

FISCAL YEAR
2021-2022



Libertyville
spirit of independence



VILLAGE OF LIBERTYVILLE
ANNUAL BUDGET

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*V*illage 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 20,431 has more than doubled since 1960, as the Village has shared in the economic growth that has come from the expanding Chicago metropolitan area. An ongoing effort to restore and preserve historic Libertyville contributes to the traditional hometown atmosphere in the Village.



Village of Libertyville, Illinois

Fiscal Year 2021-2022 Budget

President

Terry L. Weppler

Board of Trustees

Donna Johnson

Scott Adams

Richard Moras

Peter Garrity

Jay Justice

Patrick Carey

Clerk

Sally A. Kowal



Village Administrator

Kelly A. Amidei

Deputy Village Administrator

Ashley R. Engelmann

Director of Finance/Village Treasurer

Nicholas A. Mostardo

Chief of Police

Clinton J. Herdegen

Director of Public Works

Paul K. Kendzior

Fire Chief

Richard M. Carani

Recreation Manager

Julie Ludwig-O'Toole

Director of Community Development

John P. Spoden



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Libertyville

Illinois

For the Fiscal Year Beginning

May 1, 2020

Christopher P. Morill

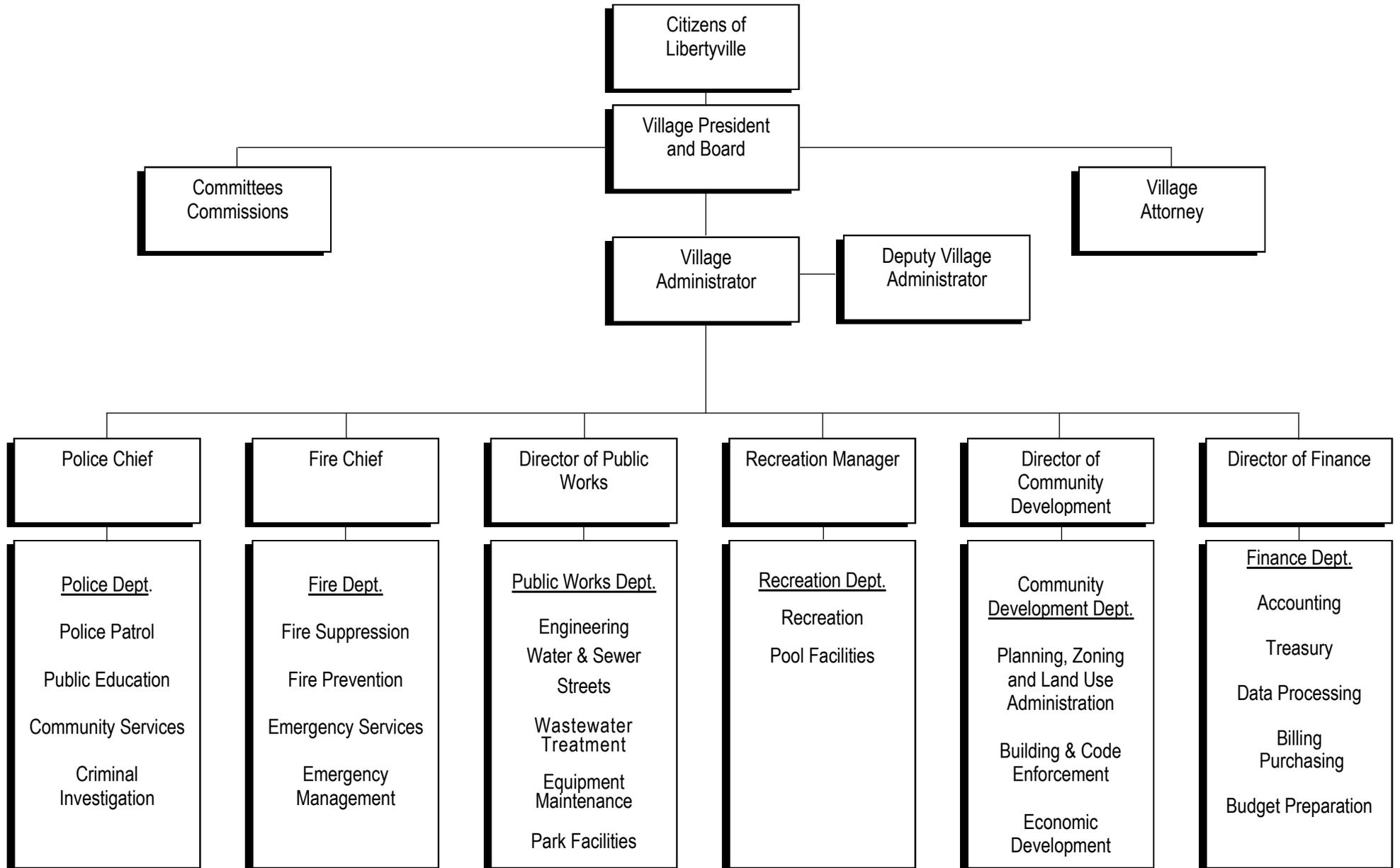
Executive Director

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, 2020. This is the twenty-fourth 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 GFOA to determine its eligibility for another award.

Village of Libertyville Organizational Chart



COMMUNITY PROFILE

GOVERNMENT

Incorporated April 15, 1882

The Village is a non-home rule municipality governed by a President and board of six Trustees that are elected at large on a non-partisan basis to four-year staggered terms.

The Village employs 153 full-time employees and provides the following services: Administration, Community Development, Engineering, Public Works, Police, Fire, Parks and Recreation, Water, Sewer and Wastewater Treatment.

Village Website: www.libertyville.com

Village Bond Rating

Moody's Aa2 (Stable Outlook)

Fire ISO Rating: 3

Tax Rates:

State Sales Tax	7%
Local (Non-Home Rule) Sales Tax	1%
Local Telecommunications Tax	6%
Utility Tax-Natural Gas (terminated 5/2013)	0%
Utility Tax-Electric per kwh	
First 2,000 kwh	\$0.541
Next 48,000 kwh	\$0.381
Next 50,000 kwh	\$0.330
Next 400,000 kwh	\$0.315
Next 500,000 kwh	\$0.310
Next 2,000,000 kwh	\$0.300
Next 3,000,000 kwh	\$0.290
Next 5,00,000 kwh	\$0.210
Next 10,000,000 kwh	\$0.110
Over 20,000,000	\$0.100

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 (estimated, pending census)	20,405

Ethnic Makeup (a)

White	17,507	85.8%
Hispanic or Latino	1,000	4.9%
African American	204	1.0%
Asian	1,388	6.8%
Other	306	1.5%

Other Household and Resident Data (a)

Total Households	7,435
Median Household Income	\$134,110
Per Capita Income	\$66,519
Median Age	44.2
% of Population under 18	25.4%
% of Population over 65	16%

Home Value (a)

Median Home Value (2019)	\$447,900
Median Gross Rent	\$1,313

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 (2019 Tax Year)

Residential	\$993,147,604	77%
Industrial	\$111,663,938	9%
Commercial	\$177,055,826	13%
Railroads	\$369,228	< 1%
Farms	\$160,459	< 1%
Total	\$1,282,397,055	100%

COMMUNITY PROFILE

<u>Other</u>	
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	2,102
Hollister	527
Volkswagen Credit	446
Avexis	407
Medline	343

Awards and Recognitions

GFOA Certificate of Achievement for
Excellence in Financial Reporting
Since 1993

GFOA Distinguished Budget Presentation
Award Since 1996

Money Magazine’s Top 100 Best Places to Live
2007

CNN Best Small Town Comeback Award
2013

Storm Ready Community Designation from the
National Weather Service 2008

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

Tree City USA	Since 1994
APWA Accredited Agency	2005, 2009, 2014, & 2018
Local Emergency Management Program Certificate	2018

Notes:

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



March 6, 2021

Mayor Wepler
Members of the Village Board

It is our privilege to present for your review and consideration the Fiscal Year 2021-2022 Annual Budget. The 2021-2022 Annual Budget totals \$67,155,731 in appropriated funds, an increase of 7.8% compared to the originally adopted 2020-2021 budget, which is primarily due to a much higher level of capital outlay. As outlined in the Village's Five-Year Plan, the operating budget assumes conservative revenue estimates with a "U-shaped" COVID-19 economic recovery for 2021-2022 and an operating budget decrease of 2.6% across all funds. The aggregated 2021-2022 Annual Budget is balanced for Village operations; however, due to the economic effects of COVID-19 on certain key revenue sources, some funds have a budgeted drawdown of fund balance in order to preserve existing service levels.

This Transmittal Letter is divided into nine sections: 1) Summary of Key Budget / Financial Policies 2), Current Economic Environment, 3) Budget Initiatives, 4) Budget Summary, 5) Budget Impact on a Resident, 6) Tax Levy Analysis, 7) Explanation of Individual Fund Budgets, 8) GFOA Recognition, and 9) Closing Comments.

Summary of Key Budget / Financial Policies

The Village's core financial policy is to provide quality services, programs and facilities in the most cost effective and efficient manner. This guiding principle ensures that the Village delivers a high level of services and minimizes increases in operating expenses. The Village's fiscal prudence has resulted in a Moody's Aa2 bond rating, maintained its limited share of a resident's property tax bill, and ensured a steady revenue stream. While a comprehensive list of Financial Policies is included in this budget document, the summary below encapsulates 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 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 costs should be set to recover the cost of providing the specific service.

Village Hall

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

- 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.
 - 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 with a combination of pay-as-you-go financing from existing reserves and debt issuance where necessary and prudent.
- 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 balance increases the ability of financial statement users to understand the availability of resources.

Current Economic Environment

Nearly one year ago, the Village Board met and considered approval of the FY 2020-2021 budget under the looming threat of the SARS-CoV-2 virus that had not yet started to significantly impact the United States. Concurrently with the tail-end of the March-April 2020 budget approval process, the virus started to spread in the United States and it quickly became clear that the COVID-19 pandemic would have a significant effect on the national, state, and local economy. Other than the Great Recession over ten years ago, no single event in the past thirty years has had such a profound and unique impact on the Village of Libertyville’s financial position.

Once it became clear that the COVID-19 pandemic would affect many of the Village’s elastic revenue sources, the Village Board took action to mitigate the potential impact of the pandemic on the Village’s financial health. In April 2020, the Village Board began holding monthly Finance Committee meetings to review financial performance and revenue trends. Additionally, service levels for ancillary, non-critical Village services such as recreation were significantly scaled back due to financial concerns and state-imposed program restrictions. Then, after several months of careful observation, the Village Board adopted a budget amendment to the FY 2020-2021 budget to reflect temporary lower revenue and expenditure levels as a result of the pandemic.

The previous fiscal year was no doubt challenging for the Village, its residents, and its business. However, it is anticipated that the Village will make it through FY 2020-2021 with minimal impact on fund balances due to strength of existing reserves and financial assistance made possible through the federal CARES Act. We are proud to have made it through FY 2020-2021 with existing service levels significantly intact. The only notable service level reductions were in the Recreation & Sports Complex Department; these reductions were driven by safety and financial concerns.

Though there are signs that the COVID-19 pandemic is starting to ease slightly, FY 2021-2022 portends to be just as, or more challenging, than FY 2020-2021. Existing reserves sustained fund balance and service levels during the prior year, but if revenues continue to perform at the lower prior year levels, the Village's major operating funds will experience stress due to the current desire to maintain current service levels. Prior to the COVID-19 pandemic, long-term forecasts projected the growth in operating expenditures would exceed growth in operating revenues over the next five years. The economic impacts of the COVID-19 pandemic have only exacerbated this problem. If the economic recovery from the COVID-19 pandemic is "U-shaped" or "V-shaped", the Village is in a good position to regain its footing and restore any fund balance spenddown that is budgeted to occur in FY 2021-2022. However, if signs begin to point to an "L-shaped" recovery, the Village Board will need to closely examine staffing and service levels in order to protect the core financial interests of the Village and the community. The Five-Year Financial Forecast included in this budget document includes discussion about the three types of recovery possibilities.

With all of the challenges of the prior fiscal year and anticipated challenges next fiscal year, there is still reason to be hopeful. As alluded to above, the Village has maintained strong financial reserves over the past ten years and tends to employ a conservative budget approach. Even with this conservative approach, management was able to maintain most existing services levels in FY 2021-2022 while still projecting to keep all funds, except for the Libertyville Sports Complex Fund and public safety pension funds, at or above their fund balance policy threshold at the fiscal year close on April 30, 2022.

The approval of two safe and effective vaccine candidates at the end of calendar year 2020 added powerful tools to combat the COVID-19 pandemic. If vaccines are provided at high enough levels to effectuate herd immunity by summer or fall of 2021, a "U-shaped" or even "V-shaped" recovery is most certainly a possibility. Additionally, several other vaccine candidates are in the regulatory pipeline for approval, which should help promote availability and accessibility.

While no direct state and local aid was provided by the federal government in FY 2020-2021, funding provided by the CARES Act through Lake County was a critical resource in stabilizing the Village budget. Based on its population, the Village was awarded \$934,578 from Lake County to utilize on pandemic relief and operating expenses that could be directly tied to the pandemic, such as salaries for police officers and firefighters. The Village also utilized part of this funding to relaunch the popular Libertyville Rewards program. Management continues to pay close attention to recent developments in Washington D.C. to pass a \$1.9 trillion stimulus package that would include direct aid to state and local governments. If the Village does receive aid from a future federal aid package, it would be prudent to allocate the aid to the individual impacted Village funds in order to replenish fund reserves to the levels anticipated prior to the COVID-19. The Village Board may also wish to consider aid programs to local businesses if the enabling legislation permits such use.

Finally, as noted in last year's Transmittal Letter, in 2019 the Village adopted a capital improvement plan which identified an investment level averaging approximately \$2.4 million per year towards capital improvements associated with general Village infrastructure like roads, sidewalks, parking lots, parks, public buildings, and information technology. In order to meet this investment obligation, the Village sought approval to impose a 1% non-home rule sales tax to its existing 7% state sales tax rate. On March 17, 2020, Village of Libertyville voters overwhelmingly approved this initiative and the non-home rules sales tax went into effect on July 1, 2020. The non-home rule sales tax is expected to generate \$3,000,000 per year for the Village in a normal economy.

Due to the ongoing economic effects of COVID-19, the expected FY 2021-2022 non-home rule sales tax revenue is only \$2.4 million, but recent legislative changes to the sales tax structure in Illinois with respect to internet purchases may help to generate additional revenue. As prescribed by the Village Board, two-thirds of annual non-home rule sales tax revenue is earmarked for general capital infrastructure improvements while the remaining one-third is transferred into the General Fund as a replacement for the Places for Eating Tax which was repealed on April 30, 2020. For the foreseeable future, the Village will have substantially addressed most of its general infrastructure needs due to this new recurring revenue source. The Village Board is immensely grateful to the community for supporting the non-home rule sales tax referendum.

Major Budget Initiatives

The Village exercises strong control over its expenses, which along with revenue decisions, form the second set of considerations in the Fiscal Year 2021-2022 budget. There are a number of initiatives which will impact the Village's operational and capital expenses for the short and long-term in the proposed budget. Those initiatives include:

- **Stormwater Management / Flooding Initiatives** – Prior to significant flooding in 2017, the Village commissioned Christopher B. Burke Engineering, Ltd. (CBBEL) to develop a community stormwater plan that addresses conveyance deficiencies in various areas of the community. The Master Stormwater Management Plan (MSMP) was adopted in May 2019. Subsequent to the Plan's adoption, the Village approved a contract with NewGen Strategies and Solutions to conduct a utility rate study for purposes of designing a stormwater utility fee to offset the costs associated with MSMP. Phase I of this study, which analyzes the technical aspects of the fee, was completed in July 2020. Phase II, or the implementation process, began in late summer 2020 and is ongoing. After facilitating two virtual town halls in January and February of 2021, the Village Board is set to consider adoption of a stormwater utility fee ordinance in March. The FY 2021-2022 budget assumes that the stormwater utility fee will start on September 1, 2021, with eight months of revenue accounted for during the upcoming fiscal year. The anticipated start date of the stormwater utility fee will allow capital projects to proceed as scheduled and allow the Village to stay on track to completing the projects identified in the Master Stormwater Management Plan over the next 15 years. A formal stormwater capital improvement and financing plan will also help the Village in securing potential grants to help pay for the projects. Specifically, the FY 2021-2022 budget includes funding for the Rockland Road stormwater improvement project and provides funding to complete the engineering of the Highlands subdivision stormwater improvement project with construction scheduled to begin in FY 2022-2023.
- **Future Operating Model of the Libertyville Sports Complex and Golf Learning Center (GLC)/Family Entertainment Center (FEC) Property Sale** – Due to the COVID-19 pandemic, the Indoor Sports Complex was closed to the public on March 13, 2020. Due to financial and safety concerns, the Village Board elected to keep the facility closed to the public through the end of the FY 2020-2021. As the effects of the COVID-19 pandemic slowly start to abate, the Village must determine a future operating model for the Indoor Sports Complex. Alternative operating models being considered include a sale or lease of the facility or a management contract. In any event, the Village Board has provided direction that the Indoor Sports Complex should remain a recreation center and available for community use.

Concurrently with the ongoing evaluation of the Indoor Sports Complex, the Village remains under contract to sell the Golf Learning Center and Family Entertainment Center properties. Preliminary plans for the former were reviewed during FY 2020-2021 and management hopes to finalize the sale sometime during FY 2021-2022. The sale will allow the Village to pay down and refinance its outstanding Libertyville Sports Complex bonds, which will have the effect of lowering the annual debt service subsidy paid by the Village General Fund.

Due to the uncertainty with respect to the operating model of the Indoor Sports Complex and the sale of the GLC/FEC, the Libertyville Sports Complex Fund contains appropriations only to maintain the existing Indoor Sports Complex building. No program revenues or associated operating expenses are included in the draft FY 2021-2022 budget due to the ongoing fluidity of various operating models. Once the Village Board determines the appropriate future operating model for the Indoor Sports Complex, the budget will be revised to reflect the identified level of operating revenues and expenditures.

- **Road Infrastructure** – The voters of the Village of Libertyville approved a \$20,000,000 road referendum in 2012. At the conclusion of the 2019-2020 Fiscal year, all of these road bond proceeds were completely spent, addressing deficiencies in 40% of the Village’s roadway network. There is still a significant amount of work outstanding in rehabilitating the remaining Village roads.

Because the non-home rule sales tax was approved, the Village is on track to complete the annual road improvements identified in the 2020 Gewalt Hamilton Pavement Assessment Report. This level of investment is approximately \$1.3 million per year and should be sustainable from non-home rule sales tax revenues into the foreseeable future. The 2021-2022 budget also funds capital roadway improvements from Motor Fuel Tax (MFT) revenues and Rebuild Illinois grants.

- **Utility Fund** – Several capital improvements will be undertaken within the Utility Fund in Fiscal Year 2021-2022. The most significant improvement is the installation of turbo blowers at the Wastewater Treatment Plant which will increase the efficiency of the treatment process. The FY 2021-2022 budget also includes funding to complete the modernization of the SCADA system at the Wastewater Treatment Plant, which was started in FY 2020-2021. The Utility Fund will also support several water and sanitary sewer distribution system enhancements, such as watermain replacements at Walnut Street, Mullady Parkway, and Oak Street. All capital projects are supported by utility rates that were established as part of the 2019 Utility Rate Study. During FY 2021-2022, the Village must pay close attention to consumption trends (particularly to impacts caused by COVID-19) to ensure they align with the Rate Study.
- **Improvements to Aging Village Buildings** – The Village undertook facility reserve studies in 2018 and 2019 to help identify annual capital needs at Village-owned facilities. In FY 2021-2022, the Village will continue addressing these deficiencies and plans to spend approximately \$421,000 from the Public Building Improvement Fund to complete 11 projects. Funding for these projects is provided by non-home rule sales tax revenues.
- **Recreation Amenities and Playgrounds** – The Village of Libertyville is unique in that it does not have a separate Park District to provide recreational opportunities for its residents. This has the advantage of keeping property taxes lower for residents, but it also places an additional operational and capital burden on the Village’s finances.

In 2018, the Village Board adopted the Parks Master Plan, which provides a recommended playground replacement schedule. The Charles Brown playground will begin to undergo replacement in Fiscal Year 2020-2021 and continue into the next fiscal year, while improvements to Greentree Park are scheduled in Fiscal Year 2021-2022. Revenues from the non-home rule sales tax will substantially fund playground replacements moving forward, though at such a high cost per replacement, supplemental funding will likely be required. The Village must continue to be creative in how it raises funding for playground replacements by seeking out additional grants and pursuing fundraising opportunities in conjunction with the Parks and Recreation Advisory Commission and the Libertyville Foundation.

Budget Summary

Below is a summary of the 2021-2022 budget with comparative data from the 2020-2021 originally adopted budget¹. Operational revenues have decreased 2.3%, or \$1,463,056 from the 2020-2021 budget. This is the result of 1) Revenue impacts to elastic revenue sources, such as sales taxes, due to the COVID-19 pandemic, 2) A lower level of projected bond issuances for stormwater projects (listed as “Miscellaneous” in the table below), 3) Lower interest earnings due to continued low interest rates on Village deposits. (Note that the revenue budget does not include a placeholder for federal aid to state and local governments.)

The table below lists the overall budget breakdown, 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

	2019-20 Actual	2020-21 Org. Budget	2020-21 Estimate	2021-22 Budget	FY 20-21 to FY 21-22 Budget Change	
					%	\$'s
Operating Revenues	\$ 57,494,135	\$ 64,446,628	\$ 51,842,168	\$ 62,983,572	-2.3%	\$ (1,463,056)
Property Taxes	\$ 12,768,970	\$ 13,078,111	\$ 13,073,276	\$ 13,296,211	1.7%	\$ 218,100
Other Taxes	\$ 2,547,134	\$ 2,675,754	\$ 1,576,427	\$ 1,549,500	-42.1%	\$ (1,126,254)
Licenses/Permits	\$ 1,608,307	\$ 1,349,342	\$ 1,663,000	\$ 1,254,763	-7.0%	\$ (94,579)
Intergovernmental	\$ 11,275,303	\$ 11,835,365	\$ 12,647,724	\$ 13,887,799	17.3%	\$ 2,052,434
Charges for Services	\$ 21,285,514	\$ 22,567,500	\$ 18,705,523	\$ 22,910,044	1.5%	\$ 342,544
Fines and Forfeitures	\$ 684,546	\$ 659,000	\$ 426,500	\$ 526,000	-20.2%	\$ (133,000)
Interest	\$ 558,487	\$ 423,350	\$ 98,960	\$ 94,370	-77.7%	\$ (328,980)
Miscellaneous	\$ 5,112,274	\$ 10,238,366	\$ 1,531,089	\$ 7,382,217	-27.9%	\$ (2,856,149)
Operating Transfers	\$ 1,653,600	\$ 1,619,840	\$ 2,119,669	\$ 2,082,668	28.6%	\$ 462,828
Operating Expenditures	\$ 46,901,472	\$ 48,936,279	\$ 45,501,025	\$ 47,645,422	-2.6%	\$ (1,290,857)
Salaries and Wages	\$ 16,529,352	\$ 17,033,414	\$ 15,471,939	\$ 16,628,771	-2.4%	\$ (404,643)
Employee Benefits	\$ 8,365,669	\$ 8,616,687	\$ 8,380,810	\$ 8,671,648	0.6%	\$ 54,961
Contractual	\$ 6,977,396	\$ 7,302,670	\$ 6,060,800	\$ 6,847,663	-6.2%	\$ (455,007)
Utilities	\$ 1,591,449	\$ 1,617,180	\$ 1,497,611	\$ 1,542,548	-4.6%	\$ (74,632)
Commodities	\$ 4,159,233	\$ 4,472,742	\$ 4,067,685	\$ 3,830,181	-14.4%	\$ (642,561)
Repair & Maintenance	\$ 2,470,610	\$ 3,002,453	\$ 2,632,387	\$ 2,644,074	-11.9%	\$ (358,379)
Operating Transfers	\$ 1,653,600	\$ 1,619,840	\$ 2,119,669	\$ 2,082,668	28.6%	\$ 462,828
Debt Service	\$ 5,154,163	\$ 5,271,293	\$ 5,270,124	\$ 5,397,869	2.4%	\$ 126,576
Net Operating Income	\$ 10,592,663	\$ 15,510,349	\$ 6,341,143	\$ 15,338,150	-1.1%	\$ (172,199)
Capital Transfers In	\$ 1,294,142	\$ 2,053,989	\$ 1,545,674	\$ 3,117,392	51.8%	\$ 1,063,403
Capital Transfers Out	\$ 1,294,142	\$ 2,053,989	\$ 1,545,674	\$ 3,117,392	51.8%	\$ 1,063,403
Capital Outlay	\$ 7,487,587	\$ 11,313,836	\$ 9,533,362	\$ 16,392,917	44.9%	\$ 5,079,081

Staffing has been reduced from 180 full-time employees in FY 2009-2010 to 153 in FY 2021-2022. The proposed budget contemplates several staff changes. First a previously authorized vacant Management Analyst position in the Public Works Department has been reassigned to the Administration & Finance Department. This change is necessary to help support committee and commission staffing as well as the communications function. This position will not be filled until the current Administration & Finance Department intern completes their internship; the part-time intern position will be replaced by the full-time Management Analyst position.

¹ The Village adopted an amendment to the FY 2020-2021 budget on October 13, 2020 to address revenue disruptions caused by the COVID-19 pandemic. Since the Village Board has not elected to meaningfully reduce service levels in either FY 2020-2021 or FY 2021-2022, comparative information in this Transmittal Letter compares the original FY 2020-2021 budget to the proposed FY 2021-2022 budget in order to provide better insight into revenue expectations and ongoing expenditure obligations. However, original and amended FY 2020-2021 budget figures are included in the fund summaries and budget detail reports.

Management is recommending an additional Project Engineer position in the Public Works Department. Due to the project management requirements of the upcoming Master Stormwater Management Plan projects, the Department will require additional engineering support. This position is authorized to be filled no earlier than November 1, 2021 and is contingent on the stormwater utility fee being implemented on schedule. Seventy-five percent (75%) of this position’s salary and benefits are budgeted in the Stormwater Sewer Fund and incorporated in the stormwater rate study.

The proposed FY 2021-2022 budget begins to re-staff the Recreation division that was previously subject to a reduction-in-force at the onset of the COVID-19 pandemic. To staff the non-Sports Complex recreation function of the Village, the FY 2021-2022 budget adds a Recreation Specialist position to supplement the existing Recreation Manager and Recreation Supervisor positions. The Recreation Specialist position will have duties that were previously held by the Recreation & Sports Complex Department Administrative Assistant but will include additional responsibilities related to programming. No full-time positions in the Libertyville Sports Complex have been authorized in the proposed FY 2021-2022 budget.

Finally, the originally adopted FY 2020-2021 budget included a third full-time Community Service Officer in the Police Department. Given the impacts of COVID-19 on the commuter parking lots and general vehicle/pedestrian activity in the Village, this position has not been included in the FY 2021-2022 budget. Management will monitor conditions throughout the fiscal year and make a recommendation to the Village Board if it becomes necessary to hire for this position as a result of changes in circumstances.

Budget Impact on a Resident

The Village uses two primary metrics to evaluate finances as they relate to residential customers: 1) Estimating how the budget will change a customer’s costs and 2) Measuring property tax rates versus other communities. For FY 2021-2022, it is estimated that a typical residential customer will pay 9.3%, or \$223 more, for municipal services as the following increases are incorporated in the Fiscal Year 2021-2022 budget: property tax revenue increase net of new development 1.6% (\$15), water rate 3% (\$22), and sanitary sewer rate 5% (\$30). A substantial portion of the increase can be attributed to the stormwater utility fee, which will cost an average residential parcel approximately \$156 per year. The Village recognizes the importance of providing quality municipal services at a reasonable cost. Therefore, property tax and utility fee increases are vetted based on the actual cost to provide municipal and utility services.

**Homeowner Impact Analysis
Select Taxes and Fees**

			Change	
	FY 2021-2021	FY 2021-2022	\$'s	%
Village Property Taxes *	\$ 920	\$ 935	\$ 15	1.6%
Water Utility Fee **	\$ 736	\$ 758	\$ 22	3.0%
Sanitary Sewer Utility Fee ***	\$ 592	\$ 622	\$ 30	5.0%
Stormwater Utility Fee****	\$ -	\$ 156	\$ 156	-
Telecommunications Tax	\$ 36	\$ 36	\$ -	0.0%
Electric Utility Tax	\$ 54	\$ 54	\$ -	0.0%
Licenses - Cars (2)	\$ 60	\$ 60	\$ -	0.0%
Total Taxes and Fees	\$ 2,398	\$ 2,621	\$ 223	9.3%

* Assumes \$10,000 property tax bill with a 9% Village portion.
 ** Based on 3.0% increase in water.
 *** Based on 5.0% increase in sanitary sewer volumetric rate.
 **** Property with 1.0 ERU and 1.0 IDF

Tax Levy Analysis

While a more significant analysis of the Village’s 2020 (payable in 2021) 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. 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 chart below shows the distribution of a single dollar of property taxes based on the tax year 2019 (payable in 2020) distribution:



The following chart depicts the tax year 2019 tax rate paid by most Libertyville residents versus several neighboring communities. The Village of Libertyville has the second lowest total tax rate of the comparable communities when taking into account all traditional municipal services. A home with a market value of \$500,000 in Mundelein, for instance, would pay \$2,039 more than a similar Libertyville home for basic Village services plus fire protection and parks and recreation. In contrast to many other communities on this list, the Libertyville tax rate is an “all in” figure that includes costs for Police, Fire, Public Works, Community Development, Administration, and Parks and Recreation. This metric demonstrates a tremendous value to the residents of our community.

LEVY YEAR 2019 TAX RATES

<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>	<u>Tax Paid on a \$500,000 Home</u>
Round Lake Beach	0.717119	0.966072	0.682170	2.365361	\$3,942
Mundelein	1.426002	-	0.458187	1.884189	\$3,140
Grayslake	0.561657	0.826573	0.473303	1.861533	\$3,103
Deerfield	0.608281	0.637855	0.566983	1.813119	\$3,022
Lindenhurst	0.352855	0.757880	0.450356	1.561091	\$2,602
Antioch	0.979004	0.534706	-	1.513710	\$2,523
Lake Forest	1.372109	-	-	1.372109	\$2,287
Highland Park	0.809013	-	0.559649	1.368662	\$2,281
Buffalo Grove	0.890471	-	0.464565	1.355036	\$2,258
Lake Bluff	0.751047	-	0.476770	1.227817	\$2,046
Lincolnshire	0.241000	0.750115	-	0.991115	\$1,652
Vernon Hills	-	0.565547	0.420260	0.985807	\$1,643
Libertyville	0.660877	-	-	0.660877	\$1,101
Gurnee	-	-	0.494028	0.494028	\$823

Explanation of Individual Fund Budgets

**General Fund:
Unrestricted Fund Balance (in millions)**



The General Fund is used to account for most traditional municipal services, including police, fire, public works, parks and recreation, and administrative functions. The projected April 30, 2022 fund balance of \$9,645,343 is above the policy target of \$9,542,761 (Seventeen percent of expenditures plus sixty percent of the three-year average sales tax revenue).

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

Summary of Revenue and Expenditure Changes:

The Fiscal Year 2021-2022 General Fund operating revenues are budgeted at \$28,068,932, down \$2,073,584, or 6.9%, from the prior budget. This decrease is being driven by two primary factors: 1) Impacts on elastic revenues due to COVID-19 and 2) Reclassification of Places for Eating Tax revenues from an operating revenue to a fund-level transfer-in from the Non-Home Rule Sales Tax Fund. Other than the property tax levy (up \$184,447) and state income tax (up \$186,898), no other significant sources of revenue were budgeted higher in FY 2021-2022 as compared to the originally adopted FY 2020-2021 budget. The most significant declines are anticipated in 1) Sales Tax (down \$699,360, or 8.9%), 2) Building Permits (in conservative fashion, being budgeted down \$65,237, or 5.9%, compared to a record sales year in FY 2020-2021), 3) Fines and Forfeitures (down \$105,000, or 17.4%), and 4) Interest revenue (down \$230,000, or 76.7%).

Following is a summary of General Fund operating expenses by department:

General Fund Operating Expenses	Actual 2019-2020 A	Budget 2020-2021 B	Estimated 2020-2021 C	Budget 2021-2022 D	Dollar Change D - B	% Change D v B
Administration & Finance	\$ 1,275,021	\$ 1,341,868	\$ 1,172,325	\$ 1,440,280	\$ 98,412	7.3%
Police	\$ 8,691,239	\$ 9,143,553	\$ 8,799,563	\$ 9,417,180	\$ 273,627	3.0%
Fire	\$ 8,496,052	\$ 8,460,907	\$ 8,475,143	\$ 8,716,132	\$ 255,225	3.0%
Comm. Development	\$ 2,075,492	\$ 2,290,680	\$ 2,120,599	\$ 2,321,576	\$ 30,896	1.3%
Public Works	\$ 2,543,002	\$ 2,615,473	\$ 2,441,411	\$ 2,537,409	\$ (78,064)	-3.0%
Parks	\$ 1,488,866	\$ 1,540,373	\$ 1,434,685	\$ 1,514,845	\$ (25,528)	-1.7%
Recreation	\$ 2,636,174	\$ 2,755,535	\$ 2,337,543	\$ 3,121,781	\$ 366,246	13.3%
Miscellaneous	\$ 954,591	\$ 1,052,254	\$ 993,208	\$ 971,840	\$ (80,414)	-7.6%
Dept. Operating Expenses	\$ 28,160,437	\$ 29,200,643	\$ 27,774,477	\$ 30,041,043	\$ 840,400	2.9%

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

Expenditure Categories	Actual 2019-2020 A	Budget 2020-2021 B	Estimated 2020-2021 C	Budget 2021-2022 D	Dollar Change D - B	% Change D v B
Salaries & Wages	\$ 13,682,026	\$ 13,972,082	\$ 13,141,010	\$ 14,307,790	\$ 335,708	2.4%
Employee Benefits	\$ 7,417,467	\$ 7,555,670	\$ 7,477,847	\$ 7,788,827	\$ 233,157	3.1%
Contractual	\$ 2,447,413	\$ 2,659,203	\$ 1,895,304	\$ 2,494,534	\$ (164,669)	-6.2%
Utilities	\$ 242,886	\$ 257,210	\$ 239,741	\$ 288,101	\$ 30,891	12.0%
Commodities	\$ 1,220,835	\$ 1,434,093	\$ 1,279,041	\$ 1,385,736	\$ (48,357)	-3.4%
Repairs & Maintenance	\$ 1,689,210	\$ 1,901,335	\$ 1,820,655	\$ 1,902,117	\$ 782	0.0%
Operating Transfers	\$ 1,460,600	\$ 1,421,050	\$ 1,920,879	\$ 1,873,938	\$ 452,888	31.9%
Total	\$ 28,160,437	\$ 29,200,643	\$ 27,774,477	\$ 30,041,043	\$ 840,400	2.9%

Personnel costs for salaries and benefits increased 2.4% and 3.1%, respectively. The budget reflects a 2.0% cost-of-living adjustment for non-union employees, required union cost-of-living increases per the collective bargaining agreements (Fire – 2.25%, Police Patrol and Sergeants/Public Works – TBD due to expiring agreements, budget allowance included), and a merit pool of up to 2% for non-union employees not already at the top of their range. The Village’s health insurance plans are budgeted at increases of 5.0% (PPO) and 5.0% (HMO) based on claim experience in the Village’s IPBC sub-pool. Premium costs for the Village’s pooled dental plan are projected to increase 5.0% as well. The Village’s spike in its IMRF employer contribution rate last year due to a change in the agency’s assumed rate of return (7.5% to 7.25%) has stabilized and future spikes are not anticipated in the immediate future, all else being equal. Note that the Recreation salary budget is comparable to prior years since management is recommending re-staffing a majority of positions in the Recreation division that were previously subject to a reduction-in-force at the onset of the COVID-19 pandemic. Two Recreation positions that had a budget allocation in the General Fund in the original FY 2020-2021 budget are not currently recommended for rehire, and thus not included in the budget: the Director and Business Manager positions.

The Contractual and Commodities categories are budgeted 6.2%, or \$164,669 and 3.4%, or \$48,357 lower, respectively, in FY 2021-2022 versus the previous fiscal year. Departments were encouraged to avoid raising discretionary expenditures where practical due to the impacts of COVID-19. Management and departments worked together throughout the budget process to identify operating expenditures that could be cut or deferred without sacrificing services levels. One significant example was restructuring the maintenance schedule for the Church and Lake Street parking garages based on the current condition of the facilities. By rescheduling non-critical maintenance items, the Public Works Department was able to save \$50,000 in each FY 2021-2022 and FY 2022-2023 without sacrificing service levels or preventative maintenance.

The Operating Transfers category is up significantly over FY 2020-2021. This is primarily being driven by increased debt service obligations for the Libertyville Sports Complex. Based on how the debt service was structured during the 2010 refunding, the payoff of the 2010C bonds last year resulted in a higher payment amount for the remaining two issuances (2010A and 2010B). As a result, the debt service subsidy from the General Fund to Libertyville Sports Complex Fund is expected to increase by \$175,825. The remaining difference in the operating transfer aggregate increase is for TERF department-level contributions. This amount also incorporates a preliminary figure for the non-debt portion of the Sports Complex operating subsidy, based on no budgeted revenues in the Libertyville Sports Complex Fund. This amount will be revised once a future operating model for the facility is identified.

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, respectively. Operating transfers are transfers anticipated to be made annually and used to support the operations of other funds. In FY 2021-2022, operating transfers consist of the Sports Complex debt/operations subsidy and Technology Fund user charges. These transfers are reflected as expenses at the *department level* within the General Fund budget.

Capital transfers are more strategic and budgeted at the *fund level*. These types of transfers are discretionary based upon policy direction provided by the Village Board and generally fund capital improvements accounted for in one of the Village's capital projects funds. The dollar value of these transfers is excluded from the calculation of the General Fund fund balance policy as they do not generally impact the operational health of the Fund due to their discretionary nature. It is anticipated that future capital transfers out of the General Fund will be limited due to the approval of the non-home rule sales tax which is accounted for in a separate fund.

General Fund Capital Transfers	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<u>Transfers In</u>				
Sales Tax Bond Fund Residual	\$ 102,153	\$ -	\$ -	\$ -
Non-Home Rule Sales Tax (Places for Eating Replacement)	\$ -	\$ -	\$ 400,000	\$ 800,000
	\$ 102,153	\$ -	\$ 400,000	\$ 800,000
<u>Transfers Out</u>				
Capital Improvements (Project Fund)	\$ -	\$ -	\$ -	\$ -
Capital Improvements (Public Buildings)	\$ -	\$ -	\$ -	\$ -
Capital Improvements (Park Improvement Fund)	\$ -	\$ 250,000	\$ -	\$ -
Capital Improvements (Sports Complex Fund)	\$ -	\$ 75,000	\$ -	\$ -
Public Safety IT Capital Reserve (TERF)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
SRA Levy (Park Improvement Fund)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Capital Vehicle Replacement (Fleet)	\$ 713,000	\$ 500,000	\$ -	\$ 500,000
Transfer to Stormwater Fund	\$ 250,000	\$ 1,000,000	\$ 500,000	\$ -
	\$ 1,063,000	\$ 1,925,000	\$ 600,000	\$ 600,000

Due to revenue disruptions caused by COVID-19, it is not possible to fully balance the proposed FY 2021-2022 General Fund budget without significant cuts to staffing and service levels, which the Village Board has indicated it would like to avoid. However, as noted above, even with the budgeted drawdown of reserves, General Fund fund balance is still expected to be in excess of the Village's fund balance policy at the end of the 2021-2022 fiscal year. The year-end financial position of the General Fund also could improve if the Village receives aid from the federal government. Note that the Transfers In budget amount of \$800,000 represents the share of the non-home rule sales tax allocated to replace the repealed Places for Eating Tax revenues. When applied against the Operational Net Income, the net loss in operating income (prior to transfers out) as a result of COVID-19 pandemic is \$1,172,111. The cash flow of the General Fund is displayed below:

Fund Performance	Actual 2019-2020 A	Budget 2020-2021 B	Estimated 2020-2021 C	Budget 2021-2022 D	Dollar Change D - B	% Change D v B
Operational Net Income	\$ 1,636,531	\$ 941,873	\$ 78,197	\$ (1,972,111)	\$ (2,913,984)	-309.4%
Transfers In	\$ 102,153	\$ -	\$ 400,000	\$ 800,000	\$ 800,000	-
Transfers Out	\$ (1,063,000)	\$ (1,925,000)	\$ (600,000)	\$ (600,000)	\$ 1,325,000	-68.8%
Net Cash-Flow	\$ 675,684	\$ (983,127)	\$ (121,803)	\$ (1,772,111)	\$ (788,984)	80.3%

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 a variety of 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. In FY 2021-2022, COVID-19 is expected to continue to impact the recurring revenue sources of several of the Village’s special revenue funds.

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 2020-2021, the Village received its first distributions of Rebuild Illinois funding. These monies were authorized by the 2019 state capital improvement bill and must be used for local road improvements. The Village expects to receive a total of approximately \$1.3 million in Rebuild Illinois funds over the next several years. In FY 2021-2022, the Village expects to make a final payment toward the Rockland Road reconstruction project totaling \$1,000,000. Other capital projects include a portion of the annual road reconstruction program and engineering for the Rockland Road bridge replacement.

The Non-Home Rule Sales Tax Fund is a new fund as of FY 2020-2021 that was established upon passage of an ordinance authorizing the Village’s non-home rule sales tax of 1%. All 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 appropriation policy) and the General Fund to replace revenues from the repealed Places for Eating Tax. The proposed FY 2021-2022 Non-Home Rule Sales Tax Fund transfers are outlined below:

Non-Home Rule Sales Tax Fund Capital Transfers	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<u>Transfers In</u>				
Loan Repayment - Stormwater Sewer Fund (Year 1 of 5)	\$ -	\$ -	\$ -	\$ 88,403
	\$ -	\$ -	\$ -	\$ 88,403
<u>Transfers Out</u>				
Capital Improvements (Project Fund)	\$ -	\$ -	\$ -	\$ 800,000
Capital Improvements (Public Buildings)	\$ -	\$ -	\$ -	\$ 200,000
Capital Improvements (Park Improvement Fund)	\$ -	\$ -	\$ -	\$ 350,000
Capital Improvements (TERF)	\$ -	\$ -	\$ -	\$ 150,000
Places for Eating Tax Replacement (General Fund)	\$ -	\$ -	\$ 400,000	\$ 800,000
Loan to Stormwater Fund	\$ -	\$ -	\$ 416,685	\$ -
	\$ -	\$ -	\$ 816,685	\$ 2,300,000

The Hotel/Motel Tax Fund supports civic activities and the maintenance of Village-owned civic buildings, including the Cook House, Adler Center, and Civic Center. The main source of revenue in this fund is hotel and motel tax receipts. The COVID-19 pandemic has significantly disrupted this revenue source and prognosticators suggest that it will take at least one to two years before it recovers to pre-pandemic levels. This will prove challenging for the Village in the short to medium term. In FY 2021-2022, the Village is able to maintain existing service levels with fund balance reserves, but if the revenue loss persists into FY 2022-2023, the Village Board may need to consider service level cuts or budgeting supplemental support from the General Fund or Non-Home Rule Sales Tax Fund if financially feasible.

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 seen its recurring source of revenue disrupted on account of the COVID-19 pandemic.

Fewer commuters are using the Village's Metra parking lots due to ongoing work from home arrangements or the desire to avoid shared transportation in order to reduce transmission risks of COVID-19. The Commuter Parking Fund traditionally supports portions of the salaries of several administrative employees and Community Service Officers. Due to the revenue disruptions, a significant portion of these allocations have been reclassified in the General Fund for FY 2021-2022. This reclassification is not sustainable long-term; consequently, management will need to pay very close attention to commuter parking revenues throughout the next fiscal year to determine if any staffing or service level changes need to be made in this fund moving forward. While the projected FY 2021-2022 year-end fund balance in the Commuter Parking Fund is still anticipated to be in excess of its fund balance policy amount, the revenue disruptions will limit the Village's ability to pay for future capital improvements associated with the commuter parking lots.

Debt Service Funds (General Bond Fund):

The Village utilizes a debt service fund to account for general obligation debt. The General Bond and Interest Fund accounts for the debt service obligations of limited tax bonds and the bonds issued as part of the 2012 road referendum. 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 refunding to lower the refinancing principal amount. A refunding of outstanding general obligation bonds may be worth investigating in FY 2021-2022 with interest rates at an all-time low.

Capital Projects Funds (TIF Fund, Impact Fee Fund, Project Fund, Park Improvement Fund, and Public Building Improvement 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 by transfers from the Non-Home Rule Sales Tax Fund. The FY 2021-2022 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. First, 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 downtown TIF extension is winding down, though three capital projects are budgeted in FY 2021-2022. These include reconstruction of the East Parking Lot at School St. (\$215,000), resurfacing of two municipal lots in the downtown business district (\$300,000), and installation of a monument sign at the Church St. parking garage (\$65,000).

The Impact Fee Fund accounts for revenues received by developers in lieu of constructing an improvement or providing affordable housing. The Village Board has not yet adopted policies on how to utilize revenues in this fund. However, in the context of the Village's overall capital strategy, it is important to budget cursory revenues and expenditures in the event that the Village Board decides to issue policy direction on such issues in FY 2021-2022.

The Project Fund accounts for expenditures related to road reconstruction, streetlights, and other pieces of infrastructure. One of the major functions of the Project Fund is to account for the annual road program. The two main sources of recurring operating revenue in the Project Fund are the sales of vehicle stickers and a portion (1/6th) of the Simplified Municipal Telecom Tax receipts. Total recurring net operating income in this fund is approximately \$500,000 a year. However, resource requirements for projects paid out of this fund typically range from \$1.25 million to \$1.75 million per year. Beginning if FY 2021-2022, the difference between operating revenues and annual project costs will be made up via transfers from the Non-Home Rule Sales Tax Fund.

In the Park Improvement Fund, the budget contemplates improvements to Charles Brown Park (Year 2 of 2) and Greentree Park for a total of \$392,750. The Village will also begin to work on the master plan for the Nicholas-Dowden site. Staff will be seeking grant opportunities to offset the cost of these improvements. Passage of the non-home rule sales tax in 2020 will help to sustain annual park and playground improvements in future years.

The Public Building Improvement Fund is utilized to make improvements to Village-owned buildings, the 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

Enterprise Funds (Utility Fund, Stormwater Sewer Fund, Libertyville Sports Complex Fund)

The Village administers three 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 rates for utility services passed on to residents and business are derived from a cost-of-service analysis. The last rate study was completed in 2019 and recommended a 3% increase in water charges and 5% increase in sanitary sewer charges for FY 2021-2022. The rate study provides financial forecasts and projected rate adjustments over a period of ten years.

There are several capital projects budgeted in the Utility Fund as part of the proposed FY 2021-2022 budget. Many of these projects are improvements or repairs to existing distribution infrastructure, such as watermain replacements, lining and manhole repairs, and flow monitoring and smoke testing. At the Wastewater Treatment Plant, the SCADA modernization project will enter its second year of construction and is scheduled to be completed by the end of FY 2021-2022. The Public Works Department will also start construction of turbo blowers at the Wastewater Treatment Plant which is anticipated to take two fiscal 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 Village anticipates that a stormwater utility fee will start being collected on September 1, 2021, which will then, along with debt issuances, fund the Master Stormwater Management Plan. Two major projects will be undertaken in FY 2021-2022. These include the construction of Rockland Road stormwater improvements (\$5,278,260) and the second phase of engineering for the Highlands subdivision stormwater improvements (\$668,325). The Village anticipates beginning construction on the Highlands subdivision improvements in FY 2022-2023.

The Libertyville Sports Complex Fund accounts for the programming activities of the Indoor Sports Complex. It also previously accounted for the activities of the now closed Golf Learning Center and the Family Entertainment Center. As discussed earlier, the proposed budget contains only appropriations for overhead expenditures to maintain the facility and debt service. Once an operating model has been identified, the budget will be revised to reflect expected program revenues and expenditures associated with selected operating model, whether that be a sale, lease, management contract, or some other strategy. These budget revisions will also need to incorporate the ongoing sale of the GLC/FEC property and any subsequent debt refinance.

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 mechanics.

The recurring operating activities of the Fleet Fund are supported by user charges from the major operating departments, calculated based on fleet units and repair volume. In FY 2021-2022, capital improvement activities are subsidized by capital transfers from the General Fund (\$500,000) and Utility Fund (\$128,989).

The Technology Equipment Replacement Fund (TERF) accounts for the Village's information technology needs and improvements. Funding for IT operations is provided by user charges from General Fund Departments, the Utility Fund, and the Libertyville Sports Complex Fund. The Technology Fund has minimal net operating income by virtue of it being classified as an internal service fund.

Occasionally, one or more funds may make capital transfers to TERF for a variety of purposes. In FY 2021-2022, a capital transfer of \$50,000 will be made from the General Fund to TERF to contribute to an assigned fund balance reserve for future improvements to public safety information technology infrastructure, such as radio and dispatch systems, which were previously supported by ETSB E911 funds. Unlike other capital transfers made from the General Fund, the public safety TERF transfer is intended to be made annually; however, it is classified as discretionary and will be reviewed annually based on the overall financial condition of the General Fund. The Non-Home Rule Sales Tax Fund will also make a transfer to TERF in the amount of \$150,000 to support FY 2021-2022 capital needs.

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.

GFOA Recognition

The Village submitted its Fiscal Year 2020-2021 budget document to the Government Finance Officers Association (GFOA) in mid-2020 to be considered for the Distinguished Budget Presentation Award. The Village received notification in late-2020 that it had won the award. Staff is further enhancing this year's budget document and intends to submit for the award again in Fiscal Year 2021-2022.

Closing Comments

We would like to specifically thank Assistant Finance Director Ariel Tax, Deputy Village Administrator Ashley Engelmann, and the heads of the Village's operating departments for their assistance in developing and analyzing the proposed budget. Their assistance was invaluable during all phases of the budget preparation process.

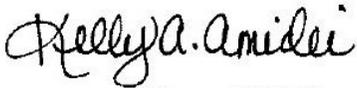
The proposed budget maintains high quality municipal services at a reasonable cost to Village of Libertyville residents. The Village has exercised conservative budgeting principles and fiscal restraint for many years, and as a result, will be able to weather the economic impacts of the COVID-19 pandemic during FY 2021-2022. Furthermore, Fiscal Year 2021-2022 will present an opportunity for the Village Board, staff, and residents to extensively collaborate in the planning of our community's post-pandemic future.

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.

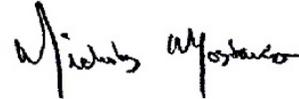
Over the next fiscal year, the Village has the opportunity to make significant investments to modernize its infrastructure with scheduled improvements to its stormwater management network, water and sewer utilities, roads, playgrounds, and aging Village facilities. Many of these general infrastructure investments would not be possible without the community supporting the 2020 non-home rule sales tax referendum.

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 making an already outstanding community even better.

Respectfully submitted,



Kelly A. Amidei
Village Administrator



Nicholas A. Mostardo, CPFO
Director of Finance/Village Treasurer

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

FUND	4/30/2020 Audited Fund Balance	2020-2021 Estimated Revenue	2020-2021 Estimated Expense*	4/30/2021 Estimated Fund Balance	2021-2022 Budgeted Revenue	2021-2022 Budgeted Expense*	4/30/2022 Projected Fund Balance	FY 2021-2022 Policy Amount	Surplus / (Deficiency)	Explanation of Target Amount
General Fund	11,539,257	28,252,674	28,374,477	11,417,454	28,868,932	30,641,043	9,645,343	9,542,761	102,582	Seventeen percent (17%) of expenditures plus 60% of three year average sales tax revenue
Concord SSA	66,513	23,151	23,040	66,624	23,090	25,660	64,054	6,415	57,639	Twenty-five percent (25%) of annual operating expenses
Fire Fund	26,136	3,250	2,500	26,886	2,000	9,000	19,886	2,250	17,636	Twenty-five percent (25%) of annual operating expenses
Foreign Fire Insurance Fund	112,410	64,670	43,000	134,080	55,170	45,000	144,250	11,250	133,000	Twenty-five percent (25%) of annual operating expenses
Timber Creek SSA	76,566	21,226	13,556	84,236	21,240	21,140	84,336	5,285	79,051	Twenty-five percent (25%) of annual operating expenses
Motor Fuel Tax Fund	2,032,684	1,619,402	680,000	2,972,086	1,249,176	1,826,279	2,394,983	624,588	1,770,395	Fifty (50%) of operating revenues
Hotel/Motel Tax Fund	555,424	186,953	405,814	336,563	190,000	405,631	120,932	85,783	35,149	Twenty-five percent (25%) of annual operating expenses
Commuter Parking Fund	617,993	92,845	267,579	443,259	145,920	205,836	383,343	48,334	335,009	Twenty-five percent (25%) of annual operating expenses
Non-Home Rule Sales Tax Fund	-	1,200,100	816,685	383,415	2,488,653	2,300,000	572,068	572,068	-	Current balance is policy amount
Debt Service Fund	502,211	1,697,086	1,699,417	499,880	1,713,943	1,716,443	497,380	497,380	-	Current balance is policy amount
TIF Fund	947,930	4,231,043	3,904,325	1,274,648	4,216,790	4,439,793	1,051,645	1,051,645	-	Current balance is policy amount
Impact Fee Fund	892,584	94,000	12,500	974,084	20,000	50,000	944,084	944,084	-	Current balance is policy amount
Project Fund	991,271	560,574	1,168,250	383,595	1,332,800	1,337,500	378,895	378,895	-	Current balance is policy amount
Park Improvement Fund	851,512	128,800	252,765	727,547	450,250	740,750	437,047	437,047	-	Current balance is policy amount / *\$225,803 assigned to LSC Bond payoff
Public Building Improvement Fund	915,078	1,500	435,303	481,275	201,500	421,460	261,315	261,315	-	Current balance is policy amount
Vehicle Maint/Replacement Fund**	1,677,288	1,197,454	2,094,310	780,432	1,791,135	2,007,284	564,283	225,165	339,118	Three (3) months of operating expenses
Technology Equipment Replacement Fund**	329,244	662,942	719,031	273,155	836,555	859,440	250,270	173,130	77,140	Three (3) months of operating expenses / \$50,000/year assigned to public safety IT
Utility Fund**	3,341,037	10,575,673	11,909,364	2,007,346	12,507,070	11,470,415	3,044,001	1,865,032	1,178,970	Three (3) months of operating expenses
Stormwater Sewer Fund**	1,915,327	926,969	1,910,615	931,681	8,186,956	6,833,273	2,285,364	134,172	2,151,192	Three (3) months of operating expenses
Libertyville Sports Complex Fund**	(1,251,051)	1,847,530	1,847,530	(1,251,051)	1,799,784	1,799,784	(1,251,051)	449,946	(1,700,997)	Three (3) months of operating expenses
Police Pension Fund	33,748,344	3,223,130	3,307,985	33,663,489	3,249,873	3,314,655	33,598,707	60,098,852	(26,500,145)	One hundred percent (100%) funded by April 30, 2041
Fire Pension Fund	30,604,336	2,597,098	2,388,350	30,813,084	2,750,990	2,539,871	31,024,203	48,538,585	(17,514,382)	One hundred percent (100%) funded by April 30, 2041
TOTAL	\$ 90,492,094	\$ 59,208,070	\$ 62,276,396	\$ 87,423,768	\$ 72,101,827	\$ 73,010,257	\$ 86,515,338	\$ 125,953,982	\$ (39,438,644)	

* - Expense totals omit depreciation

** - Fund Balance is Current Assets less Current Liabilities

NOTE: 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 Comprehensive Annual Financial Report.

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 funds as a percentage of the budgeted expenditures. All funds, with exception of the Liberty Sports Complex Fund and the public safety pension funds, are projected to end the FY 2021-2022 in compliance with the Village's policy based on the proposed budget. The following funds have fund balances that are projected to change by 10% or more between FY 2020-2021 and FY 2021-2022.

General Fund: Several regular General Fund revenues streams, most notably sales tax, are not expected to fully recover in FY 2021-2022 from the economic effects of the COVID-19 pandemic. The expenditures cuts made as part of the FY 2020-2021 budget amendment process cannot be sustained into FY 2021-2022 without service level disruptions. While project year-end FY 2021-2022 fund balance varies more than 10% from the project prior year-end fund balance, it is still budgeted to be in compliance with the Village's fund balance policy for the General Fund.

Fire Fund: Budgeted drawdown of fund balance due to estimated expenses in FY 2021-2022. The Village budgets conservatively in this fund and many times expenditure experience is far less that what was budgeted.

Motor Fuel Tax Fund: Budgeted drawdown of fund balance due to capital projects in FY 2021-2022; specifically, the portion of the Annual Road Rehabilitation Program paid for by Rebuild Illinois monies that are accounted for in this fund totaling \$446,279.

Hotel/Motel Tax Fund: Budgeted drawdown of fund balance due to the disruption in hotel and motel tax revenues caused by the COVID-19 pandemic coupled with the desire to maintain existing service levels.

Commuter Parking Fund: Budgeted drawdown of fund balance due to the disruption in commuter parking revenues caused by the COVID-19 pandemic coupled with the desire to maintain existing service levels.

Non-Home Rule Sales Tax Fund: Fund was previously non-appropriated.

Tax Increment Financing Fund: Budgeted drawdown of fund balance due to capital projects in FY 2021-2022, specifically, the East Parking Lot at School Street project totaling \$215,000.

Park Improvement Fund: Budgeted drawdown of fund balance due to capital projects including Charles Brown Park site improvements, Greentree site improvements, and resurfacing of the parking lot at Butler Lake.

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

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

Utility Fund: Budgeted addition to fund balance due to projected debt issuance for capital projects; specifically, the turbo blower project at the Wastewater Treatment Plant, which will take place over two fiscal years.

Stormwater Sewer Fund: Expected infusion of cash from bond proceeds in advance of the Rockland Road storm sewer improvement project, in addition to the expected start of the stormwater utility fee on September 1, 2021.

**Village of Libertyville
Department Relationship Between Funds**

Department	General Fund	Special Revenue Funds (1)	Utility Fund (2)	Storm Sewer Fund	Sports Complex Fund (3)	Capital Project Funds (4)	Internal Service Funds (5)
Boards and Commissions	X						
Administration	X	X				X	X
Community Development	X					X	X
Public Works	X	X	X	X		X	X
Police	X	X					X
Fire	X	X					X
Recreation	X				X		X
Water/Sewer			X				X
Sports Complex					X		X

1. Special Revenue Funds include: Concord Special Service Area, 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.

2. Utility Fund includes: Water, Sewer, Wastewater Treatment Plant, Water & Sewer Debt Service and Water and Sewer Capital Projects.

3. Sports Complex Fund includes: Indoor Sports Facility, Golf Learning Center, Family Entertainment Center, and Sports Complex-Debt Service.

4. Capital Project Funds include: Tax Increment Financing, Impact Fee, Project Fund, Park Improvement Fund, and Public Building Improvement Fund.

5. Internal Service Funds include: Fleet Services & Replacement and Technology and Equipment Replacement.



**Village of Libertyville
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	\$ 7,322,798	\$ 1,370,000	\$ 1,254,763	\$ 10,025,603	\$ 7,087,311	\$ 498,000	\$ 70,000	\$ 440,457	\$ -	\$ 800,000	\$ 28,868,932
<i>Special Revenue Funds</i>											
Concord SSA	\$ 23,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 23,090
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ 170	\$ -	\$ -	\$ -	\$ 55,170
Timber Creek SSA	\$ 21,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 21,240
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ 1,245,676	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ 1,249,176
Hotel Motel Tax Fund	\$ -	\$ 179,500	\$ -	\$ -	\$ 10,000	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 190,000
Commuter Parking Fund	\$ -	\$ -	\$ -	\$ 31,920	\$ 96,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 145,920
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 88,403	\$ 2,488,653
<i>Debt Service Funds</i>											
General Bond Fund	\$ 1,713,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 1,713,943
<i>Capital/Project Funds</i>											
Tax Increment Fin Dist #1	\$ 4,215,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 4,216,790
Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Project Fund	\$ -	\$ -	\$ -	\$ 129,600	\$ 400,000	\$ -	\$ 700	\$ 2,500	\$ -	\$ 800,000	\$ 1,332,800
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 250	\$ -	\$ -	\$ 400,000	\$ 450,250
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 200,000	\$ 201,500
<i>Internal Service Funds</i>											
Vehicle Maint./Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 990,146	\$ 10,000	\$ 2,000	\$ 160,000	\$ -	\$ 628,989	\$ 1,791,135
Tech. Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 353,321	\$ -	\$ 350	\$ -	\$ 282,884	\$ 200,000	\$ 836,555
<i>Enterprise Funds</i>											
Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ 12,496,070	\$ -	\$ 10,000	\$ 1,000	\$ -	\$ -	\$ 12,507,070
Stormwater Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,405,196	\$ -	\$ 3,500	\$ 6,778,260	\$ -	\$ -	\$ 8,186,956
Libertyville Sports Complex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,799,784	\$ -	\$ 1,799,784
Totals	\$ 13,296,211	\$ 1,549,500	\$ 1,254,763	\$ 13,887,799	\$ 22,910,044	\$ 526,000	\$ 94,370	\$ 7,382,217	\$ 2,082,668	\$ 3,117,392	\$ 66,100,964

Village of Libertyville
Expenses 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	\$ 14,307,790	\$ 7,788,827	\$ 2,494,534	\$ 288,101	\$ 1,385,736	\$ -	\$ 1,902,117	\$ 1,873,938	\$ 600,000	\$ -	\$ 30,641,043
<i>Special Revenue Funds</i>											
Concord SSA	\$ -	\$ -	\$ 25,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,660
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Timber Creek SSA	\$ -	\$ -	\$ 21,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,140
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,826,279	\$ -	\$ -	\$ -	\$ -	\$ 1,826,279
Hotel Motel Tax Fund	\$ -	\$ -	\$ 343,131	\$ -	\$ -	\$ 62,500	\$ -	\$ -	\$ -	\$ -	\$ 405,631
Commuter Parking Fund	\$ 33,667	\$ 36,468	\$ 20,800	\$ 6,000	\$ 15,500	\$ 12,500	\$ 80,901	\$ -	\$ -	\$ -	\$ 205,836
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000	\$ -	\$ 2,300,000
<i>Debt Service Fund</i>											
General Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,716,443	\$ 1,716,443
<i>Capital/Project Funds</i>											
Tax Increment Fin Dist #1	\$ -	\$ -	\$ 2,951,053	\$ -	\$ 3,000	\$ 580,000	\$ -	\$ -	\$ -	\$ 905,740	\$ 4,439,793
Impact Fee Fund	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Project Fund	\$ -	\$ -	\$ 20,000	\$ -	\$ 19,500	\$ 1,298,000	\$ -	\$ -	\$ -	\$ -	\$ 1,337,500
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 740,750	\$ -	\$ -	\$ -	\$ -	\$ 740,750
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421,460	\$ -	\$ -	\$ -	\$ -	\$ 421,460
<i>Internal Service Funds</i>											
Vehicle Maint./Replacement Fund	\$ 293,448	\$ 152,064	\$ 53,526	\$ -	\$ 370,411	\$ 1,106,623	\$ 10,050	\$ -	\$ -	\$ 21,162	\$ 2,007,284
Tech Replacement Fund	\$ -	\$ -	\$ 403,051	\$ 106,000	\$ 183,469	\$ 166,920	\$ -	\$ -	\$ -	\$ -	\$ 859,440
<i>Enterprise Funds</i>											
Utility Fund	\$ 1,750,046	\$ 633,220	\$ 402,768	\$ 1,073,277	\$ 1,798,565	\$ 3,881,300	\$ 473,979	\$ 195,752	\$ 128,989	\$ 1,132,519	\$ 11,470,415
Stormwater Sewer Fund	\$ 226,530	\$ 57,728	\$ 47,000	\$ -	\$ -	\$ 6,296,585	\$ 117,027	\$ -	\$ 88,403	\$ -	\$ 6,833,273
Libertyville Sports Complex	\$ 17,290	\$ 3,341	\$ 15,000	\$ 69,170	\$ -	\$ -	\$ 60,000	\$ 12,978	\$ -	\$ 1,622,005	\$ 1,799,784
Totals	\$ 16,628,771	\$ 8,671,648	\$ 6,847,663	\$ 1,542,548	\$ 3,830,181	\$ 16,392,917	\$ 2,644,074	\$ 2,082,668	\$ 3,117,392	\$ 5,397,869	\$ 67,155,731

VILLAGE OF LIBERTYVILLE

BUDGET PROCESS & FINANCIAL POLICIES

Budget Process

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

Preparation of the annual budget begins in November when the Village Board meets to review the status of the goals and priorities for the current fiscal year and develops goals and priorities for the next fiscal year. 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 current year. The projections are made based on current and future economic factors and reasonable assumptions. Information is gathered from each department regarding any proposed change in operations that may be needed over this time period. Once the Five-Year Financial Plan is completed, the Village Board meets as a Committee of the Whole to discuss the plan and develops target budgets for salary, operating and capital expenditures.

In early December, these target budgets are distributed to each Department Head along with budget worksheets and instructions. The departments then prepare a budget for all areas under that Department Head's responsibility. 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 request and changes are made to the preliminary budget based on revenue estimates and available resources. A Proposed Budget is then prepared that incorporates any changes and is sent to the Mayor and Village Board, Department Heads and other staff members. A copy is also made available for public inspection.

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

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

During the fiscal year, the Finance Department prepares and distributes to all departments a 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, changes in governmental financial reporting for state and local governments now classify individual funds as either "Major" or "Nonmajor." The impact of this distinction is that the financial activity of nonmajor funds is reported in certain instances in the audited financial statements in a consolidated format while major funds are reported separately. Generally, the General Fund, Capital Projects Fund, Tax Increment Financing Fund, Debt Service Fund, Water and Sewer Fund, Stormwater Sewer Fund, and the Sports Complex Funds are considered "Major" Funds. The following fund types are used in the Village of Libertyville.

GOVERNMENTAL FUND TYPE

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

General Fund

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

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

Motor Fuel Tax Fund – This fund accounts for revenues and expenses associated with the State Motor Fuel Tax collected on the sale of gasoline. A portion of this tax is distributed to municipalities, by the State, 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. Revenues are generated through donations and the operation of the soda machines at the Fire Stations. The antique fire truck is maintained with revenues in this fund.

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

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

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

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

Non-Home Rule Sales Tax Fund – This fund accounts for the 1% non-home rule sales tax levied on goods purchased in, or delivered to, Libertyville. This tax was authorized by a referendum held on March 17, 2020.

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

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

Impact Fee – This fund accounts for all impact fees charged to developers to offset costs of construction.

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 General Fund, Parks & Recreation Division budget.

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.

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

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

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

PROPRIETARY FUNDS

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

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

Enterprise Funds

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

Stormwater Sewer Fund – This fund is used to account for the operation, capital improvement, and maintenance of the Village’s stormwater sewer system. If the Village Board elects to impose a future stormwater utility fee, such revenues will be recognized in this fund.

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

Internal Service 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 using 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 operated pension plan for sworn police employees.

Fire Pension Fund – Accounts for revenues and expenditures associated with the Village operated pension for sworn fire employees.

Basis of Accounting and Basis of Budgeting

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

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

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

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

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

VILLAGE OF LIBERTYVILLE FINANCIAL MANAGEMENT POLICIES

The Village of Libertyville Financial Policies, listed below, provide the basic framework for the fiscal management of the Village. These policies provide guidelines for evaluating both current activities and proposals for future programs. Most of the policies represent long-standing principles, traditions, and practices which have guided the Village in the past and have helped maintain the Village's financial stability. The Village's financial strength is exemplified by a Moody's Investors Service bond rating of Aa2.

Revenue Policy

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

Cash Management

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

Debt Policies

- The Village will not issue notes/bonds to finance operating deficits.
- The Village will publish and distribute an official statement for each bond issue.
- The Village will levy a tax sufficient to retire general obligation debt. Taxes will be abated for general obligation debt where an alternate revenue source is pledged.
- The Village will maintain debt retirement reserves as established in bond ordinance covenants.
- The Village will maintain existing balances in its enterprise 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 unreserved fund balance in all funds on an annual basis based on current and anticipated needs.
- The Village will maintain an unreserved General Fund Balance 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 Award for Distinguished Budget Presentation from the Government Finance Officer's Association (GFOA).

Accounting Policies

- The Village will maintain high standards of accounting. Generally Accepted Accounting Principles (GAAP) will be used in accordance with the standards developed by the Governmental Accounting Standards Board (GASB) and endorsed by the Government Finance Officer's Association (GFOA).
- An independent firm of certified public accountants will perform an annual financial compliance audit of the Village's financial statements and will publicly issue an opinion that will be incorporated in the Comprehensive Annual Financial Report (CAFR).
- Full disclosure will be provided in the 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 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 appropriate agencies.

**VILLAGE OF LIBERTYVILLE
2021-2022 BUDGET HIGHLIGHTS**

OVERALL BUDGET

- Estimated revenues for all appropriated funds totaling \$66,100,964, a decrease of \$399,653, or 0.6% compared to the FY 2020-2021 budget. The gross increase in revenue for debt-funded capital projects is ultimately offset by the expected continued disruptions to regular revenue streams as a result of the COVID-19 pandemic.
- Incorporates General Fund revenue from 2020 Tax Levy (payable in 2021) of \$7,322,798 and estimated Sales Tax revenues of \$7,185,055.
- Operating and capital expenditures for all appropriated funds estimated to be \$67,155,731, an increase of \$4,851,627 (7.8%) compared to the FY 2020-2021 budget. This increase is due a substantially increased capital project budget in FY 2021-2022.
- Overall budget has expenses (\$67,155,731) exceeding revenues (\$66,100,964) by \$1,054,767. This variation is due to fund balance spend-down in various Village funds, either for capital project purposes or for operating purposes due to COVID-19 revenue disruptions. Exclusive of debt service revenue, the operating budget is balanced.
- Overall aggregate operating expenses are budgeted to decrease 2.6% compared to the originally adopted FY 2020-2021 budget.

PERSONNEL/SALARY EXPENDITURES

Salary expenditures have decreased 2.4% from the FY 2020-2021 budget, and include:

- A 2.0% cost-of-living adjustment in salary ranges for all full-time non-union employees and 2.25% for Fire Department union employees. Funding is also included for salary adjustments that may or may not result from the new Police and Public Works contracts which will be under negotiation in FY 2021-2022. Finally, the budget includes funding for merit increases for non-union employees of up to 2.0% depending on performance.
- Employee benefit expenditures increased 0.6% from the FY 2020-2021 budget. After a large spike last year due to a change in assumed rate of return, the Village's IMRF employer contribution rate is expected to stabilize. Based on projections from the Village's health insurance pool, the rates for the Village's PPO and HMO plans are budgeted to increase 5.0%, while the dental plan is expected to increase 5.0%. Based on an independent actuarial valuation, contributions to the Police and Fire pension plans are expected to increase.
- This budget proposes adding back an employee in the Recreation Department (Recreation Specialist), shifts the previously authorized Public Works Management Analyst to Administration, and adds another Project Engineer to the Public Works Department to oversee stormwater capital projects.
- Full-time staffing levels of 153 for FY 2021-2022 compared to 180 in FY 2009-2010.

CAPITAL EXPENDITURES

- Pursuant the Village's Capital Improvement Plan, the budget contains funding for capital expenditures totaling \$16,392,917, most significantly:
 - o \$3,124,279 in road, sidewalk, bike path, and streetlight replacements and rehabilitation.
 - o \$3,881,300 in water distribution, sanitary sewer distribution, and wastewater treatment infrastructure as identified in the 2019 Utility Rate Study.
 - o \$6,296,585 for stormwater sewer projects, including construction for a major improvement identified as part of the Master Stormwater Management Plan.
 - o \$740,750 in community park site improvements and playground replacements.

GENERAL FUND

- Operating revenues are estimated to decrease 6.9% or \$2,073,584 versus the originally adopted FY 2020-2021 budget on account of the ongoing COVID-19 pandemic and include the following:
 - o Property tax revenue is projected to increase 2.6% due to an increase of 2.3% in the consumer price index increase allowed by the tax cap along with new property growth in the Village.
 - o Sales tax revenue is projected to decrease 8.9% (\$699,360) due to economic conditions, but the stated budget number reflects a projected lower loss due to State law changes regarding sales taxes from online retailers.
 - o Growth in some State of Illinois shared revenues based on estimates from the Illinois Municipal League, most significantly an increase in income tax (\$186,898).
- Operating expenses have increased by 2.9%, or \$840,400. The major drivers of this increase are:
 - o The structure of the Libertyville Sports Complex bonds changed when the 2010C series was paid off at the end of 2020. This structure results in a higher debt service payment for the remaining 2010A and 2010B series, which must be subsidized by the General Fund.
 - o Employee salary cost adjustments totaling \$335,708 (2.4%) due to union and non-union wage adjustment allowances as well as the rehiring of recreation staff positions that were previously vacant due to COVID-19.
 - o Employee benefit cost increase of \$233,157 (3.1%) primarily due to increases in the Village's health insurance premiums
- A transfer-in of \$800,000 (1/3rd of annual budgeted non-home rule sales tax revenues) is expected to replace revenue from the Places for Eating Tax that was repealed on April 30, 2021.
- The General Fund includes several fund-level capital transfers out totaling \$600,000
 - o Public safety IT reserve to TERF - \$50,000
 - o SRA levy transfer to Park Improvement Fund - \$50,000
 - o Capital Vehicle Replacement Fund - \$500,000
- On a gross revenue and expenditure basis, the General Fund is not balanced for FY 2021-2022 due to ongoing revenue disruptions caused by the COVID-19 pandemic. While management made various expenditure cuts throughout the budget process, the additional adjustments that would be necessary to provide a fully balance the General Fund budget would result in significant service cuts in the community. However, the General Fund is still projected to be in compliance with its fund balance policy amount at the end of FY 2021-2022. As the Village budgets conservatively, more optimistic revenue trends or federal government aid to local governments may contribute to a more favorable overall year-end position.

UTILITY FUND

- Includes \$1,323,000 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA).
- Incorporates a 3% rate increase for water and 5% rate increase for sanitary sewer services per the 2019 Utility Rate Study.

**VILLAGE OF LIBERTYVILLE
FISCAL YEAR 2021-2022
MAJOR REVENUE SOURCES**

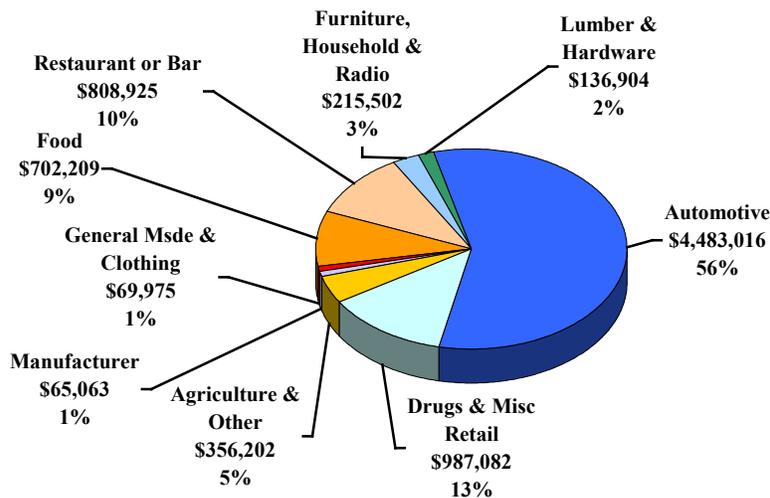
1. Sales Tax
2. Property Tax
3. Non-Home Rule Sales Tax
4. Water Sales
5. Fire Protection District
6. Sewer Charges
7. TIF (Tax Increment Financing) Receipts
8. State Income Tax
9. Gas and Utility Taxes
10. Building Permits and Fees

1. Sales Tax

2021-2022 Budget \$7,185,055

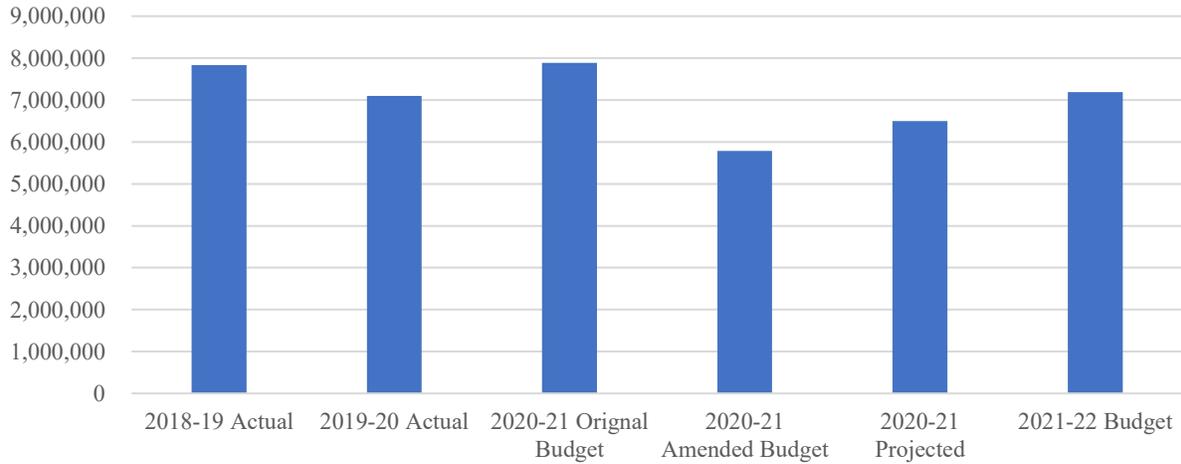
Sales tax is a major revenue source for the Village of Libertyville and for accounts for 11% of Village-wide budgeted revenues in FY 2021-2022.

The State of Illinois collects and distributes to the Village 1% of the 7% Retailers Occupation Tax imposed on the sale of tangible personal property. The State tracks this information on a calendar year basis. A chart showing the sales tax by category for calendar year 2019 is shown below.



There are no restrictions on the use of this revenue. This revenue source is directly related to the economy and the economic development activity within the Village of Libertyville. Beginning with the Great Recession in 2008, economic conditions caused a decrease in this revenue category especially in the area of vehicle sales which at one time accounted for 70% of total sales tax receipts. Health of this revenue stream is vital for the Village to continue to provide a high level of municipal services. The Village is projecting sales taxes to decrease from a budgeted amount of \$7,884,415 in FY 2020-2021 to \$7,185,055 in FY 2021-2022 on account of the COVID-19 pandemic.

Sales Tax

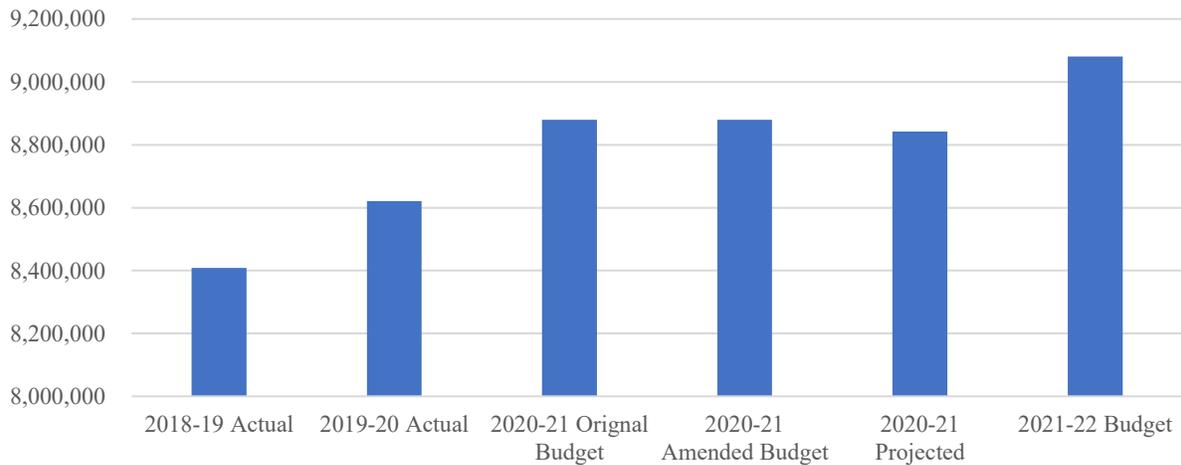


2. Property Tax Revenue

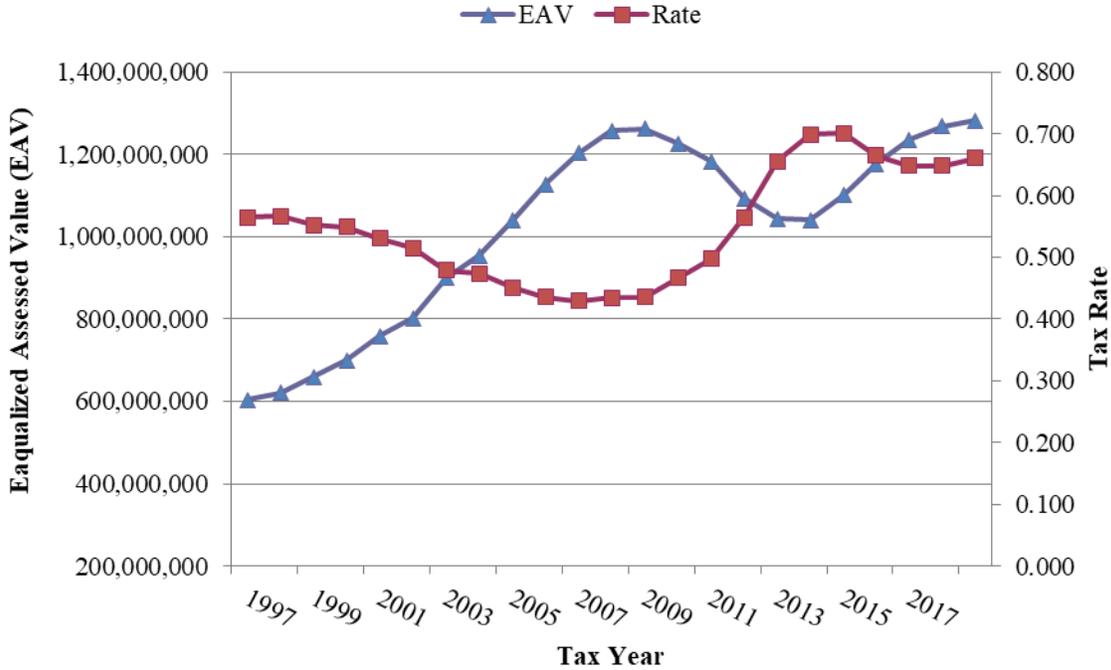
2021-2022 Budget \$8,879,117

Property taxes (excluding TIF receipts) account for 14% of all revenues for the Village of Libertyville. Since the Village is not a home-rule municipality, property tax increases are limited by a property tax cap which amounts to the lower of 5% or the increase in the consumer price index for the previous year. For the 2021-2022 fiscal year (tax year 2020), the tax cap increase is 2.3%. Taxes levied for bond payments are not included in the property tax cap calculation since these taxes are approved in a separate referendum. Additionally, taxes levied for special recreation are not subject to tax caps.

Property Tax



The Village is required to file a Tax Levy Ordinance by the last Tuesday in December of each year. The County Clerk of Lake County then determines the property tax rate which is imposed upon all property located within the Village. This rate is imposed equally upon all taxable properties based on the Equalized Assessed Valuation (EAV) of each property. The following chart shows the Village's EAV and tax rate history.



The tax levy includes property taxes for Village services such as police protection, fire services, highways and bridges, pension costs, and park and recreation activities. In addition, the total levy also incorporates bond levies. Several of the bond levies are abated each year due to utility fees or other revenue being dedicated to pay these bond issues.

The Village also has a Tax Increment Financing (TIF) Area which generates property tax revenue and two Special Service Areas for which taxes are levied on a portion of the Village, rather than on the entire community. These property tax revenues have limitations on how they can be used.

3. Non-Home Rule Sales Tax 2021-2022 Budget \$2,400,000

On March 17, 2020, the resident 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 a replacement for the Places for Eating Tax which was repealed on April 30, 2020. Non-home rule sales tax revenues are accounted for in the Non-Home Rule Sales Tax Fund.

4. Water Sales 2021-2022 Budget \$5,584,828

Revenues from the Village’s water utility account for 8.0% of total Village-wide revenues. Water revenues are based on the number of gallons used by homes and businesses located in the Village along with a fixed cost recovery charge. Water rates are developed to recover the cost of purchasing water from the Central Lake County Joint Action Water Agency along with the costs of maintaining and improving water lines within the Village limits. Water sales can fluctuate due to the amount of rain received during the summer season.

Water sales for the 2021-2022 fiscal year are projected to remain stable versus the prior budget year, though the revenues will increase due to planned rate adjustments. Water revenues are monitored to ensure that they are sufficient to cover operating expenses and to provide for future capital replacements. Per the 2019 Utility Rate Study, water rates will increase by 3% in FY 2021-2022 to cover increases in operating and capital costs.

5. Fire Protection District **2021-2022 Budget \$3,099,485**

The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). Contract increases are based on a formula that includes a component of the consumer price index. The district also allows the Village to bill district residents for ambulance calls. Based on this contract, revenues from the Fire Protection District will increase for the 2021-2022 fiscal year by 2.3%. Fire District contract proceeds account for 5% of all revenues for the Village of Libertyville.

6. Sewer Charges **2021-2022 Budget \$4,375,659**

Rates for sanitary sewer charges are projected to increase 5% over the 2020-2021 budget per the 2019 Utility Rate Study. Sewer charges are billed based on the amount of water used along with a fixed cost recovery charge. The charges cover both sewer line maintenance, the treatment of sewage, and capital improvement. Revenues from the Village's sanitary sewer utility account for 7% of total Village-wide revenues.

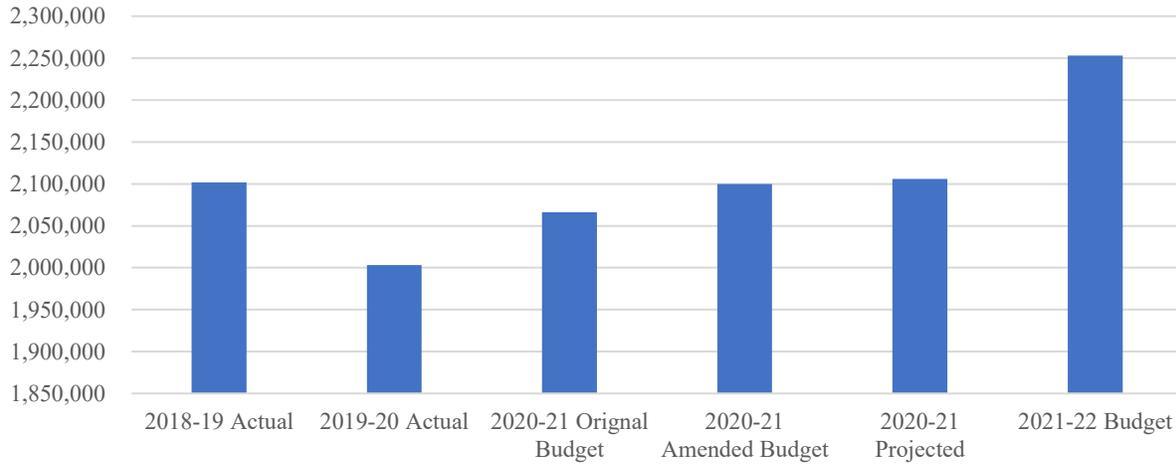
7. Tax Increment Financing (TIF) Receipts **2021-2022 Budget \$4,215,790**

The Village's Tax Increment Financing District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received to fund these improvements. The TIF was due to terminate in 2009; however, the Village was successful in obtaining State legislation to extend the TIF for an additional 12 years. As part of the extension approval process, the Village has agreed to rebate 70% of the property taxes collected to the taxing bodies affected by the TIF. The rebates began with the 2009 taxes that the Village received in 2010. As the EAV has increased in the TIF area, the TIF receipts have increased. TIF property tax receipts account for 6% of all revenues for the Village of Libertyville.

8. State Income Tax **2021-2022 Budget \$2,252,934**

The Village receives 6% of the net income tax receipts collected by the State. The distribution of income tax is based upon population and the revenue is deposited into the Village's General Fund. The estimate for the 2021-2022 budget is based on projections provided by the Illinois Municipal League. This revenue source is tied to the economy and as the economy expands and contracts, State income tax follows this trend. Curiously, the unemployment crisis caused by the COVID-19 has actually sustained this revenue source as unemployment benefits are subject to federal and state income taxes. State income tax receipts account for 3% of all revenues for the Village of Libertyville.

State Income Tax

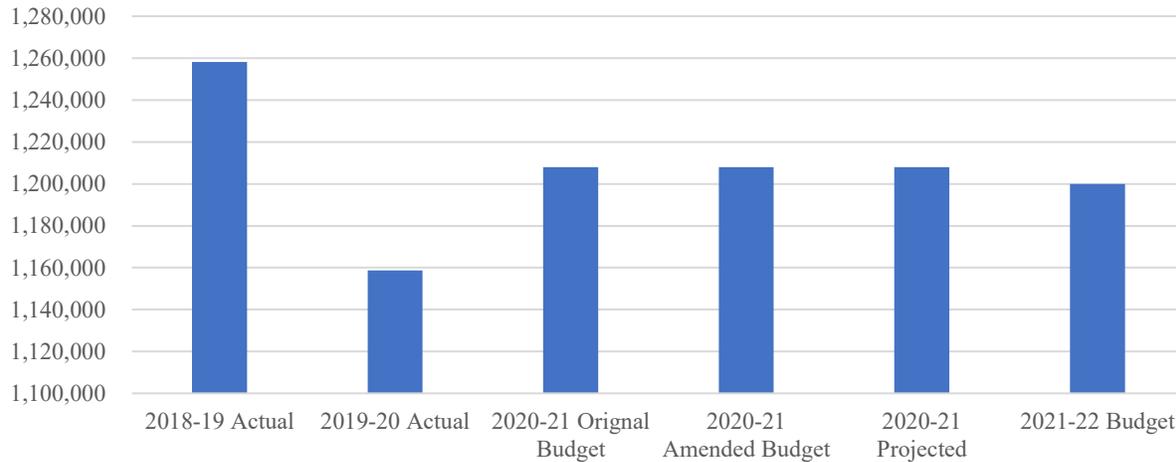


9. Electric Utility Tax

2021-2022 Budget \$1,200,000

Due to uncertainty surrounding economically sensitive revenues such as sales taxes and income taxes, the Village Board approved a tax on electric consumption. This tax became effective on January 1, 2010; however, the ordinance included a sunset clause in which the tax expires on December 31 of every year unless the Board acts to renew it. Staff is recommending that the electric utility tax be renewed in December 2021 at its current rate.

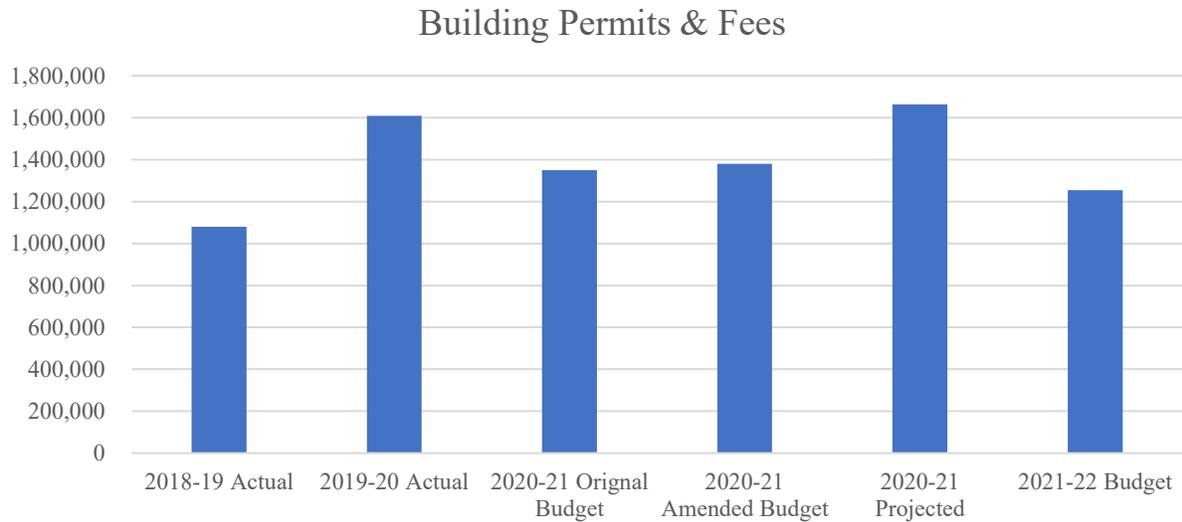
Electric Utility Tax



10. Building Permit & Fee Receipts

2021-2022 Budget \$1,254,763

Revenues from building permits, plan review fees, and other miscellaneous fees are projected to decrease 7% due to the ongoing economic effects of the COVID-19 pandemic. The following chart shows the history of this revenue classification. Annual spikes outside an established trend should be considered one-time, non-recurring revenue. These types of revenues account for 2% of all revenues for the Village of Libertyville.



VILLAGE OF LIBERTYVILLE
SUMMARY OF DEBT ISSUANCES AND OUTSTANDING DEBT

Debt restrictions in the State of Illinois differ for “home rule” municipalities and “non-home rule” municipalities. The Village of Libertyville is a non-home rule municipality. All municipalities in the State of Illinois with a population greater than 25,000 are automatically granted home rule status unless this status is removed by the voters through a referendum. Municipalities with a population under 25,000 may achieve home rule status if explicitly approved by the voters through a referendum.

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

Libertyville’s equalized assessed valuation for the 2019 tax year was \$1,282,397,055. The current debt limit restriction for non-home rule municipalities, 8.625% of Libertyville’s EAV, would yield a maximum legal debt limit amount of \$110,606,746. As of May 1, 2020, Libertyville had \$48,619,290 in total outstanding debt. Of this amount, \$19,429,512 is attributable to the debt limit, which is below the maximum allowed. The remaining legal debt margin for non-revenue issuances is \$91,177,234.

Libertyville’s current bond rating is Aa2 by Moody’s Investor Services. The current population for the Village is 20,405 which results in a gross debt per capita as of May 1, 2020 of \$2,383.

Summary of Current Bonded Debt Issues as of May 1, 2020

General Obligation Alternate Refunding Bonds, Series 2010A

Original Issue Amount: \$11,570,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2030

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

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

Original Issue Amount: \$3,245,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2027

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

General Obligation Alternate Refunding Bonds, Series 2010C

Original Issue Amount: \$3,840,000

Original Issue Date: October 12, 2010

Date of Maturity: December 15, 2020

Description: Bonds used to refund the remainder of existing 2000 and 2003 General Obligation Bonds used to construct Sports Complex property. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

General Obligation Bonds, Series 2012A

Original Issue Amount: \$5,000,000

Original Issue Date: November 20, 2012

Date of Maturity: December 15, 2031

Description: Bonds used to rehabilitate roads within the Village. Financing provided through a tax levy approved by a referendum in March 2012.

General Obligation Alternate Bonds, Series 2012B

Original Issue Amount: \$4,200,000

Original Issue Date: November 20, 2012

Date of Maturity: May 1, 2032

Description: Bonds used to fund major water and sewer infrastructure improvements. Financing is provided through water and sewer rates.

General Obligation Bonds, Series 2013A

Original Issue Amount: \$5,000,000

Original Issue Date: October 23, 2013

Date of Maturity: December 15, 2032

Description: Bonds used to rehabilitate roads within the Village. Financing provided through a tax levy approved by a referendum in March 2012.

General Obligation Alternate Bonds, Series 2013B

Original Issue Amount: \$4,200,000

Original Issue Date: October 23, 2013

Date of Maturity: May 1, 2032

Description: Bonds used to fund major water and sewer infrastructure improvements. Financing is provided through water and sewer rates.

General Obligation Bonds, Series 2014A

Original Issue Amount: \$2,215,000

Original Issue Date: April 8, 2014

Date of Maturity: May 1, 2022

Description: Bonds used to refund the 2006 General Obligation Bond. Financing is provided through water and sewer rates.

General Obligation Bonds, Series 2014B

Original Issue Amount: \$5,000,000

Original Issue Date: October 29, 2014

Date of Maturity: December 15, 2032

Description: Bonds used to rehabilitate roads within the Village. Financing provided through a tax levy approved by a referendum in March 2012.

General Obligation Bonds, Series 2015A

Original Issue Amount: \$5,000,000

Original Issue Date: October 28, 2015

Date of Maturity: December 15, 2032

Description: Bonds used to rehabilitate roads within the Village. Financing provided through a tax levy approved by a referendum in March 2012.

General Obligation Alternate Bonds, Series 2015B

Original Issue Amount: \$4,200,000

Original Issue Date: October 28, 2015

Date of Maturity: May 1, 2032

Description: Bonds used to fund major water and sewer infrastructure improvements. Financing is provided through water and sewer rates.

General Obligation Limited Tax Bonds, Series 2019

Original Issue Amount: \$3,700,000

Original Issue Date: June 17, 2019

Date of Maturity: December 15, 2037

Description: Bonds used to finance two stormwater sewer improvement projects as well as the rehabilitation of various Village facilities.

TIF Promissory Note

Original Issue Amount: \$5,000,000

Original Issue Date: November 9, 2016

Date of Maturity: December 31, 2022

Description: Loan used for short term financing to construct the Church Street Parking Garage with the Village's downtown TIF area.

Summary of Debt Outstanding and Fiscal Year 2021-2022 Debt Service Requirements

Debt Issuance Name	Original Issue Amount	Outstanding as of May 1, 2020	Principal Due 2021-2022	Interest Due 2021-2022	Total Due 2021-2022
General Obligation 2010A	\$11,570,000	\$11,120,000	\$830,000	\$455,255	\$1,285,255
General Obligation 2010B Taxable	\$3,245,000	\$2,120,000	\$230,000	\$105,750	\$335,750
General Obligation 2010C	\$3,840,000	\$570,000	N/A	N/A	N/A
General Obligation 2012A	\$5,000,000	\$3,705,000	\$255,000	\$73,525	\$328,525
General Obligation 2012B	\$4,200,000	\$3,195,000	\$200,000	\$63,000	\$263,000
General Obligation 2013A	\$5,000,000	\$3,820,000	\$240,000	\$127,988	\$367,988
General Obligation 2013B	\$4,200,000	\$3,140,000	\$195,000	\$105,500	\$300,500
General Obligation 2014A	\$2,215,000	\$900,000	\$300,000	\$13,800	\$313,800
General Obligation 2014B	\$5,000,000	\$3,965,000	\$250,000	\$109,250	\$359,250
General Obligation 2015A	\$5,000,000	\$4,135,000	\$260,000	\$117,380	\$377,380
General Obligation 2015B	\$4,200,000	\$3,975,000	\$35,000	\$114,663	\$149,663
TIF Promissory Note	\$5,000,000	\$2,601,771	\$867,220	\$38,520	\$905,740
General Obligation 2019 Ltd. Tax	\$3,700,000	\$3,700,000	\$175,000	\$105,300	\$280,300
IEPA Loan – 2019	\$1,568,007	\$1,568,007	\$76,493	\$26,563	\$103,056
Installment Loan – Sewer Vactor Truck	\$407,119	\$104,512	\$21,075	\$87	\$21,162
Total		\$46,918,939	\$3,934,788	\$1,456,581	\$5,391,369*

*Total budgeted debt service costs with paying agent fees of \$6,500 included is \$5,397,869.

To: All Department Heads
 From: Nicholas A. Mostardo, Director of Finance
 Date: October 5, 2020 – Village Board Approved (Revised 12.28.2020)
 Re: FY 2021-2022 Budget Timeline

The timeline for the FY 2021-2022 budget is as follows:

Staff Milestones

<u>OK</u>	<u>Date</u>	<u>Items needed</u>
___	10/1-10/31	Finance Department prepares tax levy recommendation.
___	12/14/2020	<u>Capital</u> project estimation sheets distributed to departments.
___	12/14/2020	Access to BS&A made available for data entry (projected 2020-21 amounts and requested budget for 2021-22).
___	12/30/2020	<u>Capital</u> project estimation sheets due to Finance.
___	1/4-1/8/2021	<u>Capital</u> needs/funding review with departments.
___	1/15/2021	Finance department enters proposed FY 2020-21 payroll for departments.
___	1/15/2021	<u>Operating</u> budget requests and 2020-21 year-end operating projections due to Village Administrator and Finance Director. BS&A department budget entry closed.
___	1/18-1/22/2021	Finance Department review of operating budgets and cash flows.
___	1/22/2021	Finance Department prepares reports and handouts for Department Head meetings.
___	1/25-1/29/2021	Administration/Department Head meetings to review proposed budgets. Updated goals/performance measures due during budget meetings.
___	2/2/2021	Department Head team meeting to review the final proposed budget (prior to Staff Meeting).
___	2/5/2021	Budget numbers finalized by Village Administrator and Finance Director.
___	2/19/2021	Finance Department prepares budget document, exhibits, appendix, and paginates document. Copies of proposed budget are distributed to the Village Board.
___	2/22-3/5/21	Department budget practice presentations for Village Board review meeting.

Village Board Budget Review Meetings

<u>OK</u>	<u>Date</u>	<u>Items needed</u>
___	11/10/2020	Tax Levy Discussion – Finance Committee, 7:00pm
___	11/24/2020	Tax Levy Public Hearing – 8:00pm
___	12/8/2020	Tax Levy Adoption – 8:00pm
___	1/12/2021	FY 2021-2022 Capital Project Funding – COW, 6:00pm
___	3/6/2021	Budget Review meeting and Five-Year Forecast – 8:00am Start
___	3/9/2021	Budget Review meeting (continued, if needed) – 6:00pm Start

Budget Approval Milestones

<u>OK</u>	<u>Date</u>	<u>Items needed</u>
___	3/9/2021	A notice is placed in the 3/11 edition of the Daily Herald indicating a public hearing on the budget will take place on 3/23.
___	3/23/2021	Public Hearing on the budget (Agenda materials due 3/17)
___	3/23/2021	Post compensation package for each IMRF employee with compensation exceeding \$150,000 on Village website. Required to post at least six (6) days before budget approval.
___	4/13/2021	Budget adopted by ordinance (Agenda materials due 4/7)
___	4/13/2021	Fee ordinance approved (Agenda materials due 4/7)
___	4/14/2021	Post total compensation package for all full-time Village employees on Village website.
___	4/14/2021	Final approved budget document distributed to staff.
___	5/1/2021	File budget with Lake County (within 30 days of passage).





3/6/2021

Five-Year Financial Plan

Fiscal Year 2022 – Fiscal Year 2026

Five-Year Financial Plan

Fiscal Year 2022 – Fiscal Year 2026

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Executive Summary

Each year, the Village Board reviews five years of General Fund financial projections in advance of the annual budget preparation cycle. This exercise is important as it allows the Village's leadership to forecast revenue and expense trends as well as offering resiliency in the context of external economic conditions. This current Five-Year Financial Plan projects overall General Fund financial health over Fiscal Years 2021-2022 (FY 2022) through FY 2025-2026 (FY 2026).

Forecasts from prior years, as well as the current forecast contained herein, have been significantly upended by the emergence of the SARS-CoV-2 virus in late 2019 and the subsequent COVID-19 pandemic that impacted the United States and world being in the first quarter of 2020. Beyond the health effects of the pandemic, immediate economic impacts were felt at the national, state, and local levels. Millions of individuals lost their jobs due to the effects of the pandemic and countless small businesses were forced to close or significantly scale back operations. The worst of the so-called "first wave" of the pandemic, from an economic standpoint, took place roughly between March 2020 and June 2020. During this time, many states instituted stay-at-home orders and the economy slowed significantly. The summer months provide a brief respite from the virus as cases of COVID-19 declined and the economy rebounded, in part due to federal stimulus aid. However, during the late summer and early autumn, cases once again began to rise and a second shutdown in many areas was required throughout the early winter. At this time of this writing, many believe that we are starting the exit the expected "second wave" of the pandemic.

With uncertainty abound during 2020, the world was not without hope. Enormous resources from the federal government were put into developing vaccines to protect against SARS-CoV-2 and COVID-19. The United States and world were treated to wonderful news in December 2020. Just about a year after the first widespread emergence of COVID-19, Pfizer and its partner BioNTech announced they had developed a safe and effective COVID-19 vaccine. This was followed a few weeks later by Moderna announcing that their vaccine candidate was also safe and effective. Both vaccines were granted FDA emergency use authorization before the end of the calendar year and vaccinations were started nationwide at the close of 2020.

With mass vaccinations of the general populace ongoing, it remains to be seen in what fashion the economy will recover the COVID-19 pandemic. Many have opined that the recovery could come in one of three forms: a "U-shaped" recovery in which the economy does not immediately bounce back from an economic calamity, a "V-shaped" recovery in which the economy immediately bounces back after an economic calamity, or a "L-shaped" recovery where the economy remains at its current low levels for several years or more.

While prior forecasts have focused on various scenarios pertaining to policy-level decisions that could be made at the local level and their effects on the financial health of the Village, this year's forecast is understandably special, given the unprecedented nature of the global pandemic. As a result, the financials scenarios presented in this forecast seek to illustrate the ongoing health of the Village's General Fund in the context of the three possible recovery scenarios noted above, with the baseline scenario being a "U-shaped" recovery.

A final note – while the past year has offered countless challenges to the Village, its residents, and its business, several positive outcomes emerged. First, and most importantly, the Village was able to secure passage of a referendum on March 17, 2020 that allowed it to impose a 1% non-home rule sales tax. Revenues from this local sales tax are dedicated to funding the Village's general capital needs such as roads, streetlights, parks, parking lots, facilities, and technology. Without this local sales tax, the Village would not be able to fund an appropriate level of general capital improvements on an annual basis and the condition of Village's infrastructure would significantly decline. The economic effects of the COVID-19 pandemic would have significantly exacerbated this problem but for the non-home rule sales tax. The Village Board is very appreciative that the community supported this initiative.

A second significant positive outcome was the passage of the CARES Act (Coronavirus Aid, Relief, and Economic Security Act) on March 27, 2020. This piece of federal legislation provided financial relief to the Village as well as help to small businesses through Paycheck Protection Loans and enhanced unemployment for those who lost their jobs. Based on CARES Act guidelines, Lake County administered reimbursement requests for the Village of Libertyville. Due to the hard work from those at the County, the Village was able to secure approximately \$900,000 in CARES Act assistance in 2020, temporarily mitigating some of the more serious budget concerns that emerged during the pandemic.

Economic Outlook

As illustrated in the Executive Summary, the global and nation economic outlook is very uncertain due to the ongoing COVID-19 pandemic. The normal indicators used in the preparation of this forecast are particularly variable due to this uncertainty. Normally, in preparing the Five-Year Financial Plan, key economic indicators and measures available through various publications and reports are reviewed.

Prior to COVID-19, the national, state, and local economy had been relatively strong. According to the Congressional Budget Office (CBO), GDP growth is projected to average approximately 3.4% lower than expected when the original January 2020 projections were made nearly a year ago. The obvious concern cited by the CBO is the ongoing impact of the COVID-19 pandemic. It will be important to monitor national developments to determine how much they will affect the Village's state and local revenue base. As evidenced by the decline in sales tax receipts during the Great Recession, the Village's revenue base can be quite volatile.

There are several macroeconomic trends that are worth paying close attention to over the next several months and years. Automotive sales are an important part of Libertyville's local economy. According to local dealers, during the second and third quarters of 2020, vehicle sales were not impacted to the degree one would expect due to the COVID-19 pandemic. However, Moody's notes that nationally, automotive sales were forecasted to drop 19% during 2020. The negative automotive outlook initially published by Moody's was revised to a stable outlook in late 2020, with the rating agency believing that there will be rising sales throughout 2021-2023. On a separate issue, housing, the non-partisan and non-profit Conference Board notes that people are more willing to enter the housing sector during 2021 due to continued low interest rates.

Federal aid to states and local governments will have a significant impact on the Village's ability to continue to provide high service levels in the future. While the money the Village received from the CARES Act helped to alleviate some immediate financial concerns in FY 2020-2021, more aid is most certainly needed due to the decline in elastic sources of revenue. In January 2020, after two United States Senate run-off elections in Georgia, it became clear that the Democratic party would have the governmental "trifecta" for the first time since 2010. The administration of new United States President Joe Biden has indicated that a substantial COVID-19 relief bill would be one of his first priorities, and congressional leaders have indicated this bill would include direct aid to states and local governments.

On a state level, shared revenues, which include income tax, state use tax, motor fuel tax (MFT), and personal property replacement tax are important Village financial resources. The Village has seen increased MFT distributions over the last year due to the state capital bill passed in 2019. These increased MFT receipts will help to offset the costs associated with local road improvements. Continued growth in income tax is expected even during the COVID-19 pandemic due to unemployment payments being subject to federal and state income taxes. Use tax is expected to gradually decline after rising for several years due to a change in state law that requires most online purchases to be subject to the local sales tax rate, rather than the use tax. While use tax is expected to decline, those revenues will more than be made up in new sales taxes. At this time, the major threat to state shared revenues beyond the COVID-19 pandemic continues to be state reductions to the Local Government Distributive Fund (LGDF), especially since the Graduated Income Tax Amendment failed to gain voter approval in November 2020.

Property tax receipts contribute to approximately 25% of General Fund revenues. The property tax rate incurred by residents depends on the equalized assessed value (EAV) of the taxable property in the Village. After declining for five years, EAV increased 5.78% in tax year 2015, 6.84% in tax year 2016, 4.98% in tax year 2017, 2.72% in tax year 2018, and 1.06% in tax year 2019. Early indications from the County Assessor's Office, prior to appeals and final exemption calculations, indicate stable growth of approximately 1.44%. This trend in EAV growth will be an element to watch closely in future years.

Historical Trends

Revenues

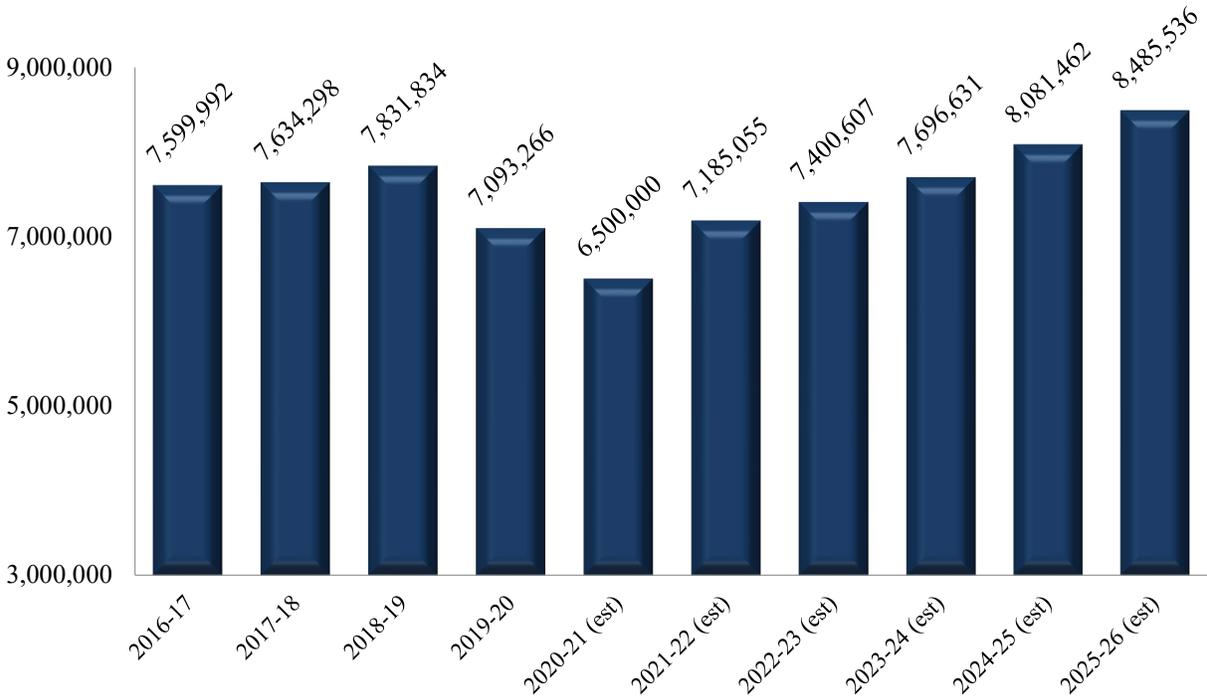
SALES TAX

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 between 25%-30% of General Fund revenues.

The Village also imposes a 1% local non-home rule sales tax which is collected by the State and accounted for by the Village in a fund dedicated to supporting capital projects.

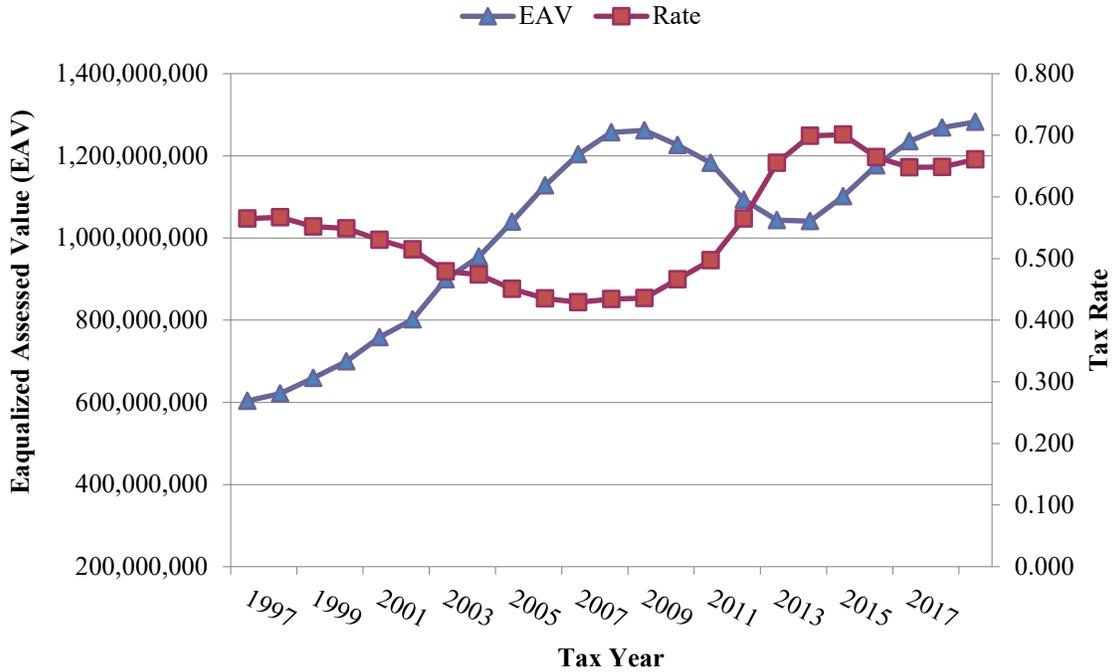
The chart below shows the history as well as the projections for growth of sales tax. Under the *Base Model (U-Shaped Recovery)*, a low baseline value due to COVID-19 is expected to recover several percent a year for the next several years.

Sales Tax Revenue



PROPERTY TAX

A review of the Village’s Equalized Assessed Valuation (EAV) and tax rate extension is shown in the graph below. After dipping for five years, EAV finally improved significantly by 5.78% in tax year 2015. The growth trend continued in tax years 2016-2019 and it is expected the growth rate will be approximately 1.44% in levy year 2020 yielding an estimated EAV of 1,287,215,401.



For purposes of the Plan, EAV is assumed to grow at 2% per year in future years and new growth is conservatively estimated at \$4,000,000 per year. It is important to note that if the Village’s TIF district closes out as scheduled on December 31, 2021, the 2021 tax levy (payable in 2022) would be able to capture an estimated \$47,000,000 in net TIF area EAV, which represents 3.7% of the total Village EAV. The Consumer Price Index factor which drives the maximum increase is assumed to stay consistent at 1.5%.

Libertyville’s tax rate remains relatively low compared to surrounding communities once comparable services are included in the calculation. As evident in the following chart, which reflects levy year 2019 (taxes collected in 2020), what a Libertyville resident pays in property taxes for full traditional municipal services is competitive versus area communities.

LEVY YEAR 2019 TAX RATES

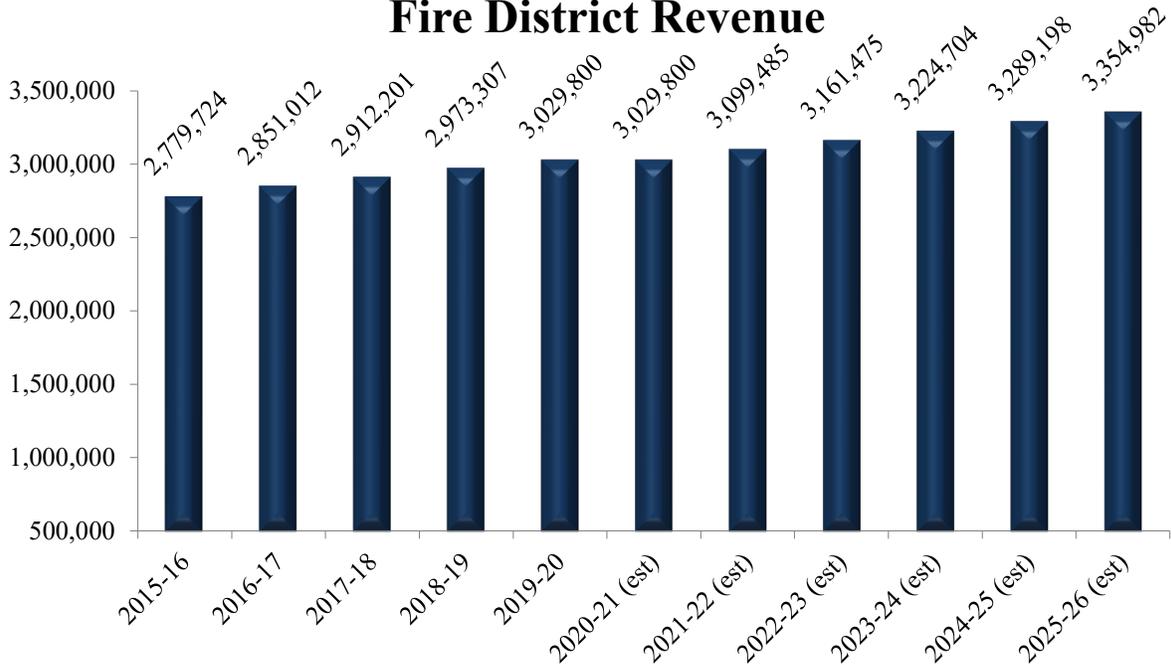
<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>	<u>Tax Paid on a \$500,000 Home</u>
Round Lake Beach	0.717119	0.966072	0.682170	2.365361	\$3,942
Mundelein	1.426002	-	0.458187	1.884189	\$3,140
Grayslake	0.561657	0.826573	0.473303	1.861533	\$3,103
Deerfield	0.608281	0.637855	0.566983	1.813119	\$3,022
Lindenhurst	0.352855	0.757880	0.450356	1.561091	\$2,602
Antioch	0.979004	0.534706	-	1.513710	\$2,523
Lake Forest	1.372109	-	-	1.372109	\$2,287
Highland Park	0.809013	-	0.559649	1.368662	\$2,281
Buffalo Grove	0.890471	-	0.464565	1.355036	\$2,258
Lake Bluff	0.751047	-	0.476770	1.227817	\$2,046
Lincolnshire	0.241000	0.750115	-	0.991115	\$1,652
Vernon Hills	-	0.565547	0.420260	0.985807	\$1,643
Libertyville	0.660877	-	-	0.660877	\$1,101
Gurnee	-	-	0.494028	0.494028	\$823

Note that this represents only the Village’s portion of a resident’s property tax bill, which is generally approximately 9%. School districts, Lake County, townships, and the library are all examples of other taxing districts that may appear on a resident’s property tax bill. Additionally, Libertyville does not have a separate fire district or park district like many other communities. These districts would normally appear as a separate line on a payer’s tax bill. The Village of Libertyville provides these services under its municipal tax rate.

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 equal to the consumer price index (CPI) used in the tax cap calculation (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 Fire District residents for ambulance service. The history of the fees as well as projected future revenue is reflected in the chart below.

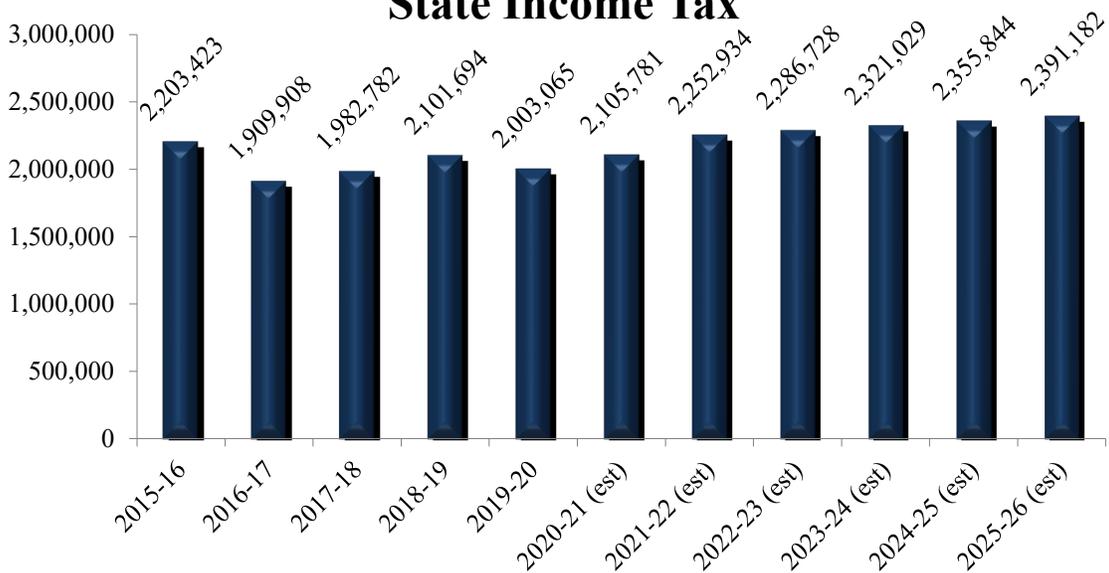
Fire District Revenue



INCOME TAX

The Illinois income tax rate is 4.95% for individuals and fiduciaries and 7.00% for corporations. Of the revenues collected by the state, one-tenth is distributed to counties and municipalities based on population. Actual income tax received and projections for the future five years are reflected in the chart below. In the *Base Scenario*, income tax is projected to grow at 1.5% annually.

State Income Tax



LICENSES, FEES AND OTHER

Selected licenses, fees, and other revenues are expected to increase modestly (0% - 3%) over the next five-year period in the *Base Scenario*, based on historical trends and anticipated future growth. Some of these revenue sources, such as fines, were disrupted by the COVID-19 pandemic.

INTEREST

Revenue received as investment earnings or interest depends on interest rates, investment portfolio make-up, and cash flow. Because investment of public funds is limited by law to low risk instruments, potential investment earnings are lower than an individual investor might be able to achieve. The COVID-19 pandemic has caused interest rates to drop to near 0%, and this once reliable source of revenue for the Village will likely remain stagnant for the next several years. At the time this report was published, Village staff were investigating the feasibility of other investment strategies allowed under the Illinois Public Funds Investment Act that are not currently being employed by the Village.

Expenses

SALARIES

In all scenarios, salaries are assumed to increase 3.25% for all employees. This is a blended total increase of all salary increases, including steps and merit increases. The police patrol, police sergeants, firefighter/paramedic, and Public Works union contracts include cost of living increases with the highest annual increase being fire at 2.5% during the final year of their current contract (FY 2022-2023).

BENEFITS

Benefit costs include Social Security and Medicare, pension contributions, and health, dental and life insurance. Due to required funding levels in the pension funds and trends in health insurance premiums, benefits are projected to increase 5% per year.

CONTRACTUAL, UTILITIES, COMMODITIES & REPAIR/MAINTENANCE EXPENSES

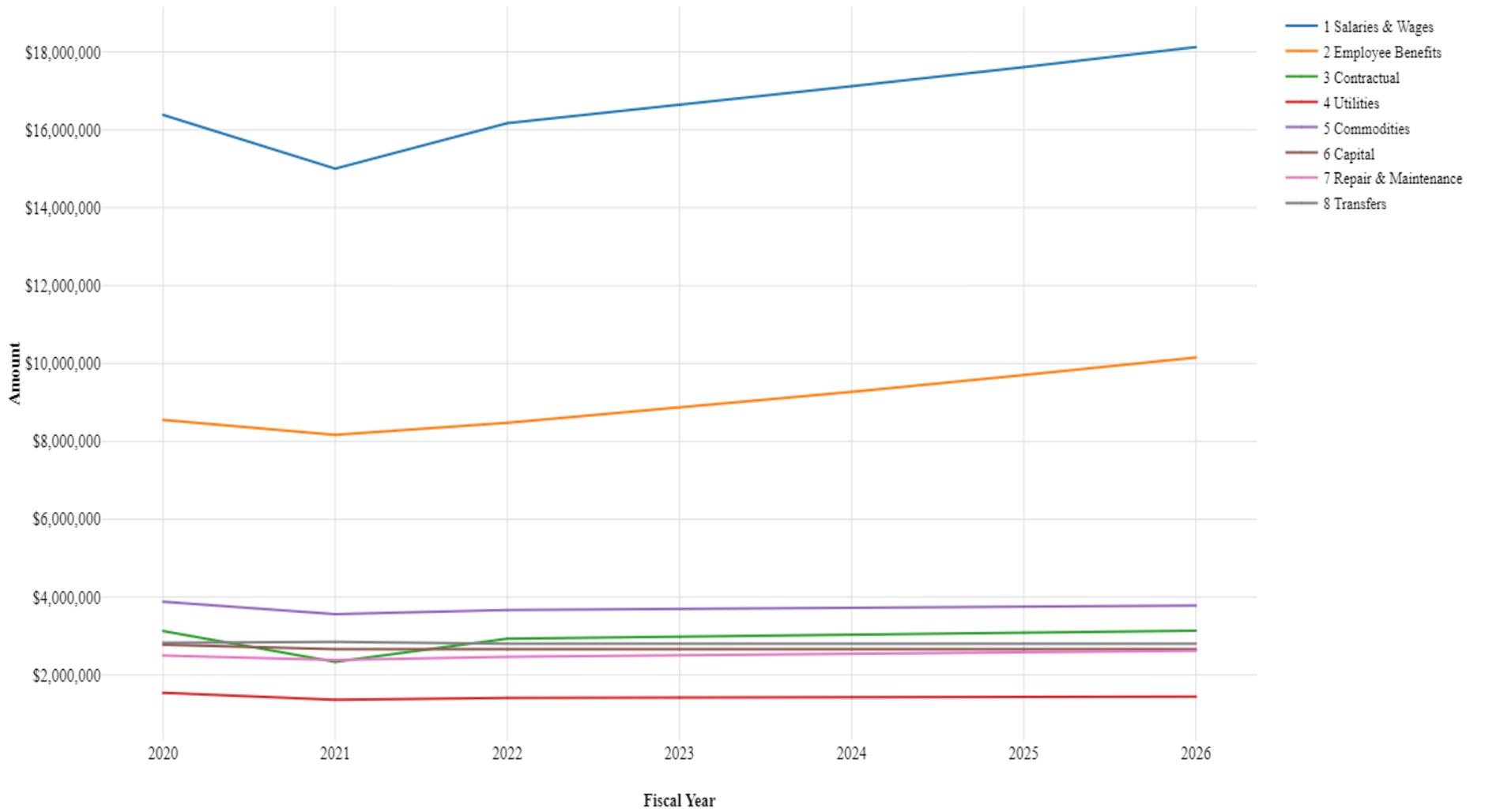
The Village projects a 2%-2.5% growth in discretionary operating expenditures for future fiscal years. Unless a new program or service is being added, these costs are tied as closely as possible to the rate of inflation.

CAPITAL EXPENDITURES 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 Libertyville Sports Complex debt subsidy and 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 projects funds. The dollar value of these transfers are excluded from the calculation of the General Fund balance policy as they do not generally impact the operational health of the Fund due to their discretionary nature.

General Fund Expenses - FY 2020-2026



General Fund Forecast Models

Base Scenario Model (U-Shaped Recovery)

The major assumptions associated with the *Base Scenario* have been reviewed in the section above. The forecast is that Village revenues will recover from the COVID-19 pandemic in a U-shaped fashion with no changes in expenditure trends. The financial figures associated with the forecast are displayed in the chart below:

**VILLAGE OF LIBERTYVILLE
PROJECTED SCHEDULES OF REVENUES & EXPENDITURES
GENERAL FUND
FOR THE YEARS ENDING APRIL 30, 2021-2026**

	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>PROJECTION</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
REVENUES							
Sales Tax	7,884,415	6,500,000	7,185,055	7,400,607	7,696,631	8,081,462	8,485,536
Property Tax	7,138,351	7,120,420	7,322,798	7,685,697	7,813,410	7,942,937	8,074,305
Libertyville Fire Protection Dist.	3,090,446	3,029,800	3,099,485	3,161,475	3,224,704	3,289,198	3,354,982
Income Tax	2,066,036	2,105,781	2,252,934	2,286,728	2,321,029	2,355,844	2,391,182
Places for Eating Tax	875,000	85,720	0	0	0	0	0
Licenses, Fees & Other	7,080,326	7,248,011	6,458,660	6,587,833	6,719,590	6,853,982	6,991,061
Electric & Phone Taxes	1,707,942	1,687,942	1,680,000	1,692,000	1,704,120	1,716,361	1,728,725
Interest	300,000	75,000	70,000	66,500	63,175	60,016	57,015
Transfers In	0	400,000	800,000	800,000	1,000,000	1,000,000	1,000,000
Total Revenues	30,142,516	28,252,674	28,868,932	29,680,839	30,542,659	31,299,801	32,082,807
EXPENDITURES							
Salaries	13,972,082	13,141,010	14,307,790	14,772,793	15,252,909	15,748,628	16,260,459
Benefits	7,555,670	7,477,847	7,788,827	8,178,268	8,587,182	9,016,541	9,467,368
Contractual	2,659,203	1,895,304	2,494,534	2,544,425	2,595,313	2,647,219	2,700,164
Utilities	257,210	239,741	288,101	295,304	302,686	310,253	318,010
Commodities	1,434,093	1,279,041	1,385,736	1,413,451	1,441,720	1,470,554	1,499,965
Capital	0	0	0	0	0	0	0
Repairs & Maintenance	1,901,335	1,820,655	1,902,117	1,940,159	1,978,963	2,018,542	2,058,913
Operating Transfers	1,421,050	1,920,879	1,873,938	1,873,938	1,873,938	1,873,938	1,873,938
Operating Expenditures	29,200,643	27,774,477	30,041,043	31,018,338	32,032,710	33,085,676	34,178,816
Net Operating Income	941,873	478,197	-1,172,111	-1,337,499	-1,490,052	-1,785,875	-2,096,010
Capital Transfers	1,925,000	600,000	600,000	600,012	600,012	600,012	600,012
Total Expenditures	31,125,643	28,374,477	30,641,043	31,618,350	32,632,722	33,685,688	34,778,828
Surplus/(Deficit)	-983,127	-121,803	-1,772,111	-1,937,511	-2,090,064	-2,385,887	-2,696,022
Unrestricted Fund Balance May 1	11,539,257	11,539,257	11,417,454	9,645,343	7,707,832	5,617,769	3,231,882
Unrestricted Fund Balance April 30	10,556,130	11,417,454	9,645,343	7,707,832	5,617,769	3,231,882	535,860
Fund Balance Requirement	9,577,334	9,577,334	9,542,761	9,558,137	9,601,225	9,841,697	10,266,857

This forecast shows a declining position of the General Fund's unrestricted fund balance. This is the result of growth in operating revenues being outpaced by growth in operating expenses. While salaries and benefits are the most significant recurring operating expenditures, the Libertyville Sports Complex subsidy continues to be a significant burden on the resources of the General Fund. As the Village Board has indicated it currently does not wish to reduce service levels, the COVID-19 impact to revenues does not have a corresponding impact on expenditures.

Overall, with a "U-shaped" recovery, the General Fund's financial position remains precarious over time and should be carefully followed over the next several years.

Finally, several capital transfers are contemplated in this model and each subsequent model. They include:

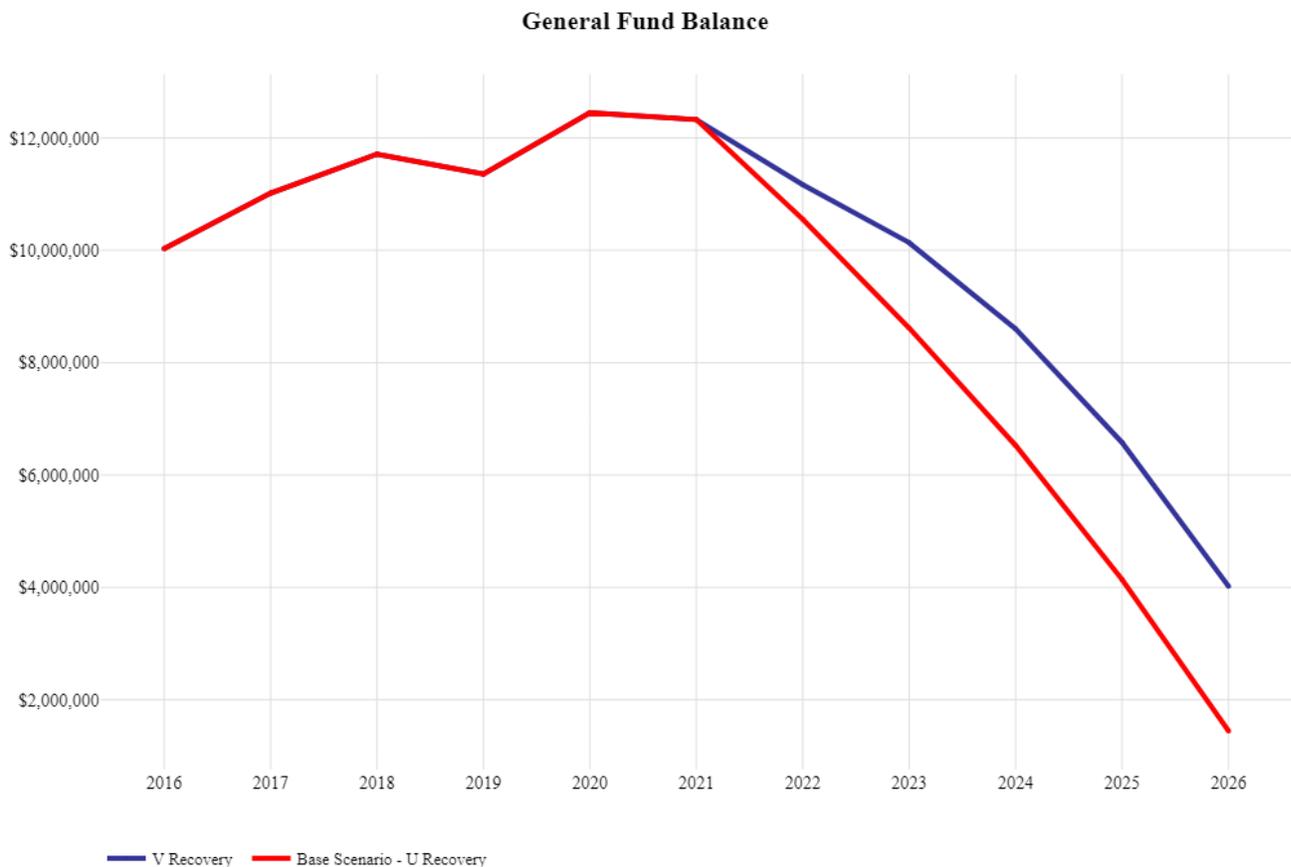
- Annual transfer to Fleet Fund - \$500,000
- Annual transfer for ADA Recreation Levy to Park Improvement - \$50,000
- Annual transfer to TERF Fund for Public Safety Technology Reserve - \$50,000

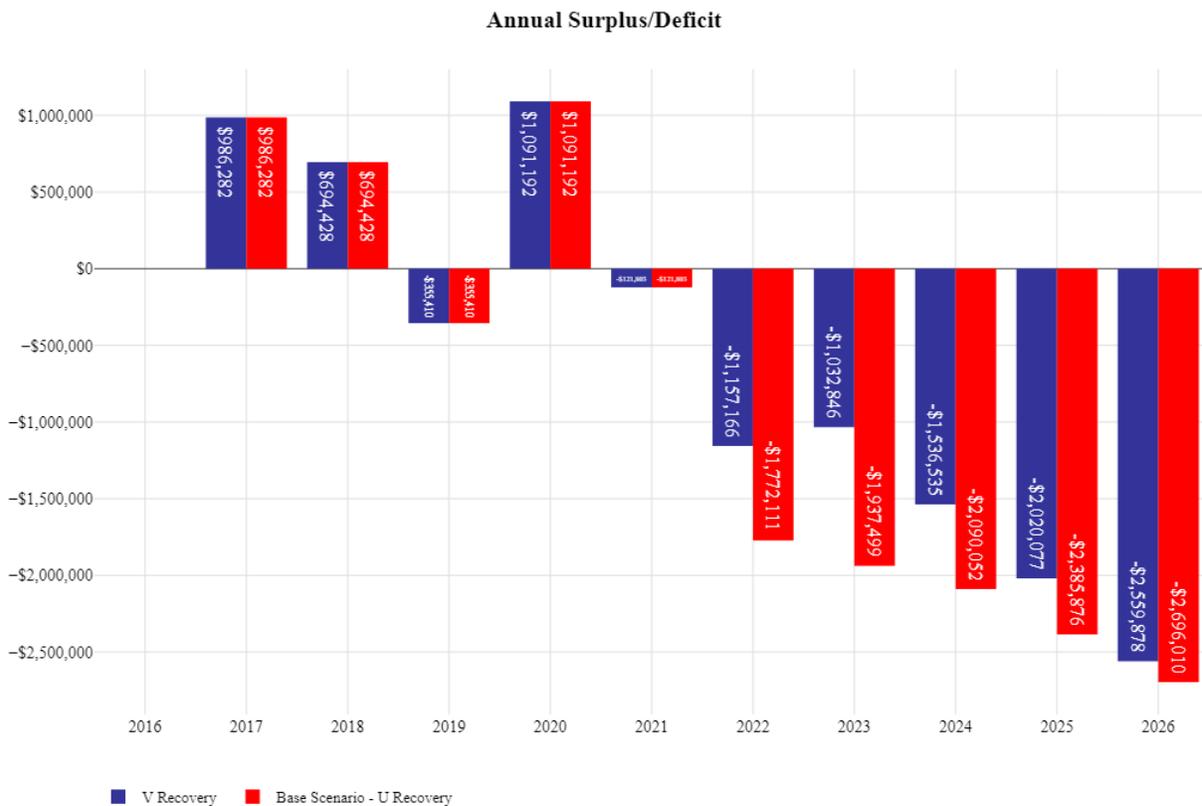
V-Shaped COVID-19 Recovery Model

Due to the quick development of vaccines against COVID-19, there is a possibility that the economic recovery from the pandemic could in fact be “V-shaped”, which would represent a quick bounce back to normal revenue levels. It is expected that there will be more clarity on this issue at some point during FY 2021-2022. This scenario would be the most advantageous for the Village, as it would provide more reasonable revenue levels to sustain the high service levels provided to the community.

Risks to this type of model include vaccine efficacy, compliance, and supply. It is currently unknown how effective the current generations of vaccines are against the numerous SARS-CoV-2 variants encircling the globe. This concern is somewhat offset by the fact that the two major vaccines in the United States are mRNA vaccines, of which the underlying technology allows for relatively simple edits to the vaccines’ code to fight the new variants. The vaccine manufacturers need to be able to provide a steady supply of vaccines and people must be willing to receive the shot in order for herd immunity to be possible within the next year.

The charts below compare the year-over-year fund balance and annual surplus/deficit of the current scenario versus the *Base Scenario*:



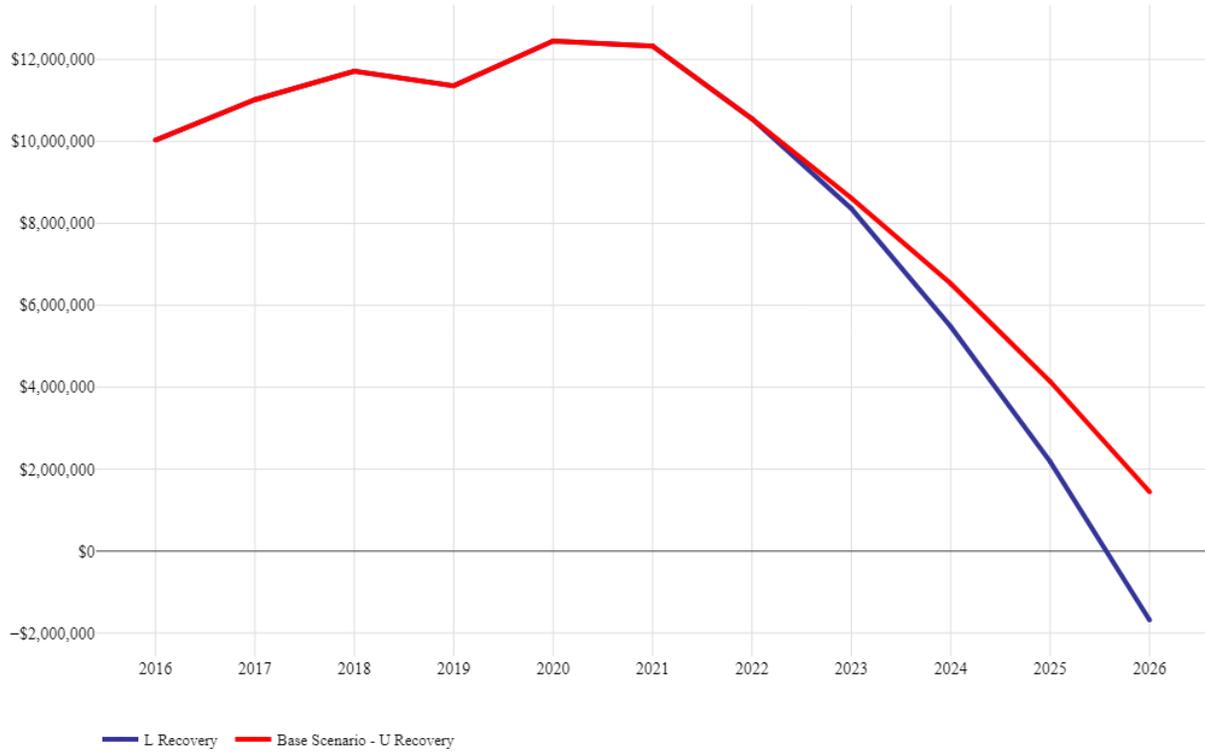


L-Shaped COVID-19 Recovery Model

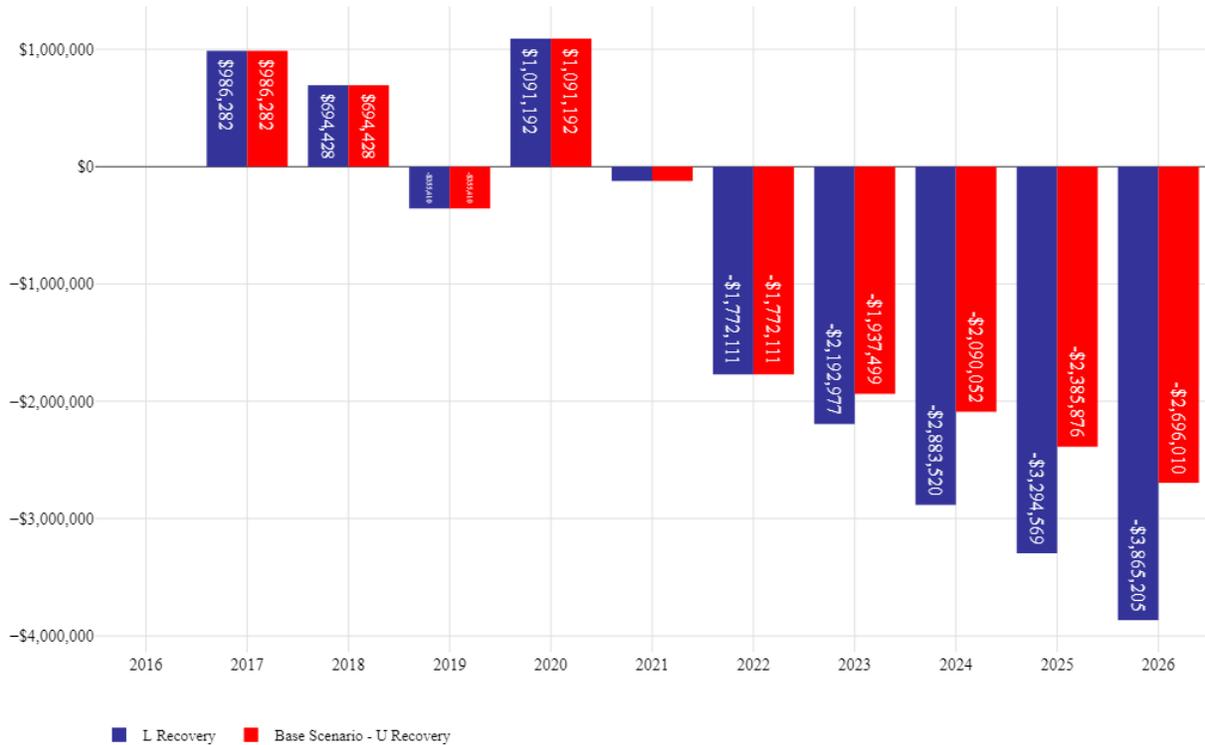
As the last year has demonstrated, the COVID-19 pandemic is unpredictable and its course is dictated by countless factors. There are many other components working against vaccines that could cause progress to halt. These threats include viral variations, civic unrest, or non-compliance with social distancing and mask-wearing directives. Continued high unemployment and housing uncertainty could also increase the likelihood that the economic effects of the pandemic could persist for years to come. If a recovery is not “U-shaped” or “V-shaped”, the Village will need to make difficult decisions related to expenses and service levels. As the information below illustrates, an “L-shaped” recovery will likely fully deplete General Fund reserves, all else being equal. Management will need to pay careful attention to the state of the economy over the next fiscal year in order to determine the nature of the COVID-19 recovery. If metrics suggest that an “L-shaped” recovery is likely, the Village should take immediate action to evaluate current and future operations and service levels.

The charts below compare the year-over-year fund balance and annual surplus/deficit of the current scenario versus the *Base Scenario*:

General Fund Balance



Annual Surplus/Deficit



Other Funds

Libertyville Sports Complex Fund

The Libertyville Sports Complex was closed to the public at the onset of the COVID-19 pandemic and remains closed for public use. At the time this report was prepared, management and the Village Board are in the process of investigating alternative operating models for Libertyville Sports Complex, with a sale of the property being considered, provided that the building continues to operate as a recreation center for the community. Once a post-pandemic operating model is identified, staff will provide an updated financial forecast for the facility.

Utility Fund

The Village completed a rate study update in early 2019 to ensure that its water and sewer rates were adequately structured to offset future capital improvements and operations and maintenance expenses. The study recommended continued rate increases of 3% for water service and 5% for sewer service over the next ten years. Given the length of time projected in the rate study, the Village considers the study to be in and of itself a financial plan. Thus, it will not be covered at length in this plan. As of January 31, 2021, projections indicate that the Utility Fund's year-end performance will be substantially in line with the rate study update.

VILLAGE OF LIBERTYVILLE 2020 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. The Libertyville Village Board adopts a property tax levy by ordinance and files the ordinance with the Lake County Clerk by the last Tuesday in December. The funds identified in the tax levy and collected through property taxes are utilized by the Village, along with other revenue sources, to fund the Village Budget.

The Village's 2020 tax levy will be incorporated in the property tax bills property owners receive in 2021 and will be collected between June and September of 2021. These funds will be used by the Village to fund a portion of the 2021-2022 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 2020 total equalized assessed valuation is expected to increase approximately 0.4%, 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 fiscal year 2021-2022 annual budget, the period during which the funds will be used. However, the Village Board and Staff utilize a five-year financial plan, which will be discussed in January 2021 and will guide the preparation of the 2021-2022 Village Budget.

The property tax rate is determined by the Lake County Clerk and appears on the property owner's property tax bill. The tax rate is applied to 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 2020 Village Tax Levy

After reviewing three options, the Village Board is considering a 2020 net tax levy in the amount of \$8,671,241 (after abatements) which would include a levy of \$194,000 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 2.315% increase over the extended 2019 Village property tax levy of \$8,475,067. Village Staff anticipates that the estimated 2020 levy will result in a property tax rate of 0.673643. The tax levy includes funding for repayment of the voter-approved road bonds that were issued in 2012, 2013, 2014 and 2015.

TAX LEVY COMPARISON - 2019 & 2020

FUND	2019 EXTENDED LEVY			2020 PROPOSED		
	LEVY	ABATEMENT	EXTENSION	LEVY	ABATEMENT	EXTENSION
CORPORATE	1,179,036	0	1,179,036	1,194,735	0	1,194,735
FIRE	753,011	0	753,011	753,000	0	753,000
STREETS/BRIDGES*	0	0	0	0	0	0
PARKS	378,012	0	378,012	378,000	0	378,000
RECREATION	378,012	0	378,012	378,000	0	378,000
IMRF/FICA	334,206	0	334,206	334,200	0	334,200
Sub-Total General Fund	3,022,276	0	3,022,276	3,037,935	0	3,037,935
POLICE PENSION	2,058,132	0	2,058,132	2,084,873	0	2,084,873
FIRE PENSION	1,487,106	0	1,487,106	1,640,990	0	1,640,990
Sub-Total Pensions	3,545,238		3,545,238	3,725,863	0	3,725,863
Sub-total General & Pensions	6,567,514	0	6,567,514	6,763,798	0	6,763,798
SRA	194,001	0	194,001	194,000	0	194,000
BONDS(See Below)	4,189,003	2,475,445	1,713,558	4,376,635	2,663,193	1,713,443
GROSS LEVY	10,950,518	2,475,445	8,475,067	11,334,433	2,663,193	8,671,241
NET PROPERTY TAX REVENUE			8,475,067			8,671,241

* For comparison purposes, the Township levies are combined.

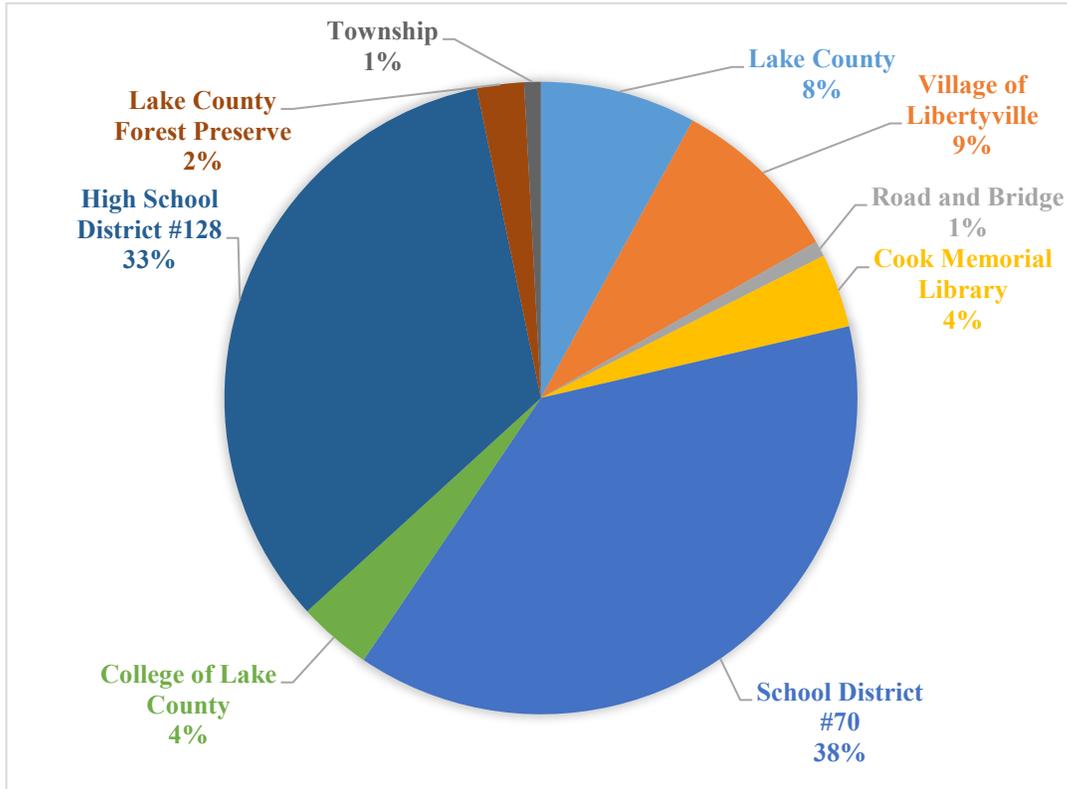
BONDS	2019 Levy	2019 Extended	2020 Levy	2020 Extended
Sports Complex (2010A Refunding)	533,255	0	1,285,255	0
Sports Complex (2010B Taxable Refunding)	336,750	0	335,750	0
Sports Complex (2010C Refunding)	585,675	0	0	0
Road Bonds (2012A GO Bond)	323,425	326,659	328,525	328,525
Water/Sewer (2012B Alt Revenue)	265,000	0	266,000	0
Road Bonds (2013A GO Bond)	364,888	368,536	367,988	367,988
Water/Sewer (2013B Alt Revenue)	303,425	0	307,575	0
Water/Sewer (2014A Alt Revenue)	318,300	0	319,300	0
Road Bonds (2014B GO Bond)	354,050	357,591	359,250	359,250
Road Bonds (2015A GO Bond)	373,630	377,366	377,380	377,380
Water/Sewer (2015B Alt Revenue)	150,013	0	149,313	0
Stormwater/Facilities Limited Tax (2019 GO Limited Tax)	280,593	283,399	280,300	280,300
	4,189,003	1,713,558	4,376,635	1,713,443

In attempting to determine the 2020 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 0.4% in the equalized assessed valuation of property within the Village (based on preliminary information provided by the Lake County Assessor).
- Requirements of the tax cap legislation.
- The ongoing financial impact to elastic revenue sources, such as sales taxes, on account of the COVID-19 pandemic.
- Actuarially required increases in contribution levels to the Police and Fire Pension funds.
- A desire to maintain General Fund fund balances according to the Fund Balance Policy and to maintain current service levels to Village taxpayers.

Distribution of Your Property Tax Dollars

The Village of Libertyville is only one of many governmental taxing agencies that appear on a homeowner's real estate tax bill. As the following chart indicates, the Village's share of a homeowner's real estate tax bill is approximately 9% (based upon representative 2019 tax rates which were paid in calendar year 2020). 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 2019 Village tax levy, the following comparison illustrates the impact of the 2020 levy and the amount of tax a Libertyville property owner will pay to the Village of Libertyville:

IMPACT ON A LIBERTYVILLE HOMEOWNER
 (Assumes a 0.4% increase in the Equalized Assessed Valuation)
 EAV is Approximately 1/3 Market Value

2019 Home Value	2019 EAV	2019 VILLAGE TAX	2020 Estimated EAV	2020 EST TAX	DOLLAR INCREASE	% CHANGE
\$300,000	\$100,000	\$661	\$100,376	\$672	\$11	1.6%
\$400,000	\$133,333	\$881	\$133,834	\$896	\$14	1.6%
\$500,000	\$166,667	\$1,101	\$167,293	\$1,119	\$18	1.6%
\$600,000	\$200,000	\$1,322	\$200,751	\$1,343	\$22	1.6%

The proposed 2020 Village tax levy will result in a 1.6% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2021 (does not include schools and other taxing bodies).

The total CPI allowance under the Property Tax Extension Limitation Law (PTELL) for tax year 2020 (payable in 2021) is 2.3%. An average homeowner in Libertyville is expected to experience a 1.6% increase in the Village portion of their property tax bill, which is 0.7% less than the CPI allowance. The dollar amount percentage change between tax year 2019 and tax year 2020 was held below CPI due to the addition of \$8,610,145 in taxable property (new growth) in the Village. This new taxable property provides a larger base on which to spread around the Village's levy request.

The Village of Libertyville has a favorable tax rate in comparison to surrounding communities. The following table compares Libertyville's 2019 tax rate (taxes paid in 2020) 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 property with a value of \$500,000. The Village of Libertyville's tax rate continues to be one of the lowest of the surrounding communities.

LEVY YEAR 2019 TAX RATES

<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>	<u>Tax Paid on a \$500,000 Home</u>
Round Lake Beach	0.717119	0.966072	0.682170	2.365361	\$3,942
Mundelein	1.426002	-	0.458187	1.884189	\$3,140
Grayslake	0.561657	0.826573	0.473303	1.861533	\$3,103
Deerfield	0.608281	0.637855	0.566983	1.813119	\$3,022
Lindenhurst	0.352855	0.757880	0.450356	1.561091	\$2,602
Antioch	0.979004	0.534706	-	1.513710	\$2,523
Lake Forest	1.372109	-	-	1.372109	\$2,287
Highland Park	0.809013	-	0.559649	1.368662	\$2,281
Buffalo Grove	0.890471	-	0.464565	1.355036	\$2,258
Lake Bluff	0.751047	-	0.476770	1.227817	\$2,046
Lincolnshire	0.241000	0.750115	-	0.991115	\$1,652
Vernon Hills	-	0.565547	0.420260	0.985807	\$1,643
Libertyville	0.660877	-	-	0.660877	\$1,101
Gurnee	-	-	0.494028	0.494028	\$823



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 are displayed for reference only on the subsequent charts accompanying this policy.

FULL TIME POSITIONS

<u>Department</u>	<u>Position</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>
<u>Administration & Finance</u>					
	Village Administrator	1	1	1	1
	Deputy Village Administrator	1	1	1	1
	Executive Assistant	1	1	1	1
	Director of Finance	1	1	1	1
	Assistant Director of Finance	1	1	1	1
	Accounting Assistant II	2	2	2	2
	Cashier/Receptionist	1	1	1	1
	Management Analyst	0	0	0	1
<u>Administration & Finance</u>		8	8	8	9
<u>Community Development</u>					
	Director of Community Development	1	1	1	1
	Economic Development Coordinator	1	1	1	1
	Senior Planner	1	1	1	1
	Associate Planner	1	1	1	1
	Administrative Assistant II	1	1	1	1
	Building Commissioner	1	1	1	1
	Plan Reviewer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Plumbing Inspector & Mechanical Inspector	1	1	1	1
	Building & Compliance Inspector	1	1	1	1
	Permit Clerk	1	1	1	1
<u>Community Development</u>		11	11	11	11
<u>Public Works</u>					
	Director of Public Works	1	1	1	1
	Assistant Director of Public Works	1	1	1	1
	Village Engineer	1	1	1	1
	Senior Project Engineer	1	1	1	1
	Project Engineer	1	1	1	2
	Engineering Technician	1	1	1	1
	Facility Manager	1	1	1	1
	Management Analyst	1	1	1	0
	Deputy Director of Public Works	1	1	1	1
	Superintendent of Public Works	2	2	2	2
	Administrative Assistant I	1	1	1	1
	Maintenance Technician	14	14	14	14
	Supervisor	3	3	3	3
	Water System Operator	3	3	3	3
	Equipment Mechanic 1	1	1	1	1
	<i>SUB-TOTAL</i>	33	33	33	33
<u>Fleet Services</u>					
	Supervisor	1	1	1	1
	Equipment Mechanic 2	1	2	2	2
	Equipment Mechanic 1	1	0	0	0
	<i>SUB-TOTAL</i>	3	3	3	3

FULL TIME POSITIONS

<u>Department</u>	<u>Position</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>
<u>Wastewater Treatment Plant</u>					
	Wastewater Treatment Plant Superintendent	1	1	1	1
	Wastewater Equipment Technician	1	1	1	1
	Wastewater Treatment Plant Operator II	1	1	1	1
	Wastewater Treatment Plant Operator I	1	1	1	1
	Wastewater Operator Assistant	1	0	0	0
	<i>SUB-TOTAL</i>	<u>5</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>Public Works</u>	TOTAL	41	40	40	40
<u>Police Department</u>					
	Police Chief	1	1	1	1
	Deputy Police Chief	1	1	1	1
	Administrative Assistant II	1	1	1	1
	Police Support Services Manager	1	1	1	1
	Police Records Assistant	3	3	3	3
	Police Lieutenant	4	4	4	4
	Police Sergeant	4	4	4	4
	Police Officers	29	30	30	30
	Community Service Officers	2	2	3	2
<u>Police Department</u>	TOTAL	46	47	48	47
<u>Fire Department</u>					
	Fire Chief	1	1	1	1
	Deputy Fire Chief	1	1	1	1
	Assistant Fire Chief	4	4	3	3
	Administrative Assistant I	1	1	1	1
	Fire Lieutenant	9	9	10	10
	Firefighter/Paramedic	27	27	27	27
<u>Fire Department</u>	TOTAL	43	43	43	43
<u>Recreation & Sports Complex</u>					
	Director of Recreation & Sports Complex	1	1	1	0
	Recreation Manager	2	2	2	1
	Recreation & SC Business Manager	1	1	1	0
	Recreation Supervisor	2	2	2	1
	Recreation Specialist	0	0	0	1
	Administrative Assistant I	1	1	1	0
<u>Recreation & Sports Complex</u>	TOTAL	7	7	7	3
<u>TOTAL OF ALL FULL TIME POSITIONS</u>		<u>156</u>	<u>156</u>	<u>157</u>	<u>153</u>

**VILLAGE OF LIBERTYVILLE
CLASSIFICATION & COMPENSATION PLAN
FY 2021-2022**

Collective Bargaining Units	<u>Range</u>
<u>Fire Union</u>	
Firefighter/Paramedic	\$67,604 - \$88,766 - \$109,928
Lieutenant/Paramedic	\$110,559 - \$118,831 - \$127,103
Lieutenant/Paramedic (Over 20 Years)	\$111,521 - \$119,865 - \$128,209
<u>Police Patrol Union</u>	
Patrol Officer	\$69,875 - \$89,179 - \$108,482
<u>Police Sergeant Union</u>	
Police Sergeant	\$109,755 - \$118,429 - \$127,103
<u>Public Works Union</u>	
Maintenance Technician	\$43,949 - \$57,104 - \$70,259
Equipment Mechanic I	\$52,241 - \$67,879 - \$83,516
Equipment Mechanic II	\$54,885 - \$71,313 - \$87,741
Water System Operator	\$52,241 - \$67,879 - \$83,516
Supervisor	\$61,483 - \$79,886 - \$98,289
Administrative & Services	<u>Range</u>
<u>Grade A1</u> Police Records Assistant Cashier/Receptionist	\$41,723 - \$52,154 - \$62,585
<u>Grade A2</u> Accounting Assistant I	\$46,276 - \$57,950 - \$69,413

<u>Grade A3</u>	\$48,193 -	\$60,242 -	\$72,290
Accounting Assistant II			
Administrative Assistant I			
Public Services Officer			
Permit Clerk			
Recreation Specialist			

<u>Grade A4</u>	\$49,474 -	\$61,842 -	\$74,211
Administrative Assistant II			

<u>Grade A5</u>	\$56,852 -	\$71,066 -	\$85,279
Executive Assistant			

Technicians & Trades **Range**

<u>Grade T1</u>	\$46,276 -	\$57,949 -	\$69,414
Wastewater Operator Assistant			

<u>Grade T2</u>	\$60,467 -	\$75,584 -	\$90,700
Wastewater Equipment Technician			
Wastewater Treatment Plant Operator I			

<u>Grade T3</u>	\$67,186 -	\$83,983 -	\$100,780
Building & Compliance Inspector			
Electrical Inspector			
Engineering Technician			
Plumbing & Mechanical Inspector			
Wastewater Treatment Plant Operator II			

Professional **Range**

<u>Grade P1</u>	\$65,454 -	\$81,818 -	\$98,182
Associate Planner			
Recreation & SC Business Manager			

<u>Grade P2</u>	\$71,214 -	\$89,019 -	\$106,822
Plan Reviewer			
Project Engineer			
Senior Planner			

<u>Grade P3</u>	\$80,471 -	\$100,591 -	\$120,708
Project Manager			

<u>Grade P4</u>	\$86,908 -	\$108,635 -	\$135,794
Senior Project Engineer			

Management**Range****Grade M1**

\$51,871 - \$67,431 - \$82,992

Management Analyst
 Police Support Services Manager
 Recreation Supervisor

Grade M2

\$65,734 - \$85,454 - \$105,174

Assistant Director of Public Works
 Facility Manager
 Recreation Manager

Grade M3

\$79,598 - \$103,477 - \$127,356

Assistant Finance Director
 Wastewater Treatment Plant Superintendent
 Superintendent of Public Works

Grade M4

\$84,899 - \$110,369 - \$135,839

Building Commissioner
 Deputy Director of Public Works

Grade M5

\$87,986 - \$114,383 - \$140,777

Assistant Fire Chief
 Police Lieutenant

Grade M6

\$98,862 - \$128,520 - \$158,178

Deputy Police Chief
 Deputy Fire Chief
 Village Engineer
 Economic Development Manager

Executives**Range****Grade D1**

\$99,806 - \$139,727 - \$186,303

Director of Community Development
 Director of Finance
 Director of Public Works
 Director of Recreation & Sports Complex
 Fire Chief
 Police Chief

Grade D2

\$119,767 - \$155,697 - \$202,406

Deputy Village Administrator

Grade D3

\$157,776 - \$191,585 - \$225,394

Village Administrator

Village of Libertyville Part-Time Pay Scale - FY 2021-2022

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

Position	Hourly Pay Range (5/1/2021-12/31/2021)	Hourly Pay Range (1/1/2022-4/30/2022)
Accounting Assistant	\$15.00-\$30.00	\$15.00-\$30.00
Birthday Party Attendant	\$11.00-\$14.75	\$12.00-\$15.75
Camp Counselor	\$11.00-\$14.75	\$12.00-\$15.75
Camp Supervisors	\$11.00-\$18.25	\$12.00-\$19.25
Climbing Mountain Staff	\$11.00-\$17.75	\$12.00-\$18.75
Communications Specialist	\$15.00-\$30.00	\$15.00-\$30.00
Community Service Officer (CSO)	\$15.00-\$30.00	\$15.00-\$30.00
Concessions Attendant	\$11.00-\$14.75	\$12.00-\$15.75
Concessions Leader	\$11.00-\$17.75	\$12.00-\$18.75
Crossing Guard	\$14.00-\$18.00	\$14.00-\$18.00
Dance Teacher	\$11.00-\$40.00	\$12.00-\$40.00
Desk Attendant	\$11.00-\$14.75	\$12.00-\$15.75
Fire Inspector	\$11.00-\$40.00	\$12.00-\$40.00
Fitness Instructors	\$11.00-\$40.00	\$12.00-\$40.00
Human Resources Coordinator	\$20.00-\$35.00	\$20.00-\$35.00
Intern	\$11.00-\$25.00	\$12.00-\$25.00
Manager-on-Duty	\$11.00-\$18.25	\$12.00-\$19.25
Office Assistant	\$15.00-\$30.00	\$15.00-\$30.00
Personal Trainers	\$11.00-\$40.00	\$12.00-\$40.00
Pool Attendant	\$11.00-\$14.75	\$12.00-\$15.75
Pool Lifeguard	\$11.00-\$14.75	\$12.00-\$15.75
Preschool Teacher	\$11.00-\$17.75	\$12.00-\$18.75
Recreation and Sport Instructors	\$11.00-\$40.00	\$12.00-\$40.00
Recreation Program Leader	\$11.00-\$18.25	\$12.00-\$19.25
Recreation Specialist	\$11.00-\$30.00	\$12.00-\$30.00
Seasonal Laborers	\$11.00-\$14.75	\$12.00-\$15.75
Swim Lesson Instructor	\$11.00-\$18.25	\$12.00-\$19.25
Swim Team Leader/Coach	\$11.00-\$30.00	\$12.00-\$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 \$8.50 per hour between 5/1/2021 and 12/31/2021 and \$9.25 per hour between 1/1/2022 and 4/30/2022.

VILLAGE OF LIBERTYVILLE
CLASSIFICATION & COMPENSATION PLAN
FLSA Classifications

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 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

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

Full Time Staff Allocation By Fund

	General Fund	Utility Fund	Storm Water Sewer Fund	Sports Complex Fund	Commuter Parking Fund	Technology Equipment Replacement Fund	Vehicle Replacement Fund
Village Administrator	65%	20%	10%	5%			
Deputy Village Administrator	70%	20%	10%				
Finance Director	70%	15%	10%	5%			
Fire Chief	100%						
Police Chief	100%						
Community Development Director	100%						
Public Works Director	15%	75%	10%				
Administration Staff:							
Executive Assistant	100%						
Finance Staff:							
Assistant Finance Director	50%	50%					
Accounting Assistant II	60%	40%					
Accounting Assistant II	30%	70%					
Cashier/Receptionist	60%	40%					
Community Development Staff	100%						
Recreation Staff:							
Recreation Manager	100%						
Recreation Supervisor	100%						
Recreation Specialist	100%						
Public Works Staff:							
Village Engineer	50%	40%	10%				
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 Project Engineer		25%	75%				
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%					
Fire Personnel	100%						
Police Personnel except:	100%						
Community Service Officers	85%				15%		
Records Assistants	90%				10%		
Administrative Assistant II	100%						



VILLAGE OF LIBERTYVILLE
CAPITAL IMPROVEMENT PROJECT SUMMARY

The Village of Libertyville adopted a comprehensive Capital Improvement Plan (CIP) in 2019. The CIP, updated 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 the current budget year.

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

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

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

Capital Expenditures by Type – Fiscal Year 2021-2022

Bridges	\$130,000
Buildings	\$483,960
Equipment: Computers	\$166,920
Equipment: Miscellaneous	\$28,500
Park Improvements	\$740,750
Parking	\$592,500
Sanitary Sewer	\$825,000
Storm Sewer/Drainage	\$6,296,585
Street Paving	\$725,000
Street Reconstruction	\$1,856,279
Streetscape	\$413,000
Vehicles	\$1,078,123
Wastewater	\$1,586,300
Water Distribution	\$1,470,000
TOTAL	<u>\$16,392,917</u>

Capital Expenditures by Fund – Fiscal Year 2020-2021

Motor Fuel Tax Fund	\$1,826,279
Tax Increment Financing District Fund	\$580,000
Hotel/Motel Tax Fund	\$62,500
Commuter Parking Fund	\$12,500
Utility Fund	\$3,881,300
Stormwater Sewer Fund	\$6,296,585
Vehicle Maintenance and Replacement Service Fund	\$1,106,623
Technology Equipment and Replacement Service Fund	\$166,920
Project Fund	\$1,298,000
Park Improvement Fund	\$740,750
Public Building Improvement Fund	\$421,460
TOTAL	<u>\$16,392,917</u>



Village of Libertyville List of Capital Projects Fiscal Year 2021-2022

Final 2.18.2021

Fund	Project Number	Project Name	Project Type	Cost
Commuter Parking Fund				
	PW-INF-001	Commuter Parking Maintenance	Annual Program	\$12,500
Fund Total				\$12,500
Hotel/Motel Tax Fund				
	PW-FAC-005	Adler Center - Paint & Plaster Repairs	New Project	\$29,500
	PW-FAC-006	Adler Center - Walls and Stucco	New Project	\$33,000
Fund Total				\$62,500
Motor Fuel Tax Fund				
	PW-ST-006	Road Program - MFT Portion	Annual Program	\$250,000
	PW-ST-007	Rockland Road Reconstruction	Continuing Project	\$1,000,000
	PW-ST-008	Rockland Road Bridge Replacement	Continuing Project	\$130,000
	PW-ST-010	Road Program - Rebuild Illinois Portion	Annual Program	\$446,279
Fund Total				\$1,826,279
Park Improvement Fund				
	ADM-PMP-001	Charles Brown Site Improvements	Continuing Project	\$153,000
	ADM-PMP-002	Nicholas-Dowden Site Improvements	New Project	\$25,000
	ADM-PMP-003	Greentree Site Improvements	New Project	\$239,750
	PW-PARKS-001	Pool MEP Audit - Riverside & Adler	New Project	\$50,000
	PW-PARKS-002	Butler Lake - Commuter Lot Resurfacing	Continuing Project	\$100,000
	PW-PARKS-003	Crawford House Renovation	New Project	\$75,000
	PW-PARKS-006	Charles Brown Parking Lot Resurfacing	New Project	\$30,000
	PW-PARKS-008	Lightning Predictor Replacements	New Project	\$23,000
	PW-PARKS-011	Shoreline Plant Maintenance	Annual Program	\$25,000
	PW-PARKS-012	Pond & Lake Management	Annual Program	\$20,000
Fund Total				\$740,750
Project Fund				
	CD-SC-001	Downtown Directories	New Project	\$37,500
	CD-SC-002	Peterson Road Streetscaping	New Project	\$60,500
	CD-SC-003	Wayfinding Signs & Plans	New Project	\$40,000
	CD-SC-005	Corridor Studies - Milwaukee/Park	Continuing Project	\$75,000
	PW-SDW-001	Downtown Crosswalk Repairs	Annual Program	\$35,000
	PW-SDW-002	Sidewalk Replacement	Annual Program	\$125,000
	PW-ST-001	Crack Sealing (by Contract)	Annual Program	\$35,000
	PW-ST-002	Pavement Patching	Annual Program	\$150,000
	PW-ST-003	Road Program - Project Fund Portion	Annual Program	\$500,000
	PW-ST-004	Thermoplastic Pavement Marking	Annual Program	\$40,000
	PW-ST-005	Streetlight Replacements	Annual Program	\$200,000
Fund Total				\$1,298,000
Public Building Improvement Fund				
	ADM-FAC-001	Life Safety System - Village Hall	New Project	\$15,000
	FD-FAC-001	Fire Station HVAC Replacement Program	Annual Program	\$9,500
	FD-FAC-002	Gear Rack Replacement Program	Annual Program	\$25,000
	FD-FAC-004	Village Emergency Siren Replacement	New Project	\$36,000
	FD-FAC-005	Roof Repair/Maintenance - Fire Station 1	New Project	\$25,000
	PW-FAC-003	600 North Ave - Restroom/Kitchen Renovation	New Project	\$75,000
	PW-FAC-016	Schertz - Generator Replacement	Continuing Project	\$10,000
	PW-FAC-020	544 North Ave - Garage Exhaust System	New Project	\$40,115
	PW-FAC-021	544 North Ave - Life Safety System	New Project	\$37,500
	PW-FAC-024	544 North Ave - Roof Replacement	New Project	\$118,770
	PW-FAC-025	544 North Ave - Wall/Beam Repair	New Project	\$29,575
Fund Total				\$421,460



Village of Libertyville List of Capital Projects Fiscal Year 2021-2022

Final 2.18.2021

Fund	Project Number	Project Name	Project Type	Cost
Sports Complex Fund				
		No Projects		\$0
Fund Total				\$0
Stormwater Sewer Fund				
	PW-SW-001(a)	Rockland Road Stormwater Improvements (Const.)	New Project	\$5,278,260
	PW-SW-001(b)	Burdick & Ames Stormwater Improvements (Eng.)	New Project	\$668,325
	PW-SW-002	Storm Sewer Improvements - Miscellaneous	Annual Program	\$50,000
	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
Fund Total				\$6,296,585
Technology Equipment and Replacement Service Fund				
	ADM-IT-003	Annual Hardware Replacement	Annual Program	\$66,500
	ADM-IT-007	Parking Deck Cameras - Lake Street	New Project	\$50,000
	ADM-IT-008	Phone System Replacement	Annual Program	\$20,000
	PD-IT-002	Squad Car - Video Camera System	New Project	\$30,420
Fund Total				\$166,920
TIF Fund				
	CD-TIF-001	East Parking Lot at School St.	Continuing Project	\$215,000
	CD-TIF-002	Church St. Parking Deck Monument Sign	Continuing Project	\$65,000
	CD-TIF-003	Downtown Parking Lot Improvements	Continuing Project	\$300,000
Fund Total				\$580,000
Utility Fund				
	PW-SS-001	High School Lift Station - Eng. & Construction	New Project	\$75,000
	PW-SS-005	Annual Sewer Televising Inspection	Annual Program	\$100,000
	PW-SS-006	Lining and Point Repairs Construction	Annual Program	\$300,000
	PW-SS-007	Manhole Repairs - Various Locations	Annual Program	\$100,000
	PW-SS-009	Flow Monitoring and Smoke Testing Program	Annual Program	\$100,000
	PW-SS-010	Winchester Sewer Upgrade (Butterfield)	New Project	\$150,000
	PW-WATER-002	Annual Watermain Replacement Program	Annual Program	\$1,150,000
	PW-WATER-003	Meter Replacement - Manual Meter Upgrade	Annual Program	\$40,000
	PW-WATER-004	Radio Read Touchpad - Replace Meter Heads	Annual Program	\$25,000
	PW-WATER-005	Fire Hydrant Replacements	Annual Program	\$30,000
	PW-WATER-006	New Valve Insertions	Annual Program	\$25,000
	PW-WATER-007	Miscellaneous System Repairs	Annual Program	\$50,000
	PW-WATER-017	Repairs at Centrum Reservoir	New Project	\$150,000
	PW-WWTP-001	Plant SCADA System	Continuing Project	\$364,800
	PW-WWTP-006	Screen & Grit Bldg. - Electrical System	New Project	\$44,000
	PW-WWTP-007	Screen & Grit Bldg. - Headworks Screen	New Project	\$100,000
	PW-WWTP-008	Screen & Grit Bldg. - Grit Collector	New Project	\$50,000
	PW-WWTP-010	Control Bldg. - Turbo Blowers	Continuing Project	\$1,027,500
Fund Total				\$3,881,300
Vehicle Maintenance and Replacement Service Fund				
	FD-EQU-002	Hurst Extrication Tools - Fire Station 2	New Project	\$28,500
	FD-FLEET-007	Administrative Vehicle Replacement - 4601	New Project	\$47,000
	FD-FLEET-009	Quint QT463/Engine Replacement	New Project	\$690,000
	PD-FLEET-001	Police Interceptors	Annual Program	\$160,000
	PD-FLEET-002	CSO Vehicles	Annual Program	\$40,000
	PW-FLEET-002	Unit 324 - Water Van	New Project	\$114,433
	PW-FLEET-006	Unit P-4 - Parks	New Project	\$26,690
Fund Total				\$1,106,623
FY 2021-2022 Total				\$16,392,917

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
General Fund						
Beginning Cash Balance (January 1st)	\$11,539,257	\$11,417,454	\$9,645,343	\$7,707,832	\$5,617,769	\$3,231,882
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income	1,928,454	0	0	0	0	0
Operating Income Estimate	0	(172,327)	(497,384)	(599,200)	(803,143)	(1,113,278)
Places for Eating Tax Replacement (NHR)	400,000	800,000	800,000	800,000	800,000	800,000
<i>Total</i>	2,328,454	627,673	302,616	200,800	(3,143)	(313,278)
Total Revenues and Other Fund Sources	2,328,454	627,673	302,616	200,800	(3,143)	(313,278)
Total Funds Available	13,867,711	12,045,127	9,947,959	7,908,632	5,614,626	2,918,604
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Fire Department</i>						
Rescue Air Bag Kits	FD-EQU-001	0	0	(32,000)	0	0
<i>Total</i>		0	0	(32,000)	0	0
<i>Other Uses</i>						
Sports Complex Debt Subsidy	(1,850,257)	(1,799,784)	(1,608,127)	(1,690,863)	(1,782,744)	(1,782,744)
SRACLC Levy to Park Improvement Fund	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Transfer to Fleet	0	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Transfer to Stormwater Fund	(500,000)	0	0	0	0	0
Transfer to TERF (Public Safety)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
<i>Total</i>	(2,450,257)	(2,399,784)	(2,208,127)	(2,290,863)	(2,382,744)	(2,382,744)
Total Expenditures and Uses	(2,450,257)	(2,399,784)	(2,240,127)	(2,290,863)	(2,382,744)	(2,382,744)
Change in Cash Balance	(121,803)	(1,772,111)	(1,937,511)	(2,090,063)	(2,385,887)	(2,696,022)
Ending Cash Balance	11,417,454	9,645,343	7,707,832	5,617,769	3,231,882	535,860

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
Non-Home Rule Sales Tax Fund						
Beginning Cash Balance (January 1st)	\$0	\$383,415	\$572,068	\$760,471	\$948,874	\$937,277
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Loan Repayment from Stormwater Sewer Fund	0	88,403	88,403	88,403	88,403	88,403
Non-Home Rule Sales Tax Receipts	1,200,100	2,400,250	2,400,000	2,400,000	2,400,000	2,400,000
<i>Total</i>	1,200,100	2,488,653	2,488,403	2,488,403	2,488,403	2,488,403
Total Revenues and Other Fund Sources	1,200,100	2,488,653	2,488,403	2,488,403	2,488,403	2,488,403
Total Funds Available	1,200,100	2,872,068	3,060,471	3,248,874	3,437,277	3,425,680
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<i>Administration & Finance</i>						
Placeholder for NHR Sales Tax	ADM-NHR-001	0	0	0	0	0
<i>Total</i>		0	0	0	0	0
<i>Other Uses</i>						
Loan to Stormwater Sewer Fund	(416,685)	0	0	0	0	0
Places for Eating Tax Replacement	(400,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
Transfer to Park Improvement Fund	0	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
Transfer to Project Fund	0	(800,000)	(800,000)	(800,000)	(1,000,000)	(1,000,000)
Transfer to Public Building Improvement Fund	0	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Transfer to TERF	0	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
<i>Total</i>	(816,685)	(2,300,000)	(2,300,000)	(2,300,000)	(2,500,000)	(2,500,000)
Total Expenditures and Uses	(816,685)	(2,300,000)	(2,300,000)	(2,300,000)	(2,500,000)	(2,500,000)
Change in Cash Balance	383,415	188,653	188,403	188,403	(11,597)	(11,597)
Ending Cash Balance	383,415	572,068	760,471	948,874	937,277	925,680

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

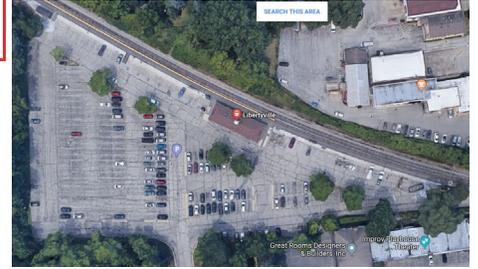
Source	Estimated 2021	2022	2023	2024	2025	2026
Commuter Parking Fund						
Beginning Cash Balance (January 1st)	\$617,993	\$443,259	\$383,343	(\$211,657)	(\$511,657)	(\$636,657)
Revenues and Other Fund Sources						
<i>Revenue</i>						
Metra Grant (Anticipated)	0	0	0	300,000	0	0
Operating Income	(144,734)	(47,416)	0	0	0	0
State Capital Grant	0	0	750,000	0	0	0
<i>Total</i>	(144,734)	(47,416)	750,000	300,000	0	0
Total Revenues and Other Fund Sources	(144,734)	(47,416)	750,000	300,000	0	0
Total Funds Available	473,259	395,843	1,133,343	88,343	(511,657)	(636,657)
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Community Development</u>						
Downtown Metra Parking Lot	CD-INF-001	(30,000)	0	(370,000)	0	0
<i>Total</i>		(30,000)	0	(370,000)	0	0
<u>Public Works Department</u>						
Commuter Parking Maintenance	PW-INF-001	0	(12,500)	(25,000)	(25,000)	(25,000)
School Street Parking Lots	PW-INF-002	0	0	0	(25,000)	(100,000)
Newberry Metra Lot	PW-INF-003	0	0	(50,000)	(550,000)	0
Prairie Crossing Train Station North Parking Lot	PW-INF-005	0	0	(900,000)	0	0
<i>Total</i>		0	(12,500)	(975,000)	(600,000)	(125,000)
Total Expenditures and Uses	(30,000)	(12,500)	(1,345,000)	(600,000)	(125,000)	(25,000)
Change in Cash Balance	(174,734)	(59,916)	(595,000)	(300,000)	(125,000)	(25,000)
Ending Cash Balance	443,259	383,343	(211,657)	(511,657)	(636,657)	(661,657)

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-INF-001
Project Name Commuter Parking Maintenance



Type Maintenance **Department** Public Works Department
Useful Life 20 years **Contact** Public Works Director
Category Parking **Priority** 1 Critical
Project Scope Annual Program

Description **Total Project Cost: \$112,500**

Resurfacing, maintenance and/or repairs of the several commuter lots maintained by the Village.

Justification

Consistent repairs, maintenance and resurfacing will extend the useful life of the Commuter Parking lots before reconstruction of the lots is necessary.

Expenditures	2022	2023	2024	2025	2026	Total
Construction/Maintenance	12,500	25,000	25,000	25,000	25,000	112,500
Total	12,500	25,000	25,000	25,000	25,000	112,500

Funding Sources	2022	2023	2024	2025	2026	Total
Commuter Parking Fund	12,500	25,000	25,000	25,000	25,000	112,500
Total	12,500	25,000	25,000	25,000	25,000	112,500

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
Hotel/Motel Tax Fund						
Beginning Cash Balance (January 1st)	\$555,424	\$336,563	\$120,932	(\$200,710)	(\$266,795)	(\$266,795)
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income	(168,328)	(153,131)	0	0	0	0
PW-FAC-026 Civic Center Reimbursement	56,253	0	0	0	0	0
<i>Total</i>	(112,075)	(153,131)	0	0	0	0
Total Revenues and Other Fund Sources	(112,075)	(153,131)	0	0	0	0
Total Funds Available	443,349	183,432	120,932	(200,710)	(266,795)	(266,795)
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Public Works Department</u>						
Adler Center - Paint & Plaster Repairs	PW-FAC-005	0	(29,500)	0	0	0
Adler Center - Walls and Stucco	PW-FAC-006	0	(33,000)	0	0	0
Adler Center - Wood Window Frames	PW-FAC-007	0	0	(47,642)	0	0
Civic Center - Asphalt Repairs	PW-FAC-008	0	0	0	(27,391)	0
Civic Center - Boiler Replacement	PW-FAC-009	0	0	(64,000)	0	0
Civic Center - Elevator Cylinder	PW-FAC-010	0	0	(32,000)	0	0
Civic Center - Elevator Hydraulic Pumps	PW-FAC-011	0	0	(77,000)	0	0
Civic Center - Generator	PW-FAC-012	0	0	(101,000)	0	0
Civic Center - Restroom Renovation	PW-FAC-013	0	0	0	(38,694)	0
Civic Center - Roof Replacement	PW-FAC-014	0	0	0	0	(103,000)
Civic Center - HVAC Joint Agreement	PW-FAC-026	(106,786)	0	0	0	0
<i>Total</i>	(106,786)	(62,500)	(321,642)	(66,085)	0	(103,000)
Total Expenditures and Uses	(106,786)	(62,500)	(321,642)	(66,085)	0	(103,000)
Change in Cash Balance	(218,861)	(215,631)	(321,642)	(66,085)	0	(103,000)
Ending Cash Balance	336,563	120,932	(200,710)	(266,795)	(266,795)	(369,795)

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
Motor Fuel Tax Fund						
Beginning Cash Balance (January 1st)	\$2,032,684	\$2,972,086	\$2,394,983	\$2,864,884	\$2,671,805	\$2,925,005
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Rebuild Illinois Funding	446,279	446,280	446,280	0	0	0
Rockland Road Reimbursement	492,154	0	0	0	0	0
State MFT Distributions and Interest	680,969	802,896	850,000	850,000	850,000	850,000
<i>Total</i>	1,619,402	1,249,176	1,296,280	850,000	850,000	850,000
Total Revenues and Other Fund Sources	1,619,402	1,249,176	1,296,280	850,000	850,000	850,000
Total Funds Available	3,652,086	4,221,262	3,691,263	3,714,884	3,521,805	3,775,005
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Public Works Department</u>						
Road Program - MFT Portion	PW-ST-006 (250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(700,000)
Rockland Road Reconstruction	PW-ST-007 (335,000)	(1,000,000)	0	0	0	0
Rockland Road Bridge Replacement	PW-ST-008 (95,000)	(130,000)	(130,100)	(346,800)	(346,800)	0
Road Program - Rebuild Illinois Portion	PW-ST-010 0	(446,279)	(446,279)	(446,279)	0	0
<i>Total</i>	(680,000)	(1,826,279)	(826,379)	(1,043,079)	(596,800)	(700,000)
Total Expenditures and Uses	(680,000)	(1,826,279)	(826,379)	(1,043,079)	(596,800)	(700,000)
Change in Cash Balance	939,402	(577,103)	469,901	(193,079)	253,200	150,000
Ending Cash Balance	2,972,086	2,394,983	2,864,884	2,671,805	2,925,005	3,075,005

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Improvement
Useful Life 50 years
Category Street Reconstruction
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost: \$1,950,000**
 Mill and resurface Village-owned roads on an annual basis or full depth construction of a road utilizing State Motor Fuel Tax funds.

Justification
 Resurfacing roads extends the useful like of the road by 10-15 years. Road reconstruction extends the useful life of the road by 25 years.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
250,000	Construction/Maintenance	250,000	250,000	250,000	250,000	700,000	1,700,000
Total	Total	250,000	250,000	250,000	250,000	700,000	1,700,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
250,000	Motor Fuel Tax Fund	250,000	250,000	250,000	250,000	700,000	1,700,000
Total	Total	250,000	250,000	250,000	250,000	700,000	1,700,000

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000
Total	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Improvement
Useful Life 50 years
Category Bridges
Project Scope Continuing Project
Department Public Works Department
Contact Public Works Director
Priority 1 Critical

Description

Total Project Cost: \$1,048,700

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 in 2023 and cost approximately \$2,900,000. The Village and Township have secured the use Federal STP-Br Funds, which will cover 80% of the project (engineering & construction) costs.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
95,000	Planning/Design/Engineering	130,000	130,100				260,100
	Construction/Maintenance			346,800	346,800		693,600
Total	Total	130,000	130,100	346,800	346,800		953,700

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
95,000	Motor Fuel Tax Fund	130,000	130,100	346,800	346,800		953,700
Total	Total	130,000	130,100	346,800	346,800		953,700

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance			-5,000	-5,000	-5,000	-15,000
Total			-5,000	-5,000	-5,000	-15,000

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
Park Improvement Fund						
Beginning Cash Balance (January 1st)	\$851,512	\$501,744	\$211,244	(\$520,906)	(\$462,006)	(\$976,381)
Revenues and Other Fund Sources						
<i>Revenue</i>						
Park Impact Fees	78,800	50,250	50,000	25,000	25,000	25,000
SRACLCL Levy from General Fund	50,000	50,000	50,000	50,000	50,000	50,000
Transfer from Non-Home Rule Sales Tax Fund	0	350,000	350,000	350,000	350,000	350,000
<i>Total</i>	128,800	450,250	450,000	425,000	425,000	425,000
Total Revenues and Other Fund Sources	128,800	450,250	450,000	425,000	425,000	425,000
Total Funds Available	980,312	951,994	661,244	(95,906)	(37,006)	(551,381)
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Administration & Finance</i>						
Charles Brown Site Improvements	ADM-PMP-001	(175,000)	(153,000)	0	0	0
Nicholas-Dowden Site Improvements	ADM-PMP-002	0	(25,000)	(815,150)	0	0
Greentree Site Improvements	ADM-PMP-003	0	(239,750)	0	0	0
Blueberry Site Improvements	ADM-PMP-004	0	0	(178,100)	0	0
Paul Neal Site Improvements	ADM-PMP-005	0	0	0	(462,375)	0
JoAnn Eckmann Site Improvements	ADM-PMP-006	0	0	0	0	(167,825)
<i>Total</i>		(175,000)	(417,750)	(815,150)	(462,375)	(167,825)
<i>Public Works Department</i>						
Pool MEP Audit - Riverside & Adler	PW-PARKS-001	0	(50,000)	0	0	0
Butler Lake - Commuter Lot Resurfacing	PW-PARKS-002	(20,000)	(100,000)	0	0	0
Crawford House Renovation	PW-PARKS-003	0	(75,000)	0	0	0
Pool MEP Action Plan	PW-PARKS-004	0	0	(66,000)	0	0
Riverside Park Tennis Court Surfacing	PW-PARKS-005	0	0	(60,000)	0	0
Charles Brown Parking Lot Resurfacing	PW-PARKS-006	0	(30,000)	(200,000)	0	0
Adler Pool Concrete Deck Repair	PW-PARKS-007	0	0	0	(80,000)	0
Lightning Predictor Replacements	PW-PARKS-008	0	(23,000)	0	0	0
Adler Park Upper Lot Resurfacing	PW-PARKS-009	0	0	0	(65,000)	(325,000)
Sports Complex Hockey Dasher Board Resurfacing	PW-PARKS-010	0	0	0	0	(100,000)
Shoreline Plant Maintenance	PW-PARKS-011	(45,000)	(25,000)	(21,000)	(21,000)	(30,000)
Pond & Lake Management	PW-PARKS-012	(12,765)	(20,000)	(20,000)	(22,000)	(35,000)

Source	Estimated 2021	2022	2023	2024	2025	2026
Park Improvement Fund						
<i>Total</i>	(77,765)	(323,000)	(367,000)	(188,000)	(477,000)	(85,000)
<i>Other Uses</i>						
Reserved for LSC Debt	(225,803)	0	0	0	0	0
<i>Total</i>	(225,803)	0	0	0	0	0
Total Expenditures and Uses	(478,568)	(740,750)	(1,182,150)	(366,100)	(939,375)	(252,825)
Change in Cash Balance	(349,768)	(290,500)	(732,150)	58,900	(514,375)	172,175
Ending Cash Balance	501,744	211,244	(520,906)	(462,006)	(976,381)	(804,206)

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # ADM-PMP-001
Project Name Charles Brown Site Improvements



Type Improvement
Useful Life 20 years
Category Park Improvements
Project Scope Continuing Project
Department Administration & Finance
Contact Deputy Village Administrator
Priority 2 Important

Description **Total Project Cost: \$328,000**

The project will include replacement of existing playground equipment, earthwork, site work, lighting, path improvements and drainage. Additional project consideration includes: resurfacing basketball courts and integrating green infrastructure.
 Estimated cost for playground, drainage and site furnishings only is \$150,000. Project cost for all site improvements, per the master plan is \$328,00.

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 to begin in FY 20/21. The existing playground was installed in 1996. 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.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
175,000	Construction/Maintenance	153,000					153,000
Total	Total	153,000					153,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
175,000	Park Improvement Fund	153,000					153,000
Total	Total	153,000					153,000

Budget Impact/Other

Estimated annual maintenance cost of \$1,500.

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance		1,500	1,500	1,500	1,500	6,000
Total		1,500	1,500	1,500	1,500	6,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Improvement
Useful Life 20 years
Category Park Improvements
Project Scope New Project
Department Administration & Finance
Contact Deputy Village Administrator
Priority 2 Important

Description **Total Project Cost: \$840,150**

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

Estimated cost for playground, drainage and site furnishings only is \$200,000. Project cost for all site improvements, per the master plan is \$815,150. The design and engineering costs will be accounted for in FY 2021-2022.

Justification

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

Expenditures	2022	2023	2024	2025	2026	Total
Construction/Maintenance	25,000	815,150				840,150
Total	25,000	815,150				840,150

Funding Sources	2022	2023	2024	2025	2026	Total
Park Improvement Fund	25,000	815,150				840,150
Total	25,000	815,150				840,150

Budget Impact/Other

Estimated annual maintenance cost of \$1,500.

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance			1,500	1,500	1,500	4,500
Total			1,500	1,500	1,500	4,500

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-PARKS-006
Project Name Charles Brown Parking Lot Resurfacing



Type Improvement **Department** Public Works Department
Useful Life 20 years **Contact** Public Works Director
Category Park Improvements **Priority** 3 Less Important
Project Scope New Project

Description **Total Project Cost: \$230,000**
 Tear out old asphalt and replace, adjust base as needed.

Justification
 Parking lot is used by park patrons and provides access to a Village operated Lift Station.

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Engineering	30,000					30,000
Construction/Maintenance		200,000				200,000
Total	30,000	200,000				230,000

Funding Sources	2022	2023	2024	2025	2026	Total
Park Improvement Fund	30,000	200,000				230,000
Total	30,000	200,000				230,000

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

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-PARKS-012
Project Name Pond & Lake Management



Type Maintenance
Useful Life 5 years
Category Park Improvements
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost:** \$131,765
 Provides for the care of the water bodies at several ponds and Butler Lake.

Justification
 Reduces algae and nuisance aquatic plants at several ponds, enhances fish quality and aesthetic beauty of the ponds. Includes maintenance of the mechanical aeration devices.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
12,765	Construction/Maintenance	20,000	20,000	22,000	22,000	35,000	119,000
Total	Total	20,000	20,000	22,000	22,000	35,000	119,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
12,765	Park Improvement Fund	20,000	20,000	22,000	22,000	35,000	119,000
Total	Total	20,000	20,000	22,000	22,000	35,000	119,000

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-500	-500	-500	-500	-500	-2,500
Total	-500	-500	-500	-500	-500	-2,500

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
Project Fund						
Beginning Cash Balance (January 1st)	\$991,271	\$383,595	\$378,895	\$358,895	\$553,895	(\$31,105)
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income - Stickers and IMF	518,574	493,300	500,000	500,000	500,000	500,000
Transfer from Impact Fee Fund - USG Sidewalk	0	0	0	50,000	0	0
Transfer from Non-Home Rule Sales Tax Fund	0	800,000	800,000	800,000	1,000,000	1,000,000
<i>Total</i>	518,574	1,293,300	1,300,000	1,350,000	1,500,000	1,500,000
Total Revenues and Other Fund Sources	518,574	1,293,300	1,300,000	1,350,000	1,500,000	1,500,000
Total Funds Available	1,509,845	1,676,895	1,678,895	1,708,895	2,053,895	1,468,895
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Community Development</u>						
Downtown Directories	CD-SC-001	0	(37,500)	0	0	0
Peterson Road Streetscaping	CD-SC-002	0	(60,500)	0	0	0
Wayfinding Signs & Plans	CD-SC-003	0	(40,000)	(150,000)	0	0
Entry Improvement at Park & Milwaukee	CD-SC-004	0	0	0	(200,000)	0
Corridor Studies - Milwaukee/Park	CD-SC-005	(45,000)	(75,000)	(60,000)	0	0
Village Gateway Signage	CD-SC-006	0	0	(25,000)	0	0
<i>Total</i>	(45,000)	(213,000)	(235,000)	(20,000)	(200,000)	0
<u>Public Works Department</u>						
Downtown Crosswalk Repairs	PW-SDW-001	(35,000)	(35,000)	(35,000)	(35,000)	(40,000)
Sidewalk Replacement	PW-SDW-002	(125,000)	(125,000)	(125,000)	(125,000)	(130,000)
Technology/USG Sidewalk Installation	PW-SDW-003	0	0	0	(50,000)	(300,000)
Crack Sealing (by Contract)	PW-ST-001	(35,000)	(35,000)	(35,000)	(35,000)	(40,000)
Pavement Patching	PW-ST-002	(71,250)	(150,000)	(150,000)	(150,000)	(150,000)
Road Program - Project Fund Portion	PW-ST-003	(600,000)	(500,000)	(500,000)	(500,000)	(1,000,000)
Thermoplastic Pavement Marking	PW-ST-004	(40,000)	(40,000)	(40,000)	(40,000)	(45,000)
Streetlight Replacements	PW-ST-005	(100,000)	(200,000)	(200,000)	(200,000)	(225,000)
St. Mary's Road Quiet Zone	PW-ST-009	(75,000)	0	0	0	0
<i>Total</i>	(1,081,250)	(1,085,000)	(1,085,000)	(1,135,000)	(1,885,000)	(1,130,000)

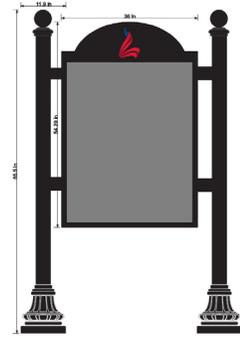
Source	Estimated 2021	2022	2023	2024	2025	2026
Project Fund						
Total Expenditures and Uses	(1,126,250)	(1,298,000)	(1,320,000)	(1,155,000)	(2,085,000)	(1,130,000)
Change in Cash Balance	(607,676)	(4,700)	(20,000)	195,000	(585,000)	370,000
Ending Cash Balance	383,595	378,895	358,895	553,895	(31,105)	338,895

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # CD-SC-001
Project Name Downtown Directories



Type Improvement
Useful Life 30 years
Category Streetscape
Project Scope New Project

Department Community Development
Contact Community Development Director
Priority 2 Important

Description **Total Project Cost: \$37,500**

Installation of new Downtown Directories which customers use to orient themselves to stores, restaurants and parking areas within downtown Libertyville. They help to get people where they are going easily and efficiently, and will hopefully increase their stay when they find new businesses to frequent. An area for event calendars or announcements may be considered. Three directories are anticipated, one at each parking garage and one central to the downtown.

Justification

This is a quick and easy way for customers to navigate to the businesses within the Village's downtown. Installing the directories will help the Village retain customers, homeowners, renters, and also encourage them to return. This is something requested by the Economic Development Commission and the MainStreet Libertyville Organization.

Expenditures	2022	2023	2024	2025	2026	Total
Construction/Maintenance	37,500					37,500
Total	37,500					37,500

Funding Sources	2022	2023	2024	2025	2026	Total
Project Fund	37,500					37,500
Total	37,500					37,500

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance		500	5,000	5,000	500	11,000
Total		500	5,000	5,000	500	11,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # CD-SC-002
Project Name Peterson Road Streetscaping



Type Improvement
Useful Life 30 years
Category Streetscape
Project Scope New Project
Department Community Development
Contact Community Development Director
Priority 2 Important

Description

Total Project Cost: \$60,500

At the request of businesses along Peterson Road and the Economic Development Commission, the Village previously completed a phased streetscape improvement effort (initial phase 2012 complete) focused on landscaping on medians and business frontage. The plantings have experienced some die-off and require replacement. Additionally, the medians would benefit from some additional plantings to offer a stronger presence. An ongoing budget of approximately \$5000 annually is requested to address typical replacement needs. There has been some suggestion from the business community for entry signage, this amount is not included here.

Justification

This project would enhance the character of the business corridor on one of Libertyville's main thoroughfares and improve the customer experience. The Village has spent substantial funds on the existing beds and funds are required to maintain this investment.

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Engineering	5,500					5,500
Construction/Maintenance	55,000					55,000
Total	60,500					60,500

Funding Sources	2022	2023	2024	2025	2026	Total
Project Fund	60,500					60,500
Total	60,500					60,500

Budget Impact/Other

Staff anticipates an additional \$8,000 a year in landscaping replacements.

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance		8,000	8,000	8,000	8,000	32,000
Total		8,000	8,000	8,000	8,000	32,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # CD-SC-003
Project Name Wayfinding Signs & Plans



Type Improvement
Useful Life 30 years
Category Streetscape
Project Scope New Project

Department Community Development
Contact Community Development Director
Priority 2 Important

Description **Total Project Cost: \$190,000**

The Wayfinding Signs are the signs which convey where or what direction certain landmarks, government offices, businesses, parking lots, or bike pathways are in town. These may be posted on poles or can be monument type assemblies. This project would update or replace these signs for consistency, safety and visibility. A consultant would be hired in the first year to assemble a plan for the signage need, design and locations.

Justification

Replacing the wayfinding signage in Libertyville would allow for residents and non-residents to find their way around town with ease. This will simultaneously improve the look of the Village as well as be a benefit to businesses here.

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Engineering	40,000					40,000
Construction/Maintenance		150,000				150,000
Total	40,000	150,000				190,000

Funding Sources	2022	2023	2024	2025	2026	Total
Project Fund	40,000	150,000				190,000
Total	40,000	150,000				190,000

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance		1,500	1,500	1,500	1,500	6,000
Total		1,500	1,500	1,500	1,500	6,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # CD-SC-005
Project Name Corridor Studies - Milwaukee/Park



Type Improvement
Useful Life 25 years
Category Streetscape
Project Scope Continuing Project
Department Community Development
Contact Community Development Director
Priority 2 Important

Description **Total Project Cost: \$180,000**
 Determine the feasibility of implementing certain Comprehensive Plan recommendations within the North/South Milwaukee Avenue and Park corridor.

Justification
 Next phase of planning upon the adoption of the Comprehensive Plan.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
45,000	Planning/Design/Engineering	75,000	60,000				135,000
Total	Total	75,000	60,000				135,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
45,000	Project Fund	75,000	60,000				135,000
Total	Total	75,000	60,000				135,000

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

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-SDW-002
Project Name Sidewalk Replacement



Type Maintenance
Useful Life 20 years
Category Street Reconstruction
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost:** \$755,000
 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	2022	2023	2024	2025	2026	Total
125,000	Construction/Maintenance	125,000	125,000	125,000	125,000	130,000	630,000
Total	Total	125,000	125,000	125,000	125,000	130,000	630,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
125,000	Project Fund	125,000	125,000	125,000	125,000	130,000	630,000
Total	Total	125,000	125,000	125,000	125,000	130,000	630,000

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

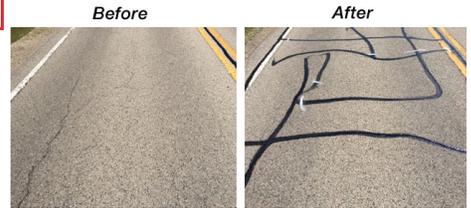
Data in Year 2022

Village of Libertyville, Illinois

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

Type Maintenance
Useful Life 25 years
Category Street Paving
Project Scope Annual Program

Department Public Works Department
Contact Public Works Director
Priority 2 Important



Description **Total Project Cost: \$215,000**

Crack sealing is a cost effective pavement maintenance process. Crack sealing will prevent water from infiltrating down to the sub-base and creating pot holes 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 pot holes 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	2022	2023	2024	2025	2026	Total
35,000	Construction/Maintenance	35,000	35,000	35,000	35,000	40,000	180,000
Total	Total	35,000	35,000	35,000	35,000	40,000	180,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
35,000	Project Fund	35,000	35,000	35,000	35,000	40,000	180,000
Total	Total	35,000	35,000	35,000	35,000	40,000	180,000

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-ST-002
Project Name Pavement Patching



Type Maintenance
Useful Life 25 years
Category Street Paving
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost:** \$821,250
 The Village performs asphalt pavement patching in selective areas on streets that are not currently scheduled for full-width rehabilitation as a measure to improve rideability and extend service life.

Justification
 The Village performs asphalt pavement patching in selective areas on streets that are not currently scheduled for full-width rehabilitation as a measure to improve rideability and extend service life.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
71,250	Construction/Maintenance	150,000	150,000	150,000	150,000	150,000	750,000
Total	Total	150,000	150,000	150,000	150,000	150,000	750,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
71,250	Project Fund	150,000	150,000	150,000	150,000	150,000	750,000
Total	Total	150,000	150,000	150,000	150,000	150,000	750,000

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Maintenance
Useful Life 25 years
Category Street Paving
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$245,000**

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 stop bars at intersections, crosswalks, parking lanes, etc.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
40,000	Construction/Maintenance	40,000	40,000	40,000	40,000	45,000	205,000
Total	Total	40,000	40,000	40,000	40,000	45,000	205,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
40,000	Project Fund	40,000	40,000	40,000	40,000	45,000	205,000
Total	Total	40,000	40,000	40,000	40,000	45,000	205,000

Budget Impact/Other

No material additional cost or savings to operating budget.

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-ST-005
Project Name Streetlight Replacements



Type Improvement **Department** Public Works Department
Useful Life 25 years **Contact** Public Works Director
Category Streetscape **Priority** 1 Critical
Project Scope Annual Program

Description **Total Project Cost: \$1,125,000**
 Replacement of old streetlights and the utilities to power the streetlights. Replaced 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 and require less maintenance.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
100,000	Construction/Maintenance	200,000	200,000	200,000	200,000	225,000	1,025,000
Total	Total	200,000	200,000	200,000	200,000	225,000	1,025,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
100,000	Project Fund	200,000	200,000	200,000	200,000	225,000	1,025,000
Total	Total	200,000	200,000	200,000	200,000	225,000	1,025,000

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000
Total	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
Public Building Improvement Fund						
Beginning Cash Balance (January 1st)	\$915,078	\$481,275	\$261,315	\$27,038	(\$156,234)	(\$281,350)
Revenues and Other Fund Sources						
<i>Revenue</i>						
Interest and Miscellaneous Revenue	1,500	1,500	1,500	0	0	0
Transfer from Non-Home Rule Sales Tax Fund	0	200,000	200,000	200,000	200,000	200,000
<i>Total</i>	1,500	201,500	201,500	200,000	200,000	200,000
Total Revenues and Other Fund Sources	1,500	201,500	201,500	200,000	200,000	200,000
Total Funds Available	916,578	682,775	462,815	227,038	43,766	(81,350)
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Administration & Finance</u>						
Life Safety System - Village Hall	ADM-FAC-001	0	(15,000)	0	0	0
Roof Assembly, Asphalt Shingles - Village Hall	ADM-FAC-002	0	0	(33,612)	0	0
Village Hall Bathroom Floor Replacement	ADM-FAC-003	(25,000)	0	0	0	0
Village Hall Standby Generator	ADM-FAC-004	0	0	0	0	(65,000)
Riverside Recreation Building Rehab	ADM-FAC-005	(55,000)	0	0	0	0
<i>Total</i>		(80,000)	(15,000)	(33,612)	0	(65,000)
<u>Fire Department</u>						
Fire Station HVAC Replacement Program	FD-FAC-001	(9,530)	(9,500)	(21,000)	(22,000)	0
Gear Rack Replacement Program	FD-FAC-002	0	(25,000)	(25,000)	0	0
Apparatus Bay Floor Replacement Program	FD-FAC-003	(45,031)	0	0	0	(50,000)
Village Emergency Siren Replacement	FD-FAC-004	0	(36,000)	0	0	0
Roof Repair/Maintenance - Fire Station 1	FD-FAC-005	0	(25,000)	0	0	0
Garage Door Replacement - Fire Station 3	FD-FAC-006	(40,062)	0	0	0	0
Carpet Replacement - Fire Station 1	FD-FAC-007	0	0	0	(40,000)	0
SCBA Fill Station and Compressor - Fire Station 2	FD-FAC-008	0	0	0	0	(35,000)
Apparatus Bay Heaters Station 1 and 2	FD-FAC-009	0	0	0	0	(45,000)
Fire Station 2 Bathroom Remodel	FD-FAC-010	0	0	0	0	(220,000)
<i>Total</i>		(94,623)	(95,500)	(46,000)	(62,000)	(85,000)
<u>Police Department</u>						
Schertz Building Reconfiguration - Police	PD-FAC-001	(20,000)	0	0	0	(200,000)
<i>Total</i>		(20,000)	0	0	0	(200,000)

Source		Estimated 2021	2022	2023	2024	2025	2026
Public Building Improvement Fund							
<u>Public Works Department</u>							
600 North Ave - Chainlink Replacement	PW-FAC-001	(12,200)	0	0	0	0	0
600 North Ave - Garage Operators Replacement	PW-FAC-002	(93,800)	0	0	0	0	0
600 North Ave - Restroom/Kitchen Renovation	PW-FAC-003	0	(75,000)	0	0	0	0
600 North Avenue - Roof Replacement	PW-FAC-004	0	0	(268,000)	0	0	0
Schertz - Phase 2 BAS Upgrades	PW-FAC-015	(25,000)	0	0	0	0	0
Schertz - Generator Replacement	PW-FAC-016	(62,600)	(10,000)	0	0	0	0
Schertz - Roof Rehabilitation	PW-FAC-017	0	0	0	(267,742)	0	0
544 North Ave - Asphalt Replacement	PW-FAC-018	(47,080)	0	0	0	0	0
544 North Ave - Garage Operators Replacement	PW-FAC-019	0	0	(88,165)	0	0	0
544 North Ave - Garage Exhaust System	PW-FAC-020	0	(40,115)	0	0	0	0
544 North Ave - Life Safety System	PW-FAC-021	0	(37,500)	0	0	0	0
544 North Ave - Radiant Tube Heaters	PW-FAC-022	0	0	0	0	(40,116)	0
544 North Ave - Restroom Renovation	PW-FAC-023	0	0	0	(53,530)	0	0
544 North Ave - Roof Replacement	PW-FAC-024	0	(118,770)	0	0	0	0
544 North Ave - Wall/Beam Repair	PW-FAC-025	0	(29,575)	0	0	0	0
Schertz - Ceiling Tile Replacement	PW-FAC-027	0	0	0	0	0	(23,627)
	<i>Total</i>	(240,680)	(310,960)	(356,165)	(321,272)	(40,116)	(23,627)
Total Expenditures and Uses		(435,303)	(421,460)	(435,777)	(383,272)	(325,116)	(353,627)
Change in Cash Balance		(433,803)	(219,960)	(234,277)	(183,272)	(125,116)	(153,627)
Ending Cash Balance		481,275	261,315	27,038	(156,234)	(281,350)	(434,977)

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # ADM-FAC-001
Project Name Life Safety System - Village Hall



Type Maintenance
Useful Life 25 years
Category Buildings
Project Scope New Project
Department Administration & Finance
Contact Deputy Village Administrator
Priority 3 Less Important

Description

Total Project Cost: \$15,000

The life safety system includes replacement of audio/visual fixtures, control panel, detectors, emergency light fixtures, exit light fixtures, pull stations, and wiring.

Justification

All of the life safety components are original to the building from the 1994 conversion. The useful life is 25 years. Small failures occur on an annual basis with anticipated increases in failures due to the age of the equipment.

Expenditures	2022	2023	2024	2025	2026	Total
Construction/Maintenance	15,000					15,000
Total	15,000					15,000

Funding Sources	2022	2023	2024	2025	2026	Total
Public Building Improvement Fund	15,000					15,000
Total	15,000					15,000

Budget Impact/Other

No additional cost or savings to operating budget.

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Improvement **Department** Fire Department
Useful Life 20 years **Contact** Fire Chief
Category Buildings **Priority** 2 Important
Project Scope Annual Program

Description **Total Project Cost: \$62,030**
 Replacement of the rooftop HVAC units at Fire Stations 1, 2, and 3. Tentative schedule is listed below:
 Station 1 - 2021, 2022, and 2024
 Station 2 and 3 - 2023

Justification
 Most of the HVAC units at the fire stations are, or will be, overdue for overhaul and replacement. Proper functioning of the HVAC equipment is vital to ensuring preservation and utility of Village facilities.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
9,530	Construction/Maintenance	9,500	21,000	22,000			52,500
Total	Total	9,500	21,000	22,000			52,500

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
9,530	Public Building Improvement Fund	9,500	21,000	22,000			52,500
Total	Total	9,500	21,000	22,000			52,500

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # FD-FAC-005
Project Name Roof Repair/Maintenance - Fire Station 1



Type Improvement **Department** Fire Department
Useful Life 20 years **Contact** Fire Chief
Category Buildings **Priority** 2 Important
Project Scope New Project

Description **Total Project Cost:** \$25,000
 Repairs and maintenance on 30 year old roof at Fire Station 1.

Justification
 Roof is in need of maintenance and repairs to increase life expectancy and prolong the need for replacement.

Expenditures	2022	2023	2024	2025	2026	Total
Construction/Maintenance	25,000					25,000
Total	25,000					25,000

Funding Sources	2022	2023	2024	2025	2026	Total
Public Building Improvement Fund	25,000					25,000
Total	25,000					25,000

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

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-FAC-016
Project Name Schertz - Generator Replacement



Type Improvement **Department** Public Works Department
Useful Life 30 years **Contact** Public Works Director
Category Buildings **Priority** 2 Important
Project Scope Continuing Project

Description **Total Project Cost:** \$72,600
 Remove old unit. Install new unit with fencing. FY 2022 work includes extension of existing circuits in order to afford generator coverage to the entire building.

Justification
 Schertz is utilized as a 24/7/365 building, which requires the building to be in operation during power outages.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
62,600	Construction/Maintenance	10,000					10,000
Total	Total	10,000					10,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
62,600	Public Building Improvement Fund	10,000					10,000
Total	Total	10,000					10,000

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-500	-500	-500	-500	-500	-2,500
Total	-500	-500	-500	-500	-500	-2,500

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-FAC-024
Project Name 544 North Ave - Roof Replacement

Type Improvement
Useful Life 20 years
Category Buildings
Project Scope New Project

Department Public Works Department
Contact Public Works Director
Priority 3 Less Important



Description **Total Project Cost: \$118,770**

Replacement of 12,900 square feet of flat roofing. The quantity includes the east garage roof, the west garage roof and the office roof.

Justification

The roof is original to building conversion in 1994. The current condition is fair to poor; however, there is a significant history of leaks. The roof is beyond its end of life.

Expenditures	2022	2023	2024	2025	2026	Total
Construction/Maintenance	118,770					118,770
Total	118,770					118,770

Funding Sources	2022	2023	2024	2025	2026	Total
Public Building Improvement Fund	118,770					118,770
Total	118,770					118,770

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
Total	-1,000	-1,000	-1,000	-1,000		-4,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-FAC-025
Project Name 544 North Ave - Wall/Beam Repair



Type Improvement **Department** Public Works Department
Useful Life 30 years **Contact** Public Works Director
Category Buildings **Priority** 3 Less Important
Project Scope New Project

Description **Total Project Cost: \$29,575**
 Recommended inspection and repair and replacement of steel lintels. Replacement of damaged masonry, step cracks and mortar deterioration.

Justification
 The building was built in 1994. There are visible step cracks and masonry damage and mortar deterioration.

Expenditures	2022	2023	2024	2025	2026	Total
Construction/Maintenance	29,575					29,575
Total	29,575					29,575

Funding Sources	2022	2023	2024	2025	2026	Total
Public Building Improvement Fund	29,575					29,575
Total	29,575					29,575

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance		-500	-500	-500	-500	-2,000
Total		-500	-500	-500	-500	-2,000

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
Stormwater Sewer Fund						
Beginning Cash Balance (January 1st)	\$1,915,327	\$931,681	\$2,285,364	\$2,763,566	\$2,965,343	\$3,121,912
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
DCEO Grant	0	1,500,000	0	0	0	0
Debt Issuance	0	5,278,260	6,257,306	7,269,966	0	7,535,678
Loan from Non-Home Rule Sales Tax Fund	416,685	0	0	0	0	0
Operating Income	(319,460)	960,411	1,276,709	1,427,212	1,877,960	1,886,405
Transfer from General Fund	500,000	0	0	0	0	0
<i>Total</i>	597,225	7,738,671	7,534,015	8,697,178	1,877,960	9,422,083
Total Revenues and Other Fund Sources	597,225	7,738,671	7,534,015	8,697,178	1,877,960	9,422,083
Total Funds Available	2,512,552	8,670,352	9,819,379	11,460,744	4,843,303	12,543,995
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Administration & Finance</u>						
Stormwater Utility Rate Study	ADM-SW-001	(55,000)	0	0	0	0
<i>Total</i>		(55,000)	0	0	0	0
<u>Public Works Department</u>						
Storm Sewer Flood Reduction Projects	PW-SW-001	(1,450,871)	(5,946,585)	(6,257,306)	(7,269,996)	0
Storm Sewer Improvements - Miscellaneous	PW-SW-002	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Cleaning and Televising of Storm Sewers	PW-SW-003	0	(100,000)	(100,000)	(100,000)	(100,000)
Storm Sewer Structure Cleaning	PW-SW-004	0	(75,000)	(75,000)	(75,000)	(75,000)
Storm Sewer Point Repairs	PW-SW-005	0	(100,000)	(100,000)	(100,000)	(100,000)
Charles Brown Reservoir Annual Maintenance	PW-SW-006	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
<i>Total</i>		(1,525,871)	(6,296,585)	(6,607,306)	(7,619,996)	(350,000)
<i>Other Uses</i>						
Debt Service		0	0	(360,104)	(787,002)	(1,282,988)
Loan Repayment to Non-Home Rule Sales Tax Fund		0	(88,403)	(88,403)	(88,403)	(88,403)
<i>Total</i>		0	(88,403)	(448,507)	(875,405)	(1,371,391)
Total Expenditures and Uses	(1,580,871)	(6,384,988)	(7,055,813)	(8,495,401)	(1,721,391)	(5,479,834)

Source	Estimated 2021	2022	2023	2024	2025	2026
Stormwater Sewer Fund						
Change in Cash Balance	(983,646)	1,353,683	478,202	201,777	156,569	3,942,249
Ending Cash Balance	931,681	2,285,364	2,763,566	2,965,343	3,121,912	7,064,161

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-SW-001
Project Name Storm Sewer Flood Reduction Projects



Type Improvement
Useful Life 40 years
Category Storm Sewer/Drainage
Project Scope New Project
Department Public Works Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost: \$24,683,201**

Flood reduction projects in the 12 Flood Study Areas. Capital improvement projects include increasing storm sewer sizes, adding relief storm sewers and incorporating stormwater storage.

FY 2021 - Rockland Road Engineering, Burdick & Ames Engineering
 FY 2022 - Rockland Road Construction, Burdick & Ames Engineering
 FY 2023 - Burdick & Ames Construction
 FY 2024 - Burdick & Ames Construction, Copeland Manor Engineering
 FY 2025 - Pause for Construction/Engineering Catch-Up
 FY 2026 - Copeland Manor Construction, Winchester/Interlaken/Stonegate Engineering

Justification

Reduce existing flood/drainage problems, including structure and street flooding, Prevent an increase in existing flood/drainage problems as redevelopment occurs, and help preserve and enhance stormwater quality.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
1,450,871	Construction/Maintenance	5,946,585	6,257,306	7,269,996	0	3,758,443	23,232,330
Total	Total	5,946,585	6,257,306	7,269,996	0	3,758,443	23,232,330

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
1,450,871	Stormwater Sewer Fund	5,946,585	6,257,306	7,269,996	0	3,758,443	23,232,330
Total	Total	5,946,585	6,257,306	7,269,996	0	3,758,443	23,232,330

Budget Impact/Other

Staff anticipates an increase of \$25,000/year in maintenance of new sewers.

Prior	Budget Items	2022	2023	2024	2025	2026	Total
25,000	Maintenance	25,000	25,000	25,000	25,000	25,000	125,000
Total	Total	25,000	25,000	25,000	25,000	25,000	125,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Improvement
Useful Life 40 years
Category Storm Sewer/Drainage
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost:** \$300,000
 Various storm sewer improvements that reduce the risk of flooding and prevent property damage while managing the quality of stormwater runoff.

Justification
 Various storm sewer improvements that reduce the risk of flooding and prevent property damage while managing the quality of stormwater runoff.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
50,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
50,000	Stormwater Sewer Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Budget Impact/Other
 Staff anticipates an increase of \$2,500/year in maintenance of new sewers.

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	2,500	2,500	2,500	2,500	2,500	12,500
Total	2,500	2,500	2,500	2,500	2,500	12,500

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Maintenance
Useful Life 40 years
Category Storm Sewer/Drainage
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$500,000**

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

Justification

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

Expenditures	2022	2023	2024	2025	2026	Total
Construction/Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Funding Sources	2022	2023	2024	2025	2026	Total
Stormwater Sewer Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Maintenance
Useful Life 40 years
Category Storm Sewer/Drainage
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$375,000**

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

Justification

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

Expenditures	2022	2023	2024	2025	2026	Total
Construction/Maintenance	75,000	75,000	75,000	75,000	75,000	375,000
Total	75,000	75,000	75,000	75,000	75,000	375,000

Funding Sources	2022	2023	2024	2025	2026	Total
Stormwater Sewer Fund	75,000	75,000	75,000	75,000	75,000	375,000
Total	75,000	75,000	75,000	75,000	75,000	375,000

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
Technology Equipment and Replacement Service Fund						
Beginning Cash Balance (January 1st)	\$329,244	\$273,155	\$250,270	\$236,805	\$200,749	(\$395,946)
Revenues and Other Fund Sources						
<i>Revenue</i>						
Capital Transfer from General Fund	50,000	50,000	50,000	50,000	50,000	50,000
Grant - Portable Radios	0	0	0	234,000	0	0
Operating Income	(19,266)	(55,965)	35,000	35,000	35,000	35,000
Transfer from Non-Home Rule Sales Tax Fund	0	150,000	150,000	150,000	150,000	150,000
<i>Total</i>	30,734	144,035	235,000	469,000	235,000	235,000
Total Revenues and Other Fund Sources	30,734	144,035	235,000	469,000	235,000	235,000
Total Funds Available	359,978	417,190	485,270	705,805	435,749	(160,946)
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Administration & Finance</u>						
Security Cameras for Various Village Buildings	ADM-IT-001	0	0	0	(100,000)	0
AV System Village Hall	ADM-IT-002	0	0	(75,000)	0	0
Annual Hardware Replacement	ADM-IT-003	(6,000)	(66,500)	(68,045)	(69,636)	(74,702)
Network Switch Replacements - Phase I	ADM-IT-004	0	0	(50,000)	0	0
Network Switch Replacements - Phase II	ADM-IT-005	0	0	0	(50,000)	0
Parking Deck Cameras - Church Street	ADM-IT-006	0	0	0	(50,000)	0
Parking Deck Cameras - Lake Street	ADM-IT-007	0	(50,000)	0	0	0
Phone System Replacement	ADM-IT-008	(10,823)	(20,000)	(20,000)	(20,000)	(20,000)
SAN Storage and Server Replacement	ADM-IT-009	(70,000)	0	0	0	0
Electronic Document Management System	ADM-IT-010	0	0	0	0	(200,000)
<i>Total</i>	(86,823)	(136,500)	(88,045)	(214,636)	(291,275)	(294,702)
<u>Fire Department</u>						
Motorola Portable Radios Replacement	FD-IT-001	0	0	(260,000)	0	0
Fire Department Radio Room Remodel	FD-IT-002	0	0	(30,000)	0	0
Fire Station Alerting System	FD-IT-003	0	0	0	(180,000)	0
Polycom Digital Conferencing System Replacement	FD-IT-004	0	0	(60,000)	0	0
Fire and MABAS Base Radio Replacement	FD-IT-005	0	0	0	0	(65,000)
<i>Total</i>	0	0	(90,000)	(260,000)	(180,000)	(65,000)
<u>Police Department</u>						
Schertz Building - Interior and Exterior Cameras	PD-IT-001	0	0	(40,000)	0	0

Source		Estimated 2021	2022	2023	2024	2025	2026
Technology Equipment and Replacement Service Fund							
Squad Car - Video Camera System	<i>PD-IT-002</i>	0	(30,420)	(30,420)	(30,420)	(30,420)	(30,420)
Portable Radio Replacement	<i>PD-IT-003</i>	0	0	0	0	(330,000)	0
Body Worn Camera System	<i>PD-IT-004</i>	0	0	0	0	0	(228,225)
	<i>Total</i>	0	(30,420)	(70,420)	(30,420)	(360,420)	(258,645)
Total Expenditures and Uses		(86,823)	(166,920)	(248,465)	(505,056)	(831,695)	(618,347)
Change in Cash Balance		(56,089)	(22,885)	(13,465)	(36,056)	(596,695)	(383,347)
Ending Cash Balance		273,155	250,270	236,805	200,749	(395,946)	(779,293)

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Equipment
Useful Life 5 years
Category Equipment: Computers
Project Scope Annual Program
Department Administration & Finance
Contact Deputy Village Administrator
Priority 3 Less Important

Description **Total Project Cost: \$356,158**
 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	2022	2023	2024	2025	2026	Total
6,000	Equip/Vehicles/Furnishings	66,500	68,045	69,636	71,275	74,702	350,158
Total	Total	66,500	68,045	69,636	71,275	74,702	350,158

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
6,000	Technology Equipment and Replacement Service Fund	66,500	68,045	69,636	71,275	74,702	350,158
Total	Total	66,500	68,045	69,636	71,275	74,702	350,158

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

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # ADM-IT-007
Project Name Parking Deck Cameras - Lake Street



Type Equipment
Useful Life 10 years
Category Equipment: Computers
Project Scope New Project
Department Administration & Finance
Contact Deputy Village Administrator
Priority 2 Important

Description **Total Project Cost: \$50,000**

This project would include replacement of the existing approximately 30 cameras in the garage with new, infrared cameras and cabling. The system will remain part of Exaqvison for connectivity with the Police Department.

Justification

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

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Vehicles/Furnishings	50,000					50,000
Total	50,000					50,000

Funding Sources	2022	2023	2024	2025	2026	Total
Technology Equipment and Replacement Service Fund	50,000					50,000
Total	50,000					50,000

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance		3,000	3,000	3,000	3,000	12,000
Total		3,000	3,000	3,000	3,000	12,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # ADM-IT-008
Project Name Phone System Replacement



Type Equipment
Useful Life 10 years
Category Equipment: Computers
Project Scope Annual Program
Department Administration & Finance
Contact Deputy Village Administrator
Priority 3 Less Important

Description **Total Project Cost: \$110,823**
 Phased replacement of all phone system components to include, hardware, software and licenses at all Village-owned buildings.

Justification
 The current phone system has reached its end of life. The phones are operating at a higher MHz requirement than necessary and are connected to the computer network which has an impact on speed. Replacement of the phones is the largest part of the project. The other components of the phone system should be replaced at the same time to ensure the system works as intended and as efficiently as possible.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
10,823	Equip/Vehicles/Furnishings	20,000	20,000	20,000	20,000	20,000	100,000
Total	Total	20,000	20,000	20,000	20,000	20,000	100,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
10,823	Technology Equipment and Replacement Service Fund	20,000	20,000	20,000	20,000	20,000	100,000
Total	Total	20,000	20,000	20,000	20,000	20,000	100,000

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

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Equipment
Useful Life 10 years
Category Equipment: Computers
Project Scope New Project
Department Police Department
Contact Police Chief
Priority 2 Important

Description **Total Project Cost: \$152,100**

The system wide replacement of the police departments 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 departments 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.

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Vehicles/Furnishings	30,420	30,420	30,420	30,420	30,420	152,100
Total	30,420	30,420	30,420	30,420	30,420	152,100

Funding Sources	2022	2023	2024	2025	2026	Total
Technology Equipment and Replacement Service Fund	30,420	30,420	30,420	30,420	30,420	152,100
Total	30,420	30,420	30,420	30,420	30,420	152,100

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance		2,500	2,500	2,500	2,500	10,000
Total		2,500	2,500	2,500	2,500	10,000

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
TIF Fund						
Beginning Cash Balance (January 1st)	\$947,930	\$1,274,648	\$1,051,645	\$145,905	\$145,905	\$145,905
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Increment Revenues	4,226,755	4,213,790	0	0	0	0
<i>Total</i>	4,226,755	4,213,790	0	0	0	0
Total Revenues and Other Fund Sources	4,226,755	4,213,790	0	0	0	0
Total Funds Available	5,174,685	5,488,438	1,051,645	145,905	145,905	145,905
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Community Development</u>						
East Parking Lot at School St.	CD-TIF-001	(15,000)	(215,000)	0	0	0
Church St. Parking Deck Monument Sign	CD-TIF-002	(10,000)	(65,000)	0	0	0
Downtown Parking Lot Improvements	CD-TIF-003	(30,000)	(300,000)	0	0	0
<i>Total</i>		(55,000)	(580,000)	0	0	0
<i>Other Uses</i>						
Debt Service		(905,741)	(905,740)	(905,740)	0	0
TIF Surplus Rebate		(2,939,296)	(2,951,053)	0	0	0
<i>Total</i>		(3,845,037)	(3,856,793)	(905,740)	0	0
Total Expenditures and Uses	(3,900,037)	(4,436,793)	(905,740)	0	0	0
Change in Cash Balance	326,718	(223,003)	(905,740)	0	0	0
Ending Cash Balance	1,274,648	1,051,645	145,905	145,905	145,905	145,905

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # CD-TIF-001
Project Name East Parking Lot at School St.



Type Improvement
Useful Life 20 years
Category Parking
Project Scope Continuing Project
Department Community Development
Contact Community Development Director
Priority 1 Critical

Description

The parking lot located on the east side of Milwaukee Ave between Cook and School Streets has been in need of improvement for a number of years. The pavement is currently crumbling, landscaping and dumpster enclosures are lacking. Fragmented ownership has made coordination difficult. Staff is completing pavement on the south end of the lot at Cook this Spring 2019, and would like to focus on the north end at School St in 2021. The timing of construction will be dependent on timing of agreements approval with remaining ownership and will fall in either late FY 2020-2021 or early FY 2021-2022.

Justification

Current state of disrepair, and need for coordinated signage and trash collection locations necessitates improvement. The improvement will make for a better customer experience, and make parking regulations more understandable to users and enforceable for Police.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
15,000	Construction/Maintenance	215,000					215,000
Total	Total	215,000					215,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
15,000	TIF Fund	215,000					215,000
Total	Total	215,000					215,000

Budget Impact/Other

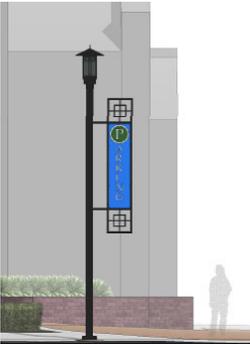
No additional cost or savings to operating budget.

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # CD-TIF-002
Project Name Church St. Parking Deck Monument Sign



Type Improvement
Useful Life 20 years
Category Parking
Project Scope Continuing Project
Department Community Development
Contact Community Development Director
Priority 2 Important

Description

The project is a monument sign to bring visibility to the main entrance drive to the Village's Church St. Parking Deck. The Parking Commission has expressed interest in a more identifiable entry.

Justification

This would boost awareness of this parking deck and therefore remove more parking and traffic circulation issues from other parts of the downtown area. The feature will assist customers not familiar with the area to find the structure from further away from the entry point.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
10,000	Construction/Maintenance	65,000					65,000
Total	Total	65,000					65,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
10,000	TIF Fund	65,000					65,000
Total	Total	65,000					65,000

Budget Impact/Other

No additional cost or savings to operating budget.

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # CD-TIF-003
Project Name Downtown Parking Lot Improvements



Type Improvement
Useful Life 20 years
Category Parking
Project Scope Continuing Project
Department Community Development
Contact Community Development Director
Priority 3 Less Important

Description **Total Project Cost:** \$330,000
 Resurfacing of municipal parking lots located within the Village's TIF district.

Justification
 Several of the Village's parking lots that are located within the TIF district are in need of resurfacing or repair.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
30,000	Construction/Maintenance	300,000					300,000
Total	Total	300,000					300,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
30,000	TIF Fund	300,000					300,000
Total	Total	300,000					300,000

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

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
Utility Fund						
Beginning Cash Balance (January 1st)	\$3,341,037	\$2,007,346	\$3,044,001	\$77,201	(\$303,676)	\$1,256,326
Revenues and Other Fund Sources						
<i>Revenue</i>						
Debt Issuance	0	1,500,000	0	500,000	2,500,000	0
Operating Income	3,955,929	4,679,463	0	0	0	0
Operating Income (From Rate Study)	0	0	5,442,905	5,672,488	5,859,321	6,109,967
<i>Total</i>	3,955,929	6,179,463	5,442,905	6,172,488	8,359,321	6,109,967
Total Revenues and Other Fund Sources	3,955,929	6,179,463	5,442,905	6,172,488	8,359,321	6,109,967
Total Funds Available	7,296,966	8,186,809	8,486,906	6,249,689	8,055,645	7,366,293
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Public Works Department</u>						
High School Lift Station - Eng. & Construction	PW-SS-001	0	(75,000)	(700,000)	0	0
Emergency Generator at Lift Station (TBD)	PW-SS-002	0	0	0	(150,000)	0
Hollister Lift Station - Eng. & Construction	PW-SS-003	0	0	0	(55,000)	(700,000)
Emergency Generator at Route 45 - Eng. & Const.	PW-SS-004	(80,000)	0	0	0	0
Annual Sewer Televising Inspection	PW-SS-005	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Lining and Point Repairs Construction	PW-SS-006	(150,000)	(300,000)	(300,000)	(300,000)	(300,000)
Manhole Repairs - Various Locations	PW-SS-007	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Cass Avenue Lift Station/Diversion Sewer	PW-SS-008	0	0	0	(1,000,000)	(1,000,000)
Flow Monitoring and Smoke Testing Program	PW-SS-009	(25,000)	(100,000)	(100,000)	(100,000)	(100,000)
Winchester Sewer Upgrade (Butterfield)	PW-SS-010	0	(150,000)	(675,000)	0	0
Winchester Sewer Upgrade (Lucerne)	PW-SS-011	0	0	(155,000)	(655,000)	0
Emergency Lift Station Generator - TBD	PW-SS-012	0	0	0	0	(175,000)
Rockland Road Reconstruction	PW-ST-007	(950,000)	0	0	0	0
Annual Watermain Replacement Program	PW-WATER-002	(350,000)	(1,150,000)	(1,000,000)	(1,000,000)	(1,100,000)
Meter Replacement - Manual Meter Upgrade	PW-WATER-003	(40,000)	(40,000)	(40,000)	(40,000)	(45,000)
Radio Read Touchpad - Replace Meter Heads	PW-WATER-004	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Fire Hydrant Replacements	PW-WATER-005	(30,000)	(30,000)	(30,000)	(30,000)	(35,000)
New Valve Insertions	PW-WATER-006	(25,000)	(25,000)	(25,000)	(25,000)	(30,000)
Miscellaneous System Repairs	PW-WATER-007	(50,000)	(50,000)	(50,000)	(50,000)	(55,000)
Lake Street Watermain (at Interlaken)	PW-WATER-008	(150,000)	0	0	0	0
West Park Watermain (Dawes to Dymond)	PW-WATER-009	(510,000)	0	0	0	0

Source		Estimated					
		2021	2022	2023	2024	2025	2026
Utility Fund							
Liquid Chlorine Pumps - Redtop and Centrum	PW-WATER-010	0	0	(100,000)	0	0	0
Red Top Reservoir Emergency Generator	PW-WATER-011	0	0	(150,000)	0	0	0
Distribution System SCADA Improvements	PW-WATER-012	(150,000)	0	0	0	0	0
Emergency Generator - Greentree Well	PW-WATER-013	0	0	0	0	(150,000)	0
Upgrade Second Street Well	PW-WATER-014	0	0	0	(250,000)	0	0
Annual SCADA Improvements	PW-WATER-015	0	0	0	0	0	(25,000)
Miscellaneous Water Tower Repairs	PW-WATER-016	0	0	0	0	0	(250,000)
Repairs at Centrum Reservoir	PW-WATER-017	0	(150,000)	0	0	0	0
Garfield Well	PW-WATER-018	(447,667)	0	0	0	0	0
Plant SCADA System	PW-WWTP-001	(547,200)	(364,800)	0	0	0	0
Retaining Wall	PW-WWTP-002	0	0	(350,000)	0	0	0
Screen & Grit Bldg. - Replace Interior Lights	PW-WWTP-005	(30,000)	0	0	0	0	0
Screen & Grit Bldg. - Electrical System	PW-WWTP-006	0	(44,000)	(350,000)	0	0	0
Screen & Grit Bldg. - Headworks Screen	PW-WWTP-007	0	(100,000)	(675,000)	0	0	0
Screen & Grit Bldg. - Grit Collector	PW-WWTP-008	0	(50,000)	(600,000)	0	0	0
Control Bldg. - Electrical System	PW-WWTP-009	0	0	(35,000)	(352,000)	0	0
Control Bldg. - Turbo Blowers	PW-WWTP-010	(62,600)	(1,027,500)	(1,027,500)	0	0	0
Filter Bldg. - Low Lift Pumps	PW-WWTP-011	0	0	(50,000)	(328,000)	0	0
Filter Bldg. - Non-potable Water System	PW-WWTP-013	0	0	(25,000)	(125,000)	0	0
Digester Complex - Leak Repair	PW-WWTP-014	(35,000)	0	0	0	0	0
Digester Complex - Dewatering Centrifuge	PW-WWTP-015	0	0	0	(300,000)	(1,500,000)	0
Digester Complex - Biogas Generator Engine	PW-WWTP-016	0	0	0	(45,000)	(213,000)	0
Chlorine Tank - Replacement Piping	PW-WWTP-017	(53,000)	0	0	0	0	0
Secondary Clarifiers A - Weirs/Skimers	PW-WWTP-023	0	0	0	(106,000)	0	0
Primary Clarifiers B - Isolation Valves	PW-WWTP-024	0	0	(228,000)	0	0	0
Aeration Tanks B - Junction Box Gates	PW-WWTP-026	0	0	(70,000)	0	0	0
Secondary Clarifiers B - Effluent Junction Box	PW-WWTP-027	0	0	(37,000)	0	0	0
Aeration Tank B - Painting	PW-WWTP-028	(80,000)	0	0	0	0	0
Annual SCADA Improvements	PW-WWTP-029	0	0	0	0	0	(25,000)
Filter Conversion - Phase I	PW-WWTP-030	0	0	0	0	0	(1,500,000)
Influent Flow Gate Repair	PW-WWTP-031	(46,525)	0	0	0	0	0
	<i>Total</i>	(4,036,992)	(3,881,300)	(6,997,500)	(5,136,000)	(5,333,000)	(3,865,000)
<i>Other Uses</i>							
Debt Service Expense		(1,123,639)	(1,132,519)	(1,283,216)	(1,288,376)	(1,337,330)	(1,564,483)
Transfer to Fleet		(128,989)	(128,989)	(128,989)	(128,989)	(128,989)	(128,989)
	<i>Total</i>	(1,252,628)	(1,261,508)	(1,412,205)	(1,417,365)	(1,466,319)	(1,693,472)
Total Expenditures and Uses		(5,289,620)	(5,142,808)	(8,409,705)	(6,553,365)	(6,799,319)	(5,558,472)

Source	Estimated 2021	2022	2023	2024	2025	2026
Utility Fund						
Change in Cash Balance	(1,333,691)	1,036,655	(2,966,800)	(380,877)	1,560,002	551,495
Ending Cash Balance	2,007,346	3,044,001	77,201	(303,676)	1,256,326	1,807,821

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Maintenance
Useful Life 40 years
Category Sanitary Sewer
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$600,000**

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

Justification

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

Prior	Expenditures	2022	2023	2024	2025	2026	Total
100,000	Construction/Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
Total	Total	100,000	100,000	100,000	100,000	100,000	500,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
100,000	Utility Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	Total	100,000	100,000	100,000	100,000	100,000	500,000

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

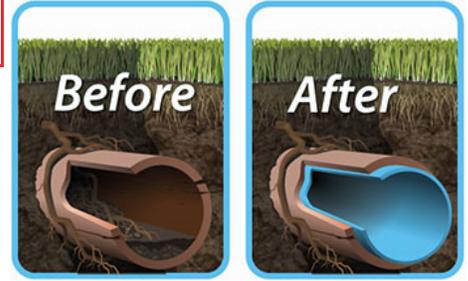
Data in Year 2022

Village of Libertyville, Illinois

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

Type Maintenance
Useful Life 40 years
Category Sanitary Sewer
Project Scope Annual Program

Department Public Works Department
Contact Public Works Director
Priority 2 Important



Description

Total Project Cost: \$1,650,000

A resin-saturated felt tube made of polyester, fiberglass cloth or any of a number of other materials suitable for resin impregnation, is inserted or pulled into a damaged pipe. It is usually done from the upstream access point (manhole or excavation).

Justification

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

Prior	Expenditures	2022	2023	2024	2025	2026	Total
150,000	Construction/Maintenance	300,000	300,000	300,000	300,000	300,000	1,500,000
Total	Total	300,000	300,000	300,000	300,000	300,000	1,500,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
150,000	Utility Fund	300,000	300,000	300,000	300,000	300,000	1,500,000
Total	Total	300,000	300,000	300,000	300,000	300,000	1,500,000

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Maintenance
Useful Life 40 years
Category Sanitary Sewer
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost:** \$600,000

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	2022	2023	2024	2025	2026	Total
100,000	Construction/Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
Total	Total	100,000	100,000	100,000	100,000	100,000	500,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
100,000	Utility Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	Total	100,000	100,000	100,000	100,000	100,000	500,000

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Improvement
Useful Life 40 years
Category Sanitary Sewer
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost:** \$525,000

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	2022	2023	2024	2025	2026	Total
25,000	Construction/Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
Total	Total	100,000	100,000	100,000	100,000	100,000	500,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
25,000	Utility Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	Total	100,000	100,000	100,000	100,000	100,000	500,000

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-SS-010
Project Name Winchester Sewer Upgrade (Butterfield)



Type Improvement
Useful Life 40 years
Category Sanitary Sewer
Project Scope New Project
Department Public Works Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost: \$825,000**
 Replacement of existing sanitary sewers with larger diameter / higher capacity pipes along Winchester Road, east of Butterfield Road adjacent to Cambridge North subdivision.

Justification
 The capacity of the existing sanitary sewer system along Winchester Road through these limits is currently restricted by the diameter of the existing pipe. This project will include the removal and replacement of the existing sewers with larger diameter pipe to improve functionality.

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Engineering	150,000					150,000
Construction/Maintenance		675,000				675,000
Total	150,000	675,000				825,000

Funding Sources	2022	2023	2024	2025	2026	Total
Utility Fund	150,000	675,000				825,000
Total	150,000	675,000				825,000

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance			2,500	2,500	2,500	7,500
Total			2,500	2,500	2,500	7,500

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Equipment
Useful Life 40 years
Category Water Distribution
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$185,000**

Annual replacement of existing fire hydrants.

Justification

The hydrant replacement project will allow for the Public Works Department to replace existing fire hydrants that have been identified to be in poor condition due to age or overall functionality.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
30,000	Equip/Vehicles/Furnishings	30,000	30,000	30,000	30,000	35,000	155,000
Total	Total	30,000	30,000	30,000	30,000	35,000	155,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
30,000	Utility Fund	30,000	30,000	30,000	30,000	35,000	155,000
Total	Total	30,000	30,000	30,000	30,000	35,000	155,000

Budget Impact/Other

No material additional cost or savings to operating budget.

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

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



Type Equipment
Useful Life 40 years
Category Water Distribution
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$155,000**
 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	2022	2023	2024	2025	2026	Total
25,000	Equip/Vehicles/Furnishings	25,000	25,000	25,000	25,000	30,000	130,000
Total	Total	25,000	25,000	25,000	25,000	30,000	130,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
25,000	Utility Fund	25,000	25,000	25,000	25,000	30,000	130,000
Total	Total	25,000	25,000	25,000	25,000	30,000	130,000

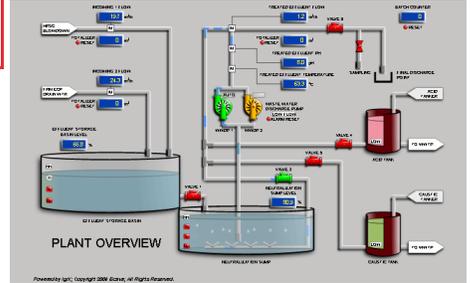
Budget Impact/Other
 No material additional cost or savings to operating budget.

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project #	PW-WWTP-001
Project Name	Plant SCADA System
Type	Improvement
Useful Life	25 years
Category	Wastewater
Project Scope	Continuing Project
Department	Public Works Department
Contact	Public Works Director
Priority	1 Critical



Description **Total Project Cost: \$912,000**

Project is to replace existing equipment operation indicators display with Supervisory Control and Data Acquisition (SCADA) to control, monitor and display operational status. Using human / machine interface touchscreen (HMI) systems can be operated automatically and monitored locally and remotely. Alarm status will generate through SCADA.

Phase I - 2021
Phase II - 2022

Justification

Current system is archaic parts and support are becoming less available. Reliability has deteriorated. Many functions as pumping that operators are performing can be 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	2022	2023	2024	2025	2026	Total
547,200	Construction/Maintenance	364,800					364,800
Total	Total	364,800					364,800

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
547,200	Utility Fund	364,800					364,800
Total	Total	364,800					364,800

Budget Impact/Other

Staff anticipates a savings of \$10,000/year in overtime related to the current outdated SCADA system.

Budget Items	2022	2023	2024	2025	2026	Total
Staff Cost		-10,000	-10,000	-10,000	-10,000	-40,000
Total		-10,000	-10,000	-10,000	-10,000	-40,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-WWTP-008
Project Name Screen & Grit Bldg. - Grit Collector



Type Improvement
Useful Life 50 years
Category Wastewater
Project Scope New Project
Department Public Works Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost: \$650,000**

Project consist of demolition, reconfiguring structures and installation of grit system. A compact grit removal system can remove 95% of 106 micron or larger particles. Grit washers separate and return volatile solids while collecting inorganic material for disposal, saving space and capacity in downstream structures. Organic material returned to the process provides food for the biological process microbes.

Justification

Existing equipment is past engineered design life at 32 years when project is planned for completion.

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Engineering	50,000					50,000
Construction/Maintenance		600,000				600,000
Total	50,000	600,000				650,000

Funding Sources	2022	2023	2024	2025	2026	Total
Utility Fund	50,000	600,000				650,000
Total	50,000	600,000				650,000

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance			-5,000	-5,000	-5,000	-15,000
Total			-5,000	-5,000	-5,000	-15,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-WWTP-010
Project Name Control Bldg. - Turbo Blowers



Type Improvement
Useful Life 40 years
Category Wastewater
Project Scope Continuing Project
Department Public Works Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost: \$2,117,600**
 Project consist of replacement of centrifugal blowers and air diffusers with high speed, high efficient turbo blowers and fine air diffusers. Inline air control and monitoring meters will provide control of the blowers to meet real-time oxygen demand.

Justification
 Project replaces outdated equipment that is beyond existing useful service life. Greater than 30% energy savings will be realized. Energy incentives should be available.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
62,600	Construction/Maintenance	1,027,500	1,027,500				2,055,000
Total	Total	1,027,500	1,027,500				2,055,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
62,600	Utility Fund	1,027,500	1,027,500				2,055,000
Total	Total	1,027,500	1,027,500				2,055,000

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance		-5,000	-5,000	-5,000	-5,000	-20,000
Total		-5,000	-5,000	-5,000	-5,000	-20,000

Village of Libertyville, Illinois

Capital Plan

2021 thru 2026



SOURCES AND USES OF FUNDS

Source	Estimated 2021	2022	2023	2024	2025	2026
Vehicle Maintenance and Replacement Service Fund						
Beginning Cash Balance (January 1st)	\$1,677,288	\$780,432	\$564,283	\$699,266	\$224,788	\$111,555
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income	116,727	111,485	125,000	125,000	125,000	125,000
Sale of Capital Asset (Quint)	0	150,000	0	0	0	0
Transfer from General Fund	0	500,000	500,000	500,000	500,000	500,000
Transfer from Utility Fund	128,989	128,989	128,989	128,989	128,989	128,989
<i>Total</i>	245,716	890,474	753,989	753,989	753,989	753,989
Total Revenues and Other Fund Sources	245,716	890,474	753,989	753,989	753,989	753,989
Total Funds Available	1,923,004	1,670,906	1,318,272	1,453,255	978,777	865,544
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Community Development</u>						
Electric Vehicle Pilot Program	CD-FLEET-001	(29,802)	0	0	0	0
<i>Total</i>		(29,802)	0	0	0	0
<u>Fire Department</u>						
Hurst Extrication Tools - Fire Station 2	FD-EQU-002	0	(28,500)	0	0	0
Administrative Vehicle Replacement - 4600	FD-FLEET-001	0	0	(50,000)	0	0
Utility Vehicle Replacement - U462	FD-FLEET-002	0	0	(48,000)	0	0
Ambulance Replacement - A461	FD-FLEET-003	(315,355)	0	0	0	0
Ambulance Replacement - A463	FD-FLEET-004	0	0	(345,000)	0	0
Ambulance Replacement - A462	FD-FLEET-005	0	0	0	(354,000)	0
Fire Engine Replacement - E462	FD-FLEET-006	0	0	(716,000)	0	0
Administrative Vehicle Replacement - 4601	FD-FLEET-007	0	(47,000)	0	0	0
Quint QT463/Engine Replacement	FD-FLEET-009	0	(690,000)	0	0	0
Ladder Tower Refurbishment	FD-FLEET-010	(647,415)	0	0	0	0
<i>Total</i>		(962,770)	(765,500)	(345,000)	(814,000)	(354,000)
<u>Police Department</u>						
Police Interceptors	PD-FLEET-001	(150,000)	(160,000)	(165,000)	(170,000)	(175,000)
CSO Vehicles	PD-FLEET-002	0	(40,000)	(40,000)	0	0
<i>Total</i>		(150,000)	(200,000)	(205,000)	(170,000)	(175,000)
<u>Public Works Department</u>						

Source		Estimated 2021	2022	2023	2024	2025	2026
Vehicle Maintenance and Replacement Service Fund							
Unit 303 - Ford F350	PW-FLEET-001	0	0	(69,006)	0	0	0
Unit 324 - Water Van	PW-FLEET-002	0	(114,433)	0	0	0	0
Unit 317 - Plow Truck	PW-FLEET-003	0	0	0	0	(168,728)	0
Unit 322 - Plow Truck	PW-FLEET-004	0	0	0	(198,124)	0	0
Unit 323 - Plow Truck	PW-FLEET-005	0	0	0	0	(169,494)	0
Unit P-4 - Parks	PW-FLEET-006	0	(26,690)	0	0	0	0
Unit P-5 - Ford F350	PW-FLEET-007	0	0	0	(46,343)	0	0
Unit 321 - International 7400	PW-FLEET-008	0	0	0	0	0	(215,000)
Unit 302 - Ford F250 Utility Truck	PW-FLEET-009	0	0	0	0	0	(70,000)
Unit 308 - Ford F450 Plow Truck	PW-FLEET-010	0	0	0	0	0	(87,000)
Unit 310 - Ford F350 Utility Truck	PW-FLEET-011	0	0	0	0	0	(70,000)
Unit 312 - Ford F450 Plow Truck	PW-FLEET-012	0	0	0	0	0	(87,000)
Unit 331 - Skid Steer	PW-FLEET-013	0	0	0	0	0	(60,000)
	<i>Total</i>	0	(141,123)	(69,006)	(244,467)	(338,222)	(589,000)
Total Expenditures and Uses		(1,142,572)	(1,106,623)	(619,006)	(1,228,467)	(867,222)	(769,000)
Change in Cash Balance		(896,856)	(216,149)	134,983	(474,478)	(113,233)	(15,011)
Ending Cash Balance		780,432	564,283	699,266	224,788	111,555	96,544

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # FD-FLEET-009
Project Name Quint QT463/Engine Replacement



Type Equipment
Useful Life 15 years
Category Vehicles
Project Scope New Project
Department Fire Department
Contact Fire Chief
Priority 2 Important

Description

Replace Quint fire apparatus with fire engine.

Justification

Quint combination pumper or quint is a fire service apparatus that serves the dual purpose of an engine and a ladder truck. Five functions that a quint provides: pump, water tank, fire hose, aerial device, and ground ladders. A vital vehicle for the Fire Department for Village and MABAS fire calls.

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Vehicles/Furnishings	690,000					690,000
Total	690,000					690,000

Funding Sources	2022	2023	2024	2025	2026	Total
Vehicle Maintenance and Replacement Service Fund	690,000					690,000
Total	690,000					690,000

Budget Impact/Other

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

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PD-FLEET-001
Project Name Police Interceptors



Type Equipment
Useful Life 3 years
Category Vehicles
Project Scope Annual Program
Department Police Department
Contact Police Chief
Priority 2 Important

Description **Total Project Cost: \$1,000,000**
 Replace Police Interceptor vehicles annually.

Justification
 On the road 24/7/365 days a year. High mileage at EUL. Washdown to Village fleet to replace older vehicles. Older vehicles will go to auction with Village Board approval.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
150,000	Equip/Vehicles/Furnishings	160,000	165,000	170,000	175,000	180,000	850,000
Total	Total	160,000	165,000	170,000	175,000	180,000	850,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
150,000	Vehicle Maintenance and Replacement Service Fund	160,000	165,000	170,000	175,000	180,000	850,000
Total	Total	160,000	165,000	170,000	175,000	180,000	850,000

Budget Impact/Other
 Staff estimates a aggregate reduction in operating expenditures of \$4,000 over the next five years.

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-800	-800	-800	-800	-800	-4,000
Total	-800	-800	-800	-800	-800	-4,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PD-FLEET-002
Project Name CSO Vehicles



Type Equipment
Useful Life 5 years
Category Vehicles
Project Scope Annual Program
Department Police Department
Contact Police Chief
Priority 2 Important

Description

Total Project Cost: \$80,000

Replace two CSO vehicles with pick-up trucks

Justification

Replace two CSO vehicles with pick-up trucks. Both current CSO vehicles are wash down vehicles. CSO's need more room for their gear and stray animals.

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Vehicles/Furnishings	40,000	40,000				80,000
Total	40,000	40,000				80,000

Funding Sources	2022	2023	2024	2025	2026	Total
Vehicle Maintenance and Replacement Service Fund	40,000	40,000				80,000
Total	40,000	40,000				80,000

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance	-800	-800	-800	-800	-800	-4,000
Total	-800	-800	-800	-800	-800	-4,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-FLEET-002
Project Name Unit 324 - Water Van



Type Equipment
Useful Life 11 years
Category Vehicles
Project Scope New Project
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$114,433**

Replacement of 2001 GMC Chevy (aka the Water Van). Used by the Utilities Division on watermain and water service breaks.

Justification

Replacement of the truck will reduce maintenance expenditures in the vehicle replacement fund. This van is essential to the Utilities Division - essentially a large tool box on wheels.

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Vehicles/Furnishings	114,433					114,433
Total	114,433					114,433

Funding Sources	2022	2023	2024	2025	2026	Total
Vehicle Maintenance and Replacement Service Fund	114,433					114,433
Total	114,433					114,433

Budget Impact/Other

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance		-1,000	-1,000	-1,000	-1,000	-4,000
Total		-1,000	-1,000	-1,000	-1,000	-4,000

Capital Plan

Data in Year 2022

Village of Libertyville, Illinois

Project # PW-FLEET-006
Project Name Unit P-4 - Parks



Type Equipment
Useful Life 11 years
Category Vehicles
Project Scope New Project
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost:** \$26,690
 Replace 2006 Parks Division Dodge Dakota.

Justification
 Has 73,349 miles and at EUL per Fixed Asset Policy. Increased maintenance costs on older vehicles. The Village will receive more money at auction selling a newer vehicle.

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Vehicles/Furnishings	26,690					26,690
Total	26,690					26,690

Funding Sources	2022	2023	2024	2025	2026	Total
Vehicle Maintenance and Replacement Service Fund	26,690					26,690
Total	26,690					26,690

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

Budget Items	2022	2023	2024	2025	2026	Total
Maintenance		-500	-500	-500	-500	-2,000
Total		-500	-500	-500	-500	-2,000

DEPARTMENT NARRATIVE

ADMINISTRATION, FINANCE, & RECREATION

Proposed 2021/2022 Administration/Finance Budget Goals

1. Implement a Stormwater Utility Fee: If a stormwater utility fee is approved, staff will complete the process of adding the fee to the utility billing system and coordinating inquiries and appeals related to the fee. In addition, staff will facilitate management of funds into the Stormwater Utility Fund. Target Completion Date – 9/1/2021
2. Implement a Village-wide Training Schedule: Staff will develop a Village-wide training schedule for general training on Village matters that will be scheduled in the Village's training software, Target Solutions. This will also include conducting training on how to utilize Target Solutions. Employees will be given due dates annually for all trainings they must complete before their next performance evaluation. Target Completion Date – 3/31/2022
3. Review the Village's Performance Evaluation Form: Staff will review the current non-union performance evaluation form to determine if updates need to be made, along with evaluating possible implementation of a self-evaluation as part of the performance review process. Target Completion Date – 12/31/2021
4. Develop Communications Materials for the Public Regarding the Village's Strategic Plan/Goals: The FY 2021-2022 budget includes funds to facilitate a strategic plan/goal setting session with the Village Board. Upon completion of this staff will work on infographics and other communication methods to share this information with the public along with continued updates as progress is made towards goals. Target Completion Date – 3/31/2022
5. Facilitate Restructuring of the Recreation Department Due to COVID-19 Staffing Reductions: As the Restore Illinois COVID-19 guidelines allow additional easing of restrictions Administration will work to re-organize and fill staffing roles for the Recreation Department to support recreation programming accordingly. Target Completion Date – Ongoing
6. Facilitate a Master Plan Process for Nicholas-Dowden Park and Associated Grant Applications: The FY 2021-2022 budget includes funds to develop a master plan for Nicholas-Dowden park. Staff will facilitate an RFP to hire a vendor to prepare the master plan and work with the vendor to conduct the public input process to develop the plan. Upon completion of the plan, it will be used to assist with any applications for grant opportunities that become available. Target Completion Date – 7/31/2021
7. Conduct an Updated Appraisal of Village Fixed Assets: GASB 34 requires that the Village incorporate its governmental fixed assets within its Statement of Net Position. This process occasionally requires an asset appraisal in order to determine the present value of Village governmental fixed assets including land, buildings, and roadways. The last Village fixed asset appraisal was undertaken in 2004. Target Completion Date – 4/30/2022
8. Investigate Strategies to Increase the Village's Investment Interest Earnings: Historically, the Village earned interest on its cash balances from deposit account relationship rates, CD's, local government investment pools (LGIPs), and money market funds. The historic drop in interest rates over the past year has greatly impacted the Village's ability to generate interest revenue on its cash balances. In FY 2021-2022, staff will seek alternative options that could generate a higher level of interest revenue by evaluating the various investment options authorized in the Public Funds Investment Act (30 ILS 235) and make reasonable and prudent recommendations to the Finance Committee for consideration. Target Completion Date – 7/31/2021

Proposed 2021/2022 Information Technology Budget Goals

1. Implement Phishing Training for Staff: Phishing scams are being seen at a greater rate within organizations. The sophistication of these e-mails has also increased. Working with the Village's IT vendor staff training will be developed to bring awareness to possible phishing scams and also to establish reporting procedures should a possible phishing e-mail be received. Target Completion Date – 3/31/2022
2. Explore Opportunities for Live Streaming Village Board Meetings Upon Returning to In-person Meetings: Staff will explore ways to use the Village's current website provider to live stream in-person Village Board meetings. This will allow for greater participation in the public process for those members of the public that cannot attend in-person. Target Completion Date – 12/31/2021
3. Work with MGP to Create a Pilot Project for Connecting Documents to GIS: Staff will establish a pilot project with specific online documents that will be linked to properties within the Village's GIS system. The goal of the project will be to determine what documents make sense to link (i.e. plat of survey, as-built plans, variations, etc.) to a specific property within the mapping platform and to determine the folder structure necessary to connect the information. Target Completion Date – 4/30/2022
4. Facilitate Camera Replacements at the Cook Street Parking Garage: The FY 2021-2022 budget includes funds to replace the existing camera system in the Cook Park parking garage. The cameras are at end life and many of them are not in working condition. Staff will facilitate the bid process for the replacement and also look at what, if any additions need to be made to the system. Target Completion Date – 4/30/2022
5. Evaluate Additional IT Security Measures: Staff will work with the Village's IT vendor to review the Village's current IT security measures to assess what, if any additional security needs to be added. Items to explore include, the addition of password replacement policies, two-factor authentication, limiting access to webmail, etc. A plan will be developed for implementation. Target Completion Date – 12/31/2021

Proposed 2021/2022 Recreation Goals

1. Enhance Operations & Customer Service: Rebuild and rebrand the Recreation Department by providing more community awareness of the programs offered, continuing to offer a customer friendly registration system for the online users, and continue to enhance our quality of customer service to the residents through more social media and marketing awareness. Target Completion Date – 11/30/2021
2. Provide New Programming and Events: Provide relevant activities consistent with the operation of a comparable park district or recreation department. Add at least two (2) new and attractive programs that can enhance the Village's recreation offerings and develop new revenue streams. Target Completion Date – 4/30/2022
3. Enhanced Staffing & Training: Continue to enhance training for all staff due to changing COVID-19 guidelines, including applicable IPRA sessions for full-time staff. Target Completion Date – 4/30/2022
4. Develop Financial Review Process: Create a program cost-benefit analysis to understand the financial results of each program for the fiscal year. Target Completion Date – 4/30/2022
5. Develop Operations Administrative Manual: Develop a program and administrative manual to provide guiding principles for consistency in operations. Target Completion Date – 4/30/2022

Review of 2020/2021 Administration/Finance Budget Goals

1. Non-Home Rule Sales Tax Implementation: If the non-home rule sales tax referendum is approved, staff will complete the process to repeal the *Places for Eating Tax* and implement the non-home rule sales tax, which will include developing a special revenue fund for all revenues received from the non-home rule sales tax.

Status - The non-home rule sales tax referendum was successful. Staff completed the repeal of the Places for Eating Tax and implemented the sales tax through the State of Illinois, effective 7/1/2020. Revenues are currently being received and will be included in the FY 2021-2022 budget to support the Village's capital needs.

2. Implement a Welcome Neighbors Story Map: Staff will work with the Village's GIS consultant to implement a story map which can be displayed on the Village's website that provides details for residents and visitors to Libertyville regarding services, such as how to stay informed, garbage pickup, vacation watch, Village meetings, utility information, etc. This map will allow users to both visualize the information through graphics while also reading text to obtain further detail. The goal is to attain 500 views in the first three months.

Status - Staff is currently working with the Village's GIS consultant to complete the Welcome Neighbors Story Map. The map is in draft form and is expected to be released to the public by May of 2021.

3. Plan and Implement a GO Libertyville Walk: The GO Lake County walking initiative was founded in 2016 by the Gurnee Park District and was adopted by Live Well Lake County, which is a collaboration between representatives from a variety of community-based organizations, government agencies, health care systems, and academic institutions. Its mission is, "Empowering Lake County residents to improve their overall health through the simple act of walking". Since its creation, GO Lake County has been adopted by over 20 different communities. Staff proposes to adopt the GO Lake County initiative and hold a kickoff GO Libertyville walk in the summer/fall of 2020 with a goal of 500 participants.

Status - This project was placed on hold due to COVID-19 gathering restrictions. The FY 2021-2022 budget includes funds to plan and implement a GO Libertyville Walk should the Restore Illinois COVID-19 guidelines permit this type of event.

4. Implement a LinkedIn Account for the Village: The Village currently uses several social media platforms for communication. LinkedIn is a professional networking site used by businesses for brand awareness, recruitment, and professional marketing. Working with the staff Communications Committee, a LinkedIn business page will be developed which will be used to promote items such as the Mayor's Business of the Day, developments under review, the Get Your Forks Out Campaign, as well as recruiting prospective employees for the organization.

Status - The Village implemented a LinkedIn account in September of 2020. Staff has utilized it for promoting Village employment opportunities, economic development news and business community promotion. As of January 2021, the Village has 55 followers. Staff continues to utilize the account regularly and promotes connecting with the Village on LinkedIn using other social media outlets.

5. Conduct a Strategic Planning/Goal Setting Session for the Village Board: It has been three years since the Village engaged in a process to evaluate and set goals for the organization. This process is conducted using a professional consultant. Staff will facilitate a Request for Proposal process to engage a consultant to conduct a strategic planning/goal setting session. A formal plan will be developed which will provide policy direction for staff and will also be used as part of the budget process to evaluate performance. This will be completed in fall of 2020 and will also help set annual goals for subsequent years.

Status - This project was placed on hold due to COVID-19 gathering restrictions. The FY 2021-2022 budget includes funds to conduct a strategic planning/goal session for the Village Board.

6. Conduct an Organizational Structure Review of the Police Department: Staff will obtain a consultant to conduct an organizational structure review of the Police Department to review opportunities for efficiencies to be gained and ensure that the department is staffed appropriately. This will be completed by March 31, 2021 and is part of a larger goal to conduct an organizational structure review of each operating department over the course of multiple years.

Status - This project was placed on hold due to COVID-19 gathering restrictions as well as funding concerns related to COVID-19. The FY 2021-2022 budget includes funds to conduct an organizational structure review of the Police Department.

7. Complete a Comprehensive Review of Administrative Policies: The Village has numerous administrative policies which provide direction on processes and procedures for staff. A comprehensive review of the polices has not occurred in some time. Staff will review all existing policies to ensure they are up to date and prepare drafts of new policies that should be incorporated into the manual. An updated comprehensive document will be distributed to all employees by April 30, 2021.

Status - Staff has organized the current Administrative polices and is reviewing them for updates. It is anticipated that this review will be completed by April 30, 2021.

8. Review Relationships with Banking and Investment Service Providers: Staff will review existing relationships with banking and investment service providers and make recommendations regarding any potential vendor changes.

Status - The Village has engaged with its current banking provider, JP Morgan Chase, throughout the fiscal year in order to negotiate lower fees for account services. Finance Department staff will be seeking direction from the Finance Committee in March 2021 on issuing an RFP for a new depository account services provider.

9. Explore the Feasibility of Switching to a Calendar Fiscal Year: In conjunction with the Village's auditors, determine the logistics and costs associated with implementing a calendar fiscal year.

Status - The economic impact of the COVID-19 pandemic prohibited the Village from investigating a change to a calendar fiscal year in FY 2020-2021 due to cash flow concerns. When the economy begins to meaningfully recover, the Village intends to resume investigation of a fiscal year change.

10. Continue Developing a Five-Year Financial Plan for the Sports Complex: Staff will build upon progress made during the previous fiscal year and will continue working toward developing a five-year financial strategy for the Libertyville Sports Complex.

Status - Due to the COVID-19 pandemic, the Sports Complex was shut down in March 2020 and has been closed to the public ever since. During the closure, staff has investigated various alternative operating models for when the Sport Complex reopens in the future.

Review of 2020/2021 Recreation Budget Goals

1. Operations & Customer Service: Enhance the day to day operations with pro-active training of front-line staff to enhance quality customer service. The continuation of regular weekly on-site observations by Staff will re-enforce these operations. Pre-season safety training, and general cross-training of managers and supervisors will improve summer operations at Adler Park for our Day Camp, Teen Travelers Biking Camp, and Swimming Pool operations. Weekly in-season meetings with summer staff will be held to achieve this goal. Make the registration systems customer friendly, particularly the on-line registration process in order to increase the number of on-line registrants. Conduct increased analytics to assess needs of users.

Status - Due to the COVID-19 pandemic and the suspension of most recreation-related programming during FY 2020-2021, this goal was not completed. Department leadership does believe it merits revisiting in the future when circumstances are appropriate.

2. Programming and Events: Provide relevant activities consistent with the operation of a comparable park district or recreation department. Add at least two (2) new and attractive programs that can enhance the Recreation offerings and develop new revenue streams.

Status - Due to COVID-19 restrictions, the department developed several new programs during the fiscal year. Three new special events were created and very successful. These included a Drive in Movie, Drive Thru Donuts with Santa, and Virtual Visits with Santa. Sports and Adventure Club and the Preschool enrichment class provided families an extension of their school day outside of a virtual learning environment.

3. Staffing & Training: Enhance the training of part-time hourly employees with monthly staff meetings to meet this goal.

Status - Due to the COVID-19 pandemic and the suspension of most recreation-related programming during FY 2020-2021, this goal was not completed. Department leadership does believe it merits revisiting in the future when circumstances are appropriate.

4. Marketing and Awareness: Continue the marketing mix of print and electronic advertising, along with social media and news coverage, to enhance customer awareness of Recreation offerings. This can be accomplished by continuing the three (3) Registration Guide mailings to all Libertyville residents and using resources to provide direct mail promotion. Evaluate website to add new information with customer friendly content and maintain a consistent social media presence.

Status - COVID-19 changed the way the Recreation Department marketed programs, with the ever-changing guidelines, all marketing was moved to social media, website, and email blast. Furthermore, due to the ongoing pandemic restrictions, Registration Guides went to an online format only. The Residents responded well to the change in marketing and all of the holiday events were sold out in less than twelve hours.

5. Financial: Seek positive revenue growth for all programs, while managing expenses, to ensure financial goals are met. Continue efforts to maintain quality and affordable Recreation programs while seeking profit margin growth of 2% over budget plan.

Status - Due to the COVID-19 pandemic and the suspension of most recreation-related programming during FY 2020-2021, this goal was not completed. Department leadership does believe it merits revisiting in the future when circumstances are appropriate.

6. Administrative Manual: Develop a program and administrative manual to provide guiding principles for consistency in operations.

Status - Due to the COVID-19 pandemic and the suspension of most recreation-related programming during FY 2020-2021, this goal was not completed. Department leadership does believe it merits revisiting in the future when circumstances are appropriate.

Review of 2020/2021 Information Technology Budget Goals

1. Evaluate Village Phone System Replacement: The Village's phone system is nearing its end of life. The system requires an upgrade to the voicemail server in 2020 due to the fact that the server will no longer be supported. Staff will work with the phone system vendor to evaluate the best option for addressing the aging system. Options to consider will include, full replacement, replacement of existing equipment and possible consolidation as well as leasing options. This will be completed by December 2020 in time for budget considerations.

Status - The Village's IT vendor worked with the Village's existing phone system vendor to review the phone system for full replacement options as well as leasing and replacement of existing infrastructure. In 2020 the Village replaced the voicemail server because it is was at end of life. The remaining items to replace/consolidate include controllers and the handsets. It is estimated that this can be completed for a lower cost than a full replacement or leasing options. Staff is recommending proceeding with a phased replacement of existing infrastructure which will allow for new infrastructure, while splitting the cost over several years.

2. Evaluate the Need for Grant Management Software: The Village has been successful in receiving numerous grants over the years using in-house staff to both draft and manage the grants. As the Village continues to increase applications for grants staff proposes to evaluate the use of a grant software that will provide access to grants, sample grant applications, and assist with managing them once they are received. Staff will explore the cost and need for such software. This will be completed by December 2020 in time for budget considerations.

Status - Staff reviewed options for grant management software that are specific to government. The cost for the software ranges from \$8,000 to \$15,000 annually. At this time the cost benefit does not warrant moving forward with purchasing grant management software.

3. Review and Develop a Plan for Paperless Document Management: As part of the CIP process staff identified that the Village will need to determine a storage method for documents going forward. It is recommended to both save space and reduce the amount of time it takes to locate documents to move to an electronic or paperless document management system. Staff will work with the IT Committee to evaluate short term and long-term options for managing the Village's documents.

Status- Staff purchased a commercial scanner for the Police Department during FY 2020-2021. The Police Department has begun scanning reports and associated attachments rather than keeping paper record files. The Community Development Department has requested a similar scanner for FY 2021-2022. Funds have been placed in the draft budget. The Department anticipates moving to a more paperless record keeping approach. As part of this process a staff committee has been discussing file storage for a paperless method as well as an interim way to manage these documents as it relates to storage and access. Staff will be preparing a pilot project for FY 2021-2022 with the Village's GIS system to access documents that relate to specific parcels.

4. Conduct an Audit of Microsoft Office User Licenses: Microsoft Office has several levels of licenses that can be purchased which provide different levels of access to platforms within office. Staff recommends conducting an audit of all the user licenses in the Village to determine if there are potential savings to be gained by reducing license levels for certain positions. This will be completed by December 2020 in time for budget considerations.

Status - Staff has reviewed the levels of Office 365 licenses which require a G1 license (cloud-based e-mail only) vs. a G3 license (cloud based e-mail and Microsoft Office). The total number of licenses was reduced by 18.

5. Identify Adobe Illustrator Training Opportunities: Staff often finds the need for small graphic work to be done for marketing or general communication purposes. Currently, staff uses free platforms and stock images but at times work is also contracted. Staff owns licenses to the adobe professional suite that provides access to Adobe Illustrator which is commonly used to develop graphics. It is recommended that basic training on Adobe Illustrator be conducted for power users in the organization which could reduce the cost for some consulting costs in the future.

Status - This project was put on hold due to COVID-19. Staff will continue to pursue Adobe training opportunities and classes in FY 2021-2022.

6. Facilitate Renewal of the Contractual IT Provider Contract: The IT service provider contract is up for renewal at the end of May 2020. Staff will work with the other communities that are part of the shared services model to negotiate a renewal contract for services. This will be completed by May 31, 2020.

Status - A three year renewal was approved by the Village Board on April 29, 2020.

Review of 2020/2021 Recreation Budget Goals

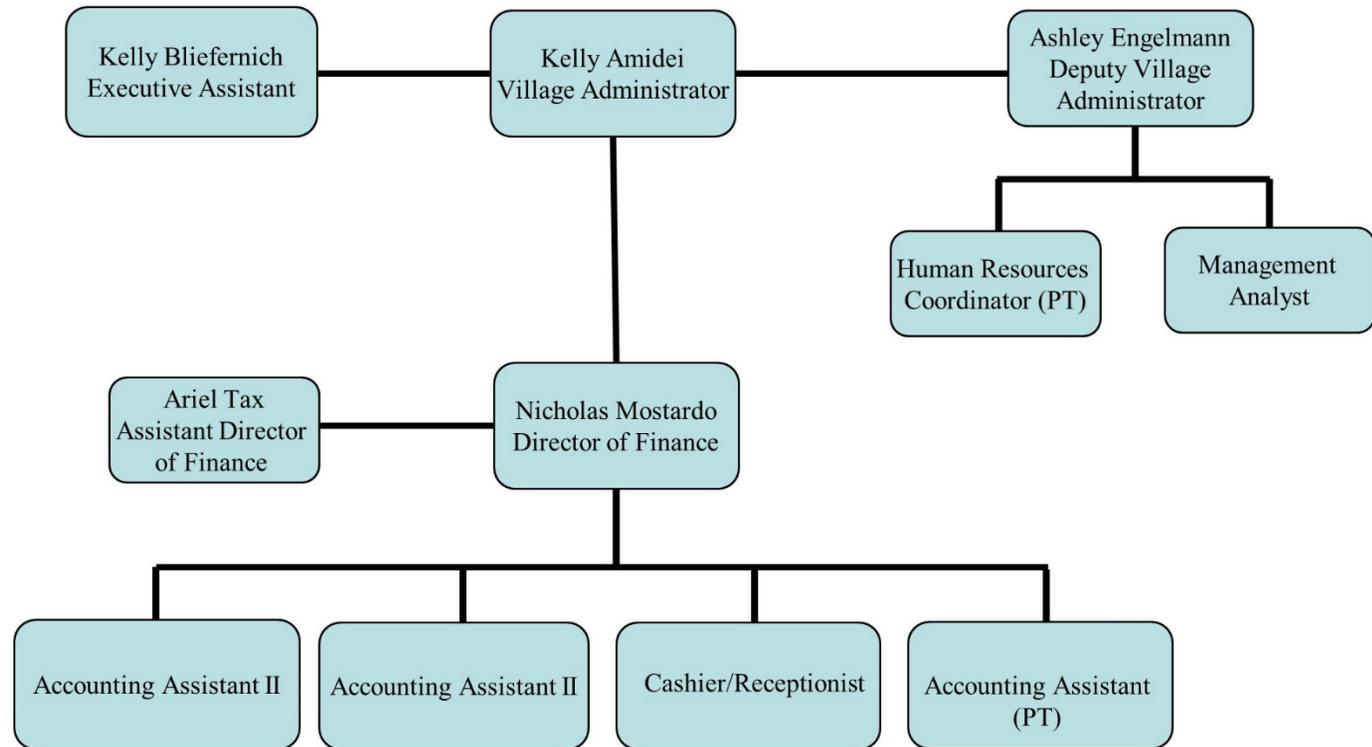
7. Evaluate Village Phone System Replacement: The Village's phone system is nearing its end of life. The system requires an upgrade to the voicemail server in 2020 due to the fact that the server will no longer be supported. Staff will work with the phone system vendor to evaluate the best option for addressing the aging system. Options to consider will include, full replacement, replacement of existing equipment and possible consolidation as well as leasing options. This will be completed by December 2020 in time for budget considerations.

Status - The Village's IT vendor worked with the Village's existing phone system vendor to review the phone system for full replacement options as well as leasing and replacement of existing infrastructure. In 2020 the Village replaced the voicemail server because it is was at end of life. The remaining items to replace/consolidate include controllers and the handsets. It is estimated that this can be completed for a lower cost than a full replacement or leasing options. Staff is recommending proceeding with a phased replacement of existing infrastructure which will allow for new infrastructure, while splitting the cost over several years.

Organizational Chart



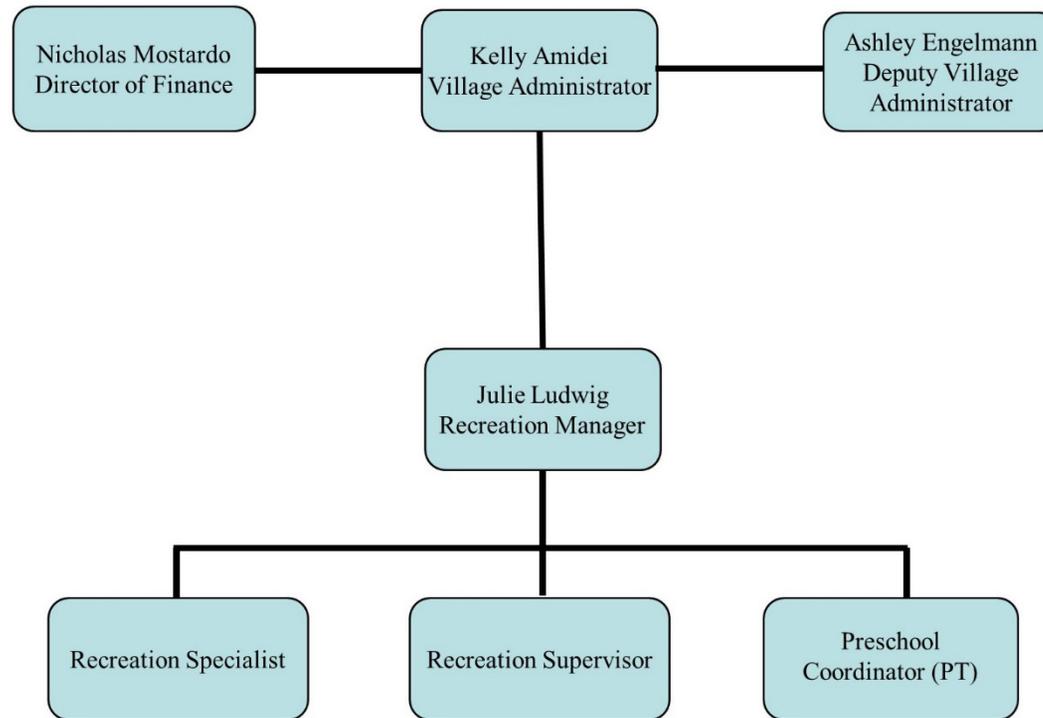
ADMINISTRATION & FINANCE FY 2021-2022



Organizational Chart



RECREATION FY 2021-2022



DEPARTMENT NARRATIVE

PUBLIC WORKS DEPARTMENT

Proposed 2021/2022 Public Works Department Budget Goals

1. Improve and Continue Building Energy Efficiency: The Village has a large inventory of lights and this will require some phases to add more LEDs while using the operating budget and not adding funds to the current budget. LED light installations were recently completed at the Cook Mansion (basement) and for the new offices at Riverside pool. Target Completion Date – Ongoing
2. Enhance Facility Access Management: This goal is on-going. Staff would like to add the Civic Center to the Kaba Peaks key system (“fobs”) since there are multiple keys for this building. The Facilities Manager intends to complete an inventory of locks at the Village Hall. Target Completion Date – 4/30/2022
3. Provide In-House Engineering Design & Construction Oversight: The Engineering Division intends to continue in their efforts of identifying projects where either design or construction engineering services can be provided internally by staff. It is anticipated that the majority of all required services for the annual Road Rehabilitation Program will continue to be provided in-house, with a limited scope of services being provided by an outside consultant for assistance, even though the scope of the project has increase due to resources provided by the non-home rule sales tax. Staff will also continue to provide the necessary drawings for various capital improvement projects that may arise throughout the course of the year for the purpose of remediating issues that may be discovered. Target Completion Date – Ongoing
4. Update Public Design Standards: Staff will continue efforts to revise and improve the Village’s current Design Standards for Public Improvements, which were last revised in 2017. The Engineering Division is currently in the process of revising all standard detail drawings and is establishing a completely new format for the Design Standards document and content. The Division aims to have revised Design Standards in effect before the end of FY 2021-2022. Target Completion Date – 4/30/2022
5. Provide Contractual Village Tree Trimming Program: Continue the multi-year rotation of the parkway tree pruning program with the northwest and north center section of the Village. Request additional program funds to realign the five-year rotation due to foregoing the 2020/2021 pruning cycle due to the Covid-19 pandemic. Target Completion Date – 4/30/2022
6. Playground Construction: Oversee contractor’s construction of a new playground at Greentree Park. Assist with the completion of the new playground at Charles Brown Park along with new amenities. Assist as needed with the development of a site master plan for Nicholas Dowden Park. Target Completion Date – 4/30/2022
7. Improvements to Adler Dive and Plunge Pool: Solicit bids for the painting and patching of the Adler Park Pool dive and plunge pools and have work performed in the fall after the pool season ends. Target Completion Date – 10/31/2021

Proposed 2021/2022 Roadway, TIF, and MFT Capital Projects Budget Goals

1. Construct East Community Parking Lot (North Portion): Final design of the ‘north section’ of the East Community Parking Lot (directly behind Morgan’s) is not anticipated for completion in FY 2020-2021 as originally anticipated due to delays in a required lease agreement with one of the private property owners. Until this lease agreement is established, the overall scope of the project and available limits for construction remain undefined, thus delaying the advancement of design. Staff remains in communication with the private property owner and is still hopeful of establishing this agreement. At that time the Engineering Division would be ready to advance into design immediately, with the ultimate goal of construction some time during FY 2021-2022. Target Completion Date – 4/30/2022

2. Construct Village Hall & School Street Parking Lots: Complete the final engineering/design and construction of the existing bituminous parking lots behind the Village Hall and School Street. Proposed rehabilitation work will include milling, base patching at select locations and a bituminous overlay. New pavement markings will also be included. This project will be combined with the East Community lot. Target Completion Date – 4/30/2022
3. Design Rockland Bridge Replacement: Staff will continue efforts to oversee the completion of Phase I preliminary design services during FY 2020-2021, which will allow the project to advance towards Phase II final design services. Upon completion of Phase I, documents will ultimately need to be submitted to the Illinois Department of Transportation before the project can advance into the next phase. This process can sometimes take close to a year's time. Staff is hopeful that this approval will occur during FY 2021-2022, at which time it will immediately commence on coordination with the Village's consultant for final design. Target Completion Date – 4/30/2022
4. 2021 Road Rehabilitation Program: Due to the continued success of the joint-bid approach to the annual Road Rehabilitation Program, Staff intends to undertake a shared program with neighboring municipalities again in 2021. The Engineering Division will provide the majority of design and construction oversight services internally, and it is anticipated that the FY 2021-2022 program will include approximately \$1,350,000 (\$150,000 of which will be "skip-patching") worth of roadway rehabilitation work. Funding for this project is provided, in part, by non-home rule sales tax revenues. Streets to be rehabilitated include: Victory Drive, Crane Blvd. (west of Butterfield Rd.), Stevenson Drive, Pine Tree Lane, Nordic Court, Carter Street (Austin Ave. to west end), N. Stewart Ave. and Wedgemere Place. Target Completion Date – 12/31/2021

Proposed 2021/2022 Water, Sanitary, and Stormwater Capital Projects Budget Goals

1. Implement Annual Watermain Replacement Program: Staff has identified water main replacements on Walnut Street, Mullady Parkway, Winners Circle and Oak Street (total length = 2,775 LF/0.525 MI). The final engineering will be completed before the end of FY 2020-2021 with the intent of obtaining contractor bids in the spring and being ready for construction at the beginning of FY 2021-2022. The Engineering Division will obtain a proposal for engineering services from a design consultant and will coordinate as needed throughout design and construction to ensure a successful program. Target Completion Date – 8/31/2021
2. Continue Sanitary Sewer Inflow & Infiltration (I & I) Program: Staff will also review ideal locations for this year's capital improvement projects intended to address inflow and infiltration issues associated with the Village's sanitary sewer system. This typically includes contract agreements for sewer cleaning, televising, lining, and spot repairs, as well as inspections and repairs of manhole structures. Staff will internally prepare the necessary specifications and contract documents to solicit contractor bids and will provide construction oversight throughout each project. Target Completion Date – 4/30/2022
3. Aeration Blower Upgrade at Wastewater Treatment Plant: The Wastewater Treatment Plant Blower upgrade engineering will have been completed by Strand Associates. New blowers, automatic DO (dissolved oxygen) sensing and new fine air diffusers will consist of either high efficiency turbo blowers or high efficiency positive displacement screw type blowers and fine air bubble diffusers to our aeration tanks for Plants A and B. The blowers are original to the 1975 plant expansion causing them to be at the end of their useful life. Staff will see a significant savings from our energy use of the existing blowers. Also, the treatment plant will benefit greatly on dissolved oxygen monitoring/sensors being able to raise and lower pump speeds to meet the demand of BOD (biological oxygen demand) feed rates and flows. The construction for this project will be scheduled to occur equally over two fiscal years. Target Completion Date – Ongoing into FY 2022-2023
4. Implement SCADA Modernization, Phase 2: Phase 2 of the SCADA upgrades consist of completing the remaining infrastructure (conduit and wiring) and new equipment installations, removal of old equipment and integrating the new equipment onto the software. The last work will include removing the lift stations from the system at the Streets & Utilities facility's SCADA system and integrating onto the new system at the wastewater treatment plant. Target Completion Date – 4/30/2022

5. Replace Equipment at the Wastewater Treatment Plant: All equipment in the screen and grit building is original to 1975 plant expansion and is at the end of its useful life expectancy. All electric panels show signs of corrosion and are starting to give intermittent problems causing nuisance alarms. Both the grit system and bar screen show heavy signs of corrosion and have several patch panels and parts that are worn and have been replaced several times. The project will include the replacement of all electrical panels, grit removal equipment and the replacement of the existing bar screen. Target Completion Date – 4/30/2022
6. Optimize Charles Brown Park Reservoir: Now that the restoration of Charles Brown reservoir has been completed, treatment plant staff will be adjusting the pump settings to attempt to get the most efficient use of the main (high-flow) pumps to draw down the basin water level in order to prevent the low-flow pump from wearing out prematurely. Staff will also be looking into changes to the intake screen to limit the amount of debris that ends up into the pump basin while not interfering with draining of the reservoir. Target Completion Date – 4/30/2022
7. Complete Rockland Road Corridor Flood Reduction Project: Secure a DCEO-STOCIP Grant and complete the construction of the remaining phase of the Rockland Road Corridor flood reduction project. Project will include the installation of 2,365 LF of main line storm sewer pipe ranging in size from 24-inches to 48-inches. Estimated construction cost is \$2,500,000 and grant proceeds could cover up to 85% of the construction cost. Target Completion Date – 4/30/2022
8. Complete the Final Engineering for the Highlands Subdivision Flood Reduction Project: Continue coordination with consultant CBBEL to complete the final engineering and engage the neighborhood stakeholders to select the most cost-effective project that will provide the maximum flood reduction benefits. A DCEO Grant is also being pursued for both the first and second construction phases. The amount of the DCEO Grant being pursued for each construction phase will be \$1,500,000. Target Completion Date – 4/30/2022

Review of 2020/2021 Public Works Department Budget Goals

1. In-House Engineering Design & Construction Oversight: The Engineering Division intends to continue in their efforts of identifying projects where either design or construction engineering services can be provided internally by staff. It is anticipated that the majority of all required services for the 2020 Road Rehabilitation Program will be provided in-house, with a limited scope of services being provided by an outside consultant for assistance. Staff will also continue to provide the necessary drawings for various capital improvement projects that may arise throughout the course of the year for the purpose of remediating issues that may be discovered.

Status - The Engineering Division completed in-house design and construction oversight for several projects during the past year, including the 2020 Road Rehabilitation Program.

2. Public Design Standards Update: Design standards for public improvements, including utilities and roadways, are currently regulated by the Village's Design Standards for Public Improvements, which was last revised in 2017. The Engineering Division has noted beneficial modifications that could be made to this document and intends to begin with updates and revisions in FY 2020-2021.

Status - The public design standards and corresponding standard detail drawings are currently in the process of revisions. Staff hopes to, at a minimum, have revised standard detail drawings available for use on future construction projects by the end of the fiscal year. The Design Standards document is currently in-progress, but it was ultimately determined that the format will be completely reworked from its current state. The finalizing of this document may extend into the following fiscal year and has been included as a goal for the Division for FY 2021-2022.

3. Hazardous Tree Removal: Continue with the identification and removal and/or trimming of hazardous trees on Village parkways and parks with the use of in-house staff and contractors while following the Village's established tree ordinance guidelines.

Status - This goal is on-going. Staff have removed 83 hazardous/dead trees and four trees were removed by contractors.

4. Contractual Village Tree Trimming Program: Complete the second year of the multi-year rotation of the parkway tree pruning program west of Milwaukee Ave and south of IL Route 176 (southwest quadrant in the Village).

Status - This program has been postponed to the next fiscal year due to the revenue shortages resulting for the COVID-19 pandemic.

5. Village 50/50 Tree Planting Program: Continue to offer a 50/50 tree planting program to residents and businesses which have space available along their parkways. In addition, utilize the new GIS software to determine additional planting locations especially where resident participation in the program is lacking.

Status - Arthur Weiler Nursery planted a total of 219 trees for the Village. Sixty-seven trees were planted through the 50/50 program for residential parkways, 128 trees were planted at Village building sites and Parks, 22 trees were planted in the Butterfield median south of Route 176 and two trees at the Concord/Interlaken retention pond. Several of these trees were required replacements per the Tree Preservation Code. The GIS Software is being updated to include the newly planted trees.

6. Playground Construction: Oversee construction of a new playground at a to be selected Village park.

Status - Charles Brown Park playground has been selected. Vendors will be contacted in December 2020 for playground designs with construction taking place in Spring 2021.

7. Tree City USA: Continue the tradition of being a Certified Tree City.

Status - Staff will begin the application process and submit all documents before December 31, 2020.

8. MEP Study: Conduct a Mechanical, Electrical, Plumbing (MEP) Engineering Study for Adler and Riverside Pools.

Status - There was no pool season due to the COVID-19 Pandemic. The MEP Study requires an operating pool and has been deferred to a future date.

9. New Village Software: To incorporate the new GIS system containing the new tree survey information with our daily inspection, trimming and removal requests and the new CRA system.

Status - Staff will place two iPads in-service this fiscal year. The Arborist is familiarizing himself with the tree data and software application. Staff is working with GIS staff on inputting the fall tree planting and in-house tree removal data into the system. GIS staff completed the transfer of tree inventory data initially gathered by PlanIt Geo. Staff are learning how to use the new software and installed an iPad mount for the inside of the aerial lift truck.

10. Improve and Endorse Building Energy Efficiency: This initiative would be budget dependent, with a plan developed FY 20/21 and implemented in FY 21/22.

Status - This goal will be carried over into FY 202-2022. Staff is switching out old lights at the Schertz Building with LEDs as the lamps for LEDs are cheaper than regular T8's with ComEd's instant savings. Staff completed a full replacement of the Cook House basement from old technology and installed LEDs in the basement and attic. In addition, a solar panel was installed for the Wastewater Flow Meter Monitoring station off Route 176. The Village now no longer pays ComEd for electricity to the Flow Meter Monitoring Station.

11. Inventory of Assets: Produce an inventory of assets with serial numbers and important information that's readily available. Try to complete for two buildings each year.

Status - An inventory of assets of nine buildings has been completed exceeding the goal of two buildings.

12. Facility Access Management: Produce more efficient way of keeping track of Village building keys with the goal to replace with "fobs" where practical.

Status – This goal has been completed. The Kaba Peaks job key system was installed at Adler and the Cook House. Staff was able to reduce multiple keys into one key for staff and the Facilities Manager. Along with these buildings Staff was able to get the parking garages under the same key system. One key works both parking garages for maintenance staff. Staff added 600 North Avenue and two more doors at the Schertz Building. By completing most of the work in-house and sourcing our own parts, staff was able to save anywhere over \$600 per door. This will allow Staff to add more doors under the job system.

Review of 2020/2021 Roadway, TIF, and MFT Capital Projects Budget Goals

1. East Side Parking Lot (North Portion): Now that the south portion of the East Side Parking Lot (between School St. & Cook Ave.) has been completed, staff will be turning attention to the remaining north portion (behind Starbucks & Morgan's). The Planning Division is in discussions with owner of parcels where the Village does not currently have property ownership or lease agreements in place. Agreements must be reached with each at a minimum before work can proceed. Staff is optimistic that the necessary agreements can be obtained, which would allow for the Engineering Division to proceed immediately with the necessary plans and contract documents needed for construction. Staff is hopeful that everything, including construction, can be completed in FY 2020-2021.

Status - Final design has not yet begun on this project, as staff is still in the process of coordinating with private property owners on the necessary lease agreements. These agreements need to be established prior to advancing into final design, as they will ultimately define the limits of the project scope. This item has been included as a goal in the next fiscal year for the Engineering Division, as staff is hopeful that the agreements can be established.

2. Rockland Bridge Replacement: Activities associated with the Rockland Bridge Replacement project during FY 2020-2021 will be solely Phase I and Phase II design services. Staff will be working closely with the design engineers (Civiltech) on numerous aspects of the proposed bridge, including drainage, structural design and appearance. It is anticipated that public open house meetings will be held during the upcoming year to keep residents informed on the project while also gauging public opinions on items such as the aesthetics, including an amenity that could bring remembrance of the former decorative steel truss.

Status - Phase I (preliminary) design has advanced throughout the course of the past year, and it is anticipated that the preliminary design will be completed prior to the end of FY 2020-2021. Subsequent approvals will need to be obtained from IDOT before the project can advance further, but staff is hopeful that Phase II (final) design of the bridge will commence sometime in the second half of FY 2021-2022.

3. 2020 Road Rehabilitation Program: Due to the success of the joint-bid 2019 Road Program, Staff intends to pursue a shared program with neighboring municipalities (Mundelein & Vernon Hills) once again in 2020. The Engineering Division will provide the majority of design and construction oversight services internally and it is anticipated that the program will include approximately \$850,000 worth of roadway rehabilitation work. Streets anticipated to be rehabilitated include Juniper Parkway, the cul-de-sacs directly off of Juniper, Sandy Lane and North Stewart Avenue.

Status - The 2020 Road Program was largely successful. The shared program with the neighboring municipalities once again resulted in very favorable contract prices, and the construction was ultimately completed within the appropriate schedule and beneath the allocated budget. Mayfair Drive was completed in place of North Stewart Avenue due to the IDOT required ADA accessibility sidewalk ramps at IL Route 176. Staff intends to pursue the joint-bid approach for future Road Rehabilitation Programs for the foreseeable future given the recent success. This year 8,150 LF/1.54 MI of roadway was rehabilitated.

Review of 2020/2021 Water, Sanitary, and Stormwater Capital Projects Budget Goals

1. West Park Avenue Watermain Replacement: The existing watermain along West Park Avenue between Dymond Road and Dawes Street has proven to be problematic for many years due to its condition, history of breaks, and location in the roadway pavement. Staff intends to pursue the replacement of the existing main within these limits with a new main that will be located in a more ideal location (lawn area) and will eliminate an old main that has resulted in substantial maintenance costs over the years. The Engineering Division is currently coordinating with consultant Gewalt Hamilton Assoc. on the necessary design, with the overall intent of pursuing construction during FY 2020-2021 pending the obtainment of the necessary easements. If this location is not ready, Staff is still analyzing the chronic breaker main on Winchester Road between Claridge and Wellington.

Status - The watermain replacement along West Park Avenue, between Dymond Road and Dawes Street, was successfully completed. This project addressed a chronic breaker watermain that had been problematic for many years and was very successful due to constant communication and cooperation between staff and High School District 128 representatives. The project was able to be completed during a period where impacts to the High School activities would be minimal. This year 1,800LF /0.340 MI of water main was replaced.

2. Sanitary Sewer Inflow & Infiltration (I & I) Program: It is anticipated that staff will have addressed the majority of the necessary sanitary repairs that were identified in previous smoke testing and I/I reduction reports by the end of FY 2019-2020. Staff intends to use this as an opportunity to reassess the overall I&I program and establish a more defined plan and schedule for I&I testing and repairs for subsequent years. It is anticipated that staff will pursue a contract for additional smoke testing and I&I identification reporting during FY 2020-2021 in order to identify necessary repairs for future contracts.

Status - Staff prepared contract documents for the 2020 Sanitary Sewer Cleaning, Televising, and Lining Program and solicited bids from contractors. The project commenced work during the winter season under the direct oversight of the Engineering Division. Multiple sewers in various subdivisions were cleaned as part of the project, and others where deficiencies were noted were remediated through a cured-in-place lining operation. Staff decided not to pursue additional smoke testing during FY 2020-2021 while it continued to address previously noted deficiencies and accommodated mid-year budget amendments.

3. Wastewater Treatment Plant SCADA: Establish a SCADA system at the wastewater plant and also migrate over the lift stations separating them from the water distribution system. The scope of the project will be to design the “backbone” of system and expand over the years. The project will involve precuring an Automator/ Integrator (A/O) consultant to help identify equipment selection and capabilities of a system tailored for the WTPP needs. The A/O will develop, specifications, conduct a formal bid process, make recommendations, oversee construction and assist in training and support. The desire is to semi-automate operations providing relief of plant operators for routine tasks such as wasting and pumping return rates. The system will monitor and display real time data providing operators with plant status and initiate alarms and callouts. The system will be expandable to integrate new energy efficient components such as dissolved oxygen, blower control and bio-nutrient updates. Also included in this project will be the cleanup of control cabinets and internal wiring and identifying and replacing wires still in service with the removal of abandoned wire from previous work and improvements.

Status - Concentric Integration was awarded the contract of developing and integrating SCADA into the treatment works. This is a two-year project. Year one is to develop and install new equipment, run conduit, and wire and remove /clean up old wiring from past equipment that has been abandoned. Old cabinetry will be removed that will no longer be utilized. Year two will include all the integration of the new SCADA and to implement the lift stations from the old SCADA onto the new system.

4. Aeration Improvements Engineering: Undertake engineering design work and equipment selection for the purchase and construction in FY 2021-2022. An RFP for consultant engineering services will be advertised to design and recommend equipment selections and prepare specifications. All equipment and controls will be compatible with new SCADA system.

Status - Strand Associates has been assigned the task of engineering for the use of new high efficiency blowers, aerators, new piping header for plant A, and DO (dissolved oxygen) probes that will in turn monitor and tell the blowers either to speed up or slow down depending on flow and DO demand. This will save money on operating costs and also assist in the fine tuning of biological treatment efficiency for the influent Phosphorus removal.

5. Digester Leak Repairs: The secondary digesters leak through the interior brick of the digester complex, which causes ponding of water and sludge buildup on the upper and lower levels of the building. The project is to empty each tank, clean, inject fill the cracks, prep and apply a coating to the interior tank walls.

Status - Strand Associates completed the bid package in late 2020 and staff will solicit competitive pricing in early 2021. Estimated date of completion for the project is the end of April 2021.

6. Sodium Hypo-Chlorite Dose Line: The existing chlorine dose line is becoming brittle and needs to be replaced. The project is to run new dose lines with valving from the chemical Building to the chlorine contact structure.

Status - Strand Associates completed the bid package in late 2020 and staff will solicit competitive pricing in early 2021. Estimated date of completion for the project is the end of April 2021.

7. Aeration Tank B Pipe Painting: The air header that feeds the Plant B aeration basins is in need of recoating. Project scope includes sand blasting to provide a near white (sp-12) finish and applying three coats of epoxy coating on all painted surface of the airline and brackets.

Status - Strand Associates completed the bid package in late 2020 and staff will solicit competitive pricing in early 2021. Estimated date of completion for the project is the end of April 2021.

8. Emergency Generator at Route 45 Lift Station: The project is to provide an onsite emergency generator with an automatic transfer switch for back-up electrical power.

Status - Midwest Power Industry Inc. was awarded the contract for this project. The lift station will be installed by the end of the fiscal year.

9. Water Distribution System SCADA Server Upgrade and PLC Replacement Project: The proposed project will include an upgrade to the servers, hardware and operating system for Water System SCADA computer. Also included will be replacing the Programmable Logic Controllers (PLC) units at the main terminal and Centrum Pump Station. The SCADA servers and hardware are past five the year recommended replacement time frame. The operating system on the server will no longer be supported after 2020 and the PLC's are original equipment from 1992. A recent PLC failure at the Centrum reservoir and pumping station entailed replacement with borrowed equipment.

Status - Contract was awarded to Concentric Integration and work to be completed includes new PLCs and OITs at the Streets & Utilities facility and new PLCs for the Winchester Road water tower and Garfield Ave. and Centrum reservoir CLCJAWA connections.

10. Rockland Road Corridor Flood Reduction Project: Staff will prepare an RFP to select a consultant to prepare the final engineering design and bidding documents (plans, specifications & estimates) for the remaining phase of the project. Construction would then be anticipated to occur in 2021.

Status - A Request for Proposals was issued by staff, and Civiltech Engineering was ultimately selected to perform design services on this project. Final design is anticipated for completion in the winter of 2020, with bidding documents being available for issuance in the spring of 2021. This project will be in line for construction in the summer of 2021 as originally intended, subject to appropriation of funding.

11. **Highlands Subdivision Flood Reduction Project:** Staff will request a proposal from the consultant who prepared the Master Stormwater Plan to begin the final engineering design and permitting for the proposed project. The final engineering design work is expected to take two years to complete as various storage options at Nicholas Dowden Park and the resulting increased benefits are analyzed. It is anticipated that construction would occur in 2022 and 2023.

Status - A contract agreement was established with Christopher B. Burke Engineering, Ltd., to commence design services for the flood reduction improvements within Highlands Subdivision. The design process is still on track to be completed over a two-year span, with the end goal being potential construction in the summer of 2022. Staff will continue to work closely with the consultant throughout final design, part of which will include communication and informational meetings with the public to keep residents apprised of the progress.



Public Works Performance Measures and Statistics

ENGINEERING

The Engineering staff is responsible for recommending improvements, preparing cost estimates and plans, soliciting bids and supervising the construction of public works projects in order to maintain and improve the Village's infrastructure systems. Staff also reviews public improvement plans for private developments and performs inspection of construction activities to ensure compliance to Village standards. 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.

<u>Performance Data</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Estimated 2020-21</u>	<u>Projected 2021-22</u>
Number of Engineering Permits Issued	290	280	300	280	300
Number of Site Development Permits Issued	5	5	9	6	8
Number of Permit Inspections (Right-of-Way & Site Development)	650	550	600	600	650
<i>Effectiveness Measures</i>					
Capital Improvement Contracts	17	20	17	14	19
Contract Amounts	\$6,000,000	\$6,000,000	\$5,700,000	\$5,150,000	\$7,110,000
<i>Efficiency Measures</i>					
Public Improvements by Developers, Inspected Value	\$75,000	\$550,000	\$270,000	\$275,000	\$300,000
Review & Inspection Fees Collected	\$115,000	\$160,000	\$170,000	\$180,000	\$220,000
Number of Staff	4.00	4.00	4.00	4.00	4.00



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 the public with a quality service in all these areas. The Division also monitors the maintenance of streetlights and completes repairs of the system by private contractors; recommends improvements to the Village's infrastructure system, manages street cleaning operations and maintains accurate operation and maintenance records.

<u>Performance Data</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Estimated 2020-21</u>	<u>Projected 2021-22</u>
<i>Output Measures</i>					
Streets & Alleys					
Resurfaced (miles)	6.25	3.90	1.20	1.60	1.60
Striped (miles)	3.50	3.00	3.00	3.00	3.00
Repaired (tons)	84	109	200	200	200
Road Patching (SY) (Contractual)	6,500	9,500	840*	4,600	4,000
Sidewalk replaced (SF) (In-House)	3,345	3,175	2000	2500	4,000
Sidewalk replaced (SF) (Contractual)	17,433	18,541	15,556	17,500	15,000
Streets Signs (new & replaced)	556	490	450	450	450
Traffic Marking (LF) In-House	875	0	2,000	1,000	1,000
Traffic Marking (LF) Contractual	40,365	40,365	40,000	40,000	40,000
Miles of Streets (Streets & Alleys)	89	89	89	89	89
<i>Effectiveness Measures</i>					
Streetlights Maintained	2,372	2,372	2,372	2,377	2,377
Streetlights Replaced	18	20	20	20	34
Streetlight Cable Repairs	34	56	40	40	40
Street Lamps Replaced	195	292	350	300	300
Percentage of Street Lamps Replaced	8%	12%	13%	13%	13%
<i>Efficiency Measures</i>					
Number of Staff per Mile of Road Maintained	0.08	0.08	0.08	0.08	0.08

* = Completed milling/resurfacing of Warwick Lane instead of patching additional selected streets.



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 charge 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.

<u>Performance Data</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>
<i>Output Measures</i>	2017-18	2018-19	2019-20	2020-21	2021-22
Swept (miles) Village	300	801	736	800	800
Swept (miles) Contractual	1,450	630	540	630	630
Total	1,750	1,431	1,276	1,430	1,430
<u>Material Removed</u>					
Hoppers (each hopper = Est 5 cy)	425	500	450	450	450
Cubic Yards	2,125	2,500	2,250	2,250	2,250
<u>SWALCO Electronics Recycling*</u>					
Labor (\$)	\$14,966	\$15,064	\$15,323	\$0	\$0
Labor Hours	32	279	295	0	0
Vehicle Drop-Offs	676	462	663	0	0
Boxes & Pallets Delivered	156	98	122	0	0
Vehicle (\$)	\$1,783	\$1,161	\$1,356	\$0	\$0
Vehicles Hours	124	85	90	0	0
<i>Effectiveness Measures</i>					
Number of Complete Sweeps (Contractual)	9	7.5	6	7	7
CBD Sweeps (Contractual)**	30	8	0	0	0
CBD Sweeps (In -House)	18	28	36	30	30
<i>Efficiency Measures</i>					
Contractual Cost Per Sweep (Sweeping + Disposal)	\$6,550	\$6,915	\$11,180	\$11,499	\$11,825

* = Weekend electronics collection at the S & U facility was discontinued in 2020. Starting in 2021, curbside pickup of electronic waste will be offered to residents by Groot Industries.

** = In 2018 a refurbished small sweeper was purchased to sweep the CBD by in-house staff.



SNOW & ICE

The snow removal and ice control function is responsible for the plowing and salting 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.

<u>Performance Data</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>
	2017-18	2018-19	2019-20	2020-21	2021-22
<i>Output Measures</i>					
Snowplowing Events	18	22	15	20	18
Salt Spread (tons)	1,928	2,248	2,100	2,850	2,250
Cost per Ton of Salt	\$62.14	\$62.14	\$65.25	\$67.61	\$69.50
<i>Effectiveness Measures</i>					
Regular Hours	345	573	269	350	300
Overtime Hours	1,145	1,254	833	1,500	1,000
Average Cost per Snow Event	\$10,600	\$9,918	\$9,178	\$12,200	\$12,500
Total Cost for Snow Season	\$190,000	\$218,000	\$137,682	\$244,000	\$225,000
Cost to Plow One Mile of Road per Event	\$118.60	\$111.34	\$103.13	\$137.10	\$140.45
<i>Efficiency Measures</i>					
Accumulation (inches)	33.00	52.75	29.65	45.00	30.00
No. of Snowplow Routes	11	11	11	11	11



PARKS MAINTENANCE

The Parks staff provides maintenance and improvement services to the Village's 21 parks, which include 572 acres of land, and all of the community's public trees. The Parks staff also provides a variety of services and facilities, including services for sports organizations, a disc golf course, flower gardens, lakes, two swimming pools, picnic areas, pavilions, playgrounds, sledding hill, ice skating rinks and bike/walking paths.

<u>Performance Data</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Estimated 2020-21</u>	<u>Projected 2021-22</u>
<i>Output Measures</i>					
Amount of Mulch Applied In-House (yds)	160	80	2	0	0
Amount of Mulch Playground Applied (yds) (Contractual)	315	315	281	250	250
Mowing rotation in days	1.5	1.5	0	0	0
Parkway tree Calls	411	584	451	600	450
Parkway trees trimmed by Contractor	813	868	831	0	1150
No. of trees treated for EAB	0	1	0	1	0
No. of trees removed infected with EAB	814	156			
<u>No. of hazard trees removed</u>			126	110	80
Village Staff	20	99	117	100	75
Contractual	794	57	9	10	5
<i>Effectiveness Measures</i>					
Amount of Pesticide Used (gal)	1.73 g's/ 1.75 lbs.	2.85 g's/ 1.2 lbs.	2.62 g's / 1.77 lbs.	1.8g's / .25 lbs.	1.0 g's / 100 lbs.
Percent of Playgrounds Functional	100	100%	95%	95%	95%
Number of Playground Inspections per Year (Formal and Informal)	30	30	20	20	20
Playgrounds Replaced	0	0	1	2	2
	0	0	1	2	2
<i>Efficiency Measures</i>					
Number of staff for Village-tree crew	2	1	1	1	1
Number of Parks maintained	21	21	21	21	21
Acres of Land Maintained	386	386	386	386	386



WATER

Since May of 1992 the Village receives 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 member communities. The Water Fund accounts for the revenue and expense 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 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. Staff also monitors and maintains records on the use of water and responds to loss of service, low water pressure and water usage questions.

<u>Performance Data</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
<i>Output Measures</i>					
Water Supplied (mgd)	2.22	2.26	2.20	2.20	2.00
Water Main Breaks	21	28	24	20	24
Service Calls	995	942	1,500	275*	1,000
Meters Replaced	140	80	100	100	100
Large Meters Tested	10	7	10	10	10
Number of Meters Converted to Radio Read	300	324	300	300	400
Utility Locates	3,998	3,530	3,994	4,000	4,100
<i>Effectiveness Measures</i>					
Public Water Main Replacements (LF)	10,000	5,700	3,100	1,700	2,700
New Public Water Mains Installed (LF) by Developers	1,635	0	1,150	4,225	385
Number of Service Connections	7,970	7,980	7,985	8,001	8,001
<i>Efficiency Measures</i>					
Water Utility Accounts	7,611	7,611	7,626	7,600	7,687
No. of staff per no. of Village Water Accounts	1:1,522	1:1,520	1:1,520	1:1,520	1:1,587
Tiered Water Rate per 1,000 gallons	\$2.66	\$2.66	\$2.74	\$2.82	\$2.91

* = Number significantly reduced due to the COVID-19 pandemic.



SANITARY SEWER

The Sanitary Sewer Fund accounts for the income and expense associated with providing sanitary sewer services to Village residents. The Streets & Utilities and Wastewater Treatment Divisions of the Public Works Department maintain the sanitary sewer system including the care and upkeep of the lift stations and scheduled cleaning of manholes and sewer mains. Typical services to Village residents include responding to inquiries regarding odors and sewer blockages.

<u>Performance Data</u>	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Estimated</u> <u>2020-21</u>	<u>Projected</u> <u>2021-22</u>
<i>Output Measures</i>					
Sewer Cleaned (LF)*	52,000	70,000	17,500	8,325	10,000
Manholes Repaired	20	22	35	25	25
Manholes Inspected	728	700	700	700	750
Sewer Televised (miles)	6.00	5.00	3.30	1.60	1.90
<i>Effectiveness Measures</i>					
Miles of Sanitary Sewer	95.20	95.20	95.20	95.35	95.35
Percentage of Sanitary Sewer Cleaned (mi.)	10.35%	13.93%	3.48%	1.65%	1.98%
Sewer Blockages Reported by Customers	28	10	11	9	10
Sewer Blockages in Village Sewer Mains	0	4	4	3	4
<i>Efficiency Measures</i>					
Rate per 1,000 Gallons	\$5.25	\$5.87	\$6.05	\$6.35	\$6.67
No. of Staff per Mile of Sanitary Sewer	1:47.6	1:47.6	1:47.6	1:47.7	1:47.7

*Decrease in sewer cleaning after the completion of the 2013-2018 Bond Referendum Road Rehabilitation program. Sewer cleaning costs were budgeted as part of the road rehabilitation work, which entailed an additional 50,000 LF of sewers being cleaned and televised to identify any defects that needed repair prior to the road rehabilitation work.



WASTEWATER TREATMENT

The Wastewater Treatment Plant (WWTP) staff are responsible to operate, inspect, maintain and repair the Village Wastewater Treatment Plant to ensure compliance with IEPA, NPDES and Sludge Disposal permit requirements and to provide treatment which produces high quality effluent prior to its discharge into the Des Plaines River. The WWTP is also responsible for maintaining and operating 16 lift stations along with the Charles Brown Park stormwater pumping facility. 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.

<u>Performance Data</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Estimated 2020-21</u>	<u>Projected 2021-22</u>
<i>Output Measures</i>					
Wastewater Treated (Billion Gal/year)	1.35	1.44	1.60	1.50	1.50
Excess Flow MG	131.00	25.20	143.30	25.00	25.00
Remaining Treatment Allocation to Lake County and Green Oaks (gpd)	140,000	140,000	140,000	140,000	140,000
Work Orders Completed	1,389	1,287	1,324	1,350	1,350
Lift Station Maintenance (hours)	972	766	703	597	760
Average Daily Flow Million gal/day	3.29	4.00	4.30	4.00	4.00
<i>Effectiveness Measures</i>					
Annual dry tons of biosolids hauled to agricultural land (Calendar year) Per Sludge Permit	310	224	300	360	420
Number of odor complaints	2	1	2	1	1
<i>Efficiency Measures</i>					
Number of staff per 1 million gallons of wastewater treated	0.82	0.88	0.90	0.90	0.90
<u>Effluent Parameters (standard)</u>					
BOD5 (10 mg/l)	2.80	4.30	2.50	2.00	2.00
TSS (12 mg/l)	3.50	5.70	3.50	3.00	3.00
<u>Ammonia Nitrogen</u>					
April-October (Avg. 1.5 mg/l)	1.23	1.39	0.62	0.80	0.60
November-February (Avg. 4.0 mg/l)	1.03	0.44	0.20	0.50	0.22
March (Avg. 2.4 mg/l)	0.68	0.69	0.70	0.70	0.34
Total Phosphorous (Monthly avg. mg/l)	3.81	2.30	2.00	1.00	0.95



FLEET SERVICES

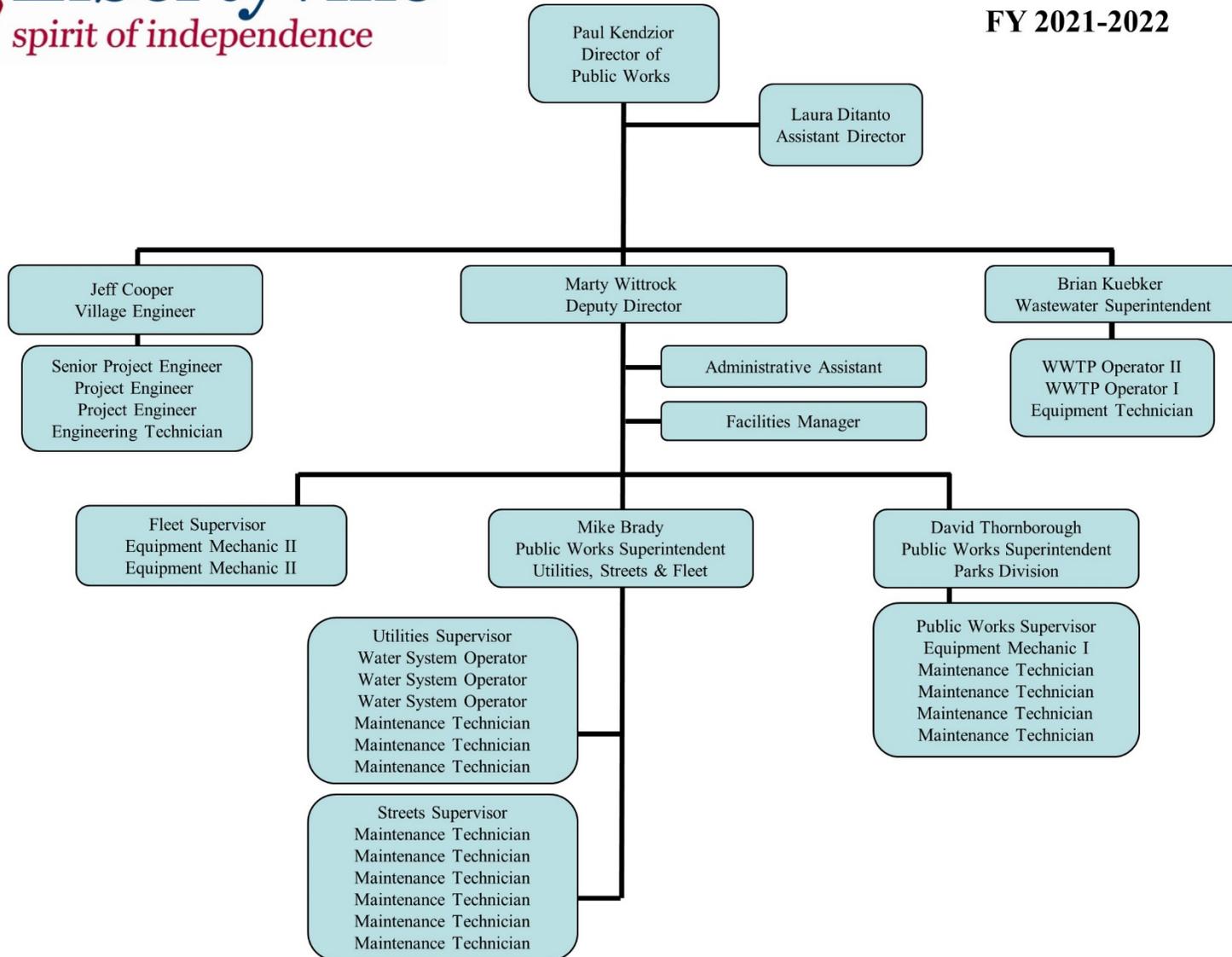
The Fleet Service staff are responsible for the maintenance, repair and replacement of all Village vehicles and equipment. The Fleet staff also manages the preventative maintenance, tracks vehicle and equipment depreciation and life cycles, maintains parts inventory, arranges for specialized contractor work and drafts vehicle and equipment specifications. Staff also manages the IEPA Clean Fuel Fleet Program and the Village fueling system and produces fleet management reports.

<u>Performance Data</u>	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Estimated</u> <u>2020-21</u>	<u>Projected</u> <u>2021-22</u>
<i>Output Measures</i>					
Vehicles Replaced	14	19	11	6	6
<u>Number of Jobs Scheduled</u>	2,530	2,535	2,540	2,545	2,550
Non-Scheduled	225	225	225	230	230
Emergency	45	50	50	55	58
Snow & Ice	165	160	165	175	170
Total	2,965	2,989	2,991	3,011	3,014
<u>Preventative Maintenance by Dept. (hrs.)</u>					
Public Works	250	250	250	250	250
Police	230	230	230	230	230
Fire	135	135	135	135	135
Recreation	48	48	48	48	48
Community Development	22	22	22	22	22
Total	685	685	685	685	685
<i>Effectiveness Measures</i>					
<u>Gallons of Fuel Pumped</u>					
Unleaded Fuel (gallons)	50,800	50,000	42,000	45,000	42,000
Unleaded Fuel - Cost/gallon	\$1.44	\$1.60	\$2.00	\$1.66	\$1.58
Diesel Fuel (gallons)	43,500	42,500	35,000	36,000	35,000
Diesel Fuel - Cost/gallon	\$1.70	\$1.90	\$2.30	\$1.89	\$1.85
<u>Miles Per Gallon Per Department</u>					
Public Works – Unleaded	9.50	9.50	9.50	9.50	9.50
Public Works – Diesel	10.00	10.00	10.00	10.00	10.00
Police	9.89	9.90	9.90	9.90	9.90
Fire - Unleaded	10.00	10.00	10.00	10.00	10.00
Fire - Diesel	4.00	5.00	5.00	5.00	5.00
Recreation	23.00	23.00	23.00	23.00	23.00
Community Development	14.75	14.75	14.75	14.75	14.75
Miles Per Gallon - Total Fleet	15.26	11.73	11.73	11.73	11.73
<u>Number of Vehicles Per Dept.</u>					
Public Works	96	96	96	97	97
Police	23	22	22	22	22
Fire	23	23	23	23	23
Recreation	1	1	1	1	1
Administration	0	0	0	0	0
Community Development	6	6	6	6	6
	150	148	148	149	149
<i>Efficiency Measures</i>					
No. of Vehicles/Equipment per Fleet staff	53	49	49	49	49

Organizational Chart



PUBLIC WORKS FY 2021-2022



DEPARTMENT NARRATIVE

COMMUNITY DEVELOPMENT

Proposed 2021/2022 Community Development Budget Goals

1. Implementation of the Comprehensive Plan: The Department will work with the Comprehensive Plan Review Committee to prioritize implementation strategies for the Plan, with a meeting scheduled in September or October of 2021. Focus initially will be on corridor plans and seeking of funds for a Bicycle Plan (to be coordinated with the Bicycle Advisory Commission). Target Completion Date – Ongoing
2. Adopt New Building Codes: The 2021 Code updates will be developed and proposed for Village Board consideration. Target Completion Date – 12/31/2021
3. Become a Certified Local Government: The Department will continue to work with the Historic Preservation Commission towards the goal of Libertyville being designated as a Certified Local Government. This would allow for potential securing of grants for future projects. Target Completion Date – 4/30/2022
4. Study Commercial Corridors: The Department will finalize a study of the South Milwaukee Avenue corridor to identify improvement opportunities and potential funding mechanisms. The North Milwaukee Avenue and Route 176 corridors will be studied next. Target Completion Date – 4/30/2022
5. Design and Erect Downtown Directories: The Department will work with the Historic Preservation Commission on design and erection of Downtown Directories to list all merchants in the Central Business District. Target Completion Date – 4/30/2022
6. Provide Business Support: Focus on the following marketing priorities: Shop Libertyville/60048, Naval Station Great Lakes, restaurants, and expanded use of Village communication tools, including the Village website and social media to assist in recovery of businesses from the pandemic. Target Completion Date – Ongoing

Review of 2020/2021 Community Development Budget Goals

1. Building: The Department will commence a study of the 2021 International Model Codes which are expected to be published by the ICC (International Code Council) in early 2021. Staff influences the ICC development process through review, comment, and voting. This study will focus on how the final published documents might affect development in Libertyville. Proposals can then be developed in FY 2021-2022 for Village Board consideration. This will be completed by December 2020 in time for budget considerations.

Status - The anticipated availability and arrival of the new codes has been delayed to January 2021. The new code study will be completed by April 2021 with adoption later in the year.

2. Economic Development: The Department will implement the Economic Development Strategy with focus on completion of the sale and redevelopment of the land adjoining the Sports Complex, assisting in the tenanting of Innovation Park, and redevelopment of the Young, Trimm, and Fould's sites.

Status - Staff continues to work with developers, businesses, and landowners on occupancy, development, and redevelopment of key sites. The land adjoining the Sports Complex is under contract for sale and the developers are under Plan Commission consideration for development approvals. The Trimm and Young sites are under contract by residential developers. The Foulds site sale has been completed and staff is working with the new owner on potential reuse.

The Mitsubishi site has sold to a local dealership group for future reuse and the former Infiniti site is pending sale to another vehicle sales group. Innovation Park occupancy is at approximately 80% with tenant announcements to include Medline, EvBox, and Intermatic, as well as expansion by Avexis and Valent BioSciences.

3. Historic Preservation: The Department will continue to work with the Historic Preservation Commission towards the Village of Libertyville being designated as a Certified Local Government which would allow for securing of grants for future projects.

Status - Staff is working on an application with the members of the Historic Preservation Commission to the State of Illinois for Certified Local Government designation.

4. Commercial Corridors: The Department will commence a study of the South Milwaukee Avenue corridor to identify improvement opportunities and potential funding mechanisms. Later studies are anticipated for the North Milwaukee Avenue and Route 176 corridors.

Status - The South Milwaukee Avenue study has commenced, with consultant data review, kick-off meeting, and inter-departmental planning session complete, and additional steps scheduled following the Comprehensive Plan adoption.

5. Downtown Directories: The Department will work with the Historic Preservation Commission on design and erection of Downtown Directories to list all merchants in the Central Business District by April 30, 2021.

Status - This project was delayed due to capital funds deferral. It has been re-budgeted in FY 2021-2022.

6. Marketing: Focus will continue on the following marketing priorities: Shop Libertyville/60048, Naval Station Great Lakes, restaurants, and expanded use of Village communication tools, including the Village website and social media.

Status - Marketing of the identified priority areas continue. The Village designed a strong Shop60048 and Get Your Forks Out social media campaign for Winter 2020. Further programing is planned for Spring 2021. The dining guide was updated late Fall with a limited distribution due to decreased tourism levels. A new ad in the Naval Station graduation guide was featured in 2020 but halted due to cancellations of in-person graduations. The Libertyville Rewards program was launched in October promoting the Libertyville Mile of Cars and supporting local businesses. All marketing efforts contained significant web and social media components.



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 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Projected 2020-21</u>
<u>OUTPUT MEASURES</u>				
Number of Zoning Reviews	1,115	1,239	1,100	1,177
Number of Zoning Certificates Issued	793	665	703	769
Number of Staff Review of Appearance Proposals (Adopted May 2011)	49	94	99	89
Number of Staff Review of Appearance Proposals Approved	16	12	17	12
<u>EFFECTIVENESS MEASURES</u>				
Number of Appearance Review Commission, Plan Commission, and Zoning Board of Appeal Applications per Planner (2 Full-Time Employees)	60	67	58	50
Meetings Regarding Projects	276	251	200	200
Zoning Inspections	567	584	915	820
Contacts Regarding Potential New Businesses/Relocations, Etc.	325	310	360	340

BUILDING DIVISION

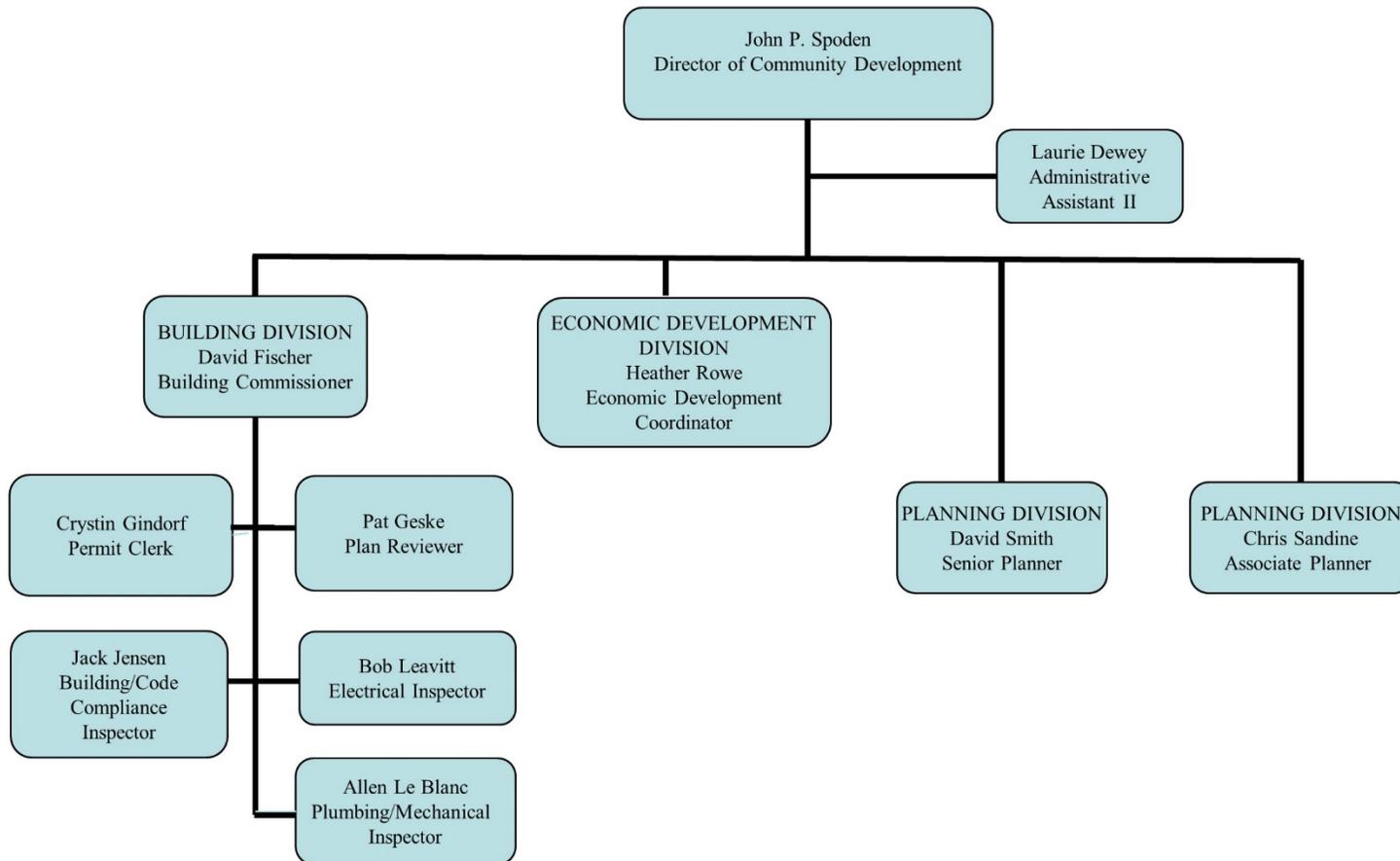
The Building Division administers the following Village programs: 1) Building Safety, 2) Construction Codes, 3) Property Maintenance, 4) Illinois Elevator Safety Codes, 5) Illinois Accessibility Codes, 6) Investigation and Resolution of General Neighbor Disagreements, Nuisances & Complaints, 7) Code Enforcement & Adjudication, and 8) Professional Electrician Licensing. The Division reviews construction plans in conjunction with building site engineering, fire prevention and zoning reviews, issues construction permits, inspects work, and approves building occupancy after compliance with all building, plumbing, electrical, mechanical, elevator, accessibility, energy conservation, swim pools and other applicable codes and ordinances. The Division responds to community safety, health, and welfare concerns with investigation of existing structures & premises for compliance with property maintenance, zoning, nuisance, and other laws. The Division assists residents with code compliance, and when necessary, guides them through code enforcement adjudication processes. The Division also creates, develops, and administers professional electrician license exams to qualified applicants from the Chicagoland region. Division Staff are committed to serve our community, residents, contractors, and all who have questions or concerns regarding all manner of construction related issues in and around our built environment.

	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Projected</u> <u>2020-21</u>	<u>Estimated</u> <u>2021-22</u>
<i>Output Measures</i>				
Residential Const. Projects	1,300	1,212	1,253	1,240
Commercial Const. Projects	241	277	181	240
Sign Const. Permit Projects	77	64	68	70
Total Const. Projects	1,618	1,553	1,502	1,550
Total Bldg. Permits Issued	3,172	3,288	3,121	3,200
Total Bldg. Plans Reviewed	1,848	2,521	2,573	2,500
Total Bldg. Inspections Performed	5,705	6,599	6,157	6,000
Elevator Use Permits Issued	273	321	116	321
Electrician Certification Permits Issued	426	433	440	445
Electrician Certification Exams Given	52	44	45	45
Total Bldg. Permit & Review Fees	\$860,338	\$1,371,003	\$1,600,000	\$1,034,763
<i>Efficiency Measures</i>				
Reviews ≤ 2 week goal	89%	91%	95%	96%
Average Inspections/Inspector	1,902	2,200	2,058	2,000
Average Reviews/Reviewer	1,848	2,521	2,573	2,500

Organizational Chart



COMMUNITY DEVELOPMENT FY 2021-2022



DEPARTMENT NARRATIVE

POLICE DEPARTMENT

Proposed 2021/2022 Police Department Budget Goals

1. Provide Succession Planning/Leadership Development: The Police Department continually plans for the retirement of key members of the management team. The Department is dedicated to developing 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 initiative supports managing and improving day-to-day operations while preparing for future roles. Within FY 2021-2022, the Department plans to:
 - Send one Lieutenant to attend Northwestern University Center for Public Safety's Staff and Command School (10-week intensive management program)
 - Ensure all supervisory staff are actively developing through ongoing advanced leadership and training courses provided by various training outlets (FY 2021-2022 Target goal = 100%)
2. Continued Participation in the Regional 911 Consolidation Committee: The 911 Consolidation Team is made up of several communities and/or public safety entities which are developing a proposed implementation plan for regional 911 service consolidation in Lake County. The Department will remain engaged with the committee to ensure that there is both an understanding of the overall project and how the Department can best support. The Department will actively determine any potential impacts to the Village and ensure the Village's best interests remain a priority.
 - The Department will maintain an active and engaged presence through participation in subcommittee and committee meetings.
3. Update the Department's General Order / Policy Manual: The Police Department will continue to partner with Lexipol and the International Association of Chiefs of Police to review and, when necessary, implement changes/updates to the Police Department's General Order/Policy Manual.
 - FY 2021-2022 Target goal – Thoroughly review and update, when necessary, 25% of department's policies
4. Continued Advanced Training for the Records Division: The Records Division continues to meet the changing records management guidelines while continuing to provide a high level of service to the community. The Department will continue to provide advanced training opportunities to Records personnel, which will focus on the following areas: FOIA, UCR/NIBRS, Expungement Mandates, video system redaction, etc.
 - FY 2021-2022 Target goal – 100% of Records personnel to receive advanced training
5. Continued Implementation of Technology Geared Towards a Paperless Document Management System: The 2020-2021 budget year initiated a technology-based drive towards a paperless based system of records management. To ensure the continued high level of service provided by the Records Division, the Department will continue implementing procedures which focus on a paperless based system of records management. The Department will continue to identify document's which could be housed electronically thereby reducing the printing, handling, and long-term storage of the paper document.
 - FY 2021-2022 Target Goal – 25% reduction in the printing and storing of paper documents from the fiscal year 2020-2021

Review of 2020/2021 Police Department Budget Goals

1. Succession Planning/Leadership Development: The Police Department continues to plan for the retirement of key members of the management team. As such, the Department's vision for future leaders relies on succession planning and leadership development to ensure the sustainability of a professional leadership team. The Department will coordinate education and training opportunities for middle and upper-level supervisors to prepare them for key leadership positions and daily operations within the organization.
 - One Lieutenant to attend Northwestern University Center for Public Safety, Staff and Command School (10-week intensive management program)
 - Continue to provide supervisory staff with ongoing advanced leadership and training courses through various training outlets (FY 2020-2021 Target goal = 100%)
 - The Department completed the testing process for the rank of Sergeant. The new eligibility list for the rank of Sergeant will expire in February of 2024

Status - Despite restrictions due to COVID-19 pandemic impacts and training cancellations, the Police Department was able to continue focusing on leadership and development of supervisors. Over the fiscal year, four supervisors received advanced training. The department had a Lieutenant participate and graduate from the Northwestern Center for Public Safety's School of Staff and Command – an advanced 10-week course. Three supervisors also participated in advanced leadership development training in 2020. The Department continues to dedicate budget resources to leadership development.

2. Continued Participation in the Regional 911 Consolidation Committee: The 911 Consolidation Team is made up of several communities and/or public safety entities which are developing a proposed implementation plan for regional 911 consolidation in Lake County. The Police Department will continue to explore the consolidation effort to determine Libertyville's ongoing interest and support of the project.

Status - The Police Department continues in its role as an active participant on the Regional 911 Consolidation Committee. Throughout the fiscal year, the activity of the committee was supported by the Department participating in subcommittees and maintaining representation at meetings. The COVID-19 pandemic impacted the committee's progress and is now reverting to previous levels of engagement with participating departments. The Police Department's engagement with the committee ensures that there is a clear understanding of the overall project, how the Department can help to support this project, and determining any potential impacts to the Village.

3. Update the Department's General Order / Policy Manual (Phase II): The Police Department will continue to work with Lexipol and the International Association of Chiefs of Police to review and, when necessary, implement changes/updates to the Police Department's General Order/Policy Manual.
 - FY 2020-2021 Target goal = thorough review of 25% of departmental policies

Status - The Police Department is on track to achieve our goal of reviewing and making updates when necessary for 25% of departmental policies. Additionally, the Department has drafted and implemented policies in regard to the ongoing COVID-19 pandemic.

4. Continued Advanced Training for the Records Division: To ensure the continued high level of service provided by personnel assigned to the Records Division. The Department will continue to provide advanced training opportunities to Records personnel, which will target the following areas: FOIA, UCR/NIBRS, Expungement Mandates, video system redaction, etc.
 - FY 2020-2021 Target goal = 100% of Records personnel to receive advanced training

Status - The Records Division is on track to achieve the training goal for the current FY. The training in 2020 focused on transitioning to NIBRS, redaction, and managing police records. The Department continues to dedicate budget resources to advanced records training.

5. Implement Technology Geared Towards a Paperless Document Management System: To ensure the continued high level of service provided by the Records Division, the Department would begin moving towards a paperless based system of records management. The Department would identify document's which could be housed electronically thereby reducing the printing, handling, and long-term storage of the paper document.
- FY 2020-2021 Target Goal = 25% reduction in the printing and storing of paper documents

Status – Goal Completed; The Department was successful in implementing a paperless document management system and achieving the FY 2020 – 2021 Target Goal. This system has helped to support more efficient operations and effective data storage and retrieval due to the new organization system. This system also supports the Department's goal of reducing the utilization of paper.

6. Training Program: The Department utilizes the training guidelines established by the Illinois Law Enforcement Training and Standards Board (ILETSB). In-Service and external training resources will continue to ensure compliance with ILETSB standards.
- FY 2020-2021 Target goal = Continued integration of Target Solutions training software
 - FY 2020-2021 Target goal = Identify First Responder driver training designed to enhance the officer's knowledge and driving skills with a specific focus on safe driving habits.
 - FY 2020-2021 Target goal = 25% of officer's assigned to the Patrol Division receiving advanced first responder defensive driver training.

Status - The Department continues to utilize in-service and external training resources to comply with the Police Reform Act and standards set forth by Illinois Law Enforcement Training and Standards Board (ILETSB). The Department achieved the goal of identifying and signing officers up for First Responder driver training. However, due to COVID-19, these courses were cancelled and remain so as of Q1 2021. At the first available opportunity, the Department will ensure officers are able to safely attend these advanced training courses.



Police Department Performance Measures and Statistics

Police Department Performance Statistics January 1, 2020 - December 31, 2020



Category	2016	2017	2018	2019	2020
Police Calls for Service	33483	34051	33915	38626	34137
Alarm Responses: *IUCR 9046/9147	838	893	769	727	598
Total Arrests - See Attached Appendix A	237	311	385	525	
Cases Assigned & Cleared by Investigation	893	934	876	561	563
Cases Assigned	490	475	462	296	315
Cases Cleared	403	459	414	265	248
Traffic Accidents	966	831	971	1026	533
Accidents - Property Damage	836	711	846	896	470
Accidents - Personal Injury	130	120	125	130	63
Traffic & Parking Enforcement	10,219	12,549	9409	8656	4993
Parking Tickets Issued	6278	7170	4912	3097	2218
Traffic Tickets Issued	2452	3676	3125	4091	2341
Warning Tickets Issued	1489	1703	1372	1468	434
Automated Red Light Citations	1165	1812	1720	2033	2158
Route 45/Peterson Rd.	250	384	166	304	276
Milwaukee Ave./Artaius Blvd.	196	164	229	346	347
Peterson Rd./Butterfield Rd.	719	1264	1325	1383	1535
Administrative Adjudication Hearings	12	12	12	12	8
Automated Red Light Citations	32	42	35	42	28
Parking Citations	97	164	146	97	66
Local Ordinance Citations	26	55	44	19	15
Building/Zoning Citations	17	6	8	3	3
Traffic Enforcement Details: *IUCR 9080/9521	1,142	1,126	2,478	2,593	2062

Statistics Per Calendar Year

*IUCR: Illinois Uniform Crime Reporting

The Village requirement of taxicab licenses concluded in 2020 - no licenses issued.

Appendix A – Adult Arrest Summary

January 1, 2020 - December 31, 2020



Crime Code and Description		# of Arrests
0410	BATTERY: Aggravated/Police Officer Firefighter Public Servant	3
0460	BATTERY - cause bodily harm	5
0460	BATTERY - make contact insult or provoking nature	2
0486	BATTERY: Domestic - Bodily Harm to Family Member	7
0486	BATTERY: Domestic - Insulting/Provoking Contact	1
0625	BURGLARY: Residential	1
0760	BURGLARY: From Motor Vehicle	2
0810	THEFT: Theft	1
0810	THEFT: Theft Over	1
0860	THEFT 2013: Retail Theft	5
1180	DECEPTIVE PRACTICE: Unlawful Possession Fraudulent ID Card	1
1310	CRIMINAL DAMAGE: Property	2
1330	CRIMINAL DAMAGE: Trespass Criminal - Property - Enters or Remains	2
1330	CRIMINAL TRESPASS: Criminal Trespass to Real Property	1
1330	CRIMINAL DAMAGE: Criminal Trespass - Property - Remains After Notice	1
1350	CRIMINAL TRESPASS: To State Supported Land	2
1360	CRIMINAL DAMAGE: Criminal Trespass Vehicle	2
1410	WEAPONS: Unlawful Use	1
1410	WEAPONS: Unlawful Use - Carries on Person/Vehicle - Pistol	1
1410	WEAPONS: Poss firearm under 21 yoa	2
1460	WEAPONS: FOID Card - Expired/Ineligible/Revoked	1
1710	CHILD: endangering life or health of a child	1
1910	METH: Possession Methamphetamine	1
2010	CONTROLLED SUBSTANCE: Manufacture/Deliver	1
2020	CONTROLLED SUBSTANCE: Possession	2
2170	POSSESSION OF DRUG PARAPHERNALIA	1
2230	LIQUOR: Illegal Consumption - Under 21 Years Old	2
2230	CONSUMPTION OF ALCOHOL BY MINOR	1
2315	Unlawful Possession - first offense	1
2410	MOTOR VEHICLE OFFENSE: DUI Alcohol	42
2410	MOTOR VEHICLE OFFENSE: Aggravated Driving Under the Influence 3rd +	1
2410	MOTOR VEHICLE OFFENSE: DUI Aggravated while Susp/Rev DL from DUI	2
2420	MOTOR VEHICLE OFFENSE: DUI Cannabis/Controlled Sub	1
2430	MOTOR VEHICLE OFFENSE: Illegal Transportation Alcohol-Driver	6
2430	MOTOR VEHICLE OFFENSE: Illegal Transportation Alcohol-passenger	1
2430	MOTOR VEHICLE OFFENSE: Poss cannabis in vehicle outside container	3
2445	MOTOR VEHICLE OFFENSE: Leaving Scene Vehicle Damage	4
2445	MOTOR VEHICLE OFFENSE: Duty to Stop Accident - Property Damage Only	1
2445	MOTOR VEHICLE OFFENSE: Duty to Give Info/Aid Accident	2
2445	MOTOR VEHICLE OFFENSE: Fail to report accident to police	2
2455	MOTOR VEHICLE OFFENSES: No Valid Reg Intrastate Commerce w/o IL Reg	2
2460	MOTOR VEHICLE OFFENSE: Registration Cancelled/Suspended/Revoked	1
2461	REGISTRATION: Operating Uninsured Motor Vehicle	74
2462	MOTOR VEHICLE OFFENSE: Registration Suspended for No Insurance	3
2464	MOTOR VEHICLE OFFENSE: Operate A Vehicle After Registration Expiration	7
2465	MOTOR VEHICLE OFFENSE: Failure to Transfer Title	1
2465	MOTOR VEHICLE OFFENSE: Failure to Display Registration	2
2465	MOTOR VEHICLE OFFENSE: Improper Use of Registration	1
2465	MOTOR VEHICLE OFFENSE: Unlawful Display Title, Certificate, or Registration	1
2470	MOTOR VEHICLE OFFENSE: No Valid DL	35
2480	MOTOR VEHICLE OFFENSE: Suspended/Revoked/Cancelled DL	69
2480	MOTOR VEHICLE OFFENSE: Aggravated Driving While License Revoked	3
2490	MOTOR VEHICLE OFFENSE: Fraudulent Driver's License or Permit	1
2860	FALSE REPORT OF THEFT AND OTHER LOSSES	1
2890	DISORDERLY CONDUCT: All Others	7
3710	Obstruct/Resist PO causing injury	1
3710	INTERFERENCE W/PO: Disarm/Obstruct/Resist	4
3710	OBSTRUCTING: Obstructing Identification	2

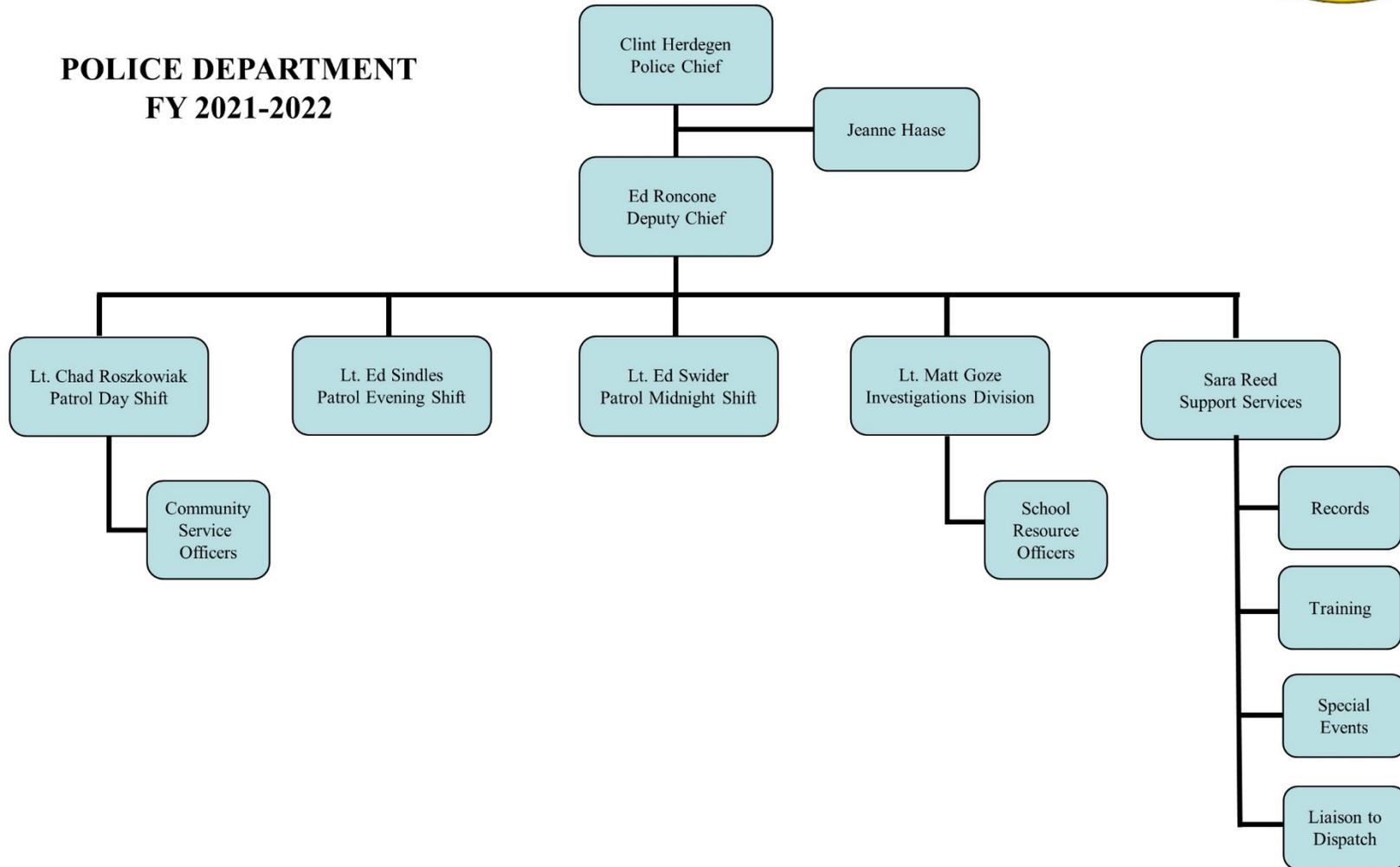
Crime Code and Description	# of Arrests
3960 INTIMIDATION: Interference Reporting Domestic Violence	1
5000 HARASSMENT THROUGH ELECTRONIC COMMUNICATIONS	1
5061 MOTOR VEHICLE OFFENSE: BAC .08 or more DUI	29
5081 OTHER OFFENSE: Fugitive from Justice	4
9601 TRAFFIC: Speeding	50
9601 TRAFFIC: Speeding 26-34 MPH Over the Limit	2
9601 TRAFFIC: Speeding 35 MPH or more over limit	2
9604 TRAFFIC: Driving Too Fast for Conditions	2
9605 TRAFFIC: Disobey Stop Sign	5
9605 TRAFFIC: Driver to Obey Traffic Control Device	18
9605 TRAFFIC: Improper Stop at Stop Intersection	3
9607 TRAFFIC: Passing Vehicle Not to Leave Roadway	1
9608 TRAFFIC: Improper Lane Usage	18
9608 TRAFFIC: Lane Usage 2 Lane - Unsafe Lane Change	9
9608 TRAFFIC: Failed to Yield While Merging	1
9609 TRAFFIC: Following Too Closely	2
9610 TRAFFIC: Fail to Reduce Speed/Accident to Avoid Accident	94
9611 TRAFFIC: Improper Right Turn	1
9611 TRAFFIC: Improper Left Turn	8
9614 TRAFFIC: Signal Failure to Display/Provide	5
9616 TRAFFIC: Intersection Right of Way Violation	2
9616 TRAFFIC: Failure to Yield/Stop at T Intersection	1
9616 TRAFFIC: Improper Yield at Yield Intersection	3
9617 TRAFFIC: Fail to Yield Left Turn T-Intersection	7
9618 TRAFFIC: Failure to Stop/Yield Entering from Private Drive/Roadway	14
9619 TRAFFIC: Fail to Yield to Pedestrian/Bicycle in Crosswalk	3
9622 TRAFFIC: Must Give Immediate Notice	1
9628 TRAFFIC: Improper backing	3
9631 TRAFFIC: Equipment Driving Without Lights When Required	7
9632 TRAFFIC: Headlights Failure to Dim - Approaching Vehicle	1
9633 TRAFFIC: One Headlight	2
9637 TRAFFIC: Improper Riding of Motorcycle	1
9639 TRAFFIC: Disobeyed One Way Street	1
9648 TRAFFIC: Operation of Vehicle without rear reflecting mirror	1
9648 TRAFFIC: Equipment No Rear Registration Lamp	6
9648 TRAFFIC: Texting or Cell Phone Not Hands Free While Driving	6
9649 TRAFFIC: Improper Starting of Parked Vehicle	2
9649 TRAFFIC: Failed to Yield - Emergency Vehicle	1
9910 PUBLIC URINATION/DEFECATION	1
9910 Consumption/Possession of Alcohol by Minor	1
9910 CONSUMPTION OF ALCOHOL IN A PUBLIC PLACE	1
9910 PUBLIC INTOXICATION	1
Totals:	656



Organizational Chart



POLICE DEPARTMENT FY 2021-2022



DEPARTMENT NARRATIVE

FIRE DEPARTMENT

Proposed 2021/2022 Fire Department Budget Goals

1. Implement Professional Development and Training Guidelines: The Fire Department recently completed new professional development guidelines for training and career advancement. These guidelines will help all employees prepare for advancement and improvement in their respective positions within the organization. Now that the guidelines are complete and policies updated, the department needs to develop a five-year “fluid” training budget which will become part of the annual budget process discussion. The goal is to produce a document outlining required education and associated costs so a budget can be presented annually to the Fire Chief for consideration within the department’s annual budget planning process. Target Completion Date – 10/31/2021
2. Update the Department Incident Command Policy: This past year the Fire Department had five officers retire and one leave on a disability. This has created a knowledge gap within the organization at the senior levels. Given that the officers, particularly the chief officers, are responsible for Incident Command roles and overall safety of an incident, the department will update and review our Incident Command Policy/Protocol. This document was developed in 2013 as a project to consolidate policies and create a document that would address all hazards management of an incident. The Department will review and update the document to assure current relevance and compliance, once completed training will be held to review the new document with the department. Target Completion Date – 11/30/2021
3. Update the Emergency Operations Plan: Update the Village’s Emergency Operations Plan and secure Accreditation through the Illinois Emergency Management Agency. Add to the updated plan an Annex for the St. Mary’s of the Lake Dam and Civil Unrest based on recent events. Target Completion Date – 12/31/2021

Review of 2020/2021 Fire Department Budget Goals

1. Ambulance Accreditation: Review the process for ambulance accreditation through the Commission on Accreditation of Ambulance Services (CASS). Ambulance calls are 70 percent of Fire Department calls, with the current push for home health services, fire departments are being utilized to provide these new services. Prior to committing the Fire Department to any new service, it will be important to be assured that the Libertyville Fire Department meets all national and local standards with respect to the current EMS services provided. An evaluation of the accreditation process will be investigated and brought to the Fire and Police Committee for discussion and possible adoption no later than April 30, 2021.

Status - The department has been evaluating accreditation for several years on the fire side and EMS side. As a result, new documents, training, and policies have been developed in the required format and with the required documentation to meet accreditation standards. Although Accreditation bring status, it also creates a budget line item for the foreseeable future. Agencies are trending towards not renewing accreditation status because of the cost and time needed to remain accredited. Staff has determined after a review of the CASS process that Accreditation is not a priority for the department at this time.

2. Operational Evaluation of Fire Prevention Bureau: Review and evaluate the Fire Prevention Bureau services and reporting requirements. With the transition to new leadership into the Fire Prevention Bureau, it is important to assure quality customer service and compliance with Village Ordinances and State law, the plan review process, public education curriculum, and the delivery method and scheduling process for public education. Complete review of the monthly reporting elements of the Fire Prevention Bureau, evaluation of the fire inspection and re-inspection process, and a complete evaluation of the fire investigation process from fire to completed investigation report.

This is an opportunity to review fire prevention services and the delivery method to assure success, in the time it needs to be completed and in compliance with applicable laws and standards. This goal will be completed as a team approach utilizing the New Fire Marshal, Fire Inspector, Public Educators, Deputy Chief and Chief.

Status - This goal is complete. The new Fire Marshal, Lt. Mike Weaver has begun the process of evaluating all aspects of the Fire Prevention Bureau. In many cases numerous modifications and changes have been made. Lt. Weaver has already made positive improvements in the delivery of public education and fire investigation improving both programs with people, motivation, and policy. He is currently working on completing his certifications in plan review, has already worked at improving the plan review turnaround time, and is working to digitalize the process where possible.

3. Review Training Standards: Evaluate required training objectives for new firefighters, lieutenants, and assistant chiefs. Currently, the Fire Department has policies regarding the requirements to be an acting lieutenant and acting shift commander as well as required training for newly hired firefighters. The outcome of this goal would be updated department policies which better prepare the new firefighter to do their job based on changes in training requirements. Additionally, existing policies would be updated to help better prepare new officers for their role as managers. This will be completed no later than April 30, 2021.

Status – This Goal is completed. Fire Department Staff has updated the departments professional development guidelines and reviewed the new guidelines with the Collective Bargaining Unit. Staff and the Collective Bargaining Unit have agreed on the updated guidelines.

4. Identify Appropriate Department Staffing Levels: Evaluate the Fire Department’s current staffing model to determine performance and outcome of emergency calls. Evaluate annual training compliance reports to determine mandated compliance outcomes. Develop staffing recommendations based on evaluations for the Village Administrator and Village Board to review.

Status - This goal is partially completed. Due to the COVID-19 pandemic, time was not allocated to the evaluation of staffing models. The department responded to 724 less calls in 2020 due to the COVID-19 pandemic and associated lockdowns. As 2021 progresses, we will continue to evaluate staffing needs. Staff has indicated the 5,000 call marker as a threshold for more staffing; we are far from this number at the end of 2020. With respect to evaluating training compliance and mandatory training compliance we have completed this task. Through the department’s continued use and development of “Target Solutions,” training compliance is tracked for each department member. The ability to track continuing education was also added and has placed the department in compliance with current and future training requirements.



Fire Department Performance Measures and Statistics



Libertyville Fire Department Performance Measures 2020



	2015	2016	2017	2018	2019	2020
Total Calls For Service	4275	4276	4308	4628	4724	4004
Fire Calls (Includes Tollway)	1015	914	982	1128	1069	901
Rescue Calls (Includes Tollway)	2701	2624	2533	2976	3113	2612
Trouble Alarms	165	158	119	147	141	132
Number of Emergency Calls Occurring Concurrently	1348 29.4%	1216 28.4%	1236 28.6%	1630 35.2%	1680 35.5%	1195 29.8%
Fire Safety Inspections	1574	1536	1462	1074	938	994*
Public Education Class	100	106	104	110	345	45*
Block Parties Attended	46	44	43	52	41	0*
Child Car Seats Installed	384	253	258	103	181	87*
Plan Reviews: Village	270	216	320	270	288	208*
District	87	91	75	77	100	66*
Number of Contacts through Public Education and Events	8,523	15,030	16,033	24,209	12,105	247**

* Significant changes due to the COVID-19 Pandemic

** Online Communications not counted

Fire Department Performance Measures and Statistics



Libertyville Fire Department Summary Statistics



Type of Call		2015	2016	2017	2018	2019	2020	2019-20 Change
Fire	Village	733	673	689	785	734	600	-18.2%
	District	262	241	273	317	315	255	-19.0%
Rescue	Village	2066	2055	1886	1923	2008	1737	-13.4%
	District	461	437	590	750	977	809	-10.0%
Rescue	Knollwood	121	151	156	136	70	63	-10.0%
Trouble	Village	126	112	87	110	108	97	-10.1%
	District	39	27	32	37	33	35	+5.7%
Tollroad	District	73	82	77	81	78	73	-6.6%
Mutual Aid Given		394	498	518	489	401	335	-17.8%
Total		4275	4276	4308	4628	4724	4004	-16.5%
Mutual Aid Received		292	347	298	467	315	293	-7.3%

Other Calls = Calls for service not classified

Total Village Calls 2434

Total District Calls 1172

Total Knollwood Calls: 63

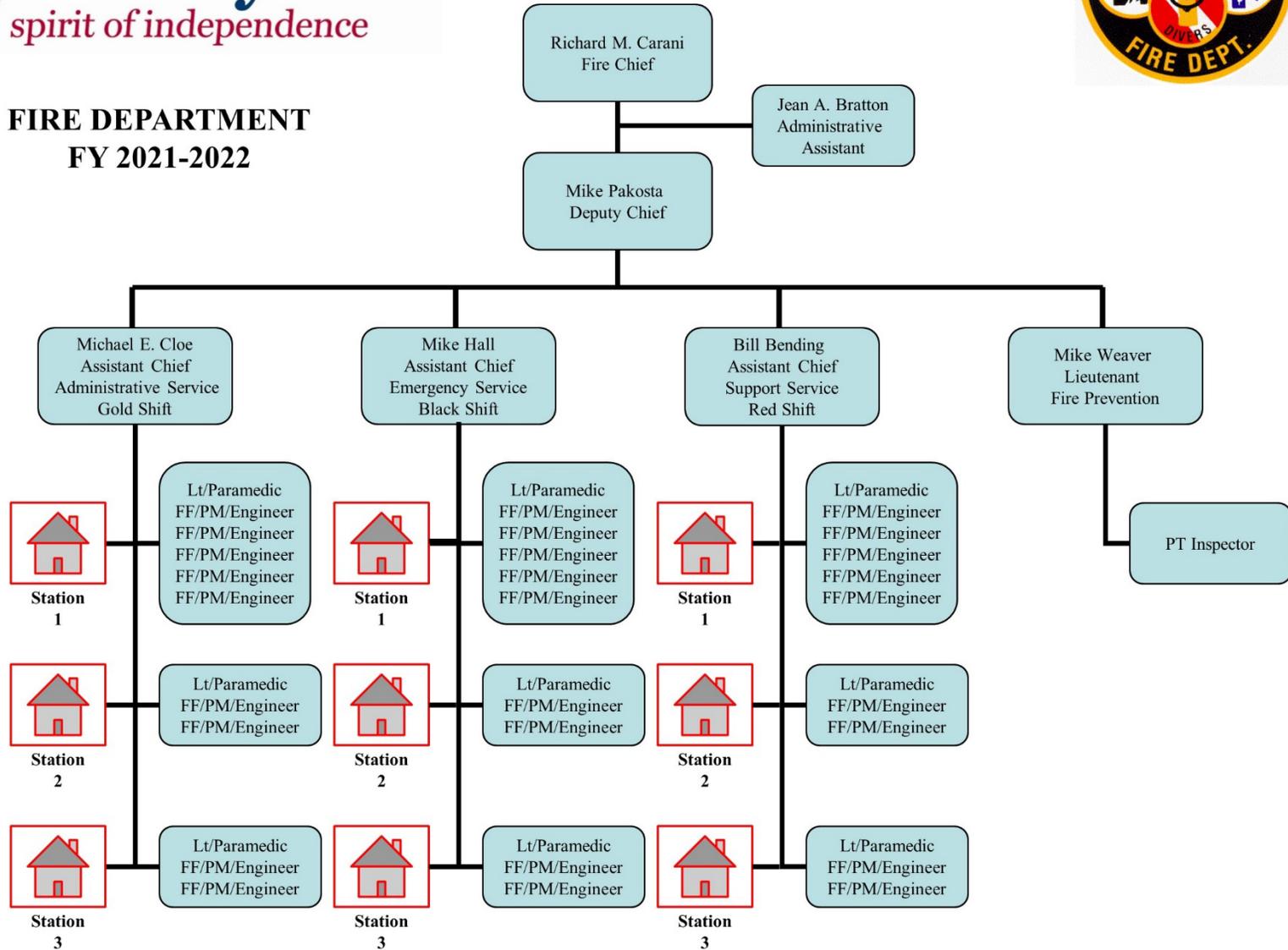
Excludes Mutual Aid Received and Given calls

* Significant change as a result of the COVID-19 Pandemic

Organizational Chart



FIRE DEPARTMENT FY 2021-2022



VILLAGE OF LIBERTYVILLE

GENERAL FUND OVERVIEW

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 \$30,041,043 in operational expenditures. General Fund revenues are budgeted at the fund level and not tied to a specific department within the General Fund; however, departments that engaging 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

As highlighted in the chart on Page 223, the General Fund's revenue base is between approximately \$28,000,000 and \$30,000,000 per year. Of this amount, approximately 25% is derived from the Village's property tax levy and approximately 25% 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 4% 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.

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 2021-2022, the General Fund will be transferring out a total of \$1,873,938 in operating (department level) transfers and \$600,000 in capital (fund level) transfers. The operational transfers mainly consist of IT user charges to the TERF fund and the Sports Complex debt service subsidy. The capital transfers for Fiscal Year 2021-2022 include \$500,000 to the Fleet Fund for capital vehicle replacement, \$50,000 to the Park Improvement Fund for ADA compliant park construction costs, and \$50,000 to the TERF fund for retention of a public safety IT equipment replacement reserve balance. 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	Actual	Budget	Actual	Budget	Amendment	Estimate	Budget	%	\$
Summary	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	Change	Change
Operational Revenues				A			B	(A v B)	(A v B)
Property Tax	6,739,867	6,956,201	6,953,079	7,138,351	7,138,351	7,102,420	7,322,798	2.58	184,447
Other Taxes	2,352,359	2,362,812	2,225,944	2,305,754	1,453,612	1,446,427	1,370,000	(40.6)	(935,754)
License & Permits	1,079,889	1,146,392	1,608,307	1,349,342	1,380,000	1,663,000	1,254,763	(7.0)	(94,579)
Intergovernmental	10,715,302	10,560,512	9,949,591	10,737,198	8,801,846	9,612,212	10,025,603	(6.6)	(711,595)
Charges for Services	7,686,682	7,401,668	7,221,143	7,268,938	6,195,298	6,171,382	7,087,311	(2.5)	(181,627)
Fines & Forfeitures	697,969	690,000	637,159	603,000	357,500	417,500	498,000	(17.4)	(105,000)
Interest	321,187	250,000	356,868	300,000	120,000	75,000	70,000	(76.7)	(230,000)
Miscellaneous	685,038	449,000	844,877	439,933	1,061,332	1,364,733	440,457	0.1	524
Total	30,278,293	29,816,585	29,796,968	30,142,516	26,507,939	27,852,674	28,068,932	(6.9)	(2,073,584)

Operational Expenses									
Administration/Finance	1,226,857	1,320,626	1,275,021	1,341,868	1,205,575	1,172,325	1,440,280	7.3	98,412
Police Department	8,778,361	8,986,582	8,691,239	9,143,553	8,990,919	8,799,563	9,417,180	3.0	273,627
Fire Department	8,384,882	8,562,113	8,496,052	8,460,907	8,262,667	8,475,143	8,716,132	3.0	255,225
Comm. Development	2,094,799	2,140,399	2,075,492	2,290,680	2,334,771	2,120,599	2,321,576	1.3	30,896
Public Works	2,710,347	2,618,667	2,543,002	2,615,473	2,466,497	2,441,411	2,537,409	(3.0)	(78,064)
Parks	1,330,743	1,464,051	1,488,866	1,540,373	1,458,046	1,434,685	1,514,845	(1.7)	(25,528)
Recreation	2,876,992	2,786,106	2,636,174	2,755,535	2,364,863	2,337,543	3,121,781	13.3	366,246
Miscellaneous*	1,441,284	964,936	954,591	1,052,254	1,117,520	993,208	971,840	(7.6)	(80,414)
Total	28,844,265	28,843,480	28,160,437	29,200,643	28,200,858	27,774,477	30,041,043	2.9	840,400

Fund Performance									
Operational Net Income	1,434,028	973,105	1,636,531	941,873	-1,692,919	78,197	-1,972,111	(309.4)	(2,913,984)
Transfers In	207,325	102,137	102,153	0	291,641	400,000	800,000	100.0	800,000
Transfers Out	-1,600,000	-1,063,000	-1,063,000	-1,925,000	-600,000	-600,000	-600,000	(68.8)	1,325,000
Net Cash-Flow	41,353	12,242	675,684	-983,127	-2,001,278	-121,803	-1,772,111	80.3	(788,984)

Expenditure Categories									
Salaries & Wages	13,458,765	13,978,501	13,682,026	13,972,082	13,230,889	13,141,010	14,307,790	2.4	335,708
Employee Benefits	7,326,159	7,408,644	7,417,467	7,555,670	7,457,823	7,477,847	7,788,827	3.1	233,157
Contractual	2,863,811	2,632,250	2,447,413	2,659,203	2,174,368	1,895,304	2,494,534	(6.2)	(164,669)
Utilities	348,194	266,475	242,886	257,210	229,210	239,741	288,101	12.0	30,891
Commodities	1,561,779	1,342,278	1,220,835	1,434,093	1,348,683	1,279,041	1,385,736	(3.4)	(48,357)
Repairs & Maintenance	1,847,480	1,759,297	1,689,210	1,901,335	1,850,085	1,820,655	1,902,117	0.0	782
Operating Transfers	1,438,077	1,456,035	1,460,600	1,421,050	1,909,800	1,920,879	1,873,938	31.9	452,888
Total	28,844,265	28,843,480	28,160,437	29,200,643	28,200,858	27,774,477	30,041,043	2.9	840,400

*EMA, Boards, Legal, CBD, Comm. Org, Public Buildings



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
REVENUES								
PROPERTY TAXES								
01-0000-1-601000	PROP TAXES GENERAL CORPORATE	1,018,348	1,190,923	1,190,923	1,179,014	1,194,735	0.32	3,812
01-0000-1-602000	PROP TAXES FIRE PROTECTION	751,570	753,000	753,000	745,470	753,000		
01-0000-1-603000	PROP TAXES PARKS	377,281	378,000	378,000	374,220	378,000		
01-0000-1-604000	PROP TAXES RECREATION	377,281	378,000	378,000	374,220	378,000		
01-0000-1-606000	PROP TAXES HIGHWAYS TOWNSHIP	363,035	365,000	365,000	361,350	365,000		
01-0000-1-607000	PROP TAXES IMRF	333,570	334,200	334,200	330,858	334,200		
01-0000-1-608000	PROP TAXES POLICE PENSION FUND	2,054,165	2,058,130	2,058,130	2,058,130	2,084,873	1.30	26,743
01-0000-1-609000	PROP TAXES FIRE PENSION FUND	1,484,200	1,487,098	1,487,098	1,487,098	1,640,990	10.35	153,892
01-0000-1-610000	SPECIAL RECREATION	193,629	194,000	194,000	192,060	194,000		
PROPERTY TAXES		6,953,079	7,138,351	7,138,351	7,102,420	7,322,798	2.58	184,447
OTHER TAXES								
01-0000-2-613000	ELECTRIC UTILITY TAX	1,158,654	1,207,942	1,207,942	1,207,942	1,200,000	(0.66)	(7,942)
01-0000-2-615000	PLACES FOR EATING TAX	827,347	875,000	83,359	85,720		(100.00)	(875,000)
01-0000-2-616000	LEASED CAR TAX	106,157	122,812	72,311	72,765	85,000	(30.79)	(37,812)
01-0000-2-618000	PERSONAL PROPERTY REPL TAX	113,786	80,000	70,000	60,000	65,000	(18.75)	(15,000)
01-0000-2-620000	PERS PROPERTY REPL TAX POLICE	10,000	10,000	10,000	10,000	10,000		
01-0000-2-621000	PERS PROP REPL TAX FIRE	10,000	10,000	10,000	10,000	10,000		
OTHER TAXES		2,225,944	2,305,754	1,453,612	1,446,427	1,370,000	(40.58)	(935,754)
LICENSES AND PERMITS								
01-0000-3-627000	BUILDING PERMITS	1,371,003	1,100,000	1,200,000	1,600,000	1,034,763	(5.93)	(65,237)
	BUILDING PERMITS		1,065,237		1,565,237	1,000,000		
	BUILDING PERMIT TECHNOLOGY FEE		34,763		34,763	34,763		
	GL # FOOTNOTE TOTAL:		1,100,000		1,600,000	1,034,763		
01-0000-3-628000	ZONING FEES	37,490	30,000	25,000	20,000	25,000	(16.67)	(5,000)
01-0000-3-630000	FIRE BUREAU-PERMITS/FEES	96,223	105,000	80,000	66,000	90,000	(14.29)	(15,000)
01-0000-3-631000	LIQUOR LICENSES	96,175	100,000	70,000	(40,000)	90,000	(10.00)	(10,000)
01-0000-3-632000	OTHER LICENSES	7,416	14,342	5,000	17,000	15,000	4.59	658
LICENSES AND PERMITS		1,608,307	1,349,342	1,380,000	1,663,000	1,254,763	(7.01)	(94,579)
INTERGOVERNMENTAL								
01-0000-4-611000	SALES TAX	7,093,266	7,884,415	5,784,415	6,500,000	7,185,055	(8.87)	(699,360)
01-0000-4-612000	INCOME TAX	2,003,065	2,066,036	2,100,000	2,105,781	2,252,934	9.05	186,898
	IML ESTIMATE \$110.90 * 20,315 (IML PROJECTIONS)		2,066,036		2,105,781	2,252,934		
01-0000-4-615000	ILLINOIS USE TAX	702,420	665,316	775,000	825,000	452,009	(32.06)	(213,307)
	IML ESTIMATE \$44.50 X 20,315		665,316		825,000	904,018		
	50% DECREASE DUE TO LEVELING THE PLAYING FIELD IN ILLINOIS ACT		0		0	(452,009)		
	GL # FOOTNOTE TOTAL:		665,316		825,000	452,009		
01-0000-4-619000	STREET/SIGNAL MAINTENANCE FEES	120,578	96,431	96,431	96,431	95,605	(0.86)	(826)
	STATE REIMBURSEMENT		90,965		90,965	95,605		
	REIMBURSEMENT FROM BUTTERFIELD SQUARE		5,466		5,466	0		
	GL # FOOTNOTE TOTAL:		96,431		96,431	95,605		
01-0000-4-676000	GRANTS	30,262	25,000	46,000	85,000	40,000	60.00	15,000
INTERGOVERNMENTAL		9,949,591	10,737,198	8,801,846	9,612,212	10,025,603	(6.63)	(711,595)
CHARGES FOR SERVICES								
01-0000-5-641000	LIBERTYVILLE FIRE PROT DIST	3,029,800	3,090,446	3,029,800	3,029,800	3,099,485	0.29	9,039
01-0000-5-643000	AMBULANCE FEES	1,119,306	1,026,358	1,026,358	950,000	1,100,000	7.18	73,642
01-0000-5-651000	RECREATION FEES	510,413	590,710	75,000	75,000	445,000	(24.67)	(145,710)
	RECREATION		71,560		75,000	26,576		
	KINDER KORNER PRESCHOOL		112,650		0	100,000		
	PRESCHOOL/CAMPS-ENRICHMENT CLASSES		26,000		0	10,424		
	SUMMER DAY CAMP		235,000		0	221,000		
	DANCE		59,500		0	30,000		
	CONTRACTUAL PROGRAMS		86,000		0	57,000		
	GL # FOOTNOTE TOTAL:		590,710		75,000	445,000		
01-0000-5-653000	SWIMMING FEES	163,061	208,000			208,000		
01-0000-5-654000	SWIMMING PROGRAMS	66,413	98,000		(195)	98,000		
01-0000-5-656000	RECYCLING/REFUSE FEE	78,741	80,000	80,000	72,000	80,000		
01-0000-5-657000	PARKING FEES-EMPLOYEE PERMITS	18,170	20,000	10,000	12,500	15,000	(25.00)	(5,000)
01-0000-5-658000	ENGINEERING FEES	169,432	150,000	150,000	225,000	150,000		
01-0000-5-659000	ALARM FEES	273,367	200,000	130,000	130,000	130,000	(35.00)	(70,000)
01-0000-5-660000	ELEVATOR INSPECTION FEE	39,552	39,140	39,140	21,143	39,140		



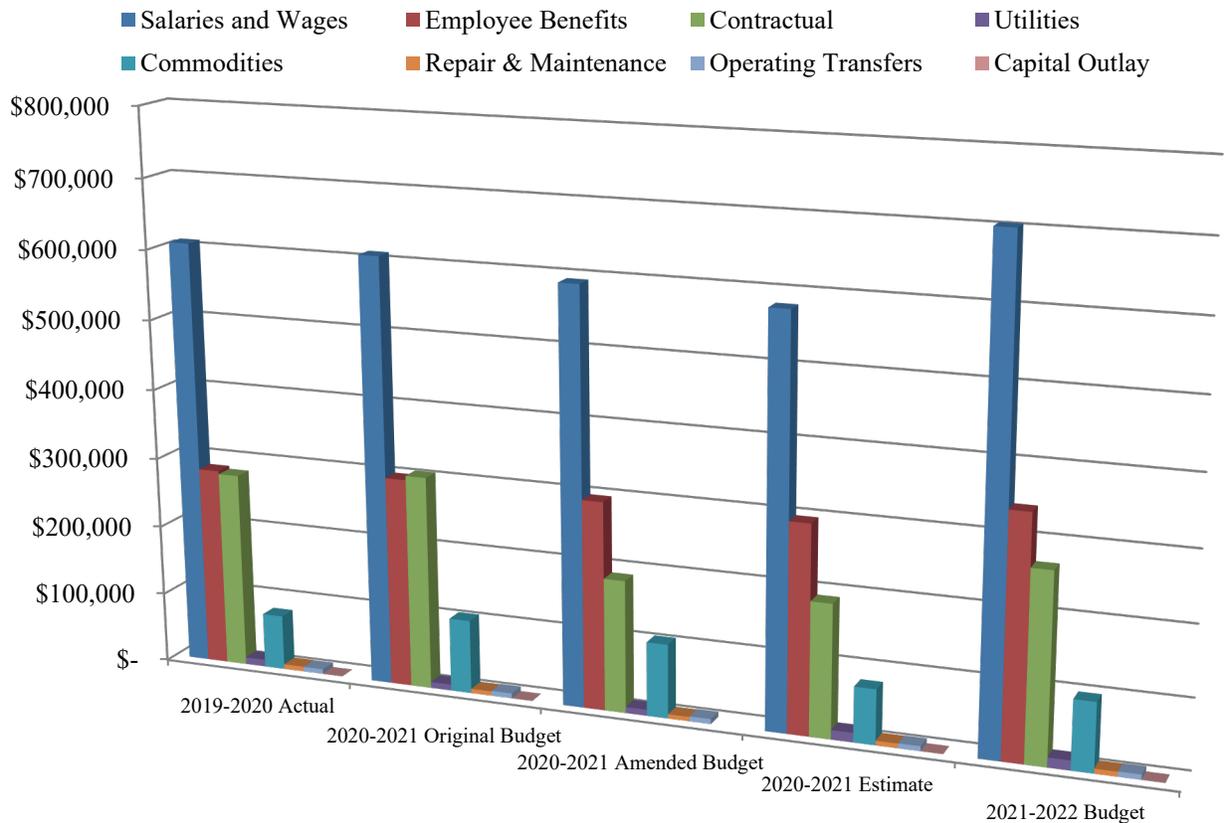
GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
01-0000-5-670000	FIRE SERVICES	252,897	267,298	250,000	263,298	271,499	1.57	4,201
	ROCKLAND AMBULANCE		248,000		248,000	251,742		
	MUNDELEIN LADDER TRUCK AGREEMENT (FY 2021-2022 IS YEAR 5 OF 5)		15,298		15,298	15,757		
	MISCELLANEOUS FIRE DEPARTMENT SPECIAL SERVICES		4,000		0	4,000		
	GL # FOOTNOTE TOTAL:		267,298		263,298	271,499		
01-0000-5-671000	LEGAL & OTHER FEE REIMB	41,109	40,000	40,000	40,000	50,000	25.00	10,000
01-0000-5-672000	BIRTH/DEATH CERTIFICATES	281,334	270,000	270,000	290,000	270,000		
01-0000-5-673000	CABLE FRANCHISE FEE	407,719	410,000	400,000	390,000	390,000	(4.88)	(20,000)
01-0000-5-674000	TELECOM INFRASTRUCT MAINT FEE	507,782	500,000	500,000	480,000	480,000	(4.00)	(20,000)
01-0000-5-675000	POLICE SERVICES	186,203	218,486	175,000	173,486	208,687	(4.48)	(9,799)
	MISCELLANEOUS POLICE SERVICES		70,000		25,000	50,000		
	DISTRICT 70 CONTRACT (YEAR 4 OF 5)		59,809		59,809	63,803		
	DISTRICT 128 CONTRACT (75% OF SRO KINCAID)		88,677		88,677	94,884		
	GL # FOOTNOTE TOTAL:		218,486		173,486	208,687		
01-0000-5-677000	DAMAGE TO VILLAGE PROPERTY	25,844	2,500	15,000	15,000	2,500		
01-0000-5-677001	STREETLIGHT DAMAGE				2,100			
01-0000-5-679000	CONCESSIONS-POOLS	34,095	45,000			45,000		
01-0000-5-681000	PARK RENTALS	15,905	13,000	5,000	2,250	5,000	(61.54)	(8,000)
CHARGES FOR SERVICES		7,221,143	7,268,938	6,195,298	6,171,382	7,087,311	(2.50)	(181,627)
FINES AND FORFEITURES								
01-0000-6-636000	LOCAL FINES	198,957	225,000	90,000	100,000	175,000	(22.22)	(50,000)
01-0000-6-637000	CIRCUIT COURT FINES	224,936	230,000	149,500	149,500	175,000	(23.91)	(55,000)
01-0000-6-638000	DUI FINES-SENATE BILL 740	14,185	18,000	18,000	18,000	18,000		
01-0000-6-639000	AUTOMATED TRAFFIC ENFORCEMENT	199,081	130,000	100,000	150,000	130,000		
FINES AND FORFEITURES		637,159	603,000	357,500	417,500	498,000	(17.41)	(105,000)
INTEREST								
01-0000-7-690000	INTEREST REVENUE	331,579	300,000	120,000	75,000	70,000	(76.67)	(230,000)
01-0000-7-698000	NET APPR/DEPR FAIR MKT VALUE	25,289						
INTEREST		356,868	300,000	120,000	75,000	70,000	(76.67)	(230,000)
MISCELLANEOUS								
01-0000-8-611000	TIF SURPLUS REBATE	264,319	255,933	255,933	255,933	256,957	0.40	1,024
01-0000-8-625000	INSURANCE SURPLUS	482,565	120,000	120,000	120,000	120,000		
01-0000-8-682000	PKS/REC SCHOLARSHIP/DONATIONS	7,250	9,000	1,000	1,000	1,000	(88.89)	(8,000)
01-0000-8-683000	TREE PROGRAM	11,271	15,000	8,500	9,200	22,500	50.00	7,500
01-0000-8-685000	GENERAL SEIZURE ACCOUNT	1,750			1,950			
01-0000-8-686000	DRUG FORFEITURE ACCOUNT	13,354			1,650			
01-0000-8-688000	CASH OVER	25						
01-0000-8-699000	MISCELLANEOUS REVENUE	64,343	40,000	675,899	975,000	40,000		
MISCELLANEOUS		844,877	439,933	1,061,332	1,364,733	440,457	0.12	524
TRANSFERS								
01-0000-9-699000	TRANSFERS IN	102,153		291,641	400,000	800,000		800,000
	PLACES FOR EATING TAX REPLACEMENT FROM NON-HOME RULE SALES TAX FUND		0		400,000	800,000		
TRANSFERS		102,153		291,641	400,000	800,000		800,000
TOTAL REVENUES		29,899,121	30,142,516	26,799,580	28,252,674	28,868,932	(4.23)	(1,273,584)
DEPT 9999 - TRANSFERS APPROPRIATIONS								
TRANSFERS								
01-9999-8-799000	TRANSFERS OUT	1,063,000	1,925,000	600,000	600,000	600,000	(68.83)	(1,325,000)
	PUBLIC SAFETY IT CAPITAL TRANSFER TO TERF		50,000		50,000	50,000		
	SRA LEVY TRANSFER TO PARK IMPROVEMENT FUND		50,000		50,000	50,000		
	CAPITAL VEHICLE REPLACEMENT TRANSFER		500,000		0	500,000		
	SEED TRANSFER TO STORMWATER SEWER FUND		1,000,000		500,000	0		
	SPORTS COMPLEX FUND FOR EXTERIOR PAINTING		75,000		0	0		
	GENERAL PLAYGROUND CONSTRUCTION TO PARK IMPROVEMENT		250,000		0	0		
	GL # FOOTNOTE TOTAL:		1,925,000		600,000	600,000		
TRANSFERS		1,063,000	1,925,000	600,000	600,000	600,000	(68.83)	(1,325,000)
Totals for DEPT 9999 - TRANSFERS		1,063,000	1,925,000	600,000	600,000	600,000	(68.83)	(1,325,000)

BUDGET DETAIL

GENERAL FUND, ADMINISTRATION & FINANCE

Administration & Finance	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Salaries and Wages	\$ 608,246	\$ 609,967	\$ 592,313	\$ 580,094	\$ 704,023	15.4%	21.4%
Employee Benefits	\$ 284,192	\$ 299,189	\$ 296,663	\$ 296,649	\$ 341,959	14.3%	15.3%
Contractual	\$ 280,006	\$ 305,233	\$ 189,120	\$ 189,953	\$ 267,921	-12.2%	41.0%
Utilities	\$ 9,960	\$ 8,650	\$ 8,650	\$ 13,500	\$ 14,000	61.8%	3.7%
Commodities	\$ 78,871	\$ 105,676	\$ 105,676	\$ 78,576	\$ 98,076	-7.2%	24.8%
Repair & Maintenance	\$ 6,996	\$ 6,200	\$ 6,200	\$ 6,600	\$ 7,000	12.9%	6.1%
Operating Transfers	\$ 6,750	\$ 6,953	\$ 6,953	\$ 6,953	\$ 7,301	5.0%	5.0%
Total Operating Expense	\$ 1,275,021	\$ 1,341,868	\$ 1,205,575	\$ 1,172,325	\$ 1,440,280	7.3%	22.9%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Department	\$ 1,275,021	\$ 1,341,868	\$ 1,205,575	\$ 1,172,325	\$ 1,440,280	7.3%	22.9%

Administration & Finance





GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 0100 - ADMINISTRATION/FINANCE								
SALARIES & WAGES								
01-0100-1-701000	SALARIES	608,246	595,683	592,313	580,094	704,023	18.19	108,340
01-0100-1-709000	MERIT POOL		14,284				(100.00)	(14,284)
SALARIES & WAGES		608,246	609,967	592,313	580,094	704,023	15.42	94,056
EMPLOYEE BENEFITS								
01-0100-2-720000	INSURANCE	160,504	164,425	164,425	166,056	192,883	17.31	28,458
01-0100-2-793000	EMPLOYER CONTRIBUTION IMRF	79,868	91,020	88,916	88,648	98,072	7.75	7,052
01-0100-2-794000	EMP CONTRIBUTION FICA/MEDICARE	43,820	43,744	43,322	41,945	51,004	16.60	7,260
EMPLOYEE BENEFITS		284,192	299,189	296,663	296,649	341,959	14.30	42,770
CONTRACTUAL								
01-0100-3-705000	CONTRACTUAL SERVICES	20,083	55,000	20,000	18,869	20,000	(63.64)	(35,000)
	PROFESSIONAL SERVICES		0		6,152	0		
	MANAGEMENT STUDY (PUBLIC WORKS)		0		12,717	0		
	MANAGEMENT STUDY (POLICE DEPARTMENT)		35,000		0	0		
	STRATEGIC PLAN/GOAL SETTING		20,000		0	20,000		
	GL # FOOTNOTE TOTAL:		55,000		18,869	20,000		
01-0100-3-716000	VITAL RECORDS	107,339	100,000	100,000	104,000	105,000	5.00	5,000
	\$88,000 - STATE CHARGES, \$12,000 - SUPPLIES (OFFSET BY REVENUE)		100,000		104,000	105,000		
01-0100-3-721000	INTERGOVMTAL RISK MGMT AGENCY	99,330	81,113		1,137	71,721	(11.58)	(9,392)
	IRMA CONTRIBUTION		76,113		0	66,721		
	DEDUCTIBLE		5,000		1,137	5,000		
	GL # FOOTNOTE TOTAL:		81,113		1,137	71,721		
01-0100-3-725000	AUDIT SERVICES	40,825	47,120	47,120	48,540	49,200	4.41	2,080
	AUDIT FEES		34,820		34,820	35,480		
	ACTUARY FEES		12,300		13,720	13,720		
	GL # FOOTNOTE TOTAL:		47,120		48,540	49,200		
01-0100-3-728000	TECHNICAL SERVICES	993	1,000	1,000	1,867	1,000		
	MISCELLANEOUS SERVICES		1,000		1,867	1,000		
01-0100-3-745000	SEC 125 ADMINISTRATIVE FEES	6,035	6,000	6,000	6,000	6,000		
01-0100-3-746000	EMPLOYEE PROGRAMS	5,401	15,000	15,000	9,540	15,000		
	WELLNESS INCENTIVES		8,500		4,200	8,500		
	EMPLOYEE TRAINING		1,500		752	1,500		
	EMPLOYEE RECOGNITION		1,000		588	1,000		
	MISCELLANEOUS		4,000		4,000	4,000		
	GL # FOOTNOTE TOTAL:		15,000		9,540	15,000		
CONTRACTUAL		280,006	305,233	189,120	189,953	267,921	(12.22)	(37,312)
UTILITIES								
01-0100-4-710000	TELEPHONE	9,960	8,650	8,650	13,500	14,000	61.85	5,350
UTILITIES		9,960	8,650	8,650	13,500	14,000	61.85	5,350
COMMODITIES								
01-0100-5-722000	POSTAGE	13,491	16,900	16,900	13,400	16,900		
	MAILING 4 ISSUES OF VILLAGE VIEWS		7,000		5,000	7,000		
	GENERAL POSTAGE		7,500		6,000	7,500		
	POSTAGE METER RENTAL		2,400		2,400	2,400		
	GL # FOOTNOTE TOTAL:		16,900		13,400	16,900		
01-0100-5-723000	OFFICE SUPPLIES	7,304	12,000	12,000	7,500	12,000		
	OFFICE SUPPLIES		12,000		7,500	12,000		
01-0100-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	11,952	10,025	10,025	5,525	7,525	(24.94)	(2,500)
	DUES		4,000		4,000	4,000		
	TRAVEL, CONFERENCES		5,000		500	2,500		
	MISCELLANEOUS		600		600	600		
	BUDGET APPLICATION		425		425	425		
	GL # FOOTNOTE TOTAL:		10,025		5,525	7,525		
01-0100-5-736000	CREDIT CARD FEES	6,468	12,000	12,000	3,000	7,000	(41.67)	(5,000)
01-0100-5-743000	PUBLICATION	11,911	9,500	9,500	9,500	9,500		
	LEGAL NOTICES		2,500		2,500	2,500		
	VILLAGE CODE UPDATES		5,000		5,000	5,000		
	MISCELLANEOUS		2,000		2,000	2,000		
	GL # FOOTNOTE TOTAL:		9,500		9,500	9,500		
01-0100-5-744000	PRINTING	12,338	12,500	12,500	10,000	12,500		
	VILLAGE VIEWS-4 ISSUES		10,500		9,000	10,500		
	MISC PRINTING		2,000		1,000	2,000		
	GL # FOOTNOTE TOTAL:		12,500		10,000	12,500		



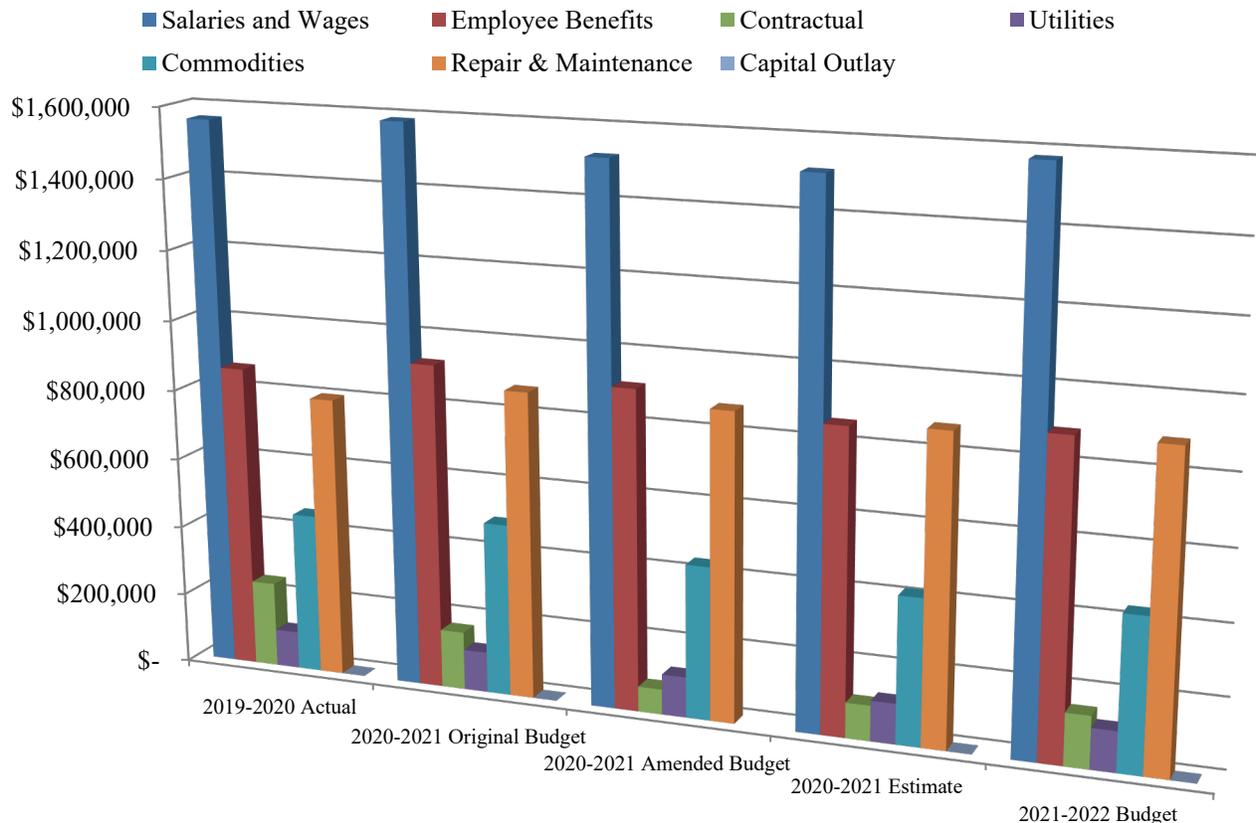
GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
01-0100-5-788000	CASH UNDER	20	100	100				(100.00)	(100)
01-0100-5-799000	MISCELLANEOUS	14,684	30,651	30,651	29,651	30,651			
	CONTINGENCY		28,651		28,651	28,651			
	MISCELLANEOUS EXPENSES		1,000		1,000	1,000			
	RECRUITMENT		1,000		0	1,000			
	GL # FOOTNOTE TOTAL:		30,651		29,651	30,651			
COMMODITIES		78,168	103,676	103,676	78,576	96,076		(7.33)	(7,600)
CAPITAL									
01-0100-6-790000	CAPITAL OUTLAY	703	2,000	2,000		2,000			
	SECURITY IMPROVEMENTS		2,000		0	2,000			
CAPITAL		703	2,000	2,000		2,000			
REPAIRS & MAINTENANCE									
01-0100-7-713000	MAINTENANCE - COPY MACHINE	6,627	5,200	5,200	5,600	6,000		15.38	800
01-0100-7-715000	MAINT - OTHER EQUIPMENT	369	1,000	1,000	1,000	1,000			
	FOLDING MACHINE MAINTENANCE		500		500	500			
	SHELVING SYSTEM MAINTENANCE		500		500	500			
	GL # FOOTNOTE TOTAL:		1,000		1,000	1,000			
REPAIRS & MAINTENANCE		6,996	6,200	6,200	6,600	7,000		12.90	800
TRANSFERS									
01-0100-8-789000	TECHNOLOGY EQUIP. & REPLACE	6,750	6,953	6,953	6,953	7,301		5.01	348
	TERF USER CHARGES (INCLUDES GIS)		6,953		6,953	7,301			
TRANSFERS		6,750	6,953	6,953	6,953	7,301		5.01	348
Totals for DEPT 0100 - ADMINISTRATION/FINANCE		1,275,021	1,341,868	1,205,575	1,172,325	1,440,280		7.33	98,412

BUDGET DETAIL

GENERAL FUND, PUBLIC WORKS & PARKS

Public Works & Parks	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Salaries and Wages	\$ 1,562,835	\$ 1,586,568	\$ 1,521,027	\$ 1,514,453	\$ 1,578,652	-0.5%	4.2%
Employee Benefits	\$ 864,704	\$ 924,612	\$ 908,332	\$ 859,232	\$ 888,298	-3.9%	3.4%
Contractual	\$ 242,921	\$ 165,802	\$ 71,820	\$ 100,421	\$ 148,190	-10.6%	47.6%
Utilities	\$ 105,918	\$ 115,470	\$ 115,470	\$ 114,700	\$ 115,350	-0.1%	0.6%
Commodities	\$ 456,287	\$ 491,273	\$ 435,773	\$ 415,519	\$ 434,260	-11.6%	4.5%
Repair & Maintenance	\$ 799,203	\$ 872,121	\$ 872,121	\$ 871,771	\$ 887,504	1.8%	1.8%
Total Operating Expense	\$ 4,031,868	\$ 4,155,846	\$ 3,924,543	\$ 3,876,096	\$ 4,052,254	-2.5%	4.5%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Department	\$ 4,031,868	\$ 4,155,846	\$ 3,924,543	\$ 3,876,096	\$ 4,052,254	-2.5%	4.5%

Public Works & Parks





GL NUMBER	DESCRIPTION	2019-20 ACTIVITY ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED BUDGET	2020-21 ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 0201 - ENGINEERING								
SALARIES & WAGES								
01-0201-1-701000	SALARIES - FULL TIME	335,349	356,683	301,885	301,505	315,720	(11.48)	(40,963)
SALARIES & WAGES		335,349	356,683	301,885	301,505	315,720	(11.48)	(40,963)
EMPLOYEE BENEFITS								
01-0201-2-720000	INSURANCE	107,495	115,019	115,019	88,259	94,612	(17.74)	(20,407)
01-0201-2-793000	EMPLOYER CONTRIBUTION IMRF	43,952	53,707	45,227	44,567	43,768	(18.51)	(9,939)
01-0201-2-794000	EMP CONTRIBUTION FICA/MEDICARE	24,143	27,286	23,094	21,716	24,153	(11.48)	(3,133)
EMPLOYEE BENEFITS		175,590	196,012	183,340	154,542	162,533	(17.08)	(33,479)
CONTRACTUAL								
01-0201-3-728000	TECHNICAL SERVICES	31,778	36,915	36,915	36,800	30,415	(17.61)	(6,500)
	BLUEPRINT REPRODUCTION		50		50	50		
	ORDERING DOCUMENTS FROM RECORDERS OFFICE		25		25	25		
	ENGINEERING PLAN REVIEW SERVICES		30,000		30,000	30,000		
	ANNUAL AUDIOLOGY TESTING (4 STAFF)		115		0	115		
	NPDES MS4 YEARLY REPORT (MOVED TO STORMWATER SEWER FUND)		5,500		5,500	0		
	STORM SEWER ATLAS PRINTING (MOVED TO STORMWATER SEWER FUND)		1,000		1,000	0		
	AUTOCAD LICENSE (SPLIT WITH STREETS, SEWER, WATER)		125		125	125		
	COUNTY RECORDING FEES		100		100	100		
	GL # FOOTNOTE TOTAL:		36,915		36,800	30,415		
CONTRACTUAL		31,778	36,915	36,915	36,800	30,415	(17.61)	(6,500)
UTILITIES								
01-0201-4-710000	TELEPHONE	1,423	1,400	1,400	1,400	1,400		
UTILITIES		1,423	1,400	1,400	1,400	1,400		
COMMODITIES								
01-0201-5-706000	MATERIALS AND SUPPLIES	1,665	2,300	2,300	2,300	2,300		
	PLOTTER, DRAFTING & COPIER SUPPLIES		800		800	800		
	SURVEYING & ENGINEERING FIELD ITEMS		500		500	500		
	MISCELLANEOUS HARDWARE		300		300	300		
	FIRST AID SUPPLY		150		150	150		
	SHOES & JACKETS		250		250	250		
	PLOTTER & XEROX PAPER		300		300	300		
	GL # FOOTNOTE TOTAL:		2,300		2,300	2,300		
01-0201-5-723000	OFFICE SUPPLIES	3,307	5,150	5,150	5,150	5,150		
	GENERAL OFFICE; COPY PAPER		1,600		1,600	1,600		
	POSTAGE		1,500		1,500	1,500		
	POSTAGE METER RENTAL		550		550	550		
	COPIER LEASE		1,500		1,500	1,500		
	GL # FOOTNOTE TOTAL:		5,150		5,150	5,150		
01-0201-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,548	5,020	5,020	5,020	4,790	(4.58)	(230)
	APWA, IAMMA, ILCMA, DUES		600		600	600		
	APWA, IAMMA, ILCMA MTGS		1,250		1,250	1,250		
	PROFESSIONAL DEVELOPMENT		2,500		2,500	2,500		
	PUBLICATIONS (DAILY HERALD, CHICAGO TRIBUNE)		230		230	0		
	TARGET SOLUTIONS TRAINING		400		400	400		
	ASSOCIATION OF STATE FLOODPLAIN MANAGERS (DPW)		40		40	40		
	GL # FOOTNOTE TOTAL:		5,020		5,020	4,790		
COMMODITIES		8,520	12,470	12,470	12,470	12,240	(1.84)	(230)
REPAIRS & MAINTENANCE								
01-0201-7-714000	MAINT MOTOR VEHICLE FEES	1,522	1,568	1,568	1,568	1,599	1.98	31
01-0201-7-715000	MAINTENANCE OTHER EQUIPMENT		750	750			(100.00)	(750)
	MAINTENANCE TO EQUIPMENT		150		0	0		
	TONER, DRUMS KITS, SUPPLIES AND EQUIPMENT		600		0	0		
	GL # FOOTNOTE TOTAL:		750					
REPAIRS & MAINTENANCE		1,522	2,318	2,318	1,568	1,599	(31.02)	(719)
Totals for DEPT 0201 - ENGINEERING		554,182	605,798	538,328	508,285	523,907	(13.52)	(81,891)



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
Dept 0203 - STREETS								
SALARIES & WAGES								
01-0203-1-701000	SALARIES - ADMINISTRATION	118,566	123,801	114,899	114,185	119,646	(3.36)	(4,155)
01-0203-1-702000	SALARIES - CLERICAL	13,990	14,303	14,128	14,266	15,178	6.12	875
01-0203-1-704000	SALARIES - MAINTENANCE	342,087	333,292	333,292	326,750	350,046	5.03	16,754
SALARIES & WAGES		474,643	471,396	462,319	455,201	484,870	2.86	13,474
EMPLOYEE BENEFITS								
01-0203-2-720000	INSURANCE	253,815	261,938	261,938	250,087	256,494	(2.08)	(5,444)
01-0203-2-793000	EMPLOYER CONTRIBUTION IMRF	62,739	72,245	70,839	70,190	69,341	(4.02)	(2,904)
01-0203-2-794000	EMP CONTRIBUTION FICA/MEDICARE	35,596	35,639	34,970	33,784	36,688	2.94	1,049
EMPLOYEE BENEFITS		352,150	369,822	367,747	354,061	362,523	(1.97)	(7,299)
CONTRACTUAL								
01-0203-3-721000	INTERGOVMTAL RISK MGMT AGENCY	45,748	48,668		28,656	43,032	(11.58)	(5,636)
01-0203-3-728000	TECHNICAL SERVICES	2,205	1,785	1,785	1,605	1,305	(26.89)	(480)
	CDL DRUG & ALCOHOL TESTING FEES AND MEDICAL EXAMS		900		900	900		
	ANNUAL AUDIOGRAM TESTING		200		0	200		
	STORM SEWER ATLAS PRINTING (MOVED TO STORMWATER SEWER FUND)		500		500	0		
	AUTOCAD LICENSE (SPLIT WITH WATER, SEWER, ENG)		125		125	125		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		60		60	60		
	FMCSA QUERY PACKAGE		0		20	20		
	GL # FOOTNOTE TOTAL:		1,785		1,605	1,305		
01-0203-3-742000	COPY MACHINE LEASE	1,367	2,000	2,000	2,000	2,000		
CONTRACTUAL		49,320	52,453	3,785	32,261	46,337	(11.66)	(6,116)
UTILITIES								
01-0203-4-707000	STREETLIGHT ENERGY	100,921	110,000	110,000	110,000	110,000		
	RATE 23 (\$4,100/MONTH)		59,500		59,500	59,500		
	RATE 25 (\$4,500/MONTH)		50,500		50,500	50,500		
	GL # FOOTNOTE TOTAL:		110,000		110,000	110,000		
UTILITIES		100,921	110,000	110,000	110,000	110,000		
COMMODITIES								
01-0203-5-706000	MATERIALS AND SUPPLIES	11,589	14,250	14,250	14,250	14,250		
	CLEANERS, SOAPS, DEGREASERS, FACILITY SUPPLIES		2,000		2,000	2,000		
	MISC. HARDWARE STOCK ITEMS, LUMBER, TOOLS		10,000		10,000	10,000		
	DIAMOND SAW BLADES		1,500		1,500	1,500		
	FIFTY 28" TRAFFIC CONES		250		250	250		
	BARRICADE REPLACEMENTS		500		500	500		
	GL # FOOTNOTE TOTAL:		14,250		14,250	14,250		
01-0203-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	7,483	8,280	8,280	6,210	9,030	9.06	750
	TRAINING, SEMINARS, CONTINUING EDUCATION COURSES, DUES		500		500	500		
	APWA MEETINGS		500		500	500		
	DES PLAINES RIVER WATERSHED WORKGROUP (SPLIT W/ WWTP)		4,570		4,570	5,320		
	TARGET SOLUTIONS ONLINE TRAINING		640		640	640		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		1,200		0	1,200		
	ISPI FALL 2020 JUAREZ - SPLIT WITH SEWER AND WATER		435		0	435		
	ISPI FALL 2020 TOLL - SPLIT WITH SEWER AND WATER		435		0	435		
	GL # FOOTNOTE TOTAL:		8,280		6,210	9,030		
01-0203-5-752000	UNIFORMS	4,256	5,000	5,000	5,000	5,000		
	UNIFORMS (7)		2,575		2,575	2,575		
	PROTECTIVE CLOTHING		1,500		1,500	1,500		
	T-SHIRTS & POLOS		700		700	700		
	SAFETY GLASSES		225		225	225		
	GL # FOOTNOTE TOTAL:		5,000		5,000	5,000		
01-0203-5-799000	MISCELLANEOUS	225	2,500	2,500	200	500	(80.00)	(2,000)
	CODE RED (SPLIT 50/50 WITH WATER)		2,500		0	0		
	MISCELLANEOUS		0		200	500		
	GL # FOOTNOTE TOTAL:		2,500		200	500		
COMMODITIES		23,553	30,030	30,030	25,660	28,780	(4.16)	(1,250)
CAPITAL								
01-0203-6-790000	CAPITAL OUTLAY		9,500				(100.00)	(9,500)
	PARADE BARRICADES AND STORAGE PUSHCARTS		9,500		0	0		
CAPITAL			9,500				(100.00)	(9,500)



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
REPAIRS & MAINTENANCE								
01-0203-7-708000	STREETLIGHT MAINTENANCE	129,353	125,000	125,000	125,000	125,000		
	STREETLIGHT MAINTENANCE BY CONTRACTOR		108,400		108,400	108,400		
	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		
	STREETLIGHT FIXTURES		1,500		1,500	1,500		
	STERNBERG POLES AND FIXTURES		4,000		4,000	4,000		
	GL # FOOTNOTE TOTAL:		125,000		125,000	125,000		
01-0203-7-712000	MAINTENANCE BUILDINGS	14,662	14,525	14,525	14,525	14,525		
	HVAC MAINTENANCE		2,000		2,000	2,000		
	MISC. IMPROVEMENTS AT 600 NORTH AVENUE (PAINTING, ROOF REPAIR, ETC) QUARTERLY FLOOR SERVICE		6,200		6,200	6,200		
	FIRE SUPPRESSION/ALARM SYSTEM TESTING & MAINTENANCE		2,000		2,000	2,000		
	FIRE ALARM RADIO FEES		325		325	325		
	OVERHEAD DOOR MAINT./REPAIR (SPLIT WITH WATER)		4,000		4,000	4,000		
	GL # FOOTNOTE TOTAL:		14,525		14,525	14,525		
01-0203-7-713000	MAINTENANCE ROADWAY MEDIANS	34,434	47,354	47,354	47,354	49,164	3.82	1,810
	LANDSCAPE AND MOWING CONTRACTUAL - 29 SITES		47,354		47,354	47,664		
	ST. MARY'S ROAD DELINEATOR REPAIRS		0		0	1,500		
	GL # FOOTNOTE TOTAL:		47,354		47,354	49,164		
01-0203-7-714000	MAINTENANCE VEHICLES	150,606	155,124	155,124	155,124	158,227	2.00	3,103
01-0203-7-715000	MAINTENANCE OTHER EQUIPMENT	628	1,000	1,000	1,000	1,000		
	MAINTENANCE OF NON-VEHICULAR MOTORIZED OR ELECTRICAL EQUIPMENT (IE. SAWS, PUMPS, COMPRESSORS, GENERATOR, LAWN MOWERS)		1,000		1,000	1,000		
01-0203-7-716000	MAINTENANCE STREETS AND ALLEYS	33,437	39,500	39,500	39,500	39,500		
	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	6,683	20,000	20,000	20,000	20,000		
	MATERIALS		15,000		15,000	15,000		
	SAWCUT/GRINDING		5,000		5,000	5,000		
	GL # FOOTNOTE TOTAL:		20,000		20,000	20,000		
01-0203-7-719000	MAINTENANCE SIGNS	8,551	10,000	10,000	10,000	10,000		
	SIGN BLANKS AND FACES		5,500		5,500	5,500		
	POSTS AND HARDWARE		1,500		1,500	1,500		
	BICYCLE SIGNS		1,000		1,000	1,000		
	ADDITIONAL SIGNAGE		2,000		2,000	2,000		
	GL # FOOTNOTE TOTAL:		10,000		10,000	10,000		
01-0203-7-731000	TRAFFIC SIGNAL MAINTENANCE	55,709	66,000	66,000	66,000	66,000		
	IDOT CONTRACTUAL MAINT. OF 14 SIGNALIZED INTERSECTIONS		30,000		30,000	30,000		
	KNOCKDOWN/DAMAGE REPAIR COSTS		5,000		5,000	5,000		
	LCDOT CONTRACT MAINTENANCE - 50% ON BUTTERFIELD - GOLF, CRANE, VIRGINIA/ST. WILLIAM		11,000		11,000	11,000		
	REIMBURSEMENT TO VH FOR IL 21 AT N. HOLLISTER AND S. ARTAIUS PKWY (50%)		5,000		5,000	5,000		
	IDOT MAINTENANCE FEES AT IL 137 @ BUTTERFIELD SQUARE (REIMB BY CENTRO PROPERTIES)		5,000		5,000	5,000		
	OPTICOM MAINTENANCE		10,000		10,000	10,000		
	GL # FOOTNOTE TOTAL:		66,000		66,000	66,000		
REPAIRS & MAINTENANCE		434,063	478,503	478,503	478,503	483,416	1.03	4,913
Totals for DEPT 0203 - STREETS		1,434,650	1,521,704	1,452,384	1,455,686	1,515,926	(0.38)	(5,778)



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 0204 - SNOW REMOVAL AND ICE CONTROL								
SALARIES & WAGES								
01-0204-1-701000	SALARIES - ADMINISTRATION	23,884	24,697	24,396	24,193	25,423	2.94	726
01-0204-1-704000	SALARIES - MAINTENANCE	126,027	136,966	136,966	136,966	139,703	2.00	2,737
SALARIES & WAGES		149,911	161,663	161,362	161,159	165,126	2.14	3,463
EMPLOYEE BENEFITS								
01-0204-2-793000	EMPLOYER CONTRIBUTION IMRF	20,651	25,042	24,995	19,687	23,861	(4.72)	(1,181)
01-0204-2-794000	EMP CONTRIBUTION FICA/MEDICARE	11,424	12,367	12,344	9,683	12,632	2.14	265
EMPLOYEE BENEFITS		32,075	37,409	37,339	29,370	36,493	(2.45)	(916)
CONTRACTUAL								
01-0204-3-721000	INTERGOVMTAL RISK MGMT AGENCY	6,289	10,815			9,563	(11.58)	(1,252)
01-0204-3-728000	CONTRACTUAL SERVICES	625	1,500	1,500	1,740	1,750	16.67	250
	WEATHER SERVICE		1,500		1,740	1,750		
CONTRACTUAL		6,914	12,315	1,500	1,740	11,313	(8.14)	(1,002)
COMMODITIES								
01-0204-5-706000	MATERIALS AND SUPPLIES	187,328	181,500	181,500	181,500	181,500		
	SALT		174,000		174,000	174,000		
	CALCIUM CHLORIDE DE-ICER		7,500		7,500	7,500		
	GL # FOOTNOTE TOTAL:		181,500		181,500	181,500		
01-0204-5-799000	MISCELLANEOUS	1,079	1,500	1,500	1,500	1,500		
	MISCELLANEOUS		1,000		1,000	1,000		
	MEALS		500		500	500		
	GL # FOOTNOTE TOTAL:		1,500		1,500	1,500		
COMMODITIES		188,407	183,000	183,000	183,000	183,000		
REPAIRS & MAINTENANCE								
01-0204-7-715000	MAINTENANCE OTHER EQUIPMENT		2,000	2,000	2,500	2,000		
REPAIRS & MAINTENANCE			2,000	2,000	2,500	2,000		
Totals for DEPT 0204 - SNOW REMOVAL AND ICE CONTROL		377,307	396,387	385,201	377,769	397,932	0.39	1,545



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
Dept 0205 - REFUSE & RECYCLING								
SALARIES & WAGES								
01-0205-1-704000	SALARIES MAINTENANCE	48,827	28,105	28,105	29,088	28,666	2.00	561
SALARIES & WAGES		48,827	28,105	28,105	29,088	28,666	2.00	561
EMPLOYEE BENEFITS								
01-0205-2-720000	INSURANCE	26,976	27,960	27,960	27,955	29,071	3.97	1,111
01-0205-2-793000	ILLINOIS MUNICIPAL RETIREMENT	6,570	4,353	4,353	4,760	4,142	(4.85)	(211)
01-0205-2-794000	FICA	3,735	2,150	2,150	2,352	2,193	2.00	43
EMPLOYEE BENEFITS		37,281	34,463	34,463	35,067	35,406	2.74	943
CONTRACTUAL								
01-0205-3-724000	DISPOSAL	11,813	12,000	12,000	12,000	12,000		
	LEAF/DEBRIS DISPOSAL		12,000		12,000	12,000		
01-0205-3-726000	SWALCO FEE	9,426	9,500	9,500	9,500	9,500		
	SWALCO FEE		9,500		9,500	9,500		
01-0205-3-728000	CONTRACTUAL SERVICES	64,644						
CONTRACTUAL		85,883	21,500	21,500	21,500	21,500		
COMMODITIES								
01-0205-5-706000	MATERIALS & SUPPLIES	2,138	4,700	3,700	11,200	11,200	138.30	6,500
	SWEEPER BRUSHES		1,200		1,200	1,200		
	SUSTAIN LIBERTYVILLE COMMISSION		3,500		2,500	2,500		
	COMMERCIAL COMPOSTING AND RECYCLING OUTREACH		0		7,500	7,500		
	GL # FOOTNOTE TOTAL:		4,700		11,200	11,200		
COMMODITIES		2,138	4,700	3,700	11,200	11,200	138.30	6,500
REPAIRS & MAINTENANCE								
01-0205-7-714000	MAINTENANCE VEHICLES	2,734	2,816	2,816	2,816	2,872	1.99	56
REPAIRS & MAINTENANCE		2,734	2,816	2,816	2,816	2,872	1.99	56
Totals for DEPT 0205 - REFUSE & RECYCLING		176,863	91,584	90,584	99,671	99,644	8.80	8,060



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
DEPT 0701 - PARKS								
SALARIES & WAGES								
01-0701-1-701000	SALARIES - FULL TIME	545,741	553,721	552,356	561,776	569,270	2.81	15,549
01-0701-1-702000	SALARIES - PART TIME	8,364	15,000	15,000	5,724	15,000		
	SEASONAL SUMMER HELP		15,000		0	0		
	SALARIES & WAGES	554,105	568,721	567,356	567,500	584,270	2.73	15,549
EMPLOYEE BENEFITS								
01-0701-2-720000	INSURANCE	152,292	157,628	157,628	157,753	164,387	4.29	6,759
01-0701-2-793000	EMPLOYER CONTRIBUTION IMRF	73,449	85,771	85,560	86,644	82,259	(4.09)	(3,512)
01-0701-2-794000	EMP CONTRIBUTION FICA/MEDICARE	41,867	43,507	42,255	41,795	44,697	2.74	1,190
	EMPLOYEE BENEFITS	267,608	286,906	285,443	286,192	291,343	1.55	4,437
CONTRACTUAL								
01-0701-3-705000	CONTRACTUAL SERVICES	20,914	8,120	8,120	8,120	8,120		
	CUSTODIAL SERVICES		8,120		8,120	8,120		
01-0701-3-721000	INTERGOVMTAL RISK MGMT AGENCY	48,112	34,499			30,505	(11.58)	(3,994)
	CONTRACTUAL	69,026	42,619	8,120	8,120	38,625	(9.37)	(3,994)
UTILITIES								
01-0701-4-708000	ELECTRICITY	2,015	2,370	2,370	1,700	2,250	(5.06)	(120)
	VILLAGE SIGNS-ENTRY		720		500	600		
	NICHOLAS DOWDEN PARK		450		450	450		
	COOK PARK		1,200		750	1,200		
	GL # FOOTNOTE TOTAL:		2,370		1,700	2,250		
01-0701-4-710000	TELEPHONE	1,559	1,700	1,700	1,600	1,700		
	UTILITIES	3,574	4,070	4,070	3,300	3,950	(2.95)	(120)
COMMODITIES								
01-0701-5-706000	MATERIALS AND SUPPLIES	12,556	12,625	12,625	12,625	12,625		
	SHOP/HARDWARE SUPPLIES		3,000		3,000	3,000		
	PLAYGROUND EQUIPMENT REPAIR		1,500		1,500	2,000		
	SIGNS - MADE AND PAINTING		700		700	900		
	MAINTENANCE VEHICLE TOOLS		250		250	250		
	LANDSCAPE TOOLS		250		250	250		
	MECHANICS TOOLS		200		200	300		
	SHOP TOOLS		250		250	350		
	VANDALISM REPAIR		250		250	400		
	PAINT SUPPLIES		725		725	900		
	TREE CLIMBING TOOLS		200		200	500		
	MISCELLANEOUS REPAIRS		1,000		1,000	2,175		
	ICE RINK LINER		2,800		2,800	100		
	LITTLE LEAGUE BATHROOM SUPPLIES		1,500		1,500	1,500		
	GL # FOOTNOTE TOTAL:		12,625		12,625	12,625		
01-0701-5-711000	GASOLINE AND OIL	256	500	500	500	500		
01-0701-5-723000	OFFICE SUPPLIES	984	1,800	1,800	600	1,000	(44.44)	(800)
	OFFICE SUPPLIES		800		500	500		
	POSTAGE (EAB MAILING, 50/50 TREE PROGRAM)		1,000		100	500		
	GL # FOOTNOTE TOTAL:		1,800		600	1,000		
01-0701-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,801	3,390	3,390	1,975	3,310	(2.36)	(80)
	ARBORIST CERTIFICATION (EVERY 3 YRS) (NEXT IN 2022)		0		0	200		
	ARBORIST SEMINARS		600		0	600		
	ARBOR DAY MEMBERSHIP		15		15	15		
	TREE CITY MEMBERSHIP		15		15	15		
	INTL SOCIETY OF ARBORICULTURE ASSOC DUES		200		200	200		
	CDL LICENSE RENEWAL		120		60	240		
	FIRST AID/SAFETY TRAINING		100		0	100		
	PESTICIDE LICENSE (DUE EVERY 3 YEARS)		180		180	180		
	MISCELLANEOUS TRAINING/SEMINARS		1,200		725	800		
	TARGET SOLUTIONS ONLINE TRAINING		560		560	560		
	PETTY CASH REIMBURSEMENT		100		100	100		
	TREE WORKER SAFETY TRAINING		300		120	300		
	GL # FOOTNOTE TOTAL:		3,390		1,975	3,310		



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
01-0701-5-728000	TREE SURGERY AND SPRAYING	118,082	139,000	94,000	74,582	123,000	(11.51)	(16,000)
	MISC HAZARDOUS PRUNING AND REMOVALS		30,000		18,000	20,000		
	MISCELLANEOUS REMOVAL		35,000		28,000	30,000		
	ANNUAL TREE TRIMMING		40,000		0	70,000		
	WOOD CHIP REMOVAL		5,000		0	0		
	COMPREHENSIVE TREE SURVEY FOR VILLAGE PARKWAYS/PARKS		10,000		12,582	0		
	WOOD LINE TRIMMING PARKS		16,000		16,000	0		
	ADLER WOODS BUCKTHORN TREATMENT		3,000		0	3,000		
	GL # FOOTNOTE TOTAL:		139,000		74,582	123,000		
01-0701-5-729000	NURSERY STOCK AND TREES	95,530	87,500	87,500	85,500	52,000	(40.57)	(35,500)
	TREE CITY PLANTING		500		500	500		
	50/50 PROGRAM		70,000		70,000	45,000		
	PARK AND VILLAGE SITE TREE PLANTING		5,000		5,000	2,000		
	REPLACE TREES ON BUTTERFIELD ROAD ROW		10,000		8,000	3,000		
	REPLACE TREES ON RTE 21		2,000		2,000	1,500		
	GL # FOOTNOTE TOTAL:		87,500		85,500	52,000		
01-0701-5-730000	EQUIPMENT RENTAL		250	250	1,208	250		
01-0701-5-752000	UNIFORMS	4,085	5,470	5,470	5,265	5,265	(3.75)	(205)
	BOOTS (6 EE @ \$300 EA)		1,800		1,800	1,800		
	UNIFORM SERVICE		1,260		1,260	1,260		
	SUMMER STAFF SHIRTS		200		200	200		
	RUBBER BOOTS		150		125	125		
	RAIN GEAR		200		200	200		
	CARHART JACKETS		300		300	300		
	SAFETY GLASSES/GEAR		200		200	200		
	SUPT SHIRTS		80		80	80		
	REPLACE SHIRTS OR PANTS		180		200	200		
	FT STAFF T-SHIRTS (UNION OBLIGATIONS)		400		400	400		
	FT STAFF PPE (UNION OBLIGATIONS)		700		500	500		
	GL # FOOTNOTE TOTAL:		5,470		5,265	5,265		
01-0701-5-799000	MISCELLANEOUS	375	1,038	1,038	934	1,090	5.01	52
	RANDOM DRUG SCREEN (CDL DRIVERS)		345		364	385		
	ANNUAL/BASELINE AUDIOGRAMS		135		0	135		
	MEALS: OVERTIME		475		475	475		
	IPASS		45		45	45		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		38		38	38		
	FMCSA QUERY PACKAGE		0		13	13		
	GL # FOOTNOTE TOTAL:		1,038		934	1,090		
COMMODITIES		233,669	251,573	206,573	183,189	199,040	(20.88)	(52,533)
REPAIRS & MAINTENANCE								
01-0701-7-712000	MAINTENANCE BUILDING	13,165	14,000	14,000	14,000	14,000		
	LOCKS AND HARDWARE		150		150	150		
	WINDOWS		100		100	100		
	HVAC REPAIRS AND SERVICE		3,500		3,500	3,500		
	CHEMICAL CLEANERS		500		500	500		
	GARAGE DOOR SERVICE		1,000		1,000	1,000		
	PLUMBING SUPPLIES		1,000		1,000	1,000		
	ELECTRICAL		150		150	150		
	CARPENTRY		200		200	200		
	LIGHTS & FIXTURES		250		250	250		
	PAINT		500		500	500		
	HARDWARE SUPPLIES		1,000		1,000	1,000		
	LUMBER		200		200	200		
	MISC REPAIRS		450		450	450		
	FIRE ALARM & EXTINGUISHER INSPECTION		500		500	500		
	ROOF REPAIRS (ALL PARKS)		4,500		4,500	4,500		
	GL # FOOTNOTE TOTAL:		14,000		14,000	14,000		
01-0701-7-713000	MAINTENANCE GROUNDS	246,396	267,864	267,864	267,864	277,230	3.50	9,366
	TOPSOIL/SAND/GRAVEL		600		600	600		
	FLOWERS AND BULBS		700		1,000	700		
	FERTILIZER/WEED CONTROL BULK APPLICATION		900		600	600		
	PESTICIDES		500		500	400		
	SOD		500		500	500		
	BALL MIX		1,000		1,000	500		
	BALLFIELD DRYING MATERIALS		400		400	400		
	BALLFIELD LINING MATERIALS		50		50	50		
	FIELD PAINT		100		100	100		



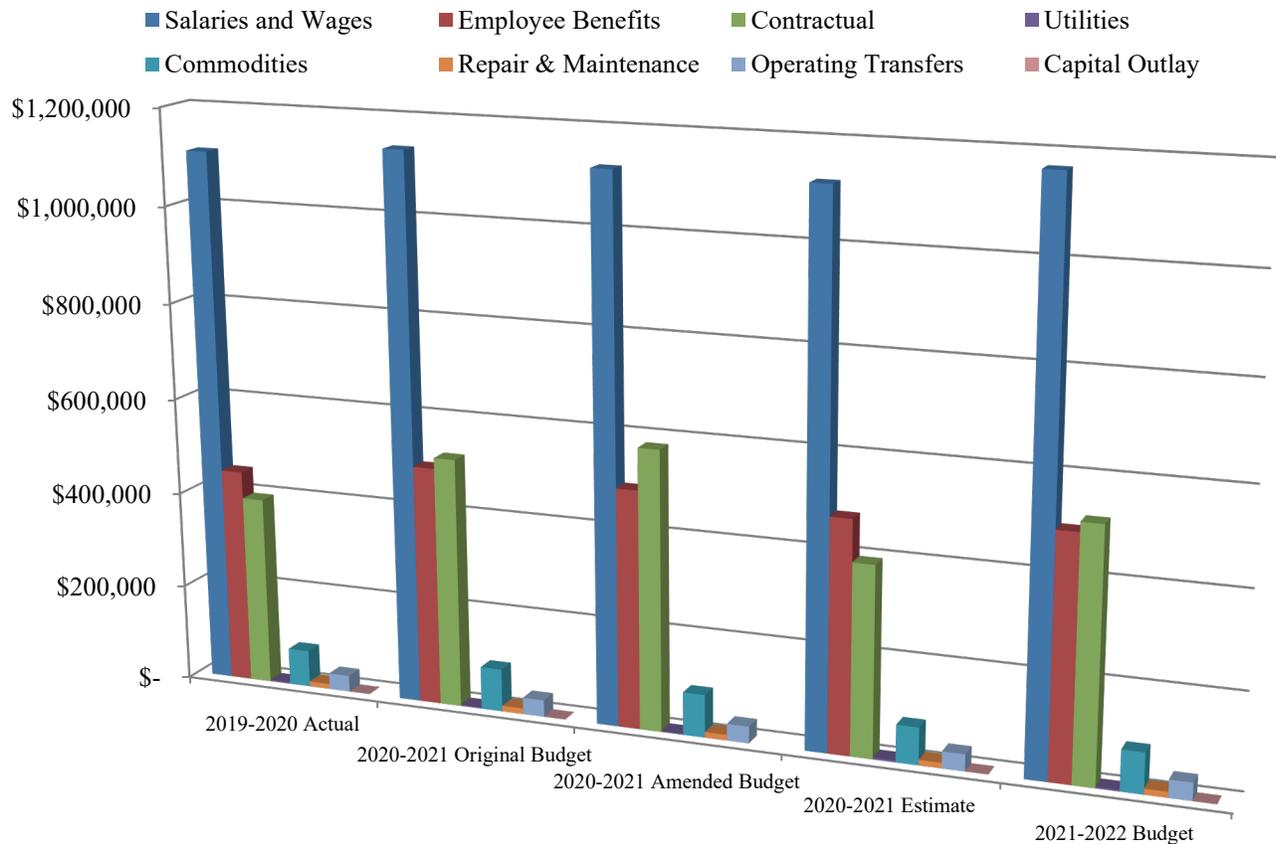
GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	ACTIVITY BUDGET	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
	LANDSCAPE MULCH (4 LOADS)		400		400	250		
	GARDEN CLUB SUPPLIES		200		200	200		
	IRRIGATION SUPPLIES		400		400	600		
	CAN LINERS/MUTT MITTS		4,000		4,000	4,000		
	SALT		1,000		1,000	1,000		
	MISCELLANEOUS		1,000		1,000	9,000		
	PLAYGROUND MULCH		8,000		8,000	8,000		
	GRASS SEED		500		500	500		
	SIDEWALK PLOWING-CONTRACT		42,500		42,500	42,500		
	RED TOP PARK POND MAINTENANCE		2,800		2,800	0		
	BUTLER LAKE BEAVER CONTROL		2,000		2,000	3,000		
	GOLF COURSE POND MAINTENANCE		680		680	700		
	ADLER MEMORIAL PARK		30,129		30,129	30,758		
	BLUEBERRY PARK & CUL-DE-SACS		3,716		3,716	3,716		
	BUTLER LAKE PARK		30,363		30,363	30,997		
	CANTERBURY PARK		15,464		15,464	15,787		
	CHARLES BROWN PARK		7,765		7,765	7,927		
	DUANE LASKA PARK		2,985		2,985	3,047		
	GILBERT STILES PARK		5,884		5,884	6,006		
	GREENTREE PARK		8,742		8,742	8,924		
	JOANN ECKMANN PARK		5,919		5,919	6,043		
	KENLOCH PARK		2,822		2,822	2,822		
	LIBERTYVILLE GOLF COURSE		13,510		13,510	13,791		
	NICHOLAS DOWDEN PARK		13,641		13,641	13,926		
	PARADISE PARK		4,317		4,317	4,408		
	PAUL NEAL PARK		7,047		7,047	7,193		
	RED TOP PARK		10,072		10,072	10,282		
	RIVERSIDE PARK		10,862		10,862	11,089		
	SUNRISE ROTARY PARK		4,842		4,842	4,942		
	TIMBER CREEK PARK		2,003		2,003	2,045		
	WALKING AND BIKING TRAILS		2,966		2,966	3,028		
	WILLIS OVERHOLSER PARK		8,545		8,545	8,725		
	COOK PARK MOWING		5,385		5,385	5,497		
	KEMPTON DRIVE & FLORSHEIM DRIVE		1,042		1,042	1,064		
	NORTH AVENUE - 544-600 BLOCK		1,613		1,613	1,613		
	GL # FOOTNOTE TOTAL:		267,864		267,864	277,230		
01-0701-7-714000	MAINT MOTOR VEHICLE FEES	94,029	96,850	96,850	96,850	98,787	2.00	1,937
01-0701-7-715000	MAINTENANCE OTHER EQUIPMENT	7,112	7,170	7,170	7,170	7,000	(2.37)	(170)
	SERIES 100 - TRAILERS, RIDING MOWERS, PTO AND THREE-POINT EQUIPMENT		3,500		3,500	2,750		
	SERIES 200 - PUSH AND WALK		300		300	700		
	SERIES 300 - HANDHELD		700		700	700		
	SERIES 400 - PUMPS AND SPRAYERS		170		170	350		
	BREAKDOWNS/OUT OF SERVICE		2,000		2,000	2,000		
	CHAINSAW		500		500	500		
	GL # FOOTNOTE TOTAL:		7,170		7,170	7,000		
01-0701-7-716000	MAINTENANCE ROADS/PARKING LOTS	182	500	500	500	500		
	ROAD PATCH		100		100	100		
	STRIPE PAINT		350		350	350		
	PARKING LOT SIGNAGE		50		50	50		
	GL # FOOTNOTE TOTAL:		500		500	500		
01-0701-7-736000	MAINTENANCE-RADIOS		100	100		100		
REPAIRS & MAINTENANCE		360,884	386,484	386,484	386,384	397,617	2.88	11,133
Totals for DEPT 0701 - PARKS		1,488,866	1,540,373	1,458,046	1,434,685	1,514,845	(1.66)	(25,528)

BUDGET DETAIL

GENERAL FUND, COMMUNITY DEVELOPMENT

Community Development	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Salaries and Wages	\$ 1,110,003	\$ 1,136,863	\$ 1,123,035	\$ 1,119,722	\$ 1,168,956	2.8%	4.4%
Employee Benefits	\$ 448,248	\$ 496,764	\$ 493,702	\$ 479,965	\$ 498,454	0.3%	3.9%
Contractual	\$ 393,161	\$ 519,199	\$ 580,180	\$ 393,680	\$ 518,474	-0.1%	31.7%
Utilities	\$ 2,846	\$ 2,220	\$ 2,220	\$ 3,810	\$ 2,920	31.5%	-23.4%
Commodities	\$ 76,748	\$ 88,975	\$ 88,975	\$ 77,263	\$ 84,180	-5.4%	9.0%
Repair & Maintenance	\$ 10,736	\$ 11,896	\$ 11,896	\$ 11,396	\$ 12,091	1.6%	6.1%
Operating Transfers	\$ 33,750	\$ 34,763	\$ 34,763	\$ 34,763	\$ 36,501	5.0%	5.0%
Total Operating Expense	\$ 2,075,492	\$ 2,290,680	\$ 2,334,771	\$ 2,120,599	\$ 2,321,576	1.3%	9.5%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Department	\$ 2,075,492	\$ 2,290,680	\$ 2,334,771	\$ 2,120,599	\$ 2,321,576	1.3%	9.5%

Community Development





GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
DEPT 0301 - PLANNING DIVISION								
SALARIES & WAGES								
01-0301-1-701000	SALARIES - ADMINISTRATIVE STAF	429,631	438,290	433,002	431,543	448,419	2.31	10,129
SALARIES & WAGES		429,631	438,290	433,002	431,543	448,419	2.31	10,129
EMPLOYEE BENEFITS								
01-0301-2-720000	INSURANCE	80,010	91,279	91,279	82,829	87,750	(3.87)	(3,529)
01-0301-2-793000	EMPLOYER CONTRIBUTION IMRF	56,702	66,999	66,180	65,547	63,964	(4.53)	(3,035)
01-0301-2-794000	EMP CONTRIBUTION FICA/MEDICARE	28,941	30,742	30,476	28,097	31,607	2.81	865
EMPLOYEE BENEFITS		165,653	189,020	187,935	176,473	183,321	(3.02)	(5,699)
CONTRACTUAL								
01-0301-3-721000	INTERGOVMTAL RISK MGMT AGENCY	3,082	4,285			3,788	(11.60)	(497)
01-0301-3-728000	CONSULTING SERVICES		10,000	10,000	10,000		(100.00)	(10,000)
	INCLUDE ZONING CODE IN MUNICODE		10,000		10,000	0		
01-0301-3-742000	COPY MACHINE LEASE	2,819	4,910	4,910	5,310	4,910		
	PRINTING AND PHOTOCOPYING		700		1,100	700		
	JOINT COPIER LEASE		1,465		1,465	1,465		
	PLANNING COPIER LEASE		2,745		2,745	2,745		
	GL # FOOTNOTE TOTAL:		4,910		5,310	4,910		
CONTRACTUAL		5,901	19,195	14,910	15,310	8,698	(54.69)	(10,497)
UTILITIES								
01-0301-4-710000	TELEPHONE	1,423	1,020	1,020	1,910	1,020		
	TELEPHONE		1,020		1,910	1,020		
UTILITIES		1,423	1,020	1,020	1,910	1,020		
COMMODITIES								
01-0301-5-706000	MATERIALS AND SUPPLIES	4,831	6,000	6,000	5,500	4,250	(29.17)	(1,750)
	MATERIALS AND SUPPLIES		4,250		3,750	4,250		
	CHAIRS		750		750	0		
	SHELVING FOR BASEMENT		1,000		1,000	0		
	GL # FOOTNOTE TOTAL:		6,000		5,500	4,250		
01-0301-5-722000	POSTAGE	1,680	1,500	1,500	1,800	1,500		
	POSTAGE		1,500		1,800	1,500		
01-0301-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	6,231	8,000	8,000	6,000	6,500	(18.75)	(1,500)
	AICP/APA MEMBERSHIP		2,700		2,700	2,700		
	PLANNING AND COMMISSION MEMBER LOCAL TRAINING		500		0	500		
	AICP REQUIRED TRAINING		2,300		2,300	2,300		
	APA CONFERENCE		2,500		1,000	1,000		
	GL # FOOTNOTE TOTAL:		8,000		6,000	6,500		
01-0301-5-799000	MISCELLANEOUS	71	350	350	300	350		
	MISCELLANEOUS		350		300	350		
COMMODITIES		12,813	15,850	15,850	13,600	12,600	(20.50)	(3,250)
TRANSFERS								
01-0301-8-789000	TECHNOLOGY EQUIP. & REPLACE	33,750	34,763	34,763	34,763	36,501	5.00	1,738
	TERF USER CHARGES (INCLUDES GIS)		34,763		34,763	36,501		
TRANSFERS		33,750	34,763	34,763	34,763	36,501	5.00	1,738
Totals for DEPT 0301 - PLANNING DIVISION		649,171	698,138	687,480	673,599	690,559	(1.09)	(7,579)



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 0302 - BUILDING SERVICES								
SALARIES & WAGES								
01-0302-1-701000	SALARIES - FULL TIME	557,016	572,451	565,453	562,203	586,696	2.49	14,245
SALARIES & WAGES		557,016	572,451	565,453	562,203	586,696	2.49	14,245
EMPLOYEE BENEFITS								
01-0302-2-720000	INSURANCE	114,538	118,828	118,828	119,869	126,801	6.71	7,973
01-0302-2-793000	EMPLOYER CONTRIBUTION IMRF	74,915	88,673	87,589	86,728	84,778	(4.39)	(3,895)
01-0302-2-794000	EMP CONTRIBUTION FICA/MEDICARE	40,995	43,793	43,257	40,989	44,882	2.49	1,089
EMPLOYEE BENEFITS		230,448	251,294	249,674	247,586	256,461	2.06	5,167
CONTRACTUAL								
01-0302-3-721000	INTERGOVMTAL RISK MGMT AGENCY	8,921	9,734			8,606	(11.59)	(1,128)
	IRMA		9,734		0	0		
01-0302-3-728000	TECHNICAL SERVICES	22,558	26,000	26,000	12,000	26,000		
	ELEVATOR INSPECTION (187 ELEV X 2 SEMI ANNUAL INSP) (REIMBURSABLE)		21,000		11,000	21,000		
	MISC BLDG REVIEW & RE/INSPECTION SERVICES (REIMBURSABLE)		5,000		1,000	5,000		
	GL # FOOTNOTE TOTAL:		26,000		12,000	26,000		
CONTRACTUAL		31,479	35,734	26,000	12,000	34,606	(3.16)	(1,128)
UTILITIES								
01-0302-4-710000	TELEPHONE	1,423	1,200	1,200	1,900	1,900	58.33	700
	TELEPHONE		1,200		1,900	1,900		
UTILITIES		1,423	1,200	1,200	1,900	1,900	58.33	700
COMMODITIES								
01-0302-5-706000	MATERIALS AND SUPPLIES	1,537	3,220	3,220	2,020	2,020	(37.27)	(1,200)
	MATERIALS & SUPPLIES		1,300		1,300	1,300		
	PROTECTIVE GEAR, CLOTHING, BOOTS		720		720	720		
	SHELVING		1,200		0	0		
	GL # FOOTNOTE TOTAL:		3,220		2,020	2,020		
01-0302-5-723000	OFFICE SUPPLIES	3,682	3,950	3,950	3,600	3,950		
	OFFICE SUPPLIES		1,350		1,200	1,350		
	COMPUTER SUPPLIES		100		100	100		
	COPIER PAPER		500		400	500		
	POSTAGE		2,000		1,900	2,000		
	GL # FOOTNOTE TOTAL:		3,950		3,600	3,950		
01-0302-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,459	4,760	4,760	1,510	4,760		
	MEMBERSHIPS: ICC, NEIA, IPIA, NWBOCA, ABCI, IACE, ALA, SBOC		650		200	650		
	PROFESSIONAL LICENSING, TRAINING, CONFERENCE		2,230		390	2,230		
	CERTIFICATION, TRAINING		1,400		700	1,400		
	ADMIN REQUIRED ON-LINE TRAINING		480		220	480		
	GL # FOOTNOTE TOTAL:		4,760		1,510	4,760		
01-0302-5-729000	REIMBURSABLE EXPENSES	42,556	40,500	40,500	40,500	40,500		
	WEEDS & TRASH REMOVAL		500		500	500		
	DEVELOPMENT BONDS		40,000		40,000	40,000		
	GL # FOOTNOTE TOTAL:		40,500		40,500	40,500		
01-0302-5-736000	CREDIT CARD/BANK FEES	663	2,000	2,000	1,200	2,000		
01-0302-5-743000	PRINTING AND PUBLICATION	2,201	2,800	2,800	2,300	2,800		
	BUILDING DIVISION FORMS		500		300	500		
	PRINTER, TONER, & INK		800		500	800		
	CODE BOOKS & STANDARDS		1,500		1,500	1,500		
	GL # FOOTNOTE TOTAL:		2,800		2,300	2,800		
01-0302-5-799000	MISCELLANEOUS		400	400	400	400		
	MISCELLANEOUS		400		400	400		
COMMODITIES		54,098	57,630	57,630	51,530	56,430	(2.08)	(1,200)
REPAIRS & MAINTENANCE								
01-0302-7-714000	MAINTENANCE VEHICLES	9,472	9,756	9,756	9,756	9,951	2.00	195
01-0302-7-715000	MAINTENANCE OTHER EQUIPMENT	1,264	2,140	2,140	1,640	2,140		
	COPIER LEASE		1,700		1,200	1,700		
	FAX & OTHER EQUIPMENT		440		440	440		
	GL # FOOTNOTE TOTAL:		2,140		1,640	2,140		
REPAIRS & MAINTENANCE		10,736	11,896	11,896	11,396	12,091	1.64	195
Totals for DEPT 0302 - BUILDING SERVICES		885,200	930,205	911,853	886,615	948,184	1.93	17,979

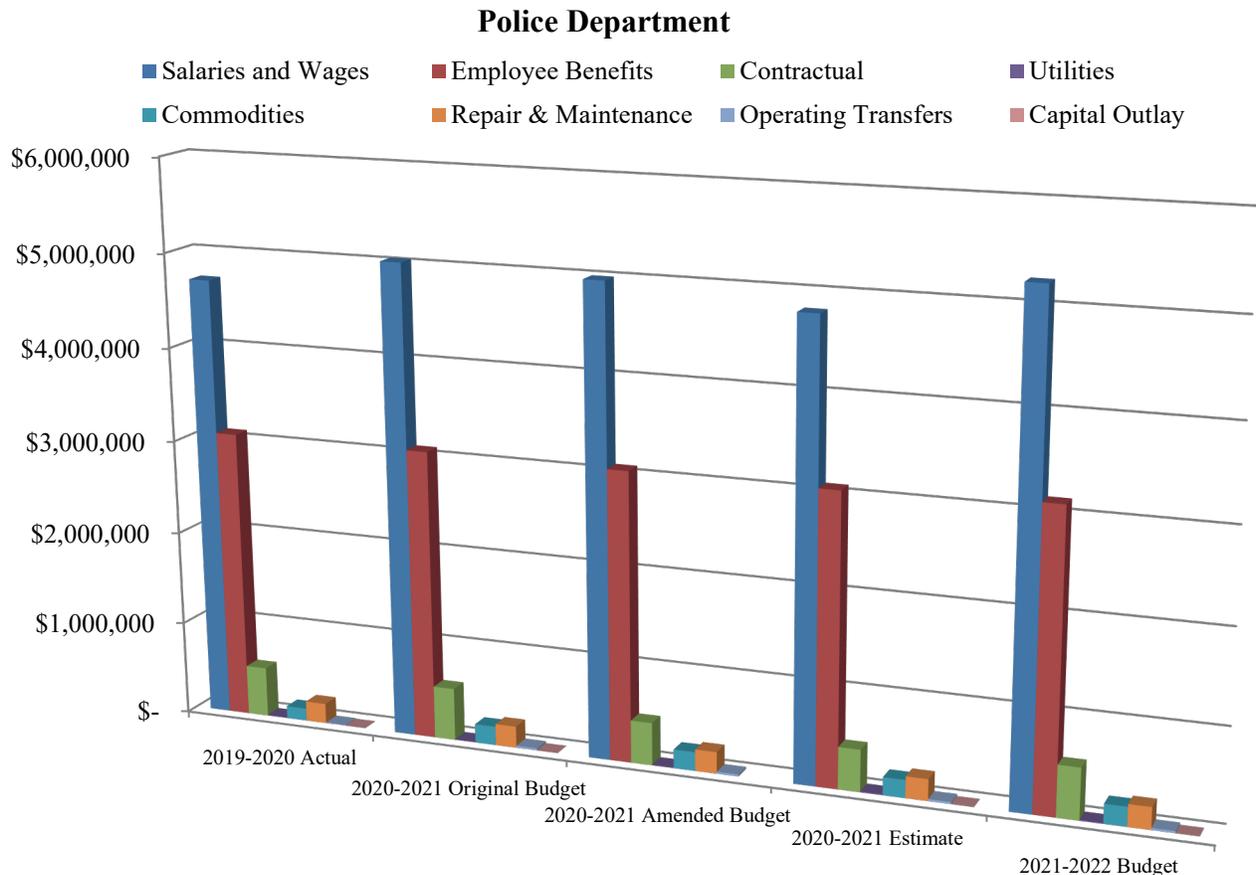


GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
DEPT 0303 - ECONOMIC DEVELOPMENT								
SALARIES & WAGES								
01-0303-1-701000	SALARIES-FULL TIME	123,356	126,122	124,580	125,976	133,841	6.12	7,719
	SALARIES		126,122		0	0		
	SALARIES & WAGES	123,356	126,122	124,580	125,976	133,841	6.12	7,719
EMPLOYEE BENEFITS								
01-0303-2-720000	INSURANCE	26,616	27,266	27,266	27,481	29,093	6.70	1,827
01-0303-2-793000	EMPLOYER CONTRIBUTION-IMRF	16,598	19,536	19,297	19,433	19,340	(1.00)	(196)
01-0303-2-794000	EMPLOYER CONTRIBUTION-FICA	8,933	9,648	9,530	8,992	10,239	6.13	591
	EMPLOYEE BENEFITS	52,147	56,450	56,093	55,906	58,672	3.94	2,222
CONTRACTUAL								
01-0303-3-728000	TECHNICAL SERVICE	1,923	5,570	5,570	3,670	5,070	(8.98)	(500)
	WEB FEES & ASSISTANCE (DOMAIN FEES, ETC)		300		300	300		
	DESIGN SERVICES (CONTRACT, GRAPHICS, FONTS, SOFTWARE, ETC)		900		1,000	1,000		
	WEB OPTIMIZATION SERVICES		400		0	300		
	COMMERCIAL REAL ESTATE DATA		2,370		2,370	2,470		
	SITE LISTING SERVICE (BROKER SAVANT)		1,600		0	1,000		
	GL # FOOTNOTE TOTAL:		5,570		3,670	5,070		
01-0303-3-729000	ECONOMIC DEVELOPMNT INCENTIVES	352,573	453,000	453,000	322,000	465,000	2.65	12,000
	LINCOLN BUSINESS DISTRICT		30,000		50,000	40,000		
	TOYOTA SCION BUSINESS DISTRICT		30,000		5,000	20,000		
	WEIL BUSINESS DISTRICT		8,000		5,000	0		
	LIBERTY AUTO PLAZA/KIA BUSINESS DISTRICT		170,000		105,000	160,000		
	LIBERTY AUTO CITY BUSINESS DISTRICT		160,000		125,000	165,000		
	NAPLETON FORD		10,000		2,000	10,000		
	NAPLETON MAZDA		40,000		30,000	50,000		
	GREGORY INFINITI		5,000		0	5,000		
	NAPLETON CADILLAC		0		0	15,000		
	GL # FOOTNOTE TOTAL:		453,000		322,000	465,000		
01-0303-3-741000	PROMOTION & ACTIVITIES	1,285	5,700	80,700	40,700	5,100	(10.53)	(600)
	RETAIL PROMOTION (MOC) EFFORTS		3,100		38,100	2,500		
	BUSINESS ATTRACTION PROMOTIONS		800		800	800		
	LOCAL BUSINESS PROMOTION		1,800		1,800	1,800		
	GL # FOOTNOTE TOTAL:		5,700		40,700	5,100		
	CONTRACTUAL	355,781	464,270	539,270	366,370	475,170	2.35	10,900
COMMODITIES								
01-0303-5-706000	MATERIALS & SUPPLIES	279	420	420	420	420		
01-0303-5-722000	POSTAGE	663	700	700	700	700		
	GENERAL		200		200	200		
	ALL BUSINESS MAILING		500		500	500		
	GL # FOOTNOTE TOTAL:		700		700	700		
01-0303-5-726000	TRAVEL, TRAINING, SUBS & DUES	8,801	13,355	13,355	9,993	13,010	(2.58)	(345)
	AICP/APA MEMBERSHIP STAFF		785		785	785		
	NATIONAL HISTORIC TRUST		310		310	310		
	LOCAL TRAINING		600		700	600		
	LAKE COUNTY PARTNERS		4,180		4,063	4,180		
	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) - STAFF AND EDC REP		400		200	400		
	NATIONAL RETAILERS CONFERENCE		2,200		0	2,200		
	LAI		310		285	310		
	IL TIF INCREMENT ASSOC (ITIA)		345		650	0		
	ASSOC OF INDUSTRIAL REAL ESTATE BROKERS (AIRE)		225		0	225		
	MANAGEMENT CERTIFICATION		4,000		3,000	4,000		
	GL # FOOTNOTE TOTAL:		13,355		9,993	13,010		
01-0303-5-743000	PRINTING & PUBLICATION	94	1,020	1,020	1,020	1,020		
	ED BROCHURE, RIBBON CUTTING RIBBON, BANNERS, ETC		1,000		1,000	1,000		
	STOCK PHOTOS FOR PUBLICATION		20		20	20		
	GL # FOOTNOTE TOTAL:		1,020		1,020	1,020		
	COMMODITIES	9,837	15,495	15,495	12,133	15,150	(2.23)	(345)
Totals for DEPT 0303 - ECONOMIC DEVELOPMENT		541,121	662,337	735,438	560,385	682,833	3.09	20,496

BUDGET DETAIL

GENERAL FUND, POLICE DEPARTMENT

Police Department	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Salaries and Wages	\$ 4,709,016	\$ 5,031,711	\$ 4,988,180	\$ 4,810,089	\$ 5,242,625	4.2%	9.0%
Employee Benefits	\$ 3,084,673	\$ 3,086,742	\$ 3,082,545	\$ 3,085,200	\$ 3,150,078	2.1%	2.1%
Contractual	\$ 533,647	\$ 561,296	\$ 456,390	\$ 449,545	\$ 547,777	-2.4%	21.9%
Utilities	\$ 8,115	\$ 8,000	\$ 8,000	\$ 9,500	\$ 9,500	18.8%	0.0%
Commodities	\$ 134,187	\$ 201,957	\$ 201,957	\$ 191,882	\$ 207,579	2.8%	8.2%
Repair & Maintenance	\$ 214,851	\$ 231,894	\$ 231,894	\$ 231,394	\$ 236,570	2.0%	2.2%
Operating Transfers	\$ 6,750	\$ 21,953	\$ 21,953	\$ 21,953	\$ 23,051	5.0%	5.0%
Total Operating Expense	\$ 8,691,239	\$ 9,143,553	\$ 8,990,919	\$ 8,799,563	\$ 9,417,180	3.0%	7.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Department	\$ 8,691,239	\$ 9,143,553	\$ 8,990,919	\$ 8,799,563	\$ 9,417,180	3.0%	7.0%





GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
DEPT 0501 - POLICE ADMIN, COMMUNICATION & RECORDS								
SALARIES & WAGES								
01-0501-1-701000	SALARIES - UNIFORMED	320,359	330,457	326,418	325,739	340,741	3.11	10,284
01-0501-1-702000	SALARIES - CIVILIAN	213,734	236,588	233,708	230,497	262,039	10.76	25,451
SALARIES & WAGES		534,093	567,045	560,126	556,236	602,780	6.30	35,735
EMPLOYEE BENEFITS								
01-0501-2-720000	INSURANCE	809,310	868,628	868,628	837,328	895,614	3.11	26,986
01-0501-2-793000	EMPLOYER CONTRIBUTION IMRF	28,910	36,647	36,201	35,558	37,865	3.32	1,218
01-0501-2-794000	EMP CONTRIBUTION FICA/MEDICARE	20,031	22,891	22,612	20,944	24,987	9.16	2,096
EMPLOYEE BENEFITS		858,251	928,166	927,441	893,830	958,466	3.26	30,300
CONTRACTUAL								
01-0501-3-705000	CONTRACTUAL SERVICES	366,699	390,774	390,774	382,874	386,834	(1.01)	(3,940)
	SECURE SHREDDING SERVICE		1,500		1,500	1,500		
	AUTOMATED RED LIGHT ENFORCEMENT		55,000		55,000	55,000		
	AFTERMATH		500		1,100	1,100		
	APPRAISALS & EXPERT SERVICES		500		500	500		
	EMERGENCY NOTIFICATION SYSTEM		7,000		0	0		
	COLLECTIONS REMITTANCE		8,500		8,500	8,500		
	SUBPOENA FEES		350		350	350		
	REFUNDS		1,000		0	0		
	DISPATCH CONTRACT		284,024		284,024	288,284		
	NWS MULTI-AGENCY SOFTWARE		500		0	0		
	MDC WIRELESS		9,600		9,600	9,600		
	STARCOM		22,300		22,300	22,000		
	GL # FOOTNOTE TOTAL:		390,774		382,874	386,834		
01-0501-3-721000	INTERGOVMTAL RISK MGMT AGENCY	113,818	104,906		2,263	92,759	(11.58)	(12,147)
01-0501-3-728000	TECHNICAL SERVICES	2,590	12,545	12,545	12,045	12,545		
	MEDICAL EVALUATIONS		3,000		3,000	3,000		
	VACCINATIONS		500		500	500		
	POLYGRAPH EXAMS		500		500	500		
	PSYCHOLOGICAL EXAMS		750		750	750		
	NIPAS MEDICAL EVALUATIONS		1,500		1,000	1,500		
	LEAD SCREENING - 6 OFFICERS		435		435	435		
	HEARING EXAMS		750		750	750		
	ENTRY LEVEL TESTING		3,000		3,000	3,000		
	PROMOTIONAL TESTING		2,110		2,110	2,110		
	GL # FOOTNOTE TOTAL:		12,545		12,045	12,545		
01-0501-3-742000	COPY MACHINE LEASE	2,042	2,000	2,000	2,000	2,000		
	COPY MACHINE LEASE		2,000		2,000	2,000		
CONTRACTUAL		485,149	510,225	405,319	399,182	494,138	(3.15)	(16,087)
UTILITIES								
01-0501-4-710000	TELEPHONE	8,115	8,000	8,000	9,500	9,500	18.75	1,500
UTILITIES		8,115	8,000	8,000	9,500	9,500	18.75	1,500
COMMODITIES								
01-0501-5-706000	MATERIALS AND SUPPLIES	4,462	6,200	6,200	6,200	6,200		
	SUPPLIES & MAINTENANCE		1,500		1,500	1,500		
	CLEANING SUPPLIES		500		500	500		
	LOCK-UP SUPPLIES		500		500	500		
	PRISONER MEALS		250		250	250		
	FIRE EXTINGUISHER MAINTENANCE		850		850	850		
	KITCHEN & MEETING SUPPLIES		850		850	850		
	AWARDS AND COMMENDATIONS		1,000		1,000	1,000		
	RECORDS ERGONOMIC STAND UP DESKS (1)		500		500	500		
	ADDITIONAL RETIREE PLAQUE		250		250	250		
	GL # FOOTNOTE TOTAL:		6,200		6,200	6,200		
01-0501-5-722000	POSTAGE	2,486	2,750	2,750	2,200	2,750		
01-0501-5-723000	OFFICE SUPPLIES	10,456	10,000	10,000	10,000	10,000		



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
01-0501-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	19,368	22,887	22,887	21,887	22,887		
	IACPNET		875		875	875		
	LEXIPOL		4,312		4,312	4,312		
	CONFERENCE & TRAVEL		2,000		1,000	2,000		
	PROFESSIONAL DUES & SUBSCRIPTIONS		3,500		3,500	3,500		
	COMMAND TRAINING		7,200		7,200	7,200		
	RECORDS TRAINING		1,000		1,000	1,000		
	TARGET SOLUTIONS		4,000		4,000	4,000		
	GL # FOOTNOTE TOTAL:		22,887		21,887	22,887		
01-0501-5-736000	CREDIT CARD FEES	819	1,950	1,950	1,500	1,950		
01-0501-5-743000	PRINTING AND PUBLICATIONS	6,217	7,100	7,100	6,650	9,025	27.11	1,925
	EMPLOYMENT ADVERTISING		500		500	500		
	DEPARTMENT FORMS		1,500		1,000	1,500		
	LEGAL UPDATES		500		500	500		
	ILCS CHARGING WEBSITE		100		350	1,025		
	TRAFFIC CITATIONS		1,000		1,000	1,000		
	NON-TRAFFIC CITATIONS		1,000		1,000	1,000		
	WARNING TICKETS		500		500	500		
	RACIAL PROFILING COMPLIANCE		750		750	750		
	DEPARTMENT STATIONARY		500		500	500		
	BUSINESS CARDS		500		500	500		
	FIELD GUIDES		0		0	1,000		
	CRASH REPORT PRINTER SUPPLIES		250		50	250		
	GL # FOOTNOTE TOTAL:		7,100		6,650	9,025		
01-0501-5-752000	UNIFORMS	1,968	3,000	3,000	3,000	3,000		
01-0501-5-799000	MISCELLANEOUS	423	1,000	1,000	750	1,000		
	MISCELLANEOUS EXPENSES		1,000		750	1,000		
COMMODITIES		46,199	54,887	54,887	52,187	56,812	3.51	1,925
REPAIRS & MAINTENANCE								
01-0501-7-715000	MAINTENANCE OTHER EQUIPMENT	5,456	10,000	10,000	10,000	10,050	0.50	50
	MISCELLANEOUS EQUIPMENT MAINTENANCE		1,750		1,700	1,750		
	UPS MAINTENANCE		500		500	500		
	MDC MAINTENANCE		500		500	500		
	RADIO MAINTENANCE		500		500	500		
	DATA LINK		6,000		6,000	6,000		
	RADAR SPEED SIGN DATA CLOUD ACCESS		750		800	800		
	GL # FOOTNOTE TOTAL:		10,000		10,000	10,050		
REPAIRS & MAINTENANCE		5,456	10,000	10,000	10,000	10,050	0.50	50
TRANSFERS								
01-0501-8-789000	TECHNOLOGY EQUIP. & REPLACE	6,750	21,953	21,953	21,953	23,051	5.00	1,098
	TERF USER CHARGES (INCLUDES GIS)		21,953		21,953	23,051		
TRANSFERS		6,750	21,953	21,953	21,953	23,051	5.00	1,098
Totals for DEPT 0501 - POLICE ADMIN, COMMUNICATION & RECORDS		1,944,013	2,100,276	1,987,726	1,942,888	2,154,797	2.60	54,521



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY BUDGET	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 0502 - POLICE PATROL								
SALARIES & WAGES								
01-0502-1-701000	SALARIES - UNIFORMED	3,327,040	3,445,532	3,437,772	3,417,193	3,661,219	6.26	215,687
SALARIES & WAGES		3,327,040	3,445,532	3,437,772	3,417,193	3,661,219	6.26	215,687
EMPLOYEE BENEFITS								
01-0502-2-740000	SICK LEAVE BUYBACK	38,924			39,897			
01-0502-2-786000	EMPLOYER CONTRIB-POL PENSION	2,064,165	2,068,130	2,068,130	2,068,130	2,094,873	1.29	26,743
01-0502-2-794000	EMP CONTRIBUTION FICA/MEDICARE	47,318	50,279	50,167	48,311	53,407	6.22	3,128
EMPLOYEE BENEFITS		2,150,407	2,118,409	2,118,297	2,156,338	2,148,280	1.41	29,871
CONTRACTUAL								
01-0502-3-705000	CONTRACTUAL SERVICES	1,030	1,200	1,200	1,900	1,200		
	TOWING SERVICES		1,200		1,900	1,200		
01-0502-3-730000	EQUIPMENT RENTAL AND USER FEES	7,075	7,575	7,575	7,575	9,175	21.12	1,600
	NIPAS EST		4,800		4,800	4,800		
	NIPAS MOBILE FIELD FORCE		1,005		1,005	1,005		
	NIPAS MUTUAL AID		400		400	400		
	LAKE COUNTY MAJOR CRIME TASK FORCE		500		500	2,100		
	ILEAS		120		120	120		
	MAJOR CRASH ASSISTANCE TEAM		250		250	250		
	CRIMESTOPPERS CONTRIBUTION		500		500	500		
	GL # FOOTNOTE TOTAL:		7,575		7,575	9,175		
CONTRACTUAL		8,105	8,775	8,775	9,475	10,375	18.23	1,600
COMMODITIES								
01-0502-5-706000	MATERIALS AND SUPPLIES	19,851	28,650	28,650	28,250	28,650		
	LETHAL AMMUNITION		9,000		9,000	9,000		
	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		1,250		1,250	1,250		
	MISCELLANEOUS		1,500		1,500	1,500		
	HEAVY DUTY OFFICE CHAIRS FOR PATROL (3)		800		800	800		
	GAYLORD BOXES FOR FIRING RANGE		3,900		3,900	3,900		
	FIRST AID BAGS FOR SQUADS		500		500	500		
	REPLACEMENT RIFLE BULLET TRAP BLOCKS		1,200		800	1,200		
	GL # FOOTNOTE TOTAL:		28,650		28,250	28,650		
01-0502-5-720000	DUI EQUIPMENT	377	2,500	2,500	2,500	2,500		
	DUI ENFORCEMENT SUPPLIES		2,500		2,500	2,500		
01-0502-5-720001	DRUG EXPENSES		2,000	2,000	1,000	2,000		
	DRUG TESTING SUPPLIES		1,000		1,000	1,000		
	DRE TRAINING		1,000		0	1,000		
	GL # FOOTNOTE TOTAL:		2,000		1,000	2,000		
01-0502-5-720002	GENERAL SEIZURE		1,000	1,000			(100.00)	(1,000)
01-0502-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	28,050	40,870	40,870	39,370	40,870		
	BASIC RECRUIT TRAINING (NEW RECRUITS)		15,000		15,000	15,000		
	ANNUAL IN-SERVICE TRAINING		8,000		8,000	8,000		
	NEMRT MEMBERSHIP		4,500		4,500	4,500		
	MILO SYSTEM MAINTENANCE		750		750	750		
	MISCELLANEOUS TRAINING		6,500		5,000	6,500		
	LESS LETHAL TRAINING AMMUNITION		1,000		1,000	1,000		
	TASER CONTRACT 2018-2023		5,120		5,120	5,120		
	GL # FOOTNOTE TOTAL:		40,870		39,370	40,870		
01-0502-5-752000	UNIFORMS	25,058	38,350	38,350	37,500	36,350	(5.22)	(2,000)
	SEMI-ANNUAL UPDATES		20,000		20,000	20,000		
	BODY ARMOR (GRANT REIMBURSES 50%)		12,000		12,000	10,000		
	NIPAS UNIFORMS - EST		2,100		1,500	2,100		
	BICYCLE UNIFORMS		1,250		1,250	1,250		
	NIPAS UNIFORMS - MFF		1,000		750	1,000		
	DRESS UNIFORMS/HONOR GUARD		2,000		2,000	2,000		
	GL # FOOTNOTE TOTAL:		38,350		37,500	36,350		
01-0502-5-799000	MISCELLANEOUS		100	100		100		
COMMODITIES		73,336	113,470	113,470	108,620	110,470	(2.64)	(3,000)



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2021-22 % CHANGE	2021-22 REQUESTED AMT CHANGE
REPAIRS & MAINTENANCE								
01-0502-7-714000	MAINT MOTOR VEHICLE FEES	196,045	201,926	201,926	201,926	205,965	2.00	4,039
01-0502-7-715000	MAINTENANCE OTHER EQUIPMENT	13,350	19,968	19,968	19,468	20,555	2.94	587
	EQUIPMENT & TOOL MAINTENANCE		6,000		6,000	6,000		
	RANGE MAINTENANCE		1,500		1,000	1,500		
	TASERS ANNUAL MAINTENANCE (2015-2019, 2016-2020)		2,118		2,118	2,118		
	LIVESCAN SYSTEM MAINTENANCE		4,750		4,750	4,750		
	BUILDING CAMERA SYSTEM SOFTWARE MAINTENANCE		1,100		1,100	1,100		
	FLEET/BUILDING INSPECTION & FTO SOFTWARE		4,500		4,500	5,087		
	GL # FOOTNOTE TOTAL:		19,968		19,468	20,555		
REPAIRS & MAINTENANCE		209,395	221,894	221,894	221,394	226,520	2.08	4,626
CAPITAL								
01-0502-6-790000	CAPITAL OUTLAY		4,700	4,700	4,700	11,397	142.49	6,697
	LIVESCAN BOOKING MODULE		4,700		4,700	0		
	EVIDENCE TRANSFER LOCKERS		0		0	11,397		
	GL # FOOTNOTE TOTAL:		4,700		4,700	11,397		
CAPITAL			4,700	4,700	4,700	11,397	142.49	6,697
Totals for DEPT 0502 - POLICE PATROL		5,768,283	5,912,780	5,904,908	5,917,720	6,168,261	4.32	255,481



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
DEPT 0503 - POLICE-INVESTIGATIONS								
SALARIES & WAGES								
01-0503-1-701000	SALARIES - UNIFORMED	741,007	866,535	865,758	709,265	788,907	(8.96)	(77,628)
SALARIES & WAGES		741,007	866,535	865,758	709,265	788,907	(8.96)	(77,628)
EMPLOYEE BENEFITS								
01-0503-2-740000	SICK LEAVE BUYBACK	47,652						
01-0503-2-794000	EMP CONTRIBUTION FICA/MEDICARE	10,566	12,565	12,553	10,007	11,439	(8.96)	(1,126)
EMPLOYEE BENEFITS		58,218	12,565	12,553	10,007	11,439	(8.96)	(1,126)
CONTRACTUAL								
01-0503-3-705000	CONTRACTUAL SERVICES	7,939	9,235	9,235	7,650	9,370	1.46	135
	CRITICAL REACH/APBNET		435		450	450		
	INVESTIGATIONS SECURE INTERNET		1,200		1,200	1,200		
	CLEAR - ONLINE INVESTIGATIVE SEARCH ENGINE		3,000		3,000	3,120		
	LEADS ONLINE - PAWNSHOP & SCRAP METAL DEALER SEARCH ENGINE		3,000		3,000	3,000		
	LANTERN SOFTWARE		800		0	0		
	ERAD SOFTWARE		800		0	0		
	INVESTIGATION BASED SOFTWARE		0		0	1,600		
	GL # FOOTNOTE TOTAL:		9,235		7,650	9,370		
01-0503-3-756000	NORTHERN ILLINOIS CRIME LAB	32,128	32,311	32,311	32,738	33,144	2.58	833
	ANNUAL ASSESSMENT		30,811		31,238	31,644		
	STATE'S ATTORNEY'S FORENSIC LAB ASSESSMENT		1,500		1,500	1,500		
	GL # FOOTNOTE TOTAL:		32,311		32,738	33,144		
CONTRACTUAL		40,067	41,546	41,546	40,388	42,514	2.33	968
COMMODITIES								
01-0503-5-706000	MATERIALS AND SUPPLIES	4,020	7,250	7,250	7,250	7,250		
	EVIDENCE SUPPLIES/DIGITAL EVIDENCE STORAGE		3,000		3,500	3,500		
	BEAST SOFTWARE LICENSES/MAINTENANCE/SUPPLIES		3,750		3,750	3,750		
	DIGITAL EVIDENCE STORAGE		500		0	0		
	GL # FOOTNOTE TOTAL:		7,250		7,250	7,250		
01-0503-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	799	1,000	1,000	1,000	1,000		
01-0503-5-752000	UNIFORMS	6,000	6,400	6,400	6,400	6,400		
COMMODITIES		10,819	14,650	14,650	14,650	14,650		
Totals for DEPT 0503 - POLICE-INVESTIGATIONS		850,111	935,296	934,507	774,310	857,510	(8.32)	(77,786)



2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED
 % CHANGE

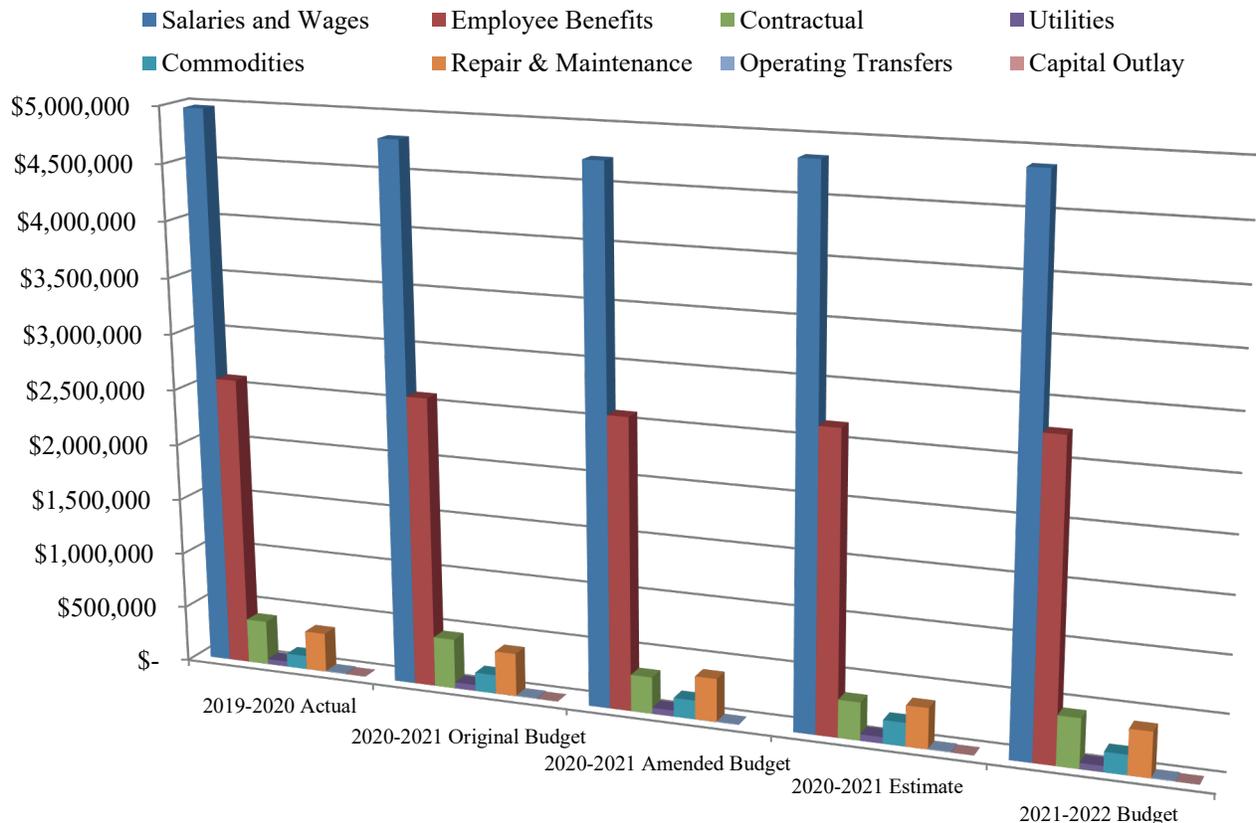
GL NUMBER	DESCRIPTION	2019-20 ACTIVITY BUDGET	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 0504 - POLICE-COMMUNITY POLICING								
COMMODITIES								
01-0504-5-706000	MATERIALS AND SUPPLIES	1,526	10,250	10,250	8,000	10,250		
	PUBLIC EDUCATION MATERIALS & SUPPLIES		10,250		8,000	6,000		
	COMMUNITY OUTREACH		0		0	4,250		
	GL # FOOTNOTE TOTAL:		10,250		8,000	10,250		
COMMODITIES		1,526	10,250	10,250	8,000	10,250		
Totals for DEPT 0504 - POLICE-COMMUNITY POLICING		1,526	10,250	10,250	8,000	10,250		
DEPT 0505 - POLICE-COMMUNITY SERVICES								
SALARIES & WAGES								
01-0505-1-702000	SALARIES - CIVILIAN	106,876	152,599	124,524	127,395	189,719	24.33	37,120
SALARIES & WAGES		106,876	152,599	124,524	127,395	189,719	24.33	37,120
EMPLOYEE BENEFITS								
01-0505-2-793000	EMPLOYER CONTRIBUTION IMRF	9,373	15,928	14,728	16,319	17,379	9.11	1,451
01-0505-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,424	11,674	9,526	8,706	14,514	24.33	2,840
EMPLOYEE BENEFITS		17,797	27,602	24,254	25,025	31,893	15.55	4,291
CONTRACTUAL								
01-0505-3-751000	ANIMAL CARE	326	750	750	500	750		
CONTRACTUAL		326	750	750	500	750		
COMMODITIES								
01-0505-5-706000	MATERIALS AND SUPPLIES	187	500	500	500	500		
01-0505-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES		500	500	225	500		
01-0505-5-752000	UNIFORMS	2,120	3,000	3,000	3,000	3,000		
	CSO UNIFORMS		2,000		2,000	2,000		
	CROSSING GUARD UNIFORMS		1,000		1,000	1,000		
	GL # FOOTNOTE TOTAL:		3,000		3,000	3,000		
COMMODITIES		2,307	4,000	4,000	3,725	4,000		
Totals for DEPT 0505 - POLICE-COMMUNITY SERVICES		127,306	184,951	153,528	156,645	226,362	22.39	41,411

BUDGET DETAIL

GENERAL FUND, FIRE DEPARTMENT

Fire Department	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change	
						A to D	C to D
Salaries and Wages	\$ 4,972,763	\$ 4,802,570	\$ 4,725,757	\$ 4,838,526	\$ 4,867,589	1.4%	0.6%
Employee Benefits	\$ 2,597,178	\$ 2,594,564	\$ 2,593,184	\$ 2,665,455	\$ 2,775,078	7.0%	4.1%
Contractual	\$ 397,923	\$ 447,600	\$ 327,553	\$ 337,006	\$ 437,383	-2.3%	29.8%
Utilities	\$ 46,595	\$ 54,420	\$ 54,420	\$ 56,896	\$ 54,100	-0.6%	-4.9%
Commodities	\$ 121,338	\$ 168,166	\$ 168,166	\$ 208,338	\$ 175,815	4.5%	-15.6%
Repair & Maintenance	\$ 353,505	\$ 386,634	\$ 386,634	\$ 361,969	\$ 398,866	3.2%	10.2%
Operating Transfers	\$ 6,750	\$ 6,953	\$ 6,953	\$ 6,953	\$ 7,301	5.0%	5.0%
Total Operating Expense	\$ 8,496,052	\$ 8,460,907	\$ 8,262,667	\$ 8,475,143	\$ 8,716,132	3.0%	2.8%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Department	\$ 8,496,052	\$ 8,460,907	\$ 8,262,667	\$ 8,475,143	\$ 8,716,132	3.0%	2.8%

Fire Department





GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 0601 - FIRE-ADMINISTRATION								
SALARIES & WAGES								
01-0601-1-701000	SALARIES-UNIFORMED FULL-TIME	268,658	276,795	273,411	272,545	283,370	2.38	6,575
01-0601-1-704000	SALARIES-CIVILIAN	67,005	68,508	67,670	67,526	70,577	3.02	2,069
SALARIES & WAGES		335,663	345,303	341,081	340,071	353,947	2.50	8,644
EMPLOYEE BENEFITS								
01-0601-2-793000	EMPLOYER CONTRIBUTION IMRF	8,841	10,612	10,482	2,572	10,198	(3.90)	(414)
01-0601-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,447	9,254	9,141	8,574	9,508	2.74	254
EMPLOYEE BENEFITS		17,288	19,866	19,623	11,146	19,706	(0.81)	(160)
CONTRACTUAL								
01-0601-3-742000	COPY MACHINE LEASE	2,071	5,000	5,000	2,500	2,700	(46.00)	(2,300)
	LEASE OF PHOTO COPIER		4,000		1,500	1,500		
	PAPER AND SUPPLIES		1,000		1,000	1,200		
	GL # FOOTNOTE TOTAL:		5,000		2,500	2,700		
CONTRACTUAL		2,071	5,000	5,000	2,500	2,700	(46.00)	(2,300)
UTILITIES								
01-0601-4-710000	TELEPHONE	27,878	26,000	26,000	31,600	26,000		
	TELEPHONE SERVICES		26,000		0	0		
UTILITIES		27,878	26,000	26,000	31,600	26,000		
COMMODITIES								
01-0601-5-722000	POSTAGE	910	1,385	1,385	1,385	1,385		
	POSTAGE		1,250		1,250	1,250		
	POSTAGE MACHINE		135		135	135		
	GL # FOOTNOTE TOTAL:		1,385		1,385	1,385		
01-0601-5-723000	OFFICE SUPPLIES	2,351	3,000	3,000	3,000	3,000		
01-0601-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	560	3,230	3,230	1,150	3,690	14.24	460
	DUES-LAKE COUNTY FIRE CHIEFS		125		125	125		
	DUES-ILLINOIS FIRE CHIEFS		560		500	520		
	DUES-INTERNATIONAL ASSOCIATION OF FIRE CHIEFS		450		430	450		
	DUES-METROPOLITAN FIRE CHIEFS		40		40	40		
	TRAINING		2,000		0	2,000		
	ILLINOIS FIRE SERVICE PROFESSIONALS DUES		55		55	55		
	PROFESSIONAL DEVELOPMENT FOR MANAGEMENT ANALYST		0		0	500		
	GL # FOOTNOTE TOTAL:		3,230		1,150	3,690		
01-0601-5-799000	MISCELLANEOUS	1,030	600	600	722	700	16.67	100
COMMODITIES		4,851	8,215	8,215	6,257	8,775	6.82	560
CAPITAL								
01-0601-6-790000	CAPITAL OUTLAY		5,000	5,000	5,000	8,000	60.00	3,000
CAPITAL			5,000	5,000	5,000	8,000	60.00	3,000
TRANSFERS								
01-0601-8-789000	TECHNOLOGY EQUIP. & REPLACE	6,750	6,953	6,953	6,953	7,301	5.01	348
	TERF USER CHARGES (INCLUDES GIS)		6,953		6,953	7,301		
TRANSFERS		6,750	6,953	6,953	6,953	7,301	5.01	348
Totals for DEPT 0601 - FIRE-ADMINISTRATION		394,501	416,337	411,872	403,527	426,429	2.42	10,092



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
DEPT 0602 - FIRE PREVENTION								
SALARIES & WAGES								
01-0602-1-701000	SALARIES-UNIFORMED FULL-TIME	91,248	124,306	124,306	117,511	127,104	2.25	2,798
01-0602-1-704000	SALARIES-CIVILIAN	36,558	31,889	31,499	35,238	33,014	3.53	1,125
SALARIES & WAGES		127,806	156,195	155,805	152,749	160,118	2.51	3,923
EMPLOYEE BENEFITS								
01-0602-2-793000	EMPLOYER CONTRIBUTION IMRF	4,500	4,940	4,879	5,032	4,771	(3.42)	(169)
01-0602-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,045	4,242	4,212	4,306	4,369	2.99	127
EMPLOYEE BENEFITS		8,545	9,182	9,091	9,338	9,140	(0.46)	(42)
CONTRACTUAL								
01-0602-3-705000	CONTRACTUAL SERVICES	300	3,000	3,000	1,050	3,000		
	FIRE ALARM HOOK UP FEES (\$150.00) EACH		3,000		0	0		
CONTRACTUAL		300	3,000	3,000	1,050	3,000		
COMMODITIES								
01-0602-5-724000	PUBLIC EDUCATION	1,234	2,060	2,060	2,060	2,060		
	INSPECTION FORMS		660		660	660		
	SCHOOL HANDOUTS		500		500	500		
	CAMERA REPAIRS AND SUPPLIES		300		300	300		
	MISCELLANEOUS		600		600	600		
	GL # FOOTNOTE TOTAL:		2,060		2,060	2,060		
01-0602-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	5,683	8,050	8,050	7,250	6,550	(18.63)	(1,500)
	DUES		1,000		1,000	1,000		
	PUBLICATIONS		1,600		1,600	1,600		
	SCHOOLS AND CONFERENCES		5,000		3,000	2,000		
	LAKE COUNTY NIPET DUES		150		150	150		
	CAR SEAT TECH CERTIFICATIONS		300		300	300		
	INSPECTOR CONTINUING EDUCATION		0		1,200	1,500		
	GL # FOOTNOTE TOTAL:		8,050		7,250	6,550		
COMMODITIES		6,917	10,110	10,110	9,310	8,610	(14.84)	(1,500)
REPAIRS & MAINTENANCE								
01-0602-7-715000	MAINTENANCE OTHER EQUIPMENT		200	200	200	200		
REPAIRS & MAINTENANCE			200	200	200	200		
Totals for DEPT 0602 - FIRE PREVENTION		143,568	178,687	178,206	172,647	181,068	1.33	2,381



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 0603 - FIRE-EMERGENCY SERVICES								
SALARIES & WAGES								
01-0603-1-701000	SALARIES-UNIFORMED FULL-TIME	4,468,800	4,259,667	4,187,972	4,296,510	4,312,603	1.24	52,936
	OVERTIME		150,000		150,000	150,000		
	ACTING SHIFT COMMANDER OVERTIME		8,000		8,000	10,000		
	GOOD ATTENDANCE INCENTIVE OLD PROGRAM		14,000		14,000	13,000		
	STRAIGHT TIME TECHNICAL RESCUE TRAINING		29,000		29,000	33,400		
	TRAINING INSTRUCTOR OVERTIME		7,000		7,000	8,000		
	REGULAR SALARIES		4,051,667		4,088,510	4,098,203		
	GL # FOOTNOTE TOTAL:		4,259,667		4,296,510	4,312,603		
SALARIES & WAGES		4,468,800	4,259,667	4,187,972	4,296,510	4,312,603	1.24	52,936
EMPLOYEE BENEFITS								
01-0603-2-720000	INSURANCE	963,910	1,003,253	1,003,253	979,480	1,029,316	2.60	26,063
01-0603-2-740000	SICK LEAVE BUYBACK	49,642			107,580			
01-0603-2-787000	EMPLOYER CONTRIB-FIRE PENSION	1,494,200	1,497,098	1,497,098	1,497,098	1,650,990	10.28	153,892
	EMPLOYER CONTRIBUTION-REPLACEMENT TAX		10,000		10,000	10,000		
	FIRE PENSIONS - EMPLOYER CONTRIBUTION		1,487,098		1,487,098	1,640,990		
	GL # FOOTNOTE TOTAL:		1,497,098		1,497,098	1,650,990		
01-0603-2-789000	PAID ON CALL PENSIONS	2,800	2,800	2,800	2,800	2,800		
	POC PENSIONS X 8 - SEMI ANNUAL		2,800		0	0		
01-0603-2-794000	EMP CONTRIBUTION FICA/MEDICARE	60,220	61,765	60,726	57,330	62,533	1.24	768
EMPLOYEE BENEFITS		2,570,772	2,564,916	2,563,877	2,644,288	2,745,639	7.05	180,723
CONTRACTUAL								
01-0603-3-705000	CONTRACTUAL SERVICES	125,873	145,374	145,374	145,374	147,572	1.51	2,198
	CONTRACTUAL SERVICES (DISPATCH)		144,174		144,174	146,337		
	E DISPATCH PAGING		650		650	650		
	ACTIVE 911 DISPATCH SUBSCRIPTION		550		550	585		
	GL # FOOTNOTE TOTAL:		145,374		145,374	147,572		
01-0603-3-721000	INTERGOVMTAL RISK MGMT AGENCY	91,278	120,047		19,241	106,147	(11.58)	(13,900)
01-0603-3-728000	TECHNICAL SERVICES	159,463	150,020	150,020	147,000	154,105	2.72	4,085
	TEAM PHYSICALS		5,500		5,500	5,500		
	COLLECTION AGENCY		2,500		2,500	2,500		
	RESPIRATORY PHYSICALS AND TB		2,520		3,000	3,000		
	ANDRES MEDICAL AMBULANCE BILLING SERVICE FEE		57,000		50,000	60,000		
	FIRE DISTRICT SHARE-KNOLLWOOD CONTRACT		55,800		55,800	57,805		
	INTERNET		19,200		19,200	19,200		
	FORM STACK ANNUAL SERVICE		400		400	400		
	FIRE AND POLICE COMMISSION TESTING		4,500		8,000	3,000		
	FIRE MANAGER SCHEDULING SOFTWARE		2,600		2,600	2,700		
	GL # FOOTNOTE TOTAL:		150,020		147,000	154,105		
01-0603-3-730000	RENTAL & USER FEES	13,198	13,695	13,695	12,157	13,795	0.73	100
	MABAS ASSESSMENT		425		382	450		
	LAKE COUNTY SRT DUES		5,900		5,775	5,975		
	PARAMEDIC CE FEES		6,720		6,000	6,720		
	METROPOLITAN SUPPORT SERVICES (MESS)		650		0	650		
	GL # FOOTNOTE TOTAL:		13,695		12,157	13,795		
CONTRACTUAL		389,812	429,136	309,089	323,772	421,619	(1.75)	(7,517)
COMMODITIES								
01-0603-5-707000	FIREFIGHTER SUPPLIES	22,778	24,080	24,080	24,080	24,080		
	A - FIREFIGHTER SUPPLIES		4,400		4,400	4,400		
	C - EMS SUPPLIES/REPAIRS		16,480		16,480	16,480		
	D - DIVERS		3,200		3,200	3,200		
	GL # FOOTNOTE TOTAL:		24,080		24,080	24,080		
01-0603-5-723000	OFFICE SUPPLIES				210			



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
01-0603-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	24,643	43,211	43,211	35,911	43,800	1.36	589
	DUES/PUBLICATION		250		250	250		
	LAKE COUNTY CHIEFS DUES X 4		150		150	150		
	FIREFIGHTER TRAINING		11,700		9,000	13,000		
	ELECTIVE TRAINING		14,000		12,000	14,000		
	VIDEO CONFERENCING INTERNET SERVICE		7,100		5,200	5,200		
	FD INSTRUCTOR CONFERENCE		2,200		0	2,200		
	TARGET SOLUTIONS TRAINING RECORDS MANAGEMENT		4,311		4,311	4,500		
	NEW DIVER AND SWIFTWATER TECH		3,500		5,000	2,500		
	BLUE CARD INCIDENT COMMAND TRAINING		0		0	2,000		
	GL # FOOTNOTE TOTAL:		43,211		35,911	43,800		
01-0603-5-799000	MISCELLANEOUS	412	1,000	1,000	1,000	1,000		
COMMODITIES		47,833	68,291	68,291	61,201	68,880	0.86	589
Totals for DEPT 0603 - FIRE-EMERGENCY SERVICES		7,477,217	7,322,010	7,129,229	7,325,771	7,548,741	3.10	226,731



2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED
 AMT CHANGE

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY BUDGET	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 0604 - FIRE-SUPPORT SERVICES								
SALARIES & WAGES								
01-0604-1-701000	SALARIES-UNIFORMED FULL-TIME	40,494	41,405	40,899	49,196	40,921	(1.17)	(484)
SALARIES & WAGES		40,494	41,405	40,899	49,196	40,921	(1.17)	(484)
EMPLOYEE BENEFITS								
01-0604-2-794000	EMP CONTRIBUTION FICA/MEDICARE	573	600	593	683	593	(1.17)	(7)
EMPLOYEE BENEFITS		573	600	593	683	593	(1.17)	(7)
CONTRACTUAL								
01-0604-3-705000	CONTRACTUAL SERVICES	5,740	10,464	10,464	9,684	10,064	(3.82)	(400)
	ENROUTE MOBILE SOFTWARE		1,640		1,640	1,640		
	MDC WIRELESS		7,500		6,820	7,200		
	STARCOM		1,324		1,224	1,224		
	GL # FOOTNOTE TOTAL:		10,464		9,684	10,064		
CONTRACTUAL		5,740	10,464	10,464	9,684	10,064	(3.82)	(400)
UTILITIES								
01-0604-4-709000	UTILITIES - STATION 3	18,717	28,420	28,420	25,296	28,100	(1.13)	(320)
	NORTH SHORE GAS		13,000		11,000	13,000		
	COM ED		9,000		7,800	8,500		
	LAKE COUNTY PUBLIC WORKS WATER		1,000		1,040	1,100		
	COMCAST STATION 3		5,420		5,456	5,500		
	GL # FOOTNOTE TOTAL:		28,420		25,296	28,100		
UTILITIES		18,717	28,420	28,420	25,296	28,100	(1.13)	(320)
COMMODITIES								
01-0604-5-706000	MATERIALS AND SUPPLIES	13,083	15,000	15,000	15,000	15,000		
01-0604-5-707000	FIREFIGHTER SUPPLIES	26,073	32,900	32,900	82,020	33,900	3.04	1,000
	A - FIREFIGHTER SUPPLIES		9,400		9,400	9,900		
	B - FIREFIGHTER SUPPLIES (TURNOUT GEAR)		23,500		23,500	24,000		
	FY 2020-2021 GRANT FOR THERMAL CAMERAS		0		49,120	0		
	GL # FOOTNOTE TOTAL:		32,900		82,020	33,900		
01-0604-5-752000	UNIFORMS	22,380	28,650	28,650	29,550	32,650	13.96	4,000
	27 FF'S X \$500.00		16,200		16,200	17,550		
	9 LIEUTENANTS		5,400		5,400	5,850		
	3 ASSISTANT CHIEFS		1,800		1,800	1,950		
	1 ASSISTANT CHIEF FIRE PREVENTION BUREAU		600		600	650		
	1 CHIEF		500		500	650		
	1 SECRETARY		350		350	350		
	CLASS A UNIFORMS AND BADGES		1,600		1,600	3,000		
	FIRE PREVENTION BUREAU PART TIME		500		500	500		
	1 DEPUTY FIRE CHIEF		600		600	650		
	PATCHES - BADGES		1,100		2,000	1,500		
	GL # FOOTNOTE TOTAL:		28,650		29,550	32,650		
01-0604-5-799000	MISCELLANEOUS	201						
COMMODITIES		61,737	76,550	76,550	126,570	81,550	6.53	5,000
REPAIRS & MAINTENANCE								
01-0604-7-712000	MAINTENANCE BUILDINGS	21,958	26,320	26,320	27,282	27,265	3.59	945
	FIRE EXTINGUISHER INSPECTIONS		1,300		1,300	1,300		
	STATION FURNISHINGS		1,400		1,400	1,400		
	GENERAL BUILDING MAINTENANCE		8,000		8,500	8,000		
	OVERHEAD DOORS		2,500		2,500	2,500		
	MISCELLANEOUS TOOLS AND SUPPLIES		800		800	0		
	HVAC		6,500		6,500	6,500		
	SEPTIC STATION 3		500		500	500		
	ELEVATOR STATION 1		3,300		3,300	3,300		
	FIRE SPRINKLER SERVICE		250		600	450		
	HOOD AND DUCT SYSTEM SERVICE TESTING		850		982	1,000		
	PEST CONTROL		150		150	150		
	FIRE ALARM		770		750	770		
	SPRINKLER INSPECTION 5 YEAR - THREE STATIONS		0		0	1,395		
	GL # FOOTNOTE TOTAL:		26,320		27,282	27,265		



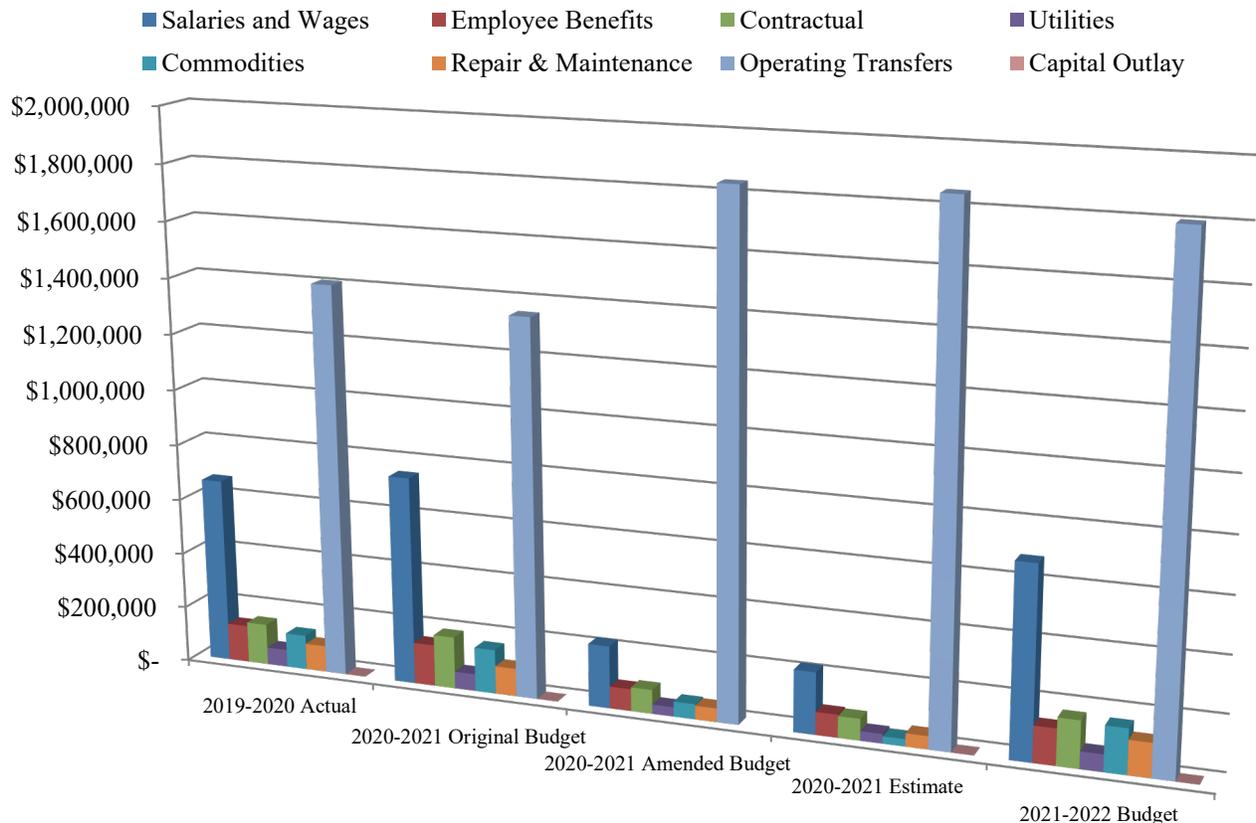
GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
01-0604-7-713000	MAINTENANCE GROUNDS	160	7,200	7,200	6,700	12,287	70.65	5,087
	LAWN MAINTENANCE ST 1-2		500		500	500		
	LANDSCAPING		1,500		1,000	1,500		
	LAWN MOWING STATION 1 AND 2		5,200		5,200	4,251		
	LAWN MOWING STATION 2		0		0	1,036		
	SPLIT RAIL FENCE FOR STATION 1		0		0	5,000		
	GL # FOOTNOTE TOTAL:		7,200		6,700	12,287		
01-0604-7-714000	MAINT MOTOR VEHICLE FEES	300,984	310,014	310,014	310,014	316,214	2.00	6,200
	FLEET MAINTENANCE		310,014		310,014	316,214		
01-0604-7-715000	MAINTENANCE OTHER EQUIPMENT	30,403	42,900	42,900	17,773	42,900		
	CYLINDER HYDRO TESTS		500		0	500		
	BREATHING AIR TESTING		2,500		0	2,500		
	SCBA MAINTENANCE		4,000		3,200	4,000		
	MISCELLANEOUS EQUIPMENT		1,200		0	1,200		
	GROUND LADDER TESTING		1,200		0	1,200		
	SAW, HURST TOOLS		3,000		0	3,000		
	COMPUTER INSTALL		6,000		0	6,000		
	RADIO/PAGER MAINTENANCE		2,500		0	2,500		
	CAD MAINTENANCE		1,500		1,435	1,500		
	MDC MAINTENANCE		2,000		0	2,000		
	BASE RADIO MAINTENANCE		3,000		0	3,000		
	STATION ALERT MAINTENANCE		1,000		0	1,500		
	CHANGE OVER - VEHICLES		14,500		13,138	14,000		
	GL # FOOTNOTE TOTAL:		42,900		17,773	42,900		
REPAIRS & MAINTENANCE		353,505	386,434	386,434	361,769	398,666	3.17	12,232
Totals for DEPT 0604 - FIRE-SUPPORT SERVICES		480,766	543,873	543,360	573,198	559,894	2.95	16,021

BUDGET DETAIL

GENERAL FUND, RECREATION

Recreation	Actual	Original Budget	Amended Budget	Estimate	Budget	% Change	% Change
	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	A to D	C to D
		A	B	C	D		
Salaries and Wages	\$ 664,938	\$ 747,703	\$ 223,877	\$ 221,426	\$ 680,445	-9.0%	207.3%
Employee Benefits	\$ 134,324	\$ 149,461	\$ 79,059	\$ 81,990	\$ 129,949	-13.1%	58.5%
Contractual	\$ 147,820	\$ 186,994	\$ 85,960	\$ 77,294	\$ 167,711	-10.3%	117.0%
Utilities	\$ 62,346	\$ 61,350	\$ 33,350	\$ 33,850	\$ 61,350	0.0%	81.2%
Commodities	\$ 124,902	\$ 159,035	\$ 54,125	\$ 25,877	\$ 160,715	1.1%	521.1%
Repair & Maintenance	\$ 95,244	\$ 100,564	\$ 49,314	\$ 46,849	\$ 121,827	21.1%	160.0%
Operating Transfers	\$ 1,406,600	\$ 1,350,428	\$ 1,839,178	\$ 1,850,257	\$ 1,799,784	33.3%	-2.7%
Total Operating Expense	\$ 2,636,174	\$ 2,755,535	\$ 2,364,863	\$ 2,337,543	\$ 3,121,781	13.3%	33.5%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Department	\$ 2,636,174	\$ 2,755,535	\$ 2,364,863	\$ 2,337,543	\$ 3,121,781	13.3%	33.5%

Recreation





2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER DESCRIPTION

DEPT 0702 - RECREATION

SALARIES & WAGES

01-0702-1-701000	SALARIES - STAFF	234,220	235,961	129,738	129,738	153,616	(34.90)	(82,345)
01-0702-1-702000	SALARIES - TOT PROGRAMS	84,333	95,525	64,930	55,653	94,530	(1.04)	(995)
01-0702-1-703000	SALARIES - YOUTH PROGRAMS	100,652	137,000	2,500	2,000	169,000	23.36	32,000
	DAY CAMP		115,000		2,000	117,000		
	TEEN TRAVELERS		21,000		0	30,000		
	WARMING HOUSE CONCESSIONS		1,000		0	1,000		
	DANCE		0		0	21,000		
	GL # FOOTNOTE TOTAL:		137,000		2,000	169,000		
01-0702-1-705000	SALARIES - SPECIAL EVENTS	24,447	28,000	9,000	17,300	1,000	(96.43)	(27,000)
SALARIES & WAGES		443,652	496,486	206,168	204,691	418,146	(15.78)	(78,340)

EMPLOYEE BENEFITS

01-0702-2-720000	INSURANCE	40,395	41,993	31,207	25,000	41,301	(1.65)	(692)
01-0702-2-747000	UNEMPLOYMENT BENEFITS				9,138			
01-0702-2-793000	EMPLOYER CONTRIBUTION IMRF	37,950	43,361	26,824	26,824	28,683	(33.85)	(14,678)
01-0702-2-794000	EMP CONTRIBUTION FICA/MEDICARE	33,273	37,715	16,647	16,647	31,988	(15.18)	(5,727)
EMPLOYEE BENEFITS		111,618	123,069	74,678	77,609	101,972	(17.14)	(21,097)

CONTRACTUAL

01-0702-3-713000	INDEPENDENT CONTRACTOR	45,823	68,800	31,700	23,100	56,740	(17.53)	(12,060)
	MAGIC CLASS		240		100	240		
	SHOTOKAN KARATE		24,400		9,000	18,000		
	LIBERTYVILLE TENNIS CLUB		27,700		6,000	18,000		
	FLIPS GYMNASTICS		2,750		400	1,000		
	LIBERTYVILLE GARDENS		2,000		1,600	2,000		
	NEW PROGRAMS		4,800		0	5,000		
	JUNIOR SAILING		3,010		1,200	3,000		
	CODE NINJAS		2,000		0	1,000		
	LIFESPORT FITNESS FENCING		1,900		800	2,000		
	MUSIC IN THE BOX		0		2,500	3,000		
	KH KIM TAEKWONDO		0		1,000	2,500		
	ROBOTHINK		0		500	1,000		
	GL # FOOTNOTE TOTAL:		68,800		23,100	56,740		
01-0702-3-721000	INTERGOVMTAL RISK MGMT AGENCY	21,093	28,119			24,863	(11.58)	(3,256)
01-0702-3-742000	COPY MACHINE LEASE				34			
CONTRACTUAL		66,916	96,919	31,700	23,134	81,603	(15.80)	(15,316)

UTILITIES

01-0702-4-708000	ELECTRICITY	23,298	20,000	20,000	16,000	20,000		
01-0702-4-709000	NORTH SHORE GAS	3,077	2,250	2,250	2,250	2,250		
01-0702-4-710000	TELEPHONE	4,029	4,000	4,000	4,000	4,000		
UTILITIES		30,404	26,250	26,250	22,250	26,250		

COMMODITIES

01-0702-5-706000	SUPPL & EXP - TOT PROGRAMS	7,093	8,185	7,635	3,726	8,255	0.86	70
	SAFETY TOWN SUPPLIES		100		125	100		
	- NEW SAFETY TOWN CARS							
	SAFETY TOWN T-SHIRTS		130		150	200		
	SUNSHINE KIDS SUPPLIES		100		87	100		
	SUNSHINE KIDS T-SHIRTS		200		99	200		
	CAMP ADVENTURE SUPPLIES		80		89	80		
	CAMP ADVENTURE T-SHIRTS		75		0	75		
	KINDER KORNER SUPPLIES		4,300		1,626	4,300		
	KINDER KORNER T-SHIRTS		250		100	250		
	KINDER KORNER FIELD TRIPS		550		0	550		
	COPIER LEASE		1,350		1,250	1,350		
	PRESCHOOL CLASSES		1,000		200	1,000		
	JUNIOR COUNSELOR T-SHIRTS		50		0	50		
	GL # FOOTNOTE TOTAL:		8,185		3,726	8,255		



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY BUDGET	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
01-0702-5-707000	SUPPL & EXP-YOUTH PROGRAMS	18,289	25,500			25,500		
	DAY CAMP SUPPLIES		18,000		0	18,000		
	SUMMER SCHOOL BUS		3,500		0	3,500		
	TEEN TRAVELERS		3,000		0	3,000		
	ADLER WARMING HOUSE CONCESSION SUPPLIES		500		0	500		
	RED CROSS PROCESSING FEE IN POOL		500		0	500		
	GL # FOOTNOTE TOTAL:		25,500			25,500		
01-0702-5-716000	DANCE PROGRAM EXPENSE	8,958	11,400	11,400	7,919	9,400	(17.54)	(2,000)
	COSTUMES		8,000		3,000	6,000		
	RECITAL FEE (RENTAL, BACKDROP, PROGRAM)		3,000		2,250	3,000		
	MISCELLANEOUS		400		2,669	400		
	GL # FOOTNOTE TOTAL:		11,400		7,919	9,400		
01-0702-5-722000	SEASONAL BROCHURES	28,516	32,500	13,500	329	20,350	(37.38)	(12,150)
	3 BROCHURES -SUMMER, FALL, WINTER		18,000		0	12,000		
	POSTAGE		7,500		0	5,000		
	FLIERS/MISC SOFTWARE UPGRADE		2,000		0	500		
	POSTCARDS AND MAILINGS		5,000		0	2,500		
	WEBSITE FORMATTING - FLIPPY BOOK		0		329	350		
	GL # FOOTNOTE TOTAL:		32,500		329	20,350		
01-0702-5-723000	OFFICE SUPPLIES	5,046	6,500	6,500	2,240	6,500		
	LETTERHEAD/ENVELOPES		500		0	500		
	BUSINESS CARDS		100		40	100		
	POSTAGE		900		200	900		
	SUPPLIES		3,500		2,000	3,500		
	CLASS HARDWARE		1,000		0	1,000		
	SOFTWARE UPGRADES/REPAIRS		500		0	500		
	GL # FOOTNOTE TOTAL:		6,500		2,240	6,500		
01-0702-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,402	3,050	2,090	1,760	4,110	34.75	1,060
	DAILY HERALD		250		30	0		
	STAFF TRAINING		2,000		500	2,000		
	IPRA MEMBERSHIP		300		543	600		
	IPRA CONFERENCE		500		225	1,000		
	TARGET SOLUTIONS		0		286	300		
	SAM'S CLUB MEMBERSHIP		0		60	90		
	GOTO MEETING MEMBERSHIP		0		116	120		
	GL # FOOTNOTE TOTAL:		3,050		1,760	4,110		
01-0702-5-732000	SUPPLIES & EXP -SPC EVNT FMLY	7,592	11,100	7,000	6,053	16,000	44.14	4,900
	BREAKFAST WITH SANTA (2 SESSIONS)		1,200		0	1,200		
	LUNCH WITH THE BUNNY (2 SESSIONS)		1,200		750	1,200		
	MOM & SON CAMPFIRE COOKOUT		275		0	275		
	DADDY DAUGHTER DANCE		4,000		0	5,000		
	JULY 4TH - TENT FOR VILLAGE BAND		1,500		0	1,500		
	SIGNS		500		0	500		
	BIKE RESALE		200		200	200		
	TREE LIGHTING		1,000		1,300	1,000		
	LETTERS TO SANTA		225		55	225		
	ADDL 4TH OF JULY PORTABLE TOILETS		1,000		0	1,200		
	DRIVE IN MOVIE/MOVIE IN PARK		0		1,944	2,200		
	SANTA PARADE		0		970	750		
	DRIVE THRU DONUTS W/SANTA		0		584	500		
	VIRTUAL CONTEST		0		250	250		
	GL # FOOTNOTE TOTAL:		11,100		6,053	16,000		
01-0702-5-736000	CREDIT CARD BANK FEE	14,792	20,000	5,000	1,500	30,000	50.00	10,000
01-0702-5-750000	REFUNDS	80						
01-0702-5-799000	MISCELLANEOUS				1,000	1,000		1,000
COMMODITIES		92,768	118,235	53,125	24,527	121,115	2.44	2,880



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
REPAIRS & MAINTENANCE								
01-0702-7-712000	MAINTENANCE BUILDING	46,259	42,675	42,675	42,675	53,855	26.20	11,180
	FURNACE INSPECTIONS AND REPAIRS		200		200	600		
	AIR CONDITIONS INSPECTIONS		500		0	500		
	PLUMBING		400		0	600		
	PAINTING		200		0	200		
	SPRINKLER INSPECTIONS		350		350	400		
	CHEMICAL CLEANING SUPPLIES		350		0	350		
	HARDWARE SUPPLIES		400		0	400		
	PEST CONTROL (RIVERSIDE PRESCHOOL)		725		725	725		
	CUSTODIAL -RIVERSIDE, ADLER, CRAWFORD		34,700		34,700	38,000		
	LOCKS AND HARDWARE		200		0	200		
	FIRE EXTINGUISHER INSPECTION		500		500	500		
	PAPER PRODUCTS		2,800		1,500	2,800		
	MISCELLANEOUS REPAIRS		200		101	200		
	ELECTRICAL		400		0	400		
	NEW UMBRELLAS AT RIVERSIDE TENNIS COURTS 4 @ 300		750		750	750		
	PORT A POTTIES IN PARKS		0		3,849	1,200		
	ADLER SPRINKLER MAIN REPLACE		0		0	6,030		
	GL # FOOTNOTE TOTAL:		42,675		42,675	53,855		
01-0702-7-714000	MAINT MOTOR VEHICLE FEES	2,562	2,639	2,639	2,639	8,622	226.71	5,983
	REPAIRS & MAINTENANCE	48,821	45,314	45,314	45,314	62,477	37.88	17,163
TRANSFERS								
01-0702-8-788000	TRANSFER SPORTS COMPLEX-DEBT	1,406,600	1,350,428	1,839,178	1,850,257	1,799,784	33.28	449,356
	TRANSFERS	1,406,600	1,350,428	1,839,178	1,850,257	1,799,784	33.28	449,356
Totals for DEPT 0702 - RECREATION		2,200,779	2,256,701	2,276,413	2,247,782	2,611,347	15.72	354,646



2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED
 DEPT 0703 - SWIMMING POOL OPERATIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY BUDGET	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 0703 - SWIMMING POOL OPERATIONS								
SALARIES & WAGES								
01-0703-1-701000	SALARIES - ADMINISTRATIVE	44,456	47,173	16,709	16,709	54,749	16.06	7,576
01-0703-1-702000	SALARIES - CONCESSIONS	7,152	7,000			9,750	39.29	2,750
01-0703-1-703000	SALARIES - PUBLIC SWIM	145,663	164,300	1,000	26	166,000	1.03	1,700
	ADLER POOL MANAGERS		14,500		26	15,000		
	ADLER POOL LIFEGUARDS		100,100		0	100,000		
	ADLER POOL CASHIER		7,500		0	9,000		
	RIVERSIDE POOL MANAGERS		10,200		0	10,000		
	RIVERSIDE LIFEGUARDS/CASHIER		14,000		0	14,000		
	MORNING CLEANING		18,000		0	18,000		
	GL # FOOTNOTE TOTAL:		164,300		26	166,000		
01-0703-1-704000	SALARIES - SWIM LESSONS	24,015	32,744			31,800	(2.88)	(944)
	LEARN TO SWIM SUPERVISOR		4,820		0	5,000		
	LEARN TO SWIM INSTRUCTORS		10,624		0	10,000		
	SWIM TEAM COACH		15,500		0	15,000		
	AQUA EXERCISE INSTRUCTORS		1,800		0	1,800		
	GL # FOOTNOTE TOTAL:		32,744			31,800		
SALARIES & WAGES		221,286	251,217	17,709	16,735	262,299	4.41	11,082
EMPLOYEE BENEFITS								
01-0703-2-793000	EMPLOYER CONTRIBUTION IMRF	5,965	7,307	2,588	2,588	7,911	8.27	604
01-0703-2-794000	EMP CONTRIBUTION FICA/MEDICARE	16,741	19,085	1,793	1,793	20,066	5.14	981
EMPLOYEE BENEFITS		22,706	26,392	4,381	4,381	27,977	6.01	1,585
CONTRACTUAL								
01-0703-3-705000	CONTRACTUAL SERVICES	10,330	15,000	1,000	900	11,000	(26.67)	(4,000)
01-0703-3-721000	INTERGOVMTAL RISK MGMT AGENCY	9,374	10,815			9,563	(11.58)	(1,252)
CONTRACTUAL		19,704	25,815	1,000	900	20,563	(20.34)	(5,252)
UTILITIES								
01-0703-4-708000	ELECTRICITY	18,723	18,500	2,500	5,000	18,500		
01-0703-4-709000	NORTH SHORE GAS	10,542	14,000	2,000	4,000	14,000		
01-0703-4-710000	TELEPHONE	2,677	2,600	2,600	2,600	2,600		
UTILITIES		31,942	35,100	7,100	11,600	35,100		
COMMODITIES								
01-0703-5-705000	SUPPLIES - SWIM LESSONS	1,415	1,500			1,500		
	KICKBOARDS		250		0	250		
	LIFE JACKETS		500		0	500		
	FINS/TOYS		250		0	250		
	SWIM LESSON TRAINING & REWARDS		500		0	500		
	GL # FOOTNOTE TOTAL:		1,500			1,500		
01-0703-5-706000	MATERIALS AND SUPPLIES	7,485	6,500	1,000	1,350	6,500		
	MISC		600		600	300		
	POOL PASSES		1,000		0	1,000		
	FANNY PACKS		500		0	500		
	WHISTLES		200		0	200		
	SEAL EASY MASKS		400		0	400		
	FIRST AID SUPPLIES		575		0	575		
	WRISTBANDS		150		0	150		
	SIGNAGE		200		0	500		
	COMCAST 106.24/MONTH		1,275		750	1,275		
	COPIER		100		0	100		
	EMERGENCY EQUIPMENT (O2, MASKS, RESCUE TUBES)		1,000		0	1,000		
	TRAINER AED		500		0	500		
	GL # FOOTNOTE TOTAL:		6,500		1,350	6,500		
01-0703-5-707000	SUPPLIES - MAINTENANCE	591	1,300			1,300		
	NET REPLACEMENTS		100		0	100		
	POLES FOR VACUUM		200		0	200		
	UMBRELLAS		1,000		0	1,000		
	GL # FOOTNOTE TOTAL:		1,300			1,300		
01-0703-5-723000	OFFICE SUPPLIES	221	350			350		



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
01-0703-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,891	3,800			3,550	(6.58)	(250)
	NORTHERN ILLINOIS SWIM CONFERENCE		1,000		0	750		
	WHEN TO WORK		250		0	250		
	LAKE COUNTY HEALTH PERMIT- ADLER		500		0	500		
	LAKE COUNTY HEALTH PERMIT - RIVERSIDE		250		0	250		
	TEAM UNIFY SOFTWARE		300		0	300		
	AFO/CPO CERT SUPERVISOR		1,500		0	1,500		
	GL # FOOTNOTE TOTAL:		3,800			3,550		
01-0703-5-732000	CONCESSION EXPENSE	13,232	16,000			15,300	(4.38)	(700)
	CONCESSION FOOD PERMIT		300		0	300		
	FROZEN FOOD ITEMS		6,650		0	6,600		
	FOOD		3,340		0	3,300		
	PAPER PRODUCTS		300		0	300		
	CLEANING SUPPLIES		300		0	400		
	PEPSI PRODUCTS		3,444		0	3,000		
	MISC		100		0	100		
	HEALTH DEPT		266		0	300		
	ICEE PRODUCT		1,300		0	1,000		
	GL # FOOTNOTE TOTAL:		16,000			15,300		
01-0703-5-734000	SPECIAL EVENTS	129	1,750			1,500	(14.29)	(250)
	ANNUAL STAFF EVENT		250		0	0		
	SWIM TEAM FAMILY PARTY		250		0	250		
	MISC SPECIAL EVENTS		250		0	250		
	MEMBER APPRECIATION EVENT		1,000		0	1,000		
	GL # FOOTNOTE TOTAL:		1,750			1,500		
01-0703-5-752000	UNIFORMS	4,937	6,300			6,300		
	SWIMSUITS		2,800		0	2,800		
	STAFF UNIFORMS		1,700		0	1,700		
	SWIM TEAM T-SHIRTS		1,300		0	1,300		
	VISORS/HATS		200		0	200		
	SWIM TEAM COACH UNIFORMS		300		0	300		
	GL # FOOTNOTE TOTAL:		6,300			6,300		
01-0703-5-799000	MISCELLANEOUS	2,233	3,300			3,300		
COMMODITIES		32,134	40,800	1,000	1,350	39,600	(2.94)	(1,200)
REPAIRS & MAINTENANCE								
01-0703-7-712000	MAINTENANCE BUILDING	23,474	22,600	2,000	1,500	26,700	18.14	4,100
	PEST CONTROL		500		500	500		
	CHEMICAL CLEANERS		2,700		0	2,700		
	LIGHT BULBS AND LENS COVERS		200		0	200		
	WINDOW REPLACEMENT		100		0	100		
	PLUMBING		1,000		1,000	1,000		
	ELECTRICAL		800		0	800		
	IRRIGATION REPAIRS		200		0	200		
	LOCKS AND HARDWARE		400		0	400		
	AC REPAIRS		700		0	700		
	SOUND EQUIPMENT REPAIR		100		0	100		
	FIRE EXTINGUISHER INSPECTION		200		0	200		
	CONTRACTUAL CLEANING-RIVERSIDE		2,700		0	2,700		
	FENCE BARRIER FOR FILTER PIT PER IRMA		1,300		0	1,300		
	THORGUARD		7,700		0	0		
	MIXING VALVES		1,000		0	3,500		
	OVEN/COOKER/WARMERS REPAIR & MAINTENANCE		3,000		0	3,000		
	CHEMICAL CABINET- PER IRMA		0		0	1,300		
	AIR CONDITIONING FOR CONCESSION STAND		0		0	8,000		
	GL # FOOTNOTE TOTAL:		22,600		1,500	26,700		
01-0703-7-716000	MAINTENANCE POOLS	22,949	32,650	2,000	35	32,650		
	ADLER POOL LIQUID CHLORINE		5,000		0	5,000		
	ADLER CO2		5,000		0	5,000		
	ADLER STABILIZER		450		0	450		
	ADLER PUMP REPAIRS		800		0	800		
	ADLER HEATER REPAIR		500		0	500		
	ADLER CONTROLS REPAIR		100		0	100		
	RIVERSIDE LIQUID CHLORINE		600		0	600		
	RIVERSIDE CO2		900		0	900		
	PUMP AND FILTER REPAIRS		500		0	500		
	HEATER MAINTENANCE		100		0	100		
	CONTROL REPAIRS		200		0	200		



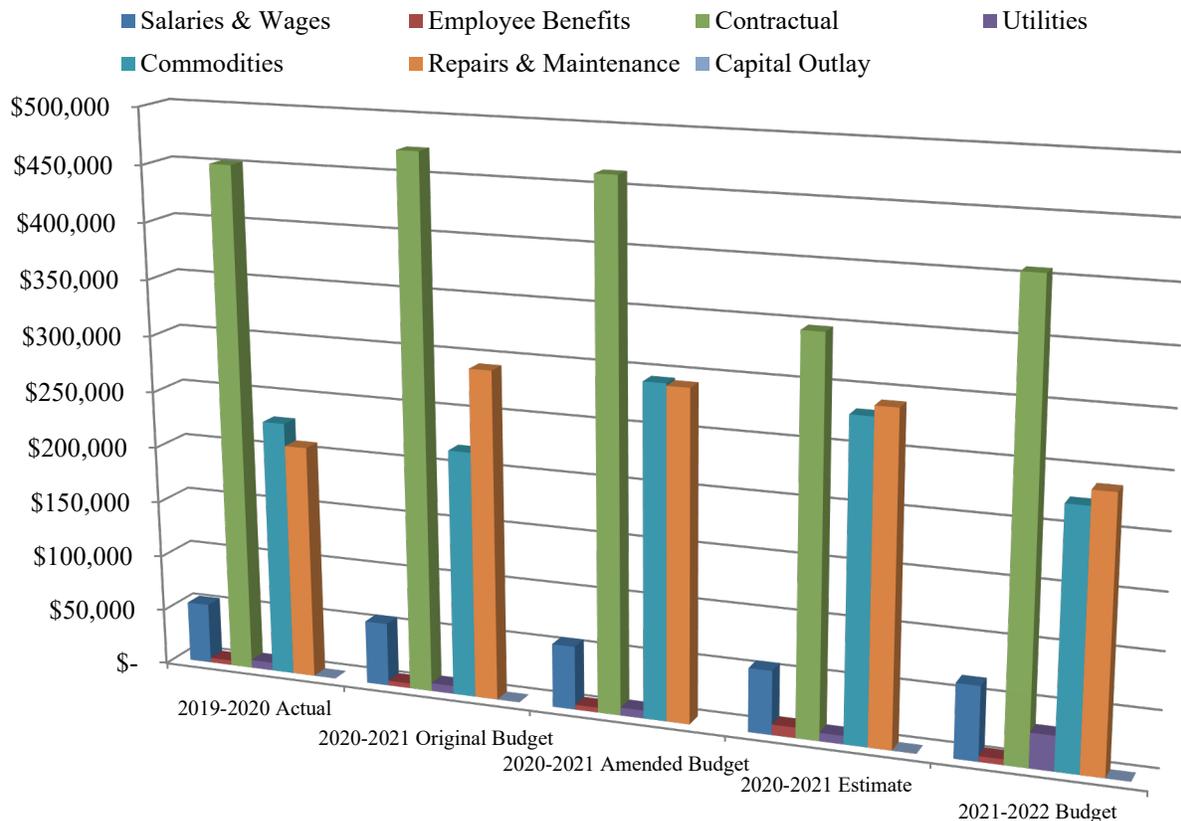
GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
	BOTH POOLS ACID AND TSP		400		0	400			
	BOTH POOLS TESTING SUPPLIES		200		0	200			
	BOTH POOLS VACUUM REPAIRS		350		0	350			
	BOTH POOLS PAINT		150		0	150			
	ADLER SEQUA SOLUTION		1,500		0	1,500			
	CHEMICAL CONTROLLER REPLACEMENT		2,000		0	2,000			
	MISC RIVERSIDE		200		0	200			
	SPRING START UP SUPPLIES		5,100		0	5,100			
	SPARE CHLORINE PUMP		500		0	500			
	REPLACEMENT MAIN DRAIN VALVE FOR ZERO DEPTH POOL		800		0	800			
	REPLACEMENT MAIN DRAIN VALVES FOR DIVE & PLUNGE POOLS		800		0	800			
	RIVERSIDE: REPAIR BROKEN DECK DRAIN		2,000		0	2,000			
	PAINT ADLER POOL SHOWER STALLS		4,500		0	4,500			
	GL # FOOTNOTE TOTAL:		32,650			32,650			
	REPAIRS & MAINTENANCE		46,423	55,250	4,000	1,535	59,350	7.42	4,100
Totals for DEPT 0703 - SWIMMING POOL OPERATIONS			374,195	434,574	35,190	36,501	444,889	2.37	10,315
DEPT 0705 - SENIOR PROGRAMS									
CONTRACTUAL									
01-0705-3-713000	CONTRACTUAL SERVICES		61,200	64,260	53,260	53,260	65,545	2.00	1,285
	2021-2022 ESCALATION)			64,260		53,260	65,545		
	CONTRACTUAL		61,200	64,260	53,260	53,260	65,545	2.00	1,285
Totals for DEPT 0705 - SENIOR PROGRAMS			61,200	64,260	53,260	53,260	65,545	2.00	1,285

BUDGET DETAIL

GENERAL FUND, MISC. COST CENTERS*

Miscellaneous Cost Centers	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Salaries & Wages	\$ 54,225	\$ 56,700	\$ 56,700	\$ 56,700	\$ 65,500	15.5%	15.5%
Employee Benefits	\$ 4,148	\$ 4,338	\$ 4,338	\$ 9,356	\$ 5,011	15.5%	-46.4%
Contractual	\$ 451,935	\$ 473,079	\$ 463,345	\$ 347,405	\$ 407,078	-14.0%	17.2%
Utilities	\$ 7,106	\$ 7,100	\$ 7,100	\$ 7,485	\$ 30,881	334.9%	312.6%
Commodities	\$ 228,502	\$ 219,011	\$ 294,011	\$ 281,586	\$ 225,111	2.8%	-20.1%
Repairs & Maintenance	\$ 208,675	\$ 292,026	\$ 292,026	\$ 290,676	\$ 238,259	-18.4%	-18.0%
Total Operating Expense	\$ 954,591	\$ 1,052,254	\$ 1,117,520	\$ 993,208	\$ 971,840	-7.6%	-2.2%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Department	\$ 954,591	\$ 1,052,254	\$ 1,117,520	\$ 993,208	\$ 971,840	-7.6%	-2.2%

Miscellaneous Cost Centers



*Miscellaneous cost centers include Emergency Management Agency, Boards and Commissions, Legal, Central Business District Parking, Community Organizations, and Public Buildings.



2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED
 AMT CHANGE

GL NUMBER DESCRIPTION
DEPT 1000 - EMERGENCY MANAGEMENT AGENCY

UTILITIES

01-1000-4-708000	ELECTRICITY		100	100	100	20	(80.00)	(80)
	ELECTRICITY FOR SIRENS		100		100	20		
UTILITIES			100	100	100	20	(80.00)	(80)

COMMODITIES

01-1000-5-717000	COMPUTER EQUIPMENT & SUPPLIES		300	300	300	300			
	EOC COMPUTER MAINTENANCE		300		300	300			
01-1000-5-723000	OFFICE SUPPLIES		125	125	125	125			
	OFFICE SUPPLIES MISCELLANEOUS		125		125	125			
01-1000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	770	1,295	1,295	1,295	1,295			
	TRAINING		200		200	200			
	LEPC DUES		30		30	30			
	EMA CONFERENCE		275		275	275			
	IESMA DUES		65		65	65			
	COMLABS EM-NET SUBSCRIPTION		725		725	725			
	GL # FOOTNOTE TOTAL:		1,295		1,295	1,295			
01-1000-5-799000	MISCELLANEOUS	26,013		75,000	80,000	10,000		10,000	
COMMODITIES			26,783	1,720	76,720	81,720	11,720	581.40	10,000

REPAIRS & MAINTENANCE

01-1000-7-715000	MAINTENANCE OTHER EQUIPMENT	3,871	5,000	5,000	5,000	5,200	4.00	200
	EARLY WARNING SIREN REPAIRS		5,000		5,000	5,200		
REPAIRS & MAINTENANCE			3,871	5,000	5,000	5,000	4.00	200

Totals for DEPT 1000 - EMERGENCY MANAGEMENT AGENCY			30,654	6,820	81,820	86,820	16,940	148.39	10,120
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GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY BUDGET	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
DEPT 1200 - LEGISLATIVE BDS & COMMITTEES								
SALARIES & WAGES								
01-1200-1-701000	SALARIES - VILLAGE BOARD	48,900	49,200	49,200	49,200	58,000	17.89	8,800
01-1200-1-770000	APPEARANCE REVIEW COMMITTEE	875	1,300	1,300	1,300	1,300		
01-1200-1-775000	PLAN COMMISSION/ZON BD APPEALS	4,450	6,200	6,200	6,200	6,200		
SALARIES & WAGES		54,225	56,700	56,700	56,700	65,500	15.52	8,800
EMPLOYEE BENEFITS								
01-1200-2-747000	UNEMPLOYMENT BENEFITS				5,018			
01-1200-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,148	4,338	4,338	4,338	5,011	15.51	673
EMPLOYEE BENEFITS		4,148	4,338	4,338	9,356	5,011	15.51	673
CONTRACTUAL								
01-1200-3-728000	TECHNICAL SERVICE	10,643	12,245	12,245	9,745	12,372	1.04	127
	PUBLIC NOTICES		3,000		3,000	3,000		
	BOARD MEETING VIDEO STORAGE-CIVIC PLUS		4,245		4,245	4,372		
	PROFESSIONAL SERVICES		5,000		2,500	5,000		
	GL # FOOTNOTE TOTAL:		12,245		9,745	12,372		
CONTRACTUAL		10,643	12,245	12,245	9,745	12,372	1.04	127
COMMODITIES								
01-1200-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	17,932	21,951	21,951	18,001	20,551	(6.38)	(1,400)
	NWMC DUES		10,361		10,361	10,361		
	METRO MAYORS CAUCUS		915		915	915		
	MUNICIPAL CLERKS DUES		20		20	20		
	IML DUES		1,750		1,750	1,750		
	CMAP		775		775	775		
	MISCELLANEOUS		2,300		1,150	2,300		
	LAKE COUNTY MUNICIPAL LEAGUE DUES		2,155		2,155	2,155		
	LAKE COUNTY TRANSPORTATION		875		875	875		
	MEETING ATTENDANCE		2,800		0	1,400		
	GL # FOOTNOTE TOTAL:		21,951		18,001	20,551		
01-1200-5-771000	BD OF POLICE & FIRE COMMISSION	4,932	3,000	3,000	9,500	5,000	66.67	2,000
01-1200-5-774000	HISTORIC PRESERVATION COMMISSION		340	340	700	340		
01-1200-5-798000	BUSINESS APPRECIATION BREAKFST	1,828	2,000	2,000		2,000		
01-1200-5-799000	MISCELLANEOUS	11,560	11,000	11,000	5,265	11,000		
	MISCELLANEOUS		1,000		0	1,000		
	ARTS COMMISSION		10,000		5,265	10,000		
	GL # FOOTNOTE TOTAL:		11,000		5,265	11,000		
COMMODITIES		36,252	38,291	38,291	33,466	38,891	1.57	600
Totals for DEPT 1200 - LEGISLATIVE BDS & COMMITTEES		105,268	111,574	111,574	109,267	121,774	9.14	10,200
DEPT 1300 - LEGAL								
CONTRACTUAL								
01-1300-3-776000	VILLAGE ATTORNEY-GEN REPRESENT	185,416	240,000	240,000	195,000	195,000	(18.75)	(45,000)
01-1300-3-777000	VILLAGE PROSECUTOR	57,021	65,000	65,000	60,000	65,000		
01-1300-3-778000	LABOR COUNSEL	32,685	35,000	35,000	35,000	35,000		
01-1300-3-779000	LITIGATION	118,861	50,000	50,000	2,590	30,000	(40.00)	(20,000)
01-1300-3-781000	ADMINISTRATIVE ADJUDICATOR	3,358	5,000	5,000	4,500	5,000		
01-1300-3-799000	OTHER LEGAL		7,500	7,500		7,500		
CONTRACTUAL		397,341	402,500	402,500	297,090	337,500	(16.15)	(65,000)
Totals for DEPT 1300 - LEGAL		397,341	402,500	402,500	297,090	337,500	(16.15)	(65,000)



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
Dept 1500 - CENTRAL BUSINESS DST PARKING								
UTILITIES								
01-1500-4-710000	TELEPHONE	4,888	5,000	5,000	5,385	5,500	10.00	500
	UTILITIES	4,888	5,000	5,000	5,385	5,500	10.00	500
REPAIRS & MAINTENANCE								
01-1500-7-712000	MAINTENANCE BUILDING	54,330	122,700	122,700	122,700	73,200	(40.34)	(49,500)
	ELEVATOR MAINTENANCE-CONTRACT & INSPECTION		12,000		12,000	12,400		
	MISC OTHER MAINTENANCE		2,000		2,000	2,000		
	LIGHT BULBS		500		500	600		
	SPRINKLER SYSTEM INSPECTION & FIRE							
	EXTINGUISHER MAINT		700		700	700		
	CODE BLUE REPLACE		2,900		2,900	2,900		
	CODE BLUE REPAIRS		500		500	500		
	ANNUAL MAINTENANCE - LAKE STREET AND CHURCH							
	STREET PARKING GARAGES		100,000		100,000	50,000		
	FIRE ALARM INSPECTION		1,300		1,300	1,300		
	FIRE EXTINGUISHER MAINTENANCE		1,000		1,000	1,000		
	WASH WINDOWS		1,800		1,800	1,800		
	GL # FOOTNOTE TOTAL:		122,700		122,700	73,200		
01-1500-7-713000	MAINTENANCE PARKING LOTS	32,766	28,205	28,205	26,855	28,366	0.57	161
	LANDSCAPE CHURCH STREET GARAGE		5,460		5,460	5,574		
	LANDSCAPE LAKE STREET GARAGE		2,370		2,370	2,417		
	SNOW REMOVAL		11,500		11,500	11,500		
	REPLACEMENT PLANTS		1,000		0	1,000		
	IRRIGATION SYSTEM		350		0	350		
	TRASH ENCLOSURE & SIDEWALK/ALLEYWAY CLEANING		7,525		7,525	7,525		
	GL # FOOTNOTE TOTAL:		28,205		26,855	28,366		
	REPAIRS & MAINTENANCE	87,096	150,905	150,905	149,555	101,566	(32.70)	(49,339)
Totals for DEPT 1500 - CENTRAL BUSINESS DST PARKING		91,984	155,905	155,905	154,940	107,066	(31.33)	(48,839)



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 1600 - COMMUNITY ORGAN/ACTIVITIES								
COMMODITIES								
01-1600-5-754000	NO IL SPECIAL RECREATION ASSN	145,242	148,000	148,000	149,600	150,000	1.35	2,000
01-1600-5-761000	SPECIAL EVENTS	18,670	24,800	24,800	10,300	16,300	(34.27)	(8,500)
	FIREWORKS		23,500		10,000	15,000		
	MISC		300		300	300		
	GO LIBERTYVILLE WALK		1,000		0	1,000		
	GL # FOOTNOTE TOTAL:		24,800		10,300	16,300		
01-1600-5-799000	MISCELLANEOUS		2,500	2,500	2,500	2,500		
	211 SERVICE		2,500		2,500	2,500		
COMMODITIES		163,912	175,300	175,300	162,400	168,800	(3.71)	(6,500)
CONTRACTUAL								
01-1600-3-750000	DIAL-A-RIDE	2,513	3,000	3,000	1,200	3,000		
	DECREASE DUE TO TEMPORARY LCCTSC GRANT		3,000		1,200	3,000		
01-1600-3-767000	MOSQUITO CONTROL	33,000	45,600	45,600	39,370	45,600		
	MOSQUITO CONTROL PLUS TWO OPTIONAL SPRAYS		45,600		39,370	45,600		
CONTRACTUAL		35,513	48,600	48,600	40,570	48,600		
Totals for DEPT 1600 - COMMUNITY ORGAN/ACTIVITIES		199,425	223,900	223,900	202,970	217,400	(2.90)	(6,500)



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
DEPT 1700 - PUBLIC BUILDINGS								
UTILITIES								
01-1700-4-709000	NORTH SHORE GAS	2,218	2,000	2,000	2,000	2,000		
01-1700-4-712000	STORMWATER FEE					23,361		23,361
	599.0 ERU + IDF X \$13.00 X 3 BILLS FOR FY 2021-2022		0		0	23,361		
UTILITIES		2,218	2,000	2,000	2,000	25,361	1,168.05	23,361
COMMODITIES								
01-1700-5-706000	MATERIALS AND SUPPLIES	437	500	500	500	500		
	EQUIPMENT AND TOOLS FOR FACILITIES MANAGER		500		500	500		
01-1700-5-752000	UNIFORMS	351	300	300	600	300		
	UNIFORMS FOR FACILITIES MANAGER		300		600	300		
01-1700-5-799000	MISCELLANEOUS	767	2,900	2,900	2,900	4,900	68.97	2,000
	TUITION REIMBURSEMENT FACILITIES MANAGER		0		0	2,000		
	MISCELLANEOUS		0		2,900	2,900		
	GL # FOOTNOTE TOTAL:				2,900	4,900		
COMMODITIES		1,555	3,700	3,700	4,000	5,700	54.05	2,000
REPAIRS & MAINTENANCE								
01-1700-7-712000	MAINTENANCE - VILLAGE HALL	31,660	40,278	40,278	40,278	40,278		
	JANITORIAL SERVICE		13,500		13,500	13,500		
	HVAC MAINTENANCE		4,000		4,000	4,000		
	FIRE SPRINKLER/EXTINGUISHER/ALARM		1,200		1,200	1,200		
	PEST CONTROL		800		800	800		
	JANITORIAL & MAINTENANCE SUPPLIES		1,600		1,600	1,600		
	OTHER REPAIRS, FLAGS(240)		2,000		2,000	2,000		
	ELEVATOR MAINTENANCE		3,540		3,540	3,540		
	CONTRACTUAL SERVICES		12,000		12,000	12,000		
	LAWN MOWING CONTRACTUAL		1,638		1,638	1,638		
	GL # FOOTNOTE TOTAL:		40,278		40,278	40,278		
01-1700-7-713000	MAINTENANCE - SCHERTZ BLDG	85,120	94,887	94,887	94,887	90,240	(4.90)	(4,647)
	JANITORIAL SERVICE		43,550		43,550	45,600		
	HVAC MAINTENANCE		10,000		10,000	10,000		
	FIRE SPRINKLER/EXTINGUISHER/ALARM MAINTENANCE		1,200		1,200	1,200		
	JANITORIAL MAINTENANCE SUPPLIES		2,900		2,900	2,900		
	OTHER REPAIRS (FLAGS,240)		4,000		4,000	4,000		
	ELEVATOR MAINTENANCE		3,540		3,540	3,540		
	PEST CONTROL		1,000		1,000	1,000		
	CONTRACTUAL SERVICES		14,000		14,000	14,000		
	BRICK REPAIR (FRONT OF SCHERTZ BUILDING)		4,500		4,500	0		
	POLICE REAR SERVICE DOOR REPLACEMENT		3,500		3,500	3,500		
	LANDSCAPE MOWING CONTRACTUAL		6,697		6,697	0		
	POLICE RAMP REPAIRS		0		0	4,500		
	GL # FOOTNOTE TOTAL:		94,887		94,887	90,240		
01-1700-7-714000	MAINTENANCE VEHICLES	928	956	956	956	975	1.99	19
REPAIRS & MAINTENANCE		117,708	136,121	136,121	136,121	131,493	(3.40)	(4,628)
CONTRACTUAL								
01-1700-3-721000	INTERGOVMTAL RISK MGMT AGENCY	8,438	9,734			8,606	(11.59)	(1,128)
CONTRACTUAL		8,438	9,734			8,606	(11.59)	(1,128)
Totals for DEPT 1700 - PUBLIC BUILDINGS		129,919	151,555	141,821	142,121	171,160	12.94	19,605

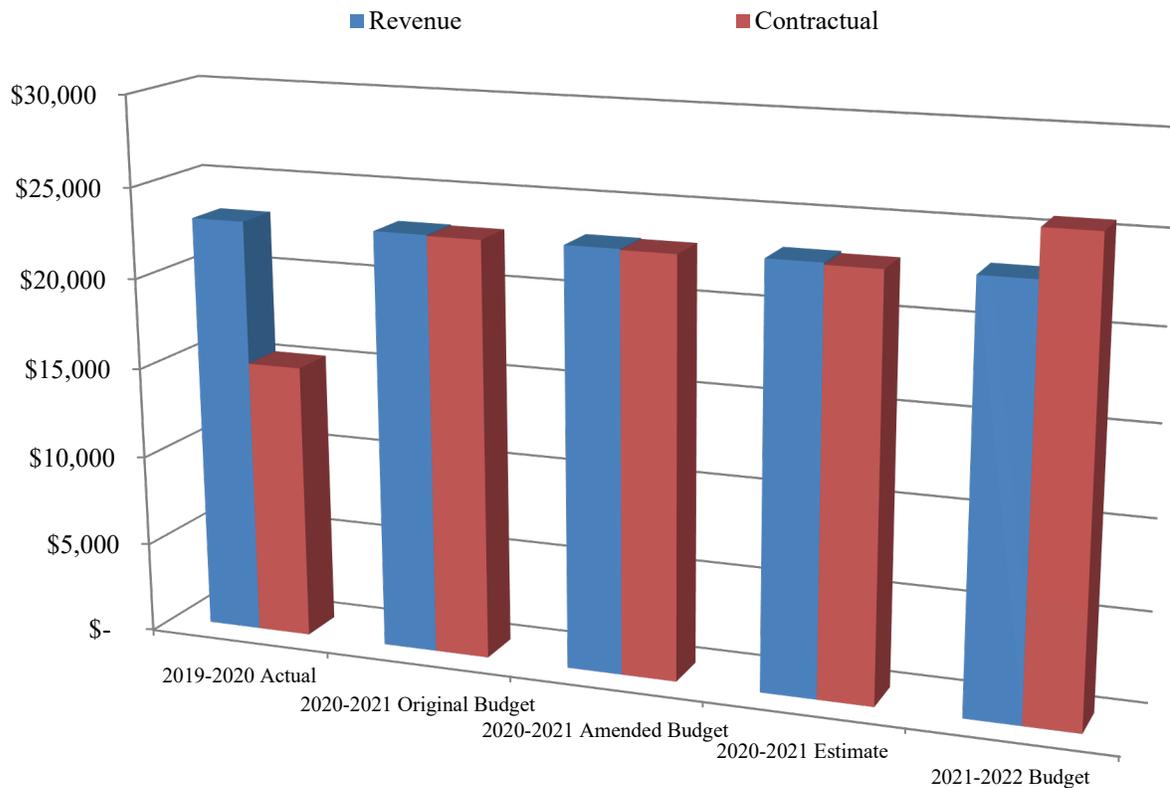
BUDGET DETAIL

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 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 23,091	\$ 23,090	\$ 23,090	\$ 23,151	\$ 23,090	0.0%	-0.3%
Expenses	\$ (15,233)	\$ (23,040)	\$ (23,040)	\$ (23,040)	\$ (25,660)	11.4%	11.4%
Net Operating Income (loss)	\$ 7,858	\$ 50	\$ 50	\$ 111	\$ (2,570)	-5240.0%	-2415.3%
Operating Expense Detail							
Contractual	\$ 15,233	\$ 23,040	\$ 23,040	\$ 23,040	\$ 25,660	11.4%	11.4%
	\$ 15,233	\$ 23,040	\$ 23,040	\$ 23,040	\$ 25,660		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 15,233	\$ 23,040	\$ 23,040	\$ 23,040	\$ 25,660	11.4%	11.4%
Net Fund Income (loss)	\$ 7,858	\$ 50	\$ 50	\$ 111	\$ (2,570)	-5240.0%	-2415.3%

Concord Special Service Area





2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED
 % CHANGE

FUND 02 - CONCORD SPECIAL SERVICE AREA

REVENUES

02-0000-0-601000	PROPERTY TAXES	23,057	23,040	23,040	23,101	23,040		
02-0000-0-690000	INTEREST REVENUE	34	50	50	50	50		
TOTAL REVENUES		23,091	23,090	23,090	23,151	23,090		

APPROPRIATIONS

CONTRACTUAL

02-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275	1,275		
02-0000-0-780000	RETENTION POND MAINT	4,118	7,321	7,321	7,321	7,441	1.64	120
02-0000-0-781000	LANDSCAPING	8,110	11,944	11,944	11,944	11,944		
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (SSA)			11,944		11,944	11,944		
CONTRACTUAL		13,503	20,540	20,540	20,540	20,660	0.58	120
02-0000-0-799000	MISCELLANEOUS EXPENSE	1,730	2,500	2,500	2,500	5,000	100.00	2,500
MISCELLANEOUS/RESERVE			2,500		2,500	5,000		
TOTAL APPROPRIATIONS		15,233	23,040	23,040	23,040	25,660	11.37	2,620

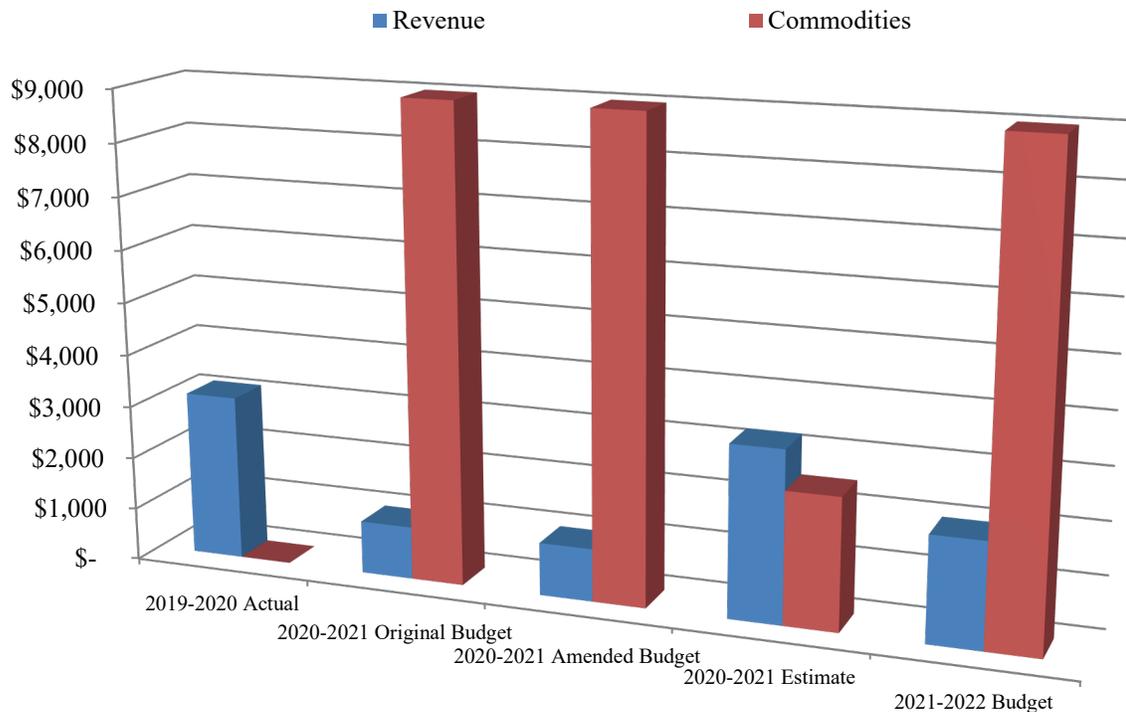
BUDGET DETAIL

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 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 3,140	\$ 1,000	\$ 1,000	\$ 3,250	\$ 2,000	100.0%	-38.5%
Expenses	\$ -	\$ (9,000)	\$ (9,000)	\$ (2,500)	\$ (9,000)	0.0%	260.0%
Net Operating Income (loss)	\$ 3,140	\$ (8,000)	\$ (8,000)	\$ 750	\$ (7,000)	-12.5%	-1033.3%
Operating Expense Detail							
Commodities	\$ -	\$ 9,000	\$ 9,000	\$ 2,500	\$ 9,000	0.0%	260.0%
	\$ -	\$ 9,000	\$ 9,000	\$ 2,500	\$ 9,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ -	\$ 9,000	\$ 9,000	\$ 2,500	\$ 9,000	0.0%	260.0%
Net Fund Income (loss)	\$ 3,140	\$ (8,000)	\$ (8,000)	\$ 750	\$ (7,000)	-12.5%	-1033.3%

Fire Fund





	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
GL NUMBER	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE

FUND 04 - FIRE FUND

REVENUES

CHARGES FOR SERVICES

04-0000-5-632000	DONATIONS	3,140	1,000	1,000	3,250	2,000	100.00	1,000
	DONATIONS		1,000		3,250	2,000		
CHARGES FOR SERVICES		3,140	1,000	1,000	3,250	2,000	100.00	1,000
TOTAL REVENUES		3,140	1,000	1,000	3,250	2,000	100.00	1,000

APPROPRIATIONS

COMMODITIES

04-0000-5-726000	ANTIQUE FIRE TRUCK REPAIRS		2,000	2,000		2,000		
	FIRE TRUCK REPAIRS		2,000		0	2,000		
04-0000-5-799000	EMS SUPPLIES		7,000	7,000	2,500	7,000		
	MEDICAL EQUIPMENT PURCHASES		7,000		2,500	7,000		
COMMODITIES			9,000	9,000	2,500	9,000		
TOTAL APPROPRIATIONS			9,000	9,000	2,500	9,000		

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 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
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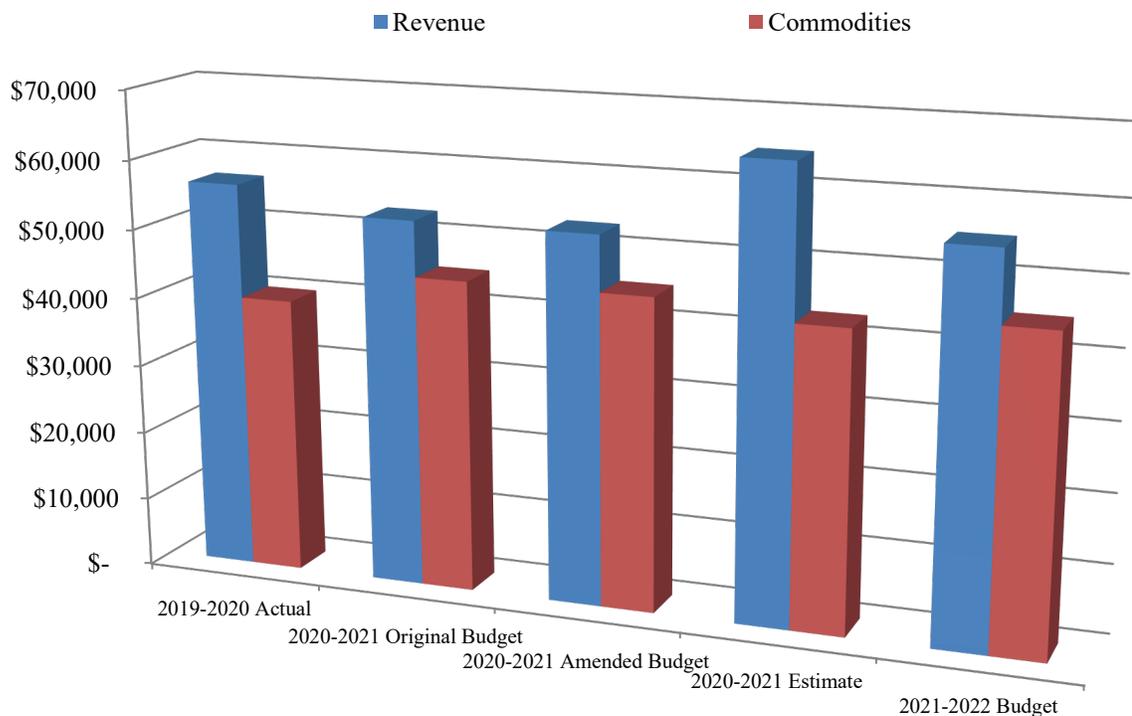
Operating							
Revenue	\$ 56,329	\$ 53,000	\$ 53,000	\$ 64,670	\$ 55,170	4.1%	-14.7%
Expenses	\$ (39,965)	\$ (45,000)	\$ (45,000)	\$ (43,000)	\$ (45,000)	0.0%	4.7%
Net Operating Income (loss)	\$ 16,364	\$ 8,000	\$ 8,000	\$ 21,670	\$ 10,170	27.1%	-53.1%
Operating Expense Detail							
Commodities	\$ 39,965	\$ 45,000	\$ 45,000	\$ 43,000	\$ 45,000	0.0%	4.7%
	\$ 39,965	\$ 45,000	\$ 45,000	\$ 43,000	\$ 45,000		

Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
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Total Fund Expense	\$ 39,965	\$ 45,000	\$ 45,000	\$ 43,000	\$ 45,000	0.0%	4.7%
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Net Fund Income (loss)	\$ 16,364	\$ 8,000	\$ 8,000	\$ 21,670	\$ 10,170	27.1%	-53.1%
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Foreign Fire Insurance Tax Fund





2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE

GL NUMBER DESCRIPTION
FUND 05 - FOREIGN FIRE INSURANCE TAX

REVENUES

05-0000-0-617000	FOREIGN FIRE TAX	54,746	52,000	52,000	64,510	55,000	5.77	3,000
05-0000-0-690000	INTEREST REVENUE	1,583	1,000	1,000	160	170	(83.00)	(830)
TOTAL REVENUES		56,329	53,000	53,000	64,670	55,170	4.09	2,170

APPROPRIATIONS

05-0000-0-790000	FIRE FIGHTING/EMER MED EQUIP	39,965	35,000	35,000	33,000	35,000		
05-0000-0-799000	EMS SUPPLIES		10,000	10,000	10,000	10,000		
TOTAL APPROPRIATIONS		39,965	45,000	45,000	43,000	45,000		

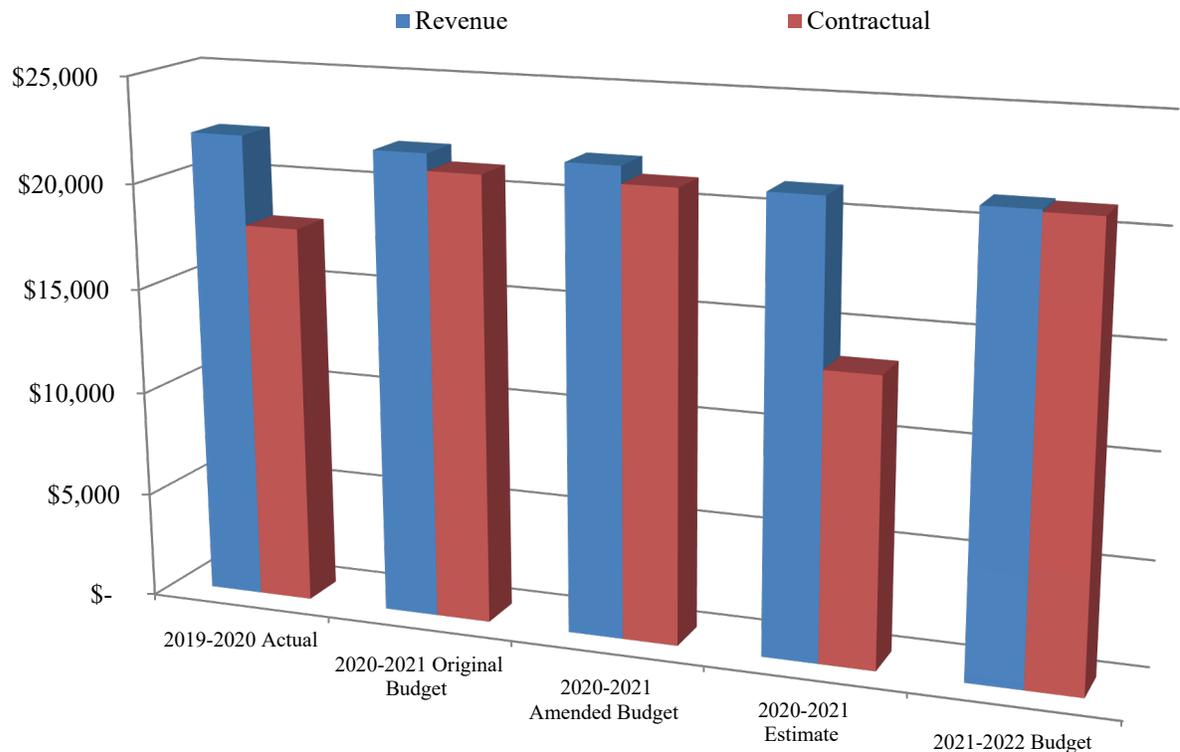
BUDGET DETAIL

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 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 22,216	\$ 21,940	\$ 21,940	\$ 21,226	\$ 21,240	-3.2%	0.1%
Expenses	\$ (18,001)	\$ (21,140)	\$ (21,140)	\$ (13,556)	\$ (21,140)	0.0%	55.9%
Net Operating Income (loss)	\$ 4,215	\$ 800	\$ 800	\$ 7,670	\$ 100	-87.5%	-98.7%
Operating Expense Detail							
Contractual	\$ 18,001	\$ 21,140	\$ 21,140	\$ 13,556	\$ 21,140	0.0%	55.9%
	\$ 18,001	\$ 21,140	\$ 21,140	\$ 13,556	\$ 21,140		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 18,001	\$ 21,140	\$ 21,140	\$ 13,556	\$ 21,140	0.0%	55.9%
Net Fund Income (loss)	\$ 4,215	\$ 800	\$ 800	\$ 7,670	\$ 100	-87.5%	-98.7%

Timber Creek Special Service Area Fund





2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE

GL NUMBER DESCRIPTION
FUND 06 - TIM/CREEK SPECIAL SERVICE AREA

REVENUES

06-0000-0-601000	TAXES	21,156	21,140	21,140	21,126	21,140		
06-0000-0-690000	INTEREST REVENUE	1,060	800	800	100	100	(87.50)	(700)
TOTAL REVENUES		22,216	21,940	21,940	21,226	21,240	(3.19)	(700)

APPROPRIATIONS

CONTRACTUAL

06-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275	1,275		
06-0000-0-780000	RETENTION POND MAINT	6,692	8,306	8,306	5,800	8,306		
06-0000-0-781000	LANDSCAPING	7,559	7,559	7,559	5,481	7,559		
	TIMBER CREEK SPECIAL SERVICE AREA (SSA)		7,534		5,456	7,534		
	TIMBER CREEK - PERENNIALS FOR POND AERATORS		25		25	25		
	GL # FOOTNOTE TOTAL:		7,559		5,481	7,559		
CONTRACTUAL		15,526	17,140	17,140	12,556	17,140		
06-0000-0-799000	MISCELLANEOUS	2,475	4,000	4,000	1,000	4,000		
TOTAL APPROPRIATIONS		18,001	21,140	21,140	13,556	21,140		

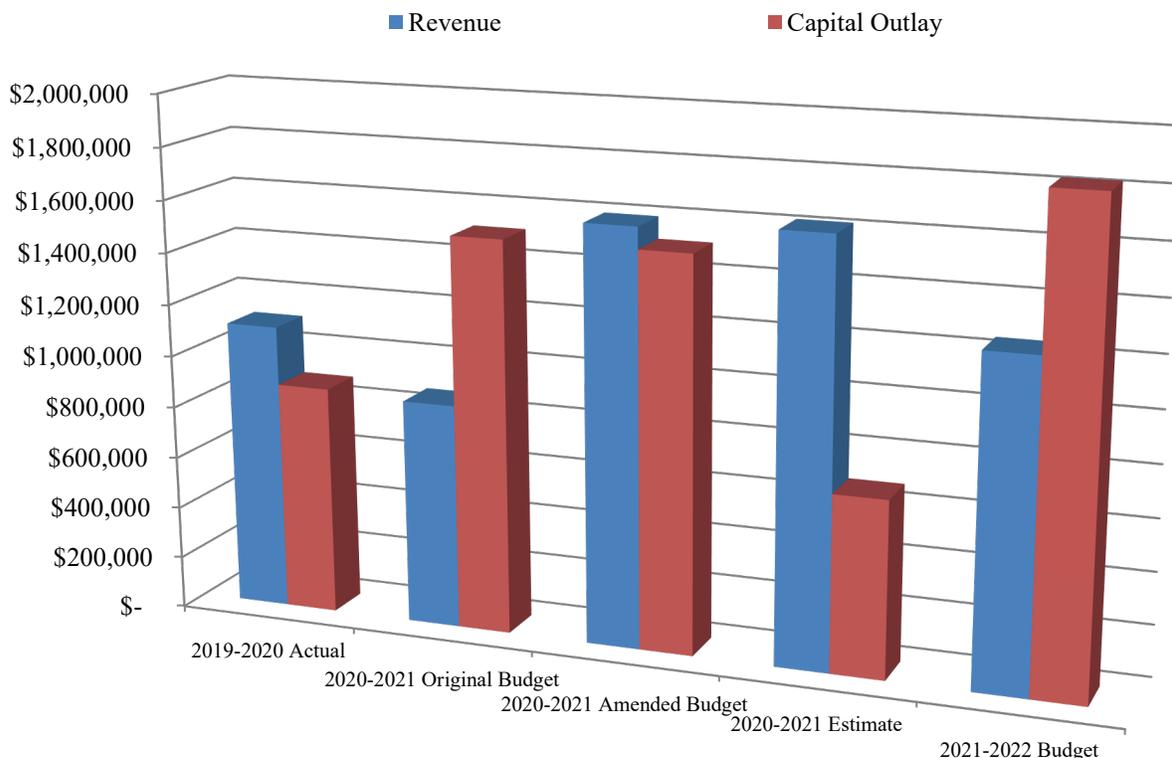
BUDGET DETAIL

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 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 1,107,557	\$ 866,667	\$ 1,594,746	\$ 1,619,402	\$ 1,249,176	44.1%	-22.9%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 1,107,557	\$ 866,667	\$ 1,594,746	\$ 1,619,402	\$ 1,249,176	44.1%	-22.9%
Operating Expense Detail							
Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 884,100	\$ 1,511,900	\$ 1,511,900	\$ 680,000	\$ 1,826,279	20.8%	168.6%
Total Fund Expense	\$ 884,100	\$ 1,511,900	\$ 1,511,900	\$ 680,000	\$ 1,826,279	20.8%	168.6%
Net Fund Income (loss)	\$ 223,457	\$ (645,233)	\$ 82,846	\$ 939,402	\$ (577,103)	-10.6%	-161.4%

Motor Fuel Tax Fund





2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED
 AMT CHANGE

GL NUMBER DESCRIPTION
FUND 07 - MOTOR FUEL TAX FUND

REVENUES

07-0000-0-624000	TAX/SURCHARGE	727,008	849,167	651,313	677,969	799,396	(5.86)	(49,771)
	IML ESTIMATE \$22.90 * 20,315		514,985		400,002	465,214		
	SUPPLEMENTAL MFT ESTIMATE \$16.45 * 20,315 PER IML		334,182		277,967	334,182		
	GL # FOOTNOTE TOTAL:		849,167		677,969	799,396		
07-0000-0-625000	STATE REIMBURSEMENT	350,441		938,433	938,433	446,280		446,280
	REBUILD ILLINOIS (TWO PAYMENTS @ \$223,140 EACH)		0		0	446,280		
07-0000-0-690000	INTEREST REVENUE	30,108	17,500	5,000	3,000	3,500	(80.00)	(14,000)
TOTAL REVENUES		1,107,557	866,667	1,594,746	1,619,402	1,249,176	44.14	382,509

APPROPRIATIONS

07-0000-0-738000	ASPHALT RESURFACING	884,100	1,511,900	1,511,900	680,000	1,826,279	20.79	314,379
	PW-ST-008: ROCKLAND ROAD BRIDGE REPLACEMENT		105,000		95,000	130,000		
	PW-ST-006: ANNUAL ROAD PROGRAM - MFT SHARE		250,000		250,000	250,000		
	PW-ST-007: ROCKLAND ROAD RECONSTRUCTION		1,156,900		335,000	1,000,000		
	PW-ST-010: ANNUAL ROAD PROGRAM - REBUILD ILLINOIS SHARE		0		0	446,279		
	GL # FOOTNOTE TOTAL:		1,511,900		680,000	1,826,279		
TOTAL APPROPRIATIONS		884,100	1,511,900	1,511,900	680,000	1,826,279	20.79	314,379

BUDGET DETAIL

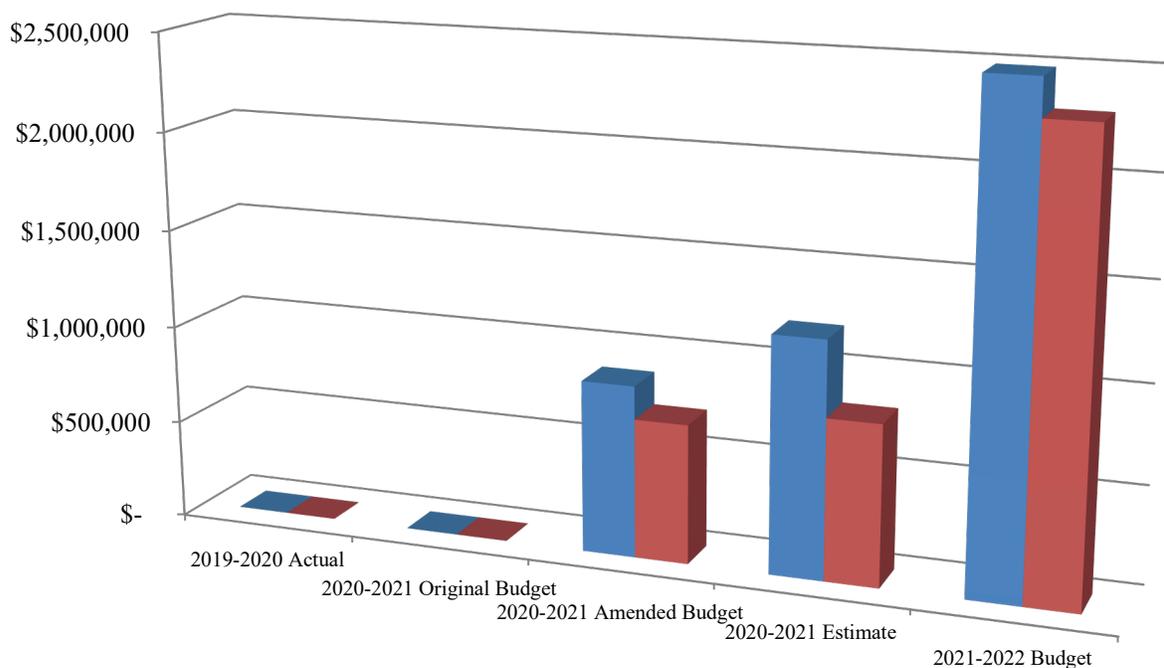
NON-HOME RULE SALES TAX FUND

Fund Description: 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% additional sales tax on items sold or delivered to the Village of Libertyville. The tax was authorized in a referendum held in March 17, 2020.

Non-Home Rule Sales Tax Fund	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ -	\$ -	\$ 875,100	\$ 1,200,100	\$ 2,488,653	-	107.4%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ -	\$ -	\$ 875,100	\$ 1,200,100	\$ 2,488,653	-	107.4%
Operating Expense Detail							
Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfers Out	\$ -	\$ -	\$ 708,326	\$ 816,685	\$ 2,300,000	-	181.6%
Total Fund Expense	\$ -	\$ -	\$ 708,326	\$ 816,685	\$ 2,300,000	-	181.6%
Net Fund Income (loss)	\$ -	\$ -	\$ 166,774	\$ 383,415	\$ 188,653	-	-50.8%

Non-Home Rule Sales Tax Fund

■ Revenues ■ Transfers Out





2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER DESCRIPTION
FUND 10 - NON-HOME RULE SALES TAX FUND

REVENUES

INTERGOVERNMENTAL

10-0000-4-611000	SALES TAX		875,000	1,200,000	2,400,000		2,400,000
INTERGOVERNMENTAL			875,000	1,200,000	2,400,000		2,400,000

INTEREST

10-0000-7-690000	INTEREST REVENUE		100	100	250		250
INTEREST			100	100	250		250

TRANSFERS

10-0000-9-699000	TRANSFERS IN				88,403		88,403
	LOAN REPAYMENT FROM STORMWATER SEWER FUND		0	0	88,403		
TRANSFERS					88,403		88,403
TOTAL REVENUES			875,100	1,200,100	2,488,653		2,488,653

APPROPRIATIONS

TRANSFERS

10-0000-8-799000	TRANSFERS OUT		708,326	816,685	2,300,000		2,300,000
	FY 2020-2021 TRANSFER TO GENERAL FUND (PLACES FOR EATING REPLACEMENT)		0	400,000	0		
	FY 2020-2201 TRANSFER TO STORMWATER SEWER FUND		0	416,685	0		
	FY 2021-2022 TRANSFER TO PROJECT FUND		0	0	800,000		
	FY 2021-2022 PLACES FOR EATING TAX REPLACEMENT		0	0	800,000		
	FY 2021-2022 TRANSFER TO PARK IMPROVEMENT FUND		0	0	350,000		
	FY 2021-2022 TRANSFER TO PUBLIC BUILDING IMPROVEMENT FUND		0	0	200,000		
	FY 2021-2022 TRANSFER TO TERF		0	0	150,000		
	GL # FOOTNOTE TOTAL:			816,685	2,300,000		
TRANSFERS			708,326	816,685	2,300,000		2,300,000
TOTAL APPROPRIATIONS			708,326	816,685	2,300,000		2,300,000

BUDGET DETAIL

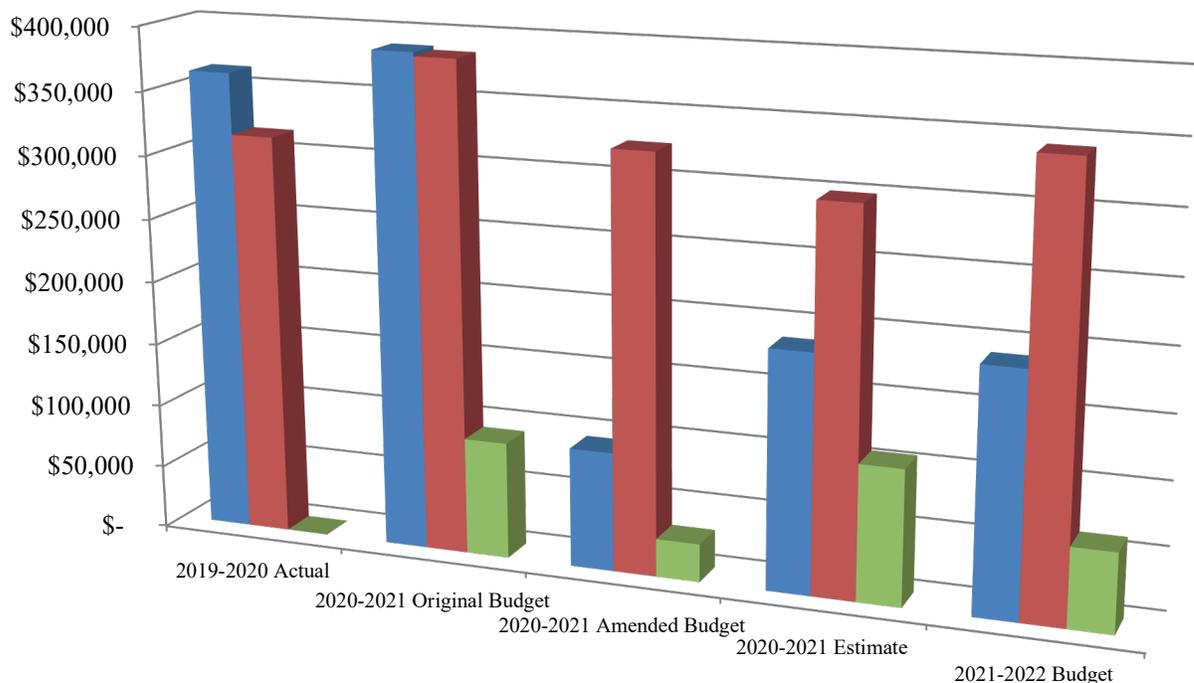
HOTEL/MOTEL TAX FUND

Fund Description: 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 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 363,455	\$ 387,500	\$ 94,000	\$ 186,953	\$ 190,000	-51.0%	1.6%
Expenses	\$ (315,807)	\$ (384,454)	\$ (325,454)	\$ (299,028)	\$ (343,131)	-10.7%	14.7%
Net Operating Income (loss)	\$ 47,648	\$ 3,046	\$ (231,454)	\$ (112,075)	\$ (153,131)	-5127.3%	36.6%
Operating Expense Detail							
Contractual	\$ 315,807	\$ 384,454	\$ 325,454	\$ 299,028	\$ 343,131	-10.7%	14.7%
	\$ 315,807	\$ 384,454	\$ 325,454	\$ 299,028	\$ 343,131		
Capital Outlay	\$ -	\$ 92,093	\$ 30,000	\$ 106,786	\$ 62,500	-32.1%	-100.0%
Total Fund Expense	\$ 315,807	\$ 476,547	\$ 355,454	\$ 405,814	\$ 405,631	-14.9%	0.0%
Net Fund Income (loss)	\$ 47,648	\$ (89,047)	\$ (261,454)	\$ (218,861)	\$ (215,631)	142.2%	-1.5%

Hotel/Motel Tax Fund

■ Revenue ■ Contractual ■ Capital Outlay





2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED
 AMT CHANGE

GL NUMBER DESCRIPTION
FUND 13 - HOTEL/MOTEL TAX FUND

REVENUES

13-0000-0-601000	HOTEL MOTEL TAX	321,190	370,000	92,500	130,000	179,500	(51.49)	(190,500)
	HOTEL/MOTEL TAX, 80% OCCUPANCY BASE (FY 2021-2022; 3 MONTHS AT 25%, 3 MONTHS AT 30%, 3 MONTHS AT 40%, 3 MONTHS AT 60%)		0		130,000	179,500		
13-0000-0-611000	BANNER PROGRAM	24,900						
13-0000-0-625000	LCCF CONTRIBUTION-LIB DAYS	9,913	10,000			10,000		
13-0000-0-690000	INTEREST REVENUE	7,452	5,000	1,500	700	500	(90.00)	(4,500)
13-0000-0-699000	MISCELLANEOUS REVENUES		2,500		56,253		(100.00)	(2,500)
	SPONSORSHIPS		2,500		0	0		
	CIVIC CENTER HVAC REIMBURSEMENT		0		56,253	0		
	GL # FOOTNOTE TOTAL:		2,500		56,253			
TOTAL REVENUES		363,455	387,500	94,000	186,953	190,000	(50.97)	(197,500)

APPROPRIATIONS

13-0000-0-701000	LIBERTYVILLE DAYS COSTS	19,826	22,000			22,000		
13-0000-0-713000	DOWNTOWN BEAUTIFICATION	59,233	80,761	80,761	59,011	89,333	10.61	8,572
	SIDEWALK CLEANING		5,150		0	5,500		
	IRRIGATION REPAIRS		600		700	6,600		
	TREE GRATE REPLACEMENT (11 GRATES IN EACH)		3,000		0	3,000		
	LANDSCAPE/STREETSCAPE MAINT		10,161		10,161	10,364		
	DOWNTOWN FLOWER PLANTING		14,599		14,599	14,891		
	TREE REPLACEMENT		2,000		0	0		
	GARBAGE CAN REPAIR & REHABILITATION		1,500		700	1,500		
	ROSE GARDEN SPRAYING & SUPPLIES		6,257		5,857	6,374		
	BENCH REPAIR (2-\$1500 EA AND 1 NEW)		3,000		1,500	4,500		
	SNOW REMOVAL-CONTRACT FOR DOWNTOWN CLEANUP		20,000		20,000	20,000		
	VILLAGE ENTRANCE SIGN BEDS		5,494		5,494	5,604		
	PAINTE FENCE/WELDING PLANT BED ENCLOSURES ON MILWAUKEE		9,000		0	11,000		
	GL # FOOTNOTE TOTAL:		80,761		59,011	89,333		
13-0000-0-720000	COOK HOUSE	32,221	42,800	42,800	42,800	35,300	(17.52)	(7,500)
	NORTHSHORE GAS		1,500		1,500	1,500		
	HVAC MAINTENANCE		1,500		1,500	1,500		
	MISCELLANEOUS		8,000		8,000	8,000		
	FIRE EXTINGUISHER		200		200	200		
	PEST CONTROL		1,400		1,400	1,400		
	ALARM & TELEPHONE		1,000		1,000	1,000		
	JANITORIAL SERVICE		1,200		1,200	1,200		
	CONTRACTUAL SERVICES (FAC MGR)		13,000		13,000	13,000		
	ROOF CHIMNEY FLASHING REPAIR AND FLAT ROOF AND TUCKPOINTING		15,000		15,000	7,500		
	GL # FOOTNOTE TOTAL:		42,800		42,800	35,300		
13-0000-0-750000	MAINSTREET LIBERTYVILLE	10,000	10,000	10,000	10,000	10,000		
13-0000-0-755000	BANNER PROGRAM	21,934	300	300	2,000	3,000	900.00	2,700
	BANNER REPLACEMENT SOUTH ON MILWAUKEE AVE		300		2,000	3,000		
13-0000-0-757000	VILLAGE BAND	2,654	3,000	1,000		3,000		
	BAND DIRECTOR		2,000		0	2,000		
	BAND SUPPLIES & EXPENSES		1,000		0	1,000		
	GL # FOOTNOTE TOTAL:		3,000			3,000		
13-0000-0-759000	TOURISM PROMOTIONS	20,123	57,280	52,280	40,595	46,760	(18.37)	(10,520)
	LCVB KIOSK/MAP/GUIDE/SOCIAL MEDIA CAMPAIGN		8,500		6,000	8,000		
	DINING GUIDE PRINTING		5,850		5,000	5,850		
	GLMV MAP/GUIDE/MAGAZINE		710		695	710		
	HOTEL BROCHURE RACK SPACE		6,820		6,500	6,500		
	60048 PROMOTIONS (CLINGS, HOLIDAY ADS, FLYERS, ETC)		3,000		7,000	3,500		
	GREAT LAKES ADVERTISING		2,000		0	1,800		
	OTHER TOURISM EFFORTS		400		400	400		
	ADDITIONAL DINING PROMOTION		30,000		15,000	20,000		
	GL # FOOTNOTE TOTAL:		57,280		40,595	46,760		
13-0000-0-760000	L C CONVENTION/VISITORS BUREAU	12,075	12,075	12,075	12,500	12,500	3.52	425



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
13-0000-0-761000	SPECIAL EVENTS	13,866	18,200	18,200	18,084	18,200		
	HOLIDAY ON THE SQUARE GARLAND & BOWS		2,000		2,000	2,000		
	HOLIDAY WREATHS & GARLAND		14,400		14,034	14,400		
	MEMORIAL DAY EVENT- TENT & PROGRAM PRINTING		1,000		1,250	1,000		
	MUSIC LICENSE		800		800	800		
	GL # FOOTNOTE TOTAL:		18,200		18,084	18,200		
13-0000-0-762000	CIVIC CENTER	59,076	56,538	56,538	56,538	56,538		
	ROOF REPAIR/REPLACEMENT		1,500		1,500	1,500		
	ELEVATOR MAINTENANCE		3,538		3,538	3,538		
	FIRE SPRINKLER/EXTINGUISHER/ALARMS MAINTENANCE		1,000		1,000	1,000		
	EXTERIOR MAINTENANCE & PAINTING		2,000		2,000	2,000		
	GENERATOR MAINTENANCE, SUPPLIES		1,000		1,000	1,000		
	PLUMBING, ELECTRICAL, MISC. REPAIRS		3,000		3,000	3,000		
	HVAC MAINTENANCE, INSPECTIONS		5,000		5,000	5,000		
	MISCELLANEOUS, UTILITIES, FLAGS(240), OTHER		4,000		4,000	4,000		
	CONTRACTUAL SERVICES (FAC MGR)		27,500		27,500	27,500		
	RAILING REPAIRS & CONCRETE REPAIRS		8,000		8,000	8,000		
	GL # FOOTNOTE TOTAL:		56,538		56,538	56,538		
13-0000-0-770000	SPORTS COMPLEX MARKETING	32,251	40,000	10,000	16,000	5,000	(87.50)	(35,000)
CONTRACTUAL								
13-0000-0-781000	ADLER CULTURAL CENTER	32,548	41,500	41,500	41,500	41,500		
	HVAC MAINTENANCE, REPAIR		4,000		4,000	4,000		
	GENERAL MAINTENANCE, PAINTING, POWERWASH:SILLS		2,000		2,000	2,000		
	FIRE EXTINGUISHER, ALARM MAINTENANCE		600		600	600		
	PEST CONTROL		2,400		2,400	2,400		
	MISC REPAIRS		3,000		3,000	3,000		
	CONTRACTUAL SERVICES (FAC MGR)		25,000		25,000	25,000		
	DOOR REPLACEMENT		4,500		4,500	4,500		
	GL # FOOTNOTE TOTAL:		41,500		41,500	41,500		
CONTRACTUAL		32,548	41,500	41,500	41,500	41,500		
CAPITAL								
13-0000-0-790002	ADLER CULTURAL CENTER-CAPITAL OUTLAY		62,093			62,500	0.66	407
	PW-FAC-005: ADLER CENTER - PAINT & PLASTER REPAIRS		29,441		0	29,500		
	PW-FAC-006: ADLER CENTER - WALLS & STUCCO		32,652		0	33,000		
	GL # FOOTNOTE TOTAL:		62,093			62,500		
13-0000-0-790003	CIVIC CENTER-CAPITAL OUTLAY		30,000	30,000	106,786		(100.00)	(30,000)
	PW-FAC-026: CIVIC CENTER: JOINT HVAC PROJECT		30,000		106,786	0		
CAPITAL			92,093	30,000	106,786	62,500	(32.13)	(29,593)
TOTAL APPROPRIATIONS		315,807	476,547	355,454	405,814	405,631	(14.88)	(70,916)

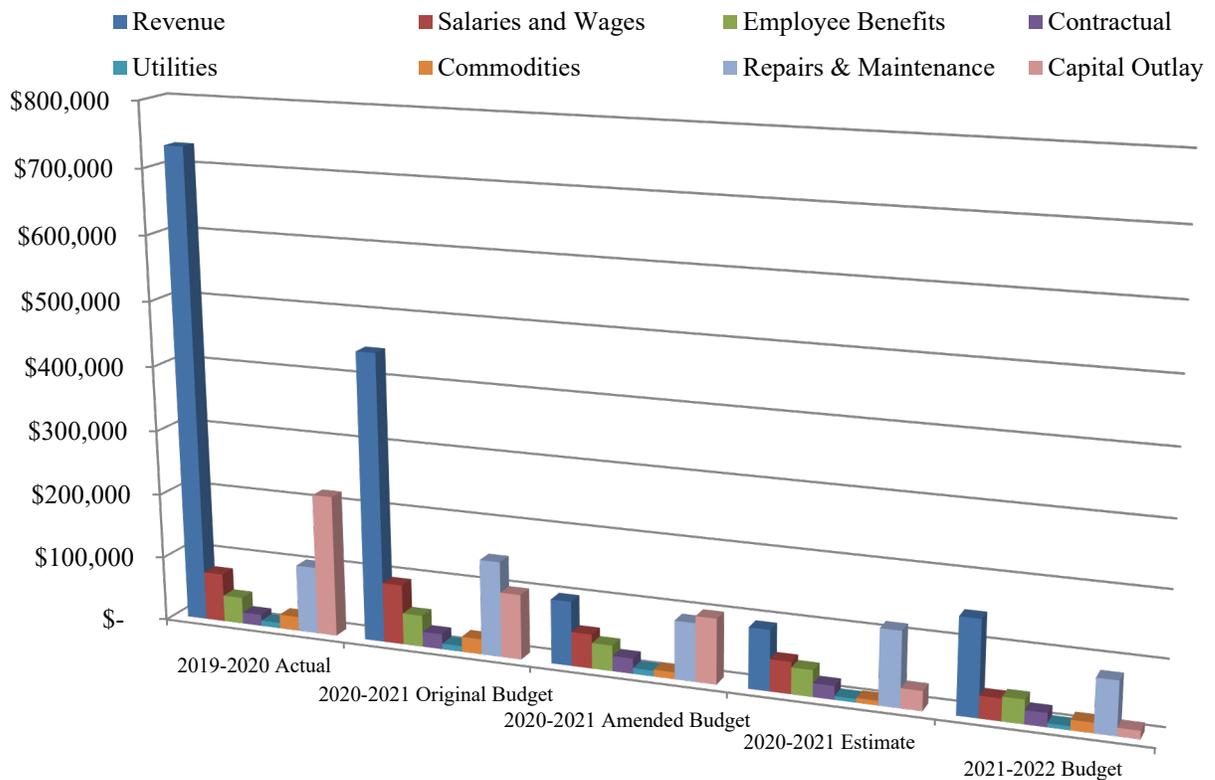
BUDGET DETAIL

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 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 731,898	\$ 445,500	\$ 98,920	\$ 92,845	\$ 145,920	-67.2%	57.2%
Expenses	\$ (268,280)	\$ (343,884)	\$ (223,823)	\$ (237,579)	\$ (193,336)	-43.8%	-18.6%
Net Operating Income (loss)	\$ 463,618	\$ 101,616	\$ (124,903)	\$ (144,734)	\$ (47,416)	-146.7%	-67.2%
Operating Expense Detail							
Salaries and Wages	\$ 75,276	\$ 92,703	\$ 52,456	\$ 48,734	\$ 33,667	-63.7%	-30.9%
Employee Benefits	\$ 41,165	\$ 48,648	\$ 39,334	\$ 40,458	\$ 36,468	-25.0%	-9.9%
Contractual	\$ 17,700	\$ 23,400	\$ 23,400	\$ 20,800	\$ 20,800	-11.1%	0.0%
Utilities	\$ 8,375	\$ 8,750	\$ 8,750	\$ 5,650	\$ 6,000	-31.4%	6.2%
Commodities	\$ 21,785	\$ 23,500	\$ 10,500	\$ 7,004	\$ 15,500	-34.0%	121.3%
Repairs & Maintenance	\$ 103,979	\$ 146,883	\$ 89,383	\$ 114,933	\$ 80,901	-44.9%	-29.6%
	\$ 268,280	\$ 343,884	\$ 223,823	\$ 237,579	\$ 193,336		
Capital Outlay	\$ 218,271	\$ 100,000	\$ 100,000	\$ 30,000	\$ 12,500	-87.5%	-58.3%
Total Fund Expense	\$ 486,551	\$ 443,884	\$ 323,823	\$ 267,579	\$ 205,836	-53.6%	-23.1%
Net Fund Income (loss)	\$ 245,347	\$ 1,616	\$ (224,903)	\$ (174,734)	\$ (59,916)	-3807.7%	-65.7%

Commuter Parking Fund





GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
FUND 14 - COMMUTER PARKING FUND								
REVENUES								
14-0000-0-636000	LOCAL FINES	36,825	36,000	7,500	7,500	18,000	(50.00)	(18,000)
14-0000-0-690000	INTEREST REVENUE	10,461	7,500	1,500	850		(100.00)	(7,500)
14-0000-0-699000	MISCELLANEOUS REVENUES	301,004			13,995			
	TRAIN STATION CONSTRUCTION REIMBURSEMENT FROM METRA		0		13,995	0		
CHARGES FOR SERVICES								
14-0000-0-665000	DOWNTOWN STATION - PERMIT FEES	171,699	170,000	51,000	35,000	51,000	(70.00)	(119,000)
14-0000-0-666000	DOWNTOWN STATION - DAILY FEES	32,534	36,000	1,500	2,000	10,000	(72.22)	(26,000)
14-0000-0-667000	NORTH CENTRAL STATION (137)	15,300	21,000	500	500	5,000	(76.19)	(16,000)
14-0000-0-668000	PRAIRIE CROSSINGS ST. (HARRIS)	87,547	95,000	3,000	6,000	25,000	(73.68)	(70,000)
14-0000-0-670000	DAILY ENVELOPE FEE	16,568	18,000	2,000	2,000	5,000	(72.22)	(13,000)
	CHARGES FOR SERVICES	323,648	340,000	58,000	45,500	96,000	(71.76)	(244,000)
INTERGOVERNMENTAL								
14-0000-0-671000	CONVENIENCE PASS-PRAIRIE XING	59,960	62,000	31,920	25,000	31,920	(48.52)	(30,080)
	INTERGOVERNMENTAL	59,960	62,000	31,920	25,000	31,920	(48.52)	(30,080)
	TOTAL REVENUES	731,898	445,500	98,920	92,845	145,920	(67.25)	(299,580)
APPROPRIATIONS								
SALARIES & WAGES								
14-0000-1-701000	SALARIES	75,276	92,703	52,456	48,734	33,667	(63.68)	(59,036)
	SALARIES & WAGES	75,276	92,703	52,456	48,734	33,667	(63.68)	(59,036)
EMPLOYEE BENEFITS								
14-0000-2-720000	INSURANCE	24,353	27,196	27,196	27,413	29,027	6.73	1,831
14-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	10,968	14,360	8,125	8,924	4,865	(66.12)	(9,495)
14-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	5,844	7,092	4,013	4,121	2,576	(63.68)	(4,516)
	EMPLOYEE BENEFITS	41,165	48,648	39,334	40,458	36,468	(25.04)	(12,180)
CONTRACTUAL								
14-0000-3-729000	SOFTWARE MAINTENANCE	11,100	16,800	16,800	14,200	14,200	(15.48)	(2,600)
	TOTAL PARKING SOLUTIONS SUPPORT		11,500		11,500	11,500		
	CARDINAL TICKETTRAK SOFTWARE SUPPORT		5,300		2,700	2,700		
	GL # FOOTNOTE TOTAL:		16,800		14,200	14,200		
14-0000-3-730000	RENTAL OF LAND	6,600	6,600	6,600	6,600	6,600		
	CONTRACTUAL	17,700	23,400	23,400	20,800	20,800	(11.11)	(2,600)
UTILITIES								
14-0000-4-708000	ELECTRICITY	6,174	6,000	6,000	3,250	3,250	(45.83)	(2,750)
14-0000-4-710000	PHONE	2,201	2,750	2,750	2,400	2,750		
	UTILITIES	8,375	8,750	8,750	5,650	6,000	(31.43)	(2,750)
COMMODITIES								
14-0000-5-706000	MATERIALS AND SUPPLIES	5,483	5,500	5,500	2,500	5,500		
	PARKING CITATIONS, ENVELOPES, TAGS		5,500		2,500	5,500		
14-0000-5-736000	CREDIT CARD FEES	14,250	16,000	3,000	1,500	8,000	(50.00)	(8,000)
14-0000-5-750000	REFUNDS	2,052	2,000	2,000	3,000	2,000		
	COMMODITIES	21,785	23,500	10,500	7,000	15,500	(34.04)	(8,000)
CAPITAL								
14-0000-6-790000	CAPITAL OUTLAYS		100,000	100,000	30,000	12,500	(87.50)	(87,500)
	PW-INF-001: COMMUTER PARKING MAINTENANCE		50,000		0	12,500		
	CD-INF-001: DOWNTOWN METRA PARKING LOT (ENGINEERING)		50,000		30,000	0		
	GL # FOOTNOTE TOTAL:		100,000		30,000	12,500		
14-0000-6-791000	DOWNTOWN STATION IMPROVEMENT	218,271			4			
	LIGHT FIXTURE REINSTALL FOR NEW STATION		0		4	0		
	CAPITAL	218,271	100,000	100,000	30,004	12,500	(87.50)	(87,500)



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
REPAIRS & MAINTENANCE								
14-0000-7-713000	MAINTENANCE GROUNDS	103,979	146,883	89,383	114,933	80,901	(44.92)	(65,982)
	PRAIRIE CROSSING LANDSCAPE MAINT		12,846		12,846	13,114		
	DOWNTOWN COMMUTER LANDSCAPE MAINT		2,511		2,511	2,511		
	SNOW PLOWING		65,000		65,000	32,500		
	JANITORIAL SERVICES, 3 STATIONS.		50,000		23,000	24,000		
	OTHER, MISC BLDG MAINTENANCE		2,000		2,000	2,000		
	REPLACEMENT TRASH RECEPTACLES		2,750		0	0		
	PEST CONTROL		1,500		1,500	1,500		
	HVAC & ALARM		2,000		2,000	2,000		
	DRAIN TILE AND BASIN INSTALLATION AT DOWNTOWN STATION		5,000		2,800	0		
	POWER WASH METRA PLATFORM \$546 X 6		3,276		3,276	3,276		
	GL # FOOTNOTE TOTAL:		146,883		114,933	80,901		
REPAIRS & MAINTENANCE		103,979	146,883	89,383	114,933	80,901	(44.92)	(65,982)
TOTAL APPROPRIATIONS		486,551	443,884	323,823	267,579	205,836	(53.63)	(238,048)

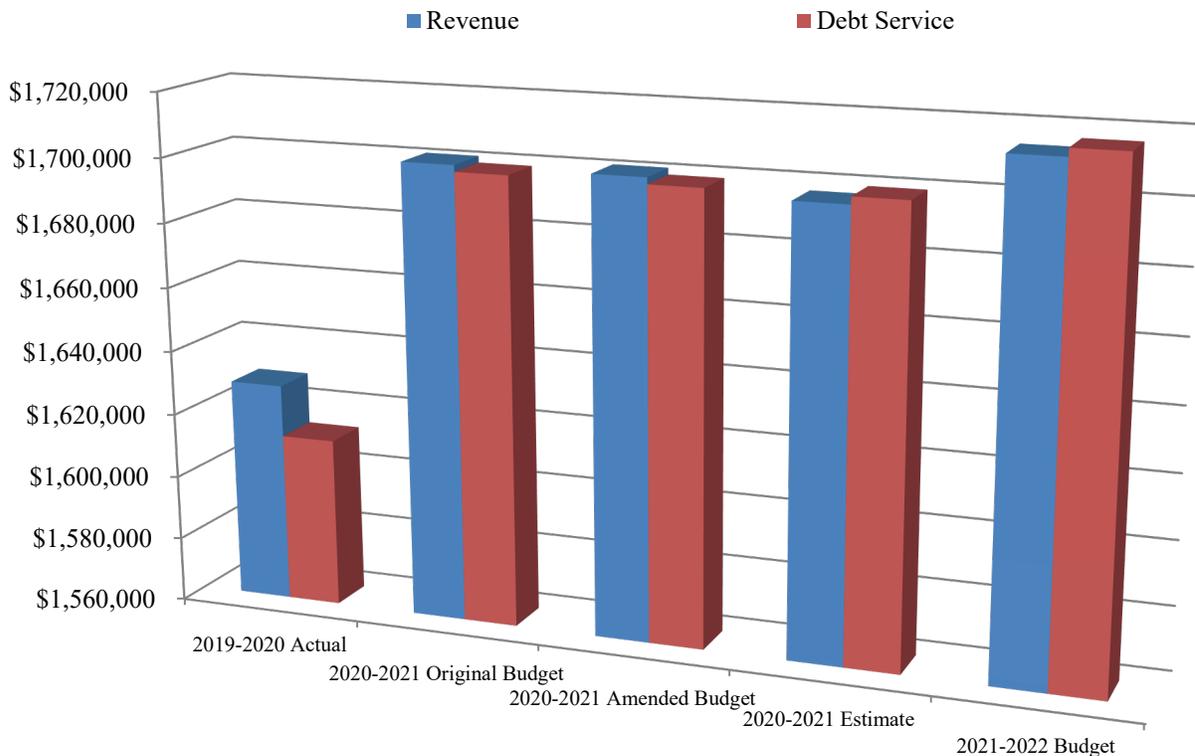
BUDGET DETAIL

GENERAL BOND 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 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 1,628,621	\$ 1,701,086	\$ 1,701,086	\$ 1,697,086	\$ 1,713,943	0.8%	1.0%
Expenses	\$ (1,612,659)	\$ (1,699,086)	\$ (1,699,086)	\$ (1,699,417)	\$ (1,716,443)	1.0%	1.0%
Net Operating Income (loss)	\$ 15,962	\$ 2,000	\$ 2,000	\$ (2,331)	\$ (2,500)	-225.0%	7.3%
Operating Expense Detail							
Debt Service	\$ 1,612,659	\$ 1,699,086	\$ 1,699,086	\$ 1,699,417	\$ 1,716,443	1.0%	1.0%
	\$ 1,612,659	\$ 1,699,086	\$ 1,699,086	\$ 1,699,417	\$ 1,716,443		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 1,612,659	\$ 1,699,086	\$ 1,699,086	\$ 1,699,417	\$ 1,716,443	1.0%	1.0%
Net Fund Income (loss)	\$ 15,962	\$ 2,000	\$ 2,000	\$ (2,331)	\$ (2,500)	-225.0%	7.3%

General Bond Fund





GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
FUND 08 - GENERAL BOND & INTEREST								
REVENUES								
08-0000-0-601000	TAXES	1,623,310	1,696,586	1,696,586	1,696,586	1,713,443	0.99	16,857
08-0000-0-690000	INTEREST REVENUE	5,311	4,500	4,500	500	500	(88.89)	(4,000)
TOTAL REVENUES		1,628,621	1,701,086	1,701,086	1,697,086	1,713,943	0.76	12,857
APPROPRIATIONS								
08-0000-0-795000	PRINCIPAL PAYMENTS	1,130,000	1,085,000	1,085,000	1,085,000	1,180,000	8.76	95,000
	ROAD BONDS (2012A GO BOND) PRINCIPAL		245,000		245,000	255,000		
	ROAD BONDS (2013A GO BOND) PRINCIPAL		230,000		230,000	240,000		
	ROAD BONDS (2014B GO BOND) PRINCIPAL		240,000		240,000	250,000		
	ROAD BONDS (2015A GO BOND) PRINCIPAL		250,000		250,000	260,000		
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 2019) PRINCIPAL		120,000		120,000	175,000		
	GL # FOOTNOTE TOTAL:		1,085,000		1,085,000	1,180,000		
08-0000-0-796000	INTEREST PAYMENTS	480,303	611,586	611,586	611,586	533,443	(12.78)	(78,143)
	ROAD BONDS (2012A GO BOND) INTEREST		78,425		78,425	73,525		
	ROAD BONDS (2013A GO BOND) INTEREST		134,888		134,888	127,988		
	ROAD BONDS (2014B GO BOND) INTEREST		114,050		114,050	109,250		
	ROAD BONDS (2015A GO BOND) INTEREST		123,630		123,630	117,380		
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 2019) INTEREST		160,593		160,593	105,300		
	GL # FOOTNOTE TOTAL:		611,586		611,586	533,443		
08-0000-0-797000	PAYING AGENT FEES	2,356	2,500	2,500	2,831	3,000	20.00	500
TOTAL APPROPRIATIONS		1,612,659	1,699,086	1,699,086	1,699,417	1,716,443	1.02	17,357

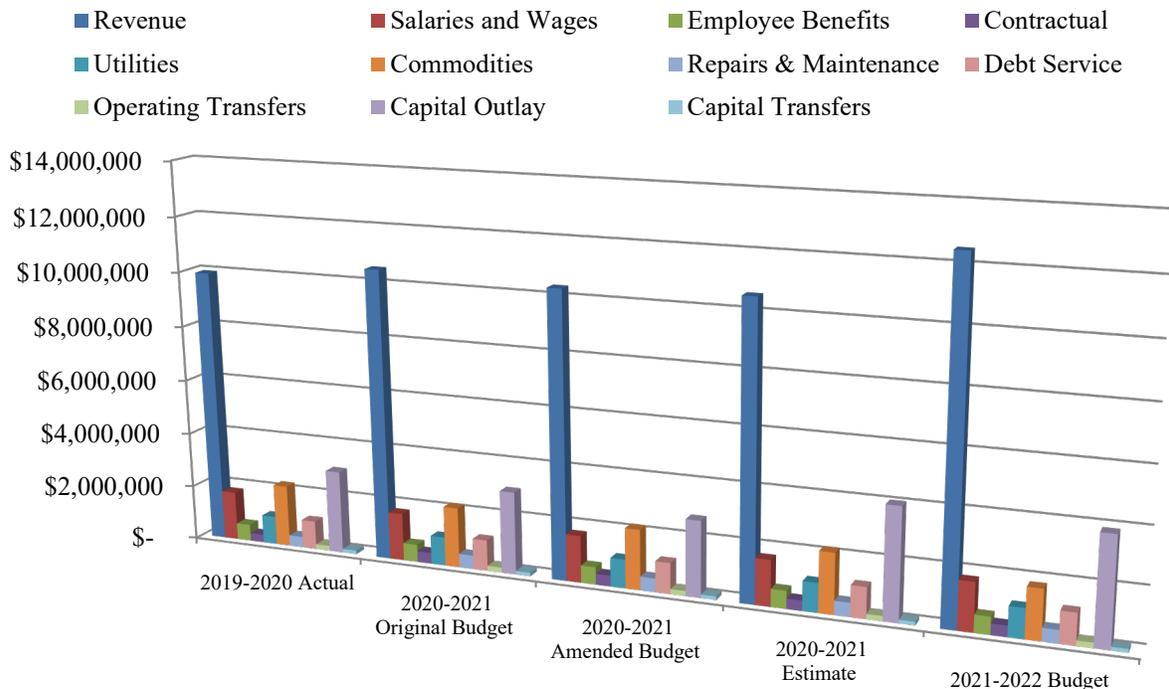
BUDGET DETAIL

UTILITY FUND

Fund Description: Accounts for the operation and maintenance of the waterworks and sewage activities of the Village. The village owns and operates its own wastewater treatment plant. Water is purchased from the Central Lake County Joint Action Water Agency (CLCJAWA).

Utility Fund	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 9,937,230	\$ 10,529,375	\$ 10,354,375	\$ 10,575,673	\$ 12,507,070	18.8%	18.3%
Expenses	\$ (7,589,337)	\$ (7,808,769)	\$ (7,774,221)	\$ (7,743,383)	\$ (7,460,126)	-4.5%	-3.7%
Net Operating Income (loss)	\$ 2,347,893	\$ 2,720,606	\$ 2,580,154	\$ 2,832,290	\$ 5,046,944	85.5%	78.2%
Operating Expense Detail							
Salaries and Wages	\$ 1,784,987	\$ 1,732,709	\$ 1,704,540	\$ 1,668,331	\$ 1,750,046	1.0%	4.9%
Employee Benefits	\$ 604,342	\$ 643,453	\$ 637,074	\$ 645,028	\$ 633,220	-1.6%	-1.8%
Contractual	\$ 290,357	\$ 399,245	\$ 399,245	\$ 369,721	\$ 402,768	0.9%	8.9%
Utilities	\$ 1,039,039	\$ 1,043,050	\$ 1,043,050	\$ 1,060,550	\$ 1,073,277	2.9%	1.2%
Commodities	\$ 2,251,263	\$ 2,181,735	\$ 2,181,735	\$ 2,183,776	\$ 1,798,565	-17.6%	-17.6%
Repairs & Maintenance	\$ 395,022	\$ 498,508	\$ 498,508	\$ 505,908	\$ 473,979	-4.9%	-6.3%
Debt Service	\$ 1,043,327	\$ 1,123,639	\$ 1,123,639	\$ 1,123,639	\$ 1,132,519	0.8%	0.8%
Operating Transfers	\$ 181,000	\$ 186,430	\$ 186,430	\$ 186,430	\$ 195,752	5.0%	5.0%
	\$ 7,589,337	\$ 7,808,769	\$ 7,774,221	\$ 7,743,383	\$ 7,460,126		
Capital Outlay	\$ 3,024,714	\$ 3,005,700	\$ 2,755,200	\$ 4,036,992	\$ 3,881,300	29.1%	-3.9%
Capital Transfers	\$ 128,989	\$ 128,989	\$ 128,989	\$ 128,989	\$ 128,989	0.0%	0.0%
Total Fund Expense	\$ 10,743,040	\$ 10,943,458	\$ 10,658,410	\$ 11,909,364	\$ 11,470,415	4.8%	-3.7%
Net Fund Income (loss)	\$ (805,810)	\$ (414,083)	\$ (304,035)	\$ (1,333,691)	\$ 1,036,655	-350.3%	-177.7%

Utility Fund





GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
FUND 20 - UTILITY FUND								
REVENUES								
20-0000-0-644000	WATER SALES	5,007,215	5,295,756	5,199,506	5,295,756	5,584,828	5.46	289,072
	FIXED FEE (\$27.24 X 7,184 ACCOUNTS X 6 BILLS)		1,140,101		1,140,101	1,174,153		
	TIER 1 CONSUMPTION (\$2.91 X 167,434)		472,164		472,164	487,233		
	TIER 2 CONSUMPTION (\$5.81 X 130,824)		737,847		737,847	760,087		
	TIER 3 CONSUMPTION (\$8.72 X 351,742)		2,979,255		2,979,255	3,067,190		
	SENIOR DISCOUNT (1,067 ACCOUNTS X \$5.41 X 6 BILLS)		(33,611)		(33,611)	(34,635)		
	ESTIMATE FOR ENCOMPASS FACILITY (15,000)		0		0	130,800		
	GL # FOOTNOTE TOTAL:		5,295,756		5,295,756	5,584,828		
20-0000-0-645000	TANKER SALES	4,473	7,500	7,500	9,000	7,500		
20-0000-0-646000	WATER SALES - PENALTIES	32,373	40,400	40,400	42,000	40,400		
20-0000-0-647000	SEWER CHARGES	3,805,617	4,166,029	4,087,279	4,166,029	4,375,659	5.03	209,630
	FIXED FEE (\$10.80 X 7,184 ACCOUNTS X 6 BILLS)		443,540		443,540	465,523		
	VOLUMETRIC CHARGE (\$6.67 X 580,000)		3,778,250		3,778,250	3,868,600		
	SENIOR DISCOUNT (1,067 ACCOUNTS X \$9.14 X 6 BILLS)		(55,761)		(55,761)	(58,514)		
	ESTIMATE FOR ENCOMPASS FACILITY (15,000 UNITS)		0		0	100,050		
	GL # FOOTNOTE TOTAL:		4,166,029		4,166,029	4,375,659		
20-0000-0-648000	SEWER CHARGES - PENALTIES	25,573	28,785	28,785	30,000	30,000	4.22	1,215
20-0000-0-661000	WATER CONNECTION FEES	136,803	100,000	100,000	75,000	80,000	(20.00)	(20,000)
20-0000-0-662000	SEWER CONNECTION FEES	114,450	100,000	100,000	70,000	80,000	(20.00)	(20,000)
20-0000-0-663000	COUNTY SEWER CHARGE	708,477	745,210	745,210	741,546	782,683	5.03	37,473
	RCE CHARGE (\$44.07 X 1,480 X 12)		745,210		741,546	782,683		
20-0000-0-684000	METERS AND READOUTS	24,699	19,695	19,695	12,230	15,000	(23.84)	(4,695)
20-0000-0-688000	CHANGE IN FAIR MARKET VALUE	8,508						
20-0000-0-690000	INTEREST REVENUE	36,832	25,000	25,000	9,500	10,000	(60.00)	(15,000)
20-0000-0-696000	AMORTIZATION OF DEFERRED CELL TOWER REV	8,000						
20-0000-0-698000	BOND PROCEEDS				123,612	1,500,000		1,500,000
	IEPA LOAN PROCEEDS		0		123,612	0		
	GENERAL OBLIGATION ALTERNATE REVENUE							
	ISSUANCE PER RATE STUDY		0		0	1,500,000		
	GL # FOOTNOTE TOTAL:				123,612	1,500,000		
20-0000-0-699000	MISCELLANEOUS REVENUES	24,210	1,000	1,000	1,000	1,000		
TOTAL REVENUES		9,937,230	10,529,375	10,354,375	10,575,673	12,507,070	18.78	1,977,695



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
FUND 20 - UTILITY FUND								
DEPT 2020 - WATER DEPARTMENT								
SALARIES & WAGES								
20-2020-1-701000	SALARIES - ADMINISTRATIVE	244,690	245,135	235,866	233,668	245,605	0.19	470
20-2020-1-702000	SALARIES - CLERICAL	165,421	171,104	169,359	168,553	178,330	4.22	7,226
20-2020-1-703000	SALARIES - ENGINEERING	132,247	135,679	134,446	133,611	140,194	3.33	4,515
20-2020-1-704000	SALARIES - MAINTENANCE	301,496	243,935	243,935	248,771	245,095	0.48	1,160
SALARIES & WAGES		843,854	795,853	783,606	784,603	809,224	1.68	13,371
EMPLOYEE BENEFITS								
20-2020-2-720000	INSURANCE	98,818	102,230	102,230	99,181	106,299	3.98	4,069
20-2020-2-740000	SICK LEAVE BUY BACK				36,150			
20-2020-2-793000	EMPLOYER CONTRIBUTION IMRF	112,527	121,416	119,516	120,320	114,791	(5.46)	(6,625)
20-2020-2-794000	EMP CONTRIBUTION FICA/MEDICARE	61,596	59,406	58,506	56,691	60,229	1.39	823
EMPLOYEE BENEFITS		272,941	283,052	280,252	312,342	281,319	(0.61)	(1,733)
CONTRACTUAL								
20-2020-3-721000	INTERGOVMTAL RISK MGMT AGENCY	23,906	31,364	31,364	31,364	27,732	(11.58)	(3,632)
20-2020-3-728000	TECHNICAL SERVICES	118,891	174,933	174,933	145,500	167,395	(4.31)	(7,538)
	RANDOM DRUG & ALCOHOL SCREEN FEES		605		605	650		
	SCADA SYSTEM MAIN		5,800		5,800	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)		3,300		4,000	4,000		
	LEAK SURVEY - WHOLE SYSTEM		20,000		21,000	21,000		
	FIRE HYDRANT SANDBLASTING AND PAINTING		10,000		0	10,000		
	TESTING AND REPAIR OF COMMERCIAL METER		2,500		2,500	5,000		
	ANNUAL AUDIOLOGY TESTING		150		0	150		
	SAMPLE ANALYSIS		9,000		9,000	9,000		
	WATER QUALITY REPORT PRINTING		3,500		3,500	3,500		
	FIRE HYDRANT FLOW TESTING		81,000		60,000	60,000		
	VALVE EXERCISE PROGRAM		22,000		22,000	27,000		
	WATER ATLAS PRINTING		1,300		1,300	1,300		
	AUTOCAD LICENSE (SPLIT WITH SEWER, STREETS, ENG)		125		125	125		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		53		53	53		
	FMCSA QUERY PACKAGE		0		18	18		
	GL # FOOTNOTE TOTAL:		174,933		145,500	167,395		
CONTRACTUAL		142,797	206,297	206,297	176,864	195,127	(5.41)	(11,170)
UTILITIES								
20-2020-4-708000	ELECTRICITY	46,906	45,650	45,650	45,650	45,650		
	ELECTRICITY		45,650		45,650	45,650		
20-2020-4-709000	NORTH SHORE GAS	3,482	5,000	5,000	5,000	5,000		
	GAS SERVICE		5,000		5,000	5,000		
20-2020-4-710000	TELEPHONE	29,321	15,000	15,000	42,000	15,000		
	MONTHLY SBC		14,000		41,000	14,000		
	PHONE SERVICE		1,000		1,000	1,000		
	GL # FOOTNOTE TOTAL:		15,000		42,000	15,000		
20-2020-4-712000	STORMWATER FEE					2,227		2,227
	57.1 ERU + IDF X \$13.00 X 3 BILLS FOR FY 2021-2022		0		0	2,227		
UTILITIES		79,709	65,650	65,650	92,650	67,877	3.39	2,227
COMMODITIES								
20-2020-5-706000	MATERIALS AND SUPPLIES	10,395	11,000	11,000	11,000	11,000		
	EQUIPMENT, TOOLS, SMALL		10,000		10,000	10,000		
	STOCK ITEMS NOT CHARGEABLE TO OTHER ACCOUNTS							
	WATER BILLING SUPPLIES		1,000		1,000	1,000		
	GL # FOOTNOTE TOTAL:		11,000		11,000	11,000		
20-2020-5-722000	POSTAGE	10,798	15,000	15,000	15,000	15,000		
	WATER & SEWER BILL POSTAGE		15,000		15,000	15,000		
20-2020-5-723000	OFFICE SUPPLIES	1,344	2,000	2,000	2,000	2,000		
	OFFICE SUPPLIES		2,000		2,000	2,000		



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
20-2020-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	7,038	8,465	8,465	6,465	8,465		
	AWWA DUES FOR UTILITIES PERSONNEL		315		315	315		
	SEMINARS, CONFERENCES FOR PDH/CEU - WATER LICENSES		600		600	600		
	PROFESSIONAL DEVELOPMENT		1,100		1,100	1,100		
	ISAWWA CONFERENCE (UTILITIES SUPERVISOR)		1,200		1,200	1,200		
	ILCMA CONFERENCE (ADPW)		700		700	700		
	APWA PWX		2,000		0	2,000		
	MIDWEST ADVANCED PUBLIC SERVICE INSTITUTE (MAPSI) (S&U SUPT) (SPLIT WITH WATER)		600		600	600		
	TARGET SOLUTIONS ONLINE TRAINING		480		480	480		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600		600	600		
	ISPI FALL 2020 JUAREZ - SPLIT WITH SEWER AND STREETS		435		435	435		
	ISPI FALL 2020 TOLL - SPLIT WITH SEWER AND STREETS		435		435	435		
	GL # FOOTNOTE TOTAL:		8,465		6,465	8,465		
20-2020-5-729000	METERS - NEW CONSTRUCTION	5,831	10,000	10,000	14,000	10,000		
20-2020-5-736000	CREDIT CARD FEES	24,398	26,000	26,000	28,000	28,000	7.69	2,000
20-2020-5-752000	UNIFORMS	4,015	4,050	4,050	4,050	4,050		
	PURCHASE OF UNIFORMS		1,500		1,500	1,500		
	BOOTS, RAINWEAR, GLOVES, INSULATED COVERALLS		2,100		2,100	2,100		
	T-SHIRTS & POLOS		450		450	450		
	GL # FOOTNOTE TOTAL:		4,050		4,050	4,050		
20-2020-5-761000	BAD DEBT EXPENSE	620	2,000	2,000	2,000	2,000		
	BAD DEBT EXPENSE		2,000		2,000	2,000		
20-2020-5-798000	PURCHASE OF WATER - CLCJAWA	2,045,241	1,705,500	1,705,500	1,705,500	1,323,000	(22.43)	(382,500)
	TELEPHONE, ELECTRIC/ MAINT FOR PETERSON							
	CLCJAWA STRUCTURE		3,000		3,000	3,000		
	WATER PURCHASE (ESTIMATED 750,000 UNITS/YEAR X \$1.76 UNIT)		1,702,500		1,702,500	1,320,000		
	GL # FOOTNOTE TOTAL:		1,705,500		1,705,500	1,323,000		
20-2020-5-799000	MISCELLANEOUS	1,153	2,000	2,000	2,000	2,000		
	MISCELLANEOUS		2,000		2,000	2,000		
COMMODITIES		2,110,833	1,786,015	1,786,015	1,790,015	1,405,515	(21.30)	(380,500)
CAPITAL								
20-2020-6-760000	DEPRECIATION	1,278,890						
CAPITAL		1,278,890						
REPAIRS & MAINTENANCE								
20-2020-7-712000	MAINTENANCE BLDG AND GROUNDS	33,553	35,443	35,443	34,843	35,478	0.10	35
	GENERAL UPKEEP OF WATER FACILITIES		1,500		2,000	1,500		
	CLEANING SERVICE		5,250		5,250	5,250		
	S&U ROOF REPAIRS		1,000		1,000	1,000		
	FIRE SYSTEM REPAIR (SPLIT WITH STREETS)		1,000		1,000	1,000		
	S&U FACILITY OVERHEAD DOOR REPLACEMENT (SPLIT WITH STREETS)		4,000		0	4,000		
	WATER TOWER CLEANING		6,000		8,900	6,000		
	WELL HOUSE DOORS AND WINDOWS		12,000		12,000	12,000		
	LANDSCAPE & MOWING CONTRACTUAL		4,693		4,693	4,728		
	GL # FOOTNOTE TOTAL:		35,443		34,843	35,478		
20-2020-7-714000	MAINT MOTOR VEHICLE FEES	44,647	45,986	45,986	45,986	46,906	2.00	920
	FUEL AND MAINTENANCE		45,986		45,986	46,906		
20-2020-7-715000	MAINTENANCE OTHER EQUIPMENT	16,730	14,500	14,500	22,500	14,500		
	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		
	GATE/LOCATOR		0		8,000	0		
	GL # FOOTNOTE TOTAL:		14,500		22,500	14,500		
20-2020-7-716000	MAINTENANCE WATER LINE	82,779	110,000	110,000	110,000	110,000		
REPAIRS & MAINTENANCE		177,709	205,929	205,929	213,329	206,884	0.46	955
TRANSFERS								
20-2020-8-789000	TECHNOLOGY EQUIP & REPLMT FEES	80,500	82,915	82,915	82,915	87,061	5.00	4,146
	TERF USER FEES (INCLUDES GIS)		82,915		82,915	87,061		
TRANSFERS		80,500	82,915	82,915	82,915	87,061	5.00	4,146
Totals for DEPT 2020 - WATER DEPARTMENT		4,987,233	3,425,711	3,410,664	3,452,718	3,053,007	(10.88)	(372,704)



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
FUND 20 - UTILITY FUND								
DEPT 2021 - SEWER DEPARTMENT								
SALARIES & WAGES								
20-2021-1-701000	SALARIES - ADMINISTRATIVE	159,360	156,945	147,590	146,801	153,706	(2.06)	(3,239)
20-2021-1-703000	SALARIES - ENGINEERING	107,836	97,728	96,553	96,140	111,606	14.20	13,878
20-2021-1-704000	SALARIES - MAINTENANCE	277,334	268,852	268,268	260,718	254,056	(5.50)	(14,796)
SALARIES & WAGES		544,530	523,525	512,411	503,659	519,368	(0.79)	(4,157)
EMPLOYEE BENEFITS								
20-2021-2-720000	INSURANCE	56,312	64,594	64,594	55,005	57,260	(11.35)	(7,334)
20-2021-2-793000	EMPLOYER CONTRIBUTION IMRF	72,910	80,181	78,480	79,477	76,724	(4.31)	(3,457)
20-2021-2-794000	EMP CONTRIBUTION FICA/MEDICARE	40,128	39,345	38,536	37,760	39,057	(0.73)	(288)
EMPLOYEE BENEFITS		169,350	184,120	181,610	172,242	173,041	(6.02)	(11,079)
CONTRACTUAL								
20-2021-3-721000	INTERGOVMTAL RISK MGMT AGENCY	12,655	18,386	18,386	18,386	16,257	(11.58)	(2,129)
20-2021-3-728000	TECHNICAL SERVICES	1,678	2,878	2,878	2,872	11,272	291.66	8,394
	RAILROAD CROSSING LEASE FEES: 12" WINCHESTER METRA RR		475		475	475		
	RANDOM DRUG & ALCOHOL SCREEN FEES		140		146	154		
	OTHER TECHNICAL SERVICES		1,000		1,000	1,000		
	ANNUAL FIRE EXTINGUISHER SERVICES		1,000		1,194	1,000		
	ANNUAL AUDIOLOGY TESTING		85		0	85		
	APWA REACCREDITATION VISIT FEES - SUMMER 2022		0		0	3,500		
	AUTOCAD LICENSE (SPLIT WITH WATER, STREETS, ENG)		125		0	0		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		53		53	53		
	FMCSA QUERY PACKAGE		0		5	5		
	LAKE COUNTY/GREEN OAKS RCE RATE STUDY		0		0	5,000		
	GL # FOOTNOTE TOTAL:		2,878		2,872	11,272		
CONTRACTUAL		14,333	21,264	21,264	21,258	27,529	29.46	6,265
UTILITIES								
20-2021-4-707000	COUNTY SEWER SERVICE	640,570	675,000	675,000	675,000	712,500	5.56	37,500
	6070 RCE'S AT \$9.60 - \$10.00/RCE		675,000		675,000	712,500		
20-2021-4-708000	ELECTRICITY	20,662	22,000	22,000	22,000	22,000		
20-2021-4-709000	NATURAL GAS	2,619	2,400	2,400	2,400	2,400		
20-2021-4-710000	TELEPHONE	10,011	10,500	10,500	1,000	1,000	(90.48)	(9,500)
	MONTHLY FEE - 5% OF VILLAGE BASE TELEPHONE CHARGES		10,500		1,000	1,000		
UTILITIES		673,862	709,900	709,900	700,400	737,900	3.94	28,000
COMMODITIES								
20-2021-5-706000	MATERIALS AND SUPPLIES	5,341	5,700	5,700	5,700	5,700		
	SEWER MATERIALS AND SUPPLIES		1,500		1,500	1,500		
	VECTOR SUPPLIES		2,000		2,000	2,000		
	REPLACEMENT HOSE FOR VECTOR		2,200		2,200	2,200		
	GL # FOOTNOTE TOTAL:		5,700		5,700	5,700		
20-2021-5-722000	POSTAGE	9,510	10,000	10,000	10,000	10,000		
20-2021-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,456	3,580	3,580	1,510	3,580		
	SEMINARS - SEWER MAINTENANCE, SAFETY TRAINING		1,350		1,350	1,350		
	MAPSI, PUBLIC SERVICE INSTITUTE FOR S&U							
	SUPERINTENDENT (SPLIT WITH WATER 50%)		600		0	600		
	TARGET SOLUTIONS ONLINE TRAINING		160		160	160		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600		0	600		
	ISPI FALL 2020 JUAREZ - SPLIT WITH WATER AND STREETS		435		0	435		
	ISPI FALL 2020 TOLL - SPLIT WITH WATER AND STREETS		435		0	435		
	GL # FOOTNOTE TOTAL:		3,580		1,510	3,580		
20-2021-5-752000	UNIFORMS	1,206	1,250	1,250	1,250	1,250		
	UNIFORMS		900		900	900		
	OUTDOOR GEAR		350		350	350		
	GL # FOOTNOTE TOTAL:		1,250		1,250	1,250		
COMMODITIES		17,513	20,530	20,530	18,460	20,530		
REPAIRS & MAINTENANCE								
20-2021-7-714000	MAINT MOTOR VEHICLE FEES	114,844	118,289	118,289	118,289	120,655	2.00	2,366



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
20-2021-7-715000	MAINTENANCE LIFT STATIONS	24,456	32,100	32,100	32,100	32,106	0.02	6
	EQUIPMENT MAINTENANCE AT PUMPING STATIONS		15,000		15,000	15,000		
	STATIONARY 1 PORTABLE UNITS		7,200		7,200	7,200		
	LIFT STATION		5,575		5,575	5,575		
	ALARM PHONE LINE		600		600	600		
	LANDSCAPING AND MOWING CONTRACTUAL		3,725		3,725	3,731		
	GL # FOOTNOTE TOTAL:		32,100		32,100	32,106		
20-2021-7-716000	MAINTENANCE SEWER LINES	7,651	18,000	18,000	18,000	18,000		
	REPAIR OF SANITARY SEWERS AND MANHOLES- FRAME SEALS, LEAK SEALANT, GROUT, RESTORATION MATERIALS		13,000		13,000	13,000		
	GREASE DISSOLVING AGENTS AND ROOT CONTROL PRODUCTS		2,500		2,500	2,500		
	SPOILS DISPOSAL (25% SEWER, 25% STREETS, 50% WATER)		2,500		2,500	2,500		
	GL # FOOTNOTE TOTAL:		18,000		18,000	18,000		
	REPAIRS & MAINTENANCE	146,951	168,389	168,389	168,389	170,761	1.41	2,372
TRANSFERS								
20-2021-8-789000	TRANSFER TECHNOLOGY FUND	60,500	62,315	62,315	62,315	65,431	5.00	3,116
	TERF USER CHARGES (INCLUDES GIS)		62,315		62,315	65,431		
	TRANSFERS	60,500	62,315	62,315	62,315	65,431	5.00	3,116
Totals for DEPT 2021 - SEWER DEPARTMENT		1,627,039	1,690,043	1,676,419	1,646,723	1,714,560	1.45	24,517



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 REQUESTED % CHANGE	2021-22 REQUESTED AMT CHANGE
FUND 20 - UTILITY FUND								
DEPT 2022 - WASTE WATER TREATMENT PLANT								
SALARIES & WAGES								
20-2022-1-701000	SALARIES - ADMINISTRATIVE	67,669	70,503	69,520	69,349	72,293	2.54	1,790
20-2022-1-704000	SALARIES - OPERATORS	328,934	342,828	339,003	310,720	349,161	1.85	6,333
SALARIES & WAGES		396,603	413,331	408,523	380,069	421,454	1.97	8,123
EMPLOYEE BENEFITS								
20-2022-2-720000	INSURANCE	79,189	82,116	82,116	78,316	87,115	6.09	4,999
20-2022-2-793000	EMPLOYER CONTRIBUTION IMRF	53,696	63,250	62,506	55,107	60,178	(4.86)	(3,072)
20-2022-2-794000	EMP CONTRIBUTION FICA/MEDICARE	29,166	30,915	30,590	27,021	31,567	2.11	652
EMPLOYEE BENEFITS		162,051	176,281	175,212	160,444	178,860	1.46	2,579
CONTRACTUAL								
20-2022-3-705000	CONTRACTUAL SERVICES	79,050	80,620	80,620	80,620	83,040	3.00	2,420
	MUNDELEIN CONTRACTED OPERATOR - LAB SERVICES (3% INCREASE ANNUALLY)		66,200		66,200	68,190		
	MUNDELEIN CONTRACTED OPERATOR - ON CALL PAY (3% INCREASE ANNUALLY)		14,420		14,420	14,850		
	GL # FOOTNOTE TOTAL:		80,620		80,620	83,040		
20-2022-3-721000	INTERGOVMTAL RISK MGMT AGENCY	23,906	31,364	31,364	31,364	27,732	(11.58)	(3,632)
20-2022-3-728000	TECHNICAL SERVICES	30,271	59,700	59,700	59,615	69,340	16.15	9,640
	IEPA-NPDES PERMIT FEES		18,000		18,000	18,000		
	MISC INSPECTIONS ROOF, FIRE EXTINGUISHERS, LAB TESTING ETC.		13,000		13,000	13,000		
	MISC ENGINEERING AND CONSULTING ON SUCH ITEMS AS SCADA ,STUDIES, NPDES PERMIT RENEWAL (ONCE EVERY 4 YEARS)		14,700		14,700	12,200		
	ANNUAL AUDIOLOGY TESTING		85		0	85		
	PRETREATMENT ENGINEERING		915		915	915		
	HACH SUPPORT		13,000		13,000	25,140		
	GL # FOOTNOTE TOTAL:		59,700		59,615	69,340		
CONTRACTUAL		133,227	171,684	171,684	171,599	180,112	4.91	8,428
UTILITIES								
20-2022-4-708000	ELECTRICITY	258,564	230,000	230,000	230,000	230,000		
20-2022-4-709000	NORTH SHORE GAS	24,513	35,000	35,000	35,000	35,000		
	HEATING OF (2) BUILDING AND PRIMARY SLUDGE DIGESTER		35,000		35,000	35,000		
20-2022-4-710000	TELEPHONE	2,391	2,500	2,500	2,500	2,500		
UTILITIES		285,468	267,500	267,500	267,500	267,500		
COMMODITIES								
20-2022-5-706000	MATERIALS AND SUPPLIES	9,160	26,350	26,350	26,350	24,250	(7.97)	(2,100)
	SUPPLIES - LAB & OFFICE		7,500		7,500	7,500		
	JANITORIAL SUPPLIES		1,000		1,000	1,000		
	SMALL MAINT MATERIALS, GREASE, OIL, FUEL OIL WWTP GENERATOR		3,000		3,000	3,000		
	ELECTRICAL & PLUMBING		1,500		1,500	1,500		
	CONSTRUCTION SUPPLY		1,500		1,500	1,500		
	MISCELLANEOUS TOOLS		2,000		2,000	1,500		
	LAB PROBE & KITS (INCREASED LAB TESTING DUE TO FACILITY PLANNING & NPDES PERMIT)		800		800	1,200		
	GENERATOR FUEL		800		800	800		
	PORTABLE METER W/ LDO PROBE		2,000		2,000	0		
	OSHA SAFETY (CONFINED SPACE & FALL PROTECTION ITEMS)		250		250	250		
	SUPPLIES		6,000		6,000	6,000		
	GL # FOOTNOTE TOTAL:		26,350		26,350	24,250		
20-2022-5-707000	CHEMICALS	38,891	118,050	118,050	118,050	116,050	(1.69)	(2,000)
	SODIUM HYPOCHLORITE FOR FILTER SAND CLEANING (\$1.00 PER GALLON)		2,700		2,700	2,700		
	SODIUM BISULFITE FOR DE-CHLORINATION OF EFFLUENT		6,100		6,100	6,100		
	SODIUM HYPOCHLORITE TO DISINFECT PLANT EFFLUENT		8,000		8,000	8,000		
	LAGOON TREATMENT		10,000		10,000	8,000		
	ODOR CONTROL		5,000		5,000	5,000		
	PHOSPHORUS CONTROL		85,500		85,500	85,500		
	CALCIUM CHLORITE		750		750	750		
	GL # FOOTNOTE TOTAL:		118,050		118,050	116,050		



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
20-2022-5-718000	SLUDGE REMOVAL	60,167	164,150	164,150	164,150	164,200	0.03	50
	SLUDGE REMOVAL		160,000		160,000	160,000		
	LAB TEST ON SLUDGE FOLLOWING PERMIT REQUIREMENTS		1,900		1,900	1,950		
	CHEMICAL HYDROGEN SULFIDE CONTROL		2,250		2,250	2,250		
	GL # FOOTNOTE TOTAL:		164,150		164,150	164,200		
20-2022-5-723000	OFFICE SUPPLIES	59			111			
20-2022-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	12,381	14,440	14,440	14,440	15,820	9.56	1,380
	SEMINARS, CONTINUING EDUCATION		2,000		2,000	2,000		
	MEMBERSHIPS (WEF, AWWA, FVOA, APWA)		780		780	780		
	DES PLAINES RIVER WATERSHED WORKGROUP		9,920		9,920	11,300		
	IL ASSOCIATION OF WASTEWATER AGENCIES		1,420		1,420	1,420		
	TARGET SOLUTIONS ONLINE TRAINING		320		320	320		
	GL # FOOTNOTE TOTAL:		14,440		14,440	15,820		
20-2022-5-752000	UNIFORMS	2,109	2,570	2,570	2,570	2,570		
	PANTS		700		700	700		
	PROTECTIVE CLOTHING GEAR PPE		500		500	500		
	SAFETY SHOES (\$175 PER EMPLOYEE)		700		700	700		
	SHIRTS AND OUTERWEAR		670		670	670		
	GL # FOOTNOTE TOTAL:		2,570		2,570	2,570		
20-2022-5-799000	MISCELLANEOUS	150	530	530	530	530		
	NEW EMPLOYMENT ADS, PRE-EMPLOYMENT PHYSICAL EXAMS, ETC		250		250	250		
	RESPIRATORY EXAM		280		280	280		
	GL # FOOTNOTE TOTAL:		530		530	530		
COMMODITIES		122,917	326,090	326,090	326,201	323,420	(0.82)	(2,670)
REPAIRS & MAINTENANCE								
20-2022-7-712000	MAINT - BUILDING & GROUNDS	22,100	66,891	66,891	66,891	40,891	(38.87)	(26,000)
	REPAIRS		15,000		15,000	15,000		
	LANDSCAPING/RESTORATION		1,000		1,000	1,000		
	LANDSCAPE SERVICE		11,241		11,241	11,241		
	CONCRETE REPAIRS		3,000		3,000	3,000		
	HVAC		1,250		1,250	1,250		
	CLEANING SERVICE		5,400		5,400	5,400		
	ROOF REPAIRS		20,000		20,000	2,000		
	OVERHEAD DOOR REPAIRS		6,000		6,000	1,000		
	DOORS		4,000		4,000	1,000		
	GL # FOOTNOTE TOTAL:		66,891		66,891	40,891		
20-2022-7-714000	MAINTENANCE VEHICLES	7,018	7,229	7,229	7,229	7,373	1.99	144
20-2022-7-715000	MAINTENANCE OTHER EQUIPMENT	41,244	50,070	50,070	50,070	48,070	(3.99)	(2,000)
	REPAIRS SERVICE AND PARTS FOR PUMPS, VALVES MOTORS ETC.		42,000		42,000	40,000		
	MAINTENANCE MATERIALS GREASE, OIL, PACKINGS, ETC		7,500		7,500	7,500		
	WASTE OIL DISPOSAL		570		570	570		
	GL # FOOTNOTE TOTAL:		50,070		50,070	48,070		
REPAIRS & MAINTENANCE		70,362	124,190	124,190	124,190	96,334	(22.43)	(27,856)
TRANSFERS								
20-2022-8-789000	TRANSFER TECHNOLOGY FUND	40,000	41,200	41,200	41,200	43,260	5.00	2,060
	TERF USER CHARGES (INCLUDES GIS)		41,200		41,200	43,260		
TRANSFERS		40,000	41,200	41,200	41,200	43,260	5.00	2,060
Totals for DEPT 2022 - WASTE WATER TREATMENT PLANT		1,210,628	1,520,276	1,514,399	1,471,203	1,510,940	(0.61)	(9,336)



2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED
 AMT CHANGE

GL NUMBER	DESCRIPTION						
FUND 20 - UTILITY FUND							
DEPT 2023 - UTILITY-DEBT SERVICE							
DEBT SERVICE							
20-2023-9-795000	PRINCIPAL PAYMENTS		780,215	780,215	780,215	806,493	3.37 26,278
	ALTERNATE REVENUE BONDS (SERIES 2012B) PRINCIPAL		190,000		190,000	200,000	
	ALTERNATE REVENUE BONDS (SERIES 2013B) PRINCIPAL		190,000		190,000	195,000	
	ALTERNATE REVENUE BONDS (SERIES 2014A) PRINCIPAL		290,000		290,000	300,000	
	ALTERNATE REVENUE BONDS (SERIES 2015B) PRINCIPAL		45,000		45,000	35,000	
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		65,215		65,215	76,493	
	GL # FOOTNOTE TOTAL:		780,215		780,215	806,493	
20-2023-9-796000	INTEREST PAYMENTS	325,838	340,924	340,924	340,924	323,526	(5.10) (17,398)
	ALTERNATE REVENUE BONDS (SERIES 2012B) INTEREST		66,900		66,900	63,000	
	ALTERNATE REVENUE BONDS (SERIES 2013B) INTEREST		111,275		111,275	105,500	
	ALTERNATE REVENUE BONDS (SERIES 2014A) INTEREST		22,650		22,650	13,800	
	ALTERNATE REVENUE BONDS (SERIES 2015B) INTEREST		115,463		115,463	114,663	
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		24,636		24,636	26,563	
	GL # FOOTNOTE TOTAL:		340,924		340,924	323,526	
20-2023-9-797000	PAYING AGENT FEES	2,489	2,500	2,500	2,500	2,500	
DEBT SERVICE		328,327	1,123,639	1,123,639	1,123,639	1,132,519	0.79 8,880
Totals for DEPT 2023 - UTILITY-DEBT SERVICE		328,327	1,123,639	1,123,639	1,123,639	1,132,519	0.79 8,880



2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER DESCRIPTION

FUND 20 - UTILITY FUND

DEPT 2024 - UTILITY-CAPITAL IMPROVEMENT

COMMODITIES

20-2024-5-788000	REPLACEMENT METERS	84,567	89,100	89,100	89,100	89,100		
	50 RESIDENTIAL METERS @ \$300 EACH		15,000		15,000	15,000		
	REPLACEMENT OF 2 - 3" METERS - \$1,665/METER		3,300		3,300	3,300		
	REPLACEMENT OF 2 - 4" METERS - \$2,900/METER		5,800		5,800	5,800		
	PW-WATER-004: RADIO READ TOUCHPAD - REPLACE METER HEADS		25,000		25,000	25,000		
	PW-WATER-003: METER REPLACEMENT - MANUAL READ UPGRADE		40,000		40,000	40,000		
	GL # FOOTNOTE TOTAL:		89,100		89,100	89,100		
20-2024-5-793000	HYDRANTS, VALVES, MISC	45,512	55,000	55,000	55,000	55,000		
	PW-WATER-005: FIRE HYDRANT REPLACEMENTS		30,000		30,000	30,000		
	PW-WATER-006: NEW VALVE INSERTIONS		25,000		25,000	25,000		
	GL # FOOTNOTE TOTAL:		55,000		55,000	55,000		

COMMODITIES 130,079 144,100 144,100 144,100 144,100

CAPITAL

20-2024-6-750000	WWTP IMPR	205,777	983,200	970,200	854,325	1,586,300	61.34	603,100
	PW-WWTP-001: PLANT SCADA SYSTEM		547,200		547,200	364,800		
	PW-WWTP-005: SCREEN & GRIT BLDG. - REPLACE INTERIOR LIGHTS		33,000		30,000	0		
	PW-WWTP-010: CONTROL BLDG. - TURBO BLOWERS (FY 2021-2022 IS YEAR 1 OF 2)		50,000		62,600	1,027,500		
	PW-WWTP-012: FILTER BLDG. - AUTOMATE SLUDGE PUMPING		36,000		0	0		
	PW-WWTP-014: DIGESTER COMPLEX - LEAK REPAIR		25,000		35,000	0		
	PW-WWTP-017: CHLORINE TANK - REPLACEMENT PIPING		43,000		53,000	0		
	PW-WWTP-018: PRIMARY CLARIFIERS A - SLUDGE WASTING AUTOMATION		31,000		0	0		
	PW-WWTP-019: PRIMARY CLARIFIERS A - WETWELL CONTROL		32,000		0	0		
	PW-WWTP-021: AERATION TANKS A - DO MONITORING AND CONTROL (ENG.)		40,000		0	0		
	PW-WWTP-022: SECONDARY CLARIFIERS A - SLUDGE WASTING AUTOMATION		31,000		0	0		
	PW-WWTP-025: AERATION TANKS B - DO MONITORING AND CONTROL (ENG.)		45,000		0	0		
	PW-WWTP-028: AERATION TANK B - PAINTING		70,000		80,000	0		
	PW-WWTP-006: SCREEN & GRIT BLDG. - ELECTRICAL SYSTEM		0		0	44,000		
	PW-WWTP-007: SCREEN & GRIT BLDG. - HEADWORKS SCREEN		0		0	100,000		
	PW-WWTP-008: SCREEN & GRIT BLDG. - GRIT COLLECTOR		0		0	50,000		
	PW-WWTP-031: INFLUENT FLOW GATE REPAIR		0		46,525	0		
	GL # FOOTNOTE TOTAL:		983,200		854,325	1,586,300		
20-2024-6-761000	WATERMAIN IMPROVEMENTS				950,000			
	PW-ST-007: ROCKLAND ROAD RECONSTRUCTION (CARRYOVER DUE TO IDOT BILLING DELAY)		0		950,000	0		
20-2024-6-776000	SANITARY SEWER REPAIRS	315,078	450,000	375,000	375,000	750,000	66.67	300,000
	PW-SS-006: LINING AND POINT REPAIRS CONSTRUCTION		150,000		150,000	300,000		
	PW-SS-005: ANNUAL SEWER TELEVISIONING INSPECTION		100,000		100,000	100,000		
	PW-SS-009: FLOW MONITORING AND SMOKE TESTING PROGRAM		100,000		25,000	100,000		
	PW-SS-007: MANHOLE REPAIRS - VARIOUS LOCATIONS		100,000		100,000	100,000		
	PW-SS-010: WINCHESTER SEWER UPGRADE (BUTTERFIELD)		0		0	150,000		
	GL # FOOTNOTE TOTAL:		450,000		375,000	750,000		
20-2024-6-777000	LIFT STATION IMPROVEMENTS	13,391	192,500	80,000	80,000	75,000	(61.04)	(117,500)
	PW-SS-004: EMERGENCY GENERATOR AT ROUTE 45 - ENG. & CONST.		192,500		80,000	0		
	PW-SS-001: HIGH SCHOOL LIFT STATION		0		0	75,000		
	GL # FOOTNOTE TOTAL:		192,500		80,000	75,000		
20-2024-6-778000	WELL CAPACITY STUDY	1,584			447,667			
	PW-WATER-018: GARFIELD AVENUE WELL REPLACEMENT		0		447,667	0		
20-2024-6-781000	RESIDENTIAL LEAD SERVICE REPLACE INCENTI REIMBURSEMENT PROGRAM	10,023	25,000	25,000	25,000	25,000		



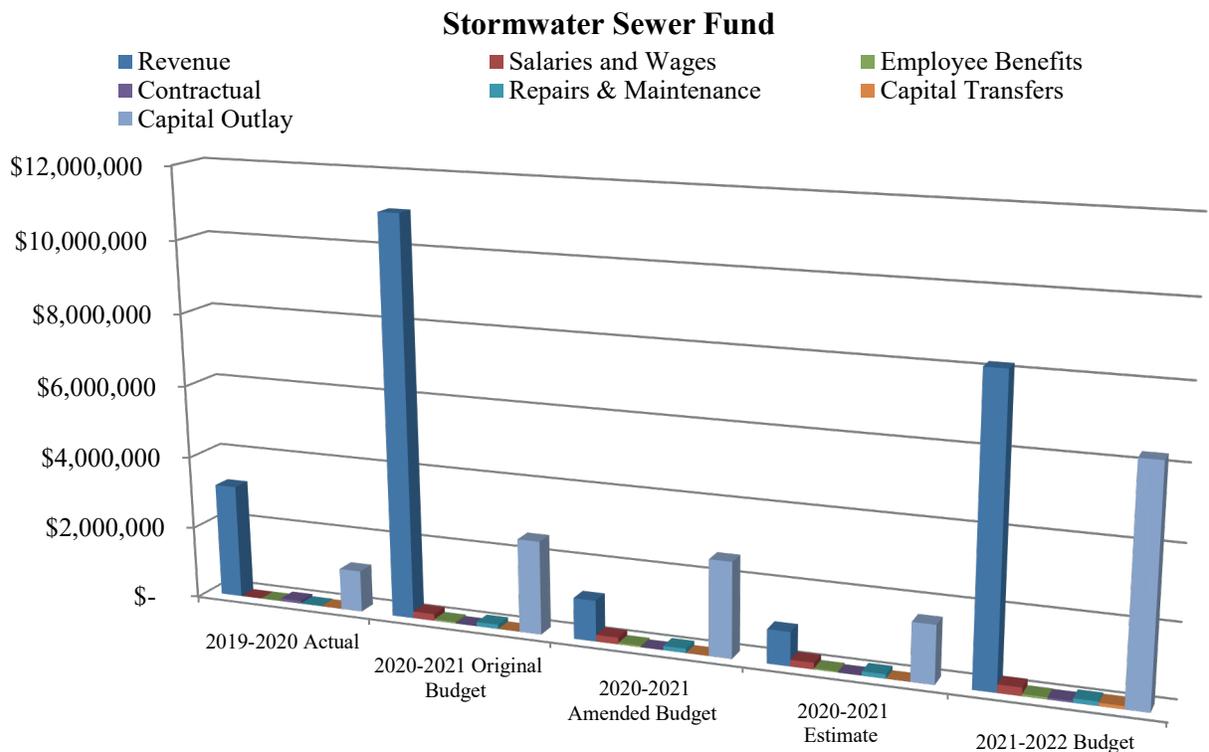
GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
20-2024-6-795000	WATER SYSTEM IMPROVEMENTS	4,997	1,260,000	1,210,000	1,210,000	1,350,000	7.14	90,000
	PW-WATER-002: ANNUAL WATERMAIN REPLACEMENT PROGRAM		350,000		350,000	1,150,000		
	PW-WATER-007: MISCELLANEOUS SYSTEM REPAIRS		50,000		50,000	50,000		
	PW-WATER-008: LAKE STREET WATERMAIN (AT INTERLAKEN)		150,000		150,000	0		
	PW-WATER-009: WEST PARK WATERMAIN (DAWES TO DYMOND)		560,000		510,000	0		
	PW-WATER-012: DISTRIBUTION SYSTEM SCADA IMPROVEMENTS		150,000		150,000	0		
	PW-WATER-017: REPAIRS AT CENTRUM RESERVOIR		0		0	150,000		
	GL # FOOTNOTE TOTAL:		1,260,000		1,210,000	1,350,000		
CAPITAL		550,850	2,910,700	2,660,200	3,941,992	3,786,300	30.08	875,600
Totals for DEPT 2024 - UTILITY-CAPITAL IMPROVEMENT		680,929	3,054,800	2,804,300	4,086,092	3,930,400	28.66	875,600
DEPT 9999 - TRANSFERS								
TRANSFERS								
20-9999-8-799000	TRANSFERS OUT	128,989	128,989	128,989	128,989	128,989		
	CAPITAL VEHICLE FUNDING TRANSFER - WATER		82,912		82,912	82,912		
	CAPITAL VEHICLE FUNDING TRANSFER - SEWER		34,700		34,700	34,700		
	CAPITAL VEHICLE FUNDING TRANSFER - WWTP		11,377		11,377	11,377		
	GL # FOOTNOTE TOTAL:		128,989		128,989	128,989		
TRANSFERS		128,989	128,989	128,989	128,989	128,989		
Totals for DEPT 9999 - TRANSFERS		128,989	128,989	128,989	128,989	128,989		

BUDGET DETAIL

STORMWATER SEWER FUND

Fund Description: Accounts for the operation, capital improvement, and maintenance of the Village’s stormwater sewer system. If the Village Board elects to impose a future stormwater utility fee, such revenues will be recognized in this fund.

Stormwater Sewer Fund	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 3,144,000	\$ 11,011,933	\$ 1,125,435	\$ 926,969	\$ 8,186,956	-25.7%	783.2%
Expenses	\$ (85,304)	\$ (344,533)	\$ (344,258)	\$ (329,744)	\$ (448,285)	30.1%	35.9%
Net Operating Income (loss)	\$ 3,058,696	\$ 10,667,400	\$ 781,177	\$ 597,225	\$ 7,738,671	-27.5%	1195.8%
Operating Expense Detail							
Salaries & Wages	\$ -	\$ 185,782	\$ 185,550	\$ 179,949	\$ 226,530	21.9%	25.9%
Employee Benefits	\$ -	\$ 41,724	\$ 41,681	\$ 32,768	\$ 57,728	38.4%	76.2%
Contractual	\$ 73,586	\$ -	\$ -	\$ -	\$ 47,000	-	-
Repairs & Maintenance	\$ 11,718	\$ 117,027	\$ 117,027	\$ 117,027	\$ 117,027	0.0%	0.0%
	\$ 85,304	\$ 344,533	\$ 344,258	\$ 329,744	\$ 448,285		
Capital Transfers	\$ -	\$ -	\$ -	\$ -	\$ 88,403	-	-
Capital Outlay	\$ 1,143,370	\$ 2,565,837	\$ 2,612,420	\$ 1,580,871	\$ 6,296,585	145.4%	298.3%
Total Fund Expense	\$ 1,228,674	\$ 2,910,370	\$ 2,956,678	\$ 1,910,615	\$ 6,833,273	134.8%	257.6%
Net Fund Income (loss)	\$ 1,915,326	\$ 8,101,563	\$ (1,831,243)	\$ (983,646)	\$ 1,353,683	-83.3%	-237.6%





2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER DESCRIPTION
FUND 21 - STORMWATER SEWER FUND

REVENUES

CHARGES FOR SERVICES

21-0000-5-647000	SEWER CHARGES		409,500	204,750		1,405,196	243.15	995,696
	UTILITY FEE 27,023 ERUS/IDFS (ESTIMATED EIGHT MONTHS OF BILLING IN FY 2021-2022)		409,500		0	1,405,196		
CHARGES FOR SERVICES			409,500	204,750		1,405,196	243.15	995,696

INTEREST

21-0000-7-690000	INTEREST REVENUE	40,256	20,000	4,000	3,000	3,500	(82.50)	(16,500)
INTEREST		40,256	20,000	4,000	3,000	3,500	(82.50)	(16,500)

MISCELLANEOUS

21-0000-8-698000	BOND PROCEEDS	2,717,756	9,582,433			5,278,260	(44.92)	(4,304,173)
	STORMWATER ALT REV BOND ISSUANCE (1 OF 9), CY 2021		9,582,433		0	5,278,260		
21-0000-8-699000	MISCELLANEOUS REVENUE	135,988			7,284	1,500,000		1,500,000
	DCEO GRANT FOR ROCKLAND ROAD		0		0	1,500,000		
MISCELLANEOUS		2,853,744	9,582,433		7,284	6,778,260	(29.26)	(2,804,173)

TRANSFERS

21-0000-9-699000	TRANSFERS IN	250,000	1,000,000	916,685	916,685		(100.00)	(1,000,000)
	TRANSFER FROM GENERAL FUND; FY 2020-2021		1,000,000		500,000	0		
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		0		416,685	0		
	GL # FOOTNOTE TOTAL:		1,000,000		916,685			
TRANSFERS		250,000	1,000,000	916,685	916,685		(100.00)	(1,000,000)
TOTAL REVENUES		3,144,000	11,011,933	1,125,435	926,969	8,186,956	(25.65)	(2,824,977)



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	% CHANGE	REQUESTED AMT	CHANGE
APPROPRIATIONS									
SALARIES & WAGES									
21-2121-1-701000	SALARIES-ADMINISTRATIVE STAFF		66,030	65,809	65,389	68,403	3.59	2,373	
21-2121-1-703000	SALARIES-ENGINEERING		12,486	12,475	10,267	46,522	272.59	34,036	
21-2121-1-704000	SALARIES-MAINTENANCE		107,266	107,266	104,293	111,605	4.05	4,339	
SALARIES & WAGES			185,782	185,550	179,949	226,530	21.93	40,748	
EMPLOYEE BENEFITS									
21-2121-2-720000	INSURANCE					9,194		9,194	
21-2121-2-793000	EMPLOYER CONTRIBUTION IMRF		28,191	28,152	22,279	31,999	13.51	3,808	
21-2121-2-794000	EMP CONTRIBUTION FICA/MEDICARE		13,533	13,529	10,489	16,535	22.18	3,002	
EMPLOYEE BENEFITS			41,724	41,681	32,768	57,728	38.36	16,004	
CONTRACTUAL									
21-2121-3-728000	TECHNICAL SERVICES	73,586	40,000	40,000	55,000	27,000	(32.50)	(13,000)	
	ADM-SW-001: STORMWATER RATE STUDY		40,000		55,000	0			
	FEE IMPLEMENTATION ASSISTANCE		0		0	20,000			
	NPDES MS4 YEARLY REPORT		0		0	6,000			
	STORM SEWER ATLAS PRINTING		0		0	1,000			
	GL # FOOTNOTE TOTAL:		40,000		55,000	27,000			
21-2121-3-776000	LEGAL FEES					20,000		20,000	
CONTRACTUAL			73,586	40,000	40,000	55,000	47,000	17.50	7,000
CAPITAL									
21-2121-6-790000	CAPITAL OUTLAY	1,143,370	2,525,837	2,572,420	1,525,871	6,296,585	149.29	3,770,748	
	PW-SW-001: ROCKLAND ROAD MAIN LINE STORM SEWER CONSTRU		0		1,068,371	0			
	PW-SW-002 STORM SEWER IMPROVEMENTS - MISCELLANEOUS		50,000		50,000	50,000			
	PW-SW-003: CLEANING AND TELEVISIONING OF STORM SEWERS		100,000		0	100,000			
	PW-SW-004: STORM SEWER STRUCTURE CLEANING		75,000		0	75,000			
	PW-SW-005: STORM SEWER POINT REPAIRS		100,000		0	100,000			
	PW-SW-006: CHARLES BROWN RESERVOIR ANNUAL MAINTENANCE		25,000		25,000	25,000			
	PW-SW-001A: ROCKLAND ROAD STORMWATER IMPROVEMENTS		1,091,677		147,500	5,278,260			
	PW-SW-001B: BURDICK & AMES STORMWATER IMPROVEMENTS		1,084,160		235,000	668,325			
	GL # FOOTNOTE TOTAL:		2,525,837		1,525,871	6,296,585			
CAPITAL			1,143,370	2,525,837	2,572,420	1,525,871	6,296,585	149.29	3,770,748
REPAIRS & MAINTENANCE									
21-2121-7-718000	MAINTENANCE STORM SEWERS	11,718	117,027	117,027	117,027	117,027			
	REPAIRS OF CATCH BASINS, MANHOLES, AND STORM SEWER LINES		8,117		8,117	8,117			
	NPDES FEES		1,000		1,000	1,000			
	NPDES PHASE II SURVEYS, PR PROGRAM, SIGNS		300		300	300			
	SOUTHWEST BASIN MAINTENANCE		7,610		7,610	7,610			
	STREET SWEEPING		75,000		75,000	75,000			
	DETENTION BASINS MOWING		25,000		25,000	25,000			
	GL # FOOTNOTE TOTAL:		117,027		117,027	117,027			
REPAIRS & MAINTENANCE			11,718	117,027	117,027	117,027			
TRANSFERS									
21-2121-8-799000	TRANSFERS OUT					88,403		88,403	
	LOAN REPAYMENT TO NON-HOME RULE SALES TAX FUND		0		0	88,403			
TRANSFERS						88,403		88,403	
TOTAL APPROPRIATIONS			1,228,674	2,910,370	2,956,678	1,910,615	6,833,273	134.79	3,922,903

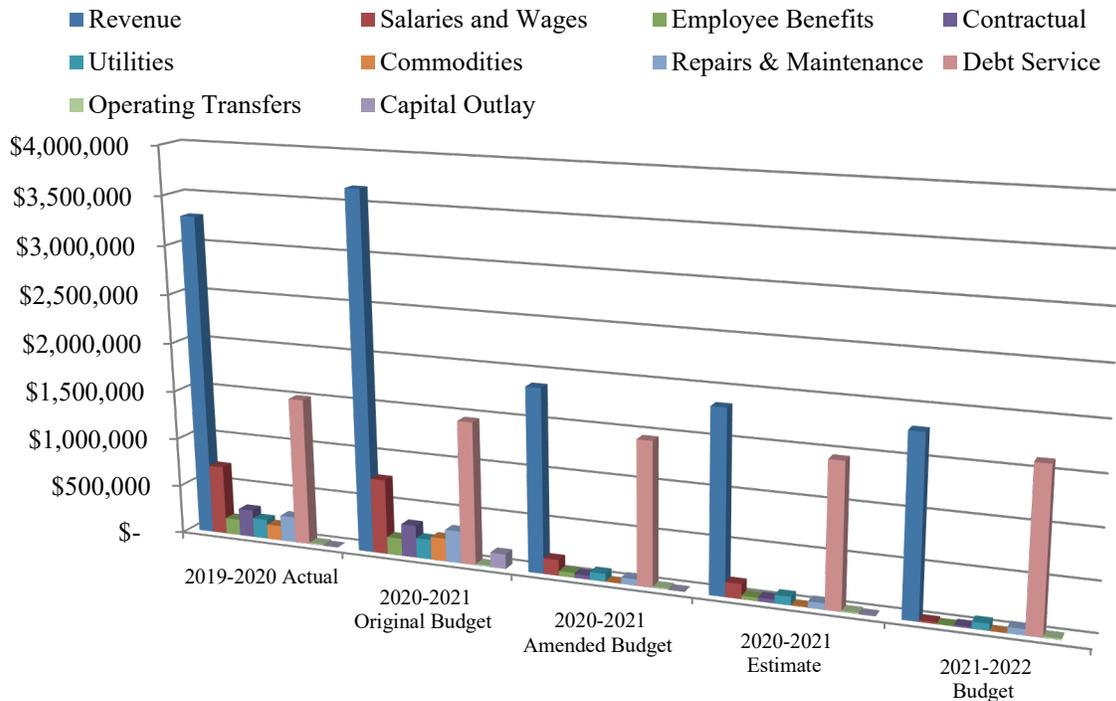
BUDGET DETAIL

LIBERTYVILLE SPORTS COMPLEX FUND

Fund Description: Accounts for all activity of the Libertyville Sports Complex. This Complex opened in June 2002 and includes a 160,000 square foot indoor facility and open space.

Libertyville Sports Complex Fund	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 3,285,010	\$ 3,665,568	\$ 1,868,078	\$ 1,847,530	\$ 1,799,784	-50.9%	-2.6%
Expenses	\$ (3,289,254)	\$ (3,515,568)	\$ (1,868,078)	\$ (1,847,530)	\$ (1,799,784)	-48.8%	-2.6%
Net Operating Income (loss)	\$ (4,244)	\$ 150,000	\$ -	\$ -	\$ -	-100.0%	0.0%
Operating Expense Detail							
Salaries and Wages	\$ 710,035	\$ 768,501	\$ 160,548	\$ 150,031	\$ 17,290	-97.8%	-88.5%
Employee Benefits	\$ 164,609	\$ 178,141	\$ 49,156	\$ 36,125	\$ 3,341	-98.1%	-90.8%
Contractual	\$ 281,725	\$ 330,916	\$ 39,850	\$ 38,000	\$ 15,000	-95.5%	-60.5%
Utilities	\$ 198,845	\$ 204,170	\$ 80,670	\$ 85,670	\$ 69,170	-66.1%	-19.3%
Commodities	\$ 150,807	\$ 234,650	\$ 3,500	\$ 4,850	\$ -	-100.0%	-100.0%
Repairs & Maintenance	\$ 263,443	\$ 328,650	\$ 63,814	\$ 63,814	\$ 60,000	-81.7%	-6.0%
Debt Service	\$ 1,507,790	\$ 1,458,180	\$ 1,458,180	\$ 1,456,680	\$ 1,622,005	11.2%	11.3%
Operating Transfers	\$ 12,000	\$ 12,360	\$ 12,360	\$ 12,360	\$ 12,978	5.0%	5.0%
	\$ 3,289,254	\$ 3,515,568	\$ 1,868,078	\$ 1,847,530	\$ 1,799,784		
Capital Outlay	\$ -	\$ 150,000	\$ -	\$ -	\$ -	-100.0%	0.0%
Total Fund Expense	\$ 3,289,254	\$ 3,665,568	\$ 1,868,078	\$ 1,847,530	\$ 1,799,784	-50.9%	-2.6%
Net Fund Income (loss)	\$ (4,244)	\$ -	\$ -	\$ -	\$ -	-	-

Libertyville Sports Complex Fund





2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED
 FUND 60 - LIBERTYVILLE SPORTS COMP FUND

REVENUES

DEPT 6001 - LSC-INDOOR SPORTS CENTER

60-6001-0-606000	ADULT PROGRAMS	38,022	80,000	(11,000)	(10,786)	(100.00)	(80,000)
60-6001-0-607000	BASKETBALL PROGRAMS	85,964	90,000			(100.00)	(90,000)
60-6001-0-608000	SOCCER PROGRAMS	210,433	210,000	(16,500)	(16,364)	(100.00)	(210,000)
60-6001-0-610000	YOUTH PROGRAMS	50,848	70,000	(3,000)	(2,962)	(100.00)	(70,000)
60-6001-0-611000	CONTRACTUAL PROGRAM FEES	27,423	40,000	(1,100)	1,767	(100.00)	(40,000)
	MUSIC IN THE BOX		7,000		0	0	
	TAEKWONDO		10,000		0	0	
	JELLY BEAN SPORTS		6,000		0	0	
	HOOPS SKILLS CAMPS		4,000		0	0	
	AFTER SCHOOL SPORTS		8,000		1,767	0	
	SPEED & AGILITY		1,000		0	0	
	ROBOTHINK		4,000		0	0	
	GL # FOOTNOTE TOTAL:		40,000		1,767		
60-6001-0-612000	FACILITY RENTALS	15,717	19,000	1,000	632	(100.00)	(19,000)
60-6001-0-614000	BIRTHDAY PARTIES	22,749	30,000	(600)	(555)	(100.00)	(30,000)
60-6001-0-615000	VENDING	1,206	4,000			(100.00)	(4,000)
60-6001-0-616000	CLIMBING MOUNTAIN	21,101	25,000	(7,200)	(7,174)	(100.00)	(25,000)
60-6001-0-617000	SPORTS FLOOR RENTAL	785,260	885,000	500	141	(100.00)	(885,000)
60-6001-0-618000	OPEN GYM/DROP-IN FEES	121,968	139,000			(100.00)	(139,000)
60-6001-0-619000	FITNESS CLASSES	13,750	13,000	(1,200)	(1,102)	(100.00)	(13,000)
60-6001-0-620000	FITNESS MEMBERSHIPS	243,719	300,000	(147,000)	(146,743)	(100.00)	(300,000)
60-6001-0-621000	LEASE REVENUES	36,590	60,140	215,000	164,321	(100.00)	(60,140)
60-6001-0-622000	SPONSORSHIP INCOME	18,260	30,000			(100.00)	(30,000)
60-6001-0-623000	PERSONAL TRAINER	2,761	10,000		(150)	(100.00)	(10,000)
60-6001-0-639000	CONCESSION	124,376	235,000			(100.00)	(235,000)
60-6001-0-688000	CASH OVER	1,118					
60-6001-0-699000	MISCELLANEOUS REVENUES	4,986			10,000		
Totals for DEPT 6001 - LSC-INDOOR SPORTS CENTER		1,826,251	2,240,140	28,900	(8,975)	(100.00)	(2,240,140)

DEPT 6003 - LSC-FAMILY ENTERTAINMENT CENTER

60-6003-0-621000	LEASE REVENUES	52,159			6,248		
Totals for DEPT 6003 - LSC-FAMILY ENTERTAINMENT CENTER		52,159			6,248		

Dept 6004 - LSC-GENERAL

60-6004-0-697000	TRANSFER FROM GENERAL-DEBT	1,406,600	1,350,428	1,839,178	1,850,257	1,799,784	33.28	449,356
60-6004-9-699000	TRANSFERS IN		75,000				(100.00)	(75,000)
	TRANSFER FROM GENERAL FUND FOR ISC EXTERIOR							
	REPAINTING		75,000		0	0		
Totals for DEPT 6004 - LSC-GENERAL		1,406,600	1,425,428	1,839,178	1,850,257	1,799,784	26.26	374,356
TOTAL REVENUES		3,285,010	3,665,568	1,868,078	1,847,530	1,799,784	(50.90)	(1,865,784)



2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED
 % CHANGE AMT CHANGE

GL NUMBER DESCRIPTION
FUND 60 - LIBERTYVILLE SPORTS COMP FUND
DEPT 6001 - LSC-INDOOR SPORTS CENTER

SALARIES & WAGES

60-6001-1-701000	SALARIES-ADMINISTRATIVE STAFF	345,399	364,223	151,548	141,031	17,290	(95.25)	(346,933)
60-6001-1-702000	SALARIES-MAINTENANCE	1,752						
60-6001-1-703000	SALARIES-FITNESS	119,834	161,000				(100.00)	(161,000)
	GROUP EXERCISE INSTRUCTORS		56,100		0	0		
	BABYSITTING		6,777		0	0		
	FITNESS DESK AND FITNESS LEADERS		73,130		0	0		
	PERSONAL TRAINERS		5,000		0	0		
	FITNESS CENTER SUPERVISOR		19,993		0	0		
	GL # FOOTNOTE TOTAL:		161,000					
60-6001-1-704000	SALARIES-CONFERENCE	145,479	180,058	9,000	9,000		(100.00)	(180,058)
	PART-TIME MOD'S		14,058		9,000	0		
	FRONT DESK		16,000		0	0		
	CLIMBING MOUNTAIN		12,760		0	0		
	ISC CONCESSIONS		18,000		0	0		
	BIRTHDAY PARTIES		5,000		0	0		
	PART-TIME IMRF MOD'S		114,240		0	0		
	GL # FOOTNOTE TOTAL:		180,058		9,000			
60-6001-1-705000	SALARIES-PROGRAMS	64,014	63,220				(100.00)	(63,220)
	SPECIAL RENTALS		20,890		0	0		
	ADULT SPORTS		5,100		0	0		
	SOCCER		5,100		0	0		
	YOUTH BB		5,590		0	0		
	YOUTH PROGRAMS		18,340		0	0		
	BALLFIELD MAINTENANCE		8,200		0	0		
	GL # FOOTNOTE TOTAL:		63,220					
SALARIES & WAGES		676,478	768,501	160,548	150,031	17,290	(97.75)	(751,211)

EMPLOYEE BENEFITS

60-6001-2-720000	INSURANCE	48,582	43,917	11,188	5,536		(100.00)	(43,917)
60-6001-2-747000	UNEMPLOYMENT BENEFITS				4,626			
60-6001-2-793000	EMPLOYER CONTRIBUTION IMRF	59,320	76,763	23,022	15,656	2,237	(97.09)	(74,526)
60-6001-2-794000	EMP CONTRIBUTION FICA/MEDICARE	49,887	57,461	14,946	10,307	1,104	(98.08)	(56,357)
EMPLOYEE BENEFITS		157,789	178,141	49,156	36,125	3,341	(98.12)	(174,800)

CONTRACTUAL

60-6001-3-707000	CONTRACTED SERVICES	209,083	247,300	38,000	38,000	15,000	(93.93)	(232,300)
	ADULT BB OFFICIALS		20,400		0	0		
	ADULT FOOTBALL OFFICIALS		3,000		0	0		
	ADULT SOFTBALL		19,000		0	0		
	SOCCER OFFICIALS		37,000		0	0		
	YOUTH BB OFFICIALS		13,400		0	0		
	FACILITIES MAINTENANCE CONTRACT		154,500		38,000	15,000		
	GL # FOOTNOTE TOTAL:		247,300		38,000	15,000		
60-6001-3-713000	INDEPENDENT CONTRACTORS	27,575	28,000				(100.00)	(28,000)
	MUSIC IN THE BOX		4,900		0	0		
	TAEKWONDO		7,000		0	0		
	JELLY BEAN SPORTS		4,200		0	0		
	HOOPS SKILLS CAMPS		2,800		0	0		
	AFTER SCHOOL SPORTS		5,600		0	0		
	SPEED & AGILITY		700		0	0		
	ROBOTHINK		2,800		0	0		
	GL # FOOTNOTE TOTAL:		28,000					
60-6001-3-721000	INTERGOVERNMENTAL RISK MGT	34,219	53,766				(100.00)	(53,766)
60-6001-3-742000	COPY MACHINE LEASE	1,552	1,850	1,850			(100.00)	(1,850)
	COPY LEASE		1,600		0	0		
	MAINTENANCE FEES		250		0	0		
	GL # FOOTNOTE TOTAL:		1,850					
CONTRACTUAL		272,429	330,916	39,850	38,000	15,000	(95.47)	(315,916)

UTILITIES

60-6001-4-708000	ELECTRICITY	163,746	173,000	64,000	64,000	50,000	(71.10)	(123,000)
	ELECTRICITY		173,000		64,000	50,000		
60-6001-4-709000	NORTH SHORE GAS	18,609	21,000	6,500	10,000	7,500	(64.29)	(13,500)
60-6001-4-710000	TELEPHONE	3,931	4,500	4,500	6,000	6,000	33.33	1,500



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	% CHANGE	REQUESTED AMT CHANGE	
60-6001-4-719000	INTERNET ACCESS	5,670	5,670	5,670	5,670	5,670		
	COMCAST FIBER CONNECTION		5,670		5,670	5,670		
UTILITIES		191,956	204,170	80,670	85,670	69,170	(66.12)	(135,000)
COMMODITIES								
60-6001-5-706000	MATERIALS AND SUPPLIES SPORTS	24,177	33,940	1,000	1,500		(100.00)	(33,940)
	SPORTS FLOOR REPLACEMENT EQUIPMENT		8,560		0	0		
	ADULT SOFTBALL		5,000		0	0		
	YOUTH BASKETBALL		8,000		0	0		
	ATHLETIC PROGRAMS		1,000		0	0		
	PORTABLE TOILET RENTAL FOR SOFTBALL		1,380		0	0		
	YOUTH PROGRAMS		1,000		0	0		
	MISC RENTAL EQUIPMENT		4,000		1,500	0		
	DISTRICT 70 GYM RENTAL		5,000		0	0		
	GL # FOOTNOTE TOTAL:		33,940		1,500			
60-6001-5-716000	CONCESSIONS	65,787	90,000				(100.00)	(90,000)
	CATERING EXPENSES/SPECIAL EVENTS		3,000		0	0		
	APPLIANCE MAINTENANCE REPAIRS AND PARTS		1,000		0	0		
	PEPSI		42,300		0	0		
	GOLD MEDAL		23,000		0	0		
	ICEE		5,000		0	0		
	SAM'S		14,000		0	0		
	COFFEE		1,200		0	0		
	LAKE COUNTY HEALTH DEPARTMENT		500		0	0		
	GL # FOOTNOTE TOTAL:		90,000					
60-6001-5-723000	OFFICE SUPPLIES	2,003	5,500				(100.00)	(5,500)
	OFFICE SUPPLIES		1,800		0	0		
	WHEN TO WORK		300		0	0		
	OFFICE SUPPLIES FRONT DESK		700		0	0		
	RADIOS NEW BATTERIES		200		0	0		
	MISC HARDWARE		1,000		0	0		
	WRISTBANDS		500		0	0		
	STAFF SHIRTS		1,000		0	0		
	GL # FOOTNOTE TOTAL:		5,500					
60-6001-5-725000	SUPPLIES ADULT ATHLETIC PRGMS	2,400	3,000				(100.00)	(3,000)
60-6001-5-726000	TRAVEL, TRAINING, SUBS & DUES	1,541	1,700				(100.00)	(1,700)
	CPR TRAINING FOR STAFF MOVED FROM 733		200		0	0		
	TRAINING		800		0	0		
	IPRA CONFERENCE		500		0	0		
	STAFF RECOGNITION		200		0	0		
	GL # FOOTNOTE TOTAL:		1,700					
60-6001-5-733000	MATL & SUPPLIES CONF & BIRTHDY	8,029	7,500				(100.00)	(7,500)
	MEETING ROOMS INTERNET MONTHLY FEE 84.90		1,019		0	0		
	PARTY ROOMS		481		0	0		
	EVENT SUPPLY COSTS		300		0	0		
	RED CROSS SUPPLIES FOR CLASSES TAUGHT		1,000		0	0		
	HALLOWEEN EVENT		4,700		0	0		
	GL # FOOTNOTE TOTAL:		7,500					
60-6001-5-734000	MATERIALS & SUPPLIES FITNESS	5,522	12,060	1,000	750		(100.00)	(12,060)
	GROUP EXERCISE EQUIPMENT		1,700		0	0		
	BIKE REPAIR		800		0	0		
	FITNESS-TOWELS AND CLEANING SUPPLIES		2,936		0	0		
	CPR/FIRST AID EMPLOYEES		200		0	0		
	MAINTENANCE OF FITNESS ROOM EQUIPMENT		3,000		750	0		
	MAINTENANCE WASHER/DRYER		1,000		0	0		
	MAINTENANCE OF STEREO EQUIPMENT		400		0	0		
	UPHOLSTERY		150		0	0		
	MISC - RICOH MAINTENANCE		140		0	0		
	WIFI FOR COMPLEX		1,404		0	0		
	MEMBERSHIP APPRECIATION		330		0	0		
	GL # FOOTNOTE TOTAL:		12,060		750			
60-6001-5-736000	CREDIT CARD/BANK FEES	28,132	45,000	1,000	2,000		(100.00)	(45,000)
60-6001-5-736001	ACTIVE MAINTENANCE FEE	9,509	15,000	500	600		(100.00)	(15,000)
60-6001-5-750000	REFUNDS	(235)						
60-6001-5-751000	CLIMBING MOUNTAIN/FRONT DESK	1,969	4,500				(100.00)	(4,500)
	CLIMBING WALL SUPPLIES		2,000		0	0		
	AUTO BELAY CABLES		2,500		0	0		
	GL # FOOTNOTE TOTAL:		4,500					



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED BUDGET	% CHANGE
60-6001-5-788000	CASH SHORT	1,973						
60-6001-5-799000	MISCELLANEOUS		16,450				(100.00)	(16,450)
	CONCESSIONS SALES TAX EXPENSE (\$235,000 X 7%)		16,450		0	0		
COMMODITIES		150,807	234,650	3,500	4,850		(100.00)	(234,650)
CAPITAL								
60-6001-6-760000	DEPRECIATION	278,656						
60-6001-6-790000	CAPITAL OUTLAY		150,000				(100.00)	(150,000)
	RSC-FAC-003: EXTERIOR PAINTING & CAULKING		150,000		0	0		
CAPITAL		278,656	150,000				(100.00)	(150,000)
REPAIRS & MAINTENANCE								
60-6001-7-712000	MAINTENANCE BUILDING	174,944	216,100	18,000	18,000	20,000	(90.75)	(196,100)
	CUSTODIAL SERVICE (3% ANNUAL ESCALATION)		133,520		18,000	0		
	JANITORIAL SUPPLIES		24,000		0	0		
	REPAIRS-PLUMBING-SENSORS		3,000		0	0		
	FIRE ALARM & EXTINGUISHER INSPECTIONS		3,300		0	0		
	LIFT RENTAL		1,000		0	0		
	LOCKS AND HARDWARE		2,800		0	0		
	LIGHTS, FIXTURES, BULBS		1,500		0	0		
	HARDWARE SUPPLIES		3,000		0	0		
	NETTING REPAIR		300		0	0		
	TOOLS		500		0	0		
	FLOOR MATS CLEANING CONTRACT		2,000		0	0		
	HVAC REPAIRS		12,000		0	0		
	ELEVATOR INSPECTION		3,600		0	0		
	MISCELLANEOUS - REPAIRS TO THE DIGITAL SIGN		1,200		0	0		
	PORTER SERVICE FOR BIG EVENTS		17,000		0	0		
	ENTRANCE SIDEWALK CLEANING		2,100		0	0		
	FACILITY PEST CONTROL		1,000		0	0		
	ROOM DIVIDER REPAIRS		230		0	0		
	KIEFER FLOORING		800		0	0		
	MAINTENANCE OTHER EQUIPMENT (MOVED FROM 60-6002-7-713 ACCOUNT)		2,000		0	0		
	FEC MAINTENANCE		1,250		0	0		
	MISCELLANEOUS MAINTENANCE		0		0	20,000		
	GL # FOOTNOTE TOTAL:		216,100		18,000	20,000		
60-6001-7-714000	MAINTENANCE GROUNDS	58,500	106,736	40,000	40,000	40,000	(62.52)	(66,736)
	SNOW PLOWING		35,700		20,000	20,000		
	CONTRACTUAL MAINTENANCE		64,286		20,000	20,000		
	RESTRIPE PARKING LOTS		750		0	0		
	SUPPLIES FOR BALLFIELD		2,500		0	0		
	PARKING LOT BULBS/BALLASTS/LIFT		3,500		0	0		
	GL # FOOTNOTE TOTAL:		106,736		40,000	40,000		
60-6001-7-717000	MAINTENANCE-VEHICLE	5,645	5,814	5,814	5,814		(100.00)	(5,814)
REPAIRS & MAINTENANCE		239,089	328,650	63,814	63,814	60,000	(81.74)	(268,650)
TRANSFERS								
60-6001-8-789000	TECHNOLOGY EQUIP. & REPLACE	12,000	12,360	12,360	12,360	12,978	5.00	618
TRANSFERS		12,000	12,360	12,360	12,360	12,978	5.00	618
Totals for DEPT 6001 - LSC-INDOOR SPORTS CENTER		1,979,204	2,207,388	409,898	390,850	177,779	(91.95)	(2,029,609)



2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION					
FUND 60 - LIBERTYVILLE SPORTS COMP FUND						
DEPT 6002 - LSC-GOLF LEARNING CENTER						
SALARIES & WAGES						
60-6002-1-701000	SALARIES-ADMINISTRATIVE STAFF			33,096		
60-6002-1-702000	SALARIES-MAINTENANCE			461		
SALARIES & WAGES				33,557		
EMPLOYEE BENEFITS						
60-6002-2-793000	EMPLOYER CONTRIBUTION IMRF			4,506		
60-6002-2-794000	EMP CONTRIBUTION FICA/MEDICARE			2,314		
EMPLOYEE BENEFITS				6,820		
CONTRACTUAL						
60-6002-3-721000	INTERGOVERNMENTAL RISK MGMT			9,296		
CONTRACTUAL				9,296		
UTILITIES						
60-6002-4-708000	ELECTRICITY			2,485		
60-6002-4-709000	NORTH SHORE GAS			1,655		
60-6002-4-710000	TELEPHONE			2,749		
UTILITIES				6,889		
CAPITAL						
60-6002-6-760000	DEPRECIATION			139,328		
CAPITAL				139,328		
REPAIRS & MAINTENANCE						
60-6002-7-712000	MAINTENANCE BUILDING			57		
60-6002-7-713000	MAINTENANCE GROUNDS			24,297		
REPAIRS & MAINTENANCE				24,354		
Totals for DEPT 6002 - LSC-GOLF LEARNING CENTER				220,244		



2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED
 AMT CHANGE

GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	
		ACTIVITY	ORIGINAL	AMENDED	PROJECTED	REQUESTED	REQUESTED	REQUESTED	
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE	
FUND 60 - LIBERTYVILLE SPORTS COMP FUND									
DEPT 6003 - LSC-FAMILY ENTERTAINMENT CENTER									
60-6003-0-712000	MAINTENANCE BUILDING				57				
60-6003-0-760000	DEPRECIATION				46,443				
Totals for DEPT 6003 - LSC-FAMILY ENTERTAINMENT CENTER					46,500				
DEPT 6004 - LSC-GENERAL									
DEBT SERVICE									
60-6004-9-730000	BOND ISSUANCE COSTS				62,437				
60-6004-9-795000	PRINCIPAL PAYMENTS		865,000	865,000	865,000	1,060,000	22.54	195,000	
	GO ALTERNATE REVENUE (SERIES 2010A) PRINCIPAL		75,000		75,000	830,000			
	GO ALTERNATE REVENUE (SERIES 2010B) PRINCIPAL		220,000		220,000	230,000			
	GO ALTERNATE REVENUE (SERIES 2010C) PRINCIPAL		570,000		570,000	0			
	GL # FOOTNOTE TOTAL:		865,000		865,000	1,060,000			
60-6004-9-796000	INTEREST PAYMENTS	607,563	590,680	590,680	590,680	561,005	(5.02)	(29,675)	
	GO ALTERNATE REVENUE (SERIES 2010A) INTEREST		458,255		458,255	455,255			
	GO ALTERNATE REVENUE (SERIES 2010B) INTEREST		116,750		116,750	105,750			
	GO ALTERNATE REVENUE (SERIES 2010C) INTEREST		15,675		15,675	0			
	GL # FOOTNOTE TOTAL:		590,680		590,680	561,005			
60-6004-9-797000	PAYING AGENT FEES	2,790	2,500	2,500	1,000	1,000	(60.00)	(1,500)	
DEBT SERVICE			672,790	1,458,180	1,458,180	1,456,680	1,622,005	11.23	163,825
Totals for DEPT 6004 - LSC-GENERAL			672,790	1,458,180	1,458,180	1,456,680	1,622,005	11.23	163,825

BUDGET DETAIL

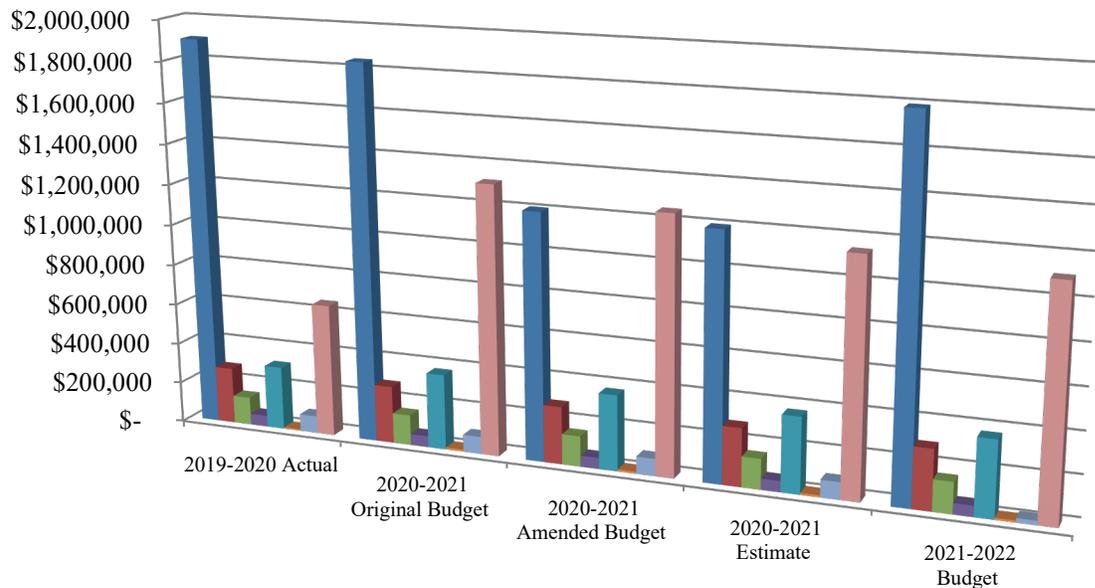
VEHICLE MAINT. & REPLACEMENT FUND

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 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 1,902,632	\$ 1,841,956	\$ 1,204,956	\$ 1,197,454	\$ 1,791,135	-2.8%	49.6%
Expenses	\$ (874,830)	\$ (949,996)	\$ (949,924)	\$ (951,738)	\$ (900,661)	-5.2%	-5.4%
Net Operating Income (loss)	\$ 1,027,802	\$ 891,960	\$ 255,032	\$ 245,716	\$ 890,474	-0.2%	262.4%
Operating Expense Detail							
Salaries and Wages	\$ 277,028	\$ 281,637	\$ 281,578	\$ 283,884	\$ 293,448	4.2%	3.4%
Employee Benefits	\$ 138,086	\$ 149,051	\$ 149,038	\$ 148,584	\$ 152,064	2.0%	2.3%
Contractual	\$ 54,989	\$ 54,230	\$ 54,230	\$ 54,230	\$ 53,526	-1.3%	-1.3%
Commodities	\$ 312,842	\$ 370,381	\$ 370,381	\$ 370,343	\$ 370,411	0.0%	0.0%
Repairs & Maintenance	\$ 7,238	\$ 10,050	\$ 10,050	\$ 10,050	\$ 10,050	0.0%	0.0%
Debt Service	\$ 84,647	\$ 84,647	\$ 84,647	\$ 84,647	\$ 21,162	-75.0%	-75.0%
	\$ 874,830	\$ 949,996	\$ 949,924	\$ 951,738	\$ 900,661		
Capital Outlay	\$ 652,316	\$ 1,315,533	\$ 1,251,003	\$ 1,142,572	\$ 1,106,623	-15.9%	-3.1%
Total Fund Expense	\$ 1,527,146	\$ 2,265,529	\$ 2,200,927	\$ 2,094,310	\$ 2,007,284	-11.4%	-4.2%
Net Fund Income (loss)	\$ 375,486	\$ (423,573)	\$ (995,971)	\$ (896,856)	\$ (216,149)	-49.0%	-75.9%

Vehicle Maint. & Replacement Fund

- Revenue
- Salaries and Wages
- Employee Benefits
- Contractual
- Commodities
- Repairs & Maintenance
- Debt Service
- Capital Outlay





GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
FUND 30 - VEHICLE MAINT/REPL SERVICE FD								
REVENUES								
30-0000-0-614000	USER FEES	931,036	958,967	958,967	958,967	978,146	2.00	19,179
30-0000-0-615000	SHARE SERVICES				15,298			
30-0000-0-656000	GAS CHARGES-OTHER GOVERNMENTS	12,879	12,000	12,000	8,000	12,000		
30-0000-0-678000	COURT FINES	10,562	20,000	20,000	1,500	10,000	(50.00)	(10,000)
30-0000-0-686000	SALE OF FIXED ASSETS	53,799	200,000	50,000	50,000	150,000	(25.00)	(50,000)
	SALE OF QUINT		150,000		0	100,000		
	MISCELLANEOUS SALE OF FIXED ASSETS		50,000		50,000	50,000		
	GL # FOOTNOTE TOTAL:		200,000		50,000	150,000		
30-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	385						
30-0000-0-690000	INTEREST REVENUE	22,481	12,000	5,000	2,000	2,000	(83.33)	(10,000)
30-0000-0-699000	MISCELLANEOUS REVENUE	13,906	5,000	25,000	25,000	5,000		
MISCELLANEOUS								
30-0000-0-677000	DAMAGE TO VILLAGE VEHICLES	15,595	5,000	5,000	7,700	5,000		
	MISCELLANEOUS	15,595	5,000	5,000	7,700	5,000		
TRANSFERS								
30-0000-9-699000	TRANSFERS IN	841,989	628,989	128,989	128,989	628,989		
	CAPITAL VEHICLE REPLACEMENT (UTILITY FUND)		128,989		128,989	128,989		
	CAPITAL VEHICLE REPLACEMENT (GENERAL FUND)		500,000		0	500,000		
	GL # FOOTNOTE TOTAL:		628,989		128,989	628,989		
	TRANSFERS	841,989	628,989	128,989	128,989	628,989		
TOTAL REVENUES		1,902,632	1,841,956	1,204,956	1,197,454	1,791,135	(2.76)	(50,821)
APPROPRIATIONS								
SALARIES & WAGES								
30-0000-1-702000	SALARIES CLERICAL	4,823	4,768	4,709	4,756	5,059	6.10	291
30-0000-1-704000	SALARIES MECHANICS	272,205	276,869	276,869	279,128	288,389	4.16	11,520
	SALARIES & WAGES	277,028	281,637	281,578	283,884	293,448	4.19	11,811
EMPLOYEE BENEFITS								
30-0000-2-720000	INSURANCE	80,929	83,880	83,880	83,865	87,212	3.97	3,332
30-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	36,713	43,626	43,617	43,780	42,403	(2.80)	(1,223)
30-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	20,444	21,545	21,541	20,939	22,449	4.20	904
	EMPLOYEE BENEFITS	138,086	149,051	149,038	148,584	152,064	2.02	3,013
CONTRACTUAL								
30-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	37,281	21,630	21,630	21,630	19,126	(11.58)	(2,504)
30-0000-3-728000	CONTRACTUAL REPAIR SERVICES	5,998	10,000	10,000	10,000	10,500	5.00	500
	CONTRACTUAL REPAIRS OTHER THAN FIRE AND POLICE		10,000		10,000	10,500		
30-0000-3-787000	FIRE CONTRACTUAL REPAIRS	8,560	18,600	18,600	18,600	19,700	5.91	1,100
	FIRE APPARATUS CONTRACTUAL COST MAINTENANCE AND NON-WARRANTY REPAIRS OF 4631 AND 4632		9,000		9,000	9,000		
	ANNUAL AERIAL INSPECTION FEES TWO AERIALS AT \$1600 EACH		5,000		5,000	5,000		
	ANNUAL FIRE PUMP TESTING FEES 5 PUMP TEST @ \$450 EACH		2,100		2,100	3,200		
	GL # FOOTNOTE TOTAL:		18,600		18,600	19,700		
30-0000-3-788000	POLICE CONTRACTUAL REPAIRS	3,150	4,000	4,000	4,000	4,200	5.00	200
	ACCOUNT TO TRACK POLICE CONTRACTUAL		4,000		4,000	4,200		
	CONTRACTUAL	54,989	54,230	54,230	54,230	53,526	(1.30)	(704)
COMMODITIES								
30-0000-5-706000	SHOP SUPPLIES	4,717	5,000	5,000	5,000	5,000		
	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	3,357	3,700	3,700	3,700	3,700		



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
30-0000-5-711000	GASOLINE & OIL	159,508	180,000	180,000	180,000	180,000		
	OILS		6,000		6,000	6,000		
	B2 DIESEL PURCHASE		100,000		100,000	100,000		
	REGULAR UNLEADED		74,000		74,000	74,000		
	GL # FOOTNOTE TOTAL:		180,000		180,000	180,000		
30-0000-5-713000	VEHICLE WASHING	1,662	5,000	5,000	5,000	5,000		
	VEHICLE WASHING AND DETAILING		2,500		2,500	2,500		
	POLICE SQUAD DETAILING		2,500		2,500	2,500		
	GL # FOOTNOTE TOTAL:		5,000		5,000	5,000		
30-0000-5-714000	VEHICLE PARTS	116,623	146,000	146,000	146,000	146,000		
	VEHICLES PARTS AND SUPPLIES		70,000		70,000	70,000		
	PLOW AND SPREADER PARTS		9,000		9,000	9,000		
	COMMUNICATION EQUIPMENT		500		500	500		
	VILLAGE LOGOS		500		500	500		
	NEW POLICE SQUAD EQUIPMENT		66,000		66,000	66,000		
	GL # FOOTNOTE TOTAL:		146,000		146,000	146,000		
30-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	502	895	895	895	895		
	TRAINING SEMINARS & CONTINUING EDUCATION COURSES FOR SUPERVISOR & MAINTENANCE PERSONNEL		500		500	655		
	APWA DUES		155		155	0		
	TARGET SOLUTIONS ONLINE TRAINING		240		240	240		
	GL # FOOTNOTE TOTAL:		895		895	895		
30-0000-5-752000	UNIFORMS	1,063	1,650	1,650	1,650	1,650		
	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	2,534	3,750	3,750	3,750	3,750		
	LICENSE, TITLES AND INSPECTION FEES		3,750		3,750	3,750		
30-0000-5-789000	ACCIDENT DAMAGE EXPENSE	14,217	12,000	12,000	12,000	12,000		
30-0000-5-799000	MISCELLANEOUS	212	386	386	348	416	7.77	30
	MISCELLANEOUS		100		100	100		
	DRUG & ALCOHOL TESTING		208		218	231		
	ANNUAL AUDIOGRAM TESTING		55		0	55		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		23		23	23		
	FMCSA QUERY PACKAGE		0		8	8		
	GL # FOOTNOTE TOTAL:		386		348	416		
COMMODITIES		304,395	358,381	358,381	358,343	358,411	0.01	30
CAPITAL								
30-0000-6-760000	DEPRECIATION	734,899						
30-0000-6-782000	VEHICLE REPLACEMENT COSTS	47,481	1,287,033	1,251,003	1,142,572	1,078,123	(16.23)	(208,910)
	FD-FLEET-003: AMBULANCE REPLACEMENT - A461		318,000		315,355	0		
	FD-FLEET-009: QUINT QT463/ENGINE REPLACEMENT		675,000		0	0		
	PD-FLEET-001: POLICE INTERCEPTORS		150,000		150,000	160,000		
	PD-FLEET-002: COMMUNITY SERVICE OFFICER VEHICLES		36,000		0	40,000		
	PW-FLEET-006: UNIT P-4 - PARKS		26,690		0	26,690		
	PW-FLEET-007: UNIT P-5 - FORD F350		46,343		0	0		
	CD-FLEET-001: ELECTRIC VEHICLE PILOT PROGRAM		35,000		29,802	0		
	FD-FLEET-010: LADDER TOWER REFURBISHMENT (CARRYOVER FROM FY 2019-2020 DUE TO DELAY)		0		647,415	0		
	FD-FLEET-007: ADMINISTRATIVE VEHICLE REPLACEMENT - 4601		0		0	47,000		
	FD-FLEET-009: QUINT QT463/ENGINE REPLACEMENT		0		0	690,000		
	PW-FLEET-002: UNIT 324 - WATER VAN		0		0	114,433		
	GL # FOOTNOTE TOTAL:		1,287,033		1,142,572	1,078,123		
30-0000-6-790000	CAPITAL OUTLAY	8,447	40,500	12,000	12,000	40,500		
	DIESEL ENGINE SCANNER		3,800		3,800	0		
	PARTS WASHER CABINET		5,600		5,600	0		
	MAGNETIC FRAME DRILL		2,600		2,600	0		
	FD-EQU-002: HURST EXTRICATION TOOLS - FIRE STATION 2		28,500		0	28,500		
	SCANNER UPDATES		0		0	2,000		
	PARTS ROOM AC UNIT		0		0	1,500		
	35 TON HYDRAULIC PRESS		0		0	4,000		
	OIL DRAIN CART		0		0	1,100		
	OIL FILTER CRUSHER		0		0	3,400		
	GL # FOOTNOTE TOTAL:		40,500		12,000	40,500		
CAPITAL		790,827	1,327,533	1,263,003	1,154,572	1,118,623	(15.74)	(208,910)



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
REPAIRS & MAINTENANCE								
30-0000-7-712000	MAINTENANCE SHOP FACILITIES	(19)	500	500	500	500		
	FUNDS TO MAINTAIN SERVICE BAYS, PARTS ROOM AND TOOL STORAGE AREA FLOORS AND LIGHTING		500		500	500		
30-0000-7-715000	MAINTENANCE OTHER EQUIPMENT	7,257	9,550	9,550	9,550	9,550		
	SHOP EQUIPMENT		400		400	400		
	HYDRAULIC LIFT SERVICE		300		300	300		
	OTHER MAINTENANCE		100		100	100		
	STATE FIRE MARSHAL		1,200		1,200	1,200		
	REQUIRED LEAK DETECTION TESTING							
	OSHA/IMRA REQUIRED JIB AND OVERHEAD CRANE TESTING		550		550	550		
	FUEL ISLAND MAINTENANCE		7,000		7,000	7,000		
	GL # FOOTNOTE TOTAL:		9,550		9,550	9,550		
REPAIRS & MAINTENANCE		7,238	10,050	10,050	10,050	10,050		
DEBT SERVICE								
30-0000-9-795000	LEASE PAYMENTS - PRINCIPAL		83,437	83,437	83,437	21,075	(74.74)	(62,362)
	PW VACTOR EST 5 YEAR LEASE PRINCIPAL		83,437		83,437	21,075		
30-0000-9-796000	LEASE PAYMENTS - INTEREST	2,573	1,210	1,210	1,210	87	(92.81)	(1,123)
	PW VACTOR EST 5 YEAR LEASE INTEREST		1,210		1,210	87		
DEBT SERVICE		2,573	84,647	84,647	84,647	21,162	(75.00)	(63,485)
TOTAL APPROPRIATIONS		1,575,136	2,265,529	2,200,927	2,094,310	2,007,284	(11.40)	(258,245)

BUDGET DETAIL

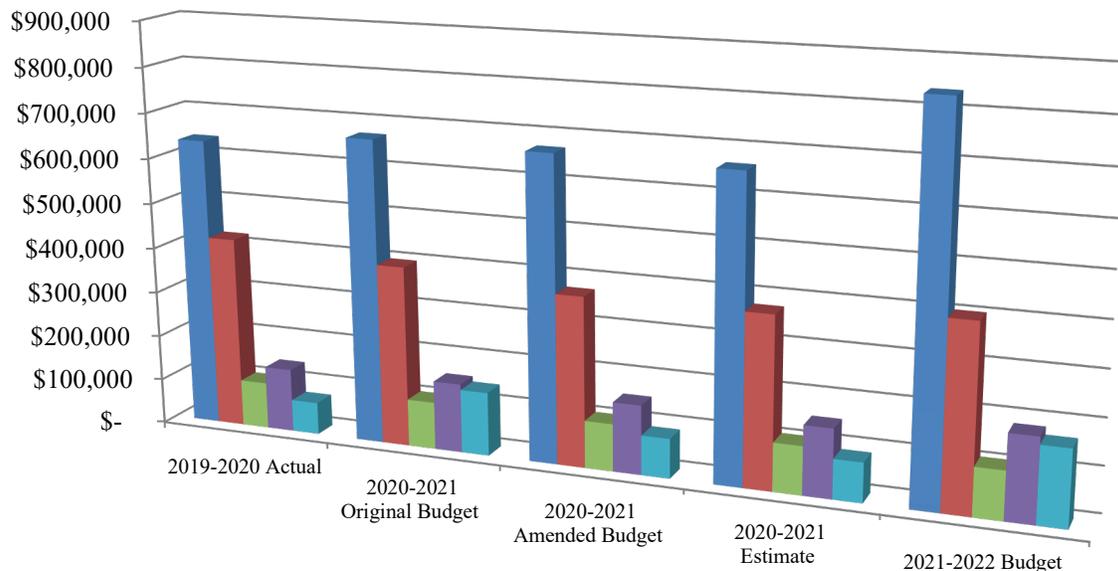
TECHNOLOGY EQUIP. REPLACEMENT FUND

Fund Description: Accounts for the purchase, maintenance and replacement of computer software, hardware and infrastructure.

Technology Equipment Replacement Fund	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 637,388	\$ 668,742	\$ 668,742	\$ 662,942	\$ 836,555	25.1%	26.2%
Expenses	\$ (664,670)	\$ (653,629)	\$ (628,525)	\$ (632,208)	\$ (692,520)	6.0%	9.5%
Net Operating Income (loss)	\$ (27,282)	\$ 15,113	\$ 40,217	\$ 30,734	\$ 144,035	853.1%	368.7%
Operating Expense Detail							
Contractual	\$ 422,603	\$ 397,746	\$ 372,642	\$ 375,325	\$ 403,051	1.3%	7.4%
Utilities	\$ 102,304	\$ 104,000	\$ 104,000	\$ 106,000	\$ 106,000	1.9%	0.0%
Commodities	\$ 139,763	\$ 151,883	\$ 151,883	\$ 150,883	\$ 183,469	20.8%	21.6%
	\$ 664,670	\$ 653,629	\$ 628,525	\$ 632,208	\$ 692,520		
Capital Outlay	\$ 70,818	\$ 140,000	\$ 87,000	\$ 86,823	\$ 166,920	19.2%	92.3%
Total Fund Expense	\$ 735,488	\$ 793,629	\$ 715,525	\$ 719,031	\$ 859,440	8.3%	19.5%
Net Fund Income (loss)	\$ (98,100)	\$ (124,887)	\$ (46,783)	\$ (56,089)	\$ (22,885)	-81.7%	-59.2%

Technology Equipment Replacement Fund

■ Revenue ■ Contractual ■ Utilities ■ Commodities ■ Capital Outlay





2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

FUND 31 - TECHNOLOGY EQUIP/REPL SER FD

REVENUES

31-0000-0-617000	COMPUTER/TECHNOLOGY USER FEES	247,000	269,412	269,412	269,412	282,884	5.00	13,472
	TERF USER CHARGES - ADMIN		6,953		6,953	7,301		
	TERF USER CHARGES - CD		34,763		34,763	36,501		
	TERF USER CHARGES - POLICE		21,953		21,953	23,051		
	TERF USER CHARGES - FIRE		6,953		6,953	7,301		
	TERF USER CHARGES - WATER		82,915		82,915	87,061		
	TERF USER CHARGES - SANITARY SEWER AND WWTP		103,515		103,515	108,691		
	TERF USER CHARGES - LIBERTYVILLE SPORTS COMPLEX		12,360		12,360	12,978		
	GL # FOOTNOTE TOTAL:		269,412		269,412	282,884		
31-0000-0-620000	LEASE PMTS	185,190	193,580	193,580	193,580	203,361	5.05	9,781
31-0000-0-674000	TELECOM IMF FEE	133,557	135,000	135,000	129,600	129,600	(4.00)	(5,400)
31-0000-0-690000	INTEREST REVENUE	1,601	750	750	350	350	(53.33)	(400)
31-0000-0-696000	AMORT OF DEF REV CELL TOWERS	20,000	20,000	20,000	20,000	20,000		
31-0000-0-699000	MISCELLANEOUS REVENUE	40				360		360
	INTERNET FOR CSO- REIMBURSED BY SCHOOL		0		0	360		
TRANSFERS								
31-0000-9-699000	TRANSFERS IN	50,000	50,000	50,000	50,000	200,000	300.00	150,000
	PUBLIC SAFETY IT TRANSFER FROM GENERAL FUND		50,000		50,000	50,000		
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		0		0	150,000		
	GL # FOOTNOTE TOTAL:		50,000		50,000	200,000		
TRANSFERS		50,000	50,000	50,000	50,000	200,000	300.00	150,000
TOTAL REVENUES		637,388	668,742	668,742	662,942	836,555	25.09	167,813

APPROPRIATIONS

CONTRACTUAL

31-0000-3-728000	CONSULTING SERVICES	422,603	397,746	372,642	375,325	403,051	1.33	5,305
	CONTRACTUAL IT SERVICES		265,225		258,825	270,530		
	GIS CONTRACTUAL SERVICES		125,521		113,000	125,521		
	GIS SHARED SERVICES LICENSES		7,000		3,500	7,000		
	GL # FOOTNOTE TOTAL:		397,746		375,325	403,051		
CONTRACTUAL		422,603	397,746	372,642	375,325	403,051	1.33	5,305

UTILITIES

31-0000-4-711000	WIRELESS SERVICE	37,405	34,000	34,000	36,000	36,000	5.88	2,000
31-0000-4-719000	INTERNET ACCESS	64,899	70,000	70,000	70,000	70,000		
UTILITIES		102,304	104,000	104,000	106,000	106,000	1.92	2,000

COMMODITIES

31-0000-5-706000	COMPUTER SUPPLIES	5,357	11,500	11,500	11,500	11,200	(2.61)	(300)
	IPADS FOR GIS		1,500		1,500	1,200		
	DOCUMENT SCANNER		3,000		3,000	3,000		
	MISCELLANEOUS COMPUTER EQUIPMENT		7,000		7,000	7,000		
	GL # FOOTNOTE TOTAL:		11,500		11,500	11,200		
31-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES		1,000	1,000		1,000		
31-0000-5-729000	SOFTWARE,LICENSING, UPDATES	119,156	123,115	123,115	123,115	154,663	25.62	31,548
	SOFTWARE AND LICENSING		85,595		85,595	88,163		
	EXCHANGE OFFICE 365		20,420		20,420	30,000		
	BACK UP TO CLOUD		5,000		5,000	5,000		
	AGENDA PACKET SOFTWARE		4,000		4,000	4,000		
	MONITORING SOFTWARE 3 YEAR RENEWAL		1,100		1,100	0		
	ADOBE LICENSE RENEWAL		4,000		4,000	5,000		
	BARRACUDA BACK-UP SUPPORT 1 YEAR RENEWAL		3,000		3,000	0		
	GOTOMEETING SUBSCRIPTION		0		0	500		
	CODE RED NOTIFICATION SYSTEM		0		0	7,000		
	BARRACUDA SUPPORT & HARDWARE		0		0	10,000		
	TWO FACTOR AUTHENTICATION		0		0	5,000		
	GL # FOOTNOTE TOTAL:		123,115		123,115	154,663		



GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
31-0000-5-730000	WEB PAGE SERVICES	11,093	11,268	11,268	11,268	11,606	3.00	338
	WEBSITE HOSTING (3% ANNUAL ESCALATION) - SHARED WITH HOTEL/MOTEL TAX FUND		11,268		11,268	11,606		
31-0000-5-799000	MISCELLANEOUS	4,157	5,000	5,000	5,000	5,000		
COMMODITIES		139,763	151,883	151,883	150,883	183,469	20.80	31,586
CAPITAL								
31-0000-6-790000	CAPITAL OUTLAY	70,818	140,000	87,000	86,823	166,920	19.23	26,920
	ADM-IT-003: ANNUAL HARDWARE REPLACEMENT		50,000		6,000	66,500		
	ADM-IT-008: PHONE SYSTEM REPLACEMENT/UPGRADES		20,000		10,823	20,000		
	ADM-IT-009: SAN AND SERVER REPLACEMENT		70,000		70,000	0		
	ADM-IT-007: PARKING DECK CAMERAS - LAKE STREET		0		0	50,000		
	PD-IT-002: SQUAD CAR - VIDEO CAMERA SYSTEM		0		0	30,420		
	GL # FOOTNOTE TOTAL:		140,000		86,823	166,920		
CAPITAL		70,818	140,000	87,000	86,823	166,920	19.23	26,920
TOTAL APPROPRIATIONS		735,488	793,629	715,525	719,031	859,440	8.29	65,811

BUDGET DETAIL

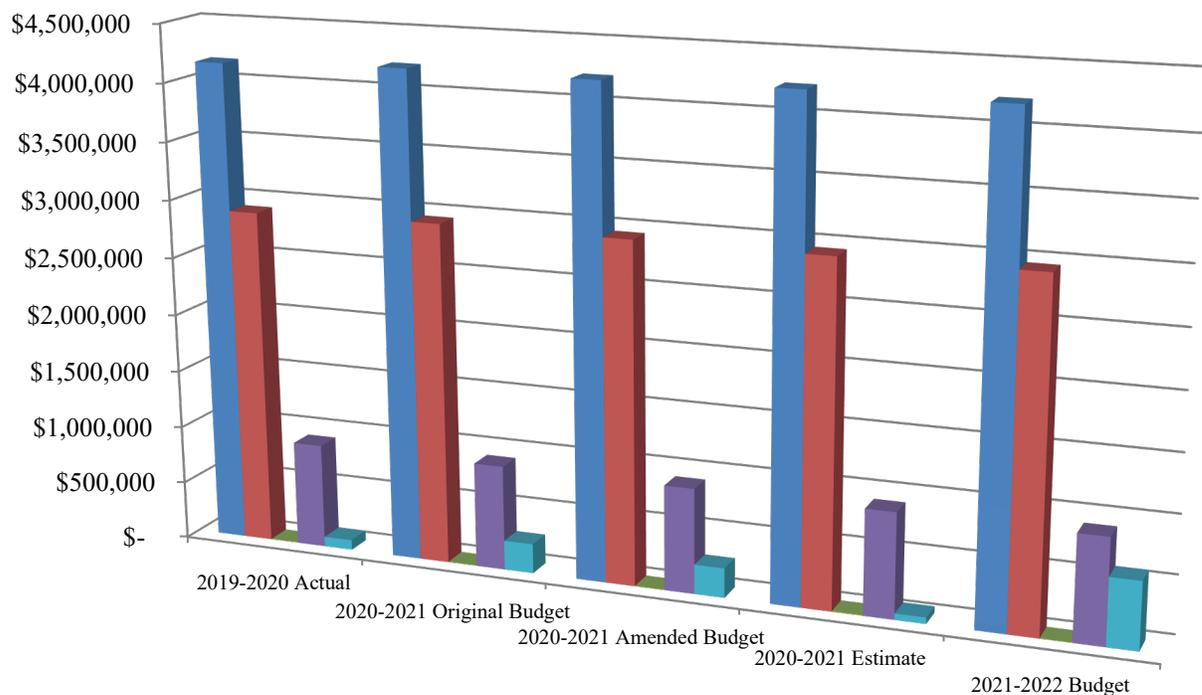
TAX INCREMENT FINANCING DISTRICT FUND

Fund Description: Accounts for the TIF District that was set up in 1986 for the redevelopment of the downtown business district.

TIF District Fund	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 4,162,811	\$ 4,208,994	\$ 4,208,994	\$ 4,231,043	\$ 4,216,790	0.2%	-0.3%
Expenses	\$ (3,812,598)	\$ (3,848,037)	\$ (3,848,037)	\$ (3,849,325)	\$ (3,859,793)	0.3%	0.3%
Net Operating Income (loss)	\$ 350,213	\$ 360,957	\$ 360,957	\$ 381,718	\$ 356,997	-1.1%	-6.5%
Operating Expense Detail							
Contractual	\$ 2,903,858	\$ 2,939,296	\$ 2,939,296	\$ 2,939,296	\$ 2,951,053	0.4%	0.4%
Commodities	\$ 3,000	\$ 3,000	\$ 3,000	\$ 4,288	\$ 3,000	0.0%	-30.0%
Debt Service	\$ 905,740	\$ 905,741	\$ 905,741	\$ 905,741	\$ 905,740	0.0%	0.0%
	\$ 3,812,598	\$ 3,848,037	\$ 3,848,037	\$ 3,849,325	\$ 3,859,793		
Capital Outlay	\$ 85,272	\$ 255,000	\$ 255,000	\$ 55,000	\$ 580,000	127.5%	954.5%
Total Fund Expense	\$ 3,897,870	\$ 4,103,037	\$ 4,103,037	\$ 3,904,325	\$ 4,439,793	8.2%	13.7%
Net Fund Income (loss)	\$ 264,941	\$ 105,957	\$ 105,957	\$ 326,718	\$ (223,003)	-310.5%	-168.3%

Tax Increment Financing District Fund

■ Revenue ■ Contractual ■ Commodities ■ Debt Service ■ Capital Outlay





GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
FUND 09 - TAX INCREMENT FIN DIST #1								
REVENUES								
09-0000-0-609000	PROPERTY TAXES	4,148,368	4,198,994	4,198,994	4,230,043	4,215,790	0.40	16,796
09-0000-0-690000	INTEREST REVENUE	11,485	10,000	10,000	1,000	1,000	(90.00)	(9,000)
09-0000-0-699000	MISCELLANEOUS	2,958						
TOTAL REVENUES		4,162,811	4,208,994	4,208,994	4,231,043	4,216,790	0.19	7,796
APPROPRIATIONS								
09-0000-0-776000	PARKING IMPROVEMENTS	85,272	255,000	255,000	55,000	580,000	127.45	325,000
	CD-TIF-001: EAST PARKING LOT AT SCHOOL STREET		180,000		15,000	215,000		
	CD-TIF-002: CHURCH ST. PARKING DECK MONUMENT SIGN		75,000		10,000	65,000		
	CD-TIF-003: DOWNTOWN PARKING LOT IMPROVEMENTS		0		30,000	300,000		
	GL # FOOTNOTE TOTAL:		255,000		55,000	580,000		
09-0000-0-796000	INTEREST PAYMENTS	80,559	59,801	59,801	59,801	38,520	(35.59)	(21,281)
	TIF NOTE INTEREST PAYMENTS		59,801		59,801	38,520		
09-0000-0-797000	PRINCIPAL PAYMENTS	825,181	845,940	845,940	845,940	867,220	2.52	21,280
	TIF NOTE PRINCIPAL PAYMENTS		845,940		845,940	867,220		
09-0000-0-798000	TIF SURPLUS REBATE	2,903,858	2,939,296	2,939,296	2,939,296	2,951,053	0.40	11,757
09-0000-0-799000	MISCELLANEOUS	3,000	3,000	3,000	4,288	3,000		
TOTAL APPROPRIATIONS		3,897,870	4,103,037	4,103,037	3,904,325	4,439,793	8.21	336,756

BUDGET DETAIL

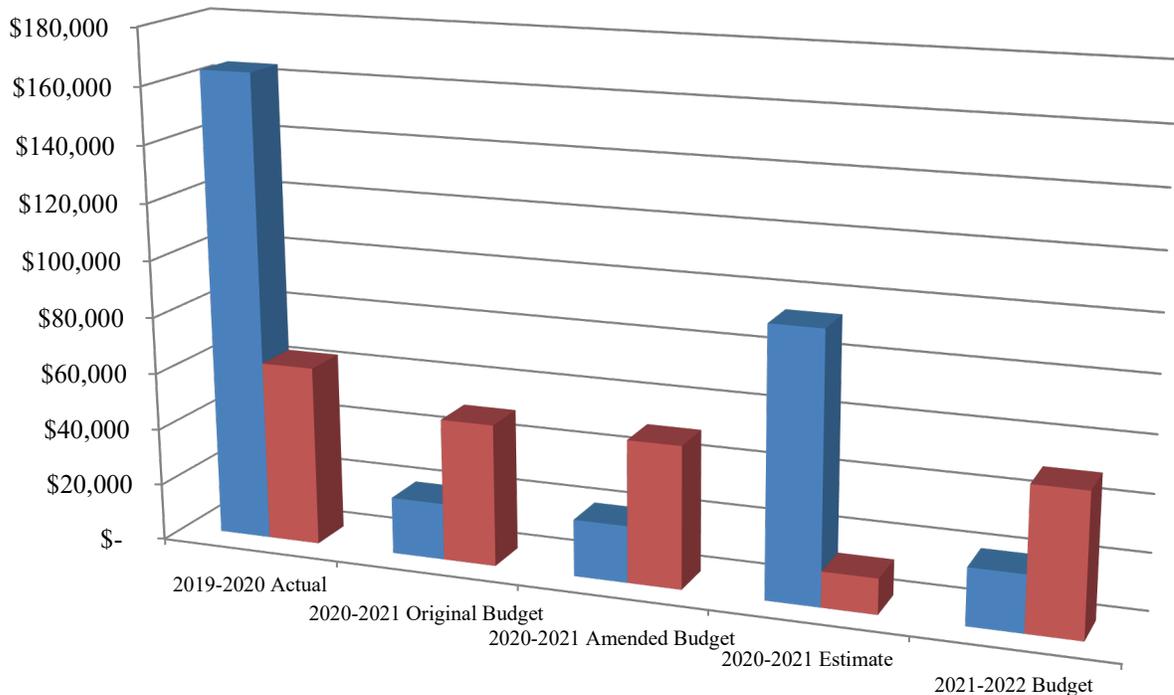
IMPACT FEE FUND

Fund Description: Accounts for all impact fees charged to developers to offset costs of construction.

Impact Fee Fund	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 164,324	\$ 20,000	\$ 20,000	\$ 94,000	\$ 20,000	0.0%	-78.7%
Expenses	\$ (63,301)	\$ (50,000)	\$ (50,000)	\$ (12,500)	\$ (50,000)	0.0%	300.0%
Net Operating Income (loss)	\$ 101,023	\$ (30,000)	\$ (30,000)	\$ 81,500	\$ (30,000)	0.0%	-136.8%
Operating Expense Detail							
Contractual	\$ 63,301	\$ 50,000	\$ 50,000	\$ 12,500	\$ 50,000	0.0%	300.0%
	\$ 63,301	\$ 50,000	\$ 50,000	\$ 12,500	\$ 50,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 63,301	\$ 50,000	\$ 50,000	\$ 12,500	\$ 50,000	0.0%	300.0%
Net Fund Income (loss)	\$ 101,023	\$ (30,000)	\$ (30,000)	\$ 81,500	\$ (30,000)	0.0%	-136.8%

Impact Fee Fund

■ Revenue ■ Contractual





	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
GL NUMBER	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE

FUND 12 - IMPACT FEE FUND

REVENUES

12-0000-0-602000	SIDEWALK IMPACT FEE	9,314	10,000	10,000	13,000	10,000	
12-0000-0-603000	AFFORDABLE HOUSING FEE	154,571	10,000	10,000	81,000	10,000	
12-0000-0-690000	INTEREST REVENUE	439					
TOTAL REVENUES		164,324	20,000	20,000	94,000	20,000	

APPROPRIATIONS

12-0000-0-789000	MISCELLANEOUS	63,301					
CAPITAL							
12-0000-0-768000	STREETSCAPE IMPROVEMENTS		25,000	25,000	5,000	25,000	
12-0000-0-784000	SIDEWALKS AND BIKE PATHS		25,000	25,000	7,500	25,000	
CAPITAL			50,000	50,000	12,500	50,000	
TOTAL APPROPRIATIONS		63,301	50,000	50,000	12,500	50,000	

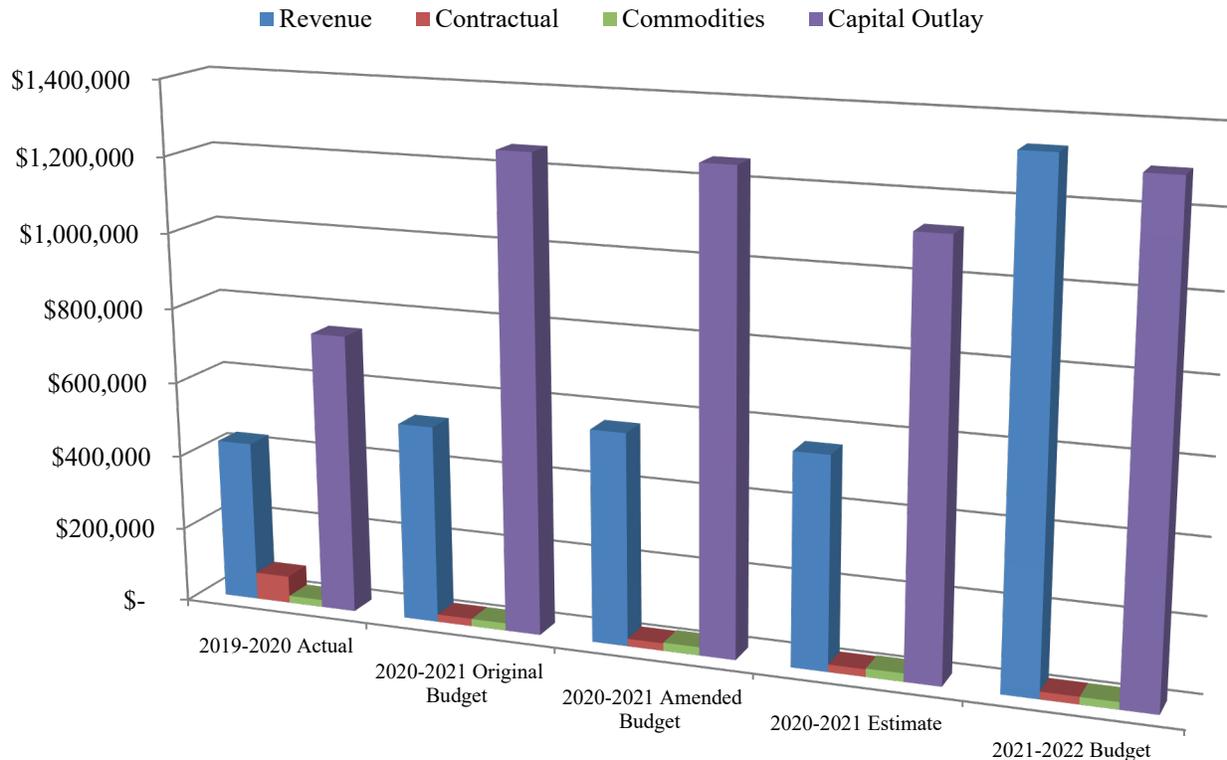
BUDGET DETAIL

PROJECT FUND

Fund Description: Accounts for the activity associated with a variety of infrastructure installations and improvements.

Project Fund	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 430,144	\$ 527,500	\$ 564,000	\$ 560,574	\$ 1,332,800	152.7%	137.8%
Expenses	\$ (91,796)	\$ (39,500)	\$ (42,000)	\$ (42,000)	\$ (39,500)	0.0%	-6.0%
Net Operating Income (loss)	\$ 338,348	\$ 488,000	\$ 522,000	\$ 518,574	\$ 1,293,300	165.0%	149.4%
Operating Expense Detail							
Contractual	\$ 72,823	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	0.0%
Commodities	\$ 18,973	\$ 19,500	\$ 22,000	\$ 22,000	\$ 19,500	0.0%	-11.4%
	\$ 91,796	\$ 39,500	\$ 42,000	\$ 42,000	\$ 39,500		
Capital Outlay	\$ 746,767	\$ 1,257,500	\$ 1,257,500	\$ 1,126,250	\$ 1,298,000	3.2%	15.2%
Total Fund Expense	\$ 838,563	\$ 1,297,000	\$ 1,299,500	\$ 1,168,250	\$ 1,337,500	3.1%	14.5%
Net Fund Income (loss)	\$ (408,419)	\$ (769,500)	\$ (735,500)	\$ (607,676)	\$ (4,700)	-99.4%	-99.2%

Project Fund





GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
FUND 40 - PROJECT FUND								
REVENUES								
40-0000-0-626000	VEHICLE LICENSE	281,009	380,000	425,000	425,000	400,000	5.26	20,000
40-0000-0-688000	FAIR MARKET VALUE	11						
40-0000-0-690000	INTEREST REVENUE	13,870	10,000	1,500	850	700	(93.00)	(9,300)
40-0000-0-699000	MISCELLANEOUS	1,697	2,500	2,500	5,124	2,500		
INTERGOVERNMENTAL								
40-0000-0-671000	TELECOM IMF FEE	133,557	135,000	135,000	129,600	129,600	(4.00)	(5,400)
INTERGOVERNMENTAL		133,557	135,000	135,000	129,600	129,600	(4.00)	(5,400)
TRANSFERS								
40-0000-9-699000	TRANSFERS IN					800,000		800,000
	TRANSFER FROM NON HOME RULE SALES TAX FUND		0		0	800,000		
TRANSFERS						800,000		800,000
TOTAL REVENUES		430,144	527,500	564,000	560,574	1,332,800	152.66	805,300
APPROPRIATIONS								
40-0000-0-799000	MISCELLANEOUS	18,973	79,500	79,500	64,500	94,500	18.87	15,000
	STICKER DECALS		3,000		3,000	3,000		
	VEHICLE FORMS PRINTING		10,000		10,000	10,000		
	POSTAGE FOR STICKERS		6,500		6,500	6,500		
	CD-SC-005: CORRIDOR STUDY - MILWAUKEE/PARK		60,000		45,000	75,000		
	GL # FOOTNOTE TOTAL:		79,500		64,500	94,500		
CONTRACTUAL								
40-0000-3-705000	CONTRACTUAL SERVICES	35,618		2,500	2,500			
	COMPREHENSIVE PLAN		0		2,500	0		
CONTRACTUAL		35,618		2,500	2,500			
CAPITAL								
40-0000-0-768000	STREETScape IMPROVEMENTS	40,387	167,500	167,500	130,000	193,000	15.22	25,500
	PW-SDW-001: DOWNTOWN CROSSWALK REPAIRS		35,000		35,000	35,000		
	DOWNTOWN BRICK PAVER REPAIRS		20,000		20,000	20,000		
	PW-ST-009: ST. MARY'S ROAD QUIET ZONE		75,000		75,000	0		
	CD-SC-001: DOWNTOWN DIRECTORIES		37,500		0	37,500		
	CD-SC-002: PETERSON ROAD STREETSCAPING		0		0	60,500		
	CD-SC-003: WAYFINDING SIGNAGE & PLANS		0		0	40,000		
	GL # FOOTNOTE TOTAL:		167,500		130,000	193,000		
40-0000-0-773000	ANNUAL ROAD IMPROVEMENT PRGM	588,731	825,000	825,000	746,250	725,000	(12.12)	(100,000)
	PW-ST-004: THERMOPLASTIC PAVEMENT MARKING		40,000		40,000	40,000		
	PW-ST-001: CRACK SEALING BY CONTRACT		35,000		35,000	35,000		
	PW-ST-003: ANNUAL ROAD PROGRAM - PROJECT FUND		600,000		600,000	500,000		
	PW-ST-002: PAVEMENT PATCHING		150,000		71,250	150,000		
	GL # FOOTNOTE TOTAL:		825,000		746,250	725,000		
40-0000-0-775000	STREETLIGHT REPLACEMENT	32,626	100,000	100,000	100,000	200,000	100.00	100,000
	PW-ST-005: STREETLIGHT REPLACEMENTS		100,000		100,000	200,000		
40-0000-0-784000	SIDEWALKS AND BIKE PATHS	122,228	125,000	125,000	125,000	125,000		
	PW-SDW-002: SIDEWALK REPLACEMENT		125,000		125,000	125,000		
CAPITAL		783,972	1,217,500	1,217,500	1,101,250	1,243,000	2.09	25,500
TOTAL APPROPRIATIONS		838,563	1,297,000	1,299,500	1,168,250	1,337,500	3.12	40,500

BUDGET DETAIL

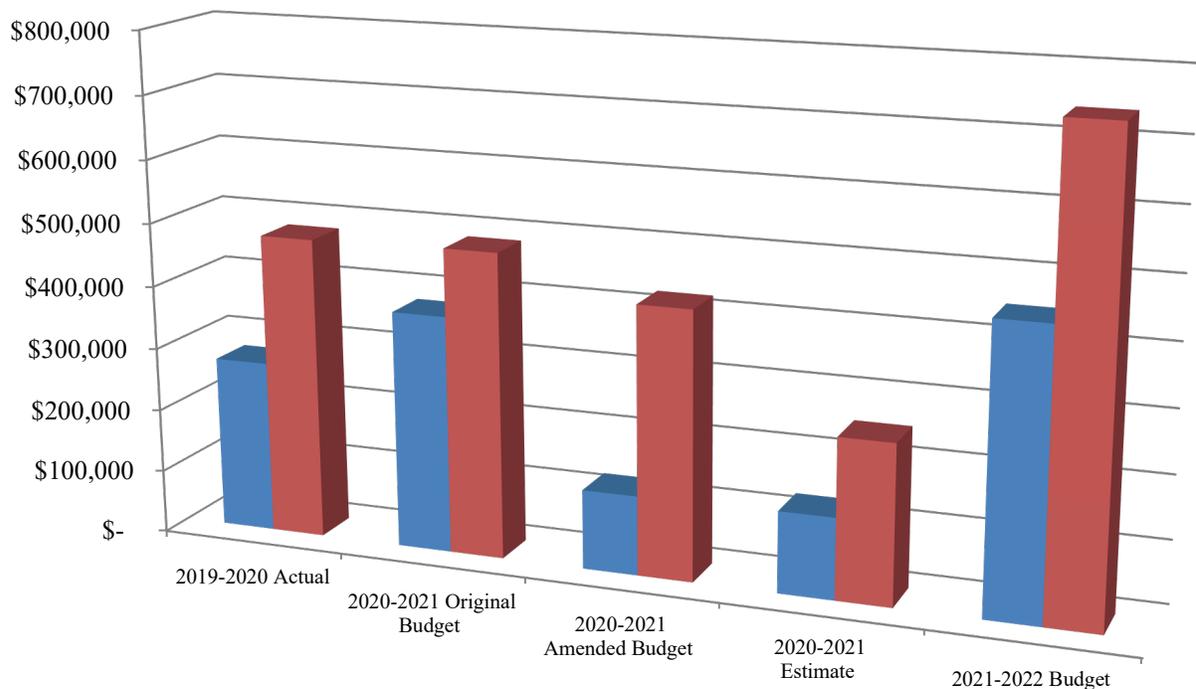
PARK IMPROVEMENT FUND

Fund Description: Accounts for funds used for improvements to the public park system. Sources of funding are impact fees, grants, and transfers from the General Fund, Parks & Recreation Division budget.

Park Improvement Fund	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 273,196	\$ 376,750	\$ 125,750	\$ 128,800	\$ 450,250	19.5%	249.6%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 273,196	\$ 376,750	\$ 125,750	\$ 128,800	\$ 450,250	19.5%	249.6%
Operating Expense Detail							
Contractual	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Capital Outlay	\$ 479,066	\$ 483,800	\$ 423,800	\$ 252,765	\$ 740,750	53.1%	193.1%
Total Fund Expense	\$ 479,066	\$ 483,800	\$ 423,800	\$ 252,765	\$ 740,750	53.1%	193.1%
Net Fund Income (loss)	\$ (205,870)	\$ (107,050)	\$ (298,050)	\$ (123,965)	\$ (290,500)	171.4%	134.3%

Park Improvement Fund

■ Revenue ■ Capital Outlay





GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
FUND 45 - PARK IMPROVEMENT FUND								
REVENUES								
45-0000-0-654000	PARK IMPACT FEES	214,287	75,000	75,000	75,000	50,000	(33.33)	(25,000)
45-0000-0-655000	TREE RESTORATION	3,150			3,500			
45-0000-0-686000	BUY A BRICK	2,700						
45-0000-0-690000	INTEREST REVENUE	2,960	1,750	750	300	250	(85.71)	(1,500)
45-0000-0-699000	MISCELLANEOUS	99						
TRANSFERS								
45-0000-9-699000	TRANSFERS IN	50,000	300,000	50,000	50,000	400,000	33.33	100,000
	SRA LEVY TRANSFER FROM GENERAL FUND		50,000		50,000	50,000		
	FY 2020-2021 CAPITAL TRANSFER FROM GENERAL FUND		250,000		0	0		
	CAPITAL TRANSFER FROM NON HOME RULE SALES TAX FUND		0		0	350,000		
	GL # FOOTNOTE TOTAL:		300,000		50,000	400,000		
TRANSFERS		50,000	300,000	50,000	50,000	400,000	33.33	100,000
TOTAL REVENUES		273,196	376,750	125,750	128,800	450,250	19.51	73,500
APPROPRIATIONS								
45-0000-0-782000	PARK IMPROVEMENT COSTS	479,066	483,800	423,800	252,765	740,750	53.11	256,950
	ADM-PMP-001: CHARLES BROWN SITE IMPROVEMENTS		328,800		175,000	153,000		
	PW-PARKS-001: POOL MEP AUDIT - RIVERSIDE & ADLER		60,000		0	50,000		
	PW-PARKS-002: BUTLER LAKE LOT RESURFACING		20,000		20,000	100,000		
	PW-PARKS-011: SHORELINE PLANT MAINTENANCE		45,000		45,000	25,000		
	PW-PARKS-012: POND & LAKE MANAGEMENT		30,000		12,765	20,000		
	PW-PARKS-003: CRAWFORD HOUSE RENOVATION		0		0	75,000		
	PW-PARKS-006: CHARLES BROWN PARKING LOT RESURFACING		0		0	30,000		
	PW-PARKS-008: LIGHTNING PREDICTOR REPLACEMENTS		0		0	23,000		
	ADM-PMP-002: NICHOLAS-DOWDEN SITE IMPROVEMENTS		0		0	25,000		
	ADM-PMP-003: GREENTREE SITE IMPROVEMENTS		0		0	239,750		
	GL # FOOTNOTE TOTAL:		483,800		252,765	740,750		
TOTAL APPROPRIATIONS		479,066	483,800	423,800	252,765	740,750	53.11	256,950

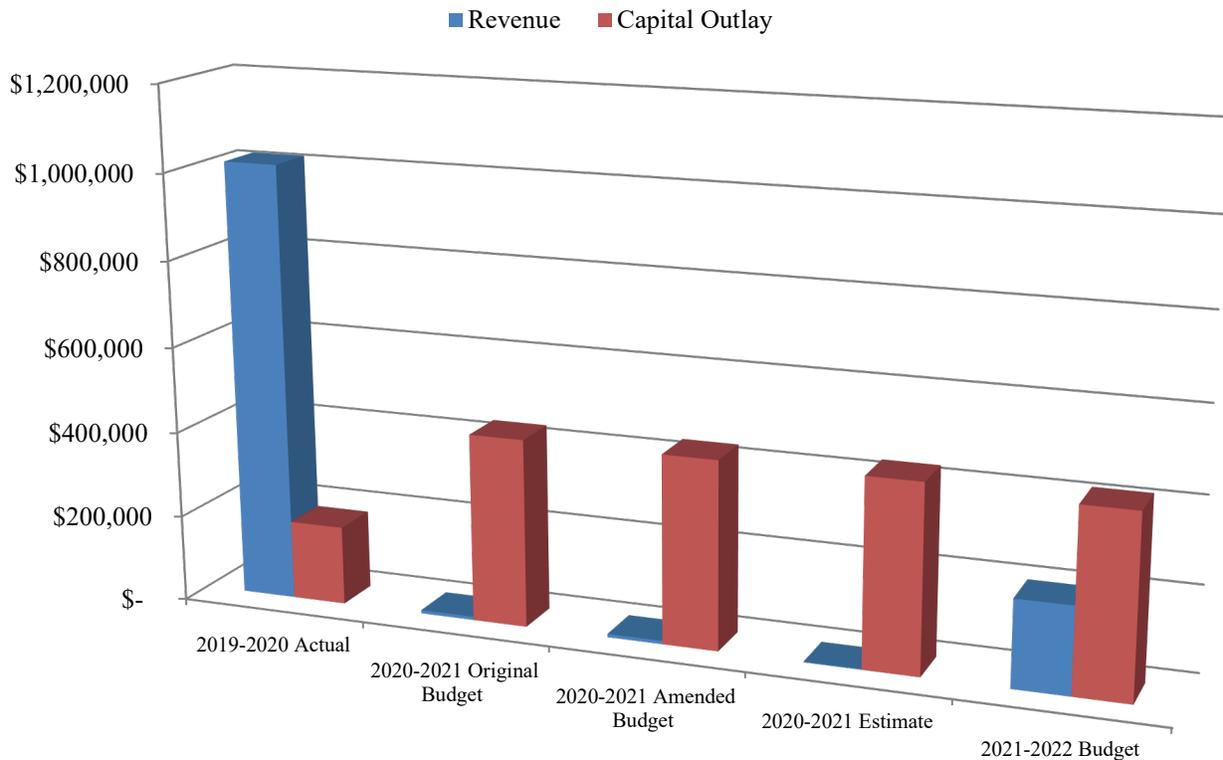
BUDGET DETAIL

PUBLIC BUILDING IMPROVEMENT FUND

Fund Description: Accounts for, and accumulates funds for, capital improvements to Village buildings including the Village Hall, Schertz Municipal Building, Public Works Building, and the Parks Building.

Public Building Improvement Fund	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 1,016,114	\$ 7,500	\$ 7,500	\$ 1,500	\$ 201,500	2586.7%	13333.3%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 1,016,114	\$ 7,500	\$ 7,500	\$ 1,500	\$ 201,500	2586.7%	13333.3%
Operating Expense Detail							
Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Capital Outlay	\$ 182,893	\$ 436,473	\$ 436,473	\$ 435,303	\$ 421,460	-3.4%	-3.2%
Total Fund Expense	\$ 182,893	\$ 436,473	\$ 436,473	\$ 435,303	\$ 421,460	-3.4%	-3.2%
Net Fund Income (loss)	\$ 833,221	\$ (428,973)	\$ (428,973)	\$ (433,803)	\$ (219,960)	-48.7%	-49.3%

Public Building Improvement Fund





2019-20 2020-21 2020-21 2020-21 2021-22 2021-22 2021-22
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE REQUESTED AMT CHANGE

GL NUMBER DESCRIPTION
FUND 46 - PUBLIC BUILDING IMPROVEMENT FD

REVENUES

46-0000-0-690000	INTEREST REVENUE	16,114	7,500	7,500	1,500	1,500	(80.00)	(6,000)
46-0000-0-698000	BOND PROCEEDS	1,000,000						

TRANSFERS

46-0000-0-691000	TRANSFER GENERAL FUND					200,000		200,000
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		0		0	200,000		

TRANSFERS						200,000		200,000
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TOTAL REVENUES		1,016,114	7,500	7,500	1,500	201,500	2,586.67	194,000
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APPROPRIATIONS

46-0000-0-790000	VILLAGE HALL	39,105	25,000	25,000	80,000	15,000	(40.00)	(10,000)
	ADM-FAC-003: VILLAGE HALL BATHROOM FLOOR REPLACEMENT		25,000		25,000	0		
	ADM-FAC-005: RIVERSIDE RECREATION BUILDING REHAB		0		55,000	0		
	ADM-FAC-001: LIFE SAFETY SYSTEM - VILLAGE HALL		0		0	15,000		
	GL # FOOTNOTE TOTAL:		25,000		80,000	15,000		
46-0000-0-792000	PUBLIC WORKS BUILDING	16,670	105,990	105,990	106,000	75,000	(29.24)	(30,990)
	PW-FAC-001: 600 NORTH AVE - CHAINLINK REPLACEMENT		32,118		12,200	0		
	PW-FAC-002: 600 NORTH AVE - GARAGE OPERATORS REPLACEMENT		73,872		93,800	0		
	PW-FAC-003: 600 NORTH AVE - RESTROOM/KITCHEN RENOVATION		0		0	75,000		
	GL # FOOTNOTE TOTAL:		105,990		106,000	75,000		
46-0000-0-794000	FIRE STATIONS	50,292	111,000	111,000	94,623	95,500	(13.96)	(15,500)
	FD-FAC-001: FIRE STATION HVAC REPLACEMENT		11,000		9,530	9,500		
	FD-FAC-003: APPARATUS BAY FLOOR REPLACEMENT - STATION 2		50,000		45,031	0		
	FD-FAC-006: GARAGE DOOR REPLACEMENT - STATION 3		50,000		40,062	0		
	FD-FAC-002: GEAR RACK REPLACEMENT PROGRAM		0		0	25,000		
	FD-FAC-004: VILLAGE EMERGENCY SIREN REPLACEMENT		0		0	36,000		
	FD-FAC-005: ROOF REPAIR/MAINTENANCE - FIRE STATION 1		0		0	25,000		
	GL # FOOTNOTE TOTAL:		111,000		94,623	95,500		
46-0000-0-795000	SCHERTZ MUNICIPAL BUILDING	76,826	147,389	147,389	107,600	10,000	(93.22)	(137,389)
	PW-FAC-015: BAS PHASE II UPGRADES		47,094		25,000	0		
	PD-FAC-001: SCHERTZ POLICE RECONFIGURATION (ENGINEERING)		20,000		20,000	0		
	PW-FAC-016: GENERATOR REPLACEMENT		80,295		62,600	10,000		
	GL # FOOTNOTE TOTAL:		147,389		107,600	10,000		
46-0000-0-796000	PARK & RECREATION BUILDINGS		47,094	47,094	47,080	225,960	379.81	178,866
	PW-FAC-018: 544 NORTH AVE - ASPHALT REPLACEMENT		47,094		47,080	0		
	PW-FAC-020: 544 NORTH AVE - GARAGE EXHAUST SYSTEM		0		0	40,115		
	PW-FAC-021: 544 NORTH AVE - LIFE SAFETY SYSTEM		0		0	37,500		
	PW-FAC-024: 544 NORTH AVE - ROOF REPLACEMENT		0		0	118,770		
	PW-FAC-025: 544 NORTH AVE - WALL/BEAM REPAIR		0		0	29,575		
	GL # FOOTNOTE TOTAL:		47,094		47,080	225,960		

TOTAL APPROPRIATIONS		182,893	436,473	436,473	435,303	421,460	(3.44)	(15,013)
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BUDGET DETAIL

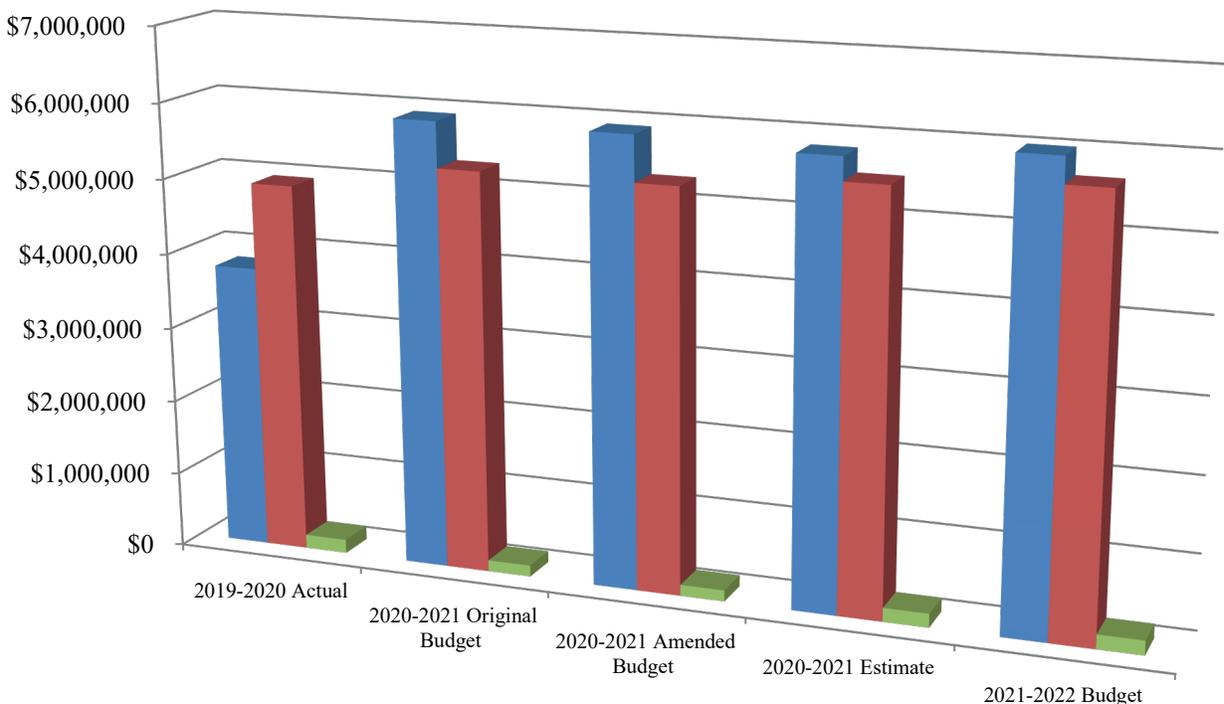
PUBLIC SAFETY PENSION FUNDS (NON-APPROPRIATED)

Fund Description: Accounts for revenues and expenditures associated with the Village operated pension plan for sworn police officers and firefighters.

Public Safety Pension Funds	Actual 2019-2020	Original Budget 2020-2021 A	Amended Budget 2020-2021 B	Estimate 2020-2021 C	Budget 2021-2022 D	% Change A to D	% Change C to D
Operating							
Revenue	\$ 3,786,799	\$ 5,913,228	\$ 5,913,228	\$ 5,820,228	\$ 6,000,863	1.5%	3.1%
Expenses	\$ (5,114,474)	\$ (5,458,760)	\$ (5,458,760)	\$ (5,696,335)	\$ (5,854,526)	7.3%	2.8%
Net Operating Income (loss)	\$ (1,327,675)	\$ 454,468	\$ 454,468	\$ 123,893	\$ 146,337	-67.8%	18.1%
Operating Expense Detail							
Salaries and Wages	\$ 4,932,919	\$ 5,310,560	\$ 5,310,560	\$ 5,512,026	\$ 5,662,026	6.6%	2.7%
Contractual	\$ 181,555	\$ 148,200	\$ 148,200	\$ 184,309	\$ 192,500	29.9%	4.4%
	\$ 5,114,474	\$ 5,458,760	\$ 5,458,760	\$ 5,696,335	\$ 5,854,526		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 5,114,474	\$ 5,458,760	\$ 5,458,760	\$ 5,696,335	\$ 5,854,526	7.3%	2.8%
Net Fund Income (loss)	\$ (1,327,675)	\$ 454,468	\$ 454,468	\$ 123,893	\$ 146,337	-67.8%	18.1%

Public Safety Pension Funds

■ Revenue ■ Salaries and Wages ■ Contractual





GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
FUND 55 - POLICE PENSION FUND								
REVENUES								
55-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	2,054,165	2,058,130	2,058,130	2,058,130	2,084,873	1.30	26,743
55-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000		
55-0000-0-683000	CONTRIBUTIONS - PAYROLL	398,992	403,000	403,000	405,000	405,000	0.50	2,000
55-0000-0-689000	GAIN ON SALE OF INVESTMENTS	(603,163)						
55-0000-0-690000	INTEREST REVENUE	819,342	800,000	800,000	750,000	750,000	(6.25)	(50,000)
TOTAL REVENUES		2,679,336	3,271,130	3,271,130	3,223,130	3,249,873	(0.65)	(21,257)
APPROPRIATIONS								
55-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,360	4,000	4,000	4,000	4,000		
55-0000-0-730000	PENSIONS - OFFICERS	2,773,246	3,000,000	3,000,000	3,000,000	3,000,000		
55-0000-0-731000	PENSIONS - SURVIVING SPOUSE	242,855	242,855	242,855	242,855	242,855		
55-0000-0-732000	MEDICAL EXPENSES	3,975	5,000	5,000		5,000		
55-0000-0-746000	INVESTMENT ADVISOR	32,777	27,000	27,000	26,000	27,000		
55-0000-0-747000	FILING FEES	6,446	7,000	7,000	6,830	7,300	4.29	300
55-0000-0-749000	AUDIT FEES	9,305	8,300	8,300	10,000	10,000	20.48	1,700
55-0000-0-776000	LEGAL EXPENSES	4,674	10,000	10,000	10,000	10,000		
55-0000-0-799000	MISCELLANEOUS		6,500	6,500	8,300	8,500	30.77	2,000
TOTAL APPROPRIATIONS		3,076,638	3,310,655	3,310,655	3,307,985	3,314,655	0.12	4,000
FUND 56 - FIREFIGHTERS PENSION FUND								
REVENUES								
56-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	1,484,200	1,487,098	1,487,098	1,487,098	1,640,990	10.35	153,892
56-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000		
56-0000-0-683000	CONTRIBUTIONS - PAYROLL	408,071	420,000	420,000	400,000	400,000	(4.76)	(20,000)
56-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	(1,730,858)						
56-0000-0-690000	INTEREST REVENUE	936,050	725,000	725,000	700,000	700,000	(3.45)	(25,000)
TOTAL REVENUES		1,107,463	2,642,098	2,642,098	2,597,098	2,750,990	4.12	108,892
APPROPRIATIONS								
56-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,647	3,000	3,000	3,000	3,000		
56-0000-0-730000	PENSIONS - OFFICERS	1,844,826	2,000,000	2,000,000	2,150,000	2,300,000	15.00	300,000
56-0000-0-731000	PENSIONS - SURVIVING SPOUSE	71,992	67,705	67,705	119,171	119,171	76.02	51,466
56-0000-0-732000	MEDICAL EXPENSES	5,528	2,000	2,000	2,000	2,000		
56-0000-0-746000	INVESTMENT ADVISOR	58,335	25,000	25,000	55,000	55,000	120.00	30,000
56-0000-0-747000	FILING FEES	5,961	6,400	6,400	6,312	6,500	1.56	100
56-0000-0-748000	BANK CHARGES	5,014	5,000	5,000	5,100	5,200	4.00	200
56-0000-0-749000	AUDIT FEES	21,045	17,000	17,000	27,000	27,000	58.82	10,000
56-0000-0-750000	PENSION REFUNDS	1,127			7,767			
56-0000-0-776000	LEGAL FEES	10,921	10,000	10,000	2,000	10,000		
56-0000-0-799000	MISCELLANEOUS	10,440	12,000	12,000	11,000	12,000		
TOTAL APPROPRIATIONS		2,037,836	2,148,105	2,148,105	2,388,350	2,539,871	18.24	391,766

APPENDIX

VILLAGE OF LIBERTYVILLE GLOSSARY OF TERMS

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

Abatement: A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies special assessments and service charges.

Agency Fund: A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Appropriation: A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation: A value that is established for real or personal property and used as a basis for levying property taxes. (Note: Property values are established by the Township Assessor.)

Assets: Property owned by a government.

Audit: An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

Balance Sheet: That portion of the Village's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Basis of Accounting: A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

Budget: A plan of Village financial operations which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

Budget Message: The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Administrator.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

Charges for Service: User charges for services provided by the Village to those specifically benefiting from those services.

Debt: A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

Deficit: The excess of expenditures or expenses over revenues or income during a single accounting period.

Department: A major administrative division of the Village which indicates overall management responsibility for an operation.

Depreciation: The allocation of the cost of a fixed asset over the 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



Libertyville
spirit of independence

Village of Libertyville
118 West Cook Avenue
Libertyville, IL 60048

Phone: (847) 362-2430