840	56,840	56,840	0	(100)
	RAILING REPAIRS & CONCRETE REPAIRS	8,000		8,000	0		
	CONTRACTUAL SERVICES (FAC MGR)	27,500		27,500	0		
	ROOF REPAIR/REPLACEMENT	1,500		1,500	0		
	ELEVATOR MAINTENANCE	3,540		3,540	0		
	FIRE SPRINKLER/EXTINGUISHER/ALARMS MAINTENANCE	1,300		1,300	0		
	EXTERIOR MAINTENANCE & PAINTING	2,000		2,000	0		
	GENERATOR MAINTENANCE, SUPPLIES	1,000		1,000	0		
	PLUMBING, ELECTRICAL, MISC. REPAIRS	3,000		3,000	0		
	HVAC MAINTENANCE, INSPECTIONS	5,000		5,000	0		
	MISCELLANEOUS, UTILITIES, FLAGS(240), OTHER	4,000		4,000	0		
	GL # FOOTNOTE TOTAL	56,840		56,840	0		
13-0000-0-781000	ADLER CULTURAL CENTER	34,720	51,500	51,500	51,500	0	(100)
	REPLACE CONDENSER UNITS PHASE 1	15,000		15,000	0		
	DOOR REPLACEMENT	4,500		4,500	0		
	CONTRACTUAL SERVICES (FAC MGR)	20,000		20,000	0		
	HVAC MAINTENANCE, REPAIR	4,000		4,000	0		
	GENERAL MAINTENANCE, PAINTING, POWERWASH: SILLS	2,000		2,000	0		
	FIRE EXTINGUISHER, ALARM MAINTENANCE	600		600	0		
	PEST CONTROL	2,400		2,400	0		
	MISC REPAIRS	3,000		3,000	0		
	GL # FOOTNOTE TOTAL	51,500		51,500	0		
13-0000-0-799000	MISCELLANEOUS	10,680	0	0	0	90,000	0
	CD-SC-004: ENTRY IMPROVEMENTS AT PARK & MILWAUKEE - DESIGN	0		0	20,000		
	CD-SC-009: SOUTH MILWAUKEE CORRIDOR STREETScape LIGHTING	0		0	50,000		
	PROMOTIONAL SIGNAGE	0		0	20,000		
	SEASONAL MILWAUKEE AVENUE BANNER INSTALLATIONS	0		0	90,000		
	<b>CONTRACTUAL</b>	<b>336,582</b>	<b>524,447</b>	<b>524,447</b>	<b>425,885</b>	<b>481,205</b>	<b>(8)</b>
	<b>CAPITAL</b>						
13-0000-0-790001	COOK HOUSE-CAPITAL OUTLAY	0	25,000	25,000	0	0	(100)
	PW-FAC-050: FIRE PROTECTION SYSTEM REPLACEMENTS		25,000		0	0	
13-0000-0-790002	ADLER CULTURAL CENTER-CAPITAL OUTLAY	75,821	45,000	45,000	45,000	0	(100)
	PW-FAC-050: FIRE PROTECTION SYSTEM REPLACEMENT		45,000		45,000	0	
13-0000-0-790003	CIVIC CENTER-CAPITAL OUTLAY	88,031	185,000	185,000	185,000	0	(100)
	PW-FAC-012: CIVIC CENTER - GENERATOR		140,000		140,000	0	
	PW-FAC-050: CIVIC CENTER - FIRE PROTECTION SYSTEM		45,000		45,000	0	
	GL # FOOTNOTE TOTAL		185,000		185,000	0	
	<b>CAPITAL</b>	<b>163,852</b>	<b>255,000</b>	<b>255,000</b>	<b>230,000</b>	<b>0</b>	<b>(300)</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>500,434</b>	<b>779,447</b>	<b>779,447</b>	<b>655,885</b>	<b>481,205</b>	<b>(38)</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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 1,128,645	\$ 1,062,245	\$ 1,083,508	\$ 1,367,270	28.7%	26.2%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 1,128,645	\$ 1,062,245	\$ 1,083,508	\$ 1,367,270	28.7%	26.2%
<b>Operating Expense Detail</b>						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 1,191,583	\$ 2,205,000	\$ 1,020,000	\$ 1,297,000	-41.2%	27.2%
Total Fund Expense	\$ 1,191,583	\$ 2,205,000	\$ 1,020,000	\$ 1,297,000	-41.2%	27.2%
Net Fund Income (loss)	\$ (62,938)	\$ (1,142,755)	\$ 63,508	\$ 70,270	-106.1%	10.6%





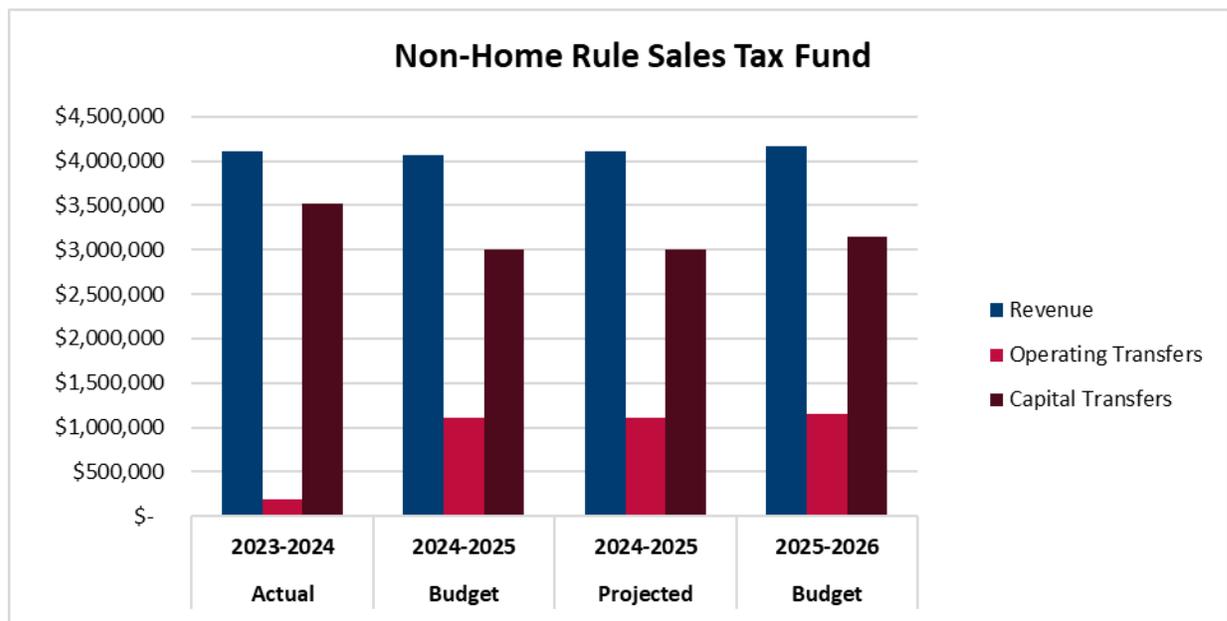
GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>FUND 07 - MOTOR FUEL TAX FUND</b>							
<b>REVENUES</b>							
07-0000-0-624000	TAX/SURCHARGE	903,612	897,245	897,245	895,580	921,270	3
	SUPPLEMENTAL MFT IML ESTIMATE \$21.07 * 20,579		433,600		431,935	457,150	
	IML ESTIMATE \$22.64* 20,500		463,645		463,645	464,120	
	GL # FOOTNOTE TOTAL		897,245		895,580	921,270	
07-0000-0-690000	INTEREST REVENUE	225,033	65,000	65,000	187,928	1,000	(98)
07-0000-0-699000	MISCELLANEOUS REVENUES	0	100,000	100,000	0	445,000	345
	IDOT GRANT : ROCKLAND BRIDGE REIMBURSEMENT		100,000		0	445,000	
<b>TOTAL REVENUES</b>		<b>1,128,645</b>	<b>1,062,245</b>	<b>1,062,245</b>	<b>1,083,508</b>	<b>1,367,270</b>	<b>29</b>
<b>APPROPRIATIONS</b>							
<b>CAPITAL</b>							
07-0000-0-738000	ASPHALT RESURFACING	1,191,583	2,100,000	2,205,000	1,020,000	1,297,000	(41)
	PW-ST-018: OAK SPRING ROAD REHABILITATION		96,000		40,000	60,000	
	PW-INF-006: TRAFFIC SIGNAL DESIGN - US 45 & TEMPEL		104,000		80,000	100,000	
	PW-ST-006: ANNUAL ROAD PROGRAM - MFT SHARE		650,000		650,000	750,000	
	PW-ST-007: ROCKLAND ROAD RECONSTRUCTION		1,000,000		0	0	
	PW-ST-008: ROCKLAND ROAD BRIDGE REPLACEMENT		250,000		250,000	387,000	
	GL # FOOTNOTE TOTAL		2,100,000		1,020,000	1,297,000	
<b>CAPITAL</b>		<b>1,191,583</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>1,020,000</b>	<b>1,297,000</b>	<b>(41)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,191,583</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>1,020,000</b>	<b>1,297,000</b>	<b>(41)</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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 4,104,268	\$ 4,058,101	\$ 4,101,348	\$ 4,161,968	2.6%	1.5%
Expenses	\$ (184,106)	\$ (1,115,201)	\$ (1,115,201)	\$ (1,148,657)	3.0%	3.0%
Net Operating Income (loss)	\$ 3,920,162	\$ 2,942,900	\$ 2,986,147	\$ 3,013,311	2.4%	0.9%
<b>Operating Expense Detail</b>						
Operating Transfers	\$ 184,106	\$ 1,115,201	\$ 1,115,201	\$ 1,148,657	3.0%	3.0%
	\$ 184,106	\$ 1,115,201	\$ 1,115,201	\$ 1,148,657		
Capital Transfers	\$ 3,518,334	\$ 3,000,000	\$ 3,000,000	\$ 3,150,000	5.0%	5.0%
Total Fund Expense	\$ 3,702,440	\$ 4,115,201	\$ 4,115,201	\$ 4,298,657	4.5%	4.5%
Net Fund Income (loss)	\$ 401,828	\$ (57,100)	\$ (13,853)	\$ (136,689)	139.4%	886.7%





Libertyville  
Village of Libertyville

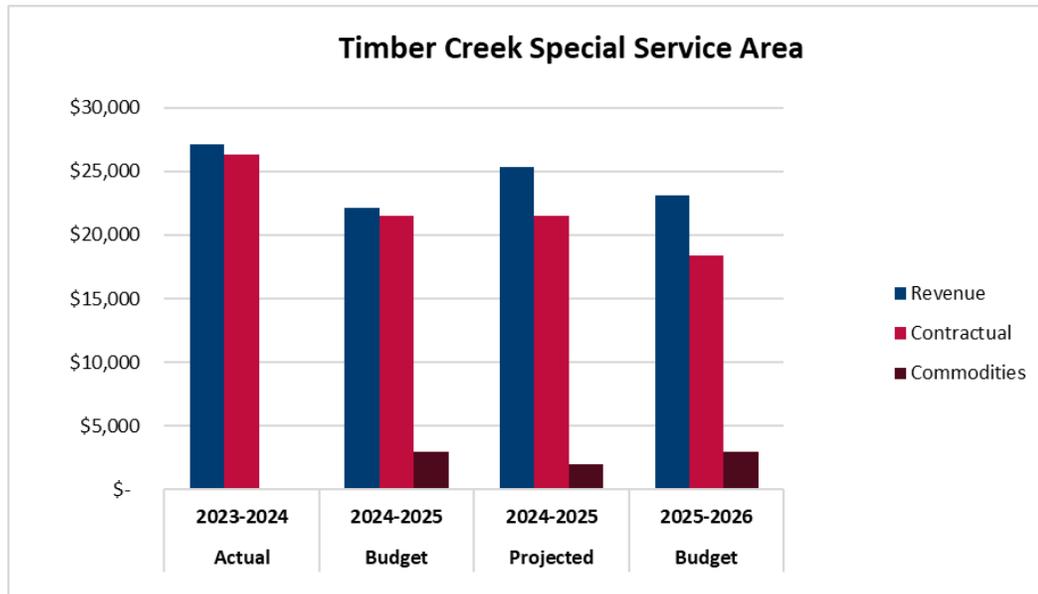
GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>FUND 10 - NON-HOME RULE SALES TAX FUND</b>							
<b>REVENUES</b>							
<b>INTERGOVERNMENTAL</b>							
10-0000-4-611000	SALES TAX	3,959,941	3,954,698	3,954,698	3,954,698	4,053,565	2
<b>INTERGOVERNMENTAL</b>		<b>3,959,941</b>	<b>3,954,698</b>	<b>3,954,698</b>	<b>3,954,698</b>	<b>4,053,565</b>	<b>3</b>
<b>INTEREST</b>							
10-0000-7-690000	INTEREST REVENUE	55,924	15,000	15,000	58,247	20,000	33
<b>INTEREST</b>		<b>55,924</b>	<b>15,000</b>	<b>15,000</b>	<b>58,247</b>	<b>20,000</b>	<b>33</b>
<b>TRANSFERS</b>							
10-0000-9-699000	TRANSFERS IN	88,403	88,403	88,403	88,403	88,403	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>88,403</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>4,104,268</b>	<b>4,058,101</b>	<b>4,058,101</b>	<b>4,101,348</b>	<b>4,161,968</b>	<b>3</b>
<b>APPROPRIATIONS</b>							
<b>TRANSFERS</b>							
10-0000-8-799000	TRANSFERS OUT	3,702,440	4,115,201	4,115,201	4,115,201	4,298,657	4
	FY 2025-2026 TRANSFER TO TEPF		400,000		400,000	400,000	
	FY 2025-2026 TRANSFER TO PROJECT FUND		900,000		900,000	900,000	
	FY 2025-2026 PLACES FOR EATING TAX REPLACEMENT		1,115,201		1,115,201	1,148,657	
	FY 2025-2026 TRANSFER TO PARK IMPROVEMENT FUND		850,000		850,000	650,000	
	FY 2025-2026 TRANSFER TO PUBLIC BUILDING IMPROVEMENT FUND		500,000		500,000	850,000	
	FY 2025-2026 TRANSFER TO TERF		350,000		350,000	350,000	
	GL # FOOTNOTE TOTAL		4,115,201		4,115,201	4,298,657	
<b>TRANSFERS</b>		<b>3,702,440</b>	<b>4,115,201</b>	<b>4,115,201</b>	<b>4,115,201</b>	<b>4,298,657</b>	<b>4</b>
<b>TOTAL APPROPRIATIONS</b>		<b>3,702,440</b>	<b>4,115,201</b>	<b>4,115,201</b>	<b>4,115,201</b>	<b>4,298,657</b>	<b>4</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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 27,094	\$ 22,140	\$ 25,301	\$ 23,140	4.5%	-8.5%
Expenses	\$ (26,444)	\$ (24,528)	\$ (23,503)	\$ (21,359)	-12.9%	-9.1%
Net Operating Income (loss)	\$ 650	\$ (2,388)	\$ 1,798	\$ 1,781	-174.6%	-0.9%
<b>Operating Expense Detail</b>						
Contractual	\$ 26,302	\$ 21,528	\$ 21,503	\$ 18,359	-14.7%	-14.6%
Commodities	\$ 142	\$ 3,000	\$ 2,000	\$ 3,000	0.0%	50.0%
	\$ 26,444	\$ 24,528	\$ 23,503	\$ 21,359		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 26,444	\$ 24,528	\$ 23,503	\$ 21,359	-12.9%	-9.1%
Net Fund Income (loss)	\$ 650	\$ (2,388)	\$ 1,798	\$ 1,781	-174.6%	-0.9%





GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>FUND 06 - TIM/CREEK SPECIAL SERVICE AREA</b>							
<b>REVENUES</b>							
06-0000-0-601000	TAXES	22,459	21,140	21,140	21,140	21,140	0
06-0000-0-690000	INTEREST REVENUE	4,635	1,000	1,000	4,161	2,000	100
<b>TOTAL REVENUES</b>		<b>27,094</b>	<b>22,140</b>	<b>22,140</b>	<b>25,301</b>	<b>23,140</b>	<b>5</b>
<b>APPROPRIATIONS</b>							
<b>CONTRACTUAL</b>							
06-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275	1,275	0
06-0000-0-780000	RETENTION POND MAINT	10,231	12,725	12,725	12,725	10,025	(21)
06-0000-0-781000	LANDSCAPING	14,796	7,528	7,528	7,503	7,059	(6)
	TIMBER CREEK SIGN LANDSCAPING		7,503		7,503	7,034	
	TIMBER CREEK - PERRENIALS FOR POND AERATORS		25		0	25	
	GL # FOOTNOTE TOTAL		7,528		7,503	7,059	
<b>CONTRACTUAL</b>		<b>26,302</b>	<b>21,528</b>	<b>21,528</b>	<b>21,503</b>	<b>18,359</b>	<b>(15)</b>
<b>COMMODITIES</b>							
06-0000-0-799000	MISCELLANEOUS	142	3,000	3,000	2,000	3,000	0
<b>COMMODITIES</b>		<b>142</b>	<b>3,000</b>	<b>3,000</b>	<b>2,000</b>	<b>3,000</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>		<b>26,444</b>	<b>24,528</b>	<b>24,528</b>	<b>23,503</b>	<b>21,359</b>	<b>(13)</b>



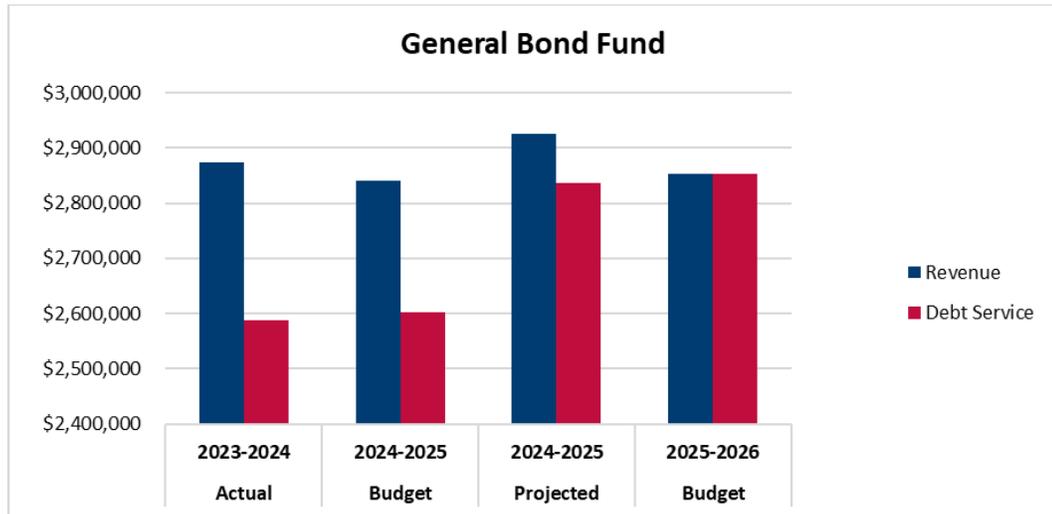
**DEBT SERVICE FUND**

# 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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 2,874,500	\$ 2,839,485	\$ 2,926,019	\$ 2,853,160	0.5%	-2.5%
Expenses	\$ (2,588,018)	\$ (2,601,465)	\$ (2,835,385)	\$ (2,853,160)	9.7%	0.6%
Net Operating Income (loss)	\$ 286,482	\$ 238,020	\$ 90,634	\$ -		
Operating Expense Detail						
Debt Service	\$ 2,588,018	\$ 2,601,465	\$ 2,835,385	\$ 2,853,160	9.7%	0.6%
	\$ 2,588,018	\$ 2,601,465	\$ 2,835,385	\$ 2,853,160		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 2,588,018	\$ 2,601,465	\$ 2,835,385	\$ 2,837,160	9.1%	0.1%
Net Fund Income (loss)	\$ 286,482	\$ 238,020	\$ 90,634	\$ 16,000		

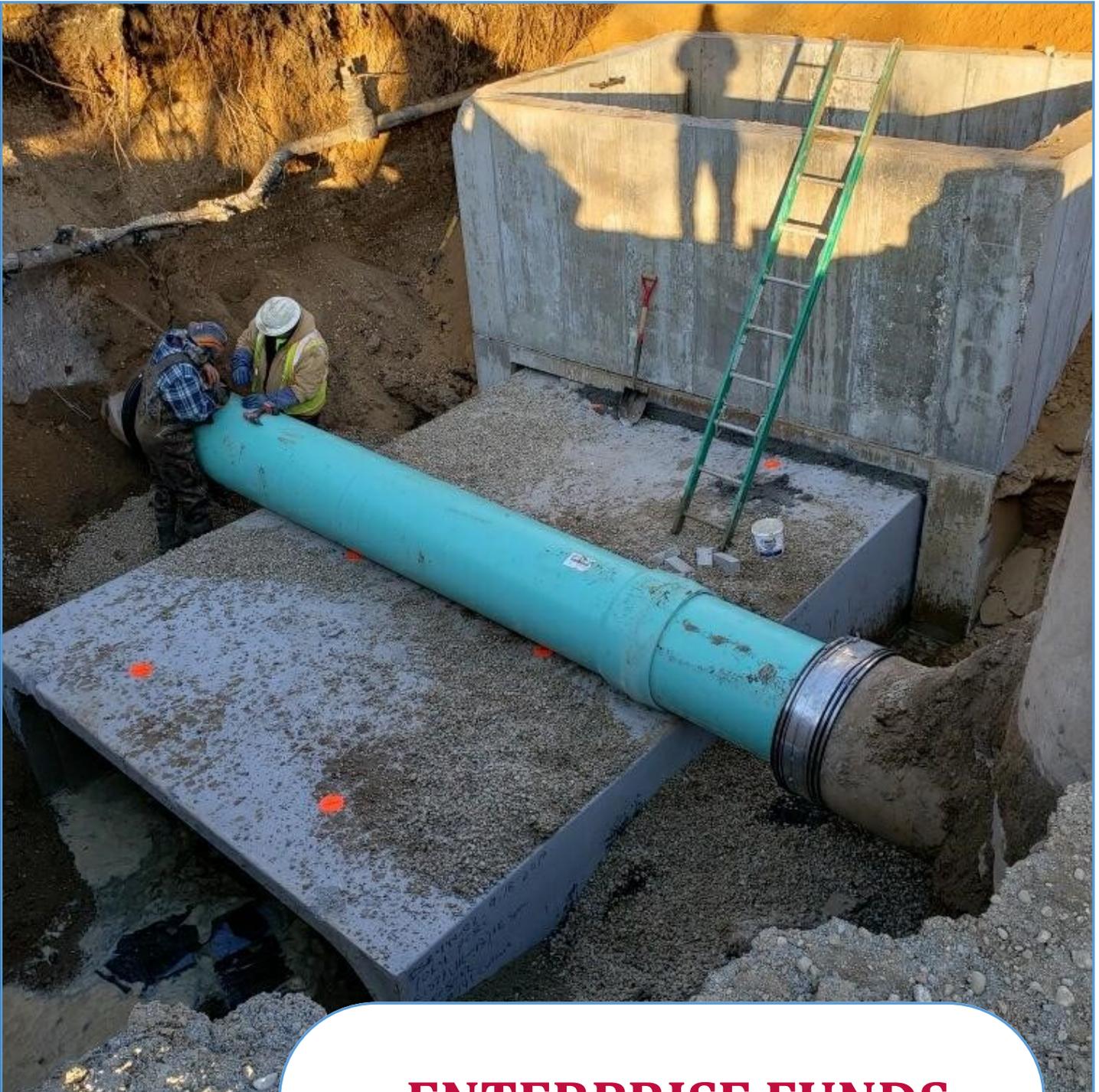


**Summary of Debt Outstanding**  
As of Tax Levy Year 2023 (4/30/2024 audit)

	Use of Funds	Original Issue Amount	Principal Remaining	Interest Remaining	Total Remaining	Mature Date
<b>General<sup>(1)</sup></b>						
General Obligation 2014B	Roads	\$5,000,000	\$2,950,000	\$465,300	\$3,415,300	12/15/2032
General Obligation 2015A	Roads	\$5,000,000	\$3,075,000	\$503,520	\$3,578,520	12/15/2032
General Obligation Limited Tax Bonds of 2019	Public Infras. Projects	\$3,700,000	\$3,045,000	\$696,900	\$3,741,900	12/15/2037
General Obligation Refunding 2021A	Roads	\$6,320,000	\$5,105,000	\$734,550	\$5,839,550	12/15/2032
<b>General Obligation Debt Subtotal</b>		<b>\$20,020,000</b>	<b>\$14,175,000</b>	<b>\$2,400,270</b>	<b>\$16,575,270</b>	
<b>Sports Complex</b>						
General Obligation Refunding Alternate 2021	Sports Complex	\$11,095,000	\$8,340,000	\$585,435	\$8,925,435	12/15/2030
<b>Sports Complex Debt Subtotal</b>		<b>\$11,095,000</b>	<b>\$8,340,000</b>	<b>\$585,435</b>	<b>\$8,925,435</b>	
<b>Water/Sewer</b>						
Water/Sewer Alternate 2015B	Water/Sewer System	\$4,200,000	\$3,510,000	\$529,357	\$4,039,357	5/1/2032
Water/Sewer Refunding Alternate 2021B	Water/Sewer System	\$5,030,000	\$4,335,000	\$710,300	\$5,045,300	5/1/2032
Water/Sewer Alternate 2022	Stormwater Sewer	\$9,170,000	\$8,595,000	\$2,043,984	\$10,638,984	5/1/2037
Water/Sewer Alternate 2024	Stormwater Sewer	\$8,850,000	\$8,850,000	\$2,959,133	\$11,809,133	5/1/2038
<b>Water/Sewer Enterprise Fund Debt Subtotal</b>		<b>\$27,250,000</b>	<b>\$25,290,000</b>	<b>\$6,242,774</b>	<b>\$31,532,774</b>	
<b>Loan</b>						
IEPA Loan of 2019	Water	\$1,717,312	\$1,405,448	\$191,917	\$1,597,365	9/1/2039
<b>Total Debt</b>		<b>\$60,082,312</b>	<b>\$49,210,448</b>	<b>\$9,420,396</b>	<b>\$58,630,844</b>	
<b>Statutory Debt Limit</b>		<b>\$123,431,443</b>				
<b>Debt Counted Towards Limit<sup>(1)</sup></b>		<b>\$14,175,000</b>				
<b>Remaining Debt Limit</b>		<b>\$109,256,443</b>				
<b>Percentage of Legal Debt Margin to Bonded Debt Limit</b>		<b>88.52%</b>				



GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>FUND 08 - GENERAL BOND &amp; INTEREST</b>							
<b>REVENUES</b>							
08-0000-0-601000	TAXES	1,707,475	1,704,230	1,704,230	1,718,689	1,705,830	0
08-0000-0-690000	INTEREST REVENUE	40,070	8,000	8,000	80,075	20,000	150
08-0000-9-699000	TRANSFERS IN FOR SPORTS COMPLEX DEBT	1,126,955	1,127,255	1,127,255	1,127,255	1,127,330	0
<b>TOTAL REVENUES</b>		<b>2,874,500</b>	<b>2,839,485</b>	<b>2,839,485</b>	<b>2,926,019</b>	<b>2,853,160</b>	<b>0</b>
<b>APPROPRIATIONS</b>							
<b>DEBT SERVICE</b>							
08-0000-0-795000	PRINCIPAL PAYMENTS	2,056,450	2,117,300	2,117,300	2,275,000	2,330,000	10
	ALTERNATE REVENUE BONDS 2021 PRINCIPLE		995,000		995,000	1,010,000	
	ROAD BONDS (2021A GO REFUNDING) PRINCIPAL		520,000		520,000	535,000	
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 201		32,300		190,000	195,000	
	ROAD BONDS (2014B GO BOND) PRINCIPAL		280,000		280,000	290,000	
	ROAD BONDS (2015A GO BOND) PRINCIPAL		290,000		290,000	300,000	
	GL # FOOTNOTE TOTAL		2,117,300		2,275,000	2,330,000	
08-0000-0-796000	INTEREST PAYMENTS	527,658	480,665	480,665	556,485	503,160	5
	ALTERNATE REVENUE BONDS 2021 INTEREST - SPORTS		132,255		132,255	117,330	
	ROAD BONDS (2021A GO REFUNDING) INTEREST		150,000		150,000	134,400	
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 201		15,530		91,350	85,650	
	ROAD BONDS (2014B GO BOND) INTEREST		88,500		88,500	80,100	
	ROAD BONDS (2015A GO BOND) INTEREST		94,380		94,380	85,680	
	GL # FOOTNOTE TOTAL		480,665		556,485	503,160	
08-0000-0-797000	PAYING AGENT FEES	3,910	3,500	3,500	3,900	4,000	14
<b>DEBT SERVICE</b>		<b>2,588,018</b>	<b>2,601,465</b>	<b>2,601,465</b>	<b>2,835,385</b>	<b>2,837,160</b>	<b>9</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,588,018</b>	<b>2,601,465</b>	<b>2,601,465</b>	<b>2,835,385</b>	<b>2,837,160</b>	<b>9</b>



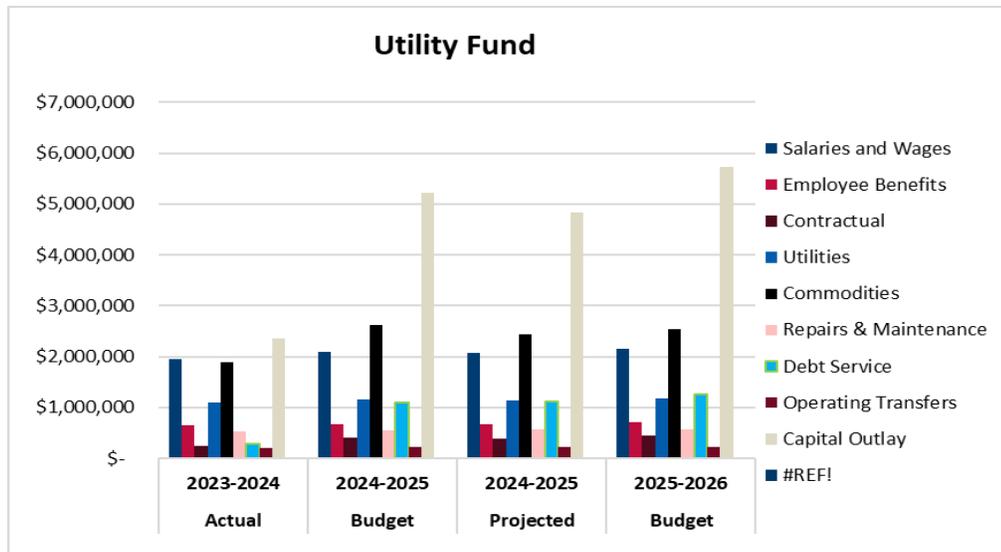
## **ENTERPRISE FUNDS**

# 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). The Fiscal Year 2025-26 Budget includes the issuance of Alternate Revenue Bonds in the amount of \$10,000,000 to fund capital projects in the Utility Fund.

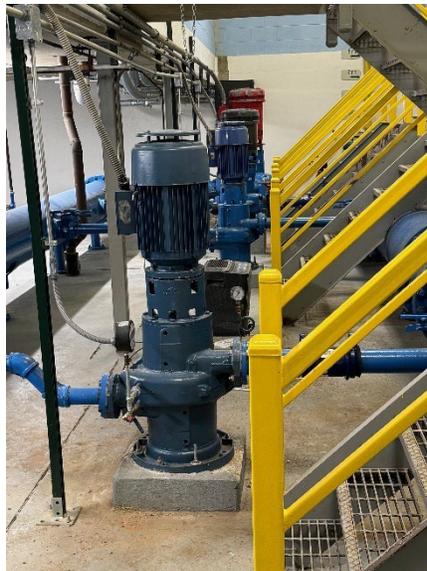
Utility Fund	Actual 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 12,163,111	\$ 12,373,980	\$ 12,628,228	\$ 24,039,080	94.3%	90.4%
Expenses	\$ (6,891,606)	\$ (8,820,048)	\$ (8,601,291)	\$ (9,108,637)	3.3%	5.9%
Net Operating Income (loss)	\$ 5,271,505	\$ 3,553,932	\$ 4,026,937	\$ 14,930,443	320.1%	270.8%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 1,946,328	\$ 2,089,468	\$ 2,081,191	\$ 2,159,044	3.3%	3.7%
Employee Benefits	\$ 656,237	\$ 665,395	\$ 660,696	\$ 707,138	6.3%	7.0%
Contractual	\$ 253,242	\$ 412,050	\$ 384,740	\$ 453,073	10.0%	17.8%
Utilities	\$ 1,099,577	\$ 1,155,640	\$ 1,129,144	\$ 1,177,324	1.9%	4.3%
Commodities	\$ 1,897,284	\$ 2,617,862	\$ 2,428,404	\$ 2,549,322	-2.6%	5.0%
Repairs & Maintenance	\$ 532,959	\$ 556,563	\$ 576,563	\$ 561,169	0.8%	-2.7%
Debt Service	\$ 294,272	\$ 1,100,778	\$ 1,118,261	\$ 1,268,161	15.2%	13.4%
Operating Transfers	\$ 211,707	\$ 222,292	\$ 222,292	\$ 233,406	5.0%	5.0%
	\$ 6,891,606	\$ 8,820,048	\$ 8,601,291	\$ 9,108,637		
Capital Outlay	\$ 2,361,474	\$ 5,220,786	\$ 4,838,030	\$ 5,733,091	9.8%	18.5%
Capital Transfer	128,989	150,000	150,000	154,499	3.0%	3.0%
Total Fund Expense	\$ 9,382,069	\$ 14,190,834	\$ 13,589,321	\$ 14,996,227	5.7%	10.4%
	\$ -	\$ -	\$ -	\$ -		
Net Fund Income (loss)	\$ 2,781,042	\$ (1,816,854)	\$ (961,093)	\$ 9,042,853	-597.7%	-1040.9%



## 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.

<b>Performance Data</b>	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Estimated 2024-25</b>	<b>Projected 2025-26</b>
<b><i>Output Measures</i></b>					
Water Supplied (mgd)	2.2	2.1	2.1	2.1	2.1
Water Main Breaks	23	30	27	30	30
Service Calls	556	1,134	1,091	1,000	1,000
Meters Replaced	94	44	73	75	75
Large Meters Tested	8	13	7	10	10
Number of Meters Converted to Radio Read	189	310	189	300	300
Utility Locates	4,598	3,578	3,535	3,700	3,800
<b><i>Effectiveness Measures</i></b>					
Water Main Replacements (LF)	3,039	2,550	2,020	1,330	3,520
New Water Main Installed (LF)	686	320	0	4,047	900
Number of Service Connections	8,003	8,010	8,010	8,092	8,093
<b><i>Efficiency Measures</i></b>					
Water Utility Accounts	7,700	7,700	7,725	7,754	7,775
Staff per # of Village Water Accounts	1:1,587	1:1,587	1:1,600	1:1,609	1:1,613
Water Rate per 1,000 gallons	\$2.91	\$2.99	\$3.08	\$3.18	\$3.27

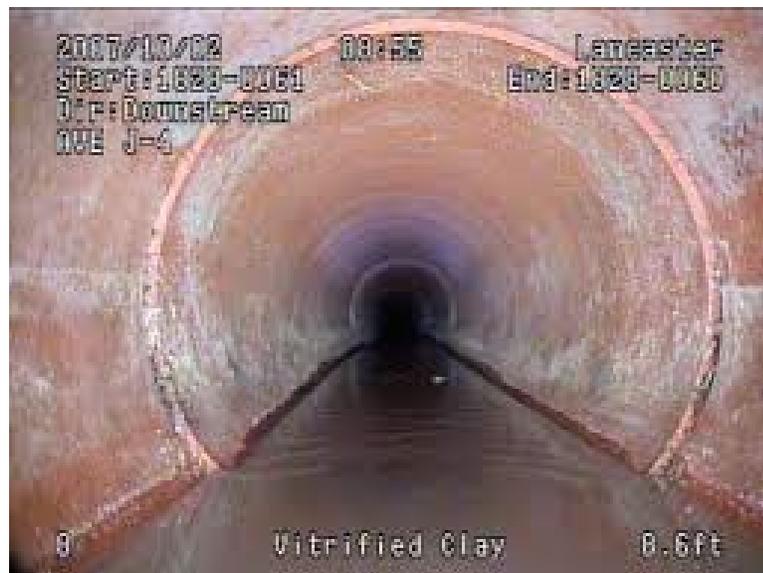


## SANITARY SEWER

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.

<b>Performance Data</b>	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Estimated 2024-25</b>	<b>Projected 2025-26</b>
<b><i>Output Measures</i></b>					
Sewer Cleaned (LF)	26,340	26,452	73,500*	31,800	25,000
Manholes Inspected	652	670	772	550	550
Sewer Televised (miles)	4.3	2.3	11.4*	3.9	2.5
<b><i>Effectiveness Measures</i></b>					
Miles of Sanitary Sewer	95.4	95.4	95.4	96.2	96.2
Percentage of Sanitary Sewer Cleaned (mi.)	5.2%	5.3%	14.6%*	6.3%	4.9%
Sewer Blockages Reported by Customers	7	10	15	14	14
Sewer Blockages in Village Sewer Mains	3	4	5	4	4
<b><i>Efficiency Measures</i></b>					
Rate per 1,000 Gallons	\$6.67	\$7.00	\$7.35	\$7.72	\$8.10
No. of Staff per Mile of Sanitary Sewer	1:47.7	1:47.7	1:47.7	1:48.0	1:48.0

\* FY 23/24 included full cleaning and TV inspections of all sewers within Basin 5



## 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 2021-22	Actual 2022-23	Actual 2023-24	Estimated 2024-25	Projected 2025-26
<b><i>Output Measures</i></b>					
Wastewater Treated (Billion Gal/year)	1.5	1.5	1.5	1.5	1.5
Excess Flow MG	25	20	15	10	10
Work Orders Completed	1,350	1,375	1,375	1,400	1,400
Lift Station Maintenance (hours)	760	600	600	600	600
Average Daily Flow Million gal/day	4.00	4.00	4.00	4.00	4.00
<b><i>Effectiveness Measures</i></b>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) per Sludge permit	420	425	425	450	450
Number of odor complaints	1	1	1	1	1
<b><i>Efficiency Measures</i></b>					
Number of staff per 1 million gallons of wastewater treated	0.90	1	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	2.50
<b>Ammonia Nitrogen:</b>					
April-October (Avg. 1.5 mg/l)	0.60	0.60	0.50	0.30	0.20
November-February (Avg. 4.0 mg/l)	0.25	0.30	0.30	0.25	0.25
March (Avg. 2.4 mg/l)	0.34	0.35	0.35	0.30	0.20
Total Phosphorous (Monthly Permit avg. 1.00 mg/l)	0.95	0.98	0.90	0.95	0.95





GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>Fund: 20 UTILITY FUND</b>							
<b>REVENUES</b>							
20-0000-0-644000	WATER SALES	6,006,151	6,103,293	6,103,293	6,103,293	7,315,785	20
	FIXED FEE (\$32.75 X 7,184 ACCOUNTS X 6 BILLS)		1,283,207		1,283,207	1,411,656	
	TIER 1 CONSUMPTION (\$3.49 X 167,434)		530,766		530,766	584,345	
	TIER 2 CONSUMPTION (\$7.63 X 130,824)		832,041		832,041	998,187	
	TIER 3 CONSUMPTION (\$11.91 X 366,742)		3,495,051		3,495,051	4,367,897	
	SENIOR DISCOUNT (\$6.50 ACCOUNTS X \$1,067 X 6 BILLS)		(37,772)		(37,772)	(46,300)	
	GL # FOOTNOTE TOTAL		6,103,293		6,103,293	7,315,785	
20-0000-0-645000	TANKER SALES	14,394	12,000	12,000	8,000	12,000	0
20-0000-0-646000	WATER SALES - PENALTIES	35,424	35,000	35,000	38,957	35,700	2
20-0000-0-647000	SEWER CHARGES	4,646,443	5,064,898	5,064,898	5,064,898	5,264,345	4
	FIXED FEE (\$13.76 X 7,184 ACCOUNTS X 6 BILLS)		539,231		539,231	593,111	
	VOLUMETRIC CHARGE (\$7.99 X 595,000)		4,593,400		4,593,400	4,754,050	
	SENIOR DISCOUNT (\$11.64 ACCOUNTS X 1,067 X 6 BILLS)		(67,733)		(67,733)	(82,816)	
	GL # FOOTNOTE TOTAL		5,064,898		5,064,898	5,264,345	
20-0000-0-648000	SEWER CHARGES - PENALTIES	26,093	20,000	20,000	32,000	28,000	40
20-0000-0-661000	WATER CONNECTION FEES	157,001	65,000	65,000	165,224	168,528	159
20-0000-0-662000	SEWER CONNECTION FEES	141,825	100,000	100,000	155,355	158,462	58
20-0000-0-663000	COUNTY SEWER CHARGE	864,337	909,789	909,789	750,000	955,260	5
	RCE CHARGE (\$53.57 X 1,486 X 12)		909,789		750,000	955,260	
20-0000-0-684000	METERS AND READOUTS	25,349	18,000	18,000	26,649	25,000	39
20-0000-0-688000	CHANGE IN FAIR MARKET VALUE	16,231	0	0	7,500	0	0
20-0000-0-690000	INTEREST REVENUE	166,192	45,000	45,000	146,352	75,000	67
20-0000-0-695000	BOND ISSUE PREMIUM	62,663	0	0	0	0	0
20-0000-0-698000	BOND PROCEEDS		0	0	0	10,000,000	0
	ISSUANCE PER RATE STUDY		0		0	10,000,000	
20-0000-0-699000	MISCELLANEOUS REVENUES	1,008	1,000	1,000	130,000	1,000	0
<b>TOTAL REVENUES</b>		<b>12,163,111</b>	<b>12,373,980</b>	<b>12,373,980</b>	<b>12,628,228</b>	<b>24,039,080</b>	<b>94</b>



GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL *	2024-25 BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>Fund: 20 UTILITY FUND</b>							
<b>Department: 2020 WATER DEPARTMENT</b>							
<b>SALARIES &amp; WAGES</b>							
20-2020-1-701000	SALARIES - ADMINISTRATIVE	271,395	269,169	269,169	269,169	280,288	4
20-2020-1-702000	SALARIES - CLERICAL	217,354	203,277	203,277	195,000	208,424	3
20-2020-1-703000	SALARIES - ENGINEERING	122,300	147,807	151,596	151,596	157,805	4
20-2020-1-704000	SALARIES - MAINTENANCE	253,573	287,412	287,412	287,412	318,302	11
<b>SALARIES &amp; WAGES</b>		<b>864,622</b>	<b>907,665</b>	<b>911,454</b>	<b>903,177</b>	<b>964,819</b>	<b>6</b>
<b>EMPLOYEE BENEFITS</b>							
20-2020-2-720000	INSURANCE	76,780	105,378	105,378	92,000	99,215	(6)
20-2020-2-740000	SICK LEAVE BUY BACK	42,892	0	0	0	0	0
20-2020-2-793000	EMPLOYER CONTRIBUTION IMRF	87,416	92,341	92,341	92,341	104,359	13
20-2020-2-794000	EMP CONTRIBUTION FICA/MEDICARE	62,223	67,892	68,182	68,182	71,820	5
<b>EMPLOYEE BENEFITS</b>		<b>269,311</b>	<b>265,611</b>	<b>265,901</b>	<b>252,523</b>	<b>275,332</b>	<b>4</b>
<b>CONTRACTUAL</b>							
20-2020-3-721000	INTERGOVMTAL RISK MGMT AGENCY	20,206	32,558	32,558	32,558	35,000	8
20-2020-3-728000	TECHNICAL SERVICES	175,981	251,585	251,585	224,385	283,230	13
	LEAD SERVICE REPLACEMENTS - CONSULTANT SERVICES		0		0	100,000	
	WATER MODEL UPDATES		0		0	5,000	
	COMMUNICATION		0		0	750	
	SENSUS WATER SYSTEM SUPPORT		1,950		1,950	1,950	
	WATER/SEWER RATE STUDY		75,000		47,800	0	
	FMCSA QUERY PACKAGE		20		20	25	
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		70		70	80	
	FIRE HYDRANT FLOW TESTING		64,900		64,900	66,900	
	VALVE EXERCISE PROGRAM		22,400		22,400	23,000	
	WATER ATLAS PRINTING		1,300		1,300	1,300	
	AUTOCAD LICENSE (SPLIT WITH SEWER, STREETS, ENG)		125		125	175	
	RANDOM DRUG & ALCOHOL SCREEN FEES		630		630	650	
	SCADA SYSTEM MAIN		10,000		10,000	10,000	
	J.U.L.I.E. MEMBERSHIP FEES		6,000		6,000	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		4,000	4,000	
	ANNUAL LEAK SURVEY - WHOLE SYSTEM		26,790		26,790	28,500	
	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		300	300	
	SAMPLE ANALYSIS		10,000		10,000	10,000	
	WATER QUALITY REPORT PRINTING		3,500		3,500	0	
	GL # FOOTNOTE TOTAL		251,585		224,385	283,230	
<b>CONTRACTUAL</b>		<b>196,187</b>	<b>284,143</b>	<b>284,143</b>	<b>256,943</b>	<b>318,230</b>	<b>12</b>
<b>UTILITIES</b>							
20-2020-4-708000	ELECTRICITY	56,105	60,000	60,000	60,000	60,000	0
	ELECTRICITY		60,000		60,000	60,000	
20-2020-4-709000	NORTH SHORE GAS	3,361	4,000	4,000	4,000	4,000	0
	GAS SERVICE		4,000		4,000	4,000	
20-2020-4-710000	TELEPHONE	855	1,000	1,000	1,000	1,000	0
	MONTHLY SBC FEE - WATER SECTION SHARE		1,000		1,000	1,000	
20-2020-4-712000	STORMWATER FEE	4,891	5,140	5,140	5,140	5,824	13
	57.1 ERU + IDF X \$17.00 X 6 BILLS FOR FY 2025-2026		0		0	5,824	
	57.1 ERU + IDF X \$15.00 X 6 BILLS FOR FY 2024-2025		5,140		5,140	0	
	GL # FOOTNOTE TOTAL		5,140		5,140	5,824	
<b>UTILITIES</b>		<b>65,212</b>	<b>70,140</b>	<b>70,140</b>	<b>70,140</b>	<b>70,824</b>	<b>1</b>
<b>COMMODITIES</b>							
20-2020-5-706000	MATERIALS AND SUPPLIES	23,753	25,000	25,000	25,000	25,000	0
	EQUIPMENT, TOOLS, SMALL STOCK ITEMS NOT CHARGEABLE TO OTHER ACCOUNTS		24,000		24,000	24,000	
	WATER BILLING SUPPLIES		1,000		1,000	1,000	
	GL # FOOTNOTE TOTAL		25,000		25,000	25,000	
20-2020-5-722000	POSTAGE	10,417	14,000	14,000	14,000	14,000	0
	WATER & SEWER BILL POSTAGE		14,000		14,000	14,000	
20-2020-5-723000	OFFICE SUPPLIES	2,478	2,200	2,200	2,500	2,500	14
	OFFICE SUPPLIES		2,200		2,500	2,500	
20-2020-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	10,926	10,055	10,055	10,055	11,555	15
	NIPSTA PUBLIC WORKS ACADEMY 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	



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL * BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
	ISAWWA CONFERENCE (UTILITIES SUPERVISOR)		1,200		1,200	1,200	
	ILCMA CONFERENCE (ADPW)		700		700	700	
	APWA PWX		2,000		2,000	2,500	
	MIDWEST ADVANCED PUBLIC SERVICE INSTITUTE (MAPSI) (DEPUTY DIR.) (SPLIT WITH WATER)		600		600	600	
	GL # FOOTNOTE TOTAL		10,055		10,055	11,555	
20-2020-5-729000	METERS - NEW CONSTRUCTION	13,565	15,000	15,000	15,000	15,000	0
20-2020-5-736000	CREDIT CARD FEES	47,307	50,000	50,000	35,307	50,000	0
20-2020-5-752000	UNIFORMS	4,736	5,000	5,000	5,950	5,500	10
	PROTECTIVE CLOTHING		700		950	800	
	PURCHASE OF UNIFORMS		1,600		2,000	1,800	
	BOOTS, RAINWEAR, GLOVES, INSULATED COVERALLS		2,200		2,300	2,300	
	T-SHIRTS & POLOS		500		700	600	
	GL # FOOTNOTE TOTAL		5,000		5,950	5,500	
20-2020-5-761000	BAD DEBT EXPENSE		500	500	0	0	(100)
	BAD DEBT EXPENSE		500		0	0	
20-2020-5-798000	PURCHASE OF WATER - CLCJAWA	1,365,454	1,562,250	1,562,250	1,562,250	1,587,000	2
	WATER PURCHASE (25/26 - 800,000 UNITS AT \$1.98 PER UNIT)		1,559,250		1,559,250	1,584,000	
	TELEPHONE, ELECTRIC/ MAINT FOR PETERSON		3,000		3,000	3,000	
	CLCJAWA STRUCTURE		1,562,250		1,562,250	1,587,000	
	GL # FOOTNOTE TOTAL		1,562,250		1,562,250	1,587,000	
20-2020-5-799000	MISCELLANEOUS	1,996	2,000	2,000	2,000	2,000	0
	MISCELLANEOUS		2,000		2,000	2,000	
<b>COMMODITIES</b>		<b>1,480,632</b>	<b>1,686,005</b>	<b>1,686,005</b>	<b>1,672,062</b>	<b>1,712,555</b>	<b>2</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
20-2020-7-712000	MAINTENANCE BLDG AND GROUNDS	27,119	45,632	45,632	45,632	43,411	(5)
	LANDSCAPE & MOWING CONTRACTUAL		10,882		10,882	7,895	
	WELL HOUSE DOORS AND WINDOWS		12,000		12,000	12,000	
	GENERAL UPKEEP OF WATER FACILITIES		1,500		1,500	4,300	
	CLEANING SERVICE		5,250		5,250	3,216	
	S&U MISC 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 WITH STREETS)		4,000		4,000	4,000	
	WATER TOWER CLEANING		10,000		10,000	10,000	
	GL # FOOTNOTE TOTAL		45,632		45,632	43,411	
20-2020-7-714000	MAINT MOTOR VEHICLE FEES	49,762	51,255	51,255	51,255	52,793	3
	FUEL AND MAINTENANCE		51,255		51,255	52,793	
20-2020-7-715000	MAINTENANCE OTHER EQUIPMENT	17,518	14,500	14,500	14,500	14,500	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	171,459	140,000	140,000	160,000	140,000	0
<b>REPAIRS &amp; MAINTENANCE</b>		<b>265,858</b>	<b>251,387</b>	<b>251,387</b>	<b>271,387</b>	<b>250,704</b>	<b>(0)</b>
<b>TRANSFERS</b>							
20-2020-8-789000	TECHNOLOGY EQUIP & REPLMT FEES	94,157	98,865	98,865	98,865	103,808	5
	TERF USER FEES (INCLUDES GIS)		98,865		98,865	103,808	
<b>TRANSFERS</b>		<b>94,157</b>	<b>98,865</b>	<b>98,865</b>	<b>98,865</b>	<b>103,808</b>	<b>5</b>
<b>Total Department 2020: WATER DEPARTMENT</b>		<b>3,235,979</b>	<b>3,563,816</b>	<b>3,567,895</b>	<b>3,525,097</b>	<b>3,696,334</b>	<b>4</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	2023-24 ACTIVITY *	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>FUND 20 - UTILITY FUND</b>							
<b>Department: 2021 SEWER DEPARTMENT</b>							
<b>SALARIES &amp; WAGES</b>							
20-2021-1-701000	SALARIES - ADMINISTRATIVE	165,166	160,280	160,280	160,280	165,714	3
20-2021-1-703000	SALARIES - ENGINEERING	117,506	136,869	138,132	138,132	143,737	4
20-2021-1-704000	SALARIES - MAINTENANCE	261,539	336,078	336,078	336,078	323,658	(4)
<b>SALARIES &amp; WAGES</b>		<b>544,211</b>	<b>633,227</b>	<b>634,490</b>	<b>634,490</b>	<b>633,109</b>	<b>(0)</b>
<b>EMPLOYEE BENEFITS</b>							
20-2021-2-720000	INSURANCE	67,453	70,459	70,459	72,000	74,565	6
20-2021-2-740000	SICK LEAVE BUY BACK	9,746	0	0	0	0	0
20-2021-2-793000	EMPLOYER CONTRIBUTION IMRF	59,390	64,684	64,684	64,684	69,346	7
20-2021-2-794000	EMP CONTRIBUTION FICA/MEDICARE	42,746	47,899	47,996	47,996	47,796	0
<b>EMPLOYEE BENEFITS</b>		<b>179,335</b>	<b>183,042</b>	<b>183,139</b>	<b>184,680</b>	<b>191,707</b>	<b>5</b>
<b>CONTRACTUAL</b>							
20-2021-3-721000	INTERGOVMTAL RISK MGMT AGENCY	9,991	28,777	28,777	28,777	30,216	5
20-2021-3-728000	TECHNICAL SERVICES	1,658	2,915	2,915	2,805	6,910	137
	FMCSA QUERY PACKAGE		5		5	10	
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		20		20	25	
	APWA REACCREDITATION VISIT FEES - 2026		0		0	4,000	
	AUTOCAD LICENSE (SPLIT WITH WATER, STREETS, ENG)		125		125	175	
	RAILROAD CROSSING LEASE FEES: 12" WINCHESTER METRA RR		475		475	475	
	RANDOM DRUG & ALCOHOL SCREEN FEES		180		180	225	
	OTHER TECHNICAL SERVICES		1,000		1,000	1,000	
	ANNUAL FIRE EXTINGUISHER SERVICES		1,000		1,000	1,000	
	ANNUAL AUDIOLOGY TESTING		110		0	0	
	GL # FOOTNOTE TOTAL		2,915		2,805	6,910	
<b>CONTRACTUAL</b>		<b>11,649</b>	<b>31,692</b>	<b>31,692</b>	<b>31,582</b>	<b>37,126</b>	<b>17</b>
<b>UTILITIES</b>							
20-2021-4-707000	COUNTY SEWER SERVICE	758,536	810,000	810,000	810,000	841,000	4
	6300 RCE'S AT \$10.94 TO \$11.38 PER RCE		810,000		810,000	841,000	
20-2021-4-708000	ELECTRICITY	20,032	20,000	20,000	20,000	20,000	0
20-2021-4-709000	NATURAL GAS	3,503	4,000	4,000	4,000	4,000	0
<b>UTILITIES</b>		<b>782,071</b>	<b>834,000</b>	<b>834,000</b>	<b>834,000</b>	<b>865,000</b>	<b>4</b>
<b>COMMODITIES</b>							
20-2021-5-706000	MATERIALS AND SUPPLIES	5,519	5,700	5,700	6,000	6,000	5
	SEWER MATERIALS AND SUPPLIES		1,500		1,500	1,500	
	VACTOR SUPPLIES		2,000		2,000	2,000	
	REPLACEMENT HOSE FOR VACTOR		2,200		2,500	2,500	
	GL # FOOTNOTE TOTAL		5,700		6,000	6,000	
20-2021-5-722000	POSTAGE	10,097	10,000	10,000	9,565	10,000	0
20-2021-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,337	5,170	5,170	5,170	5,520	7
	APWA PWX NATIONAL CONFERENCE		0		0	500	
	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% SEWE)		600		600	600	
	SEMINARS - SEWER MAINTENANCE, SAFETY TRAINING		1,350		1,350	1,350	
	MAPSI, PUBLIC SERVICE INSTITUTE DEPUTY DIRECTOR		600		600	600	
	TARGET SOLUTIONS ONLINE TRAINING		150		150	0	
	GL # FOOTNOTE TOTAL		5,170		5,170	5,520	
20-2021-5-752000	UNIFORMS	2,231	1,750	1,750	1,750	1,750	0
	PROTECTIVE CLOTHING		500		500	500	
	UNIFORMS		900		900	900	
	OUTDOOR GEAR		350		350	350	
	GL # FOOTNOTE TOTAL		1,750		1,750	1,750	
20-2021-5-799000	MISCELLANEOUS	35	0	0	0	0	0
<b>COMMODITIES</b>		<b>21,219</b>	<b>22,620</b>	<b>22,620</b>	<b>22,485</b>	<b>23,270</b>	<b>3</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
20-2021-7-714000	MAINT MOTOR VEHICLE FEES	128,003	131,843	131,843	131,843	135,798	3
	3% ANNUAL INCREASE		131,843		131,843	135,798	
20-2021-7-715000	MAINTENANCE LIFT STATIONS	18,308	32,723	32,723	32,723	35,519	9
	LANDSCAPING AND MOWING CONTRACTUAL		4,348		4,348	7,144	
	ALARM PHONE LINE		600		600	600	
							<b>311</b>



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	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 S1		7,200		7,200	7,200	
	GL # FOOTNOTE TOTAL		32,723		32,723	35,519	
20-2021-7-716000	MAINTENANCE SEWER LINES	18,688	18,000	18,000	18,000	18,000	0
	REPAIR OF SANITARY SEWERS AND MANHOLES-FRAME		13,000		13,000	13,000	
	GREASE DISSOLVING AGENTS AND ROOT CONTROL PR		2,500		2,500	2,500	
	SPOILS DISPOSAL (25% SEWER 25% STREETS 50% WA		2,500		2,500	2,500	
			18,000		18,000	18,000	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>164,999</b>	<b>182,566</b>	<b>182,566</b>	<b>182,566</b>	<b>189,317</b>	<b>4</b>
<b>TRANSFERS</b>							
20-2021-8-789000	TRANSFER TECHNOLOGY FUND	70,764	74,302	74,302	74,302	78,017	5
	TERF USER CHARGES (INCLUDES GIS)		74,302		74,302	78,017	
<b>TRANSFERS</b>		<b>70,764</b>	<b>74,302</b>	<b>74,302</b>	<b>74,302</b>	<b>78,017</b>	<b>5</b>
<b>Total Department 2021: SEWER DEPARTMENT</b>		<b>1,774,248</b>	<b>1,961,449</b>	<b>1,962,809</b>	<b>1,964,105</b>	<b>2,017,546</b>	<b>3</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	2023-24 ACTIVITY ORIGINAL *	2024-25 BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<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	78,959	79,626	79,626	79,626	82,015	3
20-2022-1-704000	SALARIES - OPERATORS	458,536	463,898	463,898	463,898	479,101	3
<b>SALARIES &amp; WAGES</b>		<b>537,495</b>	<b>543,524</b>	<b>543,524</b>	<b>543,524</b>	<b>561,116</b>	<b>3</b>
<b>EMPLOYEE BENEFITS</b>							
20-2022-2-720000	INSURANCE	113,667	119,862	119,862	127,000	135,976	13
20-2022-2-793000	EMPLOYER CONTRIBUTION IMRF	54,981	55,456	55,456	55,456	61,773	11
20-2022-2-794000	EMP CONTRIBUTION FICA/MEDICARE	38,943	41,037	41,037	41,037	42,288	3
<b>EMPLOYEE BENEFITS</b>		<b>207,591</b>	<b>216,355</b>	<b>216,355</b>	<b>223,493</b>	<b>240,037</b>	<b>11</b>
<b>CONTRACTUAL</b>							
20-2022-3-721000	INTERGOVMTAL RISK MGMT AGENCY	(2,718)	30,030	30,030	30,030	31,532	5
20-2022-3-728000	TECHNICAL SERVICES	48,124	66,185	66,185	66,185	66,185	0
	HACH SUPPORT - PHOSPHORUS REMOVAL TESTING EQUIPMENT		34,000		34,000	34,000	
	IEPA-NPDES PERMIT FEES		9,000		9,000	9,000	
	MISC INSPECTIONS ROOF, FIRE EXTINGUISHERS, LAB TESTING ETC.		9,000		9,000	9,000	
	MISC ENGINEERING AND CONSULTING ON SUCH ITEMS AS SCADA ,STUDIES, NPDES PERMIT RENEWAL (ONCE EVERY 4 YEARS)		14,000		14,000	14,000	
	ANNUAL AUDIOLOGY TESTING		185		185	185	
	GL # FOOTNOTE TOTAL		66,185		66,185	66,185	
<b>CONTRACTUAL</b>		<b>45,406</b>	<b>96,215</b>	<b>96,215</b>	<b>96,215</b>	<b>97,717</b>	<b>2</b>
<b>UTILITIES</b>							
20-2022-4-708000	ELECTRICITY	212,000	185,000	185,000	185,000	190,000	3
20-2022-4-709000	NORTH SHORE GAS	38,986	65,000	65,000	38,504	50,000	(23)
	HEATING OF (2) BUILDING AND PRIMARY SLUDGE DIGESTER		65,000		38,504	50,000	
20-2022-4-710000	TELEPHONE	1,308	1,500	1,500	1,500	1,500	0
<b>UTILITIES</b>		<b>252,294</b>	<b>251,500</b>	<b>251,500</b>	<b>225,004</b>	<b>241,500</b>	<b>(4)</b>
<b>COMMODITIES</b>							
20-2022-5-706000	MATERIALS AND SUPPLIES	25,449	52,600	52,600	52,600	54,385	3
	CYANIDE TESTING KITS		3,000		3,000	3,000	
	SUPPLIES		7,000		7,000	7,210	
	OSHA SAFETY (CONFINED SPACE & FALL PROTECTION ITEMS)		300		300	300	
	SUPPLIES - LAB & OFFICE		22,500		22,500	23,175	
	JANITORIAL SUPPLIES		1,000		1,000	1,000	
	SMALL MAINT MATERIALS, GREASE, OIL, FUEL OIL						
	WWTP GENERATOR		3,300		3,300	3,500	
	ELECTRICAL & PLUMBING		1,500		1,500	1,500	
	CONSTRUCTION SUPPLY		1,500		1,500	1,500	
	MISCELLANEOUS TOOLS		1,500		1,500	2,000	
	LAB PROBE & KITS (INCREASED LAB TESTING DUE TO FACILITY PLANNING & NPDES PERMIT)		10,000		10,000	10,000	
	GENERATOR FUEL		1,000		1,000	1,200	
	GL # FOOTNOTE TOTAL		52,600		52,600	54,385	
20-2022-5-707000	CHEMICALS	101,323	175,200	175,200	175,200	189,200	8
	POND MANAGEMENT		3,450		3,450	3,450	
	CALCIUM CHLORITE		1,250		1,250	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		8,500		8,500	8,500	
	SODIUM HYPOCHLORITE TO DISINFECT PLANT EFFLUENT		17,000		17,000	20,000	
	LAGOON TREATMENT		8,000		8,000	8,000	
	ODOR CONTROL		5,000		5,000	5,000	
	PHOSPHORUS CONTROL		129,000		129,000	140,000	
	GL # FOOTNOTE TOTAL		175,200		175,200	189,200	
20-2022-5-718000	SLUDGE REMOVAL	332,651	316,000	316,000	316,000	374,000	18
	CHEMICAL HYDROGEN SULFIDE CONTROL		1,500		1,500	1,500	
	SLUDGE REMOVAL		312,000		312,000	370,000	
	LAB TEST ON SLUDGE FOLLOWING PERMIT REQUIREMENTS		2,500		2,500	2,500	



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL	* BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	GL # FOOTNOTE TOTAL		316,000		316,000	374,000	
20-2022-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	23,876	15,707	15,707	15,707	15,782	0
	STAFF TRAINING		285		285	300	
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250		1,250	1,250	
	SEMINARS, CONTINUING EDUCATION		2,000		2,000	2,060	
	MEMBERSHIPS (WEF, AWWA, FVOA, APWA)		800		800	800	
	DES PLAINES RIVER WATERSHED WORKGROUP		9,952		9,952	9,952	
	IL ASSOCIATION OF WASTEWATER AGENCIES		1,420		1,420	1,420	
	GL # FOOTNOTE TOTAL		15,707		15,707	15,782	
20-2022-5-752000	UNIFORMS	2,372	2,900	2,900	2,900	3,300	14
	PANTS		800		800	900	
	PROTECTIVE CLOTHING GEAR PPE		500		500	500	
	SAFETY SHOES		800		800	1,000	
	SHIRTS AND OUTERWEAR		800		800	900	
	GL # FOOTNOTE TOTAL		2,900		2,900	3,300	
20-2022-5-799000	MISCELLANEOUS	100	530	530	150	530	0
	RESPIRATORY EXAM		280		0	280	
	NEW EMPLOYMENT ADS, PRE-EMPLOYMENT PHYSICAL EXAMS, ETC.		250		150	250	
	GL # FOOTNOTE TOTAL		530		150	530	
<b>COMMODITIES</b>		<b>485,771</b>	<b>562,937</b>	<b>562,937</b>	<b>562,557</b>	<b>637,197</b>	<b>13</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
20-2022-7-712000	MAINT - BUILDING & GROUNDS	45,571	54,953	54,953	54,953	51,754	(6)
	CLEANING SERVICE		3,000		3,000	3,804	
	ROOF REPAIRS		2,000		2,000	2,000	
	OVERHEAD DOOR REPAIRS		4,000		4,000	4,000	
	DOORS		1,500		1,500	1,500	
	HVAC		10,000		10,000	10,000	
	CONCRETE REPAIRS		3,000		3,000	3,000	
	REPAIRS		15,000		15,000	15,000	
	LANDSCAPING/RESTORATION		1,500		1,500	1,500	
	LANDSCAPE SERVICE CONTRACT		14,953		14,953	10,950	
	GL # FOOTNOTE TOTAL		54,953		54,953	51,754	
20-2022-7-714000	MAINTENANCE VEHICLES	7,822	8,057	8,057	8,057	8,299	3
	3% ANNUAL INCREASE		8,057		8,057	8,299	
20-2022-7-715000	MAINTENANCE OTHER EQUIPMENT	48,709	59,600	59,600	59,600	61,095	3
	REPAIRS SERVICE AND PARTS FOR PUMPS, VALVES MOTORS ETC.		49,850		49,850	51,345	
	MAINTENANCE MATERIALS GREASE, OIL, PACKINGS, ETC		9,000		9,000	9,000	
	WASTE OIL DISPOSAL		750		750	750	
	GL # FOOTNOTE TOTAL		59,600		59,600	61,095	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>102,102</b>	<b>122,610</b>	<b>122,610</b>	<b>122,610</b>	<b>121,148</b>	<b>(1)</b>
<b>TRANSFERS</b>							
20-2022-8-789000	TRANSFER TECHNOLOGY FUND	46,786	49,125	49,125	49,125	51,581	5
	TERF USER CHARGES (INCLUDES GIS)		49,125		49,125	51,581	
<b>TRANSFERS</b>		<b>46,786</b>	<b>49,125</b>	<b>49,125</b>	<b>49,125</b>	<b>51,581</b>	<b>5</b>
<b>Total Department 2022: WASTE WATER TREATMENT PLANT</b>		<b>1,677,445</b>	<b>1,842,266</b>	<b>1,842,266</b>	<b>1,822,528</b>	<b>1,950,296</b>	<b>6</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	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL	* BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % 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		825,334	825,334	855,334	881,657	7
	ALTERNATE REVENUE REFUNDING BONDS (SERIES 2021B)		390,000		415,000	435,000	
	ALTERNATE REVENUE BONDS (SERIES 2015B) PRINCIPAL		355,000		360,000	365,000	
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		80,334		80,334	81,657	
	GL # FOOTNOTE TOTAL		825,334		855,334	881,657	
20-2023-9-796000	INTEREST PAYMENTS	286,544	273,444	273,444	261,427	384,504	41
	ALTERNATE REVENUE BONDS (SERIES 2025)		0		0	150,000	
	ALTERNATE REVENUE REFUNDING BONDS (SERIES 2021B)		149,200		141,400	124,800	
	ALTERNATE REVENUE BONDS (SERIES 2015B) INTEREST		101,522		97,306	88,306	
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		22,722		22,721	21,398	
	GL # FOOTNOTE TOTAL		273,444		261,427	384,504	
20-2023-9-797000	PAYING AGENT FEES	1,480	2,000	2,000	1,500	2,000	0
<b>DEBT</b>		<b>294,272</b>	<b>1,100,778</b>	<b>1,100,778</b>	<b>1,118,261</b>	<b>1,268,161</b>	<b>15</b>
<b>Total Department 2023: UTILITY-DEBT SERVICE</b>		<b>294,272</b>	<b>1,100,778</b>	<b>1,100,778</b>	<b>1,118,261</b>	<b>1,268,161</b>	<b>15</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	2023-24 * ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 % CHANGE
<b>FUND 20 - UTILITY FUND</b>							
<b>DEPT 2024 - UTILITY-CAPITAL IMPROVEMENT</b>							
<b>COMMODITIES</b>							
20-2024-5-788000	REPLACEMENT METERS	79,162	116,300	116,300	116,300	121,300	4
	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		58,000		58,000	58,000	
	PW-WATER-003: METER REPLACEMENT - MANUAL READ UPGRADE		40,000		40,000	45,000	
	GL # FOOTNOTE TOTAL		116,300		116,300	121,300	
20-2024-5-793000	HYDRANTS, VALVES, MISC	54,001	55,000	55,000	55,000	80,000	45
	PW-WATER-005: FIRE HYDRANT REPLACEMENTS		30,000		30,000	50,000	
	PW-WATER-006: NEW VALVE INSERTIONS		25,000		25,000	30,000	
	GL # FOOTNOTE TOTAL		55,000		55,000	80,000	
20-2024-5-799000	MISCELLANEOUS		175,000	175,000	0	266,666	52
	PW-FAC-054: ASSET MANAGEMENT PROGRAM		0		0	41,666	
	PW-FAC-051: NEWBERRY WELL HOUSE REHABILITATION		0		0	50,000	
	PW-WATER-013: EMERGENCY GENERATOR - GREENTREE WELL		175,000		0	175,000	
	GL # FOOTNOTE TOTAL		175,000		0	266,666	
<b>COMMODITIES</b>		<b>133,163</b>	<b>346,300</b>	<b>346,300</b>	<b>171,300</b>	<b>467,966</b>	<b>35</b>
<b>CAPITAL</b>							
20-2024-6-750000	WWTP IMPR	150,064	2,038,500	2,182,256	1,834,500	860,000	(61)
	PW-WWTP-011: FILTER BLDG - LOW LIFT PUMPS		0		0	87,000	
	PW-WWTP-013: FILTER BLDG. NON POTABLE WATER SYSTEM		0		0	44,000	
	PW-WWTP-032: WWTP CONVERSION TO UV DISINFECTION		0		0	162,000	
	PW-WWTP-039: PHOSPHORUS REMOVAL FEASIBILITY STUDY		0		0	75,000	
	PW-WWTP-045: EAST-WEST SECONDARY DIGESTER REPAIRS		0		0	56,000	
	PW-WWTP-049: GATE REPLACEMENT ON INFLUENT JUNCTION BOX - PLANT		0		0	94,000	
	PW-WWTP-053: SLUDGE STORAGE TANKS CORROSION		0		0	138,000	
	PW-WWTP-029: ANNUAL SCADA IMPROVEMENTS		25,000		0	25,000	
	PW-WWTP-038: CMOM PLAN		75,000		0	75,000	
	PW-WWTP-041: PATTERSON PUMP DRIVE REPLACEMENT		40,000		40,000	0	
	PW-WWTP-042: SCREW PUMP NO.2 GEAR BOX		50,000		50,000	0	
	PW-WWTP-024: PRMARY CLARIFIERS B - ISOLATION VALVES		114,000		60,000	54,000	
	PW-WWTP-036: INDUSTRIAL USER SURVEY		0		0	50,000	
	PW-WWTP-009: CONTROL BLDG. - ELECTRICAL SYSTEM		125,000		0	0	
	PW-WWTP-006: SCREEN & GRIT BLDG. - ELECTRICAL SYSTEM		412,500		412,500	0	
	PW-WWTP-007: SCREEN & GRIT BLDG. - HEADWORKS SCREEN		656,250		656,250	0	
	PW-WWTP-008: SCREEN & GRIT BLDG. - GRIT COLLECTOR		540,750		615,750	0	
	GL # FOOTNOTE TOTAL		2,038,500		1,834,500	860,000	
20-2024-6-776000	SANITARY SEWER REPAIRS	407,287	425,000	460,000	425,000	704,000	53
	PW-SS-017: SEWER CAMERA AND POLE CAMERA		175,000		175,000	0	
	PW-SS-006: LINING AND POINT REPAIRS CONSTRUCTION		250,000		250,000	370,000	
	PW-SS-005: ANNUAL SEWER TELEVISIONING INSPECTION		0		0	134,000	
	PW-SS-009: FLOW MONITORING AND SMOKE TESTING PROGRAM		0		0	100,000	
	PW-SS-007: MANHOLE REPAIRS - VARIOUS LOCATIONS		0		0	100,000	
	GL # FOOTNOTE TOTAL		425,000		425,000	704,000	
20-2024-6-777000	LIFT STATION IMPROVEMENTS	(38,859)	1,036,000	1,036,000	1,036,000	351,000	(66)
	PW-SS-003: HOLLISTER LIFT STATION - ENG. & CONSTRUCTION		0		0	100,000	
	PW-SS-016: PARK AVENUE SANITARY LIFT STATION REPLACEMENT		0		0	50,000	
	PW-SS-019: ADLER POOL LIFT STATION MINOR REPAIRS		0		0	63,000	
	PW-SS-020: CASS AVENUE LIFT STATION VAULT ABANDONMENT		0		0	75,000	
	PW-SS-021: CRAWFORD HOUSE LIFT STATION MINOR REHABILITATION		0		0	63,000	
	PW-SS-008: CASS AVENUE LIFT STATION REPLACEMENT		936,000		936,000	0	



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	PW-SS-014: EMERGENCY GENERATOR - CARRIAGE HILL LIFT STATION		100,000		100,000	0	
	GL # FOOTNOTE TOTAL		1,036,000		1,036,000	351,000	
20-2024-6-781000	RESIDENTIAL LEAD SERVICE REPLACE INCENTI	50,681	75,000	75,000	75,000	100,000	33
	RESIDENTIAL LEAD SERVICE LINE REPLACEMENT REIMBURSEMENT PROGRAM		75,000		75,000	100,000	
20-2024-6-795000	WATER SYSTEM IMPROVEMENTS	143,555	1,467,530	1,467,530	1,467,530	3,426,425	133
	PW-WATER-028: ANNUAL LEAD SERVICE LINE REPLACEMENT PROGRAM		0		0	100,000	
	PW-WATER-032: GARFIELD PAS JAWA VALVE		0		0	50,000	
	PW-WATER-033: GARFIELD WATER TOWER REHABILITATION		0		0	120,000	
	PW-WATER-035: WINCHESTER WATER TOWER REHABILITATION		0		0	131,250	
	PW-WATER-036: CANTERBURY BOOSTER STATION UPGRADES		0		0	330,175	
	PW-WATER-023: WATER METER CONVERSIONS TO RADIO READ		0		0	325,000	
	PW-WATER-031: COOK WATER TOWER REHABILITATION		150,000		150,000	0	
	PW-WATER-034: WATER SYSTEM MODEL		50,000		50,000	0	
	PW-WATER-011: RED TOP RESERVOIR EMERGENCY GENERATOR		187,530		187,530	0	
	PW-WATER-015: ANNUAL SCADA IMPROVMENTS		25,000		25,000	25,000	
	PW-WATER-025: LARGE WATER METER REPLACEMENTS		0		0	25,000	
	PW-WATER-002: ANNUAL WATERMAIN REPLACEMENT PROGRAM		1,000,000		1,000,000	2,200,000	
	PW-WATER-007: MISCELLANEOUS SYSTEM REPAIRS		55,000		55,000	120,000	
	GL # FOOTNOTE TOTAL		1,467,530		1,467,530	3,426,425	
20-2020-6-760000	DEPRECIATION	1,648,746	0	0	0	0	0
<b>CAPITAL</b>		<b>2,361,474</b>	<b>5,042,030</b>	<b>5,220,786</b>	<b>4,838,030</b>	<b>5,441,425</b>	<b>4</b>
<b>Total Department 2024: UTILITY-CAPITAL IMPROVEMENT</b>		<b>2,494,637</b>	<b>5,388,330</b>	<b>5,567,086</b>	<b>5,009,330</b>	<b>5,909,391</b>	<b>6</b>
<b>Department: 9999 TRANSFERS</b>							
<b>TRANSFERS</b>							
20-9999-8-799000	TRANSFERS OUT	128,989	150,000	150,000	150,000	154,499	3
	CAPITAL VEHICLE FUNDING TRANSFER - WATER		98,903		98,903	101,870	
	CAPITAL VEHICLE FUNDING TRANSFER - SEWER		38,382		38,382	39,533	
	CAPITAL VEHICLE FUNDING TRANSFER - WWTP		12,715		12,715	13,096	
	GL # FOOTNOTE TOTAL		150,000		150,000	154,499	
<b>TRANSFERS</b>		<b>128,989</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>154,499</b>	<b>3</b>
<b>Total Department 9999: TRANSFERS</b>		<b>128,989</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>154,499</b>	<b>3</b>

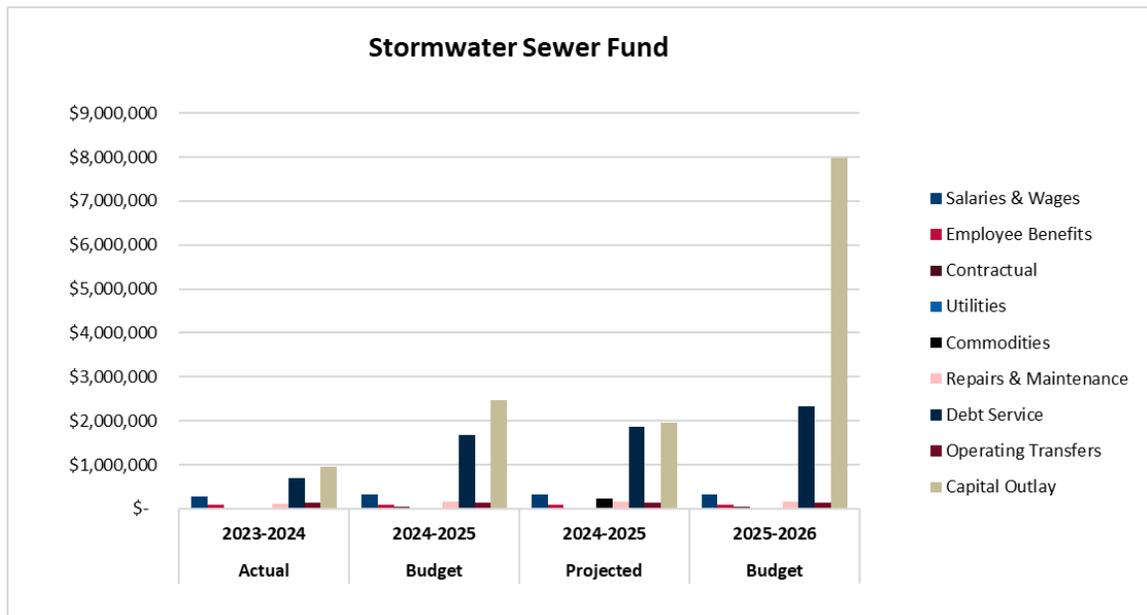
\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.

# BUDGET DETAIL

## STORMWATER SEWER FUND

**Fund Description:** This Fund accounts for the operation, capital improvement, and maintenance of the Village’s stormwater sewer system. The Fiscal Year 2025-26 Budget includes the issuance of Alternate Revenue Bonds in the amount of \$7,800,000.

Stormwater Sewer Fund	Actual 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 6,923,684	\$ 2,946,514	\$ 3,832,071	\$ 10,411,848	253.4%	171.7%
Expenses	\$ (1,338,000)	\$ (2,427,851)	\$ (2,831,162)	\$ (3,113,490)	28.2%	10.0%
Net Operating Income (loss)	\$ 5,585,684	\$ 518,663	\$ 1,000,909	\$ 7,298,358	1307.1%	629.2%
<b>Operating Expense Detail</b>						
Salaries & Wages	\$ 280,571	\$ 315,158	\$ 315,158	\$ 328,685	4.3%	4.3%
Employee Benefits	\$ 79,720	\$ 84,805	\$ 83,923	\$ 88,170	4.0%	5.1%
Contractual	\$ 10,213	\$ 36,000	\$ 18,000	\$ 37,500	4.2%	108.3%
Utilities	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0.0%
Commodities	\$ 750	\$ 1,250	\$ 237,931	\$ 2,150	72.0%	-99.1%
Repairs & Maintenance	\$ 125,012	\$ 165,207	\$ 165,207	\$ 167,469	1.4%	1.4%
Debt Service	\$ 700,831	\$ 1,676,903	\$ 1,862,415	\$ 2,338,232	39.4%	25.5%
Operating Transfers	\$ 140,903	\$ 143,528	\$ 143,528	\$ 146,284	1.9%	1.9%
	\$ 1,338,000	\$ 2,427,851	\$ 2,831,162	\$ 3,113,490		
Capital Outlay	\$ 942,089	\$ 2,461,000	\$ 1,951,000	\$ 7,969,166	223.8%	308.5%
Total Fund Expense	\$ 2,280,089	\$ 4,888,851	\$ 4,782,162	\$ 11,082,656	126.7%	131.7%
Net Fund Income (loss)	\$ 4,643,595	\$ (1,942,337)	\$ (950,091)	\$ (670,808)	-65.5%	-29.4%



## 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 2021-22	Actual 2022-23	Actual 2023-24	Estimated 2024-25	Projected 2025-26
<b><i>Output Measures</i></b>					
New Storm Sewers Installed (LF)	1,285	2,580	10,766	586	1,829
Sewer Cleaned In-House (LF)	5,400	1,500	920	1,500	1,500
Sewer Cleaned Contractually (LF)	10,790	8,860	22,400*	14,500*	8,000
Sewer Televised Contractually (LF)	7,570	8,860	22,400*	14,500*	8,000
<b><i>Effectiveness Measures</i></b>					
Miles of Public Storm Sewer	108	109	111	111	111
Percentage of Storm Sewer Cleaned	2.8%	1.8%	4.0%	2.7%	1.6%

\* FY 23/24 and FY 24/25 included additional contractual cleaning & televising due to Highlands Subdivision and Copeland Manor flood reduction projects.





Libertyville  
Municipal Government

GL NUMBER

DESCRIPTION

FUND 21 - STORMWATER SEWER FUND

2023-24 ACTIVITY \* 2024-25 ORIGINAL BUDGET 2024-25 AMENDED BUDGET 2024-25 PROJECTED ACTIVITY 2025-26 REQUESTED BUDGET 2025-26 REQUESTED % CHANGE

REVENUES

CHARGES FOR SERVICES

21-0000-5-647000	SEWER CHARGES	2,011,818	2,330,512	2,330,512	2,325,226	2,549,348	9
	UTILITY FEE 25,974 ERUS/IDFS X \$17.00		0		0	2,549,348	
	UTILITY FEE 25,974 ERUS/IDFS X \$15.00		2,330,512		2,325,226	0	
	GL # FOOTNOTE TOTAL		2,330,512		2,325,226	2,549,348	
21-0000-5-648000	SEWER CHARGES-PENALTIES	11,707	9,000	9,000	12,000	12,500	39
<b>CHARGES FOR SERVICES</b>		<b>2,023,525</b>	<b>2,339,512</b>	<b>2,339,512</b>	<b>2,337,226</b>	<b>2,561,848</b>	<b>10</b>

INTEREST

21-0000-7-690000	INTEREST REVENUE	103,339	50,000	50,000	250,215	50,000	0
<b>INTEREST</b>		<b>103,339</b>	<b>50,000</b>	<b>50,000</b>	<b>250,215</b>	<b>50,000</b>	<b>0</b>

MISCELLANEOUS

21-0000-8-698000	BOND PROCEEDS	0	0	0	0	7,800,000	0
	STORMWATER ALT REV BOND ISSUANCE (STUDY EST. \$7,648,713)		0		0	7,800,000	
21-0000-8-699000	MISCELLANEOUS REVENUE	4,781,849	557,002	557,002	1,244,630	0	(100)
	DCEO GRANT (2 OF 2)		557,002		1,244,630	0	
<b>MISCELLANEOUS</b>		<b>4,781,849</b>	<b>557,002</b>	<b>557,002</b>	<b>1,244,630</b>	<b>7,800,000</b>	<b>1,300</b>

TOTAL REVENUES

6,908,713 2,946,514 2,946,514 3,832,071 10,411,848 253

APPROPRIATIONS

Department: 2121 STORMWATER SEWER

SALARIES & WAGES

21-2121-1-701000	SALARIES-ADMINISTRATIVE STAFF	97,430	99,308	99,308	99,308	104,151	5
21-2121-1-702000	SALARIES-CLERICAL	(3,483)	0	0	0	0	0
21-2121-1-703000	SALARIES-ENGINEERING	104,591	109,866	111,129	111,129	116,709	5
21-2121-1-704000	SALARIES-MAINTENANCE	82,033	104,721	104,721	104,721	107,825	3
<b>SALARIES &amp; WAGES</b>		<b>280,571</b>	<b>313,895</b>	<b>315,158</b>	<b>315,158</b>	<b>328,685</b>	<b>4</b>

EMPLOYEE BENEFITS

21-2121-2-720000	INSURANCE	27,455	29,882	29,882	29,000	29,141	(2)
21-2121-2-793000	EMPLOYER CONTRIBUTION IMRF	30,778	31,744	31,744	31,744	35,115	11
21-2121-2-794000	EMP CONTRIBUTION FICA/MEDICARE	21,487	23,083	23,179	23,179	23,914	3
<b>EMPLOYEE BENEFITS</b>		<b>79,720</b>	<b>84,709</b>	<b>84,805</b>	<b>83,923</b>	<b>88,170</b>	<b>4</b>

CONTRACTUAL

21-2121-3-728000	TECHNICAL SERVICES	10,213	26,000	26,000	18,000	27,500	6
	PROMOTIONAL		0		0	1,500	
	ENFORCEMENT EXPENSES		10,000		6,000	10,000	
	NPDES MS4 YEARLY REPORT		16,000		12,000	16,000	
	GL # FOOTNOTE TOTAL		26,000		18,000	27,500	
21-2121-3-776000	LEGAL FEES		10,000	10,000	0	10,000	0
	BOND ISSUANCE COST		0		0	10,000	
<b>CONTRACTUAL</b>		<b>10,213</b>	<b>36,000</b>	<b>36,000</b>	<b>18,000</b>	<b>37,500</b>	<b>4</b>

UTILITIES

21-2121-4-708000	ELECTRICITY		5,000	5,000	5,000	5,000	0
	CHARLES BROWN PUMP STATION		5,000		5,000	5,000	
<b>UTILITIES</b>		<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>

COMMODITIES

21-2121-5-799000	MISCELLANEOUS	750	1,250	1,250	237,931	2,150	72
	LSCMC GRANT ADMINISTRATION FEE		0		230,601	0	
	APWA PWX		0		0	900	
	SALE OF PROPERTY		0		6,080	0	
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250		1,250	1,250	
	GL # FOOTNOTE TOTAL		1,250		237,931	2,150	
<b>COMMODITIES</b>		<b>750</b>	<b>1,250</b>	<b>1,250</b>	<b>237,931</b>	<b>2,150</b>	<b>72</b>

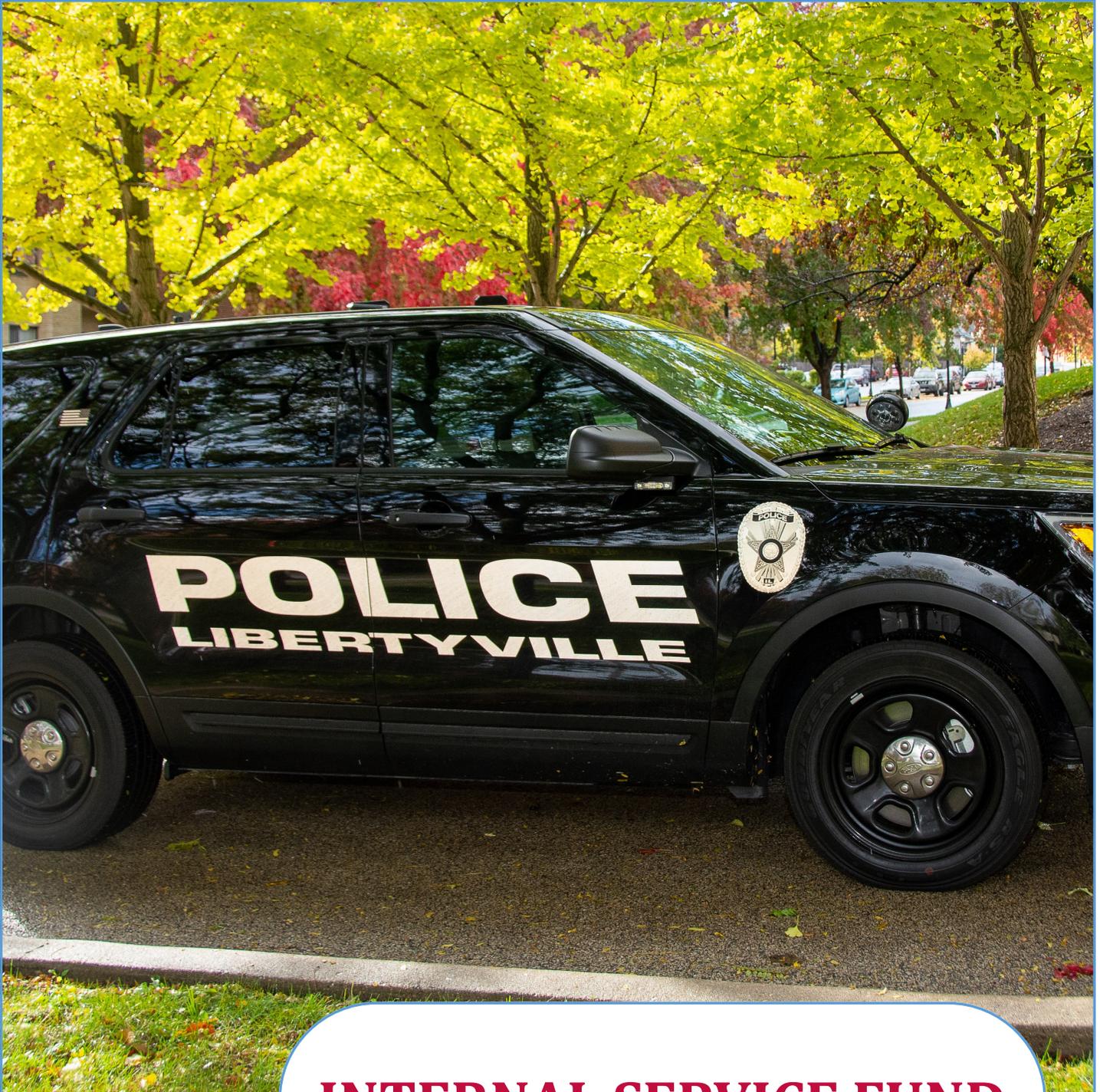
CAPITAL

21-2121-6-760000	DEPRECIATION EXPENSE	949,236	0	0	0	0	0
21-2121-6-790000	CAPITAL OUTLAY	(7,147)	2,111,000	2,461,000	1,951,000	7,969,166	224
	PW-SW-010: MSWMP - WINCHESTER ROAD		0		0	452,500	
	PW-FAC-054: ASSET MANAGEMENT PROGRAM		0		0	41,666	
	PW-PARKS-019: LGSA FIELD RESTORATION		25,000		25,000	25,000	
	PW-SW-009: MSWMP - COPELAND MANOR		665,000		475,000	6,900,000	
	ADM-PMP-002: NICHOLAS-DOWDEN SITE IMPROVEMENTS		271,000		271,000	0	
	PW-SW-003: CLEANING AND TELEVISIONING OF STORM SEWERS		100,000		75,000	100,000	



GL NUMBER	DESCRIPTION	2023-24 ACTIVITY *	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
	PW-SW-004: STORM SEWER STRUCTURE CLEANING		75,000		75,000	75,000	
	PW-SW-005: STORM SEWER POINT REPAIRS		650,000		550,000	100,000	
	PW-SW-006: CHARLES BROWN RESERVOIR ANNUAL MAINTENANCE		25,000		25,000	25,000	
	PW-SW-008: MSWMP - BURDICK & AMES STORMWATER IMPROVEMENTS		150,000		380,000	0	
	PW-SW-002: STORM SEWER IMPROVEMENTS - MISCELLANEOUS		150,000		75,000	250,000	
	GL # FOOTNOTE TOTAL		2,111,000		1,951,000	7,969,166	
<b>CAPITAL</b>		<b>942,089</b>	<b>2,111,000</b>	<b>2,461,000</b>	<b>1,951,000</b>	<b>7,969,166</b>	<b>224</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
21-2121-7-718000	MAINTENANCE STORM SEWERS	125,012	165,207	165,207	165,207	167,469	1
	LANDSCAPING & MOWING CONTRACTUAL - DETENTION PONDS & SW BASIN		26,732		26,732	24,619	
	SWEeper SUPPLIES		1,200		1,200	1,200	
	STREET SWEEPING		125,000		125,000	129,375	
	REPAIRS OF CATCH BASINS, MANHOLES, AND STORM SEWER LINES, TV INSPECTIONS		8,000		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		2,975		2,975	2,975	
	GL # FOOTNOTE TOTAL		165,207		165,207	167,469	
<b>REPAIRS &amp; MAINTENANCE</b>		<b>125,012</b>	<b>165,207</b>	<b>165,207</b>	<b>165,207</b>	<b>167,469</b>	<b>1</b>
<b>TRANSFERS</b>							
21-2121-8-789000	TECHNOLOGY EQUIP. & REPLACE	52,500	55,125	55,125	55,125	57,881	5
	TECHNOLOGY EQUIPMENT - 5% ESCALATION FEE		55,125		55,125	57,881	
21-2121-8-799000	TRANSFERS OUT	88,403	88,403	88,403	88,403	88,403	0
	LOAN REPAYMENT TO NON-HOME RULE SALES TAX FUND		88,403		88,403	88,403	
<b>TRANSFERS</b>		<b>140,903</b>	<b>143,528</b>	<b>143,528</b>	<b>143,528</b>	<b>146,284</b>	<b>2</b>
<b>DEBT SERVICE</b>							
21-2121-9-728000	BOND ISSUE COSTS	140,764	0	0	0	150,000	0
21-2121-9-793000	PENSION EXPENSE-IMRF	(23,092)	0	0	0	0	0
21-2121-9-793001	PENSION EXPENSE-OPEB	(2,500)	0	0	0	0	0
21-2121-9-795000	PRINCIPAL PAYMENTS	0	1,017,700	1,017,700	1,102,700	1,210,000	19
	SERIES 2024 STORMWATER ALTERNATE REVENUE - ESTIMATE		360,000		425,000	505,000	
	SERIES 2019 GO LIMITED TAX BONDS (SPLIT W/FUND 08)		157,700		157,700	170,000	
	SERIES 2022 STORMWATER ALTERNATE REVENUE		500,000		520,000	535,000	
	GL # FOOTNOTE TOTAL		1,017,700		1,102,700	1,210,000	
21-2121-9-796000	INTEREST PAYMENTS	585,514	659,203	659,203	759,715	978,082	48
	SERIES 2025 STORMWATER ALTERNATE REVENUE		0		0	325,000	
	SERIES 2024 STORMWATER ALTERNATE REVENUE ESTIMATE		324,000		416,933	337,000	
	SERIES 2019 GO LIMITED TAX BONDS (SPLIT W/FUND 08)		75,821		91,350	79,800	
	SERIES 2022 STORMWATER ALTERNATE REVENUE		259,382		251,432	236,282	
	GL # FOOTNOTE TOTAL		659,203		759,715	978,082	
21-2121-9-797000	PAYING AGENT FEES	145	0	0	0	150	0
<b>DEBT SERVICE</b>		<b>700,831</b>	<b>1,676,903</b>	<b>1,676,903</b>	<b>1,862,415</b>	<b>2,338,232</b>	<b>39</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,280,089</b>	<b>4,537,492</b>	<b>4,888,851</b>	<b>4,782,162</b>	<b>11,082,656</b>	<b>127</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.



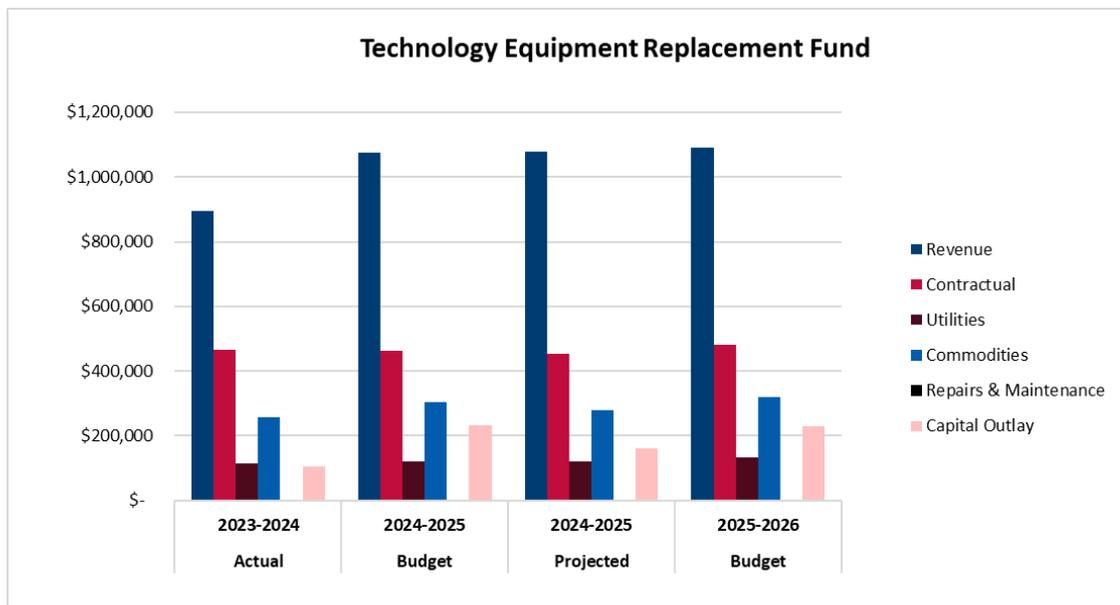
**INTERNAL SERVICE FUND**

# 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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 896,270	\$ 1,073,863	\$ 1,078,785	\$ 1,089,660	1.5%	1.0%
Expenses	\$ (835,978)	\$ (884,418)	\$ (853,203)	\$ (929,717)	5.1%	9.0%
Net Operating Income (loss)	\$ 60,292	\$ 189,445	\$ 225,582	\$ 159,943	-15.6%	-29.1%
<b>Operating Expense Detail</b>						
Contractual	\$ 465,547	\$ 461,918	\$ 453,129	\$ 480,019	3.9%	5.9%
Utilities	\$ 113,280	\$ 120,000	\$ 120,000	\$ 131,700	9.8%	9.8%
Commodities	\$ 257,151	\$ 302,500	\$ 280,074	\$ 317,998	5.1%	13.5%
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	-	-
	\$ 835,978	\$ 884,418	\$ 853,203	\$ 929,717		
Capital Outlay	\$ 106,005	\$ 231,275	\$ 161,275	\$ 227,963	-1.4%	41.4%
Total Fund Expense	\$ 941,983	\$ 1,115,693	\$ 1,014,478	\$ 1,157,680	3.8%	14.1%
Net Fund Income (loss)	\$ (45,713)	\$ (41,830)	\$ 64,307	\$ (68,020)	62.6%	-205.8%





	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
ACTIVITY ORIGINAL	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE	

GL NUMBER	DESCRIPTION	* BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
-----------	-------------	----------	--------	----------	--------	----------

**FUND 31 - TECHNOLOGY EQUIP/REPL SER FD**

**REVENUES**

31-0000-0-617000	COMPUTER/TECHNOLOGY USER FEES	358,440	376,363	376,363	376,363	397,160	6
	TERF USER CHARGES - RECREATION		14,737		14,737	15,769	
	TERF USER CHARGES - STORMWATER SEWER		55,125		55,125	57,881	
	TERF USER CHARGES - ADMIN		8,290		8,290	8,870	
	TERF USER CHARGES - CD		41,450		41,450	44,352	
	TERF USER CHARGES - POLICE		26,176		26,176	28,008	
	TERF USER CHARGES - FIRE		8,292		8,292	8,873	
	TERF USER CHARGES - WATER		98,865		98,865	103,808	
	TERF USER CHARGES - SANITARY SEWER AND WWTP		123,428		123,428	129,599	
	GL # FOOTNOTE TOTAL		376,363		376,363	397,160	
31-0000-0-620000	LEASE PMTS	54,376	220,500	220,500	220,500	220,500	0
31-0000-0-620001	GASB 87 LEASE INTEREST	26,797	0	0	0	0	0
31-0000-0-674000	TELECOM IMF FEE	97,347	95,000	95,000	96,457	97,000	2
31-0000-0-676000	GRANTS	3,694	4,000	4,000	0	0	(100)
31-0000-0-690000	INTEREST REVENUE	15,724	8,000	8,000	15,465	5,000	(38)
31-0000-0-695000	GASB 87 AMORTIZATION	119,892	0	0	0	0	0
31-0000-0-696000	AMORT OF DEF REV CELL TOWERS	20,000	20,000	20,000	20,000	20,000	0

**TRANSFERS**

31-0000-9-699000	TRANSFERS IN	200,000	350,000	350,000	350,000	350,000	0
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		350,000		350,000	350,000	
<b>TRANSFERS</b>		<b>200,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>0</b>

<b>TOTAL REVENUES</b>		<b>896,270</b>	<b>1,073,863</b>	<b>1,073,863</b>	<b>1,078,785</b>	<b>1,089,660</b>	<b>1</b>
-----------------------	--	----------------	------------------	------------------	------------------	------------------	----------

**APPROPRIATIONS**

**CONTRACTUAL**

31-0000-3-728000	CONSULTING SERVICES	465,547	461,918	461,918	453,129	480,019	4
	ANNUAL SCANNING FOR LASERFICHE		0		0	25,000	
	IMPLEMENTATION FEE 2024/25		15,000		15,000	0	
	GIS SHARED SERVICES LICENSES		7,000		7,000	7,500	
	CONTRACTUAL IT SERVICES		301,730		292,941	301,730	
	GIS CONTRACTUAL SERVICES		138,188		138,188	145,789	
	GL # FOOTNOTE TOTAL		461,918		453,129	480,019	
<b>CONTRACTUAL</b>		<b>465,547</b>	<b>461,918</b>	<b>461,918</b>	<b>453,129</b>	<b>480,019</b>	<b>4</b>

**UTILITIES**

31-0000-4-711000	WIRELESS SERVICE	36,650	37,000	37,000	37,000	40,700	10
	DEVICE REPLACEMENTS		0		0	2,700	
	WIRELESS		0		37,000	38,000	
	GL # FOOTNOTE TOTAL		0		37,000	40,700	
31-0000-4-719000	INTERNET ACCESS	76,630	83,000	83,000	83,000	91,000	10
<b>UTILITIES</b>		<b>113,280</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>131,700</b>	<b>10</b>

**COMMODITIES**

31-0000-5-706000	COMPUTER SUPPLIES	11,282	13,000	13,000	13,000	13,000	0
	IPAD REPLACEMENT		1,000		1,000	1,000	
	DOCUMENT SCANNER/SMALL EQUIP		3,000		3,000	3,000	
	MISCELLANEOUS COMPUTER EQUIPMENT		9,000		9,000	9,000	
	GL # FOOTNOTE TOTAL		13,000		13,000	13,000	
31-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,000	1,000	1,000	1,000	1,000	0
31-0000-5-729000	SOFTWARE,LICENSING, UPDATES	212,539	258,300	258,300	241,874	279,998	8
	LASERFICHE YEAR 2		0		0	18,920	
	NINJA		0		7,504	8,000	
	CAPITAL PLANNING SOFTWARE		0		0	7,350	
	ESRI RENEWAL		2,433		2,971	2,971	
	MUNICODE ONLINE		900		900	927	
	VC3 REMOTE BACKUP		575		0	0	
	CUSTOMER SUPPORT RENEWAL		850		0	0	
	SURVEY MONKEY		470		450	450	
	BLUE BEAM		300		1,320	1,320	
	CIVIC PLUS MUNICODE PAGES		4,000		4,000	4,120	
	SOLAR WINDS		190		0	0	
	PARK PLACE RENEWAL		2,900		3,200	3,200	
	PHONE SYSTEM SOFTWARE MAINTENANCE		9,500		9,938	10,435	



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL	* BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	FRESHWORKS		800		800	824	
	PDQ		2,550		0	0	
	SOPHOS		6,500		0	0	
	FORTIANALYZER		5,000		5,000	5,000	
	FORTIGATE FIREWALL RENEWAL		7,500		7,500	7,725	
	SOFTWARE CONTINGENCY		5,000		5,000	5,000	
	MOBILE DEVICE MANAGER		5,000		0	0	
	FOIA SOFTWARE		10,000		10,000	10,300	
	E-FAX LICENSES		750		750	750	
	KNOWB4 SECURITY SOFTWARE		5,333		5,333	5,492	
	BARRACUDA MESSAGE ARCHIVING		8,250		7,556	8,250	
	SEE CLICK FIX WORK ORDER		10,500		10,500	10,815	
	AEROHIVE ACCESS POINT SUPPORT RENEWAL		2,000		2,000	2,000	
	EMERGENCY NOTIFICATION		8,500		8,500	8,755	
	BARRACUDA SUPPORT & HARDWARE		19,500		17,758	19,500	
	ADOBE LICENSE RENEWAL		5,000		5,365	5,700	
	FINANCIAL SOFTWARE (ERP)		77,575		77,575	81,454	
	EXCHANGE OFFICE 365		47,424		47,954	50,740	
	BACK UP TO CLOUD		9,000		0	0	
	GL # FOOTNOTE TOTAL		258,300		241,874	279,998	
31-0000-5-729001	SOFTWARE,LICENSING, UPDATES-ACTIVENET	320	0	0	0	0	0
31-0000-5-730000	WEB PAGE SERVICES	14,124	14,000	14,000	14,000	10,000	(29)
	WEBSITE HOSTING (3% ANNUAL ESCALATION) - SHARED WITH HOTEL/MOTEL TAX FUND		14,000		14,000	10,000	
31-0000-5-799000	MISCELLANEOUS	17,886	16,200	16,200	10,200	14,000	(14)
	FOB READERS		6,000		6,000	6,000	
	CRESTRON FOR PD		1,200		1,200	0	
	WIRELESS ACCESS POINTS		3,000		3,000	2,000	
	MISCELLANEOUS		6,000		0	6,000	
	GL # FOOTNOTE TOTAL		16,200		10,200	14,000	
<b>COMMODITIES</b>		<b>257,151</b>	<b>302,500</b>	<b>302,500</b>	<b>280,074</b>	<b>317,998</b>	<b>5</b>
<b>CAPITAL</b>							
31-0000-6-760000	DEPRECIATION	18,204	0	0	0	0	0
31-0000-6-790000	CAPITAL OUTLAY	87,801	231,275	231,275	161,275	227,963	(1)
	ADM-IT-002: AV SYSTEM VILL HALL		0		0	125,000	
	ADM-IT-001: SECURITY CAMERAS FOR VARIOUS BUILDINGS		25,000		25,000	50,000	
	ADM-IT-006: PARKING DECK CAMERAS - CHURCH STREEET		75,000		25,000	0	
	ADM-IT-010: ELECTRONIC DOCUMENT MANAGEMENT SYSTEM		50,000		50,000	0	
	ADM-IT-012: SERVER REPLACEMENTS		30,000		10,000	0	
	ADM-IT-003: ANNUAL HARDWARE REPLACEMENT		51,275		51,275	52,963	
	GL # FOOTNOTE TOTAL		231,275		161,275	227,963	
<b>CAPITAL</b>		<b>106,005</b>	<b>231,275</b>	<b>231,275</b>	<b>161,275</b>	<b>227,963</b>	<b>(1)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>941,983</b>	<b>1,115,693</b>	<b>1,115,693</b>	<b>1,014,478</b>	<b>1,157,680</b>	<b>4</b>

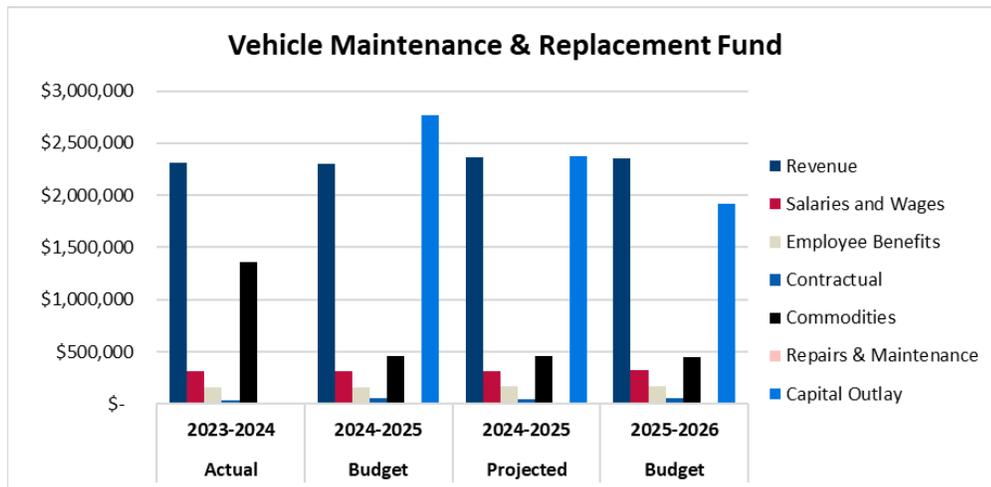
\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.

# 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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 2,310,811	\$ 2,300,046	\$ 2,361,993	\$ 2,355,510	2.4%	-0.3%
Expenses	\$ (1,882,120)	\$ (990,923)	\$ (988,246)	\$ (1,000,976)	1.0%	1.3%
Net Operating Income (loss)	\$ 428,691	\$ 1,309,123	\$ 1,373,747	\$ 1,354,534	3.5%	-1.4%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 314,701	\$ 312,760	\$ 310,933	\$ 319,350	2.1%	2.7%
Employee Benefits	\$ 157,461	\$ 162,760	\$ 163,500	\$ 172,623	6.1%	5.6%
Contractual	\$ 34,421	\$ 51,090	\$ 49,000	\$ 52,195	2.2%	6.5%
Commodities	\$ 1,364,145	\$ 454,238	\$ 454,738	\$ 445,408	-1.9%	-2.1%
Repairs & Maintenance	\$ 11,392	\$ 10,075	\$ 10,075	\$ 11,400	13.2%	13.2%
	\$ 1,882,120	\$ 990,923	\$ 988,246	\$ 1,000,976		
Capital Outlay	\$ -	\$ 2,770,756	\$ 2,375,451	\$ 1,915,000	-30.9%	-19.4%
Total Fund Expense	\$ 1,882,120	\$ 3,761,679	\$ 3,363,697	\$ 2,915,976	-22.5%	-13.3%
Net Fund Income (loss)	\$ 428,691	\$ (1,461,633)	\$ (1,001,704)	\$ (560,466)	-61.7%	-44.0%



## 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.

<b>Performance Data</b>	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Estimated 2024-25</b>	<b>Projected 2025-26</b>
<b><i>Output Measures</i></b>					
Vehicles Replaced	6	9	12	8	10
Number of Jobs Scheduled	2,550	2,575	2,580	2,575	2,525
Non-Scheduled	230	241	240	255	260
Emergency	58	53	53	60	60
Snow & Ice	170	154	160	130	140
Total:	3,014	3,032	3,045	3,028	2,995
 <u>Preventative Maintenance Hours by Dept.</u>					
Public Works	250	264	275	325	350
Police	230	237	252	295	300
Fire	135	141	155	200	210
Recreation	48	40	40	40	40
Community Development	22	28	35	45	45
Total:	685	710	757	905	945
 <b><i>Effectiveness Measures</i></b>					
<u>Gallons of Fuel Pumped</u>					
Unleaded Fuel (gallons)	42,000	43,375	43,850	44,025	44,500
Unleaded Fuel - Cost/gallon	\$1.58	\$3.00	\$3.15	\$2.75	\$2.65
Diesel Fuel (gallons)	35,000	34,150	34,245	33,750	33,650
Diesel Fuel - Cost/gallon	\$1.85	\$3.85	\$3.50	\$2.75	\$2.70
<u>Miles Per Gallon Per Department</u>					
Public Works – Unleaded	9.5	10	10	10.5	10.5
Public Works – Diesel	10	10.75	10.75	11	11
Police	9.9	12	12	12	12
Fire - Unleaded	10	11	11	11	11
Fire - Diesel	5	9	9	9	9
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	12.92	12.92	13.03	13.03
<u>Number of Vehicles Per Dept.</u>					
Public Works	97	97	97	98	98
Police	22	22	22	24	24
Fire	23	23	22	22	22
Recreation	1	1	1	1	1
Community Development	6	6	6	6	6
Total:	149	149	148	151	151
 <b><i>Efficiency Measures</i></b>					
No. of Vehicles/Equipment per Fleet staff	49	49	49	50	50



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL	* BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>FUND 30 - VEHICLE MAINT/REPL SERVICE FD</b>							
<b>REVENUES</b>							
30-0000-0-614000	USER FEES	1,037,715	1,068,846	1,068,846	1,068,846	1,100,911	3
	3% ANNUAL INCREASE (\$91,742.62)		1,068,846		1,068,846	1,100,911	
30-0000-0-656000	GAS CHARGES-OTHER GOVERNMENTS	13,335	15,000	15,000	14,000	14,000	(7)
30-0000-0-678000	COURT FINES	20	200	200	0	100	(50)
30-0000-0-686000	SALE OF FIXED ASSETS	350	50,000	50,000	31,372	25,000	(50)
	SALE OF FIXED ASSETS		50,000		31,372	25,000	
30-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	10,207	0	0	9,156	0	0
30-0000-0-690000	INTEREST REVENUE	77,688	10,000	10,000	84,419	40,000	300
30-0000-0-699000	MISCELLANEOUS REVENUE	0	1,000	1,000	4,200	1,000	0
<b>MISCELLANEOUS</b>							
30-0000-0-677000	DAMAGE TO VILLAGE VEHICLES	42,507	5,000	5,000	0	20,000	300
<b>MISCELLANEOUS</b>		<b>42,507</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>20,000</b>	<b>300</b>
<b>TRANSFERS</b>							
30-0000-9-699000	TRANSFERS IN	1,128,989	1,150,000	1,150,000	1,150,000	1,154,499	0
	CAPITAL VEHICLE REPLACEMENT (UTILITY FUND)		150,000		150,000	154,499	
	CAPITAL VEHICLE REPLACEMENT (GENERAL FUND)		1,000,000		1,000,000	1,000,000	
	GL # FOOTNOTE TOTAL		1,150,000		1,150,000	1,154,499	
<b>TRANSFERS</b>		<b>1,128,989</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>1,154,499</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>2,310,811</b>	<b>2,300,046</b>	<b>2,300,046</b>	<b>2,361,993</b>	<b>2,355,510</b>	<b>2</b>
<b>APPROPRIATIONS</b>							
<b>SALARIES &amp; WAGES</b>							
30-0000-1-702000	SALARIES CLERICAL	5,787	6,327	6,327	4,500	5,758	(9)
30-0000-1-704000	SALARIES MECHANICS	308,914	306,433	306,433	306,433	313,592	2
<b>SALARIES &amp; WAGES</b>		<b>314,701</b>	<b>312,760</b>	<b>312,760</b>	<b>310,933</b>	<b>319,350</b>	<b>2</b>
<b>EMPLOYEE BENEFITS</b>							
30-0000-2-720000	INSURANCE	101,933	106,495	106,495	108,000	112,617	6
30-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	32,271	32,339	32,339	32,000	35,575	10
30-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	23,257	23,926	23,926	23,500	24,431	2
<b>EMPLOYEE BENEFITS</b>		<b>157,461</b>	<b>162,760</b>	<b>162,760</b>	<b>163,500</b>	<b>172,623</b>	<b>6</b>
<b>CONTRACTUAL</b>							
30-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	20,080	22,090	22,090	20,000	23,195	5
30-0000-3-728000	CONTRACTUAL REPAIR SERVICES	4,401	10,500	10,500	10,500	10,500	0
	CONTRACTUAL REPAIRS OTHER THAN FIRE AND POLICE		10,500		10,500	10,500	
30-0000-3-787000	FIRE CONTRACTUAL REPAIRS	8,245	15,000	15,000	15,000	15,000	0
	FIRE APPARATUS CONTRACTUAL COST		7,000		7,000	7,000	
	MAINTENANCE AND NON-WARRANTY REPAIRS OF 4631 AND 4632		3,000		3,000	3,000	
	ANNUAL AERIAL INSPECTION FEES TWO AERIALS		2,000		2,000	2,000	
	ANNUAL FIRE PUMP TESTING FEES 5 PUMP TEST AT \$450 EACH		3,000		3,000	3,000	
	GL # FOOTNOTE TOTAL		15,000		15,000	15,000	
30-0000-3-788000	POLICE CONTRACTUAL REPAIRS	1,695	3,500	3,500	3,500	3,500	0
	ACCOUNT TO TRACK POLICE CONTRACTUAL		3,500		3,500	3,500	
<b>CONTRACTUAL</b>		<b>34,421</b>	<b>51,090</b>	<b>51,090</b>	<b>49,000</b>	<b>52,195</b>	<b>2</b>
<b>COMMODITIES</b>							
30-0000-5-706000	SHOP SUPPLIES	4,720	5,000	5,000	5,000	5,000	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	3,377	3,700	3,700	3,700	3,800	3
30-0000-5-711000	GASOLINE & OIL	243,622	240,000	240,000	240,000	240,000	0
	OILS		12,000		12,000	12,000	
	B2 DIESEL PURCHASE		148,000		148,000	148,000	
	REGULAR UNLEADED		80,000		80,000	80,000	
	GL # FOOTNOTE TOTAL		240,000		240,000	240,000	
30-0000-5-713000	VEHICLE WASHING	5,373	6,600	6,600	6,600	6,600	0
	VEHICLE WASHING AND DETAILING		2,900		2,900	2,900	
	POLICE SQUAD DETAILING		3,700		3,700	3,700	
							<b>328</b>

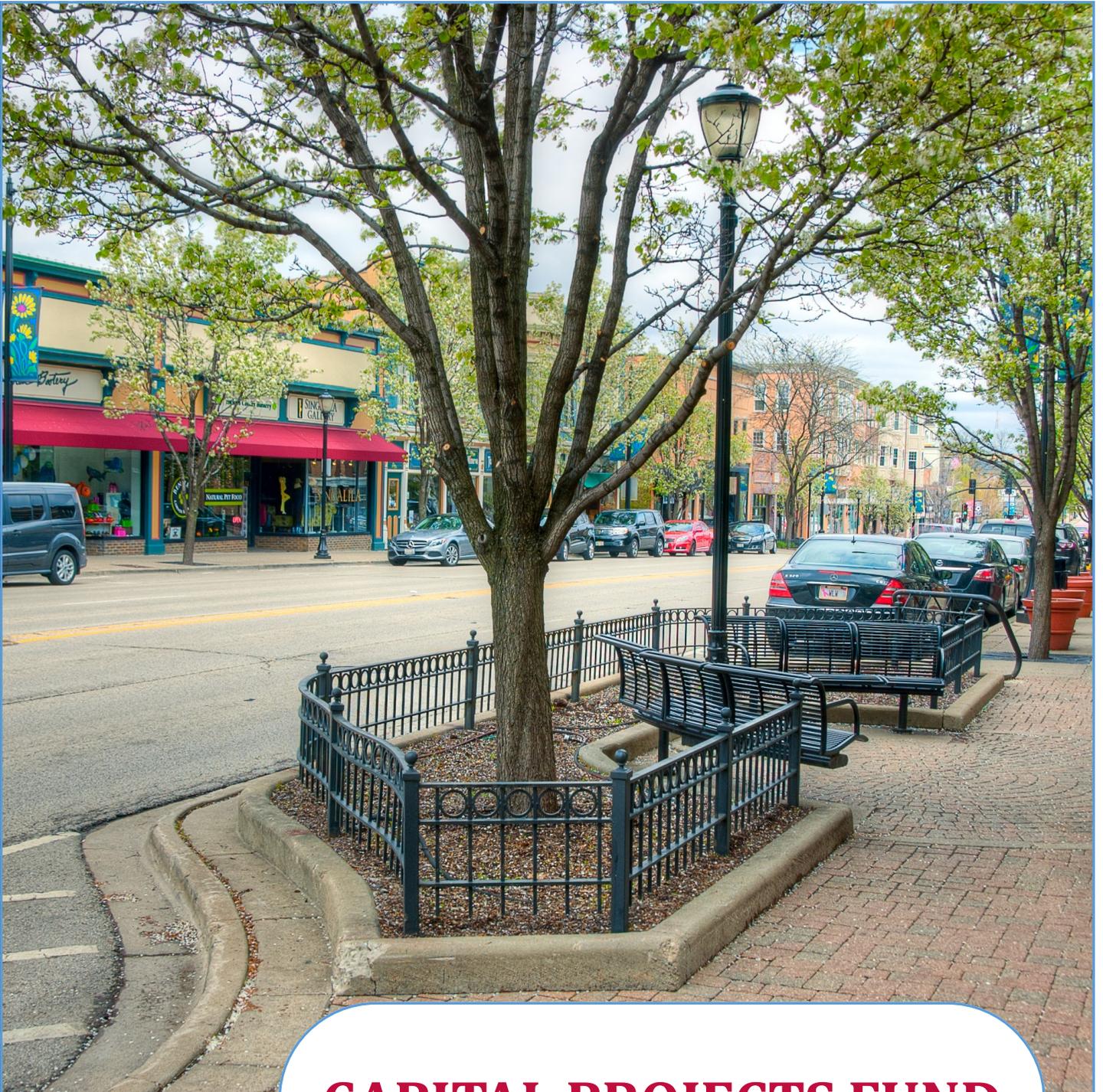


GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL	* BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
	GL # FOOTNOTE TOTAL		6,600		6,600	6,600	
30-0000-5-714000	VEHICLE PARTS	155,465	111,000	111,000	130,000	136,000	23
	POLICE SQUAD EQUIPMENT		20,000		15,000	20,000	
	VEHICLES PARTS AND SUPPLIES		80,000		102,000	102,000	
	PLOW AND SPREADER PARTS		10,000		12,000	13,000	
	COMMUNICATION EQUIPMENT		500		500	500	
	VILLAGE LOGOS		500		500	500	
	GL # FOOTNOTE TOTAL		111,000		130,000	136,000	
30-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	520	1,125	1,125	1,125	1,125	0
	STAFF TRAINING		470		470	470	
	TRAINING SEMINARS & CONTINUING EDUCATION						
	COURSES FOR SUPERVISOR & MAINTENANCE						
	PERSONNEL		655		655	655	
	GL # FOOTNOTE TOTAL		1,125		1,125	1,125	
30-0000-5-752000	UNIFORMS	1,072	1,650	1,650	1,650	1,650	0
	RAINWEAR/GLOVES/BOOTS		900		900	900	
	SHIRTS		525		525	525	
	SAFETY GLASSES		225		225	225	
	GL # FOOTNOTE TOTAL		1,650		1,650	1,650	
30-0000-5-755000	LICENSE/TITLE/INSPECTION FEES	6,127	4,000	4,000	4,000	4,000	0
	LICENSE, TITLES ANDINSPECTION FEES		4,000		4,000	4,000	
30-0000-5-789000	ACCIDENT DAMAGE EXPENSE	25,651	20,000	20,000	1,500	20,000	0
30-0000-5-799000	MISCELLANEOUS	11,504	3,513	3,513	3,513	3,733	6
	CFA SOFTWARE MAINTENANCE		2,995		2,995	3,200	
	FMCSA QUERY PACKAGE		8		8	8	
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES -						
	MTA		30		30	30	
	MISCELLANEOUS		100		100	100	
	DRUG & ALCOHOL TESTING		270		270	285	
	ANNUAL AUDIOGRAM TESTING		110		110	110	
	GL # FOOTNOTE TOTAL		3,513		3,513	3,733	
<b>COMMODITIES</b>		<b>457,431</b>	<b>396,588</b>	<b>396,588</b>	<b>397,088</b>	<b>421,908</b>	<b>6</b>
<b>CAPITAL</b>							
30-0000-6-760000	DEPRECIATION	906,714	0	0	0	0	0
30-0000-6-782000	VEHICLE REPLACEMENT COSTS		2,740,476	2,770,756	2,375,451	1,915,000	(31)
	FD-FLEET-005: AMBULANCE REPLACEMENT A462		0		0	467,000	
	PD-FLEET-004: REPLACEMENT OF INVESTIGATIONS						
	VEHICLE		0		0	30,000	
	PW-FLEET-003: UNIT 317 PLOW TRUCK		0		0	350,000	
	PW-FLEET-007: UNIT P5 FORD F350		0		0	90,000	
	PW-FLEET-010: UNIT 308 FORD F450 PLOW TRUCK		0		0	150,000	
	PW-FLEET-012: UNIT 312 FORD F450 PLOW TRUCK		0		0	150,000	
	FD-EQU-004: HURST EXTRICATION TOOLS - FIRE						
	STATION 3		45,000		29,173	0	
	PW-FLEET-005: UNIT 323 PLOW TRUCK		350,000		350,000	0	
	PW-FLEET-025: UNIT 332 STREET SWEEPER		150,000		150,000	0	
	PW-FLEET-027: MINI TRACK EXCAVATOR WITH TRAILER		150,000		150,000	0	
	FD-FLEET-006: FIRE ENGINE REPLACEMENT E463		867,476		853,278	0	
	PW-FLEET-004: UNIT 322 - PLOW TRUCK		350,000		0	350,000	
	PW-FLEET-001: UNIT 303 - FORD F350		110,000		110,000	0	
	PW-FLEET-008: UNIT 321 - INTERNATIONAL 7400		350,000		350,000	0	
	PW-FLEET-014: UNIT 309 - FORD F150 UTILITY TRUCK		68,000		68,000	0	
	PD-FLEET-001: POLICE INTERCEPTORS		300,000		315,000	328,000	
	GL # FOOTNOTE TOTAL		2,740,476		2,375,451	1,915,000	
30-0000-6-790000	CAPITAL OUTLAY		57,650	57,650	57,650	23,500	(59)
	HEAVY DUTY DIESEL SCANNER		0		0	12,000	
	LONG RAMPS FOR FOUR POST LIFT		0		0	3,500	
	ELECTRIC CHAIN HOIST		0		0	5,000	
	SCANNER UPDATES		2,650		2,650	3,000	
	PW-FLEET-030: FLEET SHOP POST VEHICLE LIFT		55,000		55,000	0	
	GL # FOOTNOTE TOTAL		57,650		57,650	23,500	
<b>CAPITAL</b>		<b>906,714</b>	<b>2,798,126</b>	<b>2,828,406</b>	<b>2,433,101</b>	<b>1,938,500</b>	<b>(31)</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
30-0000-7-712000	MAINTENANCE SHOP FACILITIES		500	500	500	600	20
	FUNDS TO MAINTAIN SERVICE BAYS, PARTS ROOM AND						
	TOOL STORAGE AREA FLOORS AND LIGHTING		500		500	600	
30-0000-7-715000	MAINTENANCE OTHER EQUIPMENT	11,392	9,575	9,575	9,575	10,800	13



GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL	* BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	SHOP EQUIPMENT		400		400	400	
	HYDRAULIC LIFT SERVICE		300		300	350	
	OTHER MAINTENANCE		100		100	150	
	STATE FIRE MARSHAL-REQUIRED LEAK DETECTION TESTING		1,200		1,200	2,300	
	OSHA/IMRA REQUIRED JIB AND OVERHEAD CRANE TESTING		575		575	600	
	FUEL ISLAND MAINTENANCE		7,000		7,000	7,000	
	GL # FOOTNOTE TOTAL		9,575		9,575	10,800	
	<b>REPAIRS &amp; MAINTENANCE</b>		<b>11,392</b>		<b>10,075</b>	<b>11,400</b>	<b>13</b>
<b>TOTAL APPROPRIATIONS</b>			<b>1,882,120</b>		<b>3,761,679</b>	<b>3,363,697</b>	<b>(22)</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.



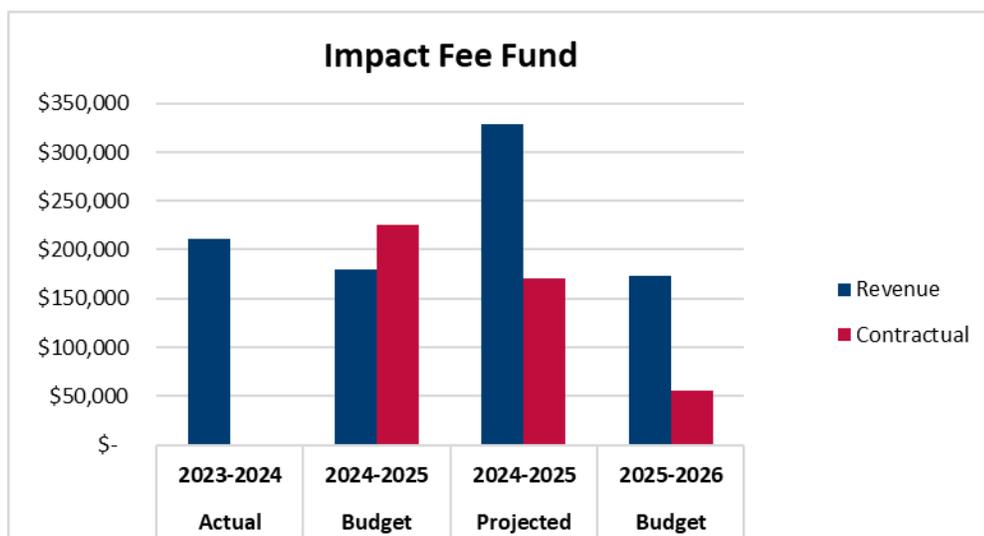
# **CAPITAL PROJECTS FUND**

# 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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 211,625	\$ 180,000	\$ 329,035	\$ 173,000	-3.9%	-47.4%
Expenses	\$ -	\$ (225,000)	\$ (170,000)	\$ (55,000)	-75.6%	N/A
Net Operating Income (loss)	\$ 211,625	\$ (45,000)	\$ 159,035	\$ 118,000	-362.2%	-25.8%
<b>Operating Expense Detail</b>						
Contractual	\$ -	\$ 225,000	\$ 170,000	\$ 55,000	-75.6%	N/A
	\$ -	\$ 225,000	\$ 170,000	\$ 55,000		
<b>Total Fund Expense</b>	\$ -	\$ 225,000	\$ 170,000	\$ 55,000	-75.6%	N/A
<b>Net Fund Income (loss)</b>	\$ 211,625	\$ (45,000)	\$ 159,035	\$ 118,000	-362.2%	-25.8%





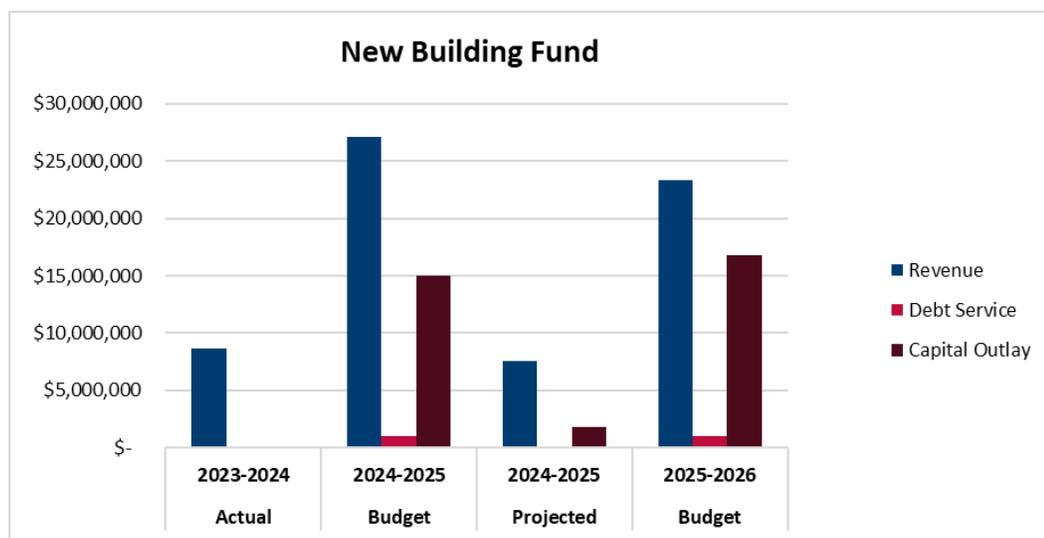
GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>FUND 12 - IMPACT FEE FUND</b>							
<b>REVENUES</b>							
12-0000-0-602000	SIDEWALK IMPACT FEE	11,290	10,000	10,000	4,000	8,000	(20)
12-0000-0-603000	ATTAINABLE HOUSING FEE	141,429	160,000	160,000	259,286	150,000	(6)
12-0000-0-690000	INTEREST REVENUE	58,906	10,000	10,000	65,749	15,000	50
<b>TOTAL REVENUES</b>		<b>211,625</b>	<b>180,000</b>	<b>180,000</b>	<b>329,035</b>	<b>173,000</b>	<b>(4)</b>
<b>APPROPRIATIONS</b>							
<b>CONTRACTUAL</b>							
12-0000-0-776000	LEGAL FEES		15,000	15,000	0	10,000	(33)
12-0000-0-789000	MISCELLANEOUS		170,000	170,000	170,000	25,000	(85)
	CEPA REIMBURSEMENT		170,000		170,000	0	
	ATTAINABLE HOUSING CONSULTING		0		0	25,000	
	GL # FOOTNOTE TOTAL		170,000		170,000	25,000	
<b>CONTRACTUAL</b>		<b>0</b>	<b>185,000</b>	<b>185,000</b>	<b>170,000</b>	<b>35,000</b>	<b>(81)</b>
<b>CAPITAL</b>							
12-0000-0-768000	STREETSCAPE IMPROVEMENTS		20,000	20,000	0	0	(100)
12-0000-0-784000	SIDEWALKS AND BIKE PATHS		20,000	20,000	0	20,000	0
<b>CAPITAL</b>		<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>20,000</b>	<b>(50)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>225,000</b>	<b>225,000</b>	<b>170,000</b>	<b>55,000</b>	<b>(76)</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 2025-26 Budget for the issuance of \$20,000,000 in General Obligation Bonds for the construction of the new Police Station. Due to timing, the Village did not issue Bonds in the prior year as was intended.

New Building Fund	Actual 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 8,616,265	\$ 27,052,642	\$ 7,574,325	\$ 23,325,286	-13.8%	208.0%
Expenses	\$ -	\$ (1,000,000)	\$ -	\$ (1,000,000)	0.0%	-
Net Operating Income (loss)	\$ 8,616,265	\$ 26,052,642	\$ 7,574,325	\$ 22,325,286	-14.3%	194.7%
<b>Operating Expense Detail</b>						
Debt Service	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	0.0%	N/A
	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000		
Capital Outlay	\$ -	\$ 15,000,000	\$ 1,800,000	\$ 16,750,000	11.7%	830.6%
Total Fund Expense	\$ -	\$ 16,000,000	\$ 1,800,000	\$ 17,750,000	10.9%	N/A
Net Fund Income (loss)	\$ 8,616,265	\$ 11,052,642	\$ 5,774,325	\$ 5,575,286	-49.6%	-3.4%





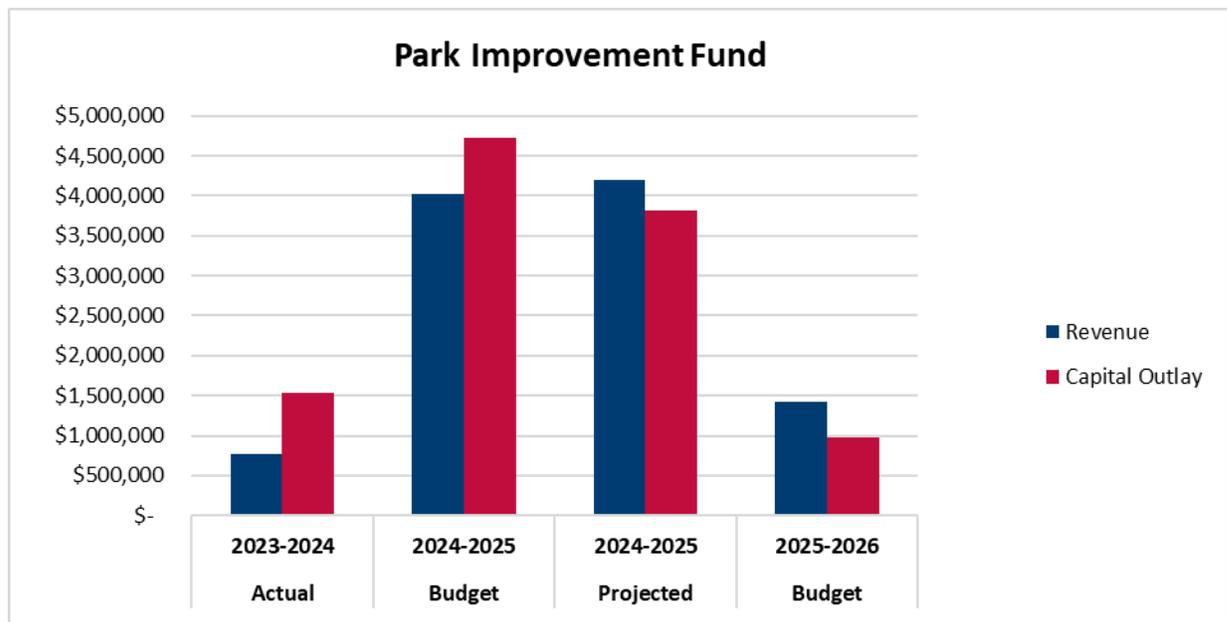
GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>FUND 42 - NEW BUILDING FUND</b>							
<b>REVENUES</b>							
<b>INTERGOVERNMENTAL</b>							
42-0000-4-611000	SALES TAX	2,398,384	2,042,642	2,042,642	2,006,902	2,125,286	4
<b>INTERGOVERNMENTAL</b>		<b>2,398,384</b>	<b>2,042,642</b>	<b>2,042,642</b>	<b>2,006,902</b>	<b>2,125,286</b>	<b>4</b>
<b>INTEREST</b>							
42-0000-7-690000	INTEREST REVENUE	217,881	10,000	10,000	567,423	200,000	1,900
<b>INTEREST</b>		<b>217,881</b>	<b>10,000</b>	<b>10,000</b>	<b>567,423</b>	<b>200,000</b>	<b>1,900</b>
<b>MISCELLANEOUS</b>							
42-0000-8-698000	BOND PROCEEDS		20,000,000	20,000,000	0	20,000,000	0
<b>MISCELLANEOUS</b>		<b>0</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>0</b>	<b>20,000,000</b>	<b>0</b>
<b>TRANSFERS</b>							
42-0000-9-699000	TRANSFERS IN	6,000,000	5,000,000	5,000,000	5,000,000	1,000,000	(80)
	TRANSFER FROM GENERAL FUND		5,000,000	5,000,000	5,000,000	1,000,000	
<b>TRANSFERS</b>		<b>6,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>1,000,000</b>	<b>(80)</b>
<b>TOTAL REVENUES</b>		<b>8,616,265</b>	<b>27,052,642</b>	<b>27,052,642</b>	<b>7,574,325</b>	<b>23,325,286</b>	<b>(14)</b>
<b>APPROPRIATIONS</b>							
<b>CAPITAL</b>							
42-0000-6-790000	CAPITAL OUTLAY		15,000,000	15,000,000	1,800,000	16,750,000	12
	ADM-FAC-013: NEW POLICE FACILITY		0	0	1,500,000	16,550,000	
	ADM-FAC-013: NEW BUILDING CONSTRUCTION #1		13,000,000	13,000,000	0	0	
	ADM-FAC-011: PROPERTY ACQUISITION #1		2,000,000	2,000,000	300,000	200,000	
	GL # FOOTNOTE TOTAL		15,000,000	15,000,000	1,800,000	16,750,000	
<b>CAPITAL</b>		<b>0</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>1,800,000</b>	<b>16,750,000</b>	<b>12</b>
<b>DEBT</b>							
42-0000-9-795000	PRINCIPAL PAYMENTS		600,000	600,000	0	600,000	0
42-0000-9-796000	INTEREST PAYMENTS		400,000	400,000	0	400,000	0
<b>DEBT</b>		<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>16,000,000</b>	<b>16,000,000</b>	<b>1,800,000</b>	<b>17,750,000</b>	<b>11</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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 775,151	\$ 4,017,000	\$ 4,197,947	\$ 1,424,500	-64.5%	-66.1%
Expenses	\$ -	\$ -	\$ -	\$ -	0.0%	-
Net Operating Income (loss)	\$ 775,151	\$ 4,017,000	\$ 4,197,947	\$ 1,424,500	-64.5%	-66.1%
<b>Operating Expense Detail</b>						
Contractual	\$ -	\$ -	\$ -	\$ -	0.0%	-
	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 1,535,031	\$ 4,730,247	\$ 3,813,300	\$ 975,000	-79.4%	-74.4%
Total Fund Expense	\$ 1,535,031	\$ 4,730,247	\$ 3,813,300	\$ 975,000	-79.4%	-74.4%
Net Fund Income (loss)	\$ (759,880)	\$ (713,247)	\$ 384,647	\$ 449,500	-163.0%	16.9%





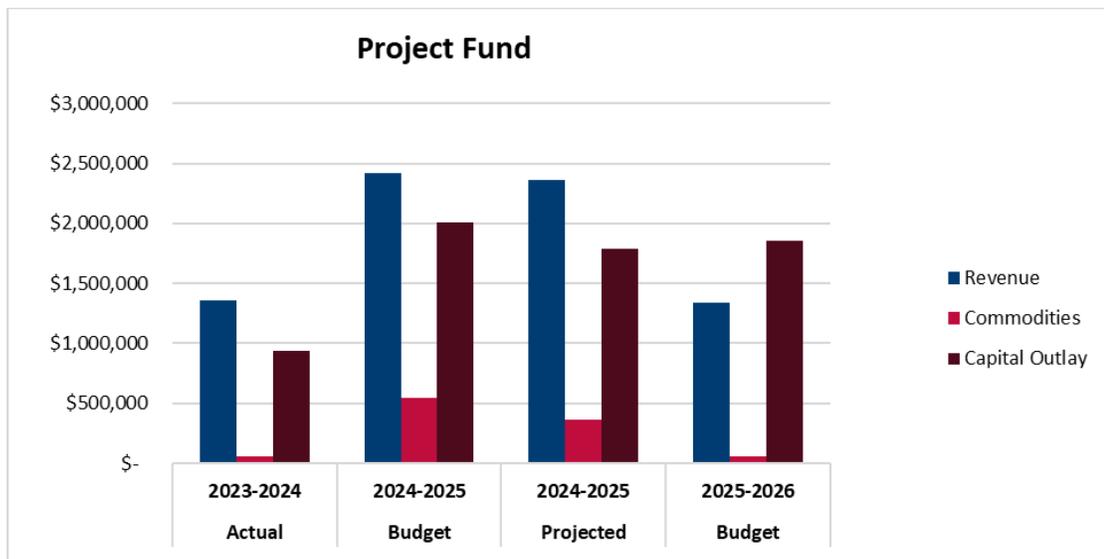
GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>FUND 45 - PARK IMPROVEMENT FUND</b>							
<b>REVENUES</b>							
45-0000-0-654000	PARK IMPACT FEES	157,604	200,000	200,000	350,000	250,000	25
45-0000-0-655000	TREE RESTORATION FEES/FINES	3,850	2,000	2,000	6,650	3,500	75
45-0000-0-685000	GRANT REIMBURSEMENT	0	400,000	400,000	400,000	456,000	14
	OSLAD GRANT - NICHOLAS-DOWDEN		400,000		400,000	456,000	
45-0000-0-686000	BUY A BRICK	0	0	0	8,000	0	0
45-0000-0-690000	INTEREST REVENUE	63,697	15,000	15,000	33,057	15,000	0
45-0000-0-699000	MISCELLANEOUS	0	0	0	240	0	0
<b>TRANSFERS</b>							
45-0000-9-699000	TRANSFERS IN	550,000	3,400,000	3,400,000	3,400,000	700,000	(79)
	TRANSFER FROM GENERAL FUND		2,500,000		2,500,000	0	
	CAPITAL TRANSFER FROM NON HOME RULE SALES TAX FUND		850,000		850,000	650,000	
	SRA LEVY TRANSFER FROM GENERAL FUND		50,000		50,000	50,000	
	GL # FOOTNOTE TOTAL		3,400,000		3,400,000	700,000	
<b>TRANSFERS</b>		<b>550,000</b>	<b>3,400,000</b>	<b>3,400,000</b>	<b>3,400,000</b>	<b>700,000</b>	<b>(79)</b>
<b>TOTAL REVENUES</b>		<b>775,151</b>	<b>4,017,000</b>	<b>4,017,000</b>	<b>4,197,707</b>	<b>1,424,500</b>	<b>(65)</b>
<b>APPROPRIATIONS</b>							
<b>CAPITAL</b>							
45-0000-0-782000	PARK IMPROVEMENT COSTS	1,535,031	4,543,992	4,730,247	3,813,300	975,000	(79)
	ADM-PMP-012: RIVERSIDE PARK MASTER PLAN		0		0	35,000	
	ADM-PMP-010: SUNRISE ROTARY IMPROVEMENTS		0		0	375,000	
	ADM-PM-011: NICHOLAS DOWDEN PARKING LOT		235,000		235,000	0	
	PW-PARKS-020: NEW POOL PLAY FEATURE FOR ADLER AND RIVERSIDE		25,000		0	0	
	PW-PARKS-021: RIVERSIDE POOL PAINTING		25,000		0	0	
	PW-PARKS-023: BUTLER LAKE PEDESTRIAN BRIDGE DECK REPAIRS		32,500		32,500	0	
	ADM-PMP-007: BUTLER LAKE - OSLAD PROJECT		1,085,800		1,085,800	500,000	
	ADM-FAC-009: ADLER LODGE RENOVATION		65,000		65,000	0	
	ADM-FAC-010: RIVERSIDE RECREATION OFFICE EXPANSION		100,000		25,000	0	
	PW-PARKS-016: CHARLES BROWN SOFTBALL FIELD RENOVATION		250,000		200,000	0	
	PW-PARKS-017: SUNRISE ROTARY PARK GAZEBO REPLACEMENT		80,000		80,000	0	
	PW-PARKS-010: BIKE PATH REPLACEMENTS - VARIOUS LOCATIONS		90,000		90,000	65,000	
	ADM-PMP-002: NICHOLAS-DOWDEN SITE IMPROVEMENTS		2,555,692		2,000,000	0	
	GL # FOOTNOTE TOTAL		4,543,992		3,813,300	975,000	
<b>CAPITAL</b>		<b>1,535,031</b>	<b>4,543,992</b>	<b>4,730,247</b>	<b>3,813,300</b>	<b>975,000</b>	<b>(79)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,535,031</b>	<b>4,543,992</b>	<b>4,730,247</b>	<b>3,813,300</b>	<b>975,000</b>	<b>(79)</b>

# BUDGET DETAIL

## PROJECT FUND

**Fund Description:** This Fund accounts for the activity associated with a variety of infrastructure installations and improvements.

Project Fund	Actual 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 1,359,939	\$ 2,420,500	\$ 2,364,905	\$ 1,336,000	-44.8%	-43.5%
Expenses	\$ (53,765)	\$ (542,500)	\$ (367,000)	\$ (53,000)	-90.2%	-85.6%
Net Operating Income (loss)	\$ 1,306,174	\$ 1,878,000	\$ 1,997,905	\$ 1,283,000	-31.7%	-35.8%
<b>Operating Expense Detail</b>						
Commodities	\$ 53,765	\$ 542,500	\$ 367,000	\$ 53,000	-90.2%	-85.6%
	\$ 53,765	\$ 542,500	\$ 367,000	\$ 53,000		
Capital Outlay	\$ 934,811	\$ 2,007,847	\$ 1,785,000	\$ 1,860,000	-7.4%	4.2%
Total Fund Expense	\$ 988,576	\$ 2,550,347	\$ 2,152,000	\$ 1,913,000	-25.0%	-11.1%
Net Fund Income (loss)	\$ 371,363	\$ (129,847)	\$ 212,905	\$ (577,000)	344.4%	-371.0%





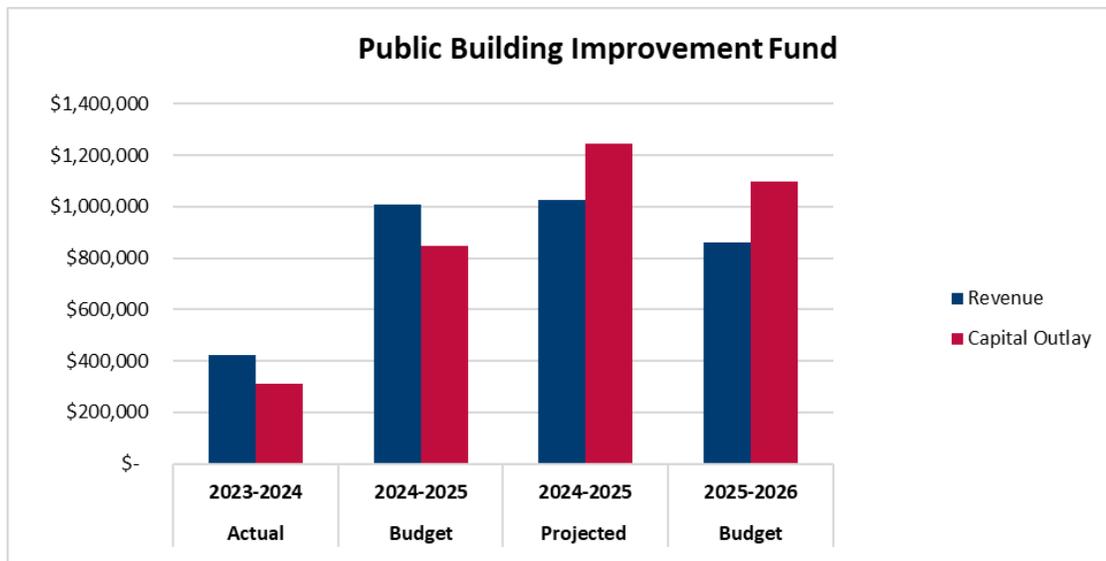
GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
<b>FUND 40 - PROJECT FUND</b>							
<b>REVENUES</b>							
40-0000-0-626000	VEHICLE LICENSE	326,490	325,000	325,000	325,000	325,000	0
40-0000-0-676000	GRANTS	0	90,500	90,500	0	0	(100)
	SAFE ROUTE TO SCHOOL GRANT		90,500		0	0	
40-0000-0-688000	FAIR MARKET VALUE	281	0	0	250	0	0
40-0000-0-690000	INTEREST REVENUE	25,560	5,000	5,000	44,655	15,000	200
40-0000-0-699000	MISCELLANEOUS	10,261	5,000	5,000	0	1,000	(80)
<b>INTERGOVERNMENTAL</b>							
40-0000-0-671000	TELECOM IMF FEE	97,347	95,000	95,000	95,000	95,000	0
<b>INTERGOVERNMENTAL</b>		<b>97,347</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>0</b>
<b>TRANSFERS</b>							
40-0000-9-699000	TRANSFERS IN	900,000	1,900,000	1,900,000	1,900,000	900,000	(53)
	TRANSFER FROM GENERAL FUND		1,000,000		1,000,000	0	
	TRANSFER FROM NON HOME RULE SALES TAX FUND		900,000		900,000	900,000	
	GL # FOOTNOTE TOTAL		1,900,000		1,900,000	900,000	
<b>TRANSFERS</b>		<b>900,000</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>900,000</b>	<b>(53)</b>
<b>TOTAL REVENUES</b>		<b>1,359,939</b>	<b>2,420,500</b>	<b>2,420,500</b>	<b>2,364,905</b>	<b>1,336,000</b>	<b>(45)</b>
<b>APPROPRIATIONS</b>							
<b>COMMODITIES</b>							
40-0000-0-799000	MISCELLANEOUS	53,765	542,500	542,500	367,000	278,000	(49)
	ANNUAL QUITE ZONE		0		0	6,500	
	SOLAR POWERED VEHICLE SPEED DISPLAY SIGNS		0		0	10,000	
	PW-ST-025: RRFB INSTALLATIONS - SRTS GRANT		90,500		0	0	
	PW-ST-019: STREET ASSESSMENT UPDATE		50,000		50,000	0	
	ADM-PMP-011: NICHOLAS DOWDEN PARKING LOT		235,000		235,000	0	
	PW-ST-011: MAPLE/MILWAUKEE CROSSWALK IMPROVEMENTS		135,000		50,000	225,000	
	STICKER DECALS		3,000		3,000	3,000	
	VEHICLE FORMS PRINTING		22,000		22,000	25,000	
	POSTAGE FOR STICKERS		7,000		7,000	8,500	
	GL # FOOTNOTE TOTAL		542,500		367,000	278,000	
<b>COMMODITIES</b>		<b>53,765</b>	<b>542,500</b>	<b>542,500</b>	<b>367,000</b>	<b>278,000</b>	<b>(49)</b>
<b>CAPITAL</b>							
40-0000-0-768000	STREETSCAPE IMPROVEMENTS	169,305	230,000	238,182	35,000	215,000	(10)
	CD-SC-004: ENTRY IMPROVEMENT AT PARK & MILWAUKEE		20,000		0	0	
	CD-SC-008: DOWNTOWN STREETSCAPE RENEWAL		175,000		0	175,000	
	PW-SDW-001: DOWNTOWN BRICK PAVERS		35,000		35,000	40,000	
	GL # FOOTNOTE TOTAL		230,000		35,000	215,000	
40-0000-0-773000	ANNUAL ROAD IMPROVEMENT PRGM	552,172	1,150,000	1,150,000	1,150,000	970,000	(16)
	PW-ST-017: MATERIAL TESTING AND GEOTECHNICAL SERVICES		25,000		25,000	25,000	
	PW-ST-013: PAVEMENT REJUVENATION PROGRAM		30,000		30,000	60,000	
	PW-ST-003: ANNUAL ROAD PROGRAM - PROJECT FUND		750,000		750,000	650,000	
	PW-ST-002: PAVEMENT PATCHING		270,000		270,000	150,000	
	PW-ST-001: CRACK SEALING BY CONTRACT		35,000		35,000	40,000	
	PW-ST-004: THERMOPLASTIC PAVEMENT MARKING		40,000		40,000	45,000	
	GL # FOOTNOTE TOTAL		1,150,000		1,150,000	970,000	
40-0000-0-775000	STREETLIGHT REPLACEMENT	95	250,000	260,665	250,000	200,000	(23)
	PW-ST-005: STREETLIGHT REPLACEMENTS		250,000		250,000	200,000	
40-0000-0-784000	SIDEWALKS AND BIKE PATHS	213,239	350,000	359,000	350,000	250,000	(30)
	PW-PARKS-024: BUY A BRICK PROGRAM		75,000		75,000	0	
	PW-ST-016: BIKE PATH IMPROVEMENT PROGRAM		75,000		75,000	50,000	
	PW-SDW-002: SIDEWALK REPLACEMENT		200,000		200,000	200,000	
	GL # FOOTNOTE TOTAL		350,000		350,000	250,000	
<b>CAPITAL</b>		<b>934,811</b>	<b>1,980,000</b>	<b>2,007,847</b>	<b>1,785,000</b>	<b>1,635,000</b>	<b>(19)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>988,576</b>	<b>2,522,500</b>	<b>2,550,347</b>	<b>2,152,000</b>	<b>1,913,000</b>	<b>(25)</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, Parks Building, Cook House, Adler Cultural Center and Civic Center Building.

Public Building Improvement Fund	Actual 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 422,791	\$ 1,008,000	\$ 1,024,800	\$ 860,000	-14.7%	-16.1%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 422,791	\$ 1,008,000	\$ 1,024,800	\$ 860,000	-14.7%	-16.1%
<b>Operating Expense Detail</b>						
Contractual	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	-	-
Capital Outlay	\$ 309,248	\$ 847,448	\$ 1,243,661	\$ 1,096,530	29.4%	-11.8%
Total Fund Expense	\$ 309,248	\$ 847,448	\$ 1,243,661	\$ 1,096,530	29.4%	-11.8%
Net Fund Income (loss)	\$ 113,543	\$ 160,552	\$ (218,861)	\$ (236,530)	-247.3%	8.1%





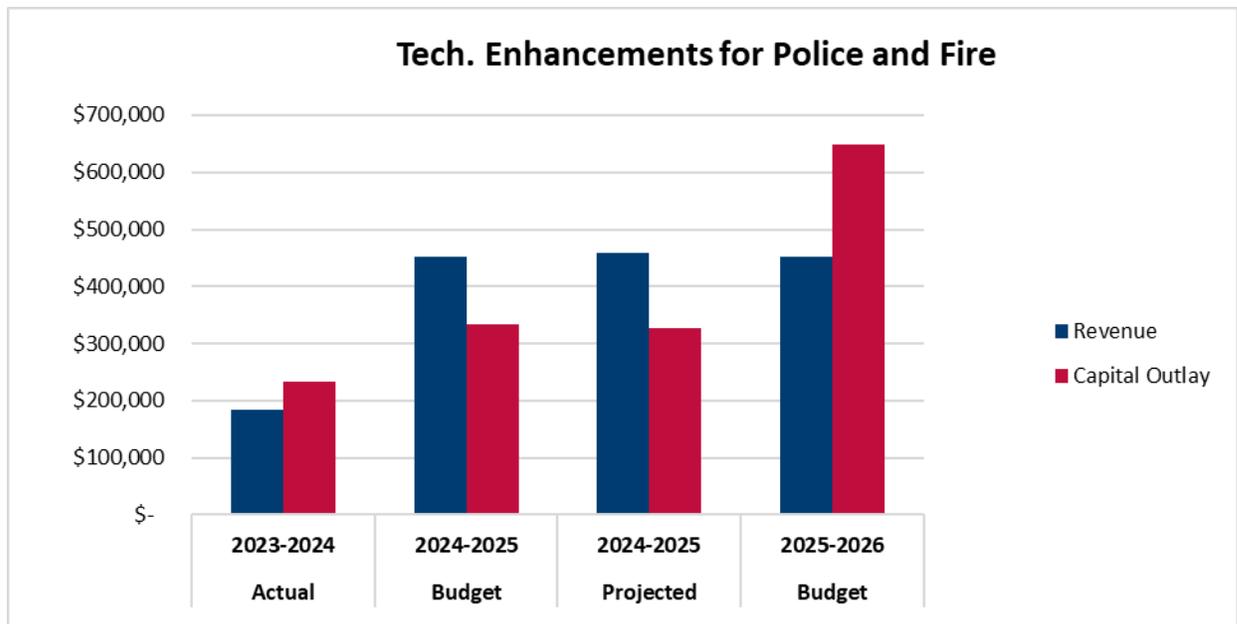
GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>FUND 46 - PUBLIC BUILDING IMPROVEMENT FD</b>							
<b>REVENUES</b>							
46-0000-0-690000	INTEREST REVENUE	22,791	8,000	8,000	24,800	10,000	25
<b>TRANSFERS</b>							
46-0000-0-691000	TRANSFER GENERAL FUND	400,000	1,000,000	1,000,000	1,000,000	850,000	(15)
	TRANSFER FROM GENERAL FUND		500,000		500,000	0	
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		500,000		500,000	850,000	
	GL # FOOTNOTE TOTAL		1,000,000		1,000,000	850,000	
<b>TRANSFERS</b>		<b>400,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>850,000</b>	<b>(15)</b>
<b>TOTAL REVENUES</b>		<b>422,791</b>	<b>1,008,000</b>	<b>1,008,000</b>	<b>1,024,800</b>	<b>860,000</b>	<b>(15)</b>
<b>APPROPRIATIONS</b>							
<b>CAPITAL</b>							
46-0000-0-762000	CIVIC CENTER		0	0	0	45,000	0
	PW-FAC-053: CIVIC CENTER HVAC ROOF TOP REPLACEMENT		0		0	45,000	
46-0000-0-790000	VILLAGE HALL	115,386	133,612	133,612	131,585	43,000	(68)
	ADM-FAC-006: VILLAGE HALL COUNTERTOPS AND CABINETS		0		0	43,000	
	ADM-FAC-015: VILLAGE HALL RENOVATIONS/UPDATES		100,000		100,000	0	
	ADM-FAC-002: ROOF ASSEMBLY, ASPHALT SHINGLES, VILLAGE HALL		33,612		31,585	0	
	GL # FOOTNOTE TOTAL		133,612		131,585	43,000	
46-0000-0-791000	POOL		0	0	0	340,000	0
	PW-PARKS-004: POOL MEP ACTION PLAN		0		0	230,000	
	PW-PARKS-018: ADLER ZERO DEPTH POOL PAINTING		0		0	85,000	
	PW-PARKS-021: RIVERSIDE POOL PAINTING		0		0	25,000	
	GL # FOOTNOTE TOTAL		0		0	340,000	
46-0000-0-792000	PUBLIC WORKS BUILDING	96,821	125,000	125,000	112,150	35,000	(72)
	PW-FAC-044: 600 NORTH AVE - FASCIA, BOLLARDS AND GENERATOR		0		0	35,000	
	PW-FAC-052: STREETS & UTILITIES FACILITY TRENCH DRAIN REP.		125,000		112,150	0	
	GL # FOOTNOTE TOTAL		125,000		112,150	35,000	
46-0000-0-794000	FIRE STATIONS	97,041	508,720	904,933	494,152	540,000	(40)
	FD-FAC-013: FIRE STATION 1 BATHROOM REMODEL		300,000		0	500,000	
	FD-FAC-017: FIRE STATION II KITCHEN & OFFICE REMODEL		80,000		60,000	0	
	FD-FAC-010: FIRE STATION 2 BATHROOM REMODEL		128,720		434,152	0	
	FD-FAC-001: FIRE STATION HVAC REPLACEMENT		0		0	40,000	
	GL # FOOTNOTE TOTAL		508,720		494,152	540,000	
46-0000-0-796000	PARK & RECREATION BUILDINGS		80,116	80,116	40,116	93,530	(33)
	PW-FAC-023: 544 NORTH AVE - RESTROOM RENOVATION		0		0	53,530	
	PW-FAC-022: 544 NORTH AVE - BATHROOMS & FLOORS		40,116		40,116	0	
	REC-FAC-003: RECREATION FACILITY MASTER PLAN		40,000		0	40,000	
	GL # FOOTNOTE TOTAL		80,116		40,116	93,530	
<b>CAPITAL</b>		<b>309,248</b>	<b>847,448</b>	<b>1,243,661</b>	<b>778,003</b>	<b>1,096,530</b>	<b>(12)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>309,248</b>	<b>847,448</b>	<b>1,243,661</b>	<b>778,003</b>	<b>1,096,530</b>	<b>(12)</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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 184,708	\$ 451,000	\$ 458,477	\$ 451,000	0.0%	-1.6%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 184,708	\$ 451,000	\$ 458,477	\$ 451,000	0.0%	-1.6%
<b>Operating Expense Detail</b>						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	-	-
Capital Outlay	\$ 233,832	\$ 333,860	\$ 327,251	\$ 648,860	94.4%	98.3%
Total Fund Expense	\$ 233,832	\$ 333,860	\$ 327,251	\$ 648,860	94.4%	98.3%
Net Fund Income (loss)	\$ (49,124)	\$ 117,140	\$ 131,226	\$ (197,860)	-268.9%	-250.8%





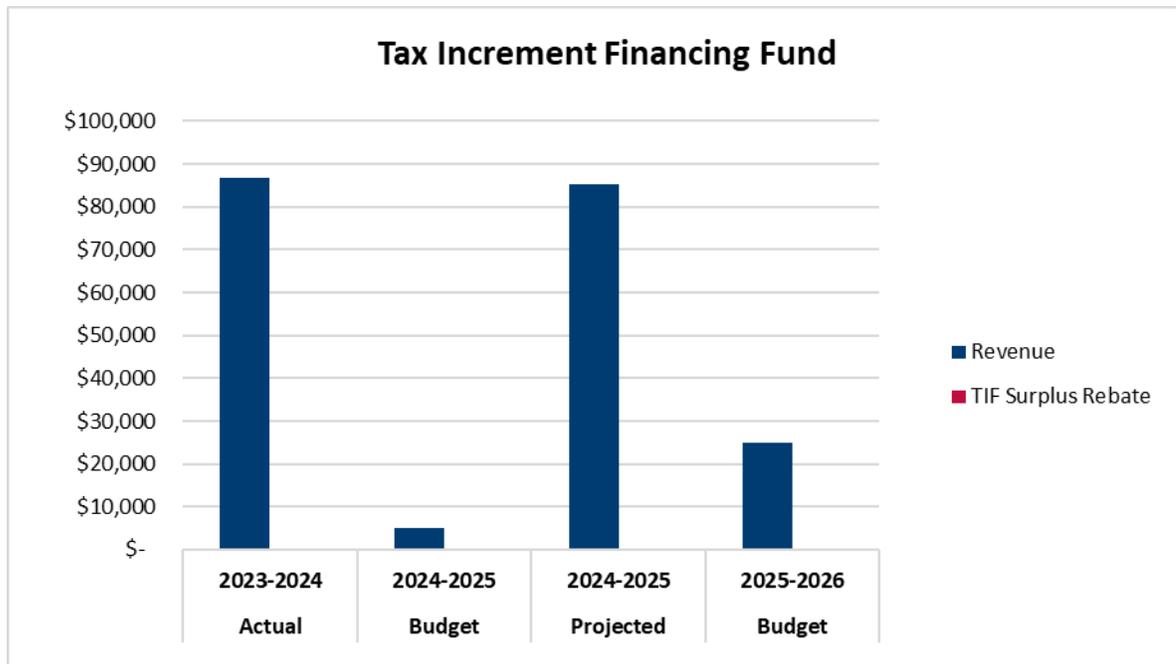
GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED BUDGET	% CHANGE
<b>FUND 03 - TECHNOLOGY ENHANCEMENTS FOR POLICE AND FIRE FUND</b>								
<b>REVENUES</b>								
03-0000-0-690000	INTEREST REVENUE	9,708	1,000	1,000	8,477	1,000		0
03-0000-0-696000	TRANSFER IN	175,000	450,000	450,000	450,000	450,000		0
	TRANSFER FROM GENERAL FUND		50,000		50,000	50,000		
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		400,000		400,000	400,000		
	GL # FOOTNOTE TOTAL		450,000		450,000	450,000		
<b>TOTAL REVENUES</b>		<b>184,708</b>	<b>451,000</b>	<b>451,000</b>	<b>458,477</b>	<b>451,000</b>		<b>0</b>
<b>APPROPRIATIONS</b>								
<b>CAPITAL</b>								
03-0000-6-790000	CAPITAL OUTLAY	233,832	333,860	333,860	327,251	648,860		94
	PD-IT-005: SQUAD CAR - IN CAR PRINTER		0		0	25,000		
	ADM-IT-003: ANNUAL HARDWARE REPLACEMENT		25,000		25,000	25,000		
	FD-IT-003: FIRE STATION ALERTING SYSTEM		135,000		134,081	0		
	FD-IT-005: STARCOM PORTABLE RADIOS		50,000		44,310	0		
	PD-IT-003: PORTABLE RADIO REPLACEMENT		0		0	475,000		
	PD-IT-002: SQUAD CAR - VIDEO CAMERA SYSTEM		32,326		32,326	32,326		
	PD-IT-004: BODY WORN CAMERA SYSTEM		91,534		91,534	91,534		
	GL # FOOTNOTE TOTAL		333,860		327,251	648,860		
<b>CAPITAL</b>		<b>233,832</b>	<b>333,860</b>	<b>333,860</b>	<b>327,251</b>	<b>648,860</b>		<b>94</b>
<b>TOTAL APPROPRIATIONS</b>		<b>233,832</b>	<b>333,860</b>	<b>333,860</b>	<b>327,251</b>	<b>648,860</b>		<b>94</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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 86,649	\$ 5,000	\$ 85,250	\$ 25,000	400.0%	-70.7%
Expenses	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Net Operating Income (loss)	\$ 86,649	\$ 5,000	\$ 85,250	\$ 25,000	400.0%	-70.7%
Operating Expense Detail						
No Operating Expense	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
TIF Surplus Rebate	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Total Fund Expense	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Net Fund Income (loss)	\$ 86,649	\$ 5,000	\$ 85,250	\$ 25,000	400.0%	-70.7%





GL NUMBER	DESCRIPTION	2023-24 ACTIVITY ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2025-26 REQUESTED % CHANGE
<b>FUND 09 - TAX INCREMENT FIN DIST #1</b>						
<b>REVENUES</b>						
09-0000-0-609000	PROPERTY TAXES	62	0	0	0	0
09-0000-0-690000	INTEREST REVENUE	86,587	5,000	85,250	25,000	400
<b>TOTAL REVENUES</b>		<b>86,649</b>	<b>5,000</b>	<b>85,250</b>	<b>25,000</b>	<b>400</b>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**PENSION FUNDS**

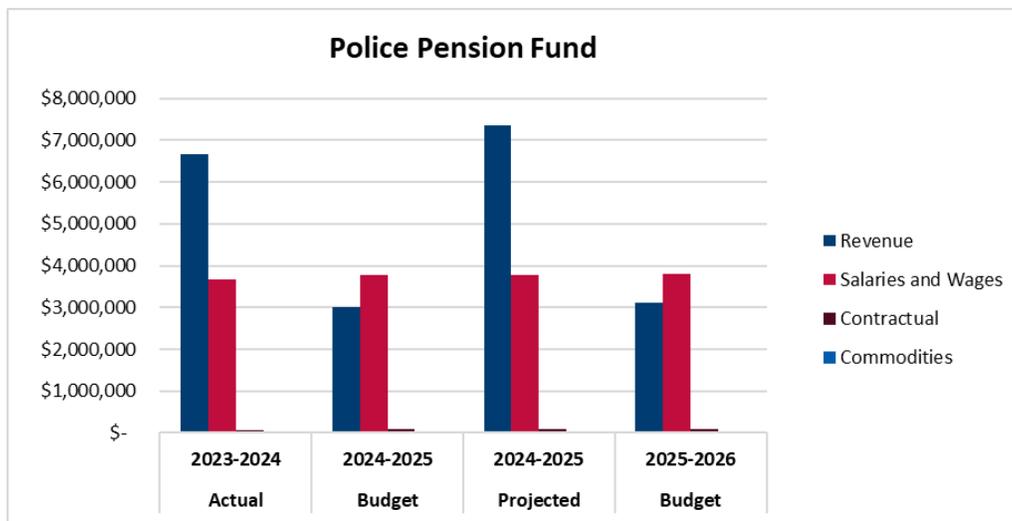
# BUDGET DETAIL

## 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 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 6,679,208	\$ 3,001,978	\$ 7,364,988	\$ 3,115,223	3.8%	-57.7%
Expenses	\$ (3,741,373)	\$ (3,890,500)	\$ (3,884,352)	\$ (3,909,000)	0.5%	0.6%
Net Operating Income (loss)	\$ 2,937,835	\$ (888,522)	\$ 3,480,636	\$ (793,777)	-10.7%	-122.8%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 3,661,932	\$ 3,780,000	\$ 3,780,000	\$ 3,800,000	0.5%	0.5%
Contractual	\$ 64,922	\$ 94,500	\$ 91,352	\$ 94,000	-0.5%	2.9%
Commodities	\$ 14,519	\$ 16,000	\$ 13,000	\$ 15,000	-6.3%	15.4%
	\$ 3,741,373	\$ 3,890,500	\$ 3,884,352	\$ 3,909,000		
Total Fund Expense	\$ 3,741,373	\$ 3,890,500	\$ 3,884,352	\$ 3,909,000	0.5%	N/A
Net Fund Income (loss)	\$ 2,937,835	\$ (888,522)	\$ 3,480,636	\$ (793,777)	-10.7%	-122.8%



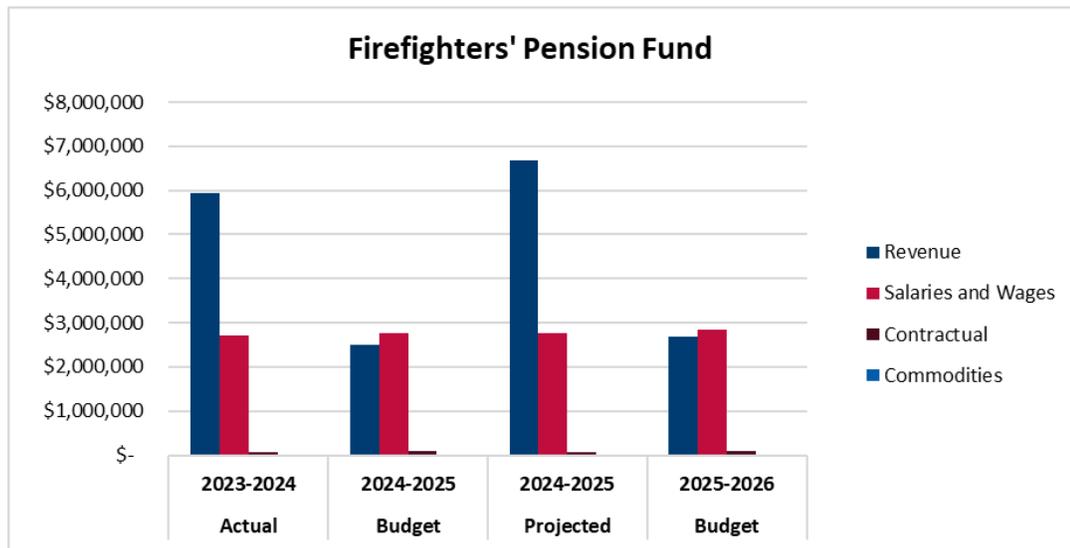
## FIREFIGHTERS' PENSION FUND

Firefighters' Pension Fund	Actual 2023-2024	Budget 2024-2025 A	Projected 2024-2025 B	Budget 2025-2026 C	% Change A to C	% Change B to C
----------------------------	---------------------	--------------------------	-----------------------------	--------------------------	--------------------	--------------------

Operating						
Revenue	\$ 5,946,487	\$ 2,488,201	\$ 6,667,096	\$ 2,676,012	7.5%	-59.9%
Expenses	\$ (2,789,674)	\$ (2,875,000)	\$ (2,848,008)	\$ (2,947,830)	2.5% <span style="color: green;">▲</span>	3.5%
Net Operating Income (loss)	\$ 3,156,813	\$ (386,799)	\$ 3,819,088	\$ (271,818)	-29.7%	-107.1%
Operating Expense Detail						
Salaries and Wages	\$ 2,700,726	\$ 2,761,000	\$ 2,761,000	\$ 2,843,830	3.0%	3.0%
Contractual	\$ 77,188	\$ 99,000	\$ 73,938	\$ 89,000	-10.1%	20.4%
Commodities	\$ 11,760	\$ 15,000	\$ 13,070	\$ 15,000	0.0%	14.8%
	\$ 2,789,674	\$ 2,875,000	\$ 2,848,008	\$ 2,947,830		

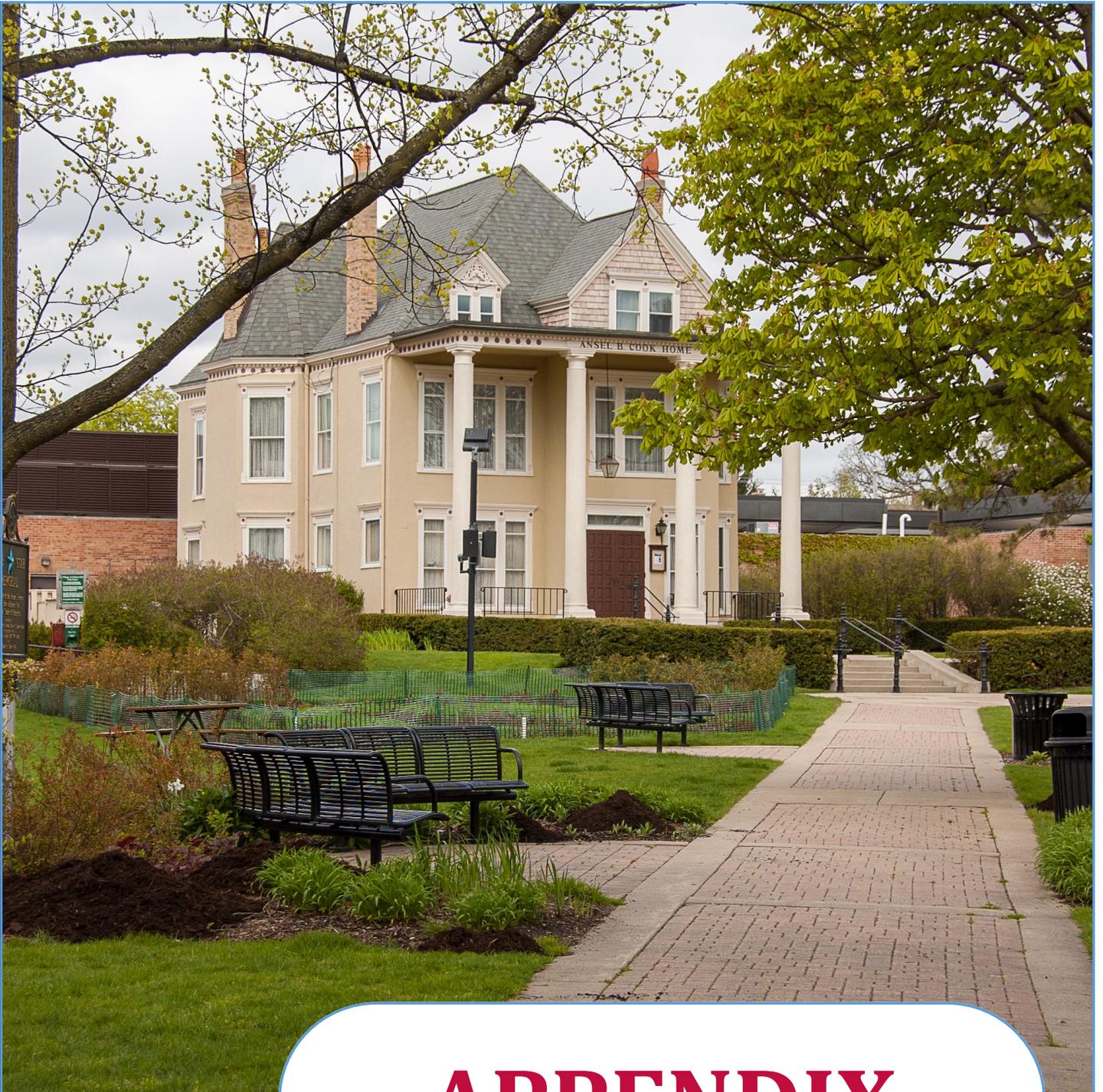
Total Fund Expense	\$ 2,789,674	\$ 2,875,000	\$ 2,848,008	\$ 2,947,830	2.5%	N/A
--------------------	--------------	--------------	--------------	--------------	------	-----

Net Fund Income (loss)	\$ 3,156,813	\$ (386,799)	\$ 3,819,088	\$ (271,818)	-29.7%	-107.1%
------------------------	--------------	--------------	--------------	--------------	--------	---------





GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
<b>FUND 55 - POLICE PENSION FUND</b>							
<b>REVENUES</b>							
55-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	2,239,060	2,211,978	2,211,978	2,211,978	2,405,223	9
55-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000	0
55-0000-0-683000	CONTRIBUTIONS - PAYROLL	586,640	480,000	480,000	480,000	500,000	4
55-0000-0-689000	GAIN ON SALE OF INVESTMENTS	3,558,907	0	0	4,400,000	0	0
55-0000-0-690000	INTEREST REVENUE	284,601	300,000	300,000	263,010	200,000	(33)
<b>TOTAL REVENUES</b>		<b>6,679,208</b>	<b>3,001,978</b>	<b>3,001,978</b>	<b>7,364,988</b>	<b>3,115,223</b>	<b>4</b>
<b>APPROPRIATIONS</b>							
55-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,620	4,500	4,500	2,500	4,000	(11)
55-0000-0-730000	PENSIONS - OFFICERS	3,381,534	3,500,000	3,500,000	3,500,000	3,500,000	0
55-0000-0-731000	PENSIONS - SURVIVING SPOUSE	280,398	280,000	280,000	280,000	300,000	7
55-0000-0-732000	MEDICAL EXPENSES	5,210	15,000	15,000	24,400	20,000	33
55-0000-0-746000	INVESTMENT ADVISOR	6,000	7,000	7,000	6,000	7,000	0
55-0000-0-747000	FILING FEES		9,000	9,000	0	1,000	(89)
55-0000-0-748000	BANK CHARGES	22,918	26,000	26,000	25,452	26,000	0
55-0000-0-749000	AUDIT FEES	10,460	11,000	11,000	11,000	11,000	0
55-0000-0-750000	PENSION REFUNDS	2,158	0	0	0	0	0
55-0000-0-776000	LEGAL EXPENSES	16,556	22,000	22,000	22,000	25,000	14
55-0000-0-799000	MISCELLANEOUS	14,519	16,000	16,000	13,000	15,000	(6)
<b>TOTAL APPROPRIATIONS</b>		<b>3,741,373</b>	<b>3,890,500</b>	<b>3,890,500</b>	<b>3,884,352</b>	<b>3,909,000</b>	<b>0</b>
<b>Fund: 56 FIREFIGHTERS PENSION FUND</b>							
56-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	1,804,606	1,708,201	1,708,201	1,708,201	1,896,012	11
56-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000	0
56-0000-0-683000	CONTRIBUTIONS - PAYROLL	463,353	470,000	470,000	470,000	470,000	0
56-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	2,971,271	0	0	3,781,395	0	0
56-0000-0-690000	INTEREST REVENUE	697,257	300,000	300,000	697,500	300,000	0
<b>TOTAL REVENUES</b>		<b>5,946,487</b>	<b>2,488,201</b>	<b>2,488,201</b>	<b>6,667,096</b>	<b>2,676,012</b>	<b>8</b>
<b>APPROPRIATIONS</b>							
56-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,055	3,000	3,000	2,248	3,000	900
56-0000-0-730000	PENSIONS - OFFICERS	2,590,009	2,650,000	2,650,000	2,650,000	2,729,500	3
56-0000-0-731000	PENSIONS - SURVIVING SPOUSE	110,717	111,000	111,000	111,000	114,330	3
56-0000-0-732000	MEDICAL EXPENSES	552	2,000	2,000	0	1,000	(50)
56-0000-0-746000	INVESTMENT ADVISOR	8,667	12,000	12,000	6,000	10,000	(17)
56-0000-0-747000	FILING FEES		7,000	7,000	0	2,000	(71)
56-0000-0-748000	BANK CHARGES	37,440	47,000	47,000	42,500	45,000	(4)
56-0000-0-749000	AUDIT FEES	16,655	20,000	20,000	18,190	20,000	0
56-0000-0-750000	PENSION REFUNDS	6,586	0	0	0	0	0
56-0000-0-776000	LEGAL FEES	4,233	8,000	8,000	5,000	8,000	0
56-0000-0-799000	MISCELLANEOUS	11,760	15,000	15,000	13,070	15,000	0
<b>TOTAL APPROPRIATIONS</b>		<b>2,789,674</b>	<b>2,875,000</b>	<b>2,875,000</b>	<b>2,848,008</b>	<b>2,947,830</b>	<b>3</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