

# ANNUAL BUDGET



**Libertyville**  
*spirit of independence*



# 2023 2024



Village of Libertyville, 118 West Cook  
Libertyville, IL 60048

Phone: 847-362-2430

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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 2023-2024 Budget

### President

*Donna Johnson*

### Board of Trustees

*Scott Adams*

*Peter Garrity*

*Matthew Hickey*

*Matthew Krummick*

*Daniel Love*

*James Connell*

### Clerk

*Vacant*



### Village Administrator/Deputy Village Clerk

*Kelly A. Amidei*

### Deputy Village Administrator

*Ashley R. Engelmann*

### Director of Finance/Village Treasurer

*Nicholas A. Mostardo*

### Chief of Police

*Ed Roncone*

### Director of Public Works

*Paul K. Kendzior*

### Fire Chief

*Michael Pakosta*

### Director of Recreation

*Margaret Resnick*

### Director of Community Development

*John P. Spoden*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Libertyville  
Illinois**

For the Fiscal Year Beginning

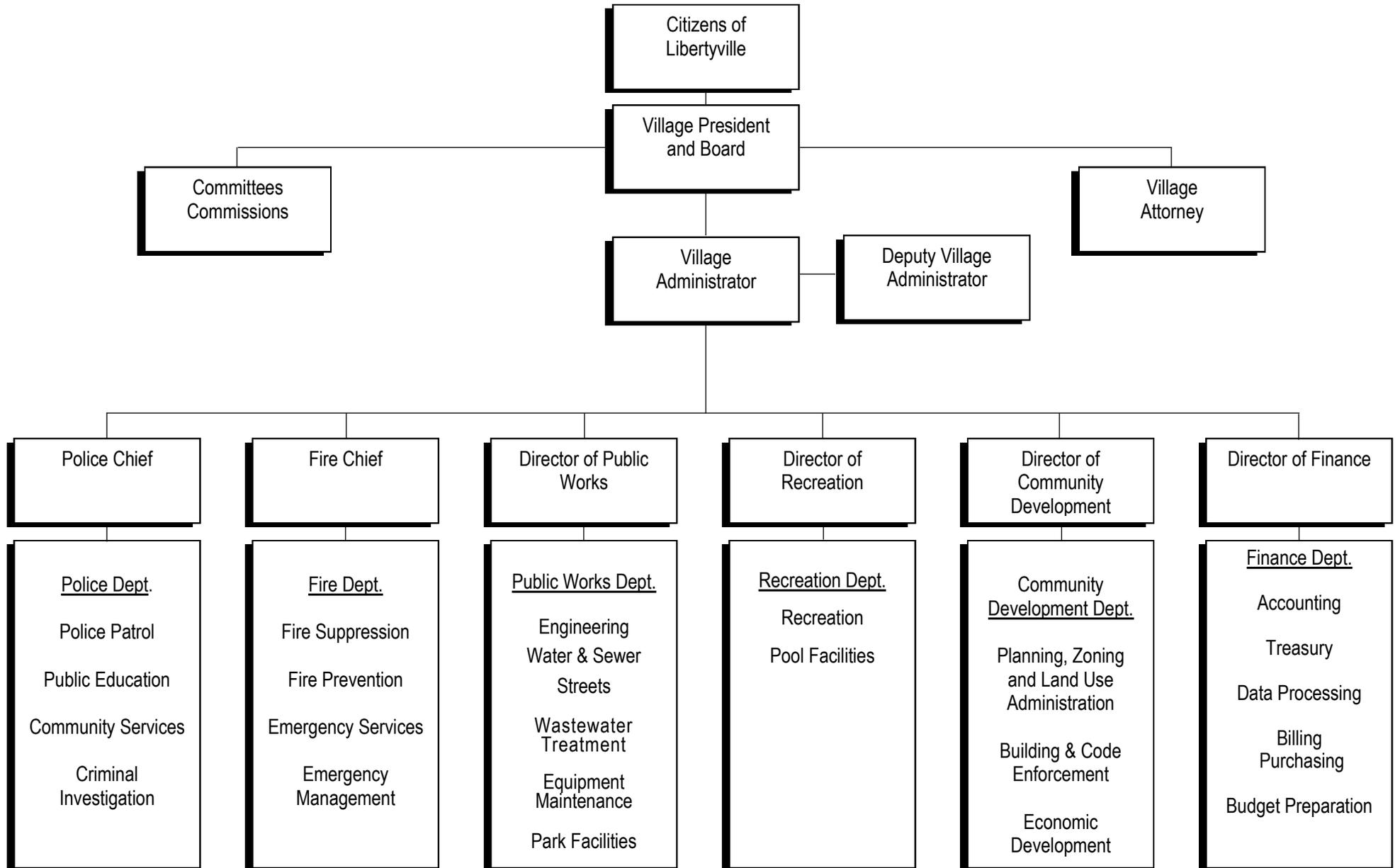
**May 01, 2022**

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, 2022. This is the twenty-sixth year the Village has received this award.

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

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

# Village of Libertyville Organizational Chart



# COMMUNITY PROFILE

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## GOVERNMENT

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Incorporated April 15, 1882

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

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

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

### Village Bond Rating

Moody's Aa1

Fire ISO Rating: 2

### Tax Rates:

State Sales Tax	7%
Local (Non-Home Rule) Sales Tax	1.5%
Local Telecommunications Tax	6%
Utility Tax-Natural Gas (terminated 5/2013)	0%
Utility Tax-Electric per kwh	
First 2,000 kwh	\$0.00565
Next 48,000 kwh	\$0.00371
Next 50,000 kwh	\$0.00334
Next 400,000 kwh	\$0.00324
Next 500,000 kwh	\$0.00315
Next 2,000,000 kwh	\$0.00297
Next 3,000,000 kwh	\$0.00293
Next 5,00,000 kwh	\$0.00287
Next 10,000,000 kwh	\$0.00283
Over 20,000,000	\$0.00278

## DEMOGRAPHICS

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

### Population (a)

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

### Ethnic Makeup (a)

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

### Other Household and Resident Data (a)

Total Households	7,458
Median Household Income	\$153,674
Per Capita Income	\$76,019
Median Age	43.2
% of Population under 18	26.1%
% of Population over 65	16.6%

### Home Value (a)

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

### Land Use (b)

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

### Property Value (c)

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

Residential	\$983,099,230	77%
Industrial	\$117,931,752	9%
Commercial	\$175,097,877	13%
Railroads	\$356,454	< 1%
Farms	\$185,345	< 1%
Total	\$1,276,670,658	100%

# COMMUNITY PROFILE

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## Other

Total Area – Square Miles	9.15
Land Area – Square miles	8.81
Miles of Streets	81
Miles of Sidewalks	131.67
Miles of Water Mains	129
Average Daily Pumpage (Lake Michigan Water Supplied through Central Lake County Joint Action Water Agency)	2,015,000
Miles of Sanitary Sewer Mains	96
Maximum Daily Design Maximum flow of Treatment Plant (in gallons)	4,000,000
Excess Flow Event maximum	8,000,000
Miles of Storm Sewers	94

Parks & Playgrounds	21
Pools	2
Park Acreage	572
Tennis Courts	7

Number of Elementary Schools	4
Number of Junior High Schools	1
Number of High Schools	1

## Major Employers

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

## Awards and Recognitions

GFOA Certificate of Achievement for Excellence in Financial Reporting	Since 1993
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Tree City USA	Since 1994
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GFOA Distinguished Budget Presentation Award	Since 1996
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APWA Accredited Agency	2005, 2009, 2014, 2018. & 2022
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Silver Plan Award for the Village's Comprehensive Plan by the Illinois Chapter American Planning Association	2006
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Money Magazine's Top 100 Best Places to Live	2007
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Storm Ready Community Designation from the National Weather Service	2008
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CNN Best Small Town Comeback Award	2013
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Local Emergency Management Program Certificate	2018
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IDNR Illinois Certified Local Government	Since 2021
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## Notes:

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



March 28, 2023

Mayor Johnson  
Members of the Village Board

It is our privilege to present for your review and consideration the Fiscal Year 2023-2024 Annual Budget. The 2023-2024 Annual Budget totals \$88,058,690 in appropriated funds, an increase of 9.0% compared to the adopted 2022-2023 budget, which is primarily due to a higher level of capital outlay. The Village's aggregate FY 2023-2024 operating budget has decreased 0.1% as compared to the adopted 2022-2023 budget; this change outperforms the 2022 rate of inflation. We are pleased to report that as per policy, the aggregated 2023-2024 Annual Budget is balanced for Village operations with all operating funds (Sports Complex Fund excluded) in compliance with their respective fund balance policy amounts.

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 recent upgrade to a Moody's Aa1 bond rating, a limited share of a resident's property tax bill, and a steady revenue stream. While a comprehensive list of Financial Policies is included in this budget document, the summary below 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 amounts 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](http://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 in order to recruit and retain talented employees.
  - Public Safety Pensions – The Village is committed to making the required annual contribution amount calculated by the pension funds’ actuary with the goal of the public safety pension funds being 100% funded by April 30, 2040.
  - Capital Improvement Policies – Pursuant to the Capital Improvement Plan (CIP), adopted in August of 2019, the Village endeavors to make investments into its capital infrastructure each year 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 balances increases the ability of budget and financial statement users to understand the availability of resources.

**Current Economic Environment**

Globally and nationally, the popular sentiment entering into the 2023-2024 fiscal year is normality. The primary feature of the last three years was understandably the COVID-19 pandemic. For the first time in just as many budget cycles, the pandemic is no longer the primary fiscal sustainability concern of the Village and countless other government entities. The alleviation of pandemic restrictions, along with federal aid, have allowed many municipalities to resume working toward strategic priorities that were placed on pause during the most impactful phases of the pandemic.

The United States has not reached the pre-pandemic equilibrium in the economy quite yet, however. After initially maintaining that an upward trajectory in the inflation rate was transitory, the Federal Reserve accepted the conclusion that supply chain issues and a substantial monetary supply have contributed to persistent inflation. As a result, the central bank has been regularly increasing interest rates. On March 17, 2022 the Federal Funds rate was 0.25% to 0.50%; on January 31, 2023 the rate was 4.50% to 4.75%. The market has priced in additional rate increases throughout calendar year 2023.

It has been over a decade since the Federal Funds rate has been at the 4.50% to 4.75% level. Higher interest rates are designed to cool inflation, but they also make it more difficult for a consumer to enter the housing market or obtain affordable financing for other initiatives such as starting a small business. On the other hand, if the economy is not tempered down, inflation could continue to grow which is generally considered a negative feature of a market economy.

While controlling inflation is a significant goal of the Federal Reserve, it is important to bear in mind that the Fed has a dual mandate that includes not only inflation control, but also keeping the unemployment rate low. Though there have been recent layoffs in the technology sector, overall, the employment market remains strong with an unemployment rate of 3.4% as of February 3, 2023. This is the lowest unemployment rate in the United States in the last 53 years. Such trends are encouraging; however, they complicate the Fed's drive to control inflation as noted above.

The above-referenced national economic trends have influenced the State of Illinois' economy as well. The rate of inflation in the Chicago-Naperville-Elgin statistical area was 5.5%, which is slightly less to the national change of 6.5%. Illinois has somewhat higher unemployment than the national figure at 4.7% as of December 2022. The 2022 midterm election saw the reelection of Governor J.B. Pritzker to a second term and the retention of Democratic super-majorities in both the Illinois House Representatives and the Illinois Senate. With the COVID-19 pandemic substantially resolved, Governor Pritzker recently laid out second term priorities which included a portfolio of more social issues than in the prior term. The Illinois Municipal League (IML) recently published an ambitious legislative agenda that includes authority for local governments to continue to hold remote meetings, allowing non-home rule municipalities to collect lift assistance fees from ambulance calls, adjustments to policing reform, and re-amortization of public safety pension funds, among other priorities. Due to the improvements in pandemic conditions as well as the State's positive budget situation, it is possible that the IML may achieve several of these priorities, which would be a benefit to municipalities.

The local economy of Libertyville underwent a myriad of challenges during the COVID-19 pandemic. While business activity has largely increased as the pandemic resolved, local establishments are still dealing with supply chain issues as well as staffing shortages. At the beginning of 2022, the Village issued a second round of \$1,000 *High Five Grants*. This program was well-received by the business community. In the proposed FY 2023-2024, staff have included a \$100,000 budget allowance for additional general economic incentives. The relevant staff and elected stakeholders will work to develop an incentive program for implementation during the upcoming fiscal year.

It is well-established that automotive sales are a significant driver of Libertyville's economy, constituting approximately 50% of the Village's sales tax base. Over the last year, supply chain issues have persisted resulting in higher vehicle prices. It is anticipated these challenges will continue in 2023 to a certain degree. This is somewhat concerning when rising inflation is also taken into account. If vehicle prices are high due to supply chain issues and borrowing costs are higher, consumers may elect to defer vehicle purchases until one of those two factors is resolved. Trends in automotive sales warrant special attention during FY 2023-2024, particularly as it relates to Village sales tax receipts.

With all of the above considered, the Village is primed for a healthy fiscal year with the caveat that there are couple of looming risks. It is anticipated that the Village will end FY 2022-2023 substantially adding to its General Fund fund balance. This is the result of nearly two years of sales tax growth on account of inflation as well as online sales taxes from the *Leveling the Playing Field Act*. Staff expects sales tax receipts to remain above the pre-pandemic ceiling of \$7,800,000 in FY 2023-2024, though a drop off from the exceptionally strong FY 2022-2023 projected high of \$9.9 million is expected as the Fed continues to raise rates to slow down the economy. The Five-Year Forecast contained in the budget document incorporates a minor recession in calendar year 2023, followed by recovery in 2024 and beyond.

While inflationary factors have resulted in higher revenues for the Village, they have also impacted operating and capital expenditures. In FY 2023-2024, operating expenses for nearly all supplies and services have increased due to inflation. Increases in interest rates will result in a higher borrowing cost to the Village for bonded projects such as stormwater improvements, even with the Village's recently upgraded credit rating. It is also anticipated in FY 2023-2024 that growth in labor costs will be greater than in a normal year because of inflation.

Several enhancements to the Village's financial position were realized during FY 2022-2023 which will help promote the Village Board's policy objectives in FY 2023-2024. First, in May 2022 the Village officially closed on the sale of the Golf Learning Center (GLC) portion of the Libertyville Sports Complex, generating a significant one-time revenue. It is anticipated that the Indoor Sports Complex (ISC) will be sold to Canlan Sports at some point in early 2023. The former Family Entertainment Center (FEC) site remains on the market with positive signs that it may be sold in the near future. In 2022, the Village implemented a special non-home rule sales tax, a hotel/motel tax on short-term rentals, and issued bonds to fund the first phase of the Master Stormwater Management Plan (MSWMP).

Though there are some economic risks ahead, the Village is well-positioned to persevere through inflationary pressures, high interest rates, and even a recession. The current General Fund fund balance is higher than it has been in more than 20 years and the Five-Year forecast demonstrates adherence to the fund balance policy through at least FY 2027-2028. Ultimately, prudent fiscal planning over the past several years will help to maintain the Village's role as a distinguished provider of local government services.

### **Major Budget Initiatives**

Taking into consideration the national, state, and local economic environment, along with the Village's infrastructure needs, there are a number of initiatives that 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 a significant flooding event 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 (MSWMP) 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 MSWMP. Both phases of the study were completed in full in spring of 2021. After facilitating two virtual town halls in January and February of 2021, the Village Board adopted a stormwater utility fee ordinance in March 2021. Per the ordinance, the stormwater utility fee began on September 1, 2021. Thus far, the fee has generated the revenue anticipated by the rate study. The FY 2023-2024 budget includes funding for completion of Rockland Road stormwater sewer improvements, the second phase of the Highlands Subdivision storm sewer improvements, an enhanced lining program, and the first phase of engineering for the next major MSWMP project, which is the Copeland Manor subdivision project.
- **Replacement of Aging Village Buildings** – The Village Hall and Schertz Building collectively house most of the Village's operating departments. Both buildings are undersized and do not offer the amenities typically available to full-service communities like Libertyville. The Village Board previously commissioned a needs assessment which resulted in several recommendations and estimated funding requirements. To establish a dedicated funding source for these future improvements, the Village Board adopted an ordinance enacting a special non-home rule sales tax at a rate 0.5%, effective January 1, 2023. This special non-home rule sales tax is expected to generate \$1.6 million per year and has the capacity to support debt issuance to fund a significant portion of the contemplated projects. The remaining project costs will be satisfied through transfer of excess General Fund fund balance and proceeds from the sale of the Golf Learning Center. Fiscal Year 2023-2024 activities associated with this priority include possible site acquisition and preliminary engineering.

- **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 via voter referendum, 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 and motor fuel tax receipts into the foreseeable future. The FY 2023-2024 budget also funds capital roadway improvements from Motor Fuel Tax (MFT) revenues and Rebuild Illinois grants.

- **Utility Fund** – A significant number of capital improvements will be undertaken within the Utility Fund in Fiscal Year 2023-2024. These projects enhance all major Utility Fund systems and include water distribution, sanitary sewer, and wastewater treatment initiatives. Some of the more significant projects include a water tower rehabilitation, a sanitary sewer upgrade, and improvements to the Screen & Grit building at the Village’s Wastewater Treatment Plant. Unfortunately, inflation has impacted utility operations and capital significantly. The Village can complete the FY 2023-2024 projects without raising water and sewer rates more than prescribed in the 2019 rate study, but it will be important to assess whether or not that is sustainable into the future. To accomplish this goal, staff has budgeted two system assessment studies (one for water and sanitary sewer, one for the Wastewater Treatment Plant) to determine medium-long term capital needs for the Utility Fund. Once the needs are identified, the Village will likely need to commission an updated rate study in the next two to three years.
- **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.

There are several major park and recreation projects planned for FY 2023-2024. In 2018, the Village Board adopted the Parks Master Plan, which provides a recommended playground replacement schedule. One of the most significant of which is the site improvements at Nicholas-Dowden Park. The improvements consist of modifications to the park layout, improved amenities, and detention for stormwater management in the Highlands subdivision. The expenses associated with constructing these improvements will be paid from both the Park Improvement Fund and the Stormwater Sewer Fund. To help offset the cost of this project, the Village applied for, and received, an Illinois Department of Natural Resources OSLAD grant totaling \$400,000. The Village will also complete the replacement of another playground in FY 2023-2024.

In 2021, the Village conducted a mechanical, electrical, and plumbing (MEP) inspection of its two swimming pools, Adler and Riverside. This inspection revealed a number of deficiencies with the Adler Pool plumbing and mechanical systems. These deficiencies began to be addressed at the conclusion of the 2022 swimming pool season. It is anticipated that improvements will continue during FY 2023-2024 and FY 2024-2025.

**Budget Summary**

Below is a summary of the 2023-2024 budget with comparative data from the 2022-2023 adopted budget. Operating revenues have increased 2.5% or \$1,924,495 from the 2022-2023 budget. This is the result of 1) Higher sales and income taxes relative to the FY 2022-2023 budget, 2) Increased interest earnings on account of changes in the Federal Funds rate, and 3) Improvement in performance of revenue sources associated with charges for municipal services such as ambulance fees and recreation fees.

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget	FY 22-23 to FY 23-24 Budget Change	
					%	\$'s
<b>Operating Revenues</b>	<b>\$ 70,499,879</b>	<b>\$ 76,384,379</b>	<b>\$ 83,593,731</b>	<b>\$ 78,308,874</b>	<b>2.5%</b>	<b>\$ 1,924,495</b>
Property Taxes	\$ 13,531,724	\$ 13,704,605	\$ 13,727,494	\$ 9,856,562	-28.1%	\$ (3,848,043)
Other Taxes	\$ 1,831,572	\$ 1,658,650	\$ 1,828,081	\$ 1,805,000	8.8%	\$ 146,350
Licenses/Permits	\$ 1,546,544	\$ 1,364,763	\$ 1,349,763	\$ 1,433,749	5.1%	\$ 68,986
Intergovernmental	\$ 20,090,340	\$ 20,179,690	\$ 23,716,813	\$ 23,738,560	17.6%	\$ 3,558,870
Charges for Services	\$ 22,432,565	\$ 22,626,065	\$ 23,600,531	\$ 25,385,463	12.2%	\$ 2,759,398
Fines and Forfeitures	\$ 592,241	\$ 495,000	\$ 470,000	\$ 512,500	3.5%	\$ 17,500
Interest	\$ (144,270)	\$ 60,875	\$ 567,835	\$ 575,150	844.8%	\$ 514,275
Miscellaneous	\$ 7,971,603	\$ 13,824,083	\$ 15,709,489	\$ 12,383,758	-10.4%	\$ (1,440,325)
Operating Transfers	\$ 2,647,560	\$ 2,470,648	\$ 2,623,725	\$ 2,618,132	6.0%	\$ 147,484
<b>Operating Expenditures</b>	<b>\$ 54,215,518</b>	<b>\$ 49,665,075</b>	<b>\$ 49,663,965</b>	<b>\$ 49,625,239</b>	<b>-0.1%</b>	<b>\$ (39,836)</b>
Salaries and Wages	\$ 16,269,342	\$ 17,426,430	\$ 17,509,103	\$ 18,463,065	5.9%	\$ 1,036,635
Employee Benefits	\$ 8,492,118	\$ 8,879,466	\$ 8,738,500	\$ 9,092,291	2.4%	\$ 212,825
Contractual	\$ 6,595,896	\$ 7,201,933	\$ 7,277,859	\$ 4,847,400	-32.7%	\$ (2,354,533)
Utilities	\$ 1,685,959	\$ 1,526,541	\$ 1,529,332	\$ 1,564,726	2.5%	\$ 38,185
Commodities	\$ 3,085,519	\$ 4,323,796	\$ 4,357,778	\$ 4,838,489	11.9%	\$ 514,693
Repair & Maintenance	\$ 2,573,432	\$ 2,840,812	\$ 2,841,676	\$ 3,068,768	8.0%	\$ 227,956
Operating Transfers	\$ 2,647,560	\$ 2,470,648	\$ 2,623,725	\$ 2,618,132	6.0%	\$ 147,484
Debt Service	\$ 12,865,692	\$ 4,995,449	\$ 4,785,992	\$ 5,132,368	2.7%	\$ 136,919
<b>Net Operating Income</b>	<b>\$ 16,284,361</b>	<b>\$ 26,719,304</b>	<b>\$ 33,929,766</b>	<b>\$ 28,683,635</b>	<b>7.4%</b>	<b>\$ 1,964,331</b>
Capital Transfers In	\$ 4,920,127	\$ 4,154,389	\$ 4,154,389	\$ 9,653,989	132.4%	\$ 5,499,600
Capital Transfers Out	\$ 4,920,127	\$ 4,154,389	\$ 4,154,389	\$ 9,653,989	132.4%	\$ 5,499,600
Capital Outlay	\$ 8,199,292	\$ 26,958,363	\$ 22,078,887	\$ 28,779,462	6.8%	\$ 1,821,099

Staffing has been reduced from 180 full-time employees in FY 2009-2010 to 159 in FY 2023-2024. The proposed budget contemplates several staff changes. First, staff is recommending the reinstatement of the full-time Director of Recreation position that was eliminated when the Sports Complex was closed at the onset of the COVID-19 pandemic. The Recreation Department has begun rebuilding its portfolio of programs and activities and a full-time director is needed to guide the department into the future. It is anticipated that the part-time director position will sunset on or around April 30, 2023 with the full-time director to be hired as close to the beginning of the new fiscal year as possible. This change represents a slight increase in salary and benefits in the Recreation Department which will be partially offset by a budgeted increase in program revenues.

Based on call volumes approaching a threshold of 5,000 annually, staff also recommends the addition of three (3) Firefighter/Paramedic positions. The costs of these positions will be offset by enhanced ambulance fees. It is anticipated that these positions will be filled near the midpoint of the upcoming fiscal year.

In FY 2022-2023, the Village’s Plumbing and Mechanical Inspector retired, allowing the Community Development Department to reassess operational needs with respect to the position. Rather than hiring a full-time replacement position, the Community Development Department is recommending the hiring of two part-time inspector positions and one part-time permit clerk. This staffing configuration is more advantageous for department operations and it will provide additional efficiencies in assisting Village residents and businesses. The cost for these new part-time positions in lieu of a full-time position is virtually neutral, as the part-time positions will not be eligible for full-time benefits.

The conversion of the part-time Training Coordinator in the Police Department to a full-time position is also a budget recommendation. The current Training Coordinator was hired in FY 2021-2022 in order to help maintain department compliance and best practices, with particular focus on State of Illinois policing reform requirements. These standards have not become any less complex over the last year and the department needs to maintain a robust training and in-service program in order to provide a maximum level of service to the community. There is an added cost to converting this position from part-time to full-time, but such an investment into the department is worthwhile in order to continue to promote the distinguished values of the Libertyville Police Department. This position will also provide some Village-wide training related to certain risk and safety initiatives.

**Budget Impact on a Resident**

The Village uses two primary metrics to evaluate finances as they relate to residents: 1) Estimating how the budget will change a resident’s costs and 2) Measuring property tax rates versus other communities. For FY 2023-2024, it is estimated that a typical residential customer will pay 2.9%, or \$78 more, for municipal services as the following increases are incorporated in the Fiscal Year 2023-2024 budget: property tax revenue increase net of new development 2.3% (\$22), water rate 3% (\$23), and sanitary sewer rate 5% (\$33). This aggregate increase is significantly less than the 2022 change in the rate of inflation of 6.5%. 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**

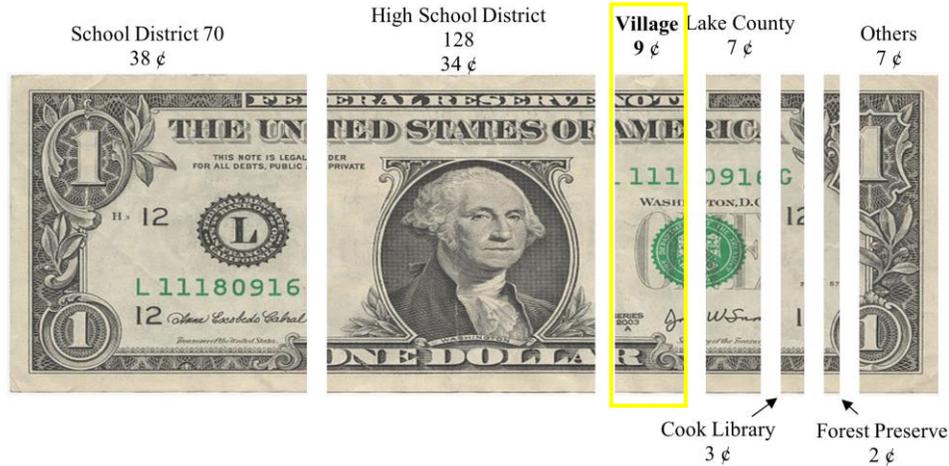
			Change	
	FY 2022-2023	FY 2023-2024	\$'s	%
Village Property Taxes *	\$ 942	\$ 964	\$ 22	2.3%
Water Utility Fee **	\$ 781	\$ 804	\$ 23	3.0%
Sanitary Sewer Utility Fee ***	\$ 653	\$ 686	\$ 33	5.0%
Stormwater Utility Fee****	\$ 156	\$ 156	\$ -	-
Telecommunications Tax	\$ 36	\$ 36	\$ -	0.0%
Electric Utility Tax	\$ 54	\$ 54	\$ -	0.0%
Licenses - Cars (2)	\$ 60	\$ 60	\$ -	0.0%
<b>Total Taxes and Fees</b>	<b>\$ 2,682</b>	<b>\$ 2,760</b>	<b>\$ 78</b>	<b>2.9%</b>

\* 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 2022 (payable in 2023) 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 2021 (payable in 2022) distribution:



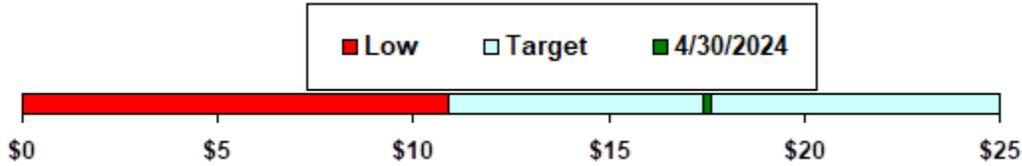
The following chart depicts the tax year 2021 tax rate paid by most Libertyville residents versus several neighboring communities. The Village of Libertyville has the second lowest total tax rate of the comparable communities when taking into account all traditional municipal services. A home with a market value of \$500,000 in Mundelein, for instance, would pay \$2,068 more annually 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 2021 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	0.751106	0.940292	0.657097	2.348495	<b>\$3,914</b>
Deerfield	0.908070	0.705490	0.604563	2.218123	<b>\$3,697</b>
Mundelein	1.469733	-	0.465559	1.935292	<b>\$3,225</b>
Grayslake	0.547249	0.832104	0.476805	1.856158	<b>\$3,094</b>
Lindenhurst	0.352977	0.764476	0.448895	1.566348	<b>\$2,611</b>
Lake Forest	1.521676	-	-	1.521676	<b>\$2,536</b>
Highland Park	0.904287	-	0.608232	1.512519	<b>\$2,521</b>
Antioch	0.970353	0.528703	-	1.499056	<b>\$2,498</b>
Buffalo Grove	0.904390	-	0.490551	1.394941	<b>\$2,325</b>
Lake Bluff	0.797144	-	0.506051	1.303195	<b>\$2,172</b>
Lincolnshire	0.250723	0.817906	-	1.068629	<b>\$1,781</b>
Vernon Hills	-	0.612797	0.445734	1.058531	<b>\$1,764</b>
<b>Libertyville</b>	<b>0.694114</b>	<b>-</b>	<b>-</b>	<b>0.694114</b>	<b>\$1,157</b>
Gurnee	-	-	0.507394	0.507394	<b>\$846</b>

**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, 2024 fund balance of \$17,189,720 is above the policy target of \$10,982,256 (Seventeen percent of expenditures plus sixty percent of the three-year average sales tax revenue).

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

**Summary of Revenue and Expenditure Changes:**

The Fiscal Year 2023-2024 General Fund operating revenues are budgeted at \$33,665,995, up \$1,693,351, or 5.3%, from the prior budget. This increase is being driven by several factors that include 1) Higher property tax revenues due to the recovery of EAV from the expired downtown TIF district (offset partially by the elimination of the TIF surplus rebate) and a higher-than-usual PTELL CPI, 2) Higher sales and income taxes relative to the adopted FY 2022-2023 budget, 3) Increases in charges for municipal services, most specifically ambulance fees as a result of the GEMT program and recreation fees, and 4) Interest earnings due to changes in the Federal Funds rate and the Village’s ability to purchase more competitive fixed income securities such as CDs.

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

General Fund Operating Expenses	Actual 2021-2022 A	Budget 2022-2023 B	Estimated 2022-2023 C	Budget 2033-2024 D	Dollar Change D - B	% Change D v B
Administration & Finance	\$ 1,313,748	\$ 1,490,452	\$ 1,505,034	\$ 1,663,099	\$ 172,647	11.6%
Police	\$ 8,969,396	\$ 9,836,903	\$ 9,825,377	\$ 10,309,330	\$ 472,427	4.8%
Fire	\$ 8,857,152	\$ 9,160,334	\$ 9,407,570	\$ 9,983,143	\$ 822,809	9.0%
Comm. Development	\$ 2,472,942	\$ 2,445,764	\$ 2,406,602	\$ 2,744,607	\$ 298,843	12.2%
Public Works	\$ 2,373,767	\$ 2,563,851	\$ 2,609,433	\$ 2,755,536	\$ 191,685	7.5%
Parks	\$ 1,440,880	\$ 1,591,459	\$ 1,536,219	\$ 1,772,260	\$ 180,801	11.4%
Recreation	\$ 2,292,531	\$ 2,442,785	\$ 2,329,538	\$ 2,782,259	\$ 339,474	13.9%
Miscellaneous	\$ 896,038	\$ 1,063,772	\$ 1,040,008	\$ 1,132,386	\$ 68,614	6.5%
Dept. Operating Expenses	\$ 28,616,454	\$ 30,595,320	\$ 30,659,781	\$ 33,142,620	\$ 2,547,300	8.3%

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 2021-2022 A	Budget 2022-2023 B	Estimated 2022-2023 C	Budget 2023-2024 D	Dollar Change D - B	% Change D v B
Salaries & Wages	\$ 13,954,636	\$ 14,934,789	\$ 14,990,713	\$ 15,851,907	\$ 917,118	6.1%
Employee Benefits	\$ 7,695,519	\$ 7,997,810	\$ 7,886,405	\$ 8,210,679	\$ 212,869	2.7%
Contractual	\$ 2,416,277	\$ 2,673,870	\$ 2,838,952	\$ 3,380,081	\$ 706,211	26.4%
Utilities	\$ 279,788	\$ 325,587	\$ 335,653	\$ 305,187	\$ (20,400)	-6.3%
Commodities	\$ 1,175,638	\$ 1,542,074	\$ 1,515,954	\$ 1,913,204	\$ 371,130	24.1%
Repairs & Maintenance	\$ 1,845,180	\$ 2,057,237	\$ 2,090,051	\$ 2,309,374	\$ 252,137	12.3%
Operating Transfers	\$ 1,249,416	\$ 1,063,953	\$ 1,002,053	\$ 1,172,188	\$ 108,235	10.2%
Total	\$ 28,616,454	\$ 30,595,320	\$ 30,659,781	\$ 33,142,620	\$ 2,547,300	8.3%

Personnel costs for salaries and benefits increased 6.1% and 2.7%, respectively. The cost increase for salaries is attributable to annual adjustments (which are anticipated to be higher than in an average year due to inflation), the conversion of the part-time Recreation Director and Training Coordinator positions to full-time, and the staffing revisions in the Fire Department and the Community Development Department noted above. The budget reflects a 3.25% cost-of-living adjustment for non-union employees, required union cost-of-living adjustments per the collective bargaining agreements (Fire – TBD due to expired agreement, budget allowance included, Public Works – 2.25%, Police Patrol – 3.0%, and Police Sergeants – 3.25%), and a merit pool of up to 2% for non-union employees not already at the top of their range. The Village’s health insurance plans through the Illinois Personnel Benefit Cooperative (IPBC) are budgeted to remain flat (PPO) and increase 13.9% (HMO) based on claim experience. Premium costs for the Village’s pooled dental plan are projected to decrease 4.5%. The Village’s IMRF employer rate has fallen from 12.32% to 10.41%, yielding a budget savings in the General Fund of \$38,602, or 7% from FY 2022-2023.

The Contractual and Commodities categories are budgeted 26.4%, or \$706,211 and 24.1%, or \$371,130 higher, respectively, in FY 2023-2024 versus the previous fiscal year. The reason for the high expenses in these categories is the inflationary pressures that were outlined earlier in this letter. While there is not an individual specific commodity or service that is driving up these numbers, most items in this category needed to be budgeted more than a typical 2% increase based on industry and supplier feedback. However, it is important to note that enhanced allowances for these categories were contemplated in the Five-Year Financial Forecast presented to the Village Board in November 2022. Additional drivers of the budget increases in these categories are 1) Explicit budgeting of the one-half of GEMT revenues payable to the State of Illinois as an expense, rather than a reduction in revenue and 2) The addition of \$100,000 in general economic incentives to the Libertyville business community.

The Utilities category is down 6.3%, or \$20,400. This reduction is based upon analysis of bills from facilities accounted for in the General Fund. Due to the Village’s franchise agreements with the utility companies, only revenue generating facilities are required to pay these charges. These types of revenue facilities in the General Fund are limited (i.e., Adler Pool). Additionally, Village staff have been very aggressive in evaluating the ongoing need for old copper telephone service lines, which continue to increase in cost. Several disconnections were achieved during FY 2022-2023, consistent with one of the budget goals.

The Operating Transfers category consists of contributions from the departments to the Technology Equipment and Replacement Fund (TERF) as well as the General Fund debt service subsidy to the Libertyville Sports Complex. If the sale of the Indoor Sports Complex (ISC) is completed, the Village Board will have an opportunity to consider abating a portion of outstanding Sports Complex debt, which will result in a reduction in actual expenses in this category.

**Transfers:**

The General Fund transfers resources to finance operations and limited capital improvements accounted for in other funds. The Village classifies these transfers into operating transfers and capital transfers. Operating transfers are transfers anticipated to be made annually and used to support the operations of other funds. In FY 2023-2024, 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’s 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 non-home rule sales tax which is accounted for in a separate fund.

General Fund Capital Transfers	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<u>Transfers Out</u>				
Facility Study (Public Buildings)	\$ 250,000	\$ -	\$ -	\$ -
Public Safety IT Capital Reserve (TERF/FY 22-23: TEPF)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
SRA Levy (Park Improvement Fund)	\$ 50,000	\$ 100,400	\$ 100,400	\$ 50,000
Capital Vehicle Replacement (Fleet)	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 1,000,000
Payoff of Series 2010B Bonds (Libertyville Sports Complex)	\$ 1,715,335	\$ -	\$ -	\$ -
Facility Acquisition/Construction (New Building Fund)	\$ -	\$ -	\$ -	\$ 3,500,000
	\$ 3,065,335	\$ 650,400	\$ 650,400	\$ 4,600,000

Due to favorable revenue trends as well as the efforts of the Village’s departments to control expenditures where possible, the General Fund operating budget for FY 2023-2024 is balanced without the use of one-time revenues, per policy. As noted below, the General Fund net operating income is \$523,375. The net budgeted cash flow totals (\$4,076,625) and includes the regular operating income less the capital transfers noted above. The cash flow of the General Fund is illustrated in the chart below:

General Fund Cash Flow	Actual 2021-2022 A	Budget 2022-2023 B	Estimated 2022-2023 C	Budget 2023-2024 D	Dollar Change D - B	% Change D v B
Operational Net Income	\$ 6,103,673	\$ 1,377,324	\$ 5,887,324	\$ 523,375	\$ (853,949)	-62.0%
Capital Transfers Out	\$ (3,065,335)	\$ (650,400)	\$ (650,400)	\$ (4,600,000)	\$ (3,949,600)	607.3%
Net Cash-Flow	\$ 3,038,338	\$ 726,924	\$ 5,236,924	\$ (4,076,625)	\$ (4,803,549)	-660.8%

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

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

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

In FY 2023-2024, the Village will spend its final distribution of Rebuild Illinois funding (received in FY 2022-2023). These monies were authorized by the 2019 state capital improvement bill and must be used for local road improvements. The Village has received a total of approximately \$1.3 million in Rebuild Illinois funds. These monies have been pledged toward the Village’s annual road program, which has freed up unrestricted resources for other infrastructure improvements. In FY 2023-2024, the Village expects to make a final payment toward the Rockland Road reconstruction project totaling \$450,000 (the State has delayed billing the Village for its share of the project). Another significant project is the ongoing engineering for the Rockland Road bridge replacement. It is anticipated that the construction phase of this project will begin in FY 2025-2026.

The Non-Home Rule Sales Tax Fund was created in FY 2020-2021 upon passage of an ordinance authorizing the Village’s non-home rule sales tax of 1%. Most non-home rule sales tax revenues are recorded and accounted for in this fund. From the Non-Home Rule Sales Tax Fund, these monies are then transferred to the various capital projects funds (as designated by annual Village Board budget policy) and the General Fund to replace operating revenues from the repealed Places for Eating Tax (1/3<sup>rd</sup> of annual non-home rule sales tax revenues). The proposed FY 2023-2024 Non-Home Rule Sales Tax Fund transfers are outlined below:

Non-Home Rule Sales Tax Fund Capital Transfers	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<u>Transfers In</u>				
Loan Repayment - Stormwater Sewer Fund (Year 3 of 5)	\$ 88,403	\$ 88,403	\$ 88,403	\$ 88,403
	\$ 88,403	\$ 88,403	\$ 88,403	\$ 88,403
<u>Transfers Out</u>				
Capital Improvements (Project Fund)	\$ 800,000	\$ 400,000	\$ 400,000	\$ 900,000
Capital Improvements (Public Buildings)	\$ 200,000	\$ 350,000	\$ 350,000	\$ 400,000
Capital Improvements (Park Improvement Fund)	\$ 350,000	\$ 1,500,000	\$ 1,500,000	\$ 500,000
Capital Improvements (TERF)	\$ 150,000	\$ 250,000	\$ 250,000	\$ 200,000
Capital Improvements (TEPF)	\$ -	\$ 300,000	\$ 300,000	\$ 125,000
Capital Improvements (Commuter Parking)	\$ -	\$ 500,000	\$ 500,000	\$ 300,000
Capital Improvements (Hotel/Motel)	\$ -	\$ 75,000	\$ 75,000	\$ -
Places for Eating Tax Replacement (General Fund)	\$ 1,101,011	\$ 1,066,667	\$ 1,281,644	\$ 1,093,334
	\$ 2,601,011	\$ 4,441,667	\$ 4,656,644	\$ 3,518,334

As illustrated in the chart, the Village is budgeting to transfer out a slightly lower amount of non-home rule sales tax dollars as compared to the prior year. This is for two reasons, that include: 1) Anticipated FY 2023-2024 non-home rule sales tax revenues declining slightly on account of a predicted minor recession and 2) Sufficient fund balances in several capital projects funds due to project delays or deferrals in FY 2022-2023.

The Hotel/Motel Tax Fund supports civic activities and the maintenance of Village-owned civic buildings, including the Cook House, Adler Arts Center, and Civic Center. The main source of revenue in this fund is hotel and motel tax receipts. The COVID-19 pandemic significantly disrupted this revenue source, but it is anticipated to return to pre-pandemic levels during FY 2023-2024. Additionally, the proposed budget accounts for revenues from the recent expansion of the hotel/motel tax to include short-term rentals, such as the types listed on websites like Airbnb and VRBO. Due to recovery in tax receipts, this fund should not need any external support from the General Fund or Non-Home Rule Sales Tax Fund during FY 2023-2024.

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. Unlike Hotel/Motel Tax receipts, commuter parking revenues have seen a non-material recovery since the onset of the pandemic.

Similar to the past year, 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. Going into FY 2022-2023, many of these lots were in disrepair. The Village originally planned to rehabilitate one of the parking lots at the Prairie Crossing complex at its own cost. Fortunately, Metra stepped in and offered to complete a significant portion of the project, saving the Village money. In FY 2023-2024, the budget provides funding for completing the remaining areas of Prairie Crossing not addressed by Metra or the Village in FY 2022-2023, along with a reconstruction of the Newberry lot south of the train tracks in downtown Libertyville. These projects are funded, in part, by a transfer from the Non-Home Rule Sales Tax Fund. While the Commuter Parking Fund will end FY 2023-2024 in compliance with its fund balance policy, it is necessary to continue to monitor the likelihood of meaningful revenue recovery.

**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, several of which were refinanced to lower rates in 2021. The budgeted activity in this fund is routine and pre-determined by debt service payment schedules and the property tax levy. However, it should be noted that the Village carries a small reserve balance in this fund that has accumulated from interest earnings over past years. This reserve balance can be used in a future refunding to lower the refinancing principal amount.

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

The Village manages its capital improvement program through utilization of capital improvement funds. Each capital improvement fund has a specific purpose or purposes in relation to the Village's infrastructure. These funds are sustained primarily by transfers from the Non-Home Rule Sales Tax Fund. The FY 2023-2024 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 authority to expend TIF revenues for construction purposes expired on December 31, 2021. Though the TIF officially expired, the Village intends to keep the TIF Fund open for several more years in the event of property tax appeals. If an appeal is successful, the County Clerk will seek to recover revenues paid into the TIF Fund. Were the Village to officially close the TIF Fund prior to the appeal period being exhausted, any successful appeals would need to be paid from the Village's General Fund. Once the appeal period concludes, the Village will rebate any residual balance in the fund to the taxing districts. There is minimal activity budgeting in this fund during FY 2023-2024.

The Impact Fee Fund accounts for revenues received by developers in lieu of constructing an improvement or providing attainable housing. The major budgetary items included in this fund for FY 2023-2024 are consulting costs and legal fees associated with development of the Village's draft attainable housing ordinance.

The New Building Fund is a new fund contemplated in the FY 2023-2024 budget. This fund will account for acquisition and construction activities related to the total replacement of Village facilities. Initial cash for this fund is proposed to be transferred in from the General Fund (\$3,500,000) and the Libertyville Sports Complex Fund (\$2,500,000 from sale of the Golf Learning Center) for a total of \$6,000,000. Ongoing revenue to offset future debt service is provided by a 0.5% special non-home rule sales tax that was adopted by the Village Board in 2022 and went into effect on January 1, 2023. This special non-home rule sales tax is anticipated to generate \$1,600,000 per year.

The Project Fund accounts for expenditures related to road reconstruction, street patching, streetlights, and other pieces of infrastructure. One of the major functions of the Project Fund is to account for the annual road program. The three main sources of recurring operating revenue in the Project Fund are transfers from the Non-Home Rule Sales Tax Fund, the sales of vehicle stickers, and a portion (1/6<sup>th</sup>) of the Simplified Municipal Telecommunication Tax receipts. Total recurring net operating income from vehicle sticker sales and the Telecom Tax in this fund is approximately \$450,000-\$525,000 a year. However, resource requirements for projects paid out of this fund typically range from \$1.25 million to \$1.75 million per year. The difference between operating revenues and annual project costs is made up via transfers from the Non-Home Rule Sales Tax Fund.

The major initiatives budgeted in the Park Improvement Fund for FY 2023-2024 were discussed in the opening section of this letter. It is also important to note that while transfers from the Non-Home Rule Sales Tax Fund make up a majority of the fund's revenue base, there are two other primary sources of revenue that are used to offset the expenses associated with park-related capital projects. The first is impact fees paid by developers to the Village to offset the costs of constructing or expanding park amenities in new subdivisions. Historically, these impact fees funded a great deal of park and playground improvements. Since Libertyville is now nearly built-out, it is anticipated that these revenues will decline over time, with a notable exception being the Libertyville Junction subdivision. The second revenue source is a transfer of a portion of the special recreation tax levy that is collected in the General Fund. A portion of this tax levy offsets the Village's contribution to the Special Recreation Association of Central Lake County (SRACLK), while the remaining amount is transferred to the Park Improvement Fund to help pay for ADA compliant amenities associated with park improvement projects.

The Public Building Improvement Fund is utilized to make improvements to Village-owned buildings, the capital maintenance of which has historically been deferred. Its only source of recurring revenue is an annual transfer from the Non-Home Rule Sales Tax Fund. Capital projects included in the budget substantially reflect facility needs that were identified in the facility reserve studies that were conducted several years ago.

The Technology Enhancements for Police and Fire Fund addresses information technology needs in the Village's Police and Fire Departments. As a consequence of state legislation, the technology needs of the Village's Police and Fire Departments will continue to grow over the next several years. Rather than comingle these improvements with general IT infrastructure in the Technology Equipment Replacement Fund (TERF), administration determined it would be prudent to set up a separate fund to track public safety technology expenses. This provides more transparency and ease of administration for grant tracking. The FY 2023-2024 budget includes funding for squad car video cameras, body-worn cameras for the police officers, replacement Tasers, replacement of Motorola portable radios, and a radio tower upgrade in the Fire Department. The current five-year cash flow for this fund assumes that annual transfers from the Non-Home Rule Sales Tax Fund will be required to offset planned expenses.

**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 2023-2024. The rate study provides financial forecasts and projected rate adjustments over a period of ten years.

There are a number of capital projects budgeted in the Utility Fund as part of the proposed FY 2023-2024 budget. Many of these projects are improvements or repairs to existing distribution infrastructure, such as watermain replacements, lining and manhole repairs, and flow monitoring and smoke testing. At the Wastewater Treatment Plant, the department will be overseeing upgrades to the Wastewater Treatment Plant's screen and grit building.

The Stormwater Sewer Fund was created in advance of the FY 2019-2020 budget based on policy direction provided by the Village Board in preparation for a new recurring source of revenue to fund large-scale stormwater infrastructure improvements. The stormwater utility fee began to be collected on September 1, 2021. This fee, which, along with debt issuances, funds the Master Stormwater Management Plan. Three major projects will be undertaken in FY 2023-2024. These include the ongoing construction of Rockland Road stormwater improvements (\$1,102,910), the second phase of construction for the Highlands subdivision stormwater improvements (\$8,055,000), and the first phase of engineering for the Copeland Manor subdivision stormwater improvements (\$483,400).

The Libertyville Sports Complex Fund accounts for the operating 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. The proposed FY 2023-2024 budget includes only a minor level of operating activity due to the anticipated sale of the indoor facility to Canlan Sports. This fund also accounts for the debt service payments associated with the Sports Complex.

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

The Village utilizes two internal service funds to account for activities that support certain functions of the Village's operating departments. The Vehicle Maintenance/Replacement Fund (Fleet) provides resources for the routine maintenance of the Village's motor vehicle fleet, the capital replacement of fleet assets, and the salaries and benefits of the Village's Fleet division employees.

The recurring operating activities of the Fleet Fund are supported by user charges from the major operating departments which are calculated based on fleet units and repair volume. In FY 2023-2024, capital improvement activities are subsidized by capital transfers from the General Fund (\$1,000,000) and Utility Fund (\$128,989).

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

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

The Village is responsible for the accounting of two funds that it does not formally appropriate due to the nature of their revenues and expenditures. The Police and Fire Pension Funds are controlled by local boards each comprised of two Village appointees, two plan participants, and one annuitant. The Boards retain appropriation authority with the Village's role limited to remitting an annual contribution based on an actuarial analysis of each plan's unfunded liabilities. The Village prepares an annual budget for each fund for informational purposes only, and each respective Board can vote to expend fund resources within applicable provisions of State law.

**GFOA Recognition**

The Village submitted its Fiscal Year 2022-2023 budget document to the Government Finance Officers Association (GFOA) in mid-2022 to be considered for the Distinguished Budget Presentation Award. The Village received notification in late-2022 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 2023-2024.

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 expertise was invaluable during all phases of the budget preparation process.

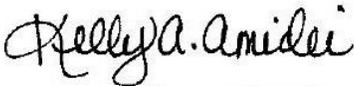
The proposed budget maintains high quality municipal services at a reasonable cost to Village of Libertyville residents. The Village has exercised conservative budgeting principles and fiscal restraint for many years. This fiscal discipline has paid off and it will allow the Village to make significant investments into the community’s infrastructure during FY 2023-2024.

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

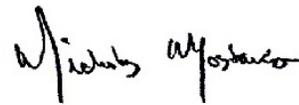
Over the next fiscal year, the Village has the opportunity to make significant investments to modernize its infrastructure with planned improvements to its stormwater management network, water and sewer utilities, roads, playgrounds, and aging Village facilities. Without a doubt, these general infrastructure investments would not be possible without the community supporting the 2020 non-home rule sales tax referendum, which provides an ongoing source of revenue for these investments into the community.

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)**

<b>FUND</b>	<b>4/30/2022 Audited Fund Balance</b>	<b>2022-2023 Estimated Revenue</b>	<b>2022-2023 Estimated Expense*</b>	<b>4/30/2023 Estimated Fund Balance</b>	<b>2023-2024 Budgeted Revenue</b>	<b>2023-2024 Budgeted Expense*</b>	<b>4/30/2024 Projected Fund Balance</b>	<b>FY 2023-2024 Policy Amount</b>	<b>Surplus / (Deficiency)</b>	<b>Explanation of Target Amount</b>
General Fund	16,029,421	36,547,105	31,310,181	21,266,345	33,665,995	37,742,620	17,189,720	10,982,256	6,207,464	Seventeen percent (17%) of expenditures plus 60% of three year average sales tax revenue
Concord SSA	67,611	23,525	21,069	70,067	23,140	28,378	64,829	7,095	57,735	Twenty-five percent (25%) of annual operating expenses
Fire Fund	24,928	60	13,899	11,089	50	5,000	6,139	1,250	4,889	Twenty-five percent (25%) of annual operating expenses
Foreign Fire Insurance Fund	179,186	75,165	65,000	189,351	74,500	87,000	176,851	21,750	155,101	Twenty-five percent (25%) of annual operating expenses
Timber Creek SSA	98,386	22,390	25,804	94,972	22,140	29,246	87,866	7,312	80,555	Twenty-five percent (25%) of annual operating expenses
Motor Fuel Tax Fund	4,189,067	1,346,542	931,279	4,604,330	954,013	2,026,279	3,532,064	477,007	3,055,058	Fifty (50%) of operating revenues
Hotel/Motel Tax Fund	577,130	419,315	495,506	500,939	407,400	495,355	412,984	101,591	311,393	Twenty-five percent (25%) of annual operating expenses
Commuter Parking Fund	510,556	637,863	911,856	236,563	440,000	528,688	147,875	44,672	103,203	Twenty-five percent (25%) of annual operating expenses
Non-Home Rule Sales Tax Fund	2,139,754	3,968,335	4,656,644	1,451,445	3,383,403	3,518,334	1,316,514	1,316,514	-	Current balance is policy amount
Debt Service Fund	807,209	1,671,080	1,664,330	813,959	1,698,979	1,694,380	818,558	818,558	-	Current balance is policy amount
TIF Fund	1,390,581	4,508,562	4,046,854	1,852,289	10,000	-	1,862,289	1,862,289	-	Current balance is policy amount
Impact Fee Fund	1,023,041	48,000	5,000	1,066,041	180,000	100,000	1,146,041	1,146,041	-	Current balance is policy amount
Project Fund	760,060	910,733	1,249,525	421,268	1,432,485	1,601,482	252,271	252,271	-	Current balance is policy amount
New Building Fund	-	-	-	-	7,610,000	2,000,000	5,610,000	5,610,000	-	Current balance is policy amount
Park Improvement Fund	369,517	1,721,818	1,128,247	963,088	1,708,580	2,418,367	253,301	253,301	-	Current balance is policy amount
Public Building Improvement Fund	547,884	355,000	499,845	403,039	405,000	494,000	314,039	314,039	-	Current balance is policy amount
Technology Enhancements for Police and Fire Fund	-	351,500	100,714	250,786	176,000	284,754	142,032	142,032	-	Current balance is policy amount
Vehicle Maint/Replacement Fund**	1,873,396	1,768,480	1,635,044	2,006,832	2,286,704	2,118,217	2,175,319	241,900	1,933,419	Three (3) months of operating expenses
Technology Equipment Replacement Fund**	264,705	932,836	890,781	306,760	906,475	960,035	253,200	206,350	46,850	Three (3) months of operating expenses
Utility Fund**	5,271,637	11,157,541	13,455,202	2,973,976	15,263,455	15,354,628	2,882,803	2,023,001	859,802	Three (3) months of operating expenses
Stormwater Sewer Fund**	843,318	13,982,184	11,575,639	3,249,863	16,186,589	12,943,972	6,492,480	448,818	6,043,662	Three (3) months of operating expenses
Libertyville Sports Complex Fund**	(1,120,900)	7,300,086	1,214,822	4,964,364	1,127,955	3,627,955	2,464,364	906,989	1,557,375	Three (3) months of operating expenses
Police Pension Fund	40,484,834	3,058,737	3,599,500	39,944,071	3,109,107	3,651,000	39,402,178	64,364,258	(24,962,080)	One hundred percent (100%) funded by April 30, 2040
Fire Pension Fund	39,546,179	2,399,779	2,595,500	39,350,458	2,544,606	2,800,000	39,095,064	53,702,732	(14,607,668)	One hundred percent (100%) funded by April 30, 2040
<b>TOTAL</b>	<b>\$ 115,877,500</b>	<b>\$ 93,206,636</b>	<b>\$ 82,092,241</b>	<b>\$ 126,991,895</b>	<b>\$ 93,616,576</b>	<b>\$ 94,509,690</b>	<b>\$ 126,098,781</b>	<b>\$ 145,252,024</b>	<b>\$ (19,153,243)</b>	

\* - 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 Annual Comprehensive 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 various funds as a percentage of the budgeted expenditures or related metrics. All funds, with the exception of the Libertyville Sports Complex Fund and the public safety pension funds, are projected to end FY 2023-2024 in compliance with the Village's fund balance policy based on the proposed budget. The following funds have fund balances that are projected to change by 10% or more between FY 2022-2023 and FY 2023-2024.

**General Fund:** Budgeted transfers to capital project funds in amounts greater than in previous years in order to accomplish Village Board policy objectives.

**Fire Fund:** Budgeted drawdown of fund balance due to estimated expenses in FY 2023-2024. The Village budgets conservatively in this fund and many times expenditure experience is far less than what was budgeted.

**Motor Fuel Tax Fund:** Budgeted drawdown of fund balance due to capital projects in FY 2023-2024; 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 higher operating costs associated with enhanced service levels and inflationary factors.

**Commuter Parking Fund:** Budgeted drawdown of fund balance due to higher operating costs associated with inflationary factors as well as capital projects associated most substantially with parking lot reconstruction.

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

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

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

**Park Improvement Fund:** Budgeted drawdown of fund balance due to capital projects associated most substantially with playground/park site improvements and mechanical, electrical, and plumbing rehabilitation at Adler Pool.

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

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

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

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

**Stormwater Sewer Fund:** Expected infusion of cash from bond proceeds and grants in advance of the second phase of the Highlands subdivision storm sewer improvement project scheduled for FY 2023-2024.

**Libertyville Sports Complex Fund:** Budgeted transfer of a portion of the sale proceeds of the Golf Learning Center to the New Building Fund.

**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)
Administration	X	X			X	X	X
Boards and Commissions	X						
Community Development	X					X	X
Fire	X	X					X
Police	X	X					X
Public Works	X	X	X	X		X	X
Recreation	X						X

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, New Building Fund, Park Improvement Fund, Public Building Improvement Fund, and the Technology Enhancements for Police and Fire 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	\$ 8,116,403	\$ 1,430,000	\$ 1,433,749	\$ 12,452,785	\$ 8,282,224	\$ 497,500	\$ 200,000	\$ 160,000	\$ 1,093,334	\$ -	\$ 33,665,995
<i>Special Revenue Funds</i>											
Concord SSA	\$ 23,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 23,140
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 50
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ 73,000	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 74,500
Timber Creek SSA	\$ 21,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 22,140
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ 889,013	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 954,013
Hotel Motel Tax Fund	\$ -	\$ 375,000	\$ -	\$ 12,400	\$ 15,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 407,400
Commuter Parking Fund	\$ -	\$ -	\$ -	\$ 15,000	\$ 110,000	\$ 10,000	\$ 5,000	\$ -	\$ -	\$ 300,000	\$ 440,000
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ 3,280,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 88,403	\$ -	\$ 3,383,403
<i>Debt Service Funds</i>											
General Bond Fund	\$ 1,690,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 1,698,979
<i>Capital/Project Funds</i>											
Tax Increment Fin Dist #1	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000
Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ 170,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 180,000
Project Fund	\$ -	\$ -	\$ -	\$ 124,985	\$ 400,000	\$ -	\$ 5,000	\$ 2,500	\$ -	\$ 900,000	\$ 1,432,485
New Building Fund	\$ -	\$ -	\$ -	\$ 1,600,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 6,000,000	\$ 7,610,000
Park Improvement Fund	\$ -	\$ -	\$ -	\$ 400,000	\$ 746,080	\$ -	\$ 12,500	\$ -	\$ -	\$ 550,000	\$ 1,708,580
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 400,000	\$ 405,000
Tech. Enhanc. For Police and Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 175,000	\$ 176,000
<i>Internal Service Funds</i>											
Vehicle Maint./Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,067,715	\$ 5,000	\$ 25,000	\$ 60,000	\$ -	\$ 1,128,989	\$ 2,286,704
Tech. Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 342,035	\$ -	\$ 6,000	\$ -	\$ 358,440	\$ 200,000	\$ 906,475
<i>Enterprise Funds</i>											
Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ 12,217,455	\$ -	\$ 45,000	\$ 3,001,000	\$ -	\$ -	\$ 15,263,455
Stormwater Sewer Fund	\$ -	\$ -	\$ -	\$ 4,891,377	\$ 2,034,954	\$ -	\$ 100,000	\$ 9,160,258	\$ -	\$ -	\$ 16,186,589
Libertyville Sports Complex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 1,077,955	\$ -	\$ 1,127,955
<b>Totals</b>	<b>\$ 9,856,562</b>	<b>\$ 1,805,000</b>	<b>\$ 1,433,749</b>	<b>\$ 23,738,560</b>	<b>\$ 25,385,463</b>	<b>\$ 512,500</b>	<b>\$ 575,150</b>	<b>\$ 12,383,758</b>	<b>\$ 2,618,132</b>	<b>\$ 9,653,989</b>	<b>\$ 87,962,863</b>

**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	\$ 15,851,907	\$ 8,210,679	\$ 3,380,081	\$ 305,187	\$ 1,913,204	\$ -	\$ 2,309,374	\$ 1,172,188	\$ 4,600,000	\$ -	\$ 37,742,620
<i>Special Revenue Funds</i>											
Concord SSA	\$ -	\$ -	\$ 28,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,378
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 87,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,000
Timber Creek SSA	\$ -	\$ -	\$ 29,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,246
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,026,279	\$ -	\$ -	\$ -	\$ -	\$ 2,026,279
Hotel Motel Tax Fund	\$ -	\$ -	\$ 406,364	\$ -	\$ -	\$ 88,991	\$ -	\$ -	\$ -	\$ -	\$ 495,355
Commuter Parking Fund	\$ 40,005	\$ 7,305	\$ 25,571	\$ 3,750	\$ 11,750	\$ 350,000	\$ 90,307	\$ -	\$ -	\$ -	\$ 528,688
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,093,334	\$ 2,425,000	\$ -	\$ 3,518,334
<i>Debt Service Fund</i>											
General Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,694,380	\$ 1,694,380
<i>Capital/Project Funds</i>											
Tax Increment Fin Dist #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Fund	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Project Fund	\$ -	\$ -	\$ 20,000	\$ -	\$ 32,000	\$ 1,549,482	\$ -	\$ -	\$ -	\$ -	\$ 1,601,482
New Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,418,367	\$ -	\$ -	\$ -	\$ -	\$ 2,418,367
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494,000	\$ -	\$ -	\$ -	\$ -	\$ 494,000
Tech. Enhanc. For Police and Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,754	\$ -	\$ -	\$ -	\$ -	\$ 284,754
<i>Internal Service Funds</i>											
Vehicle Maint./Replacement Fund	\$ 308,896	\$ 157,909	\$ 52,738	\$ -	\$ 438,006	\$ 1,150,618	\$ 10,050	\$ -	\$ -	\$ -	\$ 2,118,217
Tech Replacement Fund	\$ -	\$ -	\$ 453,456	\$ 113,000	\$ 258,943	\$ 134,636	\$ -	\$ -	\$ -	\$ -	\$ 960,035
<i>Enterprise Funds</i>											
Utility Fund	\$ 1,959,904	\$ 635,333	\$ 315,566	\$ 1,137,289	\$ 2,091,336	\$ 7,133,635	\$ 520,175	\$ 211,707	\$ 128,989	\$ 1,220,694	\$ 15,354,628
Stormwater Sewer Fund	\$ 302,353	\$ 81,065	\$ 36,000	\$ 5,500	\$ 1,250	\$ 11,148,700	\$ 138,862	\$ 140,903	\$ -	\$ 1,089,339	\$ 12,943,972
Libertyville Sports Complex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 1,127,955	\$ 3,627,955
<b>Totals</b>	<b>\$ 18,463,065</b>	<b>\$ 9,092,291</b>	<b>\$ 4,847,400</b>	<b>\$ 1,564,726</b>	<b>\$ 4,838,489</b>	<b>\$ 28,779,462</b>	<b>\$ 3,068,768</b>	<b>\$ 2,618,132</b>	<b>\$ 9,653,989</b>	<b>\$ 5,132,368</b>	<b>\$ 88,058,690</b>

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

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

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

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

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

## Overview of the Village's Fund Structure

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

### GOVERNMENTAL FUND TYPE

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

#### **General Fund**

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

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

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

**Commuter Parking Fund** – This fund accounts for revenues and expenditures associated with the operation and maintenance of the commuter parking lots that are used by Metra commuters.

**Fire Fund** – This fund accounts for the revenues and expenses associated with the former Volunteer Firemen's Association. 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 Non-Home Rule Sales Tax Fund.

New Building Fund – This fund accounts for capital projects associated with the acquisition and construction of new Village buildings and facilities.

Public Building Improvement Fund – This fund was established to account for and accumulate funds for capital improvements to Village buildings including the Village Hall, Schertz Municipal Building, Public Works Building, and the Parks Building.

Technology Enhancements for Police and Fire Fund (TEPF) – This fund accounts for monies used to offset improvements to the Police and Fire Departments' technology infrastructure. These specialized pieces of equipment or services represent locally initiated improvements as well as federal and state mandates, both funded and unfunded.

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

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

## PROPRIETARY FUNDS

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

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

## **Enterprise Funds**

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

Stormwater Sewer Fund – This fund is used to account for the operation, capital improvement, and maintenance of the Village’s stormwater sewer system. The primary operating revenue in this fund is the stormwater sewer utility fee that is assessed on all properties within the Village.

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, a driving range, and a miniature golf course. In 2021, the Indoor Sports Complex was leased to Canlan Sports.

**Internal Service Funds** – These funds account for the financing of goods or services provided by one department to other departments of the Village.

Vehicle Maintenance & Replacement Service Fund – This fund accounts for the maintenance, repair, and replacement of all Village vehicles. Funding is provided through the individual departments that utilize Village vehicles and related services.

Technology Equipment and Replacement Service Fund (TERF) – This fund accounts for the purchase, maintenance, and replacement of computer software, hardware, and infrastructure.

## **FIDUCIARY FUNDS**

### **Pension Trust Fund**

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

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

## **Basis of Accounting and Basis of Budgeting**

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

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

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

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

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

## **VILLAGE OF LIBERTYVILLE FINANCIAL MANAGEMENT POLICIES**

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

### *Revenue Policy*

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

### *Cash Management*

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

### *Debt Policies*

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

### *Reserve Policies*

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

### *Operating Budget Policies*

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

### *Accounting Policies*

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

**VILLAGE OF LIBERTYVILLE  
2023-2024 BUDGET HIGHLIGHTS**

**OVERALL BUDGET**

- Estimated revenues for all appropriated funds totaling \$87,962,863, an increase of \$7,424,095, or 9.2% compared to the FY 2022-2023 budget. The increase in budgeted revenue is primarily attributed to debt issuance for capital projects, grants, and increases in various elastic sources of recurring operating revenues.
- Incorporates General Fund revenue from 2022 Tax Levy (payable in 2023) of \$8,116,403 and estimated regular Sales Tax revenues of \$8,400,000.
- Operating and capital expenditures for all appropriated funds are estimated to be \$88,058,690, an increase of \$7,280,863 (9.0%) compared to the FY 2022-2023 budget. This increase is due to an increased capital project budget in FY 2023-2024 as well as inflationary impacts to operating costs.
- Overall budget has expenses (\$88,058,690) exceeding revenues (\$87,962,863) by \$95,827. Exclusive of debt service revenue, the aggregate operating budget for all appropriated funds is balanced.
- Overall aggregate operating expenses are budgeted to decrease 0.1% as compared to the originally adopted FY 2022-2023 budget.

**PERSONNEL/SALARY EXPENDITURES**

Salary expenditures have increased 5.9% from the FY 2022-2023 budget, and include:

- A 3.25% cost-of-living adjustment in salary ranges for all full-time non-union employees, 3.0% for Police Department Patrol Office union employees, 3.25% for Police Department Sergeant union employees, and 2.25% for Public Works union employees. A funding allowance is also included for salary adjustments that may or may not result from the new Fire Department personnel contract which will be under negotiation in FY 2023-2024. Finally, the budget includes funding for merit increases for non-union employees of up to 2.0% depending on performance.
- Employee benefit expenditures increased 2.4% from the FY 2022-2023 budget. The Village's IMRF employer contribution rate has declined due to historically strong IMRF investment returns. Based on projections from the Village's health insurance pool, the rates for the Village's PPO and HMO plans are budgeted to increase 0.0% and 13.9%, respectively, while the dental plan is expected to be held flat. Based on an independent actuarial valuation, contributions to the Police and Fire pension plans are expected to increase.
- This budget proposes adding five new full-time positions and discontinuing one vacant full-time position for a net addition of four full-time positions. The first added position is a full-time Recreation Director to replace to temporary part-time arrangement that has been in place throughout FY 2022-2023. The Recreation Department has grown in operating activities since the major impacts of the COVID-19 pandemic have subsided and it is now appropriate to once again hire a full-time director. The second position is a full-time Training Coordinator in the Police Department to help implement new State of Illinois training mandates and best practices.

The budget also contemplates three (3) additional Firefighter/Paramedics. The budget removes the full-time Plumbing/Mechanical Inspector position in the Community Development Department. These services will be provided in FY 2023-2024 by multiple part-time positions.

- Full-time staffing levels of 159 for FY 2023-2024 as compared to 180 in FY 2009-2010.

## **CAPITAL EXPENDITURES**

- Pursuant the Village's Capital Improvement Plan, the budget contains funding for capital expenditures totaling \$28,779,462, most significantly:
  - o \$10,466,310 for stormwater sewer projects, including continuing construction on a major improvement identified as part of the Master Stormwater Management Plan.
  - o \$7,133,635 in water distribution, sanitary sewer distribution, and wastewater treatment infrastructure as identified in the 2019 Utility Rate Study.
  - o \$3,671,279 in road, sidewalk, bike path, and streetlight replacements and rehabilitation.
  - o \$2,935,007 in community park site improvements and playground replacements.

## **GENERAL FUND**

- Operating revenues are estimated to increase 5.3% or \$1,693,351 versus the adopted FY 2022-2023 and include the following:
  - o Property tax revenue is projected to increase 8.0% due to an increase of 5.0% in the consumer price index allowed by tax cap legislation, new property growth in the Village, and recovery of EAV associated with the expired downtown TIF district.
  - o Sales tax revenue is projected to increase 5.0% (\$400,000). This is an increase from the original FY 2022-2023 budget number, but a decrease from the FY 2022-2023 year-end projected figure of \$9,895,013. Sales tax revenues are expected to plateau as the Federal Reserve continues to increase interest rates in an attempt to cool inflation.
  - o Growth in some State of Illinois shared revenues based on estimates from the Illinois Municipal League, most significantly an increase in income tax (\$465,085).
- Operating expenses have increased by 8.3%, or \$2,547,300. The major drivers and moderators of this increase are:
  - o Employee salary cost adjustment totaling \$917,118 (6.1%) due to union and non-union wage adjustment allowances as well as the addition of the above-referenced Recreation Director, Training Officer, and Firefighter/Paramedic positions.
  - o General increases to operating services and supplies as a result of scheduled contractual increases and inflation.
- An operating transfer-in of \$1,093,334 (1/3<sup>rd</sup> 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, 2020.
- The General Fund includes several fund-level capital transfers out totaling \$4,600,000
  - o Public safety IT reserve to TEPF - \$50,000
  - o SRA levy transfer to Park Improvement Fund - \$50,000
  - o Capital Vehicle Replacement Fund - \$1,000,000
  - o New Building Fund - \$3,500,000
- The General Fund operating budget is balanced for FY 2023-2024, as required by policy.

## **UTILITY FUND**

- Includes \$1,472,000 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.

### **STORMWATER SEWER FUND**

- Fiscal Year 2023-2024 represents the second full year of stormwater utility fee collections. These revenues are estimated to be \$2,025,954, which is substantially in-line with the Stormwater Sewer Utility Rate Study.
- Per the revised Rate Study, the Village plans on issuing \$9,160,258 in general obligation alternate revenue debt to fund stormwater sewer capital projects.
- It is anticipated that the Village will receive a \$4,891,377 grant toward these projects from the State of Illinois DCEO, facilitated through the Lake County Stormwater Management Commission.

**VILLAGE OF LIBERTYVILLE  
FISCAL YEAR 2023-2024  
MAJOR OPERATING REVENUE SOURCES**

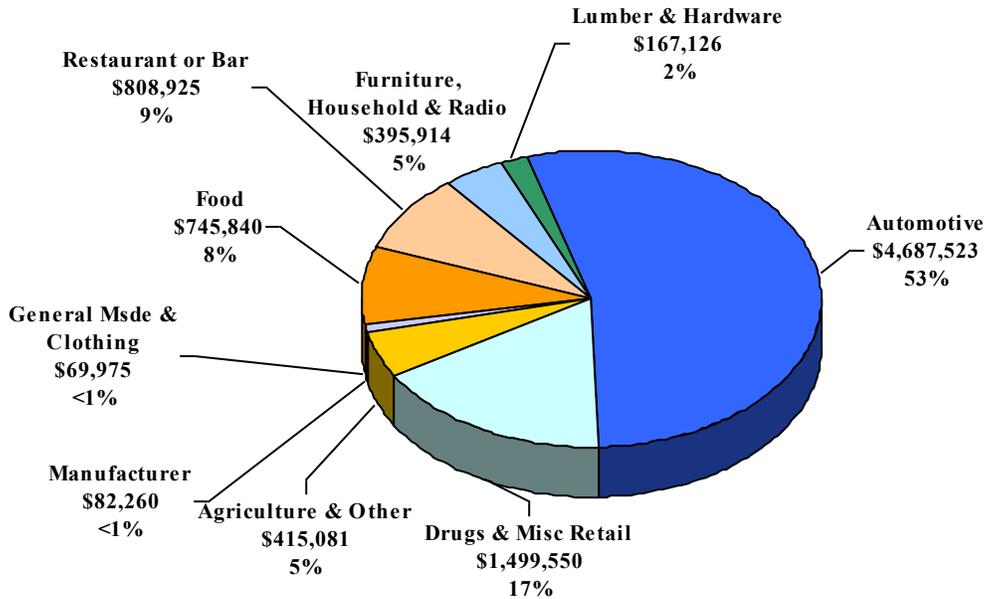
1. Sales Tax
2. Property Tax
3. Non-Home Rule Sales Tax
4. Water Sales
5. Fire Protection District
6. Sanitary Sewer Charges
7. TIF (Tax Increment Financing) Receipts
8. State Income Tax
9. Electric Utility Tax
10. Building Permits and Fees
11. Stormwater Utility Fee

**1. Sales Tax**

**2023-2024 Budget \$8,400,000**

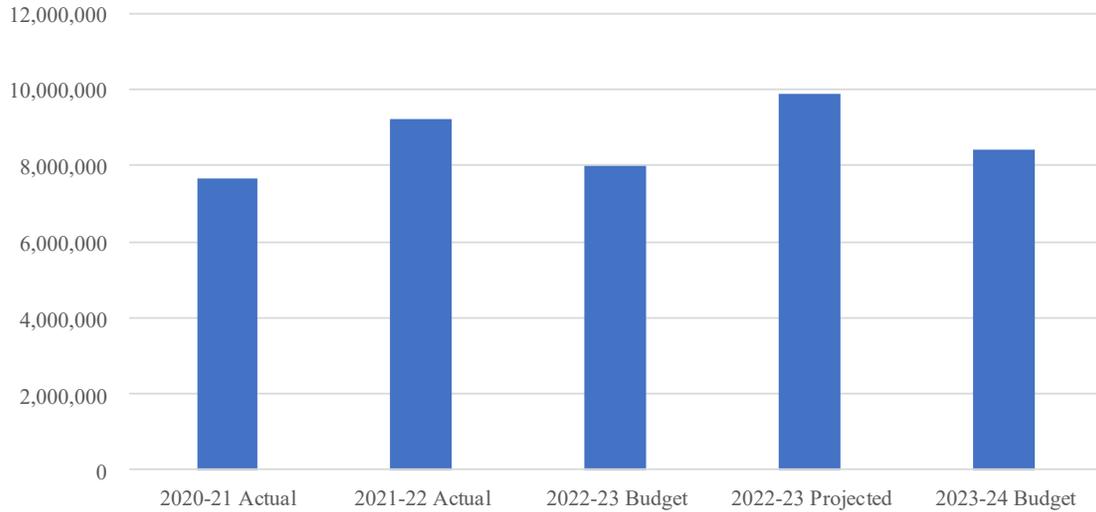
Sales tax is a major revenue source for the Village of Libertyville and for accounts for 10% of Village-wide budgeted revenues in FY 2023-2024.

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 and qualifying internet sales. The State tracks this information on a calendar year basis. A chart showing the sales tax by category for calendar year 2021 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.

### Sales Tax

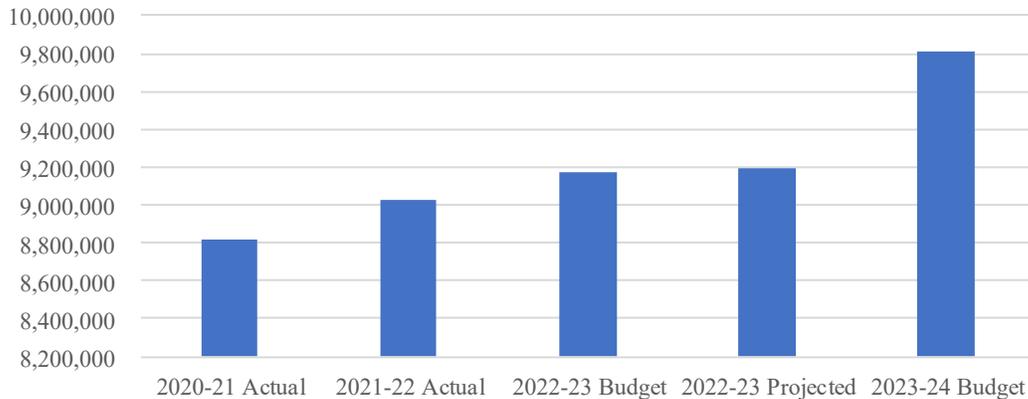


## 2. Property Tax Revenue

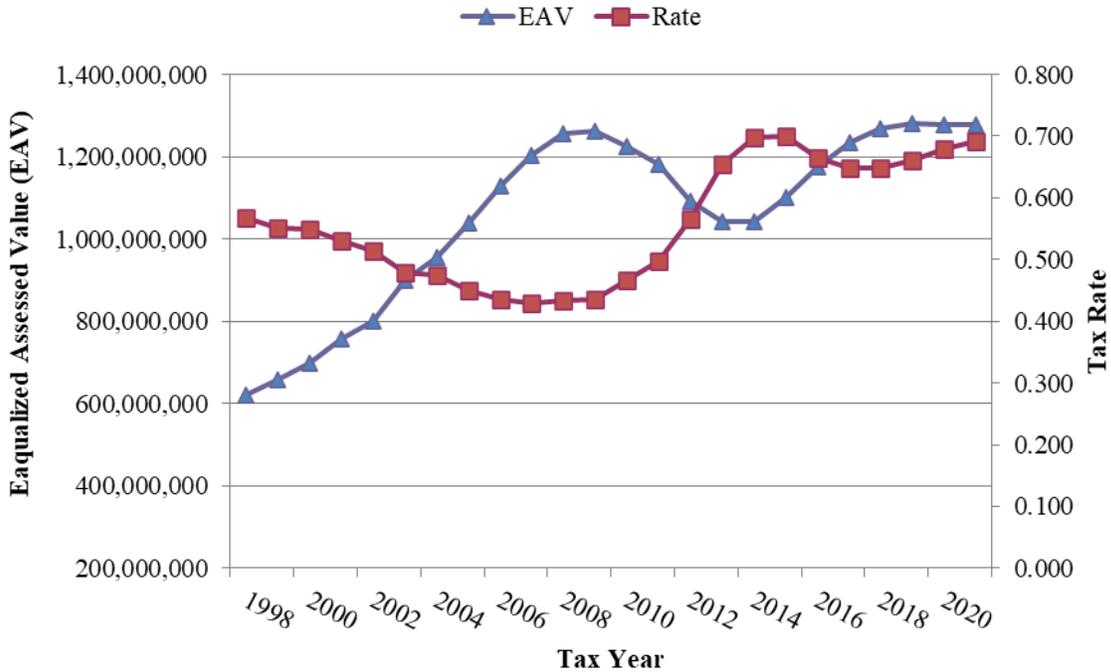
**2023-2024 Budget \$9,807,382**

Property taxes account for 11% of all revenues for the Village of Libertyville. Since the Village is a non-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 2023-2024 fiscal year (tax year 2022), the tax cap increase is 5%. 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 Value (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 revenues being dedicated to pay these bond issues.

**3. Non-Home Rule Sales Tax 2023-2024 Budget \$4,880,000**

On March 17, 2020, the residents of the Village of Libertyville voted in favor of enacting a non-home rule sales tax of 1%. The Village Board committed to utilizing two-thirds of annual non-home rule sales tax revenue to offset the cost of supporting capital projects and general infrastructure improvements. The remaining one-third is transferred to the General Fund annually as an operating revenue replacement for the Places for Eating Tax which was repealed on April 30, 2020. This portion of non-home rule sales tax revenues are accounted for in the Non-Home Rule Sales Tax Fund.

In late-2022, the Village by Ordinance enacted an additional 0.5% special non-home rule sales tax as permitted under State law. This additional 0.5% sales tax went into effect on January 1, 2023 and is accounted for in the New Building Fund.

**4. Water Sales 2023-2024 Budget \$5,924,268**

Revenues from the Village’s water utility account for 7% 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 the water distribution system within the Village limits. Water sales can fluctuate due to the amount of rain received during the summer season.

Water sales for the 2023-2024 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 2023-2024 to cover increases in operating and capital costs.

**5. Fire Protection District 2023-2024 Budget \$3,287,934**

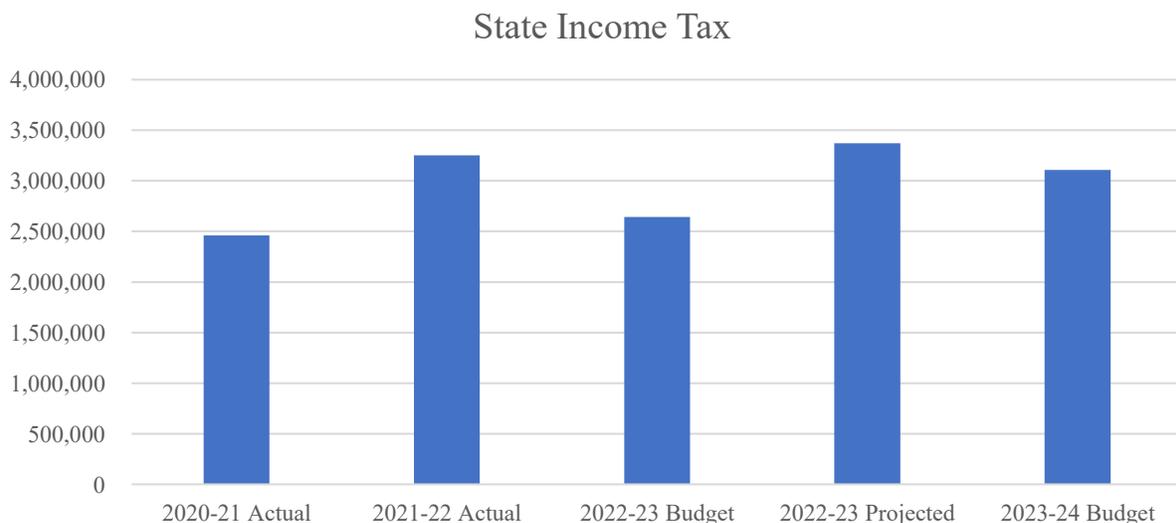
The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). Contract increases are based on a formula that includes a component of the consumer price index. The district also allows the Village to bill district residents for ambulance calls. Based on this contract, revenues from the Fire Protection District will increase for the 2023-2024 fiscal year by approximately 4%. Fire District contract proceeds account for 4% of all revenues for the Village of Libertyville.

**6. Sanitary Sewer Charges 2023-2024 Budget \$4,822,087**

Rates for sanitary sewer charges are projected to increase 5% over the 2022-2023 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 5% of total Village-wide revenues.

**7. State Income Tax 2023-2024 Budget \$3,107,429**

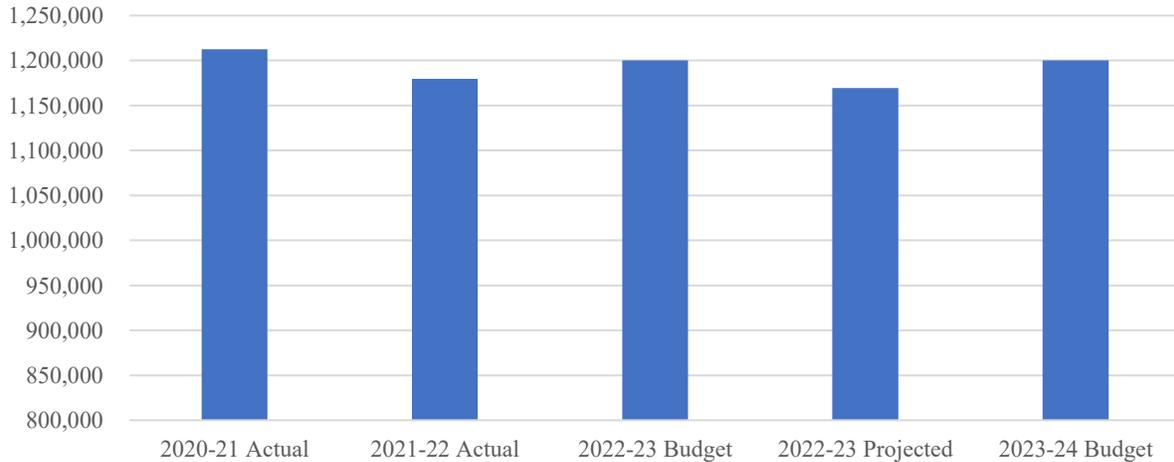
The Village receives approximately 6% of the net income tax receipts collected by the State. The distribution of income tax is based upon population and the revenue is deposited into the Village’s General Fund. The estimate for the 2023-2024 budget is based on projections provided by the Illinois Municipal League. This revenue source is tied to the economy and as the economy expands and contracts, State income tax generally follows this trend. State income tax receipts account for 4% of all revenues for the Village of Libertyville.



**8. Electric Utility Tax 2023-2024 Budget \$1,200,000**

Due to past 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 includes a three-year sunset clause which is next scheduled to renew in 2025. Independent of the sunset clause, the Finance Committee reviews the ongoing necessity of this tax each year.

### Electric Utility Tax

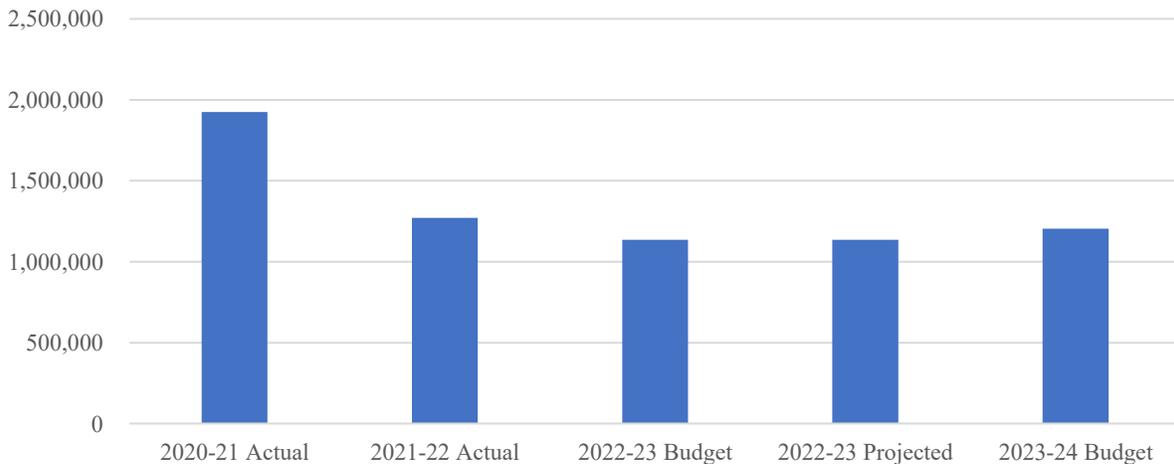


### 9. Building Permit Receipts

**2023-2024 Budget \$1,203,749**

Revenues from building permits are projected to increase approximately \$70,000 from the prior year due to a conservative assessment of the types of major projects currently in the Village’s development cycle. The following chart shows the history of this revenue classification. Annual spikes outside an established trend should be considered one-time, non-recurring revenues. This type of revenue accounts for 1% of all revenues for the Village of Libertyville.

### Building Permits & Fees



### 10. Stormwater Utility Fee Revenue

**2023-2024 Budget \$2,025,954**

The stormwater utility fee is the Village’s newest source of recurring operating revenue. These funds are accounted for in the Stormwater Sewer Utility Fund, an enterprise fund of the Village. Revenues are designated to offset the costs of maintaining and improving the Village’s stormwater sewer infrastructure. This type of revenue accounts for approximately 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 its equalized assessed value (EAV). Home rule communities have no legal restrictions or limits on the amount of debt they can incur. A home rule community is 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 value for the 2021 tax year was \$1,276,670,658. 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 \$110,112,844. As of May 1, 2022, Libertyville had \$38,534,617 in total outstanding debt. Of this amount, \$13,743,850 is attributable to the debt limit, which is below the maximum allowed. The remaining legal debt margin for non-revenue bond issuances is \$96,368,994.

Libertyville's current bond rating is Aa1 by Moody's Investor Services. The 2020 census population for the Village is 20,579, which results in a gross debt per capita as of May 1, 2022 of \$1,873.

**Summary of Current Bonded Debt Issues as of May 1, 2022**

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 Bonds. 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.

General Obligation Alternate Refunding Bonds, Series 2021

Original Issue Amount: \$11,095,000

Original Issue Date: June 24, 2021

Date of Maturity: December 15, 2030

Description: Bonds issued to refund existing 2010A General Obligation Alternate Revenue Refunding Bonds used to construct the Sports Complex. The refund converted the outstanding securities from tax exempt to taxable in order to allow a private use of the Sports Complex facility.

General Obligation Refunding Bonds, Series 2021A

Original Issue Amount: \$6,320,000

Original Issue Date: September 16, 2021

Date of Maturity: December 15, 2032

Description: Bonds issued to refund existing Series 2012A and 2013A issuances from the 2012 road referendum. The refunding process was undertaken in order to secure more favorable rates without extending the terms of the original issuances.

General Obligation Alternate Refunding Bonds, Series 2021B

Original Issue Amount: \$5,030,000

Original Issue Date: September 16, 2021

Date of Maturity: May 1, 2032

Description: Bonds issued to refund existing Series 2012B and 2013B issuances that were used to improve the Village's water and sanitary sewer system. The refunding process was undertaken in order to secure more favorable rates without extending the terms of the original issuances.

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.

Illinois Environmental Protection Agency State Revolving Loan

Original Issue Amount: \$1,701,811

Original Issue Date: September 1, 2019

Date of Maturity: September 1, 2039

Description: Low interest loan used to finance improvements at the Wastewater Treatment Plant in order to meet the unfunded mandate by the State of Illinois to reduce the amount of phosphorus content in the Plant's effluent discharge.

### Summary of New Bonded Debt Issues Made During FY 2022-2023

#### General Obligation Alternate Bonds, Series 2022

Original Issue Amount: \$9,170,000

Original Issue Date: August 24, 2022

Date of Maturity: May 1, 2027

Description: Bonds issued to fund stormwater sewer construction projects as established by the Village's Master Stormwater Management Plan (MSWMP) and the Stormwater Utility Rate Study. The pledged revenue source for the payment of these bonds is the Village's stormwater utility fee.

### Summary of Debt Outstanding and Fiscal Year 2023-2024 Debt Service Requirements

Debt Issuance Name	Original Issue Amount	Outstanding as of May 1, 2022	Principal Due 2023-2024	Interest Due 2023-2024	Total Due 2023-2024
General Obligation 2014A	\$2,215,000	\$310,000	\$0	\$0	\$0
General Obligation 2014B	\$5,000,000	\$3,475,000	\$270,000	\$96,600	\$366,600
General Obligation 2015A	\$5,000,000	\$3,625,000	\$280,000	\$102,780	\$382,780
General Obligation 2015B	\$4,200,000	\$3,895,000	\$350,000	\$110,738	\$460,738
General Obligation 2019 Ltd. Tax	\$3,700,000	\$3,405,000	\$185,000	\$96,900	\$281,900
TIF Promissory Note	\$5,000,000	\$887,383	\$0	\$0	\$0
IEPA Loan – 2019	\$1,568,007	\$1,562,234	\$79,033	\$24,023	\$103,056
General Obligation 2021	\$11,095,000	\$10,280,000	\$980,000	\$146,955	\$1,126,955
General Obligation 2021A	\$6,320,000	\$6,065,000	\$495,000	\$164,850	\$659,850
General Obligation 2021B	\$5,030,000	\$5,030,000	\$370,000	\$164,400	\$534,400
General Obligation 2022	\$9,710,000	\$0	\$575,000	\$328,386	\$903,386
<i>Anticipated - FY 2023-2024 Water/Sewer</i>	\$1,500,000	\$0	\$0	\$120,000	\$120,000
<i>Anticipated - FY 2023-2024 Stormwater</i>	\$1,500,000	\$0	\$0	\$185,953	\$185,953
<b>Total*</b>		<b>\$38,534,617</b>	<b>\$3,584,033</b>	<b>\$1,541,585</b>	<b>\$5,125,618</b>

\*Total budgeted debt service costs with paying agent fees of \$6,750 included is \$5,132,368.

To: Village Board and Finance Committee; Village Staff  
 From: Nicholas A. Mostardo, Director of Finance  
 Date: 11/22/2022  
 Re: FY 2023-2024 Budget Timeline – Board Approved, Revised

The timeline for the FY 2023-2024 budget preparation process is as follows:

**Village Board Budget Review Meetings**

<u>OK</u>	<u>Date</u>	<u>Items needed</u>
___	11/8/2022	Five-Year Forecast and Tax Levy Discussion – <b>Committee of the Whole, 7:00pm</b>
___	11/22/2022	Tax Levy Public Hearing – <b>8:00pm</b>
___	12/13/2022	Tax Levy Adoption – <b>8:00pm</b>
___	2/7/2023	FY 2023-2024 Capital Project Funding – <b>COW, 7:00pm</b>
___	2/17-2/27/23	One-on-one meetings between Trustees and Village Administrator/Finance Director to discuss the budget document
___	3/4/2023	Budget Review meeting and Five-Year Forecast – <b>8:00am Start</b>
___	3/7/2023	Budget Review meeting (continued, if needed) – <b>6:00pm Start</b>
___	3/7/2023	Closed session to review personnel – <b>After Budget Review meeting</b>

**Budget Approval Milestones**

<u>OK</u>	<u>Date</u>	<u>Items needed</u>
___	3/2/2023	A notice is placed in the 3/9 edition of the Daily Herald indicating a public hearing on the budget will take place on 3/28.
___	3/28/2023	Public Hearing on the budget (Agenda materials due 3/22)
___	3/28/2023	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.
___	4/11/2023	Budget adopted by ordinance (Agenda materials due 4/5)
___	4/11/2023	Fee ordinance approved (Agenda materials due 4/5)
___	4/12/2023	Post total compensation package for all full-time Village employees on Village website.
___	4/12/2023	Final approved budget document distributed to staff.
___	5/1/2023	File budget with Lake County (within 30 days of passage).

## Staff Milestones

<u>OK</u>	<u>Date</u>	<u>Items needed</u>
___	9/15-10/15/22	Finance Department prepares Five-Year Forecast and tax levy recommendation.
___	11/14/2022	<u>Capital</u> project estimation sheets distributed to departments.
___	12/16/2022	<u>Capital</u> project estimation sheets due to Finance.
___	12/19-12/30/22	<u>Capital</u> needs/funding review with departments.
___	12/1/2022	Access to BS&A made available for data entry (projected 2022-23 amounts and requested budget for 2023-24).
___	12/30/2022	Finance department enters proposed FY 2023-24 payroll for departments.
___	12/30/2022	<u>Operating</u> budget requests and 2022-23 year-end operating projections due to Village Administrator and Finance Director. BS&A department budget entry closed.
___	1/2-1/13/2023	Finance Department review of operating budgets and cash flows.
___	1/13/2023	Finance Department prepares reports and handouts for Department Head meetings.
___	1/16-1/27/2023	Administration/Department Head meetings to review proposed budgets. Updated goals/performance measures due during budget meetings.
___	1/31/2023	Department Head team meeting to review the final proposed budget (prior to Staff Meeting).
___	1/31/2023	Budget numbers finalized by Village Administrator and Finance Director.
___	2/10/2023	Finance Department prepares budget document, exhibits, appendix, and paginates document. Copies of proposed budget are distributed to the Village Board.
___	2/20-3/3/23	Department budget practice presentations for Village Board review meeting.



3/28/2023

# Five-Year Financial Plan

Fiscal Year 2024 – Fiscal Year 2028

# Five-Year Financial Plan

Fiscal Year 2024 – Fiscal Year 2028

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2. Economic Outlook
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  - a. Base Scenario Model - Facilities Contribution – Split Between General Fund and LSC Sale Proceeds
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    - i. Facilities Contribution – General Fund Only
    - ii. Facilities Contribution – General Fund Only with Sale of LSC
    - iii. Increase in Discretionary Service Fees with General Fund Facility Contribution
    - iv. Great Recession
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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 2023-2024 (FY 2024) through FY 2027-2028 (FY 2028).

Front and center to any discussion relating to forecasting the General Fund's finances over the next five years is the ongoing resolution of the COVID-19 pandemic along with high inflation. From this period in the prior year, several key economic indicators have changed. These include:

1. A significantly higher rate of inflation as compared to any period during the previous 40 years. The change in the Consumer Price Index (CPI) between December 2020 and December 2021 was 7.0%.
2. The supply chain is still struggling to recover from the impacts of the COVID-19 pandemic. For the average consumer, this is exacerbating the issues associated with inflation. For purposes of the operational management of the Village, certain goods and services are more costly than in prior years.
3. As a result of inflation and supply chain concerns, retail costs have risen. This has the direct benefit to the Village of significantly increasing sales tax receipts, a key revenue source for the Village.

From a planning perspective, last year the Village compiled a Five-Year Financial Plan that examined a wide variety of national, state, and local factors and how various alternative scenarios could impact the performance of the Village's General Fund over the five-year forecast period. This same methodology will be employed in the current year's plan with more emphasis on Village initiatives.

Historically, the Village has forecasted a conservative growth rate for its revenues and expenditures, assuming that over time growth in expenditures will outpace growth in revenues. This approach enables the Village Board and other relevant stakeholders to make proactive, rather than reactive, decisions on programming for municipal operations. The conservative nature of Village assumptions allows for the accumulation of fund balance when revenues exceed expectations or expenses come in lower than budgeted amounts. The Village Board and staff attempt to strike a delicate balance between being too conservative and having to cut programs versus overextending Village resources. This has generally been a successful undertaking over the past several years as fund balances have grown without sacrificing core municipal services.

# Economic Outlook

In preparing the Five-Year Financial Plan, staff reviewed key economic indicators and measures available through various publications and reports. As noted in the Executive Summary, persistently high inflation has impacted the current fiscal year and will likely impact much of next fiscal year. According to an economic analysis from Kiplinger's, inflation is projected to end calendar year 2022 at 8.0% but will likely fall below 4.0% in calendar year 2023. The analysis predicts that prices for commodities will stabilize and perhaps fall, but prices for services will remain high.

The reason for some of this cooling off is no doubt due to monetary policy decisions made by the Federal Reserve. Specifically, the Fed has raised interest rates several times during 2022 in order to reduce the rate of inflation. Morningstar estimates a federal-funds 2022 year-end rate of 3.0%. The relatively quick and steep increase in interest rates will likely put the country into a recession during 2023. There is not a universal consensus on type of recession. For instance, Goldman Sachs believes that any recession would be mild, citing strong and persistent employment figures as well as high levels of infrastructure spending. JP Morgan Chase CEO Jamie Dimon holds a slightly more negative outlook at the prospect of a recession. Dimon cites inflation, interest rate hikes, and the war in Ukraine as factors that may cause a more significant recession.

There are several other macroeconomic trends that are worth paying close attention to over the next several months and years. First, automotive sales, an important component of Libertyville's sales tax revenue base, have been strong in 2022, not based on inventory, but based on price per unit due to demand, according to J.D. Power and Associates. On the other hand, Cox Automotive projects that increases in interest rates will have a negative impact on automotive sales by reducing demand. It will be vital for the Village to continue to monitor trends in automotive sales during FY 2024.

On the 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 three years 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 at a level of approximately 1.5% per year with the FY 2024 revenue estimate derived from Illinois Municipal League projections. Use tax was originally 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. However, the decline was not as profound as initially expected due to how certain electronic sales are classified in the State. The Illinois Municipal League projects use tax to remain stable into CY 2023.

There does not currently appear to be an imminent threat of reductions to the Local Government Distributive Fund (LGDF) or a statewide property tax freeze. However, staff constantly remains vigilant of potential legislative action in Springfield that could cause local concern.

Finally, 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 in tax year 2015 through tax year 2019. EAV declined very slightly in tax year 2020 (0.33%) and 2021 (0.12%) but is forecasted by the Lake County Assessor to increase in tax year 2022 by approximately 3.5%. It will be important to closely monitor EAV growth trends over the next several years.

# Historical Trends

## Revenues

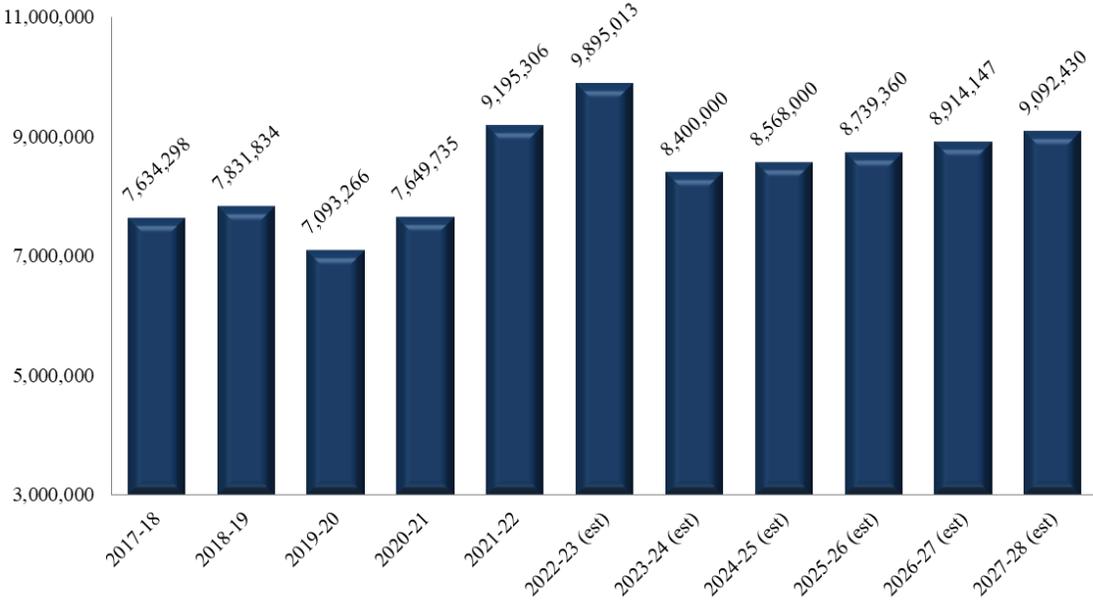
### SALES TAX

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 1.0% (1.5% as of January 1, 2023) local non-home rule sales tax which is collected by the State and accounted for by the Village in funds dedicated to supporting capital projects.

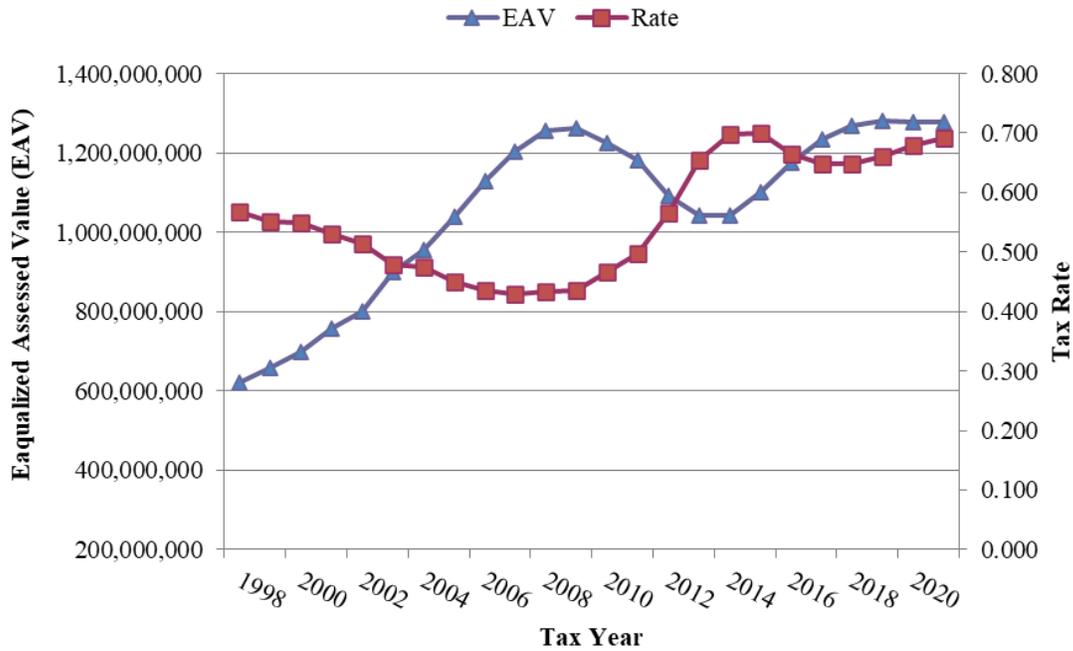
The chart below shows the history as well as the projections for growth of sales tax. Under the *Base Model*, growth in FY 2022-2023 is expected to fall off due to an expected recession in CY 2023. Beginning in FY 2024-2025, sales taxes are projected to grow at 2.0% per year for the duration of the forecast.

Sales Tax Revenue



## PROPERTY TAX

A review of the Village’s Equalized Assessed Value (EAV) and tax rate extension is shown in the graph below. After dipping for five years, EAV improved significantly by 5.78% in tax year 2015. The growth trend continued in tax years 2016-2019 but dropped 0.33% in levy year 2020. A further drop was experienced in 2021 of 0.12% yielding an EAV of 1,276,670,658. According to the projections released by the Lake County Assessor, EAV growth in Tax Year 2022 (payable in 2023) will be 3.5%.



For purposes of the Plan, EAV is assumed to grow at an average of 2.0% per year in future years and new growth is conservatively estimated at \$4,000,000 per year. The Consumer Price Index factor which drives the maximum increase is assumed to stay consistent at an average of 1.5%. Beginning with Tax Year 2022 (payable in 2023), the Village will be able to levy property taxes on the EAV that was formally part of the Downtown TIF District that expired on December 31, 2021. The amount of the recovered TIF increment totals an estimated \$47,013,543.

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 2021 (taxes collected in 2022), what a Libertyville resident pays in property taxes for full traditional municipal services is low versus other communities in the region.

**LEVY YEAR 2021 TAX RATES**

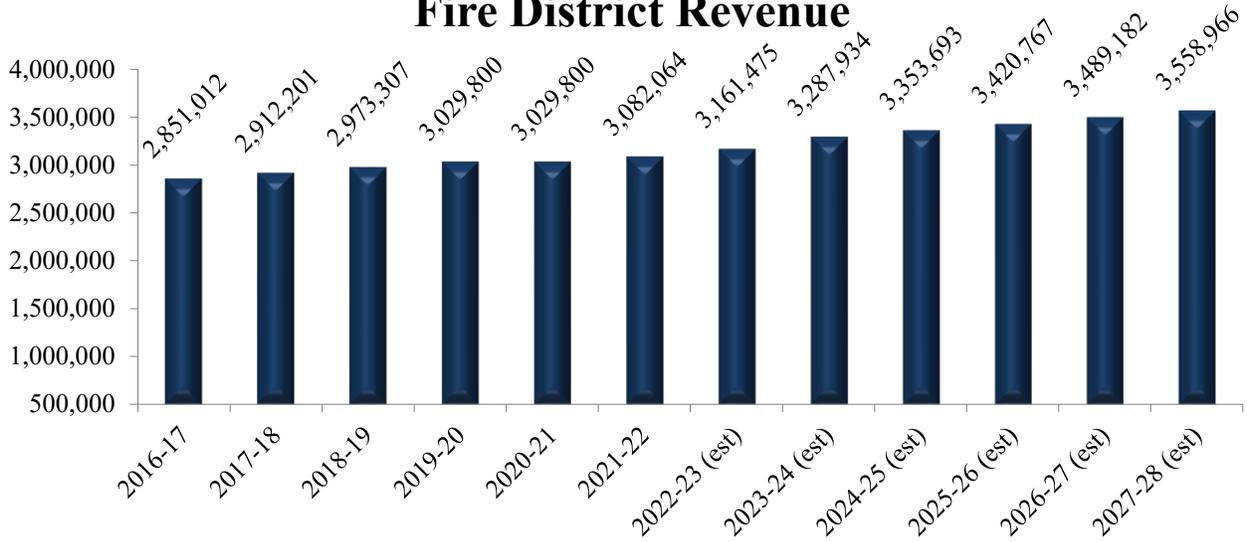
<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>	<u>Tax Paid on a \$500,000 Home</u>
Round Lake Beach	0.751106	0.940292	0.657097	2.348495	<b>\$3,914</b>
Deerfield	0.908070	0.705490	0.604563	2.218123	<b>\$3,697</b>
Mundelein	1.469733	-	0.465559	1.935292	<b>\$3,225</b>
Grayslake	0.547249	0.832104	0.476805	1.856158	<b>\$3,094</b>
Lindenhurst	0.352977	0.764476	0.448895	1.566348	<b>\$2,611</b>
Lake Forest	1.521676	-	-	1.521676	<b>\$2,536</b>
Highland Park	0.904287	-	0.608232	1.512519	<b>\$2,521</b>
Antioch	0.970353	0.528703	-	1.499056	<b>\$2,498</b>
Buffalo Grove	0.904390	-	0.490551	1.394941	<b>\$2,325</b>
Lake Bluff	0.797144	-	0.506051	1.303195	<b>\$2,172</b>
Lincolnshire	0.250723	0.817906	-	1.068629	<b>\$1,781</b>
Vernon Hills	-	0.612797	0.445734	1.058531	<b>\$1,764</b>
<b>Libertyville</b>	<b>0.694114</b>	<b>-</b>	<b>-</b>	<b>0.694114</b>	<b>\$1,157</b>
Gurnee	-	-	0.507394	0.507394	<b>\$846</b>

Note that this represents only the Village’s portion of a resident’s property tax bill, which is 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 with a ceiling of 4% (or if the CPI is below 2%, the increase is half the difference between the CPI and budget increase). The Village is also allowed to bill Fire District residents for ambulance service. For FY 2024, due to the increase in the PTELL CPI of 5.0%, revenue growth is projected at the maximum contractual allowance of 4%. Revenue growth in FY 2025 and beyond is projected at 2% annually. The history of this revenue source is reflected in the chart below:

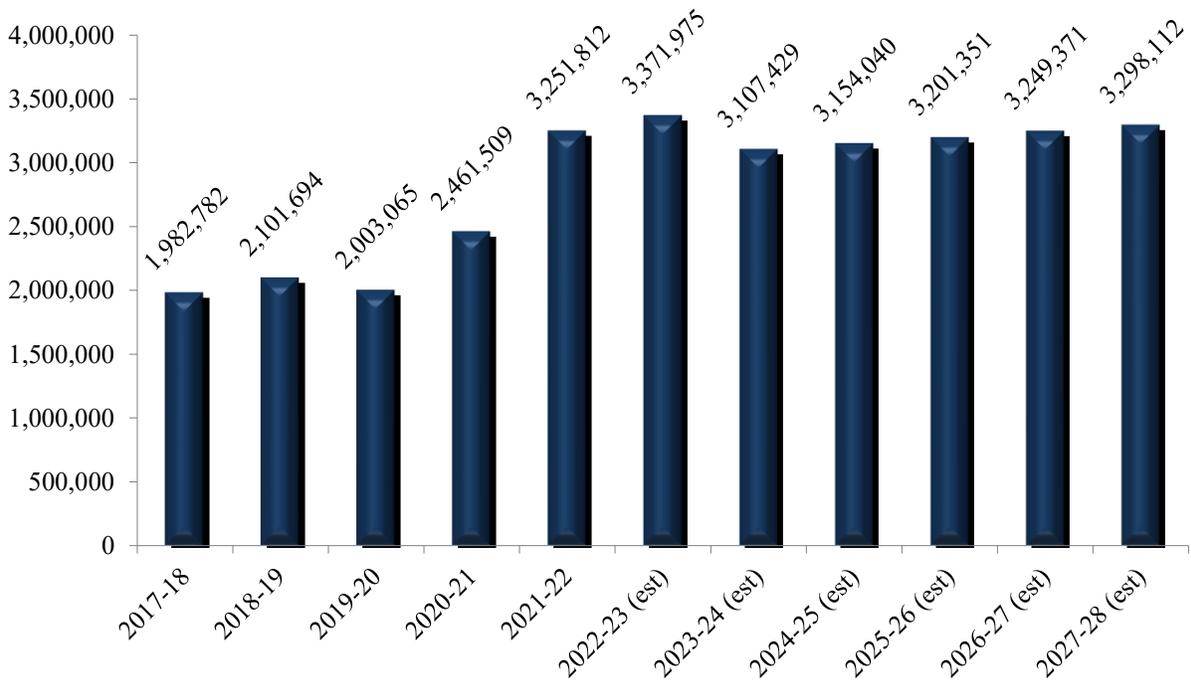
## Fire District Revenue



## INCOME TAX

The Illinois income tax rate is 4.95% for individuals and fiduciaries and 9.50% for corporations. Of the revenues collected by the state, a portion 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

Most licenses, fees, and other revenues are expected to increase modestly (0% - 3%) each year over the next five-year period, based on historical trends and anticipated future growth. Some are expected to decline (i.e., Telecom Tax and Cable Franchise Fees). Ambulance billing is projected to achieve a higher level of revenue in FY 2023 into FY 2024 and beyond due to the Village's participation the GEMT program. Additionally, Recreation and Swimming fees performed well in FY 2023 due to the ongoing resolution of the COVID-19 pandemic. It is expected that these revenues will continue to strengthen in future years.

## INTEREST

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

## **Expenses**

### SALARIES

In the *Base Scenario*, payroll salary expenses are assumed to increase 5.0% in FY 2024 and 3.5% for all employees each year thereafter. This is a blended total increase of all salary increases, including steps and merit increases, as well as an allowance for retirements which typically result in a new employee being hired at a lower rate. The police patrol, police sergeants, firefighter/paramedic, and Public Works union contracts include cost of living increases that are known to management for the length of their contracts. For non-union employees, Administration typically recommends a cost-of-living adjustment (COLA) amount to the Village Board that is commensurate with the economic environment and comparable communities. This expense classification is generally budgeted conservatively in order to provide the Village Board with flexibility in setting categorical COLAs or position-specific wage range adjustments.

### BENEFITS

Benefit costs include Social Security and Medicare, pension contributions, and health, dental, and employer-paid life insurance. Due to required funding levels in the pension funds and trends in health insurance premiums, benefits are projected to increase approximately 4.5% per year.

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

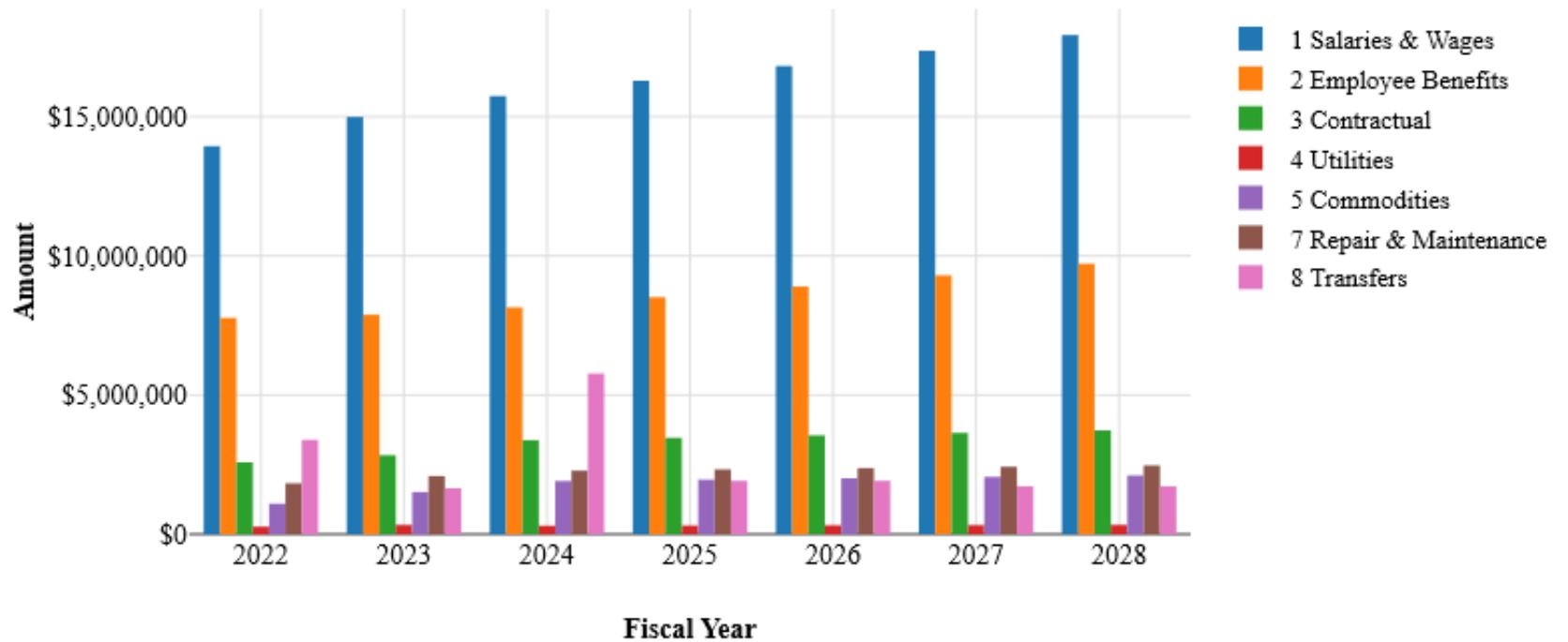
The Village projects a 2%-2.5% growth in discretionary operating expenditures for future fiscal years, with the exception being FY 2024, where the increase is budgeted to much higher than usual to account for inflationary pressures.

## 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 project funds.

### General Fund Expenses - FY 2022-2028



## General Fund Forecast Models

### Base Scenario Model

The major assumptions associated with the *Base Scenario* have been reviewed in the section above. 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, 2023-2028**

	<u>2022-2023</u> <u>BUDGET</u>	<u>2022-2023</u> <u>PROJECTION</u>	<u>2023-2024</u> <u>BUDGET</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
<b>REVENUES</b>							
Sales Tax	8,000,000	9,895,013	8,400,000	8,568,000	8,739,360	8,914,147	9,092,430
Property Tax	7,513,283	7,535,962	8,116,403	8,252,349	8,390,224	8,530,055	8,671,874
Libertyville Fire Protection Dist.	3,161,475	3,161,475	3,287,934	3,353,693	3,420,767	3,489,182	3,558,966
Income Tax	2,642,344	3,371,975	3,107,429	3,154,040	3,201,351	3,249,371	3,298,112
Licenses, Fees & Other	7,938,875	9,581,702	7,910,895	8,029,558	8,150,002	8,272,252	8,396,336
Electric & Phone Taxes	1,605,000	1,569,334	1,600,000	1,596,000	1,592,040	1,588,120	1,584,238
Interest	45,000	150,000	150,000	125,000	100,000	75,000	50,000
Transfers In	1,066,667	1,281,644	1,093,334	1,115,201	1,137,505	1,160,255	1,183,460
Total Revenues	31,972,644	36,547,105	33,665,995	34,193,841	34,731,248	35,278,382	35,835,415
<b>EXPENDITURES</b>							
Salaries	14,934,789	14,990,713	15,851,907	16,406,724	16,939,942	17,490,490	18,058,931
Benefits	7,997,810	7,886,405	8,210,679	8,580,160	8,966,267	9,369,749	9,791,387
Contractual	2,673,870	2,838,952	3,380,081	3,464,583	3,551,198	3,639,978	3,730,977
Utilities	325,587	335,653	305,187	312,817	320,637	328,653	336,869
Commodities	1,542,074	1,515,954	1,913,204	1,961,034	2,010,060	2,060,311	2,111,819
Repairs & Maintenance	2,057,237	2,090,051	2,309,374	2,355,561	2,402,673	2,450,726	2,499,741
Operating Transfers	1,063,953	1,002,053	1,172,188	1,071,355	1,071,355	1,071,355	1,071,355
Operating Expenditures	30,595,320	30,659,781	33,142,620	34,152,234	35,262,131	36,411,262	37,601,080
Net Operating Income	1,377,324	5,887,324	523,375	41,608	-530,884	-1,132,880	-1,765,665
Capital Transfers	650,400	650,400	4,600,000	850,000	850,000	650,000	650,000
Total Expenditures	31,245,720	31,310,181	37,742,620	35,002,234	36,112,131	37,061,262	38,251,080
Surplus/(Deficit)	726,924	5,236,924	-4,076,625	-808,392	-1,380,884	-1,782,880	-2,415,665
Unrestricted Fund Balance May 1	16,029,421	16,029,421	21,266,345	17,189,720	16,381,328	15,000,444	13,217,564
Unrestricted Fund Balance April 30	16,756,345	21,266,345	17,189,720	16,381,328	15,000,444	13,217,564	10,801,899
Fund Balance Requirement	9,988,866	9,988,866	10,982,256	11,303,944	11,367,165	11,331,387	11,636,485

This forecast leverages the fund balance reserves that the Village has built over the past several years as the result of revenue increases in sales tax, income tax, and grants from the federal government used to offset the cost of certain operating expenses. The *Base Scenario* incorporates a minor recession in FY 2023-2024 that will impact sales tax receipts. It also incorporates inflationary pressures into operations and maintenance costs. After review by the Board in late-2022, the *Base Scenario* was updated to include a one-time capital transfer to the New Building Fund.

The forecast does incorporate several other recurring annual capital transfers. With the exception of the facilities transfer in certain alternate models, these are also incorporated to varying degrees in each subsequent model. They include:

- Annual transfer to Fleet Fund – Due to the increased cost of fleet replacements on account of persistent inflation, this transfer (normally \$500,000 per year) will increase for several years.
  - FY 2023-2024: \$1,000,000
  - FY 2024-2025: \$750,000
  - FY 2025-2026: \$750,000
  - FY 2026-2027: \$550,000
  - FY 2027-2028: \$550,000
- Annual transfer for ADA Recreation Levy to Park Improvement - \$50,000
  - This amount is a passthrough item from the annual tax levy for special recreation.
- Annual transfer to the Technology Enhancements for Police and Fire Fund for public safety information technology enhancements - \$50,000
- Transfer to the New Building Fund for the acquisition and construction of new Village facilities - \$3,500,000

The *Base Scenario* estimates that the Village’s General Fund will be very close to its fund balance policy amount at the end of FY 2027-2028. This is a marked improvement from scenarios presented in prior years. As noted above, several key revenue sources overperformed estimates during the COVID-19 pandemic and as a result, the Village’s fund balance reserves are at an all-time high. However, there are cautionary factors that stakeholders should consider moving forward.

According to the *Base Scenario*, the General Fund has a balanced operating budget for FY 2023-2024 and FY 2024-2025. All else being equal, beginning in FY 2025-2026, the Village’s General Fund operating budget will no longer be balanced, and the drawdown of fund balance will accelerate. This is the result of growth in expenses outpacing growth in revenues, which is a familiar concept from prior forecasts. As noted in the past, the Village does forecast revenues and expenditures conservatively, so what is being presented in the *Base Scenario* is a relatively pessimistic outlook; however, it important to avoid overextending Village resources, particularly during times of economic uncertainty.

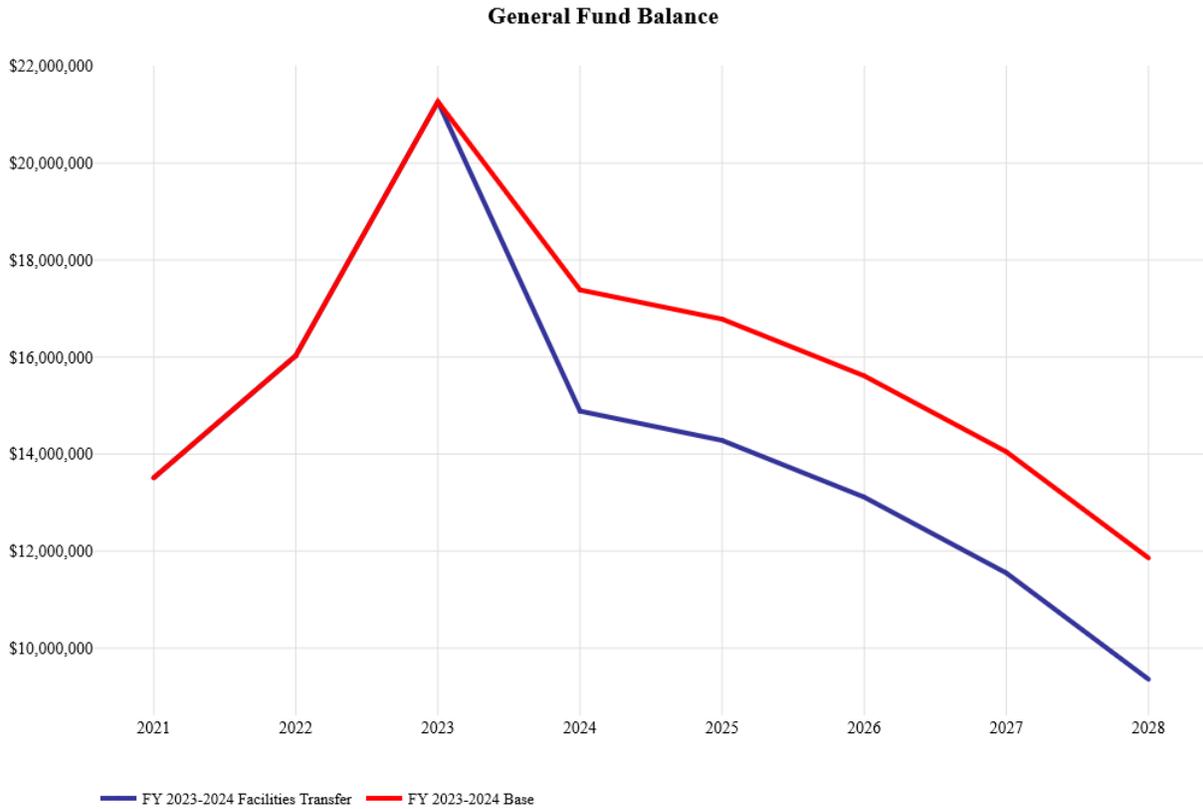
## Alternative Models

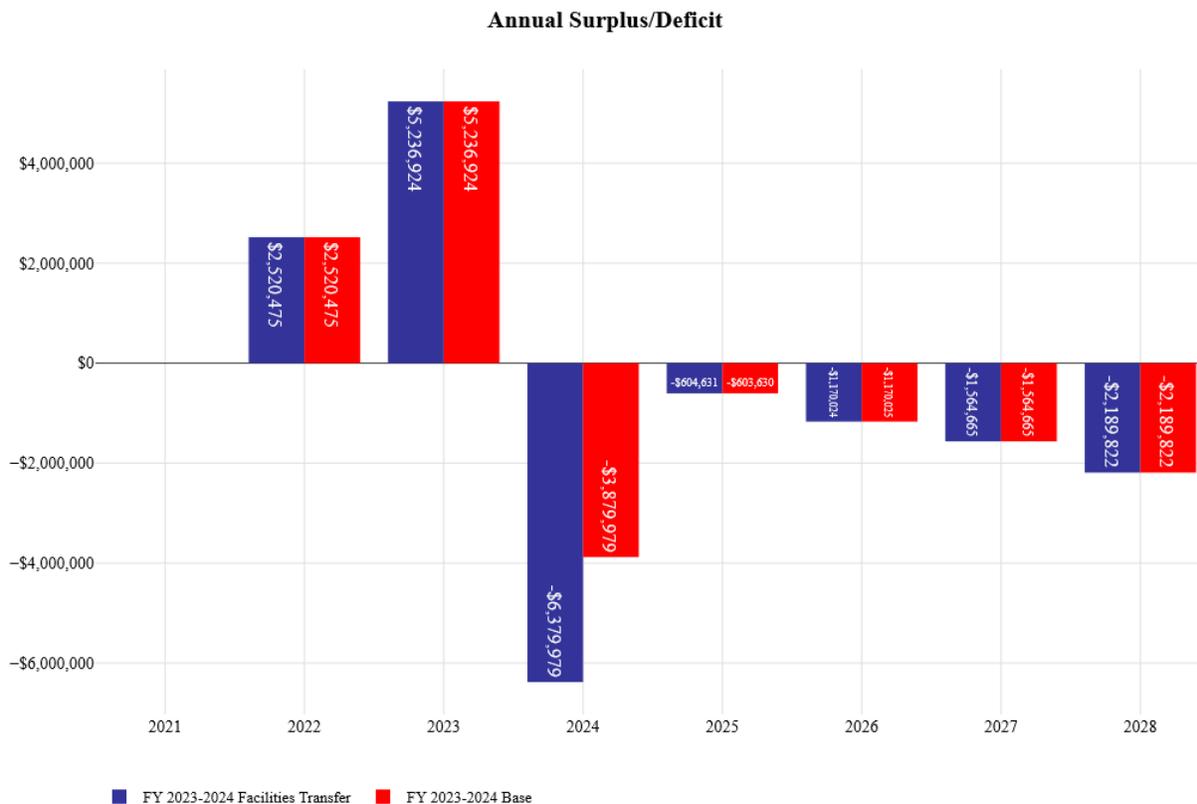
### Facilities Contribution – General Fund Only

During 2022, the Village’s Finance Committee discussed utilizing General Fund fund balance reserves to contribute capital to the Village’s upcoming facility projects. Staff estimated that between cash reserves in the General Fund and sale proceeds from portions of the Libertyville Sports Complex, a capital contribution of \$6,000,000 in aggregate would be reasonable.

The scenario below examines the impact on the General Fund if this \$6,000,000 was taken solely from General Fund reserves. All else being equal, this transfer would result in the General Fund fund balance falling out compliance with its fund balance policy at the end of FY 2027-2028. As a result, while the scenario is illustrative, staff does not recommend that the full \$6,000,000 capital contribution be derived from General Fund reserves alone. The FY 2028 ending fund balance under this scenario is projected to be \$8,301,693 versus \$10,801,899 in the Base Scenario.

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





### Facilities Contribution – General Fund Only with Sale of LSC

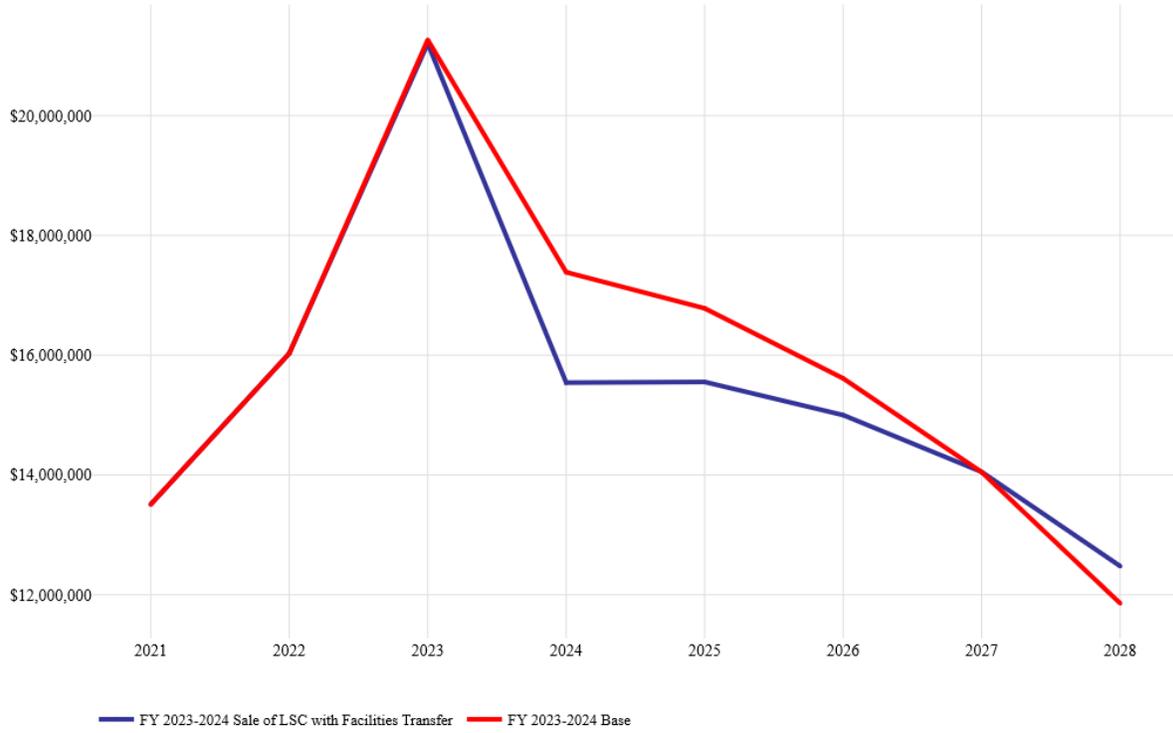
This scenario builds upon the prior scenario by utilizing Libertyville Sports Complex sale proceeds to defease a portion of the outstanding Sports Complex debt, while still making the entire \$6,000,000 capital contribution from General Fund fund balance reserves.

As of May 1, 2023, the principal remaining on the Sports Complex debt will be \$9,320,000. After completing the Indoor Sports Complex parking lot improvements, the Village will have approximately \$2,500,000 in sale proceeds from the sale of the Golf Learning Center to Midwest Industrial Funds. The scenario also assumes that Canlan Sports will purchase the Indoor Sports Complex for the negotiated price of \$3,750,000. This would enable the Village to defease approximately \$6,250,000 of Libertyville Sports Complex debt with the remaining burden being \$3,070,000. Over the remaining life of the debt, this lowers the annual debt service subsidy to approximately \$400,000, reducing the rate of fund balance drawdown from the General Fund.

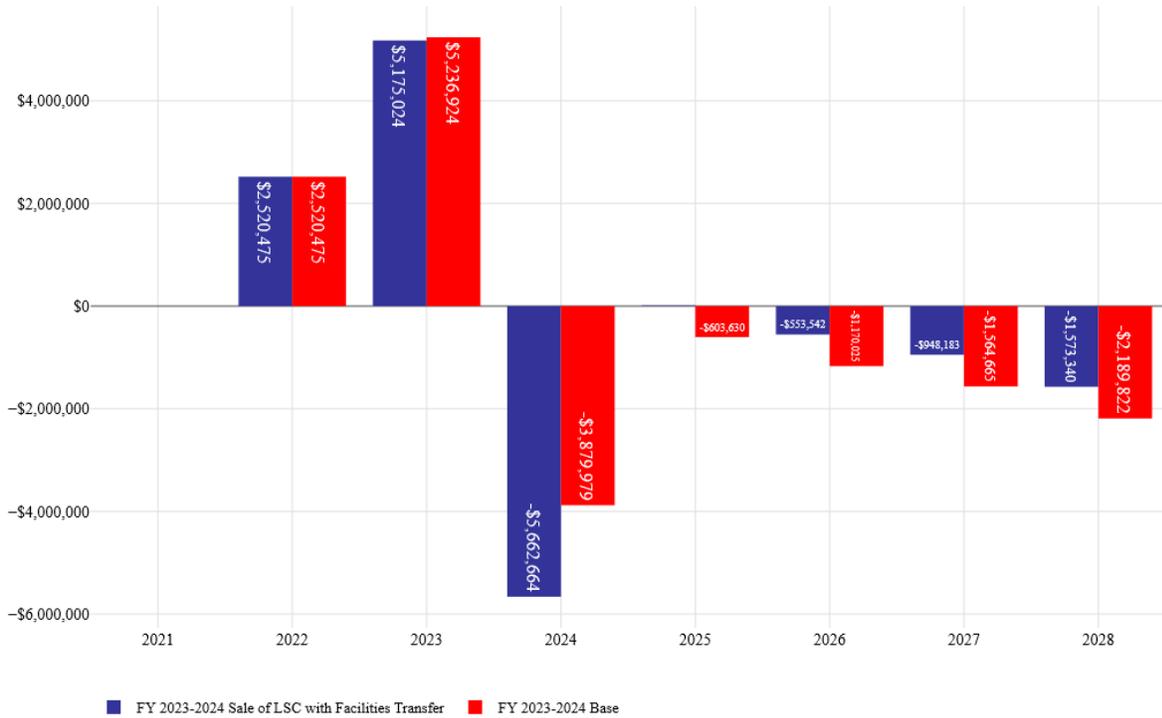
The FY 2028 ending fund balance under this scenario is projected to be \$11,423,036 versus \$10,801,899 in the *Base Scenario*. However, future borrowing rates for other bonded projects may impact true savings under this scenario.

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

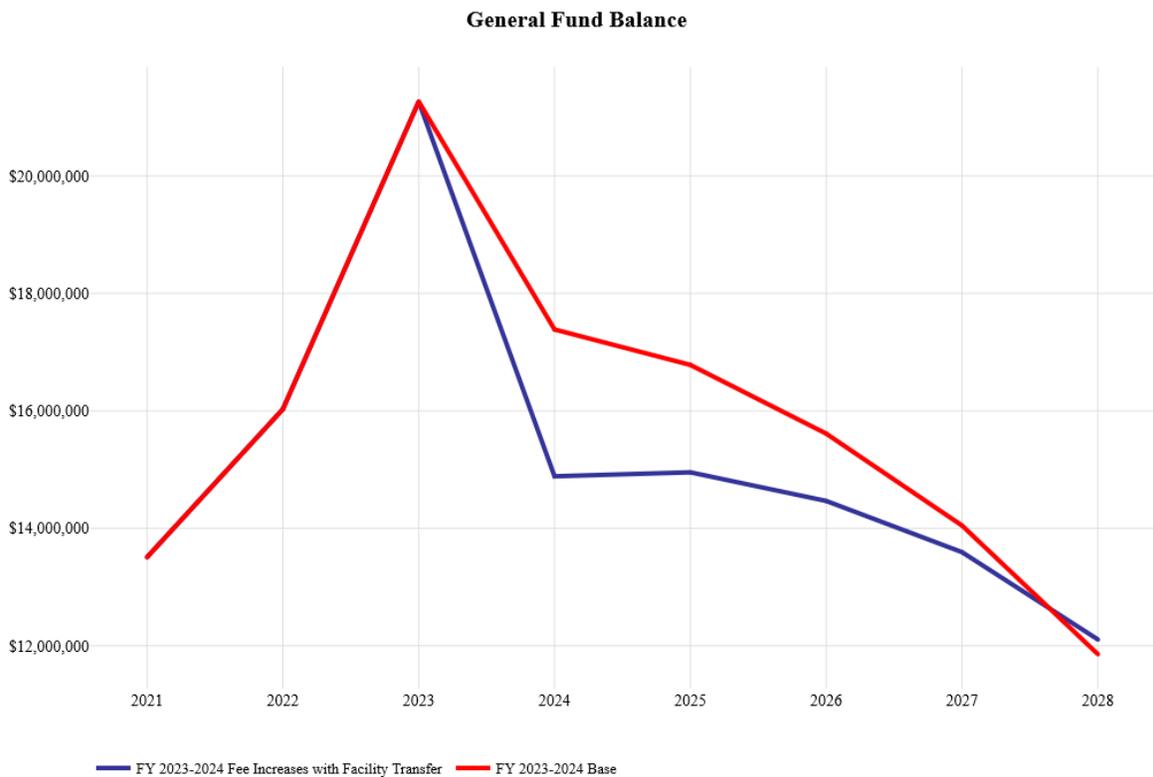


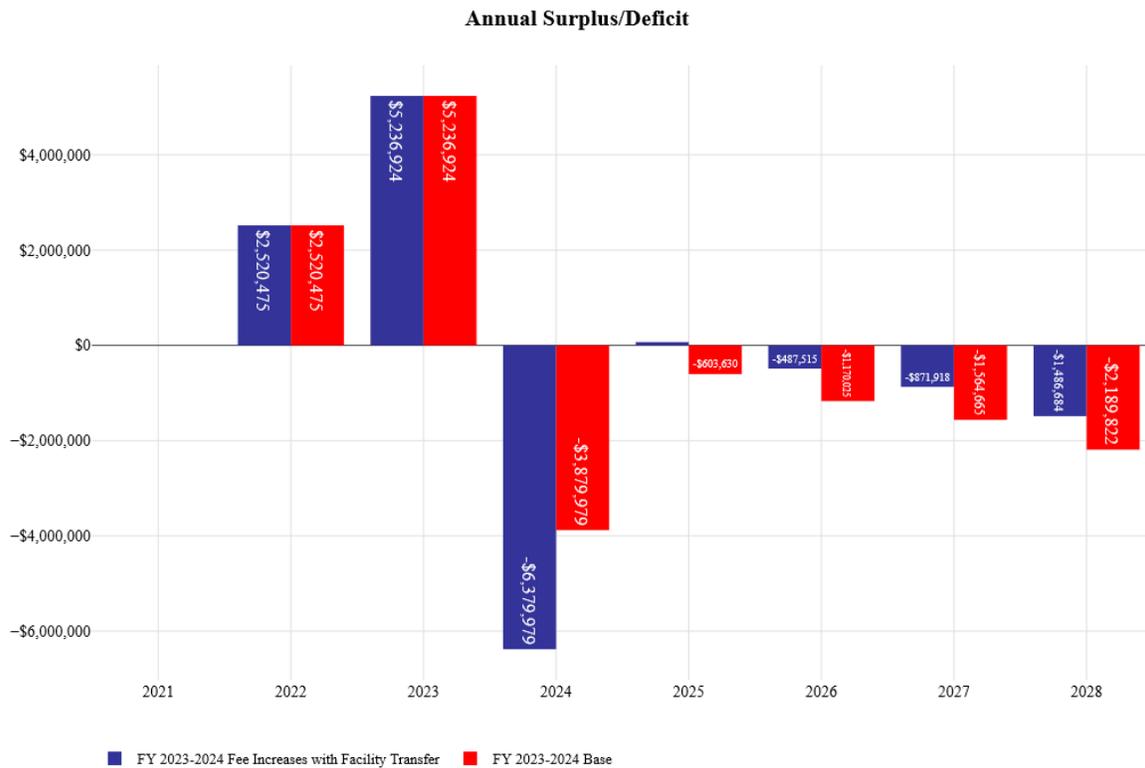
### Increase in Discretionary Service Fees with General Fund Facility Contribution

One of the challenges in maintaining the Village’s strong financial position is the assumption that over time, growth in expenses will outpace growth in revenues. To help mitigate this, the Village may wish to consider conducting a future comprehensive cost-of-service study to identify which General Fund fees can be increased (particularly in the inflationary economic environment). The Illinois Municipal Code permits the Village broad discretion over setting its fees for items such as building permits and various licenses related to the costs to provide such services. These constitute approximately 30% of General Fund revenues. Increase to certain items would yield minimal increases to the bottom line, while others would offer more substantial benefits. An increase in building, engineering, and zoning permit fees, for instance, would likely yield measurable additional revenue for the General Fund; however, these revenues are elastic and tied to the overall health of the housing market. This scenario increases all Village discretionary fees by 10%, excepting utility taxes and special public safety contracts.

The major downside of raising fees is the fact that many such increases would directly impact residents. As a result, any fee increase on the local level should be properly vetted by the Village Board and its committees.

All else, such as sales volume being equal, the FY 2028 year-end fund balance is estimated at \$11,052,509 versus \$10,801,899 in the *Base Scenario*. The charts below compare the year-over-year fund balance and annual surplus/deficit of the current scenario versus the *Base Scenario*:



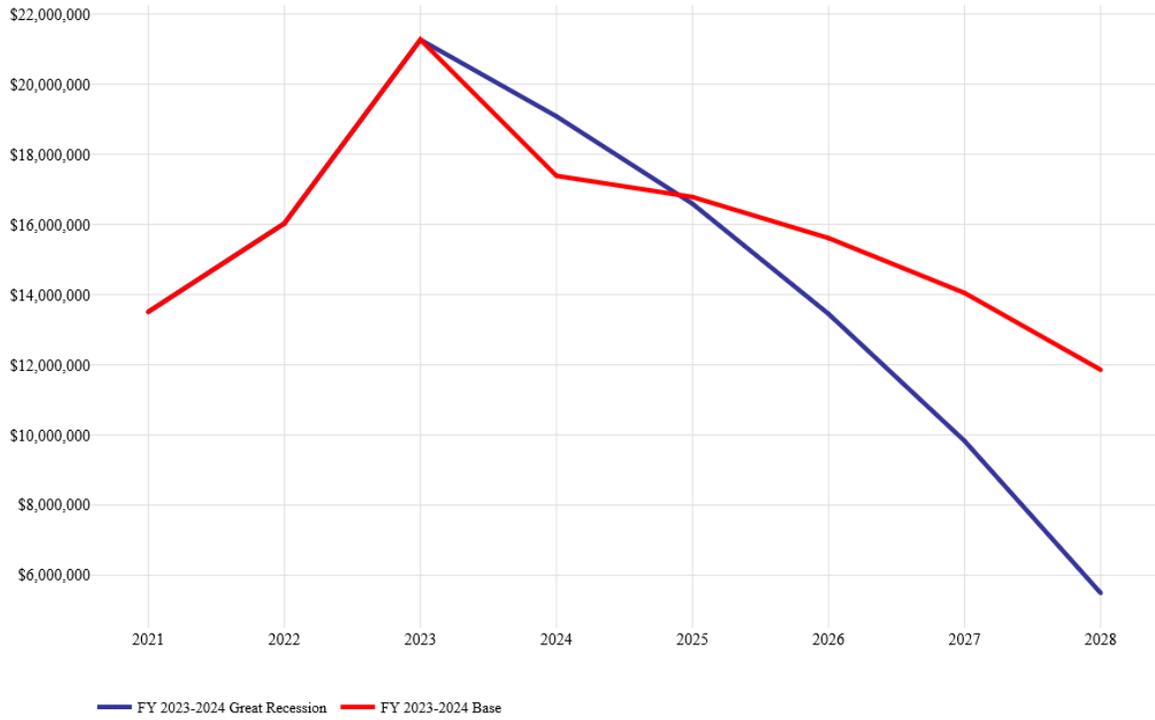


## Great Recession

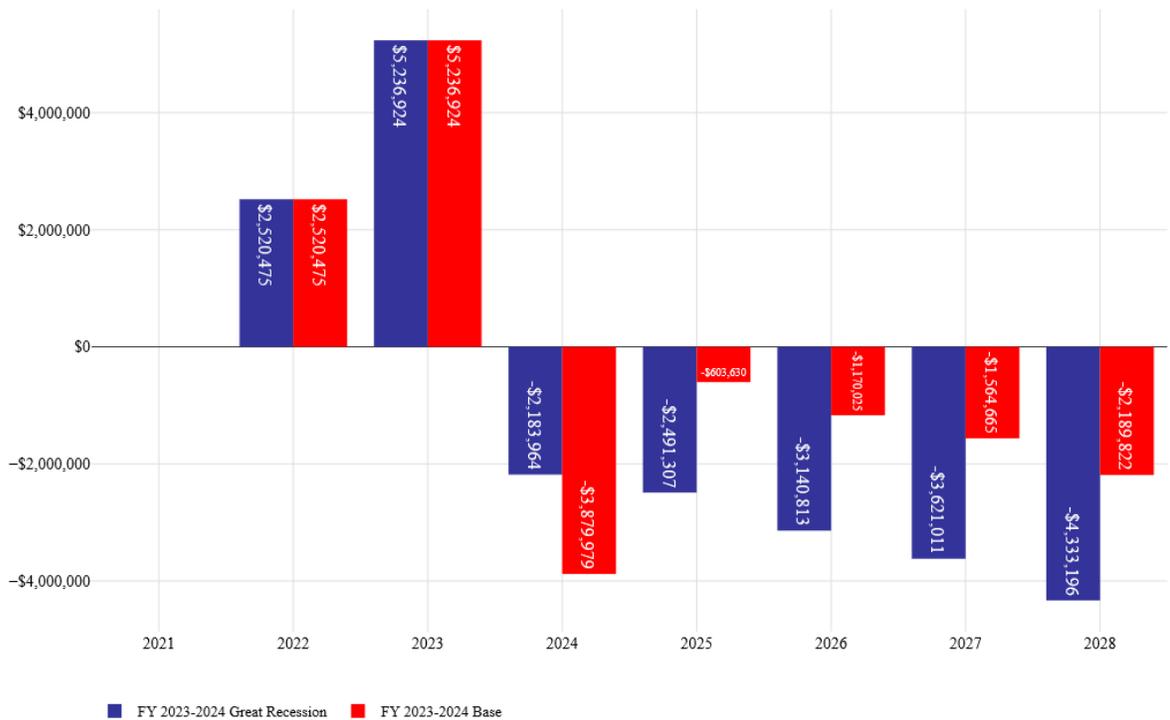
As discussed earlier in this Financial Plan, most prognosticators are forecasting a recession to begin sometime in calendar year 2023. The Federal Reserve is trying hard to create a so-called “soft landing” by raising interest rates in order to combat inflation but doing so in such a way that a resultant recession is mild.

In a worst-case scenario, the Federal Reserve’s efforts to create a “soft landing” would fail and the country would be plunged into a recession comparable to the Great Recession of the late 2000’s. In this case, based on prior experience, the Village could expect a 33% reduction in sales taxes and growth in income taxes being held flat. If signs point to a more significant recession, it would be ill-advised for the Village to utilize General Fund reserves to fund facility improvements. Rather, the fund balance reserves would be needed to preserve existing service levels throughout the duration of the recession. To reiterate, there is only a very small percentage of economists that think a significant and prolonged recession is going to occur. However, the Village needs to be prepared for all possibilities. While a significant recession would not allow the Village to make investments into facilities, the current high level of fund balance reserves will allow it to make it through even a multi-year recessionary event while still maintaining a positive fund balance. Quantitatively, the FY 2028 ending fund balance under this scenario is projected to be \$4,440,524 versus \$10,801,899 in the *Base Scenario*. 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 Fund was previously included in this Financial Plan. Because the Village is no longer responsible for the costs associated with the Sports Complex operation, such a proforma is no longer necessary. The only meaningful revenues and expenditures associated with the Sports Complex Fund over the next several years are the Canlan lease revenues, minor maintenance expenses, and the annual debt service expense.

### **Stormwater Sewer Fund**

The Village completed a rate study in 2021 that established stormwater sewer utility rates and cost projections. This study identified funding levels for capital and operations required to maintain and improve the Village's stormwater sewer system. The rates and costs associated with the utility were projected out for 15 years. For the first three years of the stormwater utility fee, it is anticipated that bi-monthly stormwater charges will remain at the current level of \$13.00 per ERU and \$13.00 per IDF.

### **Utility Fund**

The Village completed a rate study update in early 2019 to ensure that its water and sanitary sewer rates were adequately structured to offset future capital improvements and operations and maintenance expenses. The study recommended annual rate increases of 3% for water service and 5% for sanitary sewer service for a period of ten years. 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.

## **VILLAGE OF LIBERTYVILLE 2022 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 a portion of the Village's budget.

The Village's 2022 tax levy will be incorporated in the property tax bills property owners receive in 2023 and will be collected between June and October of 2023. These funds will be used by the Village to fund a portion of the 2023-2024 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 2022 total equalized assessed valuation is expected to increase approximately 3.5%, 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 2023-2024 annual budget, the period during which the funds will be used. However, the Village Board and Staff utilize a five-year financial plan that will guide the preparation of the 2023-2024 Village Budget.

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

### **Proposed 2022 Village Tax Levy**

After reviewing three options, the Village Board is considering a 2022 net tax levy in the amount of \$9,432,382 (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 6.44% increase over the extended 2021 Village property tax levy of \$8,861,550. This increase is primarily due to the expiration of the Downtown TIF District and the recovery of TIF EAV. Village staff anticipates that the estimated 2022 levy will result in a property tax rate of 0.713846. The tax levy includes funding for repayment of the voter-approved road bonds that were issued in 2012, 2013, 2014 and 2015 (the 2012 and 2013 issuances were refunded to lower rate securities in 2021).

**TAX LEVY COMPARISON - 2021 & 2022**

	<b>2021 EXTENDED LEVY</b>			<b>2022 PROPOSED</b>		
<b>FUND</b>	LEVY	ABATEMENT	EXTENSION	LEVY	ABATEMENT	EXTENSION
CORPORATE	1,230,567	0	1,230,430	1,660,490	0	1,660,490
FIRE	753,000	0	753,006	753,000	0	753,000
STREETS/BRIDGES*	0	0	0	0	0	0
PARKS	378,000	0	378,009	378,000	0	378,000
RECREATION	378,000	0	378,009	378,000	0	378,000
IMRF/FICA	334,200	0	334,207	334,200	0	334,200
Sub-Total General Fund	3,073,767	0	3,073,661	3,503,690	0	3,503,690
POLICE PENSION	2,164,737	0	2,164,748	2,239,107	0	2,239,107
FIRE PENSION	1,659,779	0	1,659,787	1,804,606	0	1,804,606
Sub-Total Pensions	3,824,516		3,824,535	4,043,713	0	4,043,713
Sub-total General & Pensions	6,898,283	0	6,898,196	7,547,403	0	7,547,403
SRA	250,000	0	250,010	194,000	0	194,000
BONDS(See Below)	3,787,848	2,110,149	1,677,699	4,592,553	2,901,574	1,690,979
GROSS LEVY	10,936,044	2,110,149	8,825,906	12,333,956	2,901,574	9,432,382
PTAB/Recapture			35,645			
NET PROPERTY TAX REVENUE			8,861,550			9,432,382

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

<b>BONDS</b>	<u>2021 Levy</u>	<u>2021 Extended**</u>	<u>2022 Levy</u>	<u>2022 Extended</u>
Sports Complex (2021 Refunding)	1,121,355.00	0	1,126,955.00	0.00
Road Bonds (2014B GO Bond)	359,250.00	362,844	366,600.00	366,600.00
Road Bonds (2015A GO Bond)	380,880.00	384,689	382,780.00	382,780.00
Water/Sewer (2015B Alt Revenue)	463,612.50	0	460,737.50	0.00
Stormwater/Facilities Limited Tax (2019 GO Limited Tax)	277,150.00	279,922	281,749.45	281,749.45
Road Bonds (2021A GO Refunding)	643,800.00	650,238	659,850.00	659,850.00
Water/Sewer (2021B Alt Revenue)	541,800.00	0	547,000.00	0.00
Stormwater (2022 Alt Revenue)	0	0	766,881.26	0.00
	<u>3,787,848</u>	<u>1,677,699</u>	<u>4,592,553</u>	<u>1,690,979</u>

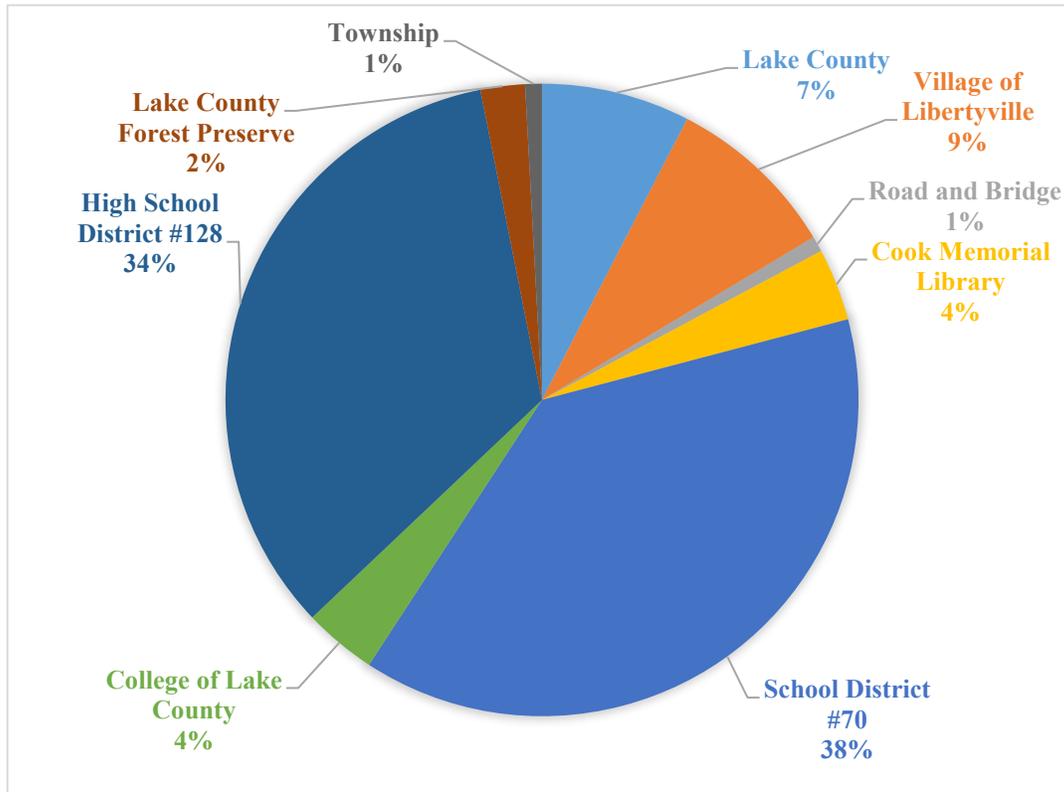
\*\* Individual bond extensions do not add up to total due to rounding.

In attempting to determine the 2022 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 3.5% in the equalized assessed valuation of property within the Village (based on preliminary information provided by the Lake County Assessor).
- Recovery of expired TIF EAV totaling an estimated amount \$47,013,543.
- New construction being added to the tax rolls for the first time totaling an estimated \$6,260,610 in EAV.
- The Property Tax Extension Limitation Law (PTELL) CPI allowance of 5.0% for Tax Year 2022.
- 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 2021 tax rates which were paid in calendar year 2022). 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 2021 Village tax levy, the following comparison illustrates the impact of the 2022 levy and the amount of tax a Libertyville property owner will pay to the Village of Libertyville:

**IMPACT ON A LIBERTYVILLE HOMEOWNER**  
 (Assumes a 3.5% increase in the Equalized Assessed Valuation)  
 EAV is Approximately 1/3 Market Value

2021 Home Value	2021 EAV	2021 VILLAGE TAX	2022 Estimated EAV	2022 EST TAX	DOLLAR INCREASE	% CHANGE
\$300,000	\$100,000	\$694	\$103,499	\$710	\$16	2.3%
\$400,000	\$133,333	\$925	\$137,999	\$947	\$21	2.3%
\$500,000	\$166,667	\$1,157	\$172,499	\$1,184	\$27	2.3%
\$600,000	\$200,000	\$1,388	\$206,999	\$1,420	\$32	2.3%

*The proposed 2022 Village tax levy will result in a 2.3% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2023 (does not include schools and other taxing bodies).*

The total CPI allowance under the Property Tax Extension Limitation Law (PTELL) for tax year 2022 (payable in 2023) is 5.0%. An average homeowner in Libertyville is expected to experience a 2.3% increase in the Village portion of their property tax bill, which is 2.7% less than the CPI allowance. The dollar amount percentage change for an existing taxpayer between tax year 2021 and tax year 2022 was held below the change in CPI due to growth in base EAV, the addition of \$6,260,610 in taxable property (new growth) in the Village, and the recapture of \$47,013,543 in TIF EAV.

The Village of Libertyville has a favorable tax rate in comparison to surrounding communities. The following table compares Libertyville’s 2021 tax rate (taxes paid in 2022) 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 in the surrounding communities.

**LEVY YEAR 2021 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	0.751106	0.940292	0.657097	2.348495	<b>\$3,914</b>
Deerfield	0.908070	0.705490	0.604563	2.218123	<b>\$3,697</b>
Mundelein	1.469733	-	0.465559	1.935292	<b>\$3,225</b>
Grayslake	0.547249	0.832104	0.476805	1.856158	<b>\$3,094</b>
Lindenhurst	0.352977	0.764476	0.448895	1.566348	<b>\$2,611</b>
Lake Forest	1.521676	-	-	1.521676	<b>\$2,536</b>
Highland Park	0.904287	-	0.608232	1.512519	<b>\$2,521</b>
Antioch	0.970353	0.528703	-	1.499056	<b>\$2,498</b>
Buffalo Grove	0.904390	-	0.490551	1.394941	<b>\$2,325</b>
Lake Bluff	0.797144	-	0.506051	1.303195	<b>\$2,172</b>
Lincolnshire	0.250723	0.817906	-	1.068629	<b>\$1,781</b>
Vernon Hills	-	0.612797	0.445734	1.058531	<b>\$1,764</b>
<b>Libertyville</b>	<b>0.694114</b>	<b>-</b>	<b>-</b>	<b>0.694114</b>	<b>\$1,157</b>
Gurnee	-	-	0.507394	0.507394	<b>\$846</b>



## **VILLAGE OF LIBERTYVILLE COMPENSATION POLICY**

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

# **COMPENSATION POLICY**

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

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

## **Equitable**

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

## **Competitive**

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

## **Fiscally Responsible**

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

### Performance Assessment & Management

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

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

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

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

**FULL TIME POSITIONS - FY 2023-2024 BUDGET**

<u>Department</u>	<u>Position</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
<b><u>Administration &amp; Finance</u></b>					
	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
	Accounting Assistant I	0	0	0	1
	Cashier/Receptionist	1	1	1	0
	Management Analyst	0	1	1	1
<b><u>Administration &amp; Finance</u></b>		<hr/>			
	<b>TOTAL</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b><u>Community Development</u></b>					
	Director of Community Development	1	1	1	1
	Economic Development Manager	1	1	1	1
	Senior Planner	1	1	1	2
	Associate Planner	1	1	1	0
	Administrative Assistant II	1	1	1	1
	Building Commissioner	1	1	1	1
	Plan Reviewer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Plumbing & Mechanical Inspector	1	1	1	0
	Building & Compliance Inspector	1	1	1	1
	Permit Clerk	1	1	1	1
<b><u>Community Development</u></b>		<hr/>			
	<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>10</b>
<b><u>Public Works</u></b>					
	Director of Public Works	1	1	1	1
	Assistant Director of Public Works	1	1	1	1
	Village Engineer	1	1	1	1
	Senior Project Engineer	1	1	1	1
	Project Engineer	1	1	1	1
	Project Manager	0	1	1	1
	Engineering Technician	1	1	1	1
	Facility Manager	1	1	1	1
	Management Analyst	1	0	0	0
	Deputy Director of Public Works	1	1	1	1
	Superintendent of Public Works	2	2	2	2
	Administrative Assistant I	1	1	1	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>	<hr/>	<hr/>	<hr/>	<hr/>
		33	33	33	33
<b><u>Fleet Services</u></b>					
	Supervisor	1	1	1	1
	Equipment Mechanic 2	2	2	2	2
	<i>SUB-TOTAL</i>	<hr/>	<hr/>	<hr/>	<hr/>
		3	3	3	3

**FULL TIME POSITIONS - FY 2023-2024 BUDGET**

<u>Department</u>	<u>Position</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
<b><u>Wastewater Treatment Plant</u></b>					
	Wastewater Treatment Plant Superintendent	1	1	1	1
	Wastewater Equipment Technician	1	1	1	1
	Wastewater Treatment Plant Operator II	1	1	1	1
	Wastewater Treatment Plant Operator I	1	1	2	2
	<i>SUB-TOTAL</i>	<u>4</u>	<u>4</u>	<u>5</u>	<u>5</u>
<b><u>Public Works</u></b>					
	<b>TOTAL</b>	<b>40</b>	<b>40</b>	<b>41</b>	<b>41</b>
<b><u>Police Department</u></b>					
	Police Chief	1	1	1	1
	Deputy Police Chief	1	2	2	2
	Administrative Assistant II	1	1	0	0
	Administrative Services Coordinator	0	0	1	1
	Police Support Services Manager	1	1	1	1
	Police Records Assistant	3	3	3	3
	Police Lieutenant	4	3	3	3
	Police Sergeant	4	4	4	4
	Police Officers	30	30	30	30
	Police Officers (Transitional)	0	0	1	1
	Community Service Officers	3	2	2	2
	Training Coordinator	0	0	0	1
<b><u>Police Department</u></b>					
	<b>TOTAL</b>	<b>48</b>	<b>47</b>	<b>48</b>	<b>49</b>
<b><u>Fire Department</u></b>					
	Fire Chief	1	1	1	1
	Deputy Fire Chief	1	1	1	1
	Assistant Fire Chief	3	3	3	3
	Management Analyst	0	0	1	1
	Administrative Assistant I	1	1	0	0
	Fire Lieutenant	10	10	10	10
	Firefighter/Paramedic	27	27	27	30
<b><u>Fire Department</u></b>					
	<b>TOTAL</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>46</b>
<b><u>Recreation</u></b>					
	Director of Recreation	1	0	0	1
	Superintendent of Recreation/Recreation Manager	2	1	1	1
	Recreation & SC Business Manager	1	0	0	0
	Recreation Supervisor	2	1	1	1
	Recreation Specialist	0	1	1	1
	Administrative Assistant I	1	0	0	0
<b><u>Recreation</u></b>					
	<b>TOTAL</b>	<b>7</b>	<b>3</b>	<b>3</b>	<b>4</b>
<b><u>TOTAL OF ALL FULL TIME POSITIONS</u></b>					
		<b>157</b>	<b>153</b>	<b>155</b>	<b>159</b>

**VILLAGE OF LIBERTYVILLE  
CLASSIFICATION & COMPENSATION PLAN  
FY 2023-2024**

<b>Collective Bargaining Units</b>	<i>Start</i>	<u><b>Range</b></u>	<i>Top</i>
		<i>Mid</i>	
<u>Fire Union</u>			
Firefighter/Paramedic			Contract Pending
Lieutenant/Paramedic			Contract Pending
Lieutenant/Paramedic (Over 20 Years)			Contract Pending
<u>Police Patrol Union</u>			
Patrol Officer	\$76,725.40 -	\$98,851.93 -	\$120,978.45
<u>Police Sergeant Union</u>			
Police Sergeant	\$120,808 -	\$130,356 -	\$139,903
<u>Public Works Union</u>			
Maintenance Technician	\$52,564.79 -	\$63,418.74 -	\$74,272.68
Equipment Mechanic I	\$62,482.65 -	\$75,384.50 -	\$88,286.35
Equipment Mechanic II	\$65,644.03 -	\$79,198.67 -	\$92,753.30
Water System Operator	\$62,482.65 -	\$75,384.50 -	\$88,286.35
Supervisor	\$73,535.40 -	\$88,719.50 -	\$103,903.59
<b>Administrative &amp; Services</b>			
	<i>Start</i>	<u><b>Range</b></u>	<i>Top</i>
		<i>Mid</i>	
<u>Grade A1</u>	\$44,264 -	\$55,330 -	\$66,396
<i>No Positions</i>			
<u>Grade A2</u>	\$49,094 -	\$61,478 -	\$73,640
Accounting Assistant I			
Police Records Assistant			
<u>Grade A3</u>	\$51,128 -	\$63,911 -	\$76,692
Accounting Assistant II			
Administrative Assistant I			
Community Service Officer			
Permit Clerk			
Recreation Specialist			

**VILLAGE OF LIBERTYVILLE  
CLASSIFICATION & COMPENSATION PLAN  
FY 2023-2024**

<u>Grade A4</u> Administrative Assistant II Administrative Services Coordinator Training Coordinator	\$53,667 -	\$67,084 -	\$80,501
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<u>Grade A5</u> Executive Assistant	\$60,314 -	\$75,393 -	\$90,472
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**Technicians & Trades**

	<i>Start</i>	<b><u>Range</u></b> <i>Mid</i>	<i>Top</i>
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<u>Grade T1</u> Wastewater Operator Assistant	\$49,094 -	\$61,478 -	\$73,640
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<u>Grade T2</u> Wastewater Treatment Plant Operator I	\$64,149 -	\$80,187 -	\$96,223
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<u>Grade T3</u> Building & Compliance Inspector Electrical Inspector Engineering Technician Wastewater Equipment Technician Wastewater Treatment Plant Operator II	\$71,278 -	\$89,097 -	\$106,916
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**Professional**

	<i>Start</i>	<b><u>Range</u></b> <i>Mid</i>	<i>Top</i>
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<u>Grade P1</u> Associate Planner	\$69,440 -	\$86,801 -	\$104,160
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<u>Grade P2</u> Plan Reviewer Project Engineer Senior Planner	\$75,551 -	\$94,439 -	\$113,327
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<u>Grade P3</u> Project Manager	\$85,371 -	\$106,716 -	\$128,058
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<u>Grade P4</u> Senior Project Engineer	\$92,200 -	\$115,250 -	\$144,063
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**Management**

	<i>Start</i>	<b><u>Range</u></b> <i>Mid</i>	<i>Top</i>
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<u>Grade M1</u> Recreation Supervisor	\$55,029 -	\$71,537 -	\$88,046
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**VILLAGE OF LIBERTYVILLE  
CLASSIFICATION & COMPENSATION PLAN  
FY 2023-2024**

<u>Grade M2</u>	\$69,737 -	\$90,657 -	\$111,578
Assistant Director of Public Works			
Facility Manager			
Management Analyst			
Police Support Services Manager			
Recreation Manager			
 <u>Grade M3</u>	 \$84,445 -	 \$109,778 -	 \$135,111
Assistant Finance Director			
Wastewater Treatment Plant Superintendent			
Superintendent of Public Works			
 <u>Grade M4</u>	 \$90,069 -	 \$117,090 -	 \$144,111
Building Commissioner			
Deputy Director of Public Works			
 <u>Grade M5</u>	 \$94,924 -	 \$121,348 -	 \$151,878
Assistant Fire Chief			
Police Lieutenant			
 <u>Grade M6</u>	 \$104,882 -	 \$136,346 -	 \$167,810
Deputy Police Chief			
Deputy Fire Chief			
Economic Development Manager			
Village Engineer			
 <b>Executives</b>		<b><u>Range</u></b>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
 <u>Grade D1</u>	 \$105,883 -	 \$148,236 -	 \$197,648
Director of Community Development			
Director of Finance			
Director of Public Works			
Director of Recreation			
Fire Chief			
Police Chief			
 <u>Grade D2</u>	 \$127,060 -	 \$165,178 -	 \$214,731
Deputy Village Administrator			
 <u>Grade D3</u>	 \$167,384 -	 \$203,251 -	 \$239,119
Village Administrator			

## Village of Libertyville Part-Time Pay Scale - FY 2023-2024

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

Position	Hourly Pay Range (5/1/2023-12/31/2023)	Hourly Pay Range (1/1/2024-4/30/2024)
Accounting Assistant	\$15.00-\$30.00	\$15.00-\$30.00
Building Inspector	\$30.00-\$60.00	\$30.00-\$60.00
Camp Counselor	\$13.00-\$16.75	\$14.00-\$17.75
Camp Supervisors	\$13.00-\$20.25	\$14.00-\$21.25
Code Compliance Inspector	\$25.00-\$50.00	\$25.00-\$50.00
Communications Specialist	\$15.00-\$30.00	\$15.00-\$30.00
Community Service Officer (CSO)	\$15.00-\$30.00	\$15.00-\$30.00
Concessions Attendant	\$13.00-\$16.75	\$14.00-\$17.75
Concessions Leader	\$13.00-\$19.75	\$14.00-\$20.75
Crossing Guard	\$14.00-\$18.00	\$14.00-\$19.00
Dance Teacher	\$13.00-\$40.00	\$14.00-\$40.00
Facilities Assistant	\$13.00-\$40.00	\$14.00-\$40.00
Fire Inspector	\$13.00-\$40.00	\$14.00-\$40.00
Fitness Instructors	\$13.00-\$40.00	\$14.00-\$40.00
Human Resources Coordinator	\$20.00-\$35.00	\$20.00-\$35.00
Intern	\$13.00-\$26.00	\$14.00-\$26.00
Manager-on-Duty	\$13.00-\$20.25	\$14.00-\$21.25
Office Assistant	\$15.00-\$30.00	\$15.00-\$30.00
Pool Attendant	\$13.00-\$16.75	\$14.00-\$17.75
Pool Lifeguard	\$13.00-\$16.75	\$14.00-\$17.75
Preschool Teacher	\$13.00-\$19.75	\$14.00-\$20.75
Recreation Instructors	\$13.00-\$40.00	\$14.00-\$40.00
Recreation Department Director	\$40.00-\$100.00	\$40.00-\$100.00
Recreation Program Leader	\$13.00-\$20.25	\$14.00-\$21.25
Seasonal Laborers	\$13.00-\$16.75	\$14.00-\$17.75
Swim Lesson Instructor	\$13.00-\$20.25	\$14.00-\$21.25
Swim Team Leader/Coach	\$13.00-\$30.00	\$14.00-\$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 \$10.50 per hour between 5/1/2023 and 12/31/2023 and \$12.00 per hour between 1/1/2024 and 4/30/2024.**

**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 P4	All Positions	Exempt
Grade M1	All Positions	Exempt
Grade M2	All Positions	Exempt
Grade M3	All Positions	Exempt
Grade M4	All Positions	Exempt
Grade M5	All Positions	Exempt
Grade M6	All Positions	Exempt
Grade D1	All Positions	Exempt
Grade D2	All Positions	Exempt
Grade D3	All Positions	Exempt

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

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



**VILLAGE OF LIBERTYVILLE**  
***CAPITAL IMPROVEMENT PROJECT SUMMARY***

The Village of Libertyville adopted a comprehensive Capital Improvement Plan (CIP) in 2019. The CIP, reexamined annually in advance of the operating budget process, identifies a rolling ten years of capital needs for the Village of Libertyville. Proposed projects for a given fiscal year are then vetted for inclusion in each year’s annual budget. While the complete CIP is a standalone document, each project year is incorporated in the corresponding annual budget document. This section serves to outline the projects budgeted for funding in FY 2023-2024.

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 2023-2024**

Bridges	\$300,000
Buildings	\$2,673,741
Equipment: Computers	\$419,390
Equipment: Miscellaneous	\$29,482
Equipment: PW Equipment	\$275,000
Park Improvements	\$2,935,007
Parking	\$425,000
Sanitary Sewer	\$1,761,885
Storm Sewer/Drainage	\$10,466,310
Street Paving	\$525,000
Street Reconstruction	\$2,181,279
Streetscape	\$540,000
Vehicles	\$875,618
Wastewater	\$3,080,000
Water Distribution	\$2,291,750
<b>TOTAL</b>	<b><u>\$28,779,462</u></b>

**Capital Expenditures by Fund – Fiscal Year 2023-2024**

Commuter Parking Fund	\$350,000
Hotel/Motel Tax Fund	\$88,991
Motor Fuel Tax Fund	\$2,026,279
New Building Fund	\$2,000,000
Park Improvement Fund	\$2,418,367
Project Fund	\$1,549,482
Public Building Improvement Fund	\$494,000
Stormwater Sewer Fund	\$11,148,700
Technology Enhancements for Police and Fire Fund	\$284,754
Technology Equipment and Replacement Service Fund	\$134,636
Utility Fund	\$7,133,635
Vehicle Maintenance and Replacement Service Fund	\$1,150,618
<b>TOTAL</b>	<b><u>\$28,779,462</u></b>



## Village of Libertyville List of Capital Projects Fiscal Year 2023-2024

Fund	Project Number	Project Name	Project Type	Cost
<b>Commuter Parking Fund</b>				
	PW-INF-003	Newberry Metra Lot	New Project	\$250,000
	PW-INF-005	Prairie Crossing Train Station North Parking Lot	New Project	\$100,000
<b>Fund Total</b>				<b>\$350,000</b>
<b>Hotel/Motel Tax Fund</b>				
	PW-FAC-008	Civic Center - Asphalt Repairs	New Project	\$27,391
	PW-FAC-047	Civic Center - HVAC Automation System Upgrade	New Project	\$21,600
	PW-FAC-048	Civic Center - Kitchen Remodeling and Upgrades	New Project	\$40,000
<b>Fund Total</b>				<b>\$88,991</b>
<b>Motor Fuel Tax Fund</b>				
	PW-INF-006	Traffic Signal Design - US 45 & Tempel Drive	New Project	\$140,000
	PW-ST-006	Road Program - MFT Portion	Annual Program	\$650,000
	PW-ST-007	Rockland Road Reconstruction	Continuing Project	\$450,000
	PW-ST-008	Rockland Road Bridge Replacement	Continuing Project	\$300,000
	PW-ST-010	Road Program - Rebuild Illinois Portion	Annual Program	\$446,279
	PW-ST-018	Oak Spring Road Rehabilitation	New Project	\$40,000
<b>Fund Total</b>				<b>\$2,026,279</b>
<b>New Building Fund</b>				
	ADM-FAC-011	Property Acquisition #1 <i>(Due to status, no project sheet is included)</i>	New Project	\$2,000,000
<b>Fund Total</b>				<b>\$2,000,000</b>
<b>Park Improvement Fund</b>				
	ADM-FAC-009	Adler Lodge Renovation	New Project	\$20,000
	ADM-FAC-010	Riverside Recreation Office Expansion	New Project	\$145,750
	ADM-PMP-002	Nicholas-Dowden Site Improvements <b>(Shared with Stormwater)</b>	Continuing Project	\$1,323,017
	ADM-PMP-003	Greentree Site Improvements	Continuing Project	\$115,000
	ADM-PMP-004	Blueberry Site Improvements	New Project	\$178,100
	PW-PARKS-004	Pool MEP Action Plan	Continuing Project	\$433,000
	PW-PARKS-010	Bike Path Replacement - Various Locations	Annual Program	\$65,000
	PW-PARKS-015	Adler Dive & Plunge Pool Caulk & Paint	New Project	\$38,500
	PW-PARKS-016	Charles Brown Park Softball Field Renovation	New Project	\$50,000
	PW-PARKS-017	Sunrise Rotary Park Gazebo Replacement	New Project	\$50,000
<b>Fund Total</b>				<b>\$2,418,367</b>
<b>Project Fund</b>				
	CD-SC-002	Peterson Road Streetscaping	Continuing Project	\$65,000
	CD-SC-003	Streetscape Eval., Directories & Wayfinding	Continuing Project	\$100,000
	CD-SC-008	Downtown Streetscape Renewal	Annual Program	\$175,000
	PD-EQU-001	Modular Vehicle Barrier System	New Project	\$29,482
	PW-SDW-001	Downtown Crosswalk Repairs	Annual Program	\$35,000
	PW-SDW-002	Sidewalk Replacement	Annual Program	\$200,000
	PW-ST-001	Crack Sealing (by Contract)	Annual Program	\$35,000
	PW-ST-002	Pavement Patching	Annual Program	\$350,000
	PW-ST-003	Road Program - Project Fund Portion	Annual Program	\$100,000
	PW-ST-004	Thermoplastic Pavement Marking	Annual Program	\$40,000
	PW-ST-005	Streetlight Replacements	Annual Program	\$200,000
	PW-ST-011	Maple/Milwaukee Crosswalk Evaluation Study/Engineering	Continuing Project	\$40,000
	PW-ST-013	Pavement Rejuvenation Program	Annual Program	\$45,000
	PW-ST-015	Wisconsin Central Quiet Zone Improvements	New Project	\$60,000
	PW-ST-016	Bike Path Improvement Program	Annual Program	\$50,000
	PW-ST-017	Material Testing and Geotechnical Services	Annual Program	\$25,000
<b>Fund Total</b>				<b>\$1,549,482</b>
<b>Public Building Improvement Fund</b>				
	FD-FAC-001	Fire Station HVAC Replacement Program	Annual Program	\$24,000
	FD-FAC-007	Carpet Replacement - Fire Station 1	New Project	\$40,000
	FD-FAC-010	Fire Station 2 Bathroom Remodel	New Project	\$255,000
	PW-FAC-046	600 North Ave - Repair Epoxy Shop Floor	Annual Program	\$100,000
	PW-FAC-049	Replace Code Blue Units in Parking Garages	New Project	\$75,000
<b>Fund Total</b>				<b>\$494,000</b>



## Village of Libertyville List of Capital Projects Fiscal Year 2023-2024

Fund	Project Number	Project Name	Project Type	Cost
<b>Stormwater Sewer Fund</b>				
	ADM-PMP-002	Nicholas-Dowden Site Improvements (Shared with Park Improvement)	Continuing Project	\$682,390
	PW-SW-002	Storm Sewer Improvements - Miscellaneous	Annual Program	\$150,000
	PW-SW-003	Cleaning and Televising of Storm Sewers	Annual Program	\$100,000
	PW-SW-005	Storm Sewer Point Repairs	Annual Program	\$550,000
	PW-SW-006	Charles Brown Reservoir Annual Maintenance	Annual Program	\$25,000
	PW-SW-007	MSWMP - Rockland Road	Continuing Project	\$1,102,910
	PW-SW-008	MSWMP - Burdick & Ames	Continuing Project	\$8,055,000
	PW-SW-009	MSWMP - Copeland Manor	New Project	\$483,400
<b>Fund Total</b>				<b>\$11,148,700</b>
<b>Technology Enhancements for Police and Fire Fund</b>				
	FD-IT-001	Motorola Portable Radios Replacement	New Project	\$100,000
	FD-IT-002	Radio Tower Equipment Upgrade	New Project	\$70,000
	PD-IT-002	Squad Car - Video Camera System	Annual Program	\$23,220
	PD-IT-004	Body Worn Camera System	Annual Program	\$91,534
<b>Fund Total</b>				<b>\$284,754</b>
<b>Technology Equipment and Replacement Service Fund</b>				
	ADM-IT-003	Annual Hardware Replacement	Annual Program	\$69,636
	ADM-IT-008	Phone System Replacement	Annual Program	\$25,000
	ADM-IT-013	Lake Street Garage Camera Cable Replacement	New Project	\$40,000
<b>Fund Total</b>				<b>\$134,636</b>
<b>Utility Fund</b>				
	PW-SS-002	Emergency Generator at Lift Station (TBD)	New Project	\$116,885
	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-008	Cass Avenue Lift Station Replacement	New Project	\$150,000
	PW-SS-009	Flow Monitoring and Smoke Testing Program	Annual Program	\$100,000
	PW-SS-010	Winchester Sewer Upgrade (Loyola)	New Project	\$675,000
	PW-SS-011	Winchester Sewer Upgrade (Lucerne)	New Project	\$155,000
	PW-SS-014	Emergency Generator - Carriage Hill Lift Station	New Project	\$65,000
	PW-WATER-002	Annual Watermain Replacement Program	Annual Program	\$1,200,000
	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	\$55,000
	PW-WATER-011	Red Top Reservoir Emergency Generator	New Project	\$175,000
	PW-WATER-015	Annual SCADA Improvements	Annual Program	\$25,000
	PW-WATER-016	Garfield Tower Rehabilitation	New Project	\$250,000
	PW-WATER-021	Emergency Generator - Canterbury Booster Station	New Project	\$66,750
	PW-WATER-025	Large Water Meter Replacements	New Project	\$150,000
	PW-WATER-029	Water and Sanitary System Assessment Plan	New Project	\$250,000
	PW-WWTP-006	Screen & Grit Bldg. - Electrical System	Continuing Project	\$550,000
	PW-WWTP-007	Screen & Grit Bldg. - Headworks Screen	Continuing Project	\$875,000
	PW-WWTP-008	Screen & Grit Bldg. - Grit Collector	Continuing Project	\$721,000
	PW-WWTP-009	Control Bldg. - Electrical System	New Project	\$125,000
	PW-WWTP-015	Digester Complex - Dewatering Centrifuge	New Project	\$150,000
	PW-WWTP-023	Secondary Clarifiers A - Weirs/Skimers	New Project	\$106,000
	PW-WWTP-024	Primary Clarifiers B - Isolation Valves	New Project	\$228,000
	PW-WWTP-027	Secondary Clarifiers B - Effluent Junction Box	New Project	\$100,000
	PW-WWTP-035	WWTP Facility Plan Update	New Project	\$75,000
	PW-WWTP-036	Industrial User Survey	New Project	\$50,000
	PW-WWTP-037	Plant A Repairs and Rehabilitation	New Project	\$100,000
<b>Fund Total</b>				<b>\$7,133,635</b>
<b>Vehicle Maintenance and Replacement Service Fund</b>				
	FD-FLEET-001	Administrative Vehicle Replacement - 4600	New Project	\$85,000
	FD-FLEET-002	Utility Vehicle Replacement - U462	New Project	\$85,000
	FD-FLEET-004	Ambulance Replacement - A463	Continuing Project	\$380,618



**Village of Libertyville  
List of Capital Projects  
Fiscal Year 2023-2024**

Fund	Project Number	Project Name	Project Type	Cost
	PD-FLEET-001	Police Interceptors	Annual Program	\$185,000
	PW-FLEET-001	Unit 303 - Ford F350	New Project	\$90,000
	PW-FLEET-004	Unit 322 - Plow Truck	New Project	\$275,000
	PW-FLEET-014	Unit 309 - Ford F150 Utility Truck	New Project	\$50,000
<b>Fund Total</b>				<b>\$1,150,618</b>
<b>FY 2023-2024 Total</b>				<b>\$28,779,462</b>

# Village of Libertyville

## Fiscal Year 2023-2024



### Proposed Capital Projects

### Project Detail Sheets

Non-Home Rule Sales Tax	Page 84
Commuter Parking Fund	Pages 85-87
Hotel/Motel Tax Fund	Pages 88-91
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Park Improvement Fund	Pages 100-111
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Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



**SOURCES AND USES OF FUNDS**

Source	Estimated					
	2023	2024	2025	2026	2027	2028
<b>Non-Home Rule Sales Tax Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$2,139,754	\$1,451,445	\$1,316,514	\$735,322	\$1,048,735	\$1,219,245
<b><u>Revenues and Other Fund Sources</u></b>						
<i>Revenue</i>						
Loan Repayment from Stormwater Sewer Fund	88,403	88,403	88,403	88,403	0	0
Non-Home Rule Sales Tax Receipts	3,879,932	3,295,000	3,345,606	3,412,515	3,480,765	3,550,380
<i>Total</i>	3,968,335	3,383,403	3,434,009	3,500,918	3,480,765	3,550,380
<b>Total Revenues and Other Fund Sources</b>	3,968,335	3,383,403	3,434,009	3,500,918	3,480,765	3,550,380
<b>Total Funds Available</b>	<b>6,108,089</b>	<b>4,834,848</b>	<b>4,750,523</b>	<b>4,236,240</b>	<b>4,529,500</b>	<b>4,769,625</b>
<b><u>Expenditures and Uses</u></b>						
<i>Other Uses</i>						
Places for Eating Tax Replacement	(1,281,644)	(1,093,334)	(1,115,201)	(1,137,505)	(1,160,255)	(1,183,460)
Transfer to Commuter Parking Fund	(500,000)	(300,000)	0	0	0	0
Transfer to Hotel/Motel Tax Fund	(75,000)	0	0	0	0	0
Transfer to Park Improvement Fund	(1,500,000)	(500,000)	(850,000)	(350,000)	(750,000)	(700,000)
Transfer to Project Fund	(400,000)	(900,000)	(900,000)	(900,000)	(700,000)	(750,000)
Transfer to Public Building Improvement Fund	(350,000)	(400,000)	(400,000)	(500,000)	(600,000)	(450,000)
Transfer to TEPF	(300,000)	(125,000)	(550,000)	(150,000)	0	(150,000)
Transfer to TERF	(250,000)	(200,000)	(200,000)	(150,000)	(100,000)	(100,000)
<i>Total</i>	(4,656,644)	(3,518,334)	(4,015,201)	(3,187,505)	(3,310,255)	(3,333,460)
<b>Total Expenditures and Uses</b>	(4,656,644)	(3,518,334)	(4,015,201)	(3,187,505)	(3,310,255)	(3,333,460)
<b>Change in Cash Balance</b>	(688,309)	(134,931)	(581,192)	313,413	170,510	216,920
<b>Ending Cash Balance</b>	<b>1,451,445</b>	<b>1,316,514</b>	<b>735,322</b>	<b>1,048,735</b>	<b>1,219,245</b>	<b>1,436,165</b>

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



**SOURCES AND USES OF FUNDS**

Source	Estimated 2023	2024	2025	2026	2027	2028
<b>Commuter Parking Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$510,556	\$236,563	\$147,875	\$897,875	\$897,875	\$897,875
<b><u>Revenues and Other Fund Sources</u></b>						
<i>Revenue</i>						
Operating Income	(15,993)	(38,688)	0	0	0	0
State Capital Grant	0	0	750,000	0	0	0
Transfer from Non-Home Rule Sales Tax Fund	500,000	300,000	0	0	0	0
<i>Total</i>	484,007	261,312	750,000	0	0	0
<b>Total Revenues and Other Fund Sources</b>	484,007	261,312	750,000	0	0	0
<b>Total Funds Available</b>	<b>994,563</b>	<b>497,875</b>	<b>897,875</b>	<b>897,875</b>	<b>897,875</b>	<b>897,875</b>
<b><u>Expenditures and Uses</u></b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Community Development</u>						
Downtown Metra Parking Lot	CD-INF-001	(252,000)	0	0	0	0
<i>Total</i>		(252,000)	0	0	0	0
<u>Public Works Department</u>						
Newberry Metra Lot	PW-INF-003	0	(250,000)	0	0	0
Prairie Crossing Train Station North Parking Lot	PW-INF-005	(506,000)	(100,000)	0	0	0
<i>Total</i>		(506,000)	(350,000)	0	0	0
<b>Total Expenditures and Uses</b>		(758,000)	(350,000)	0	0	0
<b>Change in Cash Balance</b>	(273,993)	(88,688)	750,000	0	0	0
<b>Ending Cash Balance</b>	<b>236,563</b>	<b>147,875</b>	<b>897,875</b>	<b>897,875</b>	<b>897,875</b>	<b>897,875</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-INF-003  
 Project Name Newberry y Metra Lot



Type Improvement Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Parking Priority 1 Critical  
 Project Scope New Project

**Description** Total Project Cost: \$250,000  
 The project would include the resurfacing of the existing asphalt pavement for the Newberry Commuter Lot, along with full-depth patching and curb replacement at select locations.

**Justification**  
 The parking lot is currently in fair condition, and is anticipated to worsen by FY 2023-24.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	250,000					250,000
<b>Total</b>	<b>250,000</b>					<b>250,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Commuter Parking Fund	250,000					250,000
<b>Total</b>	<b>250,000</b>					<b>250,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-INF-005  
 Project Name Prairie Crossing Train Station North Parking Lot



Type Improvement Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Parking Priority 1 Critical  
 Project Scope New Project

**Description** Total Project Cost: \$606,000  
 The Village's parking lot of the Prairie Crossing train station is in need of reconstruction. This reconstruction will be completed over two years. This is possible due to lower ridership which will allow the closure of different sections of the lot during the reconstruction process.

**Justification**  
 Reconstruction of the parking lot is necessary due to its age and very poor condition; engineering for these improvements was completed several years ago.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
506,000	Construction/Maintenance	100,000					100,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
506,000	Commuter Parking Fund	100,000					100,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>					<b>100,000</b>

**Budget Impact/Other**  
 Staff anticipates a savings of \$2,500/year in critical repairs.

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		-2,500	-2,500	-2,500		-7,500
<b>Total</b>		<b>-2,500</b>	<b>-2,500</b>	<b>-2,500</b>		<b>-7,500</b>

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



**SOURCES AND USES OF FUNDS**

Source	Estimated					
	2023	2024	2025	2026	2027	2028
<b>Hotel/Motel Tax Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$577,130	\$500,939	\$412,984	\$296,532	\$307,838	\$357,838
<b><u>Revenues and Other Fund Sources</u></b>						
<i>Revenue</i>						
Operating Income	(22,191)	1,036	50,000	50,000	50,000	50,000
Transfer for Non-Home Rule Sales Tax Fund	75,000	0	0	0	0	0
<i>Total</i>	52,809	1,036	50,000	50,000	50,000	50,000
<b>Total Revenues and Other Fund Sources</b>	52,809	1,036	50,000	50,000	50,000	50,000
<b>Total Funds Available</b>	<b>629,939</b>	<b>501,975</b>	<b>462,984</b>	<b>346,532</b>	<b>357,838</b>	<b>407,838</b>
<b><u>Expenditures and Uses</u></b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
Adler Center - Wood Window Frames	PW-FAC-007	(20,000)	0	0	0	0
Civic Center - Asphalt Repairs	PW-FAC-008	0	(27,391)	0	0	0
Civic Center - Elevator Cylinder	PW-FAC-010	(32,000)	0	0	0	0
Civic Center - Elevator Hydraulic Pumps	PW-FAC-011	(77,000)	0	0	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)
Adler Center Roof Replacement	PW-FAC-029	0	0	0	0	(110,070)
Civic Center - Stairs/Lights/Countertops/Cabinets	PW-FAC-033	0	0	(65,452)	0	0
Civic Center - HVAC Automation System Upgrade	PW-FAC-047	0	(21,600)	0	0	0
Civic Center - Kitchen Remodeling and Upgrades	PW-FAC-048	0	(40,000)	0	0	0
<i>Total</i>		(129,000)	(88,991)	(166,452)	(38,694)	0
<b>Total Expenditures and Uses</b>		(129,000)	(88,991)	(166,452)	(38,694)	0
<b>Change in Cash Balance</b>	(76,191)	(87,955)	(116,452)	11,306	50,000	(163,070)
<b>Ending Cash Balance</b>	<b>500,939</b>	<b>412,984</b>	<b>296,532</b>	<b>307,838</b>	<b>357,838</b>	<b>194,768</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-FAC-008  
 Project Name Civic Center - Asphalt Repairs



Type Maintenance Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Buildings Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$27,391  
 Removal of old asphalt. Install new base where needed. Install new asphalt to current specifications.

**Justification**  
 Lot is showing its age at 15-20 years old. It would be a good time to resurface this lot. Also, this lot is a focal point for Libertyville Days. The lot stages hundreds of residents during this event.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	27,391					27,391
<b>Total</b>	<b>27,391</b>					<b>27,391</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Hotel/Motel Tax Fund	27,391					27,391
<b>Total</b>	<b>27,391</b>					<b>27,391</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-FAC-047  
 Project Name Civic Center - HVAC Automation System Upgrade



Type Improvement Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Buildings Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$21,600  
 The Libertyville Civic Center Foundation has requested that the Village consider funding upgrades to the Civic Center building's automation system. This system controls the heating and cooling functions for the building.

**Justification**  
 The current building automation system is outdated and does not offer adequate control for the HVAC systems in the facility. An upgraded system would result in more precise control in heating and cooling which may result lower utility utilization.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	21,600					21,600
<b>Total</b>	<b>21,600</b>					<b>21,600</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Hotel/Motel Tax Fund	21,600					21,600
<b>Total</b>	<b>21,600</b>					<b>21,600</b>

**Budget Impact/Other**  
 Budget impact to be determined pending the degree of automation system upgrades.

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-FAC-048  
 Project Name Civic Center - Kitchen Remodeling and Upgrades



Type Improvement Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Buildings Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$40,000  
 The Libertyville Civic Center Foundation has requested that the Village consider funding minor remodeling of the building's kitchen facilities.

**Justification**  
 The existing kitchen is becoming outdated and does not fully meet anticipated needs for future events and programs.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	40,000					40,000
<b>Total</b>	<b>40,000</b>					<b>40,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Hotel/Motel Tax Fund	40,000					40,000
<b>Total</b>	<b>40,000</b>					<b>40,000</b>

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

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



**SOURCES AND USES OF FUNDS**

Source	Estimated 2023	2024	2025	2026	2027	2028
<b>Motor Fuel Tax Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$4,189,067	\$4,604,330	\$3,532,064	\$3,818,877	\$2,572,890	\$2,441,903
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Rebuild Illinois Funding	446,280	0	0	0	0	0
Rockland Road Bridge Phase II Reimbursement	0	0	232,800	0	0	0
State MFT Distributions and Interest	900,262	954,013	954,013	954,013	954,013	954,013
<i>Total</i>	1,346,542	954,013	1,186,813	954,013	954,013	954,013
<b>Total Revenues and Other Fund Sources</b>	1,346,542	954,013	1,186,813	954,013	954,013	954,013
<b>Total Funds Available</b>	<b>5,535,609</b>	<b>5,558,343</b>	<b>4,718,877</b>	<b>4,772,890</b>	<b>3,526,903</b>	<b>3,395,916</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
Traffic Signal Design - US 45 & Tempel Drive	<i>PW-INF-006</i>	0	(140,000)	0	(750,000)	0
Road Program - MFT Portion	<i>PW-ST-006</i>	(420,000)	(650,000)	(650,000)	(750,000)	(850,000)
Rockland Road Reconstruction	<i>PW-ST-007</i>	0	(450,000)	0	0	0
Rockland Road Bridge Replacement	<i>PW-ST-008</i>	(40,000)	(300,000)	(150,000)	(700,000)	0
Road Program - Rebuild Illinois Portion	<i>PW-ST-010</i>	(446,279)	(446,279)	0	0	0
Oak Spring Road Rehabilitation	<i>PW-ST-018</i>	(25,000)	(40,000)	(100,000)	0	(335,000)
<i>Total</i>	(931,279)	(2,026,279)	(900,000)	(2,200,000)	(1,085,000)	(850,000)
<b>Total Expenditures and Uses</b>	(931,279)	(2,026,279)	(900,000)	(2,200,000)	(1,085,000)	(850,000)
<b>Change in Cash Balance</b>	415,263	(1,072,266)	286,813	(1,245,987)	(130,987)	104,013
<b>Ending Cash Balance</b>	<b>4,604,330</b>	<b>3,532,064</b>	<b>3,818,877</b>	<b>2,572,890</b>	<b>2,441,903</b>	<b>2,545,916</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement Department Public Works Department  
 Useful Life 30 years Contact Public Works Director  
 Category Street Construction Priority 1 Critical  
 Project Scope New Project

**Description** Total Project Cost: \$890,000  
 Installation of a four-way traffic signal at the intersection of US Hwy 45 and Tempel Drive, aligning with primary access to the Canlan Complex and Midwest Industrial Funds (MIF) development. The intersection will also require modifications for turn lanes, as well as curb and pavement replacement. The intersection improvement was identified as a priority during consideration of the MIF project. Improvement costs to be determined through design and bid process, estimated at \$750,000.

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

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design/Engineering	140,000					140,000
Construction/Maintenance		750,000				750,000
<b>Total</b>	<b>140,000</b>	<b>750,000</b>				<b>890,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Motor Fuel Tax Fund	140,000	750,000				890,000
<b>Total</b>	<b>140,000</b>	<b>750,000</b>				<b>890,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$4,070,000  
 Extensive annual program that aims to mill and resurface Village-owned roads on an annual basis. Funds for this portion of the program come from Motor Fuel Tax revenues.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
920,000	Construction/Maintenance	650,000	650,000	750,000	250,000	850,000	3,150,000
<b>Total</b>	<b>Total</b>	<b>650,000</b>	<b>650,000</b>	<b>750,000</b>	<b>250,000</b>	<b>850,000</b>	<b>3,150,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
920,000	Motor Fuel Tax Fund	650,000	650,000	750,000	250,000	850,000	3,150,000
<b>Total</b>	<b>Total</b>	<b>650,000</b>	<b>650,000</b>	<b>750,000</b>	<b>250,000</b>	<b>850,000</b>	<b>3,150,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$1,751,925  
 Roadway pavement reconstruction, significant storm sewer improvements and the replacement of a segment of a chronic breaker water main on Rockland Road from Milwaukee Avenue to Rockland Road Bridge.  
 The FY 2022-2023 expense of \$500,000 is being budgeted in anticipation of a final billing by the Illinois Department of Transportation that is yet to be received.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
1,301,925	Construction/Maintenance	450,000					450,000
<b>Total</b>	<b>Total</b>	<b>450,000</b>					<b>450,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
1,301,925	Motor Fuel Tax Fund	450,000					450,000
<b>Total</b>	<b>Total</b>	<b>450,000</b>					<b>450,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-5,000	Maintenance	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000
<b>Total</b>	<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-25,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$1,365,000  
 In March 2018, the decorative steel truss on top of the bridge had to be removed as it was in a state of deterioration and could collapse under its own weight. The steel truss was removed shortly thereafter this determination. The bridge provides two-way vehicular traffic and has a bike lane on the south end. The bridge was last replaced several decades ago and is in need of replacement.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
215,000	Construction/Maintenance	300,000	150,000	700,000			1,150,000
<b>Total</b>	<b>Total</b>	<b>300,000</b>	<b>150,000</b>	<b>700,000</b>			<b>1,150,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
215,000	Motor Fuel Tax Fund	300,000	150,000	700,000			1,150,000
<b>Total</b>	<b>Total</b>	<b>300,000</b>	<b>150,000</b>	<b>700,000</b>			<b>1,150,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance				-5,000	-5,000	-10,000
<b>Total</b>				<b>-5,000</b>	<b>-5,000</b>	<b>-10,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-ST-010  
 Project Name Road Program - Rebuild Illinois Portion



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

**Description** Total Project Cost: \$1,338,837  
 Extensive annual program that aims to mill and resurface Village-owned roads on an annual basis. Funds for this portion of the program come from Rebuild Illinois revenues that were authorized as part of the State's 2019 capital bill.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
892,558	Construction/Maintenance	446,279					446,279
<b>Total</b>	<b>Total</b>	<b>446,279</b>					<b>446,279</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
892,558	Motor Fuel Tax Fund	446,279					446,279
<b>Total</b>	<b>Total</b>	<b>446,279</b>					<b>446,279</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement Department Public Works Department  
 Useful Life 25 years Contact Public Works Director  
 Category Street Reconstruction Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$500,000  
 Rehabilitation of Oak Spring Road which will include pavement milling, patching and resurfacing along with new pavement markings and updated signage where deemed appropriate.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
25,000	Planning/Design/Engineering	40,000	100,000				140,000
Total	Construction/Maintenance				335,000		335,000
	<b>Total</b>	<b>40,000</b>	<b>100,000</b>		<b>335,000</b>		<b>475,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
25,000	Motor Fuel Tax Fund	40,000	100,000		335,000		475,000
Total	<b>Total</b>	<b>40,000</b>	<b>100,000</b>		<b>335,000</b>		<b>475,000</b>

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

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



**SOURCES AND USES OF FUNDS**

Source	Estimated					
	2023	2024	2025	2026	2027	2028
<b>New Building Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$0	\$0	\$5,610,000	\$13,220,000	\$3,415,000	\$3,150,000
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Bond Proceeds	0	0	20,000,000	6,500,000	0	0
Non-Home Rule Sales Tax	0	1,610,000	1,610,000	1,610,000	1,610,000	1,610,000
Transfer from General Fund	0	3,500,000	0	0	0	0
Transfer from Sale of GLC Proceeds	0	2,500,000	0	0	0	0
<i>Total</i>	0	7,610,000	21,610,000	8,110,000	1,610,000	1,610,000
<b>Total Revenues and Other Fund Sources</b>	0	7,610,000	21,610,000	8,110,000	1,610,000	1,610,000
<b>Total Funds Available</b>	<b>0</b>	<b>7,610,000</b>	<b>27,220,000</b>	<b>21,330,000</b>	<b>5,025,000</b>	<b>4,760,000</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<i>Administration &amp; Finance</i>						
Property Acquisition #1	ADM-FAC-011	0	(2,000,000)	0	0	0
Property Acquisition #2	ADM-FAC-012	0	0	(4,000,000)	0	0
New Building Construction #1	ADM-FAC-013	0	0	(10,000,000)	(10,000,000)	0
New Building Construction #2	ADM-FAC-014	0	0	0	(6,500,000)	0
<i>Total</i>		0	(2,000,000)	(14,000,000)	(16,500,000)	0
<i>Other Uses</i>						
Debt Service		0	0	0	(1,415,000)	(1,875,000)
<i>Total</i>		0	0	0	(1,415,000)	(1,875,000)
<b>Total Expenditures and Uses</b>		0	(2,000,000)	(14,000,000)	(17,915,000)	(1,875,000)
<b>Change in Cash Balance</b>		0	5,610,000	7,610,000	(9,805,000)	(265,000)
<b>Ending Cash Balance</b>		<b>0</b>	<b>5,610,000</b>	<b>13,220,000</b>	<b>3,415,000</b>	<b>3,150,000</b>
					<b>2,885,000</b>	

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated					
	2023	2024	2025	2026	2027	2028
<b>Park Improvement Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$369,517	\$963,088	\$253,301	\$307,301	\$374,476	\$288,476
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
OSLAD Grant - Butler Lake (Projected)	0	0	456,000	0	0	0
OSLAD Grant - Nicholas-Dowden	0	400,000	0	0	0	0
Park Impact Fees	121,418	758,580	25,000	20,000	10,000	10,000
SRACLCL Levy from General Fund	100,400	50,000	50,000	50,000	50,000	50,000
Transfer from Non-Home Rule Sales Tax Fund	1,500,000	500,000	850,000	350,000	750,000	700,000
<i>Total</i>	1,721,818	1,708,580	1,381,000	420,000	810,000	760,000
<b>Total Revenues and Other Fund Sources</b>	1,721,818	1,708,580	1,381,000	420,000	810,000	760,000
<b>Total Funds Available</b>	<b>2,091,335</b>	<b>2,671,668</b>	<b>1,634,301</b>	<b>727,301</b>	<b>1,184,476</b>	<b>1,048,476</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Adler Lodge Renovation	ADM-FAC-009	0	(20,000)	0	(65,000)	0
Riverside Recreation Office Expansion	ADM-FAC-010	0	(145,750)	0	0	0
Nicholas-Dowden Site Improvements	ADM-PMP-002	(192,420)	(1,323,017)	0	0	0
Greentree Site Improvements	ADM-PMP-003	0	(115,000)	0	0	0
Blueberry Site Improvements	ADM-PMP-004	0	(178,100)	0	0	0
Paul Neal Site Improvements	ADM-PMP-005	(433,327)	0	0	0	0
JoAnn Eckmann Site Improvements	ADM-PMP-006	0	0	0	(192,825)	0
Butler Lake - OSLAD Project	ADM-PMP-007	(14,300)	0	(912,000)	0	0
Butler Lake - Playground	ADM-PMP-008	0	0	0	(30,000)	(456,000)
Gilbert Stiles Site Improvements	ADM-PMP-009	0	0	0	0	(438,400)
Sunrise Rotary Improvements	ADM-PMP-010	0	0	0	0	(375,000)
<i>Total</i>		(640,047)	(1,781,867)	(912,000)	(287,825)	(831,000)
<u>Public Works Department</u>						
Pool MEP Action Plan	PW-PARKS-004	(267,000)	(433,000)	(350,000)	0	0
Riverside Park Tennis Court Surfacing	PW-PARKS-005	(61,200)	0	0	0	0
Charles Brown Parking Lot Resurfacing	PW-PARKS-006	(160,000)	0	0	0	0
Adler and Crawford Lot Resurfacing	PW-PARKS-009	0	0	0	0	(350,000)
Bike Path Replacement - Various Locations	PW-PARKS-010	0	(65,000)	(65,000)	(65,000)	(65,000)
Adler Dive & Plunge Pool Caulk & Paint	PW-PARKS-015	0	(38,500)	0	0	0

Source		Estimated 2023	2024	2025	2026	2027	2028
<b>Park Improvement Fund</b>							
Charles Brown Park Softball Field Renovation	<i>PW-PARKS-016</i>	0	(50,000)	0	0	0	0
Sunrise Rotary Park Gazebo Replacement	<i>PW-PARKS-017</i>	0	(50,000)	0	0	0	0
	<i>Total</i>	(488,200)	(636,500)	(415,000)	(65,000)	(65,000)	(350,000)
<b>Total Expenditures and Uses</b>		(1,128,247)	(2,418,367)	(1,327,000)	(352,825)	(896,000)	(788,400)
<b>Change in Cash Balance</b>		593,571	(709,787)	54,000	67,175	(86,000)	(28,400)
<b>Ending Cash Balance</b>		<b>963,088</b>	<b>253,301</b>	<b>307,301</b>	<b>374,476</b>	<b>288,476</b>	<b>260,076</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement  
 Useful Life 30 years  
 Category Buildings  
 Project Scope New Project  
 Department Administration & Finance  
 Contact Village Administrator  
 Priority 2 Important

**Description** Total Project Cost: \$85,000  
 The proposed project will make important upgrades to the Adler Lodge in order to maintain its ongoing use as a programming space for the Recreation Department. These improvements include new windows, doors, flooring, painting, light fixtures, and adding air conditioning to the building.

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

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	20,000		65,000			85,000
<b>Total</b>	<b>20,000</b>		<b>65,000</b>			<b>85,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Park Improvement Fund	20,000		65,000			85,000
<b>Total</b>	<b>20,000</b>		<b>65,000</b>			<b>85,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # ADM-FAC-010  
 Project Name Riverside Recreation Office Expansion



Type Improvement Department Administration & Finance  
 Useful Life 30 years Contact Village Administrator  
 Category Buildings Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$145,750  
 Add an office to the front (west side) of the Riverside office building and move the front door to the north side of the building. The current vestibule would be removed and the new office space would be approximately 10' x 18'.

**Justification**  
 Staff looked at adding office space in the eastern portion of the building, but there would be no way to access this office without going outside. Rearranging the interior of the building would require moving lights, walls, cabinets and leave no storage space.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	145,750					145,750
<b>Total</b>	<b>145,750</b>					<b>145,750</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Park Improvement Fund	145,750					145,750
<b>Total</b>	<b>145,750</b>					<b>145,750</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$2,219,827

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

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

**Justification**

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
214,420	Construction/Maintenance	2,005,407					2,005,407
<b>Total</b>	<b>Total</b>	<b>2,005,407</b>					<b>2,005,407</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
214,420	Park Improvement Fund	1,323,017					1,323,017
	Stormwater Sewer Fund	682,390					682,390
<b>Total</b>	<b>Total</b>	<b>2,005,407</b>					<b>2,005,407</b>

**Budget Impact/Other**

Estimated annual maintenance cost of \$1,500.

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		1,500	1,500	1,500	1,500	6,000
<b>Total</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>6,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # ADM-PMP-003  
 Project Name Green tree Site Improvements



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

**Description** Total Project Cost: \$258,000  
 The project will include replacement of existing playground equipment, earthwork, site work, path improvements and drainage. Additional project consideration includes: addition of a basketball court and backstop, as well as green infrastructure/landscape enhancements.  
 An allowance of \$25,000 has also been incorporated in the project cost to rehabilitate the site's parking lot.

**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 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	2024	2025	2026	2027	2028	Total
143,000	Construction/Maintenance	115,000					115,000
<b>Total</b>	<b>Total</b>	<b>115,000</b>					<b>115,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
143,000	Park Improvement Fund	115,000					115,000
<b>Total</b>	<b>Total</b>	<b>115,000</b>					<b>115,000</b>

**Budget Impact/Other**  
 Estimated annual maintenance cost of \$1,500.

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		1,500	1,500	1,500	1,500	6,000
<b>Total</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>6,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # ADM-PMP-004  
 Project Name Blueberry Site Improvements



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

**Description** Total Project Cost: \$178,100

The project will include replacement of existing playground equipment, earthwork, site work, and drainage. Additional project consideration includes: Adding interpretive trails or nature walks, resurfacing of the basketball court and green infrastructure.

Estimated cost for playground, drainage and site furnishings only is \$75,000. Project cost for all site improvements, per the master plan is \$178,100.

### Justification

In October of 2018 the Village Board approved a Parks Master Plan to develop a roadmap that would guide planning for the Village's park development decisions. The objectives were to assess existing park conditions, determine community sentiment about existing services and facilities, identify park needs and provide an action plan to implement strategies over the next fifteen years. Per the plan, this park is scheduled for improvements in FY 23/24. 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.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	178,100					178,100
<b>Total</b>	<b>178,100</b>					<b>178,100</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Park Improvement Fund	178,100					178,100
<b>Total</b>	<b>178,100</b>					<b>178,100</b>

### Budget Impact/Other

Estimated annual maintenance cost of \$1,500.

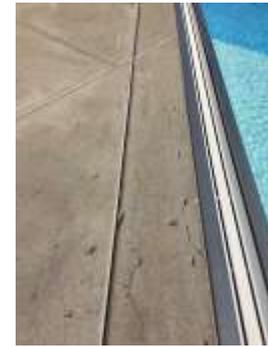
Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		1,500	1,500	1,500	1,500	6,000
<b>Total</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>6,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type	Improvement	Department	Public Works Department
Useful Life	20 years	Contact	Public Works Director
Category	Park Improvements	Priority	2 Important
Project Scope	Continuing Project		

**Description** Total Project Cost: \$1,050,000

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

**Justification**

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
267,000	Construction/Maintenance	433,000	350,000				783,000
<b>Total</b>	<b>Total</b>	<b>433,000</b>	<b>350,000</b>				<b>783,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
267,000	Park Improvement Fund	433,000	350,000				783,000
<b>Total</b>	<b>Total</b>	<b>433,000</b>	<b>350,000</b>				<b>783,000</b>

**Budget Impact/Other**

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-1,000	Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-PARKS-010  
 Project Name Bike Path Replacement - Various Locations



Type Improvement Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Park Improvements Priority 2 Important  
 Project Scope Annual Program

**Description** Total Project Cost: \$260,000  
 The existing bituminous path that connects Gilbert Stiles, Paul Neal and Willis Overholser Parks is in poor condition with rutting and raveling. The proposed project will include removing damaged portions of the path and resurfaced with 3-inches of asphalt. In addition, the gravel paths at Charles Brown and Red Top Parks will leveled and overlaid with 3-inches of asphalt.

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

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	65,000	65,000	65,000	65,000		260,000
<b>Total</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>		<b>260,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Park Improvement Fund	65,000	65,000	65,000	65,000		260,000
<b>Total</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>		<b>260,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-PARKS-015  
 Project Name Adler Dive & Plunge Pool Caulk & Paint



Type Maintenance Department Public Works Department  
 Useful Life 10 years Contact Public Works Director  
 Category Park Improvements Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$38,500  
 Adler Dive and Plunge Pools were to be painted and caulked in 2020. COVID-19, pool closing and higher priority projects pushed that date back. The walls near the gutters and cracks would be sand blasted to remove all the paint. The cracks would be ground out and caulked to prevent water loss.

**Justification**  
 We believe the cracks in the walls and floors of these pools are creating a one million gallons water loss. Estimated at 11,000 gallons every 24 hours. This loss raises the chemical treatment costs and heating costs considerably. The paint in both of these pools is literally flaking off resulting in the potential of cut hazards from sharp paint chips during the swimming season.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	38,500					38,500
<b>Total</b>	<b>38,500</b>					<b>38,500</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Park Improvement Fund	38,500					38,500
<b>Total</b>	<b>38,500</b>					<b>38,500</b>

**Budget Impact/Other**  
 The increase in CO2, liquid chlorine and fuel costs were the result of water loss through the cracks and paint in the pools. Staff anticipate a savings of \$3,000 per year.

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		-3,000	-3,000	-3,000	-3,000	-12,000
<b>Total</b>		<b>-3,000</b>	<b>-3,000</b>	<b>-3,000</b>	<b>-3,000</b>	<b>-12,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement Department Public Works Department  
 Useful Life 25 years Contact Public Works Director  
 Category Park Improvements Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$50,000  
 This project aims to create a suitable field for competitive softball play.

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

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Park Improvement Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement Department Public Works Department  
 Useful Life 30 years Contact Public Works Director  
 Category Park Improvements Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$50,000  
 The existing Gazebo at Sunrise Rotary Park is an important amenity and serves as a gathering place for parks users. The current gazebo is beyond its useful life and needs to be replaced.

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

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Park Improvement Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		-2,000	-2,000	-2,000	-2,000	-8,000
<b>Total</b>		<b>-2,000</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-8,000</b>

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated					
	2023	2024	2025	2026	2027	2028
<b>Project Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$760,060	\$421,268	\$252,271	\$162,271	\$252,271	\$172,271
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Grants/Reimbursements	0	25,000	25,000	25,000	25,000	25,000
Operating Income - Stickers and IMF	461,233	455,485	500,000	500,000	500,000	500,000
Transfer from Non-Home Rule Sales Tax Fund	400,000	900,000	900,000	900,000	700,000	750,000
<i>Total</i>	861,233	1,380,485	1,425,000	1,425,000	1,225,000	1,275,000
<b>Total Revenues and Other Fund Sources</b>	861,233	1,380,485	1,425,000	1,425,000	1,225,000	1,275,000
<b>Total Funds Available</b>	<b>1,621,293</b>	<b>1,801,753</b>	<b>1,677,271</b>	<b>1,587,271</b>	<b>1,477,271</b>	<b>1,447,271</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Community Development</u>						
Peterson Road Streetscaping	CD-SC-002	(12,000)	(65,000)	0	0	0
Streetscape Eval., Directories & Wayfinding	CD-SC-003	(29,150)	(100,000)	0	0	0
Corridor Studies - Milwaukee/Park	CD-SC-005	(25,000)	0	0	(30,000)	(30,000)
Village Gateway Signage	CD-SC-006	(9,330)	0	0	0	0
South Milwaukee Avenue Business Banners	CD-SC-007	(30,000)	0	0	0	0
Downtown Streetscape Renewal	CD-SC-008	0	(175,000)	0	0	0
<i>Total</i>		(105,480)	(340,000)	0	(30,000)	(30,000)
<u>Police Department</u>						
Modular Vehicle Barrier System	PD-EQU-001	0	(29,482)	0	0	0
<i>Total</i>		0	(29,482)	0	0	0
<u>Public Works Department</u>						
Downtown Crosswalk Repairs	PW-SDW-001	(16,545)	(35,000)	(35,000)	(40,000)	(45,000)
Sidewalk Replacement	PW-SDW-002	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Crack Sealing (by Contract)	PW-ST-001	(35,000)	(35,000)	(35,000)	(40,000)	(50,000)
Pavement Patching	PW-ST-002	(350,000)	(350,000)	(150,000)	(150,000)	(175,000)
Road Program - Project Fund Portion	PW-ST-003	(100,000)	(100,000)	(750,000)	(500,000)	(500,000)
Thermoplastic Pavement Marking	PW-ST-004	(33,000)	(40,000)	(40,000)	(45,000)	(50,000)
Streetlight Replacements	PW-ST-005	(200,000)	(200,000)	(200,000)	(225,000)	(225,000)
Maple/Milwaukee Crosswalk Evaluation Study	PW-ST-011	(35,000)	(40,000)	0	0	0
Pavement Rejuvenation Program	PW-ST-013	(30,000)	(45,000)	(30,000)	(30,000)	(35,000)
Pre-Storm Deicer Initiative - Equipment	PW-ST-014	(45,000)	0	0	0	0

Source		Estimated 2023	2024	2025	2026	2027	2028
<b>Project Fund</b>							
Wisconsin Central Quiet Zone Improvements	<i>PW-ST-015</i>	0	(60,000)	0	0	0	0
Bike Path Improvement Program	<i>PW-ST-016</i>	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Material Testing and Geotechnical Services	<i>PW-ST-017</i>	0	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
	<i>Total</i>	(1,094,545)	(1,180,000)	(1,515,000)	(1,305,000)	(1,305,000)	(1,355,000)
<b>Total Expenditures and Uses</b>		(1,200,025)	(1,549,482)	(1,515,000)	(1,335,000)	(1,305,000)	(1,385,000)
<b>Change in Cash Balance</b>		(338,792)	(168,997)	(90,000)	90,000	(80,000)	(110,000)
<b>Ending Cash Balance</b>		421,268	252,271	162,271	252,271	172,271	62,271

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project #	CD-SC-002
Project Name	Peters on Road Streetscaping



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

**Description** Total Project Cost: \$85,000

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 \$5,000 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.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
20,000	Construction/Maintenance	65,000					65,000
<b>Total</b>	<b>Total</b>	<b>65,000</b>					<b>65,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
20,000	Project Fund	65,000					65,000
<b>Total</b>	<b>Total</b>	<b>65,000</b>					<b>65,000</b>

**Budget Impact/Other**

Staff anticipates an additional \$5,000 a year in landscaping replacements.

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		5,000	5,000	5,000	5,000	20,000
<b>Total</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>20,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # CD-SC-003  
 Project Name Streetscape Eval., Directories & Wayfinding



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

Description Total Project Cost: \$154,150

A downtown streetscape evaluation was completed in FY 2022-23 to review current installations to determine if replacements or improvements are needed due to deterioration, wear and tear, gaps, desirable additional amenities, or modernization. A future project will address design replacement of such improvements.

Installation of downtown directories has been identified as part of the current evaluation process to allow customers to orient themselves to stores, restaurants and parking areas within downtown Libertyville. These will 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. Four directories are anticipated, one at each parking garage, one central to the downtown, and possibly one towards the southern end. This project includes design, manufacture and installation of directories.

### Justification

The downtown streetscape is over 20 years old and is beginning to show some deterioration, additionally the way individuals use the downtown has evolved and some additional improvements may be needed to refresh and improve the customer experience. Observing how the downtown is used has also revealed that there may be ways to better orient new and existing customers to make sure they are efficiently getting to their destination and have the opportunity to know find other services and stores which may not be in the main core of the downtown. The directories would help in this effort. This is something requested by the Economic Development Commission and the MainStreet Libertyville Organization, and was raised during the 2022 Business Listening Sessions. These efforts will simultaneously improve the look and feel of the Village, as well as be a benefit to businesses.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
54,150	Construction/Maintenance	100,000					100,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
54,150	Project Fund	100,000					100,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>					<b>100,000</b>

### Budget Impact/Other

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		500	500	500	500	2,000
<b>Total</b>		<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>2,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$175,000  
 The downtown streetscape was installed in the late 1990's and includes sidewalks, curbs, furniture, trees, landscaping, pavers, etc. A formal evaluation of conditions has concluded that the streetscape has become worn and conditions require more than basic maintenance. It is suggested that replacements of the improvements would occur block by block over a nine year period with design to occur in FY 2024. Historic character would be maintained with replacements and the previously proposed wayfinding signage program would be incorporated.

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

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design/Engineering	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Project Fund	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PD-EQU-001  
 Project Name Modular Vehicle Barrier System



Type Equipment  
 Useful Life 10 years  
 Category Equipment: Miscellaneous  
 Project Scope New Project  
 Department Police Department  
 Contact Police Chief  
 Priority 1 Critical

**Description** Total Project Cost: \$29,482  
 Modular anti-ramming barrier system that prevents cars, trucks, tractors, motorcycles, and ATVs from breaking through restricted or events areas.

**Justification**  
 Due to recent incidents in the region and around the country, it is prudent to consider hardening the Village's protection of widely attended civic events throughout the community.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	29,482					29,482
<b>Total</b>	<b>29,482</b>					<b>29,482</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Project Fund	29,482					29,482
<b>Total</b>	<b>29,482</b>					<b>29,482</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$281,545  
 Replacement of brick paver crosswalks in the Central Business District on Milwaukee Avenue and side streets.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
86,545	Construction/Maintenance	35,000	35,000	40,000	40,000	45,000	195,000
<b>Total</b>	<b>Total</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>195,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
86,545	Project Fund	35,000	35,000	40,000	40,000	45,000	195,000
<b>Total</b>	<b>Total</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>195,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-1,000	Maintenance	-500	-500	-500	-500	-500	-2,500
<b>Total</b>	<b>Total</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>-2,500</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-SDW-002  
 Project Name Sidewalk Replacement



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

**Description** Total Project Cost: \$1,450,000  
 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	2024	2025	2026	2027	2028	Total
450,000	Construction/Maintenance	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>Total</b>	<b>Total</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
450,000	Project Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>Total</b>	<b>Total</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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

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



**Description** Total Project Cost: \$305,000  
 Crack sealing is a cost-effective pavement maintenance process. Crack sealing will prevent water from infiltrating down to the sub-base and creating potholes and alligator cracks, along with preventing the cracks from spreading further. In some instances, crack sealing can delay an overlay and help extend the life of the road.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
105,000	Construction/Maintenance	35,000	35,000	40,000	40,000	50,000	200,000
<b>Total</b>	<b>Total</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>50,000</b>	<b>200,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
105,000	Project Fund	35,000	35,000	40,000	40,000	50,000	200,000
<b>Total</b>	<b>Total</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>50,000</b>	<b>200,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # **PW-ST-002**  
 Project Name **Pavement Patching**



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

**Description** Total Project Cost: \$1,546,250  
 The Village performs asphalt pavement patching in selective areas on streets and alleys that are not currently scheduled for full-width rehabilitation as a measure to improve rideability and extend service life.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
571,250	Construction/Maintenance	350,000	150,000	150,000	150,000	175,000	975,000
<b>Total</b>	<b>Total</b>	<b>350,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>175,000</b>	<b>975,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
571,250	Project Fund	350,000	150,000	150,000	150,000	175,000	975,000
<b>Total</b>	<b>Total</b>	<b>350,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>175,000</b>	<b>975,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$3,550,000  
 Extensive annual program that aims to mill and resurface Village-owned roads on an annual basis.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
1,200,000	Construction/Maintenance	100,000	750,000	500,000	500,000	500,000	2,350,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>750,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>2,350,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
1,200,000	Project Fund	100,000	750,000	500,000	500,000	500,000	2,350,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>750,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>2,350,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-10,000	Maintenance	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000
<b>Total</b>	<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-25,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Maintenance Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Street Paving Priority 2 Important  
 Project Scope Annual Program

**Description** Total Project Cost: \$333,000  
 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 stopping bars at intersections, crosswalks, parking lanes, etc.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
113,000	Construction/Maintenance	40,000	40,000	45,000	45,000	50,000	220,000
<b>Total</b>	<b>Total</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>220,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
113,000	Project Fund	40,000	40,000	45,000	45,000	50,000	220,000
<b>Total</b>	<b>Total</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>220,000</b>

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

# Capital Plan

Data in Year 2024

## 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: \$1,575,000

Replacement of old streetlights and the utilities to power the streetlights. Replacement streetlights are equipped with light emitting diode bulbs that require less energy and cost less than sodium light bulbs.

**Justification**

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
500,000	Construction/Maintenance	200,000	200,000	225,000	225,000	225,000	1,075,000
<b>Total</b>	<b>Total</b>	<b>200,000</b>	<b>200,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>1,075,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
500,000	Project Fund	200,000	200,000	225,000	225,000	225,000	1,075,000
<b>Total</b>	<b>Total</b>	<b>200,000</b>	<b>200,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>1,075,000</b>

**Budget Impact/Other**

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-10,000	Maintenance	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000
<b>Total</b>	<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-25,000</b>



# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Maintenance Department Public Works Department  
 Useful Life 10 years Contact Public Works Director  
 Category Street Reconstruction Priority 1 Critical  
 Project Scope Annual Program

**Description** Total Project Cost: \$200,000  
 The Village successfully utilized a pavement rejuvenator product last year known as "reclamite" that is produced and installed by the firm Corrective Asphalt Materials (CAM). Reclamite is most suitable for streets that have just recently been resurfaced and extends the pavement life at a very nominal cost.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
30,000	Construction/Maintenance	45,000	30,000	30,000	30,000	35,000	170,000
<b>Total</b>	<b>Total</b>	<b>45,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>170,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
30,000	Project Fund	45,000	30,000	30,000	30,000	35,000	170,000
<b>Total</b>	<b>Total</b>	<b>45,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>170,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-ST-015  
 Project Name Wisconsin Central Quiet Zone Improvements



Type Improvement Department Public Works Department  
 Useful Life 25 years Contact Public Works Director  
 Category Street Reconstruction Priority 3 Less Important  
 Project Scope New Project

**Description** Total Project Cost: \$60,000  
 The Village is partnering with other communities in Lake County to maintain a quiet zone along the Canadian-National/Wisconsin Central rail line. The proposed project includes installing centerline delineators on the raised center medians on both approaches for Winchester and Peterson Roads at the railroad crossings. The improvements are necessary to maintain the County wide FRA Quiet Zone for the rail line.

**Justification**  
 An FRA inspection conducted in 2019 indicated that several crossings, two of which were in the Village of Libertyville, were deficient. These deficiencies included a less than six-inch height for the center raised medians. The installation of delineators as opposed to removing/replacing the medians at the correct height is an acceptable and less expensive option. The improvements are necessary to maintain the FRA Quiet Zone in Lake County for the rail line.

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design/Engineering	10,000					10,000
Construction/Maintenance	50,000					50,000
<b>Total</b>	<b>60,000</b>					<b>60,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Project Fund	60,000					60,000
<b>Total</b>	<b>60,000</b>					<b>60,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Street Reconstruction Priority 2 Important  
 Project Scope Annual Program

**Description** Total Project Cost: \$300,000  
 Comprehensive program that aims to improve Village-owned bike paths and crossings on an annual basis.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
50,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total</b>	<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
50,000	Project Fund	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total</b>	<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>

**Budget Impact/Other**  
 Currently unknown pending degree of improvements.

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Street Reconstruction Priority 2 Important  
 Project Scope Annual Program

**Description** Total Project Cost: \$125,000  
 Material testing and geotechnical services are essential to ensure proper quality control during construction and required design parameters.

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

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design/Engineering	25,000	25,000	25,000	25,000	25,000	125,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>125,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Project Fund	25,000	25,000	25,000	25,000	25,000	125,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>125,000</b>

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

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated 2023	2024	2025	2026	2027	2028
<b>Public Building Improvement Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	<b>\$547,884</b>	<b>\$403,039</b>	<b>\$314,039</b>	<b>\$262,311</b>	<b>\$390,781</b>	<b>\$154,564</b>
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Interest and Miscellaneous Revenue	5,000	5,000	0	0	0	0
Transfer from Non-Home Rule Sales Tax Fund	350,000	400,000	400,000	500,000	600,000	450,000
<i>Total</i>	355,000	405,000	400,000	500,000	600,000	450,000
<b>Total Revenues and Other Fund Sources</b>	<b>355,000</b>	<b>405,000</b>	<b>400,000</b>	<b>500,000</b>	<b>600,000</b>	<b>450,000</b>
<b>Total Funds Available</b>	<b>902,884</b>	<b>808,039</b>	<b>714,039</b>	<b>762,311</b>	<b>990,781</b>	<b>604,564</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Roof Assembly, Asphalt Shingles - Village Hall	ADM-FAC-002	0	0	(33,612)	0	0
Village Hall Standby Generator	ADM-FAC-004	0	0	0	(65,000)	0
Village Hall Countertops and Cabinets	ADM-FAC-006	0	0	0	0	(42,949)
Village Hall Ceiling Acoustical Tiles and Grid	ADM-FAC-007	0	0	0	0	(44,268)
Village Hall Board Room Chair Replacement	ADM-FAC-008	(23,000)	0	0	0	0
<i>Total</i>	(23,000)	0	(33,612)	(65,000)	(87,217)	0
<u>Fire Department</u>						
Fire Station HVAC Replacement Program	FD-FAC-001	(19,732)	(24,000)	0	0	(15,000)
Apparatus Bay Floor Replacement Program	FD-FAC-003	0	0	(53,000)	0	0
Village Emergency Siren Replacement	FD-FAC-004	0	0	0	0	(44,000)
Roof Repair/Replacement - Fire Station 1	FD-FAC-005	(17,843)	0	0	0	(220,000)
Carpet Replacement - Fire Station 1	FD-FAC-007	0	(40,000)	0	0	0
SCBA Fill Station and Compressor - Fire Station 2	FD-FAC-008	0	0	(35,000)	0	0
Apparatus Bay Heaters Station 1 and 2	FD-FAC-009	0	0	0	(50,000)	0
Fire Station 2 Bathroom Remodel	FD-FAC-010	0	(255,000)	0	0	0
Concrete Pad Replacement, Fire Station 1 Rear	FD-FAC-011	(75,130)	0	0	0	0
Fire Department Radio Room Upgrade, Station 1	FD-FAC-012	0	0	0	(33,000)	0
Fire Station 1 Bathroom Remodel	FD-FAC-013	0	0	(255,000)	0	0
Fire Station 2 Communications Room Renovation	FD-FAC-014	0	0	(35,000)	0	0
Fire Stations Furniture Replacement	FD-FAC-015	0	0	0	(30,000)	0
<i>Total</i>	(112,705)	(319,000)	(378,000)	(113,000)	(279,000)	0
<u>Police Department</u>						

Source		Estimated 2023	2024	2025	2026	2027	2028
<b>Public Building Improvement Fund</b>							
Schertz Building - Facility Assessment	<i>PD-FAC-001</i>	(42,640)	0	0	0	0	0
	<i>Total</i>	(42,640)	0	0	0	0	0
<u>Public Works Department</u>							
600 North Avenue - Roof Replacement	<i>PW-FAC-004</i>	(268,000)	0	0	0	0	0
Schertz - Roof Rehabilitation	<i>PW-FAC-017</i>	0	0	0	0	0	(267,742)
544 North Ave - Garage Operators/Door Replacement	<i>PW-FAC-019</i>	(53,500)	0	0	0	0	0
544 North Ave - Radiant Tube Heaters	<i>PW-FAC-022</i>	0	0	(40,116)	0	0	0
544 North Ave - Restroom Renovation	<i>PW-FAC-023</i>	0	0	0	(53,530)	0	0
Schertz - Ceiling Tile Replacement	<i>PW-FAC-027</i>	0	0	0	0	0	(23,627)
Retaining Wall - Schertz Building	<i>PW-FAC-028</i>	0	0	0	0	0	(125,000)
600 North Avenue - Parking Lot Rehabilitation	<i>PW-FAC-031</i>	0	0	0	(55,000)	(470,000)	0
600 North Ave - Fascia, Bollards, and Generator	<i>PW-FAC-044</i>	0	0	0	(35,000)	0	0
600 North Ave - Repair Epoxy Shop Floor	<i>PW-FAC-046</i>	0	(100,000)	0	(50,000)	0	0
Replace Code Blue Units in Parking Garages	<i>PW-FAC-049</i>	0	(75,000)	0	0	0	0
	<i>Total</i>	(321,500)	(175,000)	(40,116)	(193,530)	(470,000)	(416,369)
<b>Total Expenditures and Uses</b>		(499,845)	(494,000)	(451,728)	(371,530)	(836,217)	(416,369)
<b>Change in Cash Balance</b>		(144,845)	(89,000)	(51,728)	128,470	(236,217)	33,631
<b>Ending Cash Balance</b>		<b>403,039</b>	<b>314,039</b>	<b>262,311</b>	<b>390,781</b>	<b>154,564</b>	<b>188,195</b>

# Capital Plan

Data in Year 2024

## 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: \$77,642

Replacement of the rooftop HVAC units at Fire Stations 1 and 2. Tentative schedule is listed below:

Station 1 - 2021, 2022, and 2024  
 Station 2 - 2023 and 2027

The current HVAC units would be replaced by a third-party contractor and properly disposed of. The same third-party contractor would then install the new HVAC replacement unit and ensure the unit will be able to accommodate existing systems within the station for a smooth transition.

**Justification**

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

Pri or	Expenditures	2024	2025	2026	2027	2028	Total
38,642	Construction/Maintenance	24,000			15,000		39,000
<b>Total</b>	<b>Total</b>	<b>24,000</b>			<b>15,000</b>		<b>39,000</b>

Pri or	Funding Sources	2024	2025	2026	2027	2028	Total
38,642	Public Building Improvement Fund	24,000			15,000		39,000
<b>Total</b>	<b>Total</b>	<b>24,000</b>			<b>15,000</b>		<b>39,000</b>

**Budget Impact/Other**

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

Pri or	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # **FD-FAC-007**  
 Project Name **Carpet Replacement - Fire Station 1**



Type **Improvement** Department **Fire Department**  
 Useful Life **10 years** Contact **Fire Chief**  
 Category **Buildings** Priority **3 Less Important**  
 Project Scope **New Project**

**Description** Total Project Cost: \$40,000  
 This project concerns the replacement of Fire Station 1's carpeting. A third-party contractor would remove and existing carpeting throughout the station. Either the same or a different third-party contractor would then replace the carpeting with new carpeting, and would be monitored by pertinent Village personnel.

**Justification**  
 As it was last replaced in 2009, Station 1's carpeting, especially towards the front of the station where most foot traffic occurs (Training Room, Communications Room, and Administration), has been subjected to gradual wear and tear over the years. Consequently, bumps in the carpeting have formed.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	40,000					40,000
<b>Total</b>	<b>40,000</b>					<b>40,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Public Building Improvement Fund	40,000					40,000
<b>Total</b>	<b>40,000</b>					<b>40,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type **Improvement** Department **Fire Department**  
 Useful Life **25 years** Contact **Fire Chief**  
 Category **Buildings** Priority **2 Important**  
 Project Scope **New Project**

**Description** Total Project Cost: \$255,000

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

**Justification**

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

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	255,000					255,000
<b>Total</b>	<b>255,000</b>					<b>255,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Public Building Improvement Fund	255,000					255,000
<b>Total</b>	<b>255,000</b>					<b>255,000</b>

**Budget Impact/Other**

No material additional cost or savings to operating budget.

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-FAC-046  
 Project Name 600 North Ave - Repair Epo xy Shop F loor



Type Maintenance Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Buildings Priority 2 Important  
 Project Scope Annual Program

**Description** Total Project Cost: \$150,000  
 This project will require items in the garage to be moved out. Once the area is clear, the Contractor will need to fix all areas where the floor is failing. Once cured the epoxy can be applied in two to three layers.

**Justification**  
 The shop floor is original to the building. The shop floors see a lot of activity on a daily basis. This has caused the floor to fail in portions of the garage. The floor now currently does not have the right epoxy and is slippery in some areas.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	100,000		50,000			150,000
<b>Total</b>	<b>100,000</b>		<b>50,000</b>			<b>150,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Public Building Improvement Fund	100,000		50,000			150,000
<b>Total</b>	<b>100,000</b>		<b>50,000</b>			<b>150,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance				-500	-500	-1,000
<b>Total</b>				<b>-500</b>	<b>-500</b>	<b>-1,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-FAC-049  
 Project Name Replace Code Blue Units in Parking Gar ages



Type Equipment Department Public Works Department  
 Useful Life 10 years Contact Public Works Director  
 Category Parking Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$75,000  
 Remove old internal parts from the housing. Verify power supply at each box. Once verified, install new cellular unit. Configure with cell service and test connection with Police Department.

**Justification**  
 Currently multiple units do not work. This is not ideal for someone who may need emergency services. They will not be able to push the button to call PD for an emergency.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Public Building Improvement Fund	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

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

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated					
	2023	2024	2025	2026	2027	2028
<b>Stormwater Sewer Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	<b>\$843,318</b>	<b>\$3,249,863</b>	<b>\$6,492,480</b>	<b>\$5,256,878</b>	<b>\$8,033,950</b>	<b>\$4,670,635</b>
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
DCEO Grant	2,750,000	4,891,377	0	0	0	0
Debt Issuance	9,097,230	9,160,258	0	6,608,402	0	11,419,300
Operating Income	1,572,718	1,517,424	1,402,656	1,538,302	2,461,466	2,443,449
<i>Total</i>	13,419,948	15,569,059	1,402,656	8,146,704	2,461,466	13,862,749
<b>Total Revenues and Other Fund Sources</b>	<b>13,419,948</b>	<b>15,569,059</b>	<b>1,402,656</b>	<b>8,146,704</b>	<b>2,461,466</b>	<b>13,862,749</b>
<b>Total Funds Available</b>	<b>14,263,266</b>	<b>18,818,922</b>	<b>7,895,136</b>	<b>13,403,582</b>	<b>10,495,416</b>	<b>18,533,384</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Nicholas-Dowden Site Improvements	ADM-PMP-002	0	(682,390)	0	0	0
<i>Total</i>		0	(682,390)	0	0	0
<u>Public Works Department</u>						
Storm Sewer Improvements - Miscellaneous	PW-SW-002	(50,000)	(150,000)	(150,000)	(150,000)	(150,000)
Cleaning and Televising of Storm Sewers	PW-SW-003	(100,000)	(100,000)	(100,000)	(100,000)	(125,000)
Storm Sewer Structure Cleaning	PW-SW-004	0	0	(75,000)	(75,000)	(100,000)
Storm Sewer Point Repairs	PW-SW-005	(50,000)	(550,000)	(100,000)	(100,000)	(125,000)
Charles Brown Reservoir Annual Maintenance	PW-SW-006	(25,000)	(25,000)	(25,000)	(25,000)	(30,000)
MSWMP - Rockland Road	PW-SW-007	(2,200,000)	(1,102,910)	0	0	0
MSWMP - Burdick & Ames	PW-SW-008	(8,200,000)	(8,055,000)	0	0	0
MSWMP - Copeland Manor	PW-SW-009	0	(483,400)	(483,400)	(2,762,284)	(2,762,284)
MSWMP - Winchester Road	PW-SW-010	0	0	0	(452,500)	(452,500)
Property Acquisition	PW-SW-011	(150,000)	0	0	0	0
Kristin Dr. Storm Sewer Improvements	PW-SW-012	(150,000)	0	0	0	0
<i>Total</i>		(10,925,000)	(10,466,310)	(933,400)	(3,664,784)	(6,055,000)
<i>Other Uses</i>						
Debt Service		0	(1,089,339)	(1,616,455)	(1,616,445)	(2,109,997)
Loan Repayment to Non-Home Rule Sales Tax Fund		(88,403)	(88,403)	(88,403)	(88,403)	0
<i>Total</i>		(88,403)	(1,177,742)	(1,704,858)	(1,704,848)	(2,109,997)

Source	Estimated 2023	2024	2025	2026	2027	2028
<b>Stormwater Sewer Fund</b>						
<b>Total Expenditures and Uses</b>	(11,013,403)	(12,326,442)	(2,638,258)	(5,369,632)	(5,824,781)	(8,164,997)
<b>Change in Cash Balance</b>	2,406,545	3,242,617	(1,235,602)	2,777,072	(3,363,315)	5,697,752
<b>Ending Cash Balance</b>	<b>3,249,863</b>	<b>6,492,480</b>	<b>5,256,878</b>	<b>8,033,950</b>	<b>4,670,635</b>	<b>10,368,387</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$900,000  
 This project accounts for expenses associated with various storm sewer improvements that reduce the risk of flooding and prevent property damage while managing the quality of stormwater runoff.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
150,000	Construction/Maintenance	150,000	150,000	150,000	150,000	150,000	750,000
<b>Total</b>	<b>Total</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>750,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
150,000	Stormwater Sewer Fund	150,000	150,000	150,000	150,000	150,000	750,000
<b>Total</b>	<b>Total</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>750,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
2,000	Maintenance	1,000	1,000	1,000	1,000	1,000	5,000
<b>Total</b>	<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$725,000  
 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.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
200,000	Construction/Maintenance	100,000	100,000	100,000	100,000	125,000	525,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>525,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
200,000	Stormwater Sewer Fund	100,000	100,000	100,000	100,000	125,000	525,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>525,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$1,175,000  
 Replacement of small segments within the mainline storm sewer system to ensure structural integrity of the system.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
150,000	Construction/Maintenance	550,000	100,000	100,000	125,000	150,000	1,025,000
<b>Total</b>	<b>Total</b>	<b>550,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>150,000</b>	<b>1,025,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
150,000	Stormwater Sewer Fund	550,000	100,000	100,000	125,000	150,000	1,025,000
<b>Total</b>	<b>Total</b>	<b>550,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>150,000</b>	<b>1,025,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$205,000  
 The Charles Brown Reservoir serves as the outfall for the Highlands Subdivision area and can become overgrown with vegetation and silt. This condition causes silt and debris to back-up into the storm sewer systems that discharge into the pond, thereby reducing capacity. In addition, the reservoir will be an important piece of the proposed flood reduction project for this area that is contained in the new Master Stormwater Management Plan. The reservoir currently provides approximately 80 acre-feet of detention.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
75,000	Construction/Maintenance	25,000	25,000	25,000	25,000	30,000	130,000
<b>Total</b>	<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>130,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
75,000	Stormwater Sewer Fund	25,000	25,000	25,000	25,000	30,000	130,000
<b>Total</b>	<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>130,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>



# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type	Improvement	Department	Public Works Department
Useful Life	50 years	Contact	Public Works Director
Category	Storm Sewer/Drainage	Priority	1 Critical
Project Scope	Continuing Project		

**Description** Total Project Cost: \$16,555,000

This existing storm sewer system has insufficient capacity. Runoff cannot effectively get to Charles Brown Park Reservoir and there are no safe overflow routes. The high-water level of the reservoir is also higher than certain roadway sags (low areas) in the neighborhood.

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

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

**Justification**

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
8,500,000	Construction/Maintenance	8,055,000					8,055,000
<b>Total</b>	<b>Total</b>	<b>8,055,000</b>					<b>8,055,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
8,500,000	Stormwater Sewer Fund	8,055,000					8,055,000
<b>Total</b>	<b>Total</b>	<b>8,055,000</b>					<b>8,055,000</b>

**Budget Impact/Other**

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

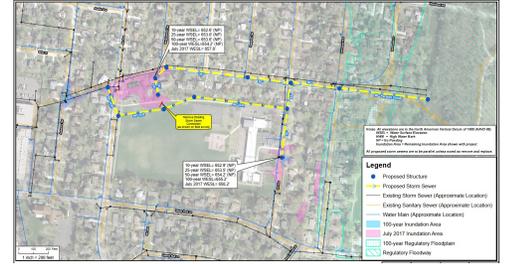
Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		5,000	5,000	5,000	5,000	20,000
<b>Total</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>20,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement Department Public Works Department  
 Useful Life 50 years Contact Public Works Director  
 Category Storm Sewer/Drainage Priority 1 Critical  
 Project Scope New Project

**Description** Total Project Cost: \$6,491,368

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

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

**Justification**

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

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design/Engineering	483,400	483,400				966,800
Construction/Maintenance			2,762,284	2,762,284		5,524,568
<b>Total</b>	<b>483,400</b>	<b>483,400</b>	<b>2,762,284</b>	<b>2,762,284</b>		<b>6,491,368</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Stormwater Sewer Fund	483,400	483,400	2,762,284	2,762,284		6,491,368
<b>Total</b>	<b>483,400</b>	<b>483,400</b>	<b>2,762,284</b>	<b>2,762,284</b>		<b>6,491,368</b>

**Budget Impact/Other**

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance					5,000	5,000
<b>Total</b>					<b>5,000</b>	<b>5,000</b>

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



**SOURCES AND USES OF FUNDS**

Source	Estimated						
	2023	2024	2025	2026	2027	2028	
<b>Technology Enhancements for Police and Fire</b>							
<b>Beginning Cash Balance (January 1st)</b>	\$0	\$250,786	\$142,032	\$33,278	\$94,524	\$30,770	
<b>Revenues and Other Fund Sources</b>							
<i>Revenue</i>							
Capital Transfer from General Fund	50,000	50,000	50,000	50,000	50,000	50,000	
Interest	1,500	1,000	1,000	1,000	1,000	1,000	
Transfer from Non-Home Rule Sales Tax Fund	300,000	125,000	550,000	150,000	0	150,000	
<i>Total</i>	351,500	176,000	601,000	201,000	51,000	201,000	
<b>Total Revenues and Other Fund Sources</b>	351,500	176,000	601,000	201,000	51,000	201,000	
<b>Total Funds Available</b>	<b>351,500</b>	<b>426,786</b>	<b>743,032</b>	<b>234,278</b>	<b>145,524</b>	<b>231,770</b>	
<b>Expenditures and Uses</b>							
<i>Capital Projects &amp; Equipment</i>							
<u>Fire Department</u>							
Motorola Portable Radios Replacement	FD-IT-001	0	(100,000)	0	0	0	
Radio Tower Equipment Upgrade	FD-IT-002	0	(70,000)	0	0	0	
Fire Station Alerting System	FD-IT-003	0	0	(180,000)	0	0	
Electronic Plan Review Table	FD-IT-004	0	0	0	(25,000)	0	
<i>Total</i>		0	(170,000)	(180,000)	(25,000)	0	
<u>Police Department</u>							
Schertz Building - Interior and Exterior Cameras	PD-IT-001	0	0	(40,000)	0	0	
Squad Car - Video Camera System	PD-IT-002	(23,220)	(23,220)	(23,220)	(23,220)	(23,220)	
Portable Radio Replacement	PD-IT-003	0	0	(375,000)	0	0	
Body Worn Camera System	PD-IT-004	(77,494)	(91,534)	(91,534)	(91,534)	(91,534)	
<i>Total</i>		(100,714)	(114,754)	(529,754)	(114,754)	(114,754)	
<b>Total Expenditures and Uses</b>		(100,714)	(284,754)	(709,754)	(139,754)	(114,754)	
<b>Change in Cash Balance</b>		250,786	(108,754)	(108,754)	61,246	(63,754)	86,246
<b>Ending Cash Balance</b>		<b>250,786</b>	<b>142,032</b>	<b>33,278</b>	<b>94,524</b>	<b>30,770</b>	<b>117,016</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # **FD-IT-001**  
 Project Name **Motorola Portable Radios Replacement**



Type **Equipment** Department **Fire Department**  
 Useful Life **10 years** Contact **Fire Chief**  
 Category **Equipment: Computers** Priority **1 Critical**  
 Project Scope **New Project**

**Description** Total Project Cost: \$100,000  
 This project concerns the replacement of portable radios that were originally purchased in 2014. The new radios would be purchased via a vendor. The predecessors would be kept within the Department, traded in during new purchase, or sold via online auction.

**Justification**  
 Last purchased in 2014, these radios have a life expectancy of 10 years and are thus scheduled to be replaced in 2024. Naturally, these radios are vital to be replaced, as they serve as lifelines for firefighters during emergency situations. Additionally, these radios are STARCOM capable, which the Department aims to transition to in FY 24.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Technology Enhancements for Police and Fire Fund	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # **FD-IT-002**  
 Project Name **Radio Tower Equipment Upgrade**



Type **Equipment** Department **Fire Department**  
 Useful Life **20 years** Contact **Fire Chief**  
 Category **Equipment: Computers** Priority **2 Important**  
 Project Scope **New Project**

**Description** Total Project Cost: \$70,000

This project concerns the upgrading of equipment of the Radio Tower. Located behind Station 1, the Radio Tower, which notifies the Department with emergency calls and enables communication between dispatch and fellow Fire personnel, possesses outdated internal equipment. Equipment subjected to replacement would include transmitters, cabling, the radio system to respond to and receive intergovernmental aid, radio repeater, and antennae that transmit emergency data. A third party contractor would venture up the Radio Tower, remove the aforementioned equipment, and install the purchased, modern equipment.

**Justification**

The radio equipment used to transmit emergency tones and radio voice traffic has well exceeded its lifespan. Though the equipment is still functional despite its age, malfunctions that increase in probability as time progresses would not only affect the Department's ability to communicate with others - they would also affect other agencies' communication abilities due to the site serving as a repeater. Future malfunctions in equipment would also negatively impact our ability to be dispatched by our dispatch agency if the equipment is not upgraded. Naturally, the Radio Tower is one of the most vital assets the Village possesses, as the Radio Tower fulfills one of the Village's fundamental purposes by delivering fire and emergency medical services to preserve life.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	70,000					70,000
<b>Total</b>	<b>70,000</b>					<b>70,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Technology Enhancements for Police and Fire Fund	70,000					70,000
<b>Total</b>	<b>70,000</b>					<b>70,000</b>

**Budget Impact/Other**

Currently unknown pending regulatory requirements.

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$162,540

The system wide replacement of the Police Department's current mobile video system installed in the patrol fleet. The current system has been in service since 2013 and is rapidly approaching its EUL. The system wide replacement would include updated redaction software and server replacement for increased capability, longer retention, and increased reliability.

**Justification**

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
46,440	Equip/Vehicles/Furnishings	23,220	23,220	23,220	23,220	23,220	116,100
<b>Total</b>	<b>Total</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>116,100</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
46,440	Technology Enhancements for Police and Fire Fund	23,220	23,220	23,220	23,220	23,220	116,100
<b>Total</b>	<b>Total</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>116,100</b>

**Budget Impact/Other**

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
1,000	Maintenance	1,000	1,000	1,000	1,000	1,000	5,000
<b>Total</b>	<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type	Equipment	Department	Police Department
Useful Life	10 years	Contact	Police Chief
Category	Equipment: Computers	Priority	1 Critical
Project Scope	Annual Program		

**Description** Total Project Cost: \$535,164

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

**Justification**

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
77,494	Equip/Vehicles/Furnishings	91,534	91,534	91,534	91,534	91,534	457,670
<b>Total</b>	<b>Total</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>457,670</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
77,494	Technology Enhancements for Police and Fire Fund	91,534	91,534	91,534	91,534	91,534	457,670
<b>Total</b>	<b>Total</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>91,534</b>	<b>457,670</b>

**Budget Impact/Other**

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

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



**SOURCES AND USES OF FUNDS**

Source	Estimated					
	2023	2024	2025	2026	2027	2028
<b>Technology Equipment and Replacement Service</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$264,705	\$306,760	\$253,200	\$141,925	\$78,962	\$139,260
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Operating Income	(152,961)	(118,924)	35,000	35,000	35,000	35,000
Transfer from Non-Home Rule Sales Tax Fund	250,000	200,000	200,000	150,000	100,000	100,000
<i>Total</i>	97,039	81,076	235,000	185,000	135,000	135,000
<b>Total Revenues and Other Fund Sources</b>	97,039	81,076	235,000	185,000	135,000	135,000
<b>Total Funds Available</b>	<b>361,744</b>	<b>387,836</b>	<b>488,200</b>	<b>326,925</b>	<b>213,962</b>	<b>274,260</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<i>Administration &amp; Finance</i>						
Security Cameras for Various Village Buildings ADM-IT-001	0	0	(50,000)	(50,000)	0	0
Annual Hardware Replacement ADM-IT-003	(35,000)	(69,636)	(71,275)	(72,963)	(74,702)	(76,495)
Network Switch Replacements - Phase I ADM-IT-004	0	0	(75,000)	0	0	0
Network Switch Replacements - Phase II ADM-IT-005	0	0	0	(75,000)	0	0
Parking Deck Cameras - Church Street ADM-IT-006	0	0	(50,000)	0	0	0
Phone System Replacement ADM-IT-008	(19,984)	(25,000)	0	0	0	0
SAN Storage and Server Replacement ADM-IT-009	0	0	0	0	0	(100,000)
Electronic Document Management System ADM-IT-010	0	0	(100,000)	0	0	0
Firewall Replacement ADM-IT-011	0	0	0	(50,000)	0	0
Lake Street Garage Camera Cable Replacement ADM-IT-013	0	(40,000)	0	0	0	0
<i>Total</i>	(54,984)	(134,636)	(346,275)	(247,963)	(74,702)	(176,495)
<b>Total Expenditures and Uses</b>	(54,984)	(134,636)	(346,275)	(247,963)	(74,702)	(176,495)
<b>Change in Cash Balance</b>	42,055	(53,560)	(111,275)	(62,963)	60,298	(41,495)
<b>Ending Cash Balance</b>	<b>306,760</b>	<b>253,200</b>	<b>141,925</b>	<b>78,962</b>	<b>139,260</b>	<b>97,765</b>

# Capital Plan

Data in Year 2024

## 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 2 Important

**Description** Total Project Cost: \$472,571  
 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	2024	2025	2026	2027	2028	Total
107,500	Equip/Vehicles/Furnishings	69,636	71,275	72,963	74,702	76,495	365,071
<b>Total</b>	<b>Total</b>	<b>69,636</b>	<b>71,275</b>	<b>72,963</b>	<b>74,702</b>	<b>76,495</b>	<b>365,071</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
107,500	Technology Equipment and Replacement Service Fund	69,636	71,275	72,963	74,702	76,495	365,071
<b>Total</b>	<b>Total</b>	<b>69,636</b>	<b>71,275</b>	<b>72,963</b>	<b>74,702</b>	<b>76,495</b>	<b>365,071</b>

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

# Capital Plan

Data in Year 2024

## 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 2 Important

**Description** Total Project Cost: \$75,807  
 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	2024	2025	2026	2027	2028	Total
50,807	Equip/Vehicles/Furnishings	25,000					25,000
<b>Total</b>	<b>Total</b>	<b>25,000</b>					<b>25,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
50,807	Technology Equipment and Replacement Service Fund	25,000					25,000
<b>Total</b>	<b>Total</b>	<b>25,000</b>					<b>25,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # ADM-IT-013  
 Project Name Lake Street Garage Camera Cable Replacement

Type	Improvement	Department	Administration & Finance
Useful Life	15 years	Contact	Deputy Village Administrator
Category	Equipment: Computers	Priority	2 Important
Project Scope	New Project		



**Description** Total Project Cost: \$40,000

This project aims to remove all old cabling going to each camera location. Reinstall and run new Cat 5 or 6 cable to each location. Test each camera onsite and offsite for proper function.

**Justification**

Currently the cameras are not all working. The cables going to a lot of cameras are broke or obsolete. The new cables will provide and ensure that we have the correct connection and that Public Safety can see the cameras offsite for any issues.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	40,000					40,000
<b>Total</b>	<b>40,000</b>					<b>40,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Technology Equipment and Replacement Service Fund	40,000					40,000
<b>Total</b>	<b>40,000</b>					<b>40,000</b>

**Budget Impact/Other**

No additional cost or savings to operating budget.

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated					
	2023	2024	2025	2026	2027	2028
<b>Utility Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$5,271,637	\$2,973,976	\$2,882,803	\$1,689,004	\$1,661,373	\$1,155,929
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Debt Issuance	0	3,000,000	1,500,000	0	0	0
Lead Service Revenue	0	0	0	0	0	500,000
Operating Income	4,605,287	5,392,145	0	0	0	0
Operating Income (From Rate Study)	0	0	0	0	0	6,663,148
Operating Income (From Rate Study) - 10% Inflation Reduction	0	0	5,273,389	0	0	0
Operating Income (From Rate Study) - 5% Inflation Reduction	0	0	0	5,804,469	6,061,656	0
<i>Total</i>	4,605,287	8,392,145	6,773,389	5,804,469	6,061,656	7,163,148
<b>Total Revenues and Other Fund Sources</b>	4,605,287	8,392,145	6,773,389	5,804,469	6,061,656	7,163,148
<b>Total Funds Available</b>	<b>9,876,924</b>	<b>11,366,121</b>	<b>9,656,192</b>	<b>7,493,473</b>	<b>7,723,029</b>	<b>8,319,077</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
High School Lift Station - Eng. & Construction	PW-SS-001	(545,000)	0	0	0	0
Emergency Generator at Lift Station (TBD)	PW-SS-002	(58,115)	(116,885)	0	(175,000)	0
Hollister Lift Station - Eng. & Construction	PW-SS-003	0	0	0	(70,000)	(700,000)
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	(550,000)	(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 Replacement	PW-SS-008	0	(150,000)	(850,000)	0	0
Flow Monitoring and Smoke Testing Program	PW-SS-009	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Winchester Sewer Upgrade (Loyola)	PW-SS-010	(70,000)	(675,000)	0	0	0
Winchester Sewer Upgrade (Lucerne)	PW-SS-011	0	(155,000)	(655,000)	0	0
Cambridge Lift Station Replacement	PW-SS-012	0	0	0	0	(75,000)
Emergency Generator - Carriage Hill Lift Station	PW-SS-014	0	(65,000)	0	0	0
Annual Watermain Replacement Program	PW-WATER-002	(2,000,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)
Meter Replacement - Manual Meter Upgrade	PW-WATER-003	(40,000)	(40,000)	(40,000)	(45,000)	(45,000)
Radio Read Touchpad - Replace Meter Heads	PW-WATER-004	(25,000)	(25,000)	0	0	0
Fire Hydrant Replacements	PW-WATER-005	(20,000)	(30,000)	(30,000)	(35,000)	(35,000)
New Valve Insertions	PW-WATER-006	(34,575)	(25,000)	(25,000)	(30,000)	(30,000)

Source		Estimated					
		2023	2024	2025	2026	2027	2028
<b>Utility Fund</b>							
Miscellaneous System Repairs	PW-WATER-007	(50,000)	(55,000)	(55,000)	(60,000)	(60,000)	(65,000)
Red Top Reservoir Emergency Generator	PW-WATER-011	0	(175,000)	0	0	0	0
Emergency Generator - Greentree Well	PW-WATER-013	0	0	(175,000)	0	0	0
Upgrade Second Street Well	PW-WATER-014	0	0	0	0	0	(250,000)
Annual SCADA Improvements	PW-WATER-015	0	(25,000)	(25,000)	(25,000)	(25,000)	(30,000)
Garfield Tower Rehabilitation	PW-WATER-016	0	(250,000)	0	0	0	0
Tiffany Lane Pressure Reducing Valve	PW-WATER-019	(82,200)	0	0	0	0	0
Red Top Reservoir Improvements	PW-WATER-020	(75,000)	0	0	0	0	0
Emergency Generator - Canterbury Booster Station	PW-WATER-021	0	(66,750)	0	0	0	0
SCADA Water Distribution System Radio Replacements	PW-WATER-022	(110,000)	0	0	0	0	0
Water Meter Conversions to Radio Read	PW-WATER-023	0	0	(650,000)	0	0	0
Cla-Val Rehabilitation and Replacements	PW-WATER-024	(108,500)	0	0	0	0	0
Large Water Meter Replacements	PW-WATER-025	0	(150,000)	0	0	0	0
Annual Lead Service Line Replacement Program	PW-WATER-028	0	0	0	0	0	(500,000)
Water and Sanitary System Assessment Plan	PW-WATER-029	0	(250,000)	0	0	0	0
Zone 3 Well	PW-WATER-030	0	0	0	0	0	(100,000)
Retaining Wall	PW-WWTP-002	0	0	0	0	0	0
Screen & Grit Bldg. - Electrical System	PW-WWTP-006	(20,000)	(550,000)	0	0	0	0
Screen & Grit Bldg. - Headworks Screen	PW-WWTP-007	(20,000)	(875,000)	0	0	0	0
Screen & Grit Bldg. - Grit Collector	PW-WWTP-008	(20,000)	(721,000)	0	0	0	0
Control Bldg. - Electrical System	PW-WWTP-009	(35,000)	(125,000)	(125,000)	0	0	0
Control Bldg. - Turbo Blowers	PW-WWTP-010	(1,190,000)	0	0	0	0	0
Filter Bldg. - Low Lift Pumps	PW-WWTP-011	0	0	0	(50,000)	(350,000)	0
Filter Bldg. - Non-potable Water System	PW-WWTP-013	0	0	(25,000)	(125,000)	0	0
Digester Complex - Dewatering Centrifuge	PW-WWTP-015	0	(150,000)	(1,650,000)	0	0	0
Secondary Clarifiers A - Weirs/Skimbers	PW-WWTP-023	0	(106,000)	0	0	0	0
Primary Clarifiers B - Isolation Valves	PW-WWTP-024	0	(228,000)	0	0	0	0
Aeration Tanks B - Junction Box Gates	PW-WWTP-026	0	0	0	(70,000)	0	0
Secondary Clarifiers B - Effluent Junction Box	PW-WWTP-027	0	(100,000)	0	0	0	0
Annual SCADA Improvements	PW-WWTP-029	0	0	(25,000)	(25,000)	(25,000)	(30,000)
Filter Conversion - Phase I	PW-WWTP-030	0	0	0	0	(150,000)	(1,500,000)
WWTP Conversion to UV Disinfection	PW-WWTP-032	0	0	(150,000)	(1,500,000)	(1,350,000)	0
BNR Process Fermentation Tank at WWTP	PW-WWTP-033	(50,000)	0	0	0	(100,000)	(900,000)
Digester Complex - Boiler and Flare System	PW-WWTP-034	(275,000)	0	0	0	0	0
WWTP Facility Plan Update	PW-WWTP-035	0	(75,000)	0	0	0	0
Industrial User Survey	PW-WWTP-036	0	(50,000)	0	0	0	0
Plant A Repairs and Rehabilitation	PW-WWTP-037	0	(100,000)	0	0	0	0
	<i>Total</i>	(5,678,390)	(7,133,635)	(6,280,000)	(4,010,000)	(4,745,000)	(6,275,000)
<i>Other Uses</i>							
Debt Service Expense		(1,095,569)	(1,220,694)	(1,558,199)	(1,693,111)	(1,693,111)	(1,693,111)

Source	Estimated 2023	2024	2025	2026	2027	2028
<b>Utility Fund</b>						
Transfer to Fleet	(128,989)	(128,989)	(128,989)	(128,989)	(128,989)	(128,989)
<i>Total</i>	(1,224,558)	(1,349,683)	(1,687,188)	(1,822,100)	(1,822,100)	(1,822,100)
<b>Total Expenditures and Uses</b>	(6,902,948)	(8,483,318)	(7,967,188)	(5,832,100)	(6,567,100)	(8,097,100)
<b>Change in Cash Balance</b>	(2,297,661)	(91,173)	(1,193,799)	(27,631)	(505,444)	(933,952)
<b>Ending Cash Balance</b>	<b>2,973,976</b>	<b>2,882,803</b>	<b>1,689,004</b>	<b>1,661,373</b>	<b>1,155,929</b>	<b>221,977</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Water Distribution Priority 1 Critical  
 Project Scope Annual Program

**Description** Total Project Cost: \$9,600,000  
 Annual replacement of segments of existing water main facilities.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
3,600,000	Construction/Maintenance	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
<b>Total</b>	<b>Total</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>6,000,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
3,600,000	Utility Fund	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
<b>Total</b>	<b>Total</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>6,000,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>



# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WATER-004  
 Project Name Radio Read Touchpad - Replace Meter Heads



Type Equipment Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Water Distribution Priority 2 Important  
 Project Scope Annual Program

**Description** Total Project Cost: \$100,000  
 Annual replacement of existing meters with radio-read meters.

**Justification**  
 Radio-read meters allow for Village staff to obtain accurate water usage information in a quick and efficient manner, which improves the Village's overall tracking of water usage. The annual replacement program will replace portions of the Village's existing meters with new radio-read meters.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
75,000	Equip/Vehicles/Furnishings	25,000					25,000
<b>Total</b>	<b>Total</b>	<b>25,000</b>					<b>25,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
75,000	Utility Fund	25,000					25,000
<b>Total</b>	<b>Total</b>	<b>25,000</b>					<b>25,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

Description Total Project Cost: \$250,000  
 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	2024	2025	2026	2027	2028	Total
80,000	Equip/Vehicles/Furnishings	30,000	30,000	35,000	35,000	40,000	170,000
<b>Total</b>	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>170,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
80,000	Utility Fund	30,000	30,000	35,000	35,000	40,000	170,000
<b>Total</b>	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>170,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

Description Annual replacement of inoperable valves. Total Project Cost: \$229,575

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
84,575	Equip/Vehicles/Furnishings	25,000	25,000	30,000	30,000	35,000	145,000
<b>Total</b>	<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>145,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
84,575	Utility Fund	25,000	25,000	30,000	30,000	35,000	145,000
<b>Total</b>	<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>145,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Maintenance Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Water Distribution Priority 3 Less Important  
 Project Scope Annual Program

**Description** Total Project Cost: \$445,000  
 Replacement of small segments within the mainline water distribution system to ensure structural integrity of the system.

**Justification**  
 Replacement of deteriorated components of the water distribution system, which will include but not limited to lead services, line stops, and pumps.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
150,000	Construction/Maintenance	55,000	55,000	60,000	60,000	65,000	295,000
<b>Total</b>	<b>Total</b>	<b>55,000</b>	<b>55,000</b>	<b>60,000</b>	<b>60,000</b>	<b>65,000</b>	<b>295,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
150,000	Utility Fund	55,000	55,000	60,000	60,000	65,000	295,000
<b>Total</b>	<b>Total</b>	<b>55,000</b>	<b>55,000</b>	<b>60,000</b>	<b>60,000</b>	<b>65,000</b>	<b>295,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WATER-011  
 Project Name Red Top Reservoir Emergency Generator



Type Improvement Department Public Works Department  
 Useful Life 30 years Contact Public Works Director  
 Category Water Distribution Priority 2 Important  
 Project Scope New Project

Description Total Project Cost: \$175,000

Install an emergency generator at the Red Top Reservoir.

Justification  
 Provide an on-site operator in loss of electrical power to a vital asset in the Village potable water supply and distribution system.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

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

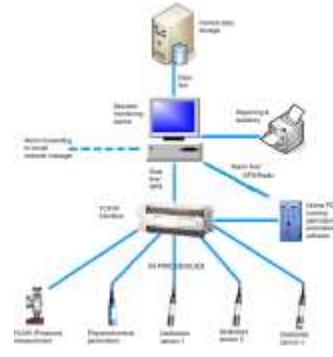
Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		1,000	1,000	1,000	1,000	4,000
<b>Total</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>4,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$130,000  
 Annual improvements to the water distribution SCADA system to keep up with emerging technologies. Using human / machine interface touchscreen (HMI) systems can be operated automatically and monitored locally and remotely. Alarm status will generate through SCADA.

**Justification**  
 Many functions as pumping that operators are performing can done automatically freeing up staff for other tasks. Will improve operation of the facility by evening out pumping cycles over 24 hours rather in batches when operators are present.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	25,000	25,000	25,000	25,000	30,000	130,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>130,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	25,000	25,000	25,000	25,000	30,000	130,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>130,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Staff Cost	-10,000	-10,000	-10,000	-10,000	-10,000	-50,000
<b>Total</b>	<b>-10,000</b>	<b>-10,000</b>	<b>-10,000</b>	<b>-10,000</b>	<b>-10,000</b>	<b>-50,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WATER-016  
 Project Name Garfield Tower Rehabilitation



Type Maintenance Department Public Works Department  
 Useful Life 30 years Contact Public Works Director  
 Category Water Distribution Priority 2 Important  
 Project Scope New Project

### Description

Total Project Cost: \$250,000

This project will rehabilitate the exterior coating by applying new clearcoat. It will also make necessary upgrades to meet OSHA safety requirements. Also included is the replacement of worn equipment and the repair of spot failures on the interior coating to eliminate further deterioration.

### Justification

This is one of the largest and most important components of the water system. Replacing the clearcoat will protect the existing epoxy paint coating which is in good condition. Repairs on the interior are needed to preserve the integrity and functionality of the tower.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	250,000					250,000
<b>Total</b>	<b>250,000</b>					<b>250,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	250,000					250,000
<b>Total</b>	<b>250,000</b>					<b>250,000</b>

### Budget Impact/Other

No material additional cost or savings to operating budget.

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WATER-021  
 Project Name Emergency Generator - Canterbury Booster Station



Type Equipment Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Water Distribution Priority 1 Critical  
 Project Scope New Project

**Description** Total Project Cost: \$66,750  
 Replace emergency backup generator for Canterbury Booster Station. This station provides increased water pressure for Zone #4 (Canterbury Subdivision).

**Justification**  
 The existing generator was installed in 1991 and was previously used elsewhere. This unit is obsolete and replacement parts are not available or are very expensive to obtain.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	66,750					66,750
<b>Total</b>	<b>66,750</b>					<b>66,750</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	66,750					66,750
<b>Total</b>	<b>66,750</b>					<b>66,750</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		500	500	500	500	2,000
<b>Total</b>		<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>2,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Equipment Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Water Distribution Priority 1 Critical  
 Project Scope New Project

**Description** Total Project Cost: \$150,000  
 This project will seek to identify and replace large meters throughout the system that are not working, not testable, or beyond their useful life.

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

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WATER-029  
 Project Name Water and Sanitary System Assessment Plan



Type Improvement Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Water Distribution Priority 1 Critical  
 Project Scope New Project

**Description** Total Project Cost: \$250,000  
 In order to assist with capital planning and budgeting, an assessment of the Village’s water distribution/storage systems, sanitary lift stations and sanitary collection/conveyance system is necessary.

**Justification**  
 An assessment of the Village’s water and sanitary systems is necessary to properly prioritize and develop cost estimates for identified repairs, replacements, and upgrades.

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design/Engineering	250,000					250,000
<b>Total</b>	<b>250,000</b>					<b>250,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	250,000					250,000
<b>Total</b>	<b>250,000</b>					<b>250,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-SS-002  
 Project Name Emergency Generator at Lift Station (TBD)



Type Improvement Department Public Works Department  
 Useful Life 30 years Contact Public Works Director  
 Category Sanitary Sewer Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$350,000  
 Install an emergency generator and automatic transfer switch. Locations to be determined annually after analysis by staff.

**Justification**  
 An analysis will be undertaken to determine which lift station should be selected for the on-site generator based upon flow and outage impacts.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
58,115	Construction/Maintenance	116,885		175,000			291,885
<b>Total</b>	<b>Total</b>	<b>116,885</b>		<b>175,000</b>			<b>291,885</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
58,115	Utility Fund	116,885		175,000			291,885
<b>Total</b>	<b>Total</b>	<b>116,885</b>		<b>175,000</b>			<b>291,885</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance	1,000	2,000	2,000	3,000	3,000	11,000
<b>Total</b>	<b>1,000</b>	<b>2,000</b>	<b>2,000</b>	<b>3,000</b>	<b>3,000</b>	<b>11,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-SS-005  
 Project Name Annual Sewer Televising In spection



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

**Description** Total Project Cost: \$825,000  
 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	2024	2025	2026	2027	2028	Total
300,000	Construction/Maintenance	100,000	100,000	100,000	100,000	125,000	525,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>525,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
300,000	Utility Fund	100,000	100,000	100,000	100,000	125,000	525,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>525,000</b>

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

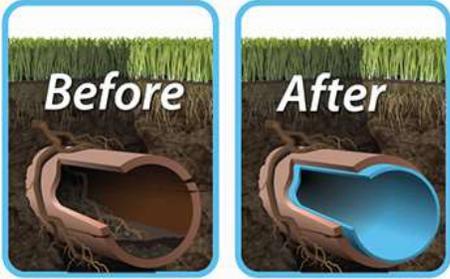
Prior	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$2,500,000  
 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	2024	2025	2026	2027	2028	Total
1,000,000	Construction/Maintenance	300,000	300,000	300,000	300,000	300,000	1,500,000
<b>Total</b>	<b>Total</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,500,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
1,000,000	Utility Fund	300,000	300,000	300,000	300,000	300,000	1,500,000
<b>Total</b>	<b>Total</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,500,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$825,000  
 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	2024	2025	2026	2027	2028	Total
300,000	Construction/Maintenance	100,000	100,000	100,000	100,000	125,000	525,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>525,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
300,000	Utility Fund	100,000	100,000	100,000	100,000	125,000	525,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>525,000</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

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

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

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design/Engineering	150,000					150,000
Construction/Maintenance		850,000				850,000
<b>Total</b>	<b>150,000</b>	<b>850,000</b>				<b>1,000,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	150,000	850,000				1,000,000
<b>Total</b>	<b>150,000</b>	<b>850,000</b>				<b>1,000,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance			1,000	1,000	1,000	3,000
<b>Total</b>			<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>3,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

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

Pri or	Expenditures	2024	2025	2026	2027	2028	Total
125,000	Construction/Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

Pri or	Funding Sources	2024	2025	2026	2027	2028	Total
125,000	Utility Fund	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

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

Pri or	Budget Items	2024	2025	2026	2027	2028	Total
-2,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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: \$845,000  
 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.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
170,000	Construction/Maintenance	675,000					675,000
<b>Total</b>	<b>Total</b>	<b>675,000</b>					<b>675,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
170,000	Utility Fund	675,000					675,000
<b>Total</b>	<b>Total</b>	<b>675,000</b>					<b>675,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		2,500	2,500	2,500	2,500	10,000
<b>Total</b>		<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>10,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-SS-011  
 Project Name Winchester Sewer Upgrade (Lucerne)



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: \$810,000  
 Replacement of existing sanitary sewers with larger diameter / higher capacity pipes along Winchester Road, west of Lucerne Lane.

**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	2024	2025	2026	2027	2028	Total
Planning/Design/Engineering	155,000					155,000
Construction/Maintenance		655,000				655,000
<b>Total</b>	<b>155,000</b>	<b>655,000</b>				<b>810,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	155,000	655,000				810,000
<b>Total</b>	<b>155,000</b>	<b>655,000</b>				<b>810,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance			2,500	2,500	2,500	7,500
<b>Total</b>			<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>7,500</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Sanitary Sewer Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$65,000  
 The project aims to replace emergency generator at Carriage Hill Sanitary Sewer Lift Station.

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

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	65,000					65,000
<b>Total</b>	<b>65,000</b>					<b>65,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	65,000					65,000
<b>Total</b>	<b>65,000</b>					<b>65,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		-3,000	-3,000	-3,000	-3,000	-12,000
<b>Total</b>		<b>-3,000</b>	<b>-3,000</b>	<b>-3,000</b>	<b>-3,000</b>	<b>-12,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WWTP-006  
 Project Name Screen & Grit Bldg. - Electrical System



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

**Description** Total Project Cost: \$614,000  
 Remove and replace electrical breaker panel and associated wiring and conduits. The environment warrants new equipment to be NEMA Rating Class 1 Division 2. Work to be performed in conjunction to Screen and Grit equipment replacement.

**Justification**  
 Building and electrical components are 29 years old at the EUL. Due to the moist corrosive atmosphere oxidation is occurring to the wiring and components. Replacement of the Screen and Grit Systems is the most cost-effective time for replacement of the electrical hardware.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
64,000	Construction/Maintenance	550,000					550,000
<b>Total</b>	<b>Total</b>	<b>550,000</b>					<b>550,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
64,000	Utility Fund	550,000					550,000
<b>Total</b>	<b>Total</b>	<b>550,000</b>					<b>550,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		-1,000	-1,000	-1,000	-1,000	-4,000
<b>Total</b>		<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-4,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WWTP-007  
 Project Name Screen & Grit Bldg. - Headworks S creen



Type Improvement Department Public Works Department  
 Useful Life 20 years Contact Public Works Director  
 Category Wastewater Priority 1 Critical  
 Project Scope Continuing Project

**Description** Total Project Cost: \$995,000  
 Project consist of demolition, reconfiguring structures, and installation of new screen systems. Screen size will be reduced from particle greater than 3/8" down to at least 1/4".

**Justification**  
 Existing equipment is past existing useful service life at 29 years old. Newer technologies have greater efficiencies and removal capabilities.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
120,000	Construction/Maintenance	875,000					875,000
<b>Total</b>	<b>Total</b>	<b>875,000</b>					<b>875,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
120,000	Utility Fund	875,000					875,000
<b>Total</b>	<b>Total</b>	<b>875,000</b>					<b>875,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		-5,000	-5,000	-5,000	-5,000	-20,000
<b>Total</b>		<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-20,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement Department Public Works Department  
 Useful Life 25 years Contact Public Works Director  
 Category Wastewater Priority 1 Critical  
 Project Scope Continuing Project

**Description** Total Project Cost: \$791,000  
 Project consist of demolition, reconfiguring structures, and installation of grit system. A compact grit removal system can remove 95% of 106 micron or larger particles. Grit washers separate and return volatile solids while collecting inorganic material for disposal, saving space and capacity in downstream structures. Organic material returned to the process provides food for the biological process microbes.

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

Prior	Expenditures	2024	2025	2026	2027	2028	Total
70,000	Construction/Maintenance	721,000					721,000
<b>Total</b>	<b>Total</b>	<b>721,000</b>					<b>721,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
70,000	Utility Fund	721,000					721,000
<b>Total</b>	<b>Total</b>	<b>721,000</b>					<b>721,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		-5,000	-5,000	-5,000	-5,000	-20,000
<b>Total</b>		<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-20,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WWTP-009  
 Project Name Control Bldg. - Electrical System



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

**Description** Total Project Cost: \$285,000  
 Identify, locate, and label wires. Temporarily wire equipment. Remove existing panels and replace with new controls disconnects and circuitry. Terminate and label all existing equipment wiring. Develop as-built drawings.

**Justification**  
 Existing equipment is dated (late 70's/ 80's) beyond its existing useful service life. Poorly organized after equipment replacements and changes makes tracing wiring difficult, if not impossible.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
35,000	Construction/Maintenance	125,000	125,000				250,000
<b>Total</b>	<b>Total</b>	<b>125,000</b>	<b>125,000</b>				<b>250,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
35,000	Utility Fund	125,000	125,000				250,000
<b>Total</b>	<b>Total</b>	<b>125,000</b>	<b>125,000</b>				<b>250,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		-1,000	-1,000	-1,000	-1,000	-4,000
<b>Total</b>		<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-4,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WWTP-015  
 Project Name Digester Complex - Dewatering Centrifuge



Type Improvement Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Wastewater Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$1,800,000  
 Equipment selection and engineering design would be performed prior to construction. Piping and electrical improvements would be performed with the installation of a centrifuge of belt press.

**Justification**  
 Currently the plant has no means to dewater sludge. Greater production of sludge due to chemical sludge produced from chemical addition to control phosphorous makes sludge dewatering a continual operation.

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design/Engineering	150,000					150,000
Construction/Maintenance		1,650,000				1,650,000
<b>Total</b>	<b>150,000</b>	<b>1,650,000</b>				<b>1,800,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	150,000	1,650,000				1,800,000
<b>Total</b>	<b>150,000</b>	<b>1,650,000</b>				<b>1,800,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WWTP-023  
 Project Name Secondary Clarifiers A - Weirs/Skimmers



Type Improvement Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Wastewater Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$106,000  
 Removal and replacement of weirs and baffles.

**Justification**  
 Original equipment from 1966 and has far exceeded its useful service life. These items are vital components of the secondary clarifiers.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	106,000					106,000
<b>Total</b>	<b>106,000</b>					<b>106,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	106,000					106,000
<b>Total</b>	<b>106,000</b>					<b>106,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



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

**Description** Total Project Cost: \$228,000  
 Excavate and demolition of Plant B clarifier existing valves and replace with new valves and operators.

**Justification**  
 Used daily, the valves have become difficult to operate and are in need of replacement. Installed in 1972, valves will be 50 years old at time of replacement.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	228,000					228,000
<b>Total</b>	<b>228,000</b>					<b>228,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	228,000					228,000
<b>Total</b>	<b>228,000</b>					<b>228,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		-5,000	-5,000	-5,000	-5,000	-20,000
<b>Total</b>		<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-20,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WWTP-027  
 Project Name Secondary Clarifiers B - Effluent Junction Box



Type Improvement Department Public Works Department  
 Useful Life 40 years Contact Public Works Director  
 Category Wastewater Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$100,000  
 Replacement of gate for effluent box for Plant B secondary clarifiers.

**Justification**  
 The existing gate has exceeded its useful service life and requires replacement at this time.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WWTP-035  
 Project Name WWTP Facility Plan Update



Type Improvement Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Wastewater Priority 1 Critical  
 Project Scope New Project

**Description** Total Project Cost: \$75,000  
 The original facility plan for the WWTP was completed in 2017. Five years have gone by and the plan needs to be updated to reflect projects completed and priority revisions to previously identified projects and any newly identified projects.

**Justification**  
 An update of the Facility Plan for the WWTP is necessary because the original plan was completed five years ago. It is now time for the plan to reflect completed projects and any new projects that are necessary.

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design/Engineering	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Improvement Department Public Works Department  
 Useful Life 10 years Contact Public Works Director  
 Category Wastewater Priority 1 Critical  
 Project Scope New Project

**Description** Total Project Cost: \$50,000  
 The IEPA has mandated that the Village undertake an Industrial Users Survey as a condition in the Village’s NPDES permit for the WWTP. The survey needs to be completed within six months of the permit issuance, which is anticipated to occur very soon.

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

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design/Engineering	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

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

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-WWTP-037  
 Project Name Plant A Repairs and Rehabilitation



Type Improvement Department Public Works Department  
 Useful Life 25 years Contact Public Works Director  
 Category Wastewater Priority 2 Important  
 Project Scope New Project

**Description** Total Project Cost: \$100,000  
 Replace skimmer chain on plant A primary and secondary clarifiers. Replace effluent and filter valves with new valves with automated actuators programmed with the new SCADA system.

**Justification**  
 The chains are worn and need replacing on clarifiers. Valves are hard to turn and are original to the 1975 Plant B upgrade.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Utility Fund	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

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

Village of Libertyville, Illinois

Capital Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated					
	2023	2024	2025	2026	2027	2028
<b>Vehicle Maintenance and Replacement Service</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$1,873,396	\$2,006,832	\$2,175,319	\$1,491,832	\$1,643,809	\$1,241,798
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Operating Income	177,850	190,116	125,000	125,000	125,000	125,000
Transfer from General Fund	500,000	1,000,000	750,000	750,000	550,000	550,000
Transfer from Utility Fund	128,989	128,989	128,989	128,989	128,989	128,989
<i>Total</i>	806,839	1,319,105	1,003,989	1,003,989	803,989	803,989
<b>Total Revenues and Other Fund Sources</b>	806,839	1,319,105	1,003,989	1,003,989	803,989	803,989
<b>Total Funds Available</b>	<b>2,680,235</b>	<b>3,325,937</b>	<b>3,179,308</b>	<b>2,495,821</b>	<b>2,447,798</b>	<b>2,045,787</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Fire Department</u>						
Rescue Air Bag Kits	FD-EQU-001	(11,186)	0	0	0	0
Surface-Supplied Air Dive Equipment	FD-EQU-003	(23,653)	0	0	0	0
Hurst Extrication Tools - Fire Station 3	FD-EQU-004	0	0	(30,000)	0	0
Administrative Vehicle Replacement - 4600	FD-FLEET-001	0	(85,000)	0	0	0
Utility Vehicle Replacement - U462	FD-FLEET-002	0	(85,000)	0	0	0
Ambulance Replacement - A461	FD-FLEET-003	0	0	0	0	(460,000)
Ambulance Replacement - A463	FD-FLEET-004	0	(380,618)	0	0	0
Ambulance Replacement - A462	FD-FLEET-005	0	0	0	(457,012)	0
Fire Engine Replacement - E463	FD-FLEET-006	0	0	(847,476)	0	0
<i>Total</i>		(34,839)	(550,618)	(877,476)	(457,012)	(460,000)
<u>Police Department</u>						
Police Interceptors	PD-FLEET-001	(143,308)	(185,000)	(190,000)	(195,000)	(205,000)
CSO Vehicles	PD-FLEET-002	(45,000)	0	0	0	0
Squad #20 - Administrative Vehicle (PD)	PD-FLEET-003	(46,000)	0	0	0	0
<i>Total</i>		(234,308)	(185,000)	(190,000)	(195,000)	(205,000)
<u>Public Works Department</u>						
Unit 303 - Ford F350	PW-FLEET-001	0	(90,000)	0	0	0
Unit 317 - Plow Truck	PW-FLEET-003	0	0	(275,000)	0	0
Unit 322 - Plow Truck	PW-FLEET-004	0	(275,000)	0	0	0
Unit 323 - Plow Truck	PW-FLEET-005	0	0	(275,000)	0	0
Unit P-5 - Ford F350	PW-FLEET-007	0	0	(70,000)	0	0

Source		Estimated 2023	2024	2025	2026	2027	2028
<b>Vehicle Maintenance and Replacement Service</b>							
Unit 321 - International 7400	PW-FLEET-008	(227,000)	0	0	0	0	0
Unit 302 - Ford F250 Utility Truck	PW-FLEET-009	0	0	0	0	(90,000)	0
Unit 308 - Ford F450 Plow Truck	PW-FLEET-010	0	0	0	(100,000)	0	0
Unit 310 - Ford F350 Utility Truck	PW-FLEET-011	0	0	0	0	(90,000)	0
Unit 312 - Ford F450 Plow Truck	PW-FLEET-012	0	0	0	(100,000)	0	0
Unit 309 - Ford F150 Utility Truck	PW-FLEET-014	0	(50,000)	0	0	0	0
Petro Vend Fuel Site Controller	PW-FLEET-015	(55,000)	0	0	0	0	0
Unit 324 - Equipment	PW-FLEET-016	(79,465)	0	0	0	0	0
Unit 300 - Administrative Vehicle (PW)	PW-FLEET-017	0	0	0	0	(30,000)	0
Unit 314 - Ford F350 Dump Truck	PW-FLEET-018	0	0	0	0	(83,000)	0
Unit 331 - Skid Steer Bobcat	PW-FLEET-019	0	0	0	0	(80,000)	0
Unit P-3 - Ford F350 Dump Truck	PW-FLEET-020	0	0	0	0	(83,000)	0
Unit P-8 - Ford F450 Utility Truck	PW-FLEET-021	0	0	0	0	(90,000)	0
Mini Skid Steer with Log Grapple	PW-FLEET-022	(42,791)	0	0	0	0	0
Unit P-1 - Crew Cab Flat Bed Truck	PW-FLEET-023	0	0	0	0	0	(78,000)
Unit P-2 - Small Plow Truck	PW-FLEET-024	0	0	0	0	0	(95,000)
Unit 332 - Street Sweeper	PW-FLEET-025	0	0	0	0	0	(225,000)
Unit #320 - Large Plow Truck	PW-FLEET-026	0	0	0	0	0	(275,000)
	<i>Total</i>	(404,256)	(415,000)	(620,000)	(200,000)	(546,000)	(673,000)
<b>Total Expenditures and Uses</b>		(673,403)	(1,150,618)	(1,687,476)	(852,012)	(1,206,000)	(878,000)
<b>Change in Cash Balance</b>		133,436	168,487	(683,487)	151,977	(402,011)	(74,011)
<b>Ending Cash Balance</b>		<b>2,006,832</b>	<b>2,175,319</b>	<b>1,491,832</b>	<b>1,643,809</b>	<b>1,241,798</b>	<b>1,167,787</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # **FD-FLEET-001**  
 Project Name **Administrative Vehicle Replacement - 4600**

Type **Equipment** Department **Fire Department**  
 Useful Life **8 years** Contact **Fire Chief**  
 Category **Vehicles** Priority **3 Less Important**  
 Project Scope **New Project**



**Description** Total Project Cost: \$85,000  
 The project concerns replacement of a staff vehicle. A new Ford Expedition would be purchased and, upon arrival, would be outfitted with the equipment derived from its predecessor. Said predecessor would then be repurposed for a fellow department or sold via online auction.

**Justification**  
 If approved, this project would continue the scheduled replacement of the Fire Department's vehicles. Prioritizing emergency response vehicles helps secure safe, timely, and efficient emergency responses. This project would also enhance the fleet a fellow department, as it would inherit a highly usable, dependable vehicle for daily tasks.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	85,000					85,000
<b>Total</b>	<b>85,000</b>					<b>85,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Vehicle Maintenance and Replacement Service Fund	85,000					85,000
<b>Total</b>	<b>85,000</b>					<b>85,000</b>

**Budget Impact/Other**  
 Minimal savings to operating budget in vehicle maintenance.

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # **FD-FLEET-002**  
 Project Name **Utility Vehicle Replacement - U462**



Type **Equipment** Department **Fire Department**  
 Useful Life **8 years** Contact **Fire Chief**  
 Category **Vehicles** Priority **3 Less Important**  
 Project Scope **New Project**

**Description** Total Project Cost: \$85,000  
 Replacement of utility vehicle at Fire Station 2.

**Justification**  
 Scheduled public safety vehicle replacements promote a high level of emergency service and response. Front-line vehicles are washed down and placed in service in other areas of the Village.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	85,000					85,000
<b>Total</b>	<b>85,000</b>					<b>85,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Vehicle Maintenance and Replacement Service Fund	85,000					85,000
<b>Total</b>	<b>85,000</b>					<b>85,000</b>

**Budget Impact/Other**  
 Minimal savings to operating budget in vehicle maintenance.

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # **FD-FLEET-004**  
 Project Name **Ambulance Replacement - A463**



Type **Equipment** Department **Fire Department**  
 Useful Life **10 years** Contact **Fire Chief**  
 Category **Vehicles** Priority **2 Important**  
 Project Scope **Continuing Project**

**Description** Total Project Cost: \$380,618  
 Replacement of a front-line ambulance to maintain a ten-year life expectancy.

**Justification**  
 Scheduled public safety vehicle replacements promote a high level of emergency service and response. Front-line vehicles are washed down and placed in service in other areas of the Village. In the case of heavy public safety equipment, front line apparatus is placed into reserve.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	380,618					380,618
<b>Total</b>	<b>380,618</b>					<b>380,618</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Vehicle Maintenance and Replacement Service Fund	380,618					380,618
<b>Total</b>	<b>380,618</b>					<b>380,618</b>

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-1,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project #	PD-FLEET-001
Project Name	Police Interceptors



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

**Description** Total Project Cost: \$1,412,340

In an effort to maintain a reliable squad car fleet, this project aims to replace Police Interceptor vehicles annually.

**Justification**

Police squad cars are on the road 24/7/365 days a year, resulting in a high mileage at EUL. The old vehicles are washed down to other Village departments to replace older vehicles.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
437,340	Equip/Vehicles/Furnishings	185,000	190,000	195,000	200,000	205,000	975,000
<b>Total</b>	<b>Total</b>	<b>185,000</b>	<b>190,000</b>	<b>195,000</b>	<b>200,000</b>	<b>205,000</b>	<b>975,000</b>

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
437,340	Vehicle Maintenance and Replacement Service Fund	185,000	190,000	195,000	200,000	205,000	975,000
<b>Total</b>	<b>Total</b>	<b>185,000</b>	<b>190,000</b>	<b>195,000</b>	<b>200,000</b>	<b>205,000</b>	<b>975,000</b>

**Budget Impact/Other**

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

Prior	Budget Items	2024	2025	2026	2027	2028	Total
-1,600	Maintenance	-800	-800	-800	-800	-800	-4,000
<b>Total</b>	<b>Total</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>	<b>-4,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-FLEET-001  
 Project Name Unit 303 - Ford F 350



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

**Description** Total Project Cost: \$90,000  
 Replacement of 2011 Ford F350 in Public Works. This truck used during the workday by the Utilities Supervisor.

**Justification**  
 Replacement of the truck will reduce maintenance expenditures in the vehicle replacement fund. The Village will receive more money at auction selling a newer vehicle.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	90,000					90,000
<b>Total</b>	<b>90,000</b>					<b>90,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Vehicle Maintenance and Replacement Service Fund	90,000					90,000
<b>Total</b>	<b>90,000</b>					<b>90,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>		<b>-4,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

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



Type Equipment Department Public Works Department  
 Useful Life 15 years Contact Public Works Director  
 Category Equipment: PW Equip Priority 2 Important  
 Project Scope New Project

Description Total Project Cost: \$275,000  
 Replace 2009 International plow truck.

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

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	275,000					275,000
<b>Total</b>	<b>275,000</b>					<b>275,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Vehicle Maintenance and Replacement Service Fund	275,000					275,000
<b>Total</b>	<b>275,000</b>					<b>275,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance		-1,000	-1,000	-1,000	-1,000	-4,000
<b>Total</b>		<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-4,000</b>

# Capital Plan

Data in Year 2024

## Village of Libertyville, Illinois

Project # PW-FLEET-014  
 Project Name Unit 309 - Ford F 150 Utility Truck



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

**Description** Total Project Cost: \$50,000  
 This project is for the replacement of Truck #309 which is a 2011 Ford F150 Pickup truck.

**Justification**  
 This replacement is based off of mileage and age of the vehicle. Truck #309 is a 10-year-old truck with 107,000 miles. It is used for utility locating and service calls.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Funding Sources	2024	2025	2026	2027	2028	Total
Vehicle Maintenance and Replacement Service Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

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

Budget Items	2024	2025	2026	2027	2028	Total
Maintenance	-500	-500	-500	-500	-500	-2,500
<b>Total</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>-2,500</b>

# DEPARTMENT NARRATIVE

## ADMINISTRATION & FINANCE

### Proposed 2023/2024 Administration/Finance Budget Goals

1. Collect Community Feedback Through a Community Survey: The FY 23/24 budget includes funds to conduct a community survey. Staff will work with the National Community Survey to engage residents in a survey that will query them on areas such as livability, quality of life, governance, economy, mobility, community design, utilities, safety, parks and recreation, etc. It is best practice to conduct a community survey every 10 years. The last community survey was completed in 2015. The survey results will be used to assist with strategic goal planning. Staff will create content to share the results with the public via various platforms. Target Completion Date – 4/30/2024
2. Conduct a Pay and Compensation Study: The Village reviews compensation of employees annually as part of the budget process. It is best practice to conduct a comprehensive study every 5-10 years. The FY 23/24 budget includes funds to hire a consultant to complete an exhaustive study which will review compensation class and ranges and make recommendations, if applicable. Staff will oversee this study which will be completed in advance of the FY 24/25 budget process. Target Completion Date – 12/31/2023
3. Conduct a Comprehensive Review of the Village's Code of Ordinances: During FY 22/23 staff reviewed 25% of the Village Code. The remainder of the Code will be reviewed for updates, conflicts, errors and/or omissions. The review will also include ensuring that the ordinances follow State and Federal regulations. Should any adjustments need to be made a comprehensive amendment will be presented to the Village Board for approval. Target Completion Date – It is staff's goal to complete another 25% of the Village Code by 4/30/2024.
4. Conduct a Website RFP and Transition to New Provider, if applicable: The Village's website provider has been in place for approximately ten years. A refresh of the site was completed four years ago. The current provider has expanded their scope of offerings and as such the Village has seen a reduction in support from the provider. Staff recommends conducting a Request for Proposal (RFP) process to evaluate website providers. An internal staff committee will be created to run the process. Funds are allocated in the FY 23/24 budget to transition to a new provider, if applicable. Target Completion Date – 4/30/2024
5. Implement Applicant Tracking Module in BS&A Cloud: Currently applicants that are in the hiring process submit resumes and cover letters directly to Administration and a manual tracking process occurs. The Village's financial enterprise system (BS&A) has an applicant tracking module that is available within the current system. Staff will work with BS&A to set up the system and begin using it for tracking. Target Completion Date – 2/1/2024
6. Implement GFOA Budget Award Formatting Updates: Analyze and incorporate into the FY 2024-2025 budget document the Government Finance Officers' Association (GFOA) Distinguished Budget Presentation Award Program revised budget document parameters to maintain ongoing eligibility for the award. Target Completion Date – 2/1/2024
7. Complete Revisions to Village Purchasing Policy: Updates to the Village's Purchasing Policy have been completed ad hoc over the last several years. Staff seeks to complete remaining updates and unify all purchasing regulations and requirements into an updated single, unified policy. Target Completion Date – 12/31/2023.
8. Implement Contract Tracking Module in BS&A Cloud: The Village's accounting system offers a contract tracking module in the base software. This will allow better accounting of costs for capital project expenses. Staff seek to build-out this module for Village user and train appropriate personnel in its utilization. Target Completion Date – 9/30/2023

## Proposed 2023/2024 Information Technology Budget Goals

1. Develop an IT Strategic Plan: Building on the Capital Improvement Plan staff will develop an IT strategic plan which will address smaller infrastructure items such as switches, fobs, cameras, printers, etc. to aid in the annual budget process. Target Completion Date – 2/1/2024
2. Implement a Multi-Factor Authentication Program for Mobile Access to Employee Email: In an ongoing effort to increase security, staff will implement a multi-factor authentication program for those employees who access their Village email remotely. This will require an additional layer of security when viewing email offsite. Target Completion Date – 3/1/2024
3. Implement Employee Intranet through Office 365: Staff will review options for an employee intranet portal through Office 365 where employee notices, forms, etc. can be accessed. Target Completion Date – 4/1/2024
4. Identify Opportunities for Terminating Village Fax Lines and Transitioning to E-Fax: The Village still utilizes fax machines in certain departments to provide secure transfer of information. Staff will assess the ability to transition to e-fax licenses which will allow the Village to cancel phone lines, dispose of equipment and provide a secure way to obtain faxes at an employee's workstation via email. Target Completion Date – 12/31/2023
5. Evaluate the Village's Door Fob System for Potential Expansion: Door fob locking systems are located in each of the Village's buildings. However, not every door in each building is locked via fob. Staff will review the current fob network in each building to determine if additional doors need to be added to the system and develop a plan for implementation. Target Completion Date – 12/31/2023

## Review of 2022/2023 Administration/Finance Budget Goals

1. Conduct a Comprehensive Review of the Village's Code of Ordinances: Staff will develop an internal committee, to include the Village Attorney, when necessary, to review the Village's Code of Ordinances for updates, conflicts, errors and/or omissions. The review will also include ensuring that the ordinances follow State and Federal regulations. Should any adjustments need to be made a comprehensive amendment will be presented to the Village Board for approval. Staff's goal is to complete a review of 50% of the Village Code by 4/30/2023.

*Status - Staff has developed an outline of the Village's current codes and the associated departments for review. It is anticipated that 25% of the review will occur this FY and not 50% as originally expected due to other operational needs that took precedent during 22/23 as well as Village Clerk responsibilities handled by Administration. Staff plans to redefine the parameters of this goal in FY 23/24 so that it has realistic expectations.*

2. Evaluate and Update All Staff Job Descriptions: A comprehensive review of the Village's job descriptions has not been conducted since 2015. It is best practice to review job descriptions every few years to ensure they are up to date. Staff does review them individually if a position is vacated prior to backfilling a position.

*Status - Completed. All job descriptions have been reviewed by each Department along with a final review by Administration and updated accordingly.*

3. Research, Evaluate and Implement Best Recruitment Practices and Develop Hiring Strategies to Attract Qualified Applicants: Recruitment continues to be challenging in the current environment and specifically for certain positions. Staff will research and evaluate best recruitment practices and develop a policy and procedures for recruitment, as well as recommendations for potential new benefit offerings for recruitment and retention of employees.

*Status - This goal is ongoing; however, several items have been completed. A Fire Department recruitment video was created and is being shared on social media. A recruitment brochure template was developed that can be utilized for management level positions. Template social media recruitment materials were created which are used for consistent branding. An internal job requisition form was developed and implemented which assists with guiding the recruitment process for items such as recruitment locations, interview structure, etc. Sample recruitment benefit policies from other communities are also being evaluated.*

4. Develop Customer Service Program/Training: Staff will develop an in-house customer service training model to provide consistency across departments with expectations for internal and external customer service experiences.

***Status - Upon further review it was determined that utilizing an established customer training program would be in the best interest of employees and the use of staff time. Staff has requested additional funds in the FY 23/24 budget for training and will utilize the funds for customer service training.***

5. Create On-Boarding Videos/Training Materials: Staff will develop an on-boarding presentation that provides general on-boarding to new employees. This online training will complement the in-person on-boarding process. In addition, staff is developing a list of trainings that can be conducted in-house and will create online materials that can be viewed by employees to meet training requirements. These tools will be part of the Village's online training platform Target Solutions.

***Status - This goal is ongoing; however, several items have been completed. The on-boarding process has been streamlined and updated and an online training video is forthcoming. A training calendar for 2023 has been developed and begins in February.***

6. Develop Village-wide Document Digitization Plan: The Village's capital plan identifies the purchase of a document management software in FY 25/26. Prior to implementation of the software staff recommends beginning to put in place certain paperless processes. In addition, document scanning, and organization of files needs to occur in advance of the software purchase. Staff will develop a plan for which processes should become paperless and for implementing document scanning.

***Status - A draft plan was developed which details the order in which documents should begin being scanned, a proposed file structure for storage, a timeline for implementation and options for scanning old files. It is anticipated that the plan will begin being implemented in the second quarter of 2023.***

7. Coordinate the Issuance of Approximately \$14 Million in General Obligation Alternate Revenue Bonds: The Village is scheduled to issue a substantial amount of new debt in FY 2022-2023 in order to fund the first two Master Stormwater Management Plan (MSWMP) projects: Rockland Road and the Highlands Subdivision. The debt associated with these bonds will be paid by stormwater utility fee revenues. Staff will work to coordinate issuance timing with the Public Works Department in order to minimize negative arbitrage. Additionally, Finance Department staff will endeavor to keep the cost of issuance as low as possible by working with its financial advisor to arrange for a competitive bond sale.

***Status - The Village successfully sold its first series of stormwater bonds on August 24, 2022 for a total principal amount of \$9,170,000 and a true interest cost of 3.12%. The principal amount and term (20 to 15 years) was able to be lowered due to the DCEO grants.***

8. Pursue the Government Finance Officers Association (GFOA) "Triple Crown" by Developing a Popular Annual Financial Report: The Village annually receives awards from the GFOA for its budget document and its Comprehensive Annual Financial Report. The third major GFOA award is for a distinguished Popular Annual Financial Report, which is a document that aims to reduce the complexity of the Comprehensive Annual Financial Report so the information is more amenable to consumption by the general public. Winning all three awards is referred to as the GFOA "Triple Crown". At the completion of the April 30, 2022 audit, staff will work with internal stakeholders and external vendors to develop and release a Popular Annual Financial report for the fiscal year ending April 30, 2022.

***Status - The Village completed its first PAFR and submitted it to the GFOA for award consideration in early autumn 2022. At the time of this document being published, the Village was still awaiting the results of the award.***

## Review of 2022/2023 Information Technology Budget Goals

1. Analyze Opportunities for Building Village-wide Fiber Network: The Village relies on internet for daily processes in every building and facility. Staff will work with the Village's contractual IT vendor to examine potential opportunities along with costs to build out Village fiber networks among Village buildings to reduce costs, as well as increase reliability and speed.

***Status - A memorandum documenting the current internet infrastructure and each facility was developed along with opportunities for expansion or upgrade have been identified. This will be a good resource to review annually and during the budget process.***

2. Work with Administration to Develop Regular IT Tips/Communication Pieces Regarding IT Security: Staff will work with IT to develop communication pieces and ensure that they are shared in internal communications such as the employee newsletter and via regular reminder e-mails. The purpose of these communications is to further educate staff on IT tips and security, and to keep staff up to date on IT related concerns.

***Status - Completed. Each month new tips are shared with employees through internal employee communications.***

3. Implement E-mail Message Archiver Subscription Service and Update Policies Regarding Retention Accordingly: The Village currently uses a variety of methods to capture e-mail messages for storage. Since there is not one dedicated program to manage e-mail, message retention can be cumbersome when searching for archived e-mails for purposes such as FOIA. Staff is recommending the purchase of an e-mail message archiver service to streamline this process and ensure compliance with FOIA laws.

***Status - Completed. The email archiver was implemented in the fall of 2022. The system is working well and is utilized to retain and locate emails when necessary.***

4. Work with the Police Department to Evaluate and Plan for Body-Worn Cameras: As the state requirement nears for the Village to implement body-worn cameras. Staff will work with the Police Department to evaluate the technology and ensure that the Village's technology is in place to support the requirement.

***Status - Completed. Staff continues to work with the Police Department during their transition to body-worn cameras. The Department anticipates pilot use of the equipment in the first quarter of 2023.***

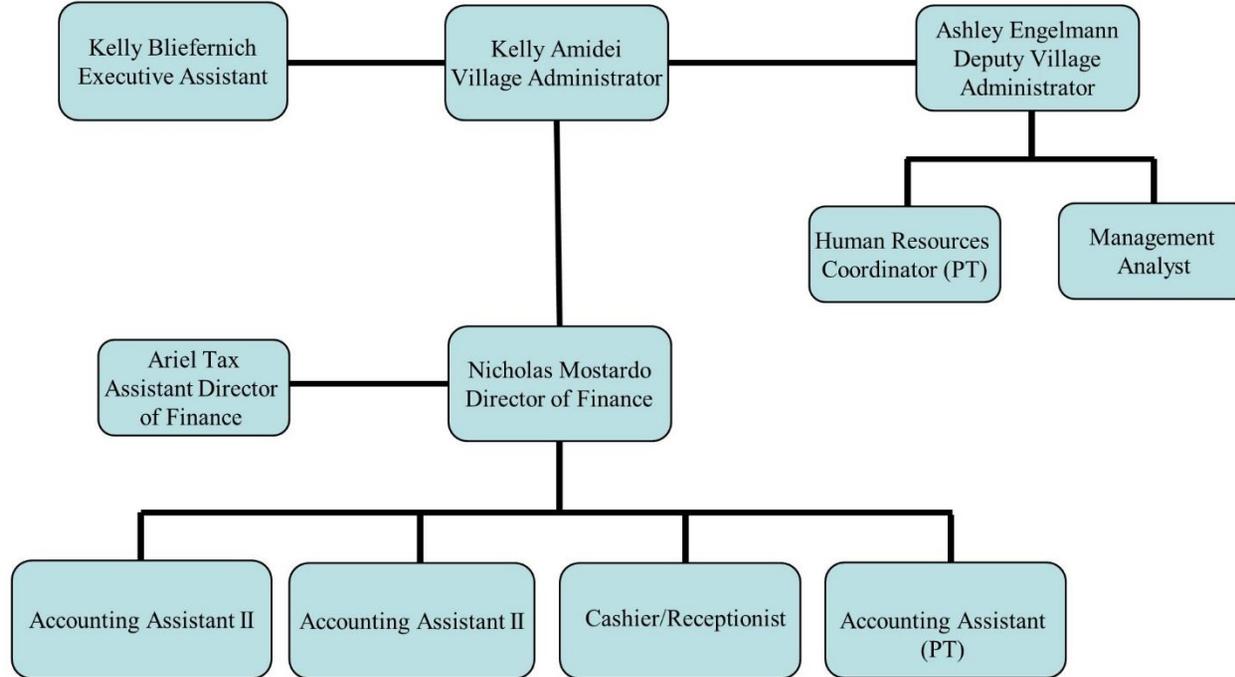
5. Evaluate and Eliminate Village-wide POTS Lines Where Applicable: The Village has several POTS (plain old telephone service) phone lines that are traditional analog phone (copper) lines. POTS technology is being eliminated and will not be supported by most phone carriers within the next few years. Therefore, staff will conduct an analysis of current POTS lines and determine options for transitioning to digital or fiber.

***Status - Completed. Staff has cancelled numerous POTS lines and continues to work to identify any additional that can be terminated. A circuit was also identified that was able to be terminated, which will generate a significant monthly savings.***

# Organizational Chart



## ADMINISTRATION & FINANCE FISCAL YEAR 2023 - 2024



# DEPARTMENT NARRATIVE

## PUBLIC WORKS DEPARTMENT

### Proposed 2023/2024 Public Works Department Budget Goals

1. Contractual Village Tree Pruning Program: Continue the five-year rotation of the parkway tree pruning program with the northeast and east sections of the Village. This program includes Village buildings and Park trees in the program. Target Completion Date – 4/30/2024
2. Village Parkway Tree Planting Program: Continue to offer a no cost to the resident/property owner, tree replacement and planting program. Tree selection is based on tree survey data with species, varieties and planting locations chosen by Village staff. The goal is to increase species planted in each neighborhood to ensure diversity. This program has been well-received by Village residents. Target Completion Date – 4/30/2024
3. Playground Construction: Oversee contractor’s construction of new basketball courts at Greentree Park and assist as needed with implementation of the new Nicholas Dowden North Park design, construction, and installation. These efforts will promote timeliness of project completion. Target Completion Date – 4/30/2024
4. Paint Adler Dive and Plunge Pool: Seek bids for the painting and patching of the Adler Dive and Plunge Pool. Staff anticipates the work to be performed in the fall after the pool season ends. Target Completion Date – 11/30/2023
5. MEP Study Implementation-Phase 2: Acquire bids for the second phase of the Pool MEP Study. This includes the Adler Pool filter room components, sand play components, shade canopies, concrete deck repairs and bath house water heater components. Work with contractor and WT Group to implement equipment changes after the pool closes for the season. Target Completion Date – 4/30/2024
6. Paul Neal & Willis Overholser Parks: Plant trees in front and alongside the new pickle ball courts to create a buffer from the neighboring homes (Paul Neal). Prune and remove dying trees behind homes along the south field edge and plant new trees in this area to enhance the buffer between the homes and the open playing field (Willis Overholser). Target Completion Date – 9/30/2023
7. Rehabilitation of Newberry Commuter Parking Lot: The Capital Improvement Plan calls for the commuter parking lot along Newberry Ave. to be rehabilitated in FY 23/24. The Engineering Division will manage the project, which will include the removal and replacement of the existing asphalt surface, as well as new striping and signage as required. Target Completion Date – 11/30/2023
8. Completion of the Prairie Crossing Metra Station North Lot Rehabilitation: Staff was able to successfully resurface the majority of the Prairie Crossing Metra Station North Lot due to cooperation with Metra and through utilization of cost savings from last year’s Downtown Metra Lot Rehabilitation Project. The access roadway connecting the north and south lots at the Prairie Crossing location is the only portion remaining for rehabilitation. Target Completion Date – 11/30/2023
9. Upgrade Code Blue Units: Replace current internal poorly functioning parts with new cellular units and configure with cell provider. Target Completion Date – 4/30/2024

## Proposed 2023/2024 Roadway and MFT Capital Projects Budget Goals

1. Continue Joint-Bid Road Rehabilitation Program: Staff will continue to combine efforts with the neighboring jurisdictions of Mundelein, Vernon Hills, and Libertyville Township in order to jointly solicit contractor bids for this year's Road Rehabilitation Program. The Engineering Division will continue to provide the majority of design and construction oversight services internally for the FY 23/24 program. Target Completion Date – 11/30/2023
2. Continue Design of the Rockland Bridge Reconstruction: Staff anticipates that Phase I design services for the Rockland Bridge Reconstruction will be completed by the end of FY 22/23. Upon completion, proper agreements will be submitted to the Illinois Department of Transportation (IDOT) as required to advance into Phase II final design. Upon receipt of IDOT's approval of said agreements, staff will work directly with the design consultant towards completion of the final design. Target Completion Date – Ongoing

## Proposed 2023/2024 Water, Sanitary and Stormwater Capital Projects Budget Goals

1. Complete Winchester Road Sanitary Sewer & Water Main Replacement Project: The Capital Improvement Plan calls for sanitary sewer improvements to be performed along Winchester Road in FY 23/24 between Loyola Drive and Bull Creek. The water main through this corridor has also been subject to numerous main breaks in the past, and replacement of the main has subsequently been incorporated into the scope of the improvements. It is anticipated that construction will commence in the summer of 2023. Target Completion Date – 4/30/2024
2. Complete Phase II of the Highlands Subdivision Flood Reduction Project: Staff intends to solicit contractor bids in early 2023 in an effort to advance into construction of Phase II of the Highlands Subdivision Flood Reduction Project immediately upon the completion of Phase I. Phase II will predominantly include the upsizing of many storm sewers within the areas upstream of Nicholas Dowden Park. Construction is anticipated for summer of 2023. Target Completion Date – 4/30/2024
3. Begin Design Phase for Copeland Manor Flood Reduction Project: The Capital Improvement Plan allows for the final design of the Copeland Manor Flood Reduction Project to commence in FY 23/24. Staff will solicit a proposal from an engineering firm in the Spring of 2023 for hopeful start of design services beginning in the summer. Target Completion Date – 4/30/2025
4. Rehabilitation of the Screen and Grit Building Components: All the mechanical and electrical components in the screen and grit building will be removed and replaced, which will also include a new bar screen. Target Completion Date – 6/30/2024 (due to supply chain issues)
5. Repairs and Upgrades to Wastewater Plant A: Several repairs and upgrades are proposed, which will include the replacement of the primary and secondary clarifier skimmer chains and bearings; replacement of plant A skimmers and weirs; replacement of the junction gate between plant A&B; replacement of the lab cabinets and counter tops; and the replacement of the sand filter influent isolation valve. Target Completion Date – 4/30/2024
6. Valve Repairs and Replacements at Wastewater Plant B: Replacement of several isolation valves on plant B are necessary because they have become very hard to operate. These valves are original to the plant expansion in 1975. Plant B isolation valves will need to be replaced during the screen and grit building upgrade to insure proper bypass of the screen and grit upgrade process. Target Completion Date – 6/30/2024
7. Design for Peterson Lift Station Replacement: The engineering design will be completed in Fiscal Year 2023/24 for the replacement and upgrade of the lift station. The station was originally constructed in the early 1970s with upgraded pumps installed in the 1980s. The station has now exceeded its useful service life and replacement is included in the CIP. Target Completion Date – 4/30/2024
8. Carriage Hill Lift Station Generator Replacement: The generator has undergone several recent expensive repairs and deterioration is evident. Replacement of the generator is now necessary and is included in the CIP. Target Completion Date – 4/30/2024

9. Update Wastewater Treatment Plan Master Plan: The Master Plan for the wastewater treatment plant was completed in 2017 and has been utilized as a guide to complete repairs and capital improvements over the last several years. An update of the Master Plan is necessary to revise the project list to reflect the ones that have been completed, new improvements to recent unforeseen unfunded mandates and to reflect current higher pricing. The Plan update will also be used in the upcoming water and sewer rate analysis. Target Completion Date – 4/30/2024
10. Complete a Categorical Industrial User Update Survey: The Village will be retaining a consulting engineer for assistance to update our categorical industrial user list for the wastewater treatment plant, which is a pre-treatment requirement of our IEPA NPDES Discharge Permit. Target Completion Date – 4/30/2024

### **Review of 2022/2023 Public Works Department Budget Goals**

1. Update Design Standards for Public Improvements: The Village’s manual of Design Standards is currently in the process of being revised entirely, which includes design specifications and standard detail drawings that are utilized for all developments within the Village. Upon review and discussions with the Public Works Committee, the Engineering Division then aims for seeking adoption of the updated standards by the Village Board in FY 22/23.

*Status - In Progress. Staff anticipates adoption of the revised Design Standards before the end of FY 22/23.*

2. Rehabilitation of Charles Brown Parking Lot: The Capital Improvement Plan calls for the parking lot at Charles Brown Park to be rehabilitated in FY 22/23. The Engineering Division will manage the project, which will include the removal and replacement of the existing asphalt surface, as well as new striping and signage as required. It is anticipated that this construction will occur in the summer of 2022.

*Status - Complete. The parking lot was successfully resurfaced in summer 2023.*

3. Rehabilitation of Prairie Crossing Metra Station Parking Lot: The large existing parking lot at the Prairie Crossing Metra Station is in poor condition and is in need of rehabilitation. Due to the size and corresponding costs of the required improvements, the project is intended to be split over a two-year period. The Engineering Division will coordinate with an engineering design consultant on finalization of the bid documents and provision of construction engineering services to facilitate the first half of the project in FY 22/23. It would then be anticipated that the remainder of the lot would be addressed in FY 23/24. The scope of the project would include the removal and replacement of the existing asphalt surface, removal, and replacement of existing concrete drive aisles near the station and select locations of sidewalk and curb replacement.

*Status - Complete. The parking lot was successfully resurfaced in late summer/early fall 2023.*

4. Improve and Endorse Building Energy Efficiency: This goal is on-going. The Village has a large inventory of lights and this will require phases to add more LEDs (light emitting diodes) while using the available funds in the current operating budget. Staff will also explore solar options for village owned buildings to reduce energy costs.

*Status - Complete. The Facilities Manager was able to secure funding through ComEd’s small business program to convert building lighting to LED this FY 2022/23. The program was able to cover Butler Park, Adler pool, Downtown Metra Lot, Fire Station 1 and the Libertyville Sports Complex outside fields. The total cost was valued at \$352,148.48 which the Village contributed \$0 to complete these projects due to bonus incentives that were available at the end of 2022.*

5. Continue Hazardous Tree Removal Program: Continue with the identification, trimming and removal of those trees and branches deemed a hazard on Village owned trees in parkways and parks with the use of in-house staff and a contractor. A few Ash trees remain in Cook Park and will be removed if they become significantly infested with Emerald Ash Borer (EAB). The large mature ash tree at the corner of Cook and Milwaukee Avenue will be treated for EAB indefinitely. Ten homeowners are currently treating the Village owned parkway ash trees at their personal expense.

***Status - To date Village staff has removed 68 trees and our contractor removed eight for a total of 76 hazardous removals. This included two Ash removals on the south side of Cook Park. There were ten parkway Ash trees remaining in 2017 being treated by the homeowners.***

6. Complete Painting of Adler Dive and Plunge Pools: Staff will solicit for bids for the painting and patching of the Adler dive and plunge pools. The work will be performed in the fall after the pool season ends.

***Status - This project was deferred to Fiscal Year 2023/24. There were insufficient funds for the pool painting and Phase 1 components recommended in the MEP Study.***

7. Implement Mechanical, Electrical & Plumbing (MEP) Study Improvements for Adler Pool: Staff will solicit for proposals to replace the Adler pool filter room components and address other MEP study listed criteria. Demolition and construction of filter room components are anticipated to begin in the fall of 2022.

***Status - Stuckey construction was awarded the contract with the lowest bid of \$316,200. The contractor has started work and will complete the Riverside Pool Phase 1 work in January. The Adler Pool Phase 1 work has not started due to delays in receiving the necessary equipment and materials. The latest information suggests that the necessary equipment and materials will be received in time in order for the pool to be operational by June 2023, but this has not yet been confirmed.***

#### **Review of 2022/2023 Roadway and MFT Capital Projects Budget Goals**

1. Continue Joint-Bid Road Rehabilitation Program: Since 2019 the Village has partnered with Mundelein and Vernon Hills for a joint bid road rehabilitation program. The Engineering Division will provide the majority of design and construction oversight services internally. It is anticipated that the FY 22/23 program will include approximately \$1,000,000 worth of road rehabilitation work. Streets to be rehabilitated include American Way, Commerce Drive, Sunnyside Place, Havenwood Drive, Havenwood Court, Old Peterson Road, Circle Drive, Oak Street and Briarwood Lane.

***Status - Complete. Staff successfully managed a joint-bid road program through completion in FY 22/23.***

2. Complete 2022 Skip Patching & Alley Resurfacing Program: Due to additional funding provided through Rebuild Illinois Bond Funds, staff was able to expand the scope of the annual skip patching program to also address resurfacing of many existing public alleys. Staff intends to utilize the same approach to this year's program with resurfacing an additional area of alleys in conjunction with skip patching throughout town. Construction is typically aligned to commence immediately upon completion of the Road Rehabilitation Program. All preparation of bid documents and the provision of daily construction oversight will be provided by the Engineering Division.

***Status - Complete. Staff successfully managed the program through completion in FY 22/23.***

#### **Review of 2022/2023 Water, Sanitary and Stormwater Capital Projects Budget Goals**

1. Complete 2022 Water Main Replacement Program: The project scope for this year's water main replacement program has been substantially increased to address two substantial areas of concern within the Village's water distribution system: 1) W. Winchester Road (west of Route 45); and 2) Bartlett Terrace. Both locations have been subject to multiple water main breaks in the past and are in need of immediate repair. Staff will work with an engineering consultant on the preparation of design and bid documents, as well as construction engineering services, to facilitate a successful replacement of both of these segments of water main.

***Status - In Progress. Staff anticipates successful completion of the 2022 Water Main Replacement Program within FY 22/23.***

2. Complete Sanitary Sewer Inflow & Infiltration (I & I) Program: On an annual basis, staff identifies suitable locations for capital improvement projects intended to address inflow and infiltration issues associated with the Village's sanitary sewer system. This includes contractual agreements for sewer cleaning, televising, lining, and spot repairs, as well as inspections and repairs of manhole structures. The Engineering Division will continue to provide full project management on each of these contracts, including the preparation of bid documents and construction oversight through each project.

***Status - Complete. Staff managed the successful completion of various I&I measures throughout the Village, including the televising, cleaning, and lining existing sewers.***

3. Complete Remaining Phase of the Rockland Road Corridor Flood Reduction Project: Subject to securing an anticipated DCEO grant for a large portion of the construction costs, staff intends to complete this project during FY 22/23. Full construction documents will be complete prior to the end of FY 21/22, with the intention of starting construction in the summer of 2022. The project will consist of upsizing the existing storm sewers in the neighborhoods north of Rockland Road, which will ultimately be tributary to the 84" diameter trunk sewer that was previously installed beneath Rockland Road. The anticipated schedule for the project would have all construction completed by the end of FY 22/23.

***Status - In Progress. Staff anticipates the completion of the Rockland Corridor Flood Reduction Project in the summer of 2023.***

4. Complete Highlands Subdivision Flood Reduction Project: The Highlands Subdivision project, as identified in the Master Stormwater Management Plan, is also anticipated to commence in FY 22/23. Due to overall size and scope of the project, design plans and overall schedules are being prepared to separate the project into two phases. Phase I, which is tentatively planned to start construction towards the end of summer 2022, would include the construction of the large detention facility within Nicholas Dowden Park – South. Phase II would then consist of the upsizing of the storm sewer infrastructure within the neighborhoods north of the park, and that phase would be anticipated for the following summer (2023). Staff will continue to manage the project along with the design engineers to facilitate a successful project.

***Status - In Progress. Staff anticipates the completion of Phase I of the Highlands Subdivision Flood Reduction Project in the Spring of 2023, with construction of Phase II commencing in the Summer.***

5. Complete Harding & Willow Flood Reduction Project: Although this project was previously shown at the end of the tentative schedule for all projects listed within the Master Stormwater Plan, staff pursued and was approved for a Watershed Management Board (WMB) Grant through the Lake County Stormwater Management Commission. With approximately 50% of the project being funded through the grant, staff intends to pursue the completion of this project in FY 22/23 as well. It is anticipated that bid documents and construction oversight will be performed entirely by Engineering Division staff.

***Status - Complete. Staff managed the successful completion of this project from initial design through final construction and was able to secure grants through the Lake County Stormwater Management Commission for approximately 50% of the construction costs.***

6. Implement Storm Sewer Infrastructure Improvements & Maintenance: In addition to the capital improvement projects identified within the Master Stormwater Plan, staff will also be overseeing several projects on a recurring annual basis related to maintenance of the existing storm sewer system, as well as additional miscellaneous small improvements. Contracts will be solicited for televising and cleaning of sewers, point repairs and the cleaning of inlets & catch basins. Each of these contracts will be fully managed by the Engineering Division, including the preparation of bid documents and construction oversight.

***Status - In Progress. Staff anticipates to complete televising and cleaning of storm sewers in critical locations to prepare for future capital improvement projects. This will be completed by April 30, 2023.***

7. Complete Wastewater Treatment Plant Aeration Blower & Air Diffuser Replacement Project: Independent Mechanical Industries (IMI) was awarded the contract to replace three centrifugal blowers with three turbo blowers and install new air bubble diffusers. Construction will occur in FY 2022/23.

***Status - In progress. All diffusers and piping within the aeration tanks for both plants (A & B) have been completed. The contractor is waiting for delivery of new blowers anticipated to be in late February of 2023. Installation shall be completed and online before the end of the FY 2022/23.***

8. Replace Main Digester Boiler and Bio-Gas Flare (“Candle Stick”) at the Wastewater Treatment Plant: The main digester boiler at the treatment plant is original to the 1978 plant expansion. The boiler will be 43 years old at time of replacement. Several callout and patch work repairs warrant the replacement for a more efficient, trouble-free boiler. Also, part of the project is to replace the bio-gas flare (“candle stick”) that is past its useful service life. The candle stick has severe decay and must be relit manually several times a week. The new candle stick has auto light and is much safer for staff.

***Status - In progress. The replacement of the main digester boiler has been completed by the low bid contractor. Our consulting design engineer will prepare the bidding specifications for the bio-gas flare replacement and the current schedule has construction completed by the end of FY 2022/23.***

9. Replace High School Lift Station: This project consists of the replacement of the high school lift station from a dry pit pneumatic ejector station to a submersible pump station with a new standby (emergency) generator. The station was constructed in 1977 and is past its useful service life.

***Status - In progress. Majority of the project has been completed. The new station has been constructed and new pumping system is online and working with village SCADA system. The contractor (Marc Kresmery Construction) is waiting on the delivery of the new generator and a few smaller items to complete the project. The generator is scheduled for delivery and installation by the end of FY 2022/23.***

10. Replace Emergency Generator at Cass Avenue Lift Station: This is a crucial lift station that cannot be without power and the current generator at this station is well past its useful service life. Parts are hard to find, and if found, the parts are used. This station is slated to be upgraded in a few years at which point the new generator will easily accept the upgraded pumping system.

***Status - On order. The generator replacement project was awarded to Cummins in the amount of \$58,115.00. Replacement is scheduled for the end of FY 2022/23.***

11. Implement Biological Nutrient Removal Fermentation Tank Feasibility Study: The IEPA operating permit for the wastewater treatment plant stipulates by the end of December 2025 the phosphorus limit for the effluent must be 0.5mg/l. The current limit for phosphorus is 1.0 mg/l. Staff is currently using chemical treatment for phosphorus removal, which is costly and produces a high amount of sludge. It is hopeful that the feasibility study will show that the BNR (biological nutrient removal) process, when operating effectively, will reduce the amount of chemical currently being added to remove phosphorus substantially and meet the effluent limits of 0.5mg/l

***Status - In progress. Our design consultant Strand & Associates has been closely coordinating with staff for multiple rounds of sampling and lab testing that is necessary for the development of an approach that best accommodates the Village’s current wastewater treatment processes for biological phosphorus removal.***

# 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 also 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.

<b>Performance Data</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Estimated 2022-23</b>	<b>Projected 2023-24</b>
Number of Engineering Permits Issued	300	360	292	265	300
Number of Site Development Permits Issued	9	8	11	8	8
Number of Permit Inspections (Right-of-Way & Site Development)	600	620	625	515	600
<b><i>Effectiveness Measures</i></b>					
Capital Improvement Contracts	17	17	20	20*	20*
Contract Amounts	\$5,700,000	\$4,685,000	\$3,950,000	\$15,900,000*	\$15,100,000*
<b><i>Efficiency Measures</i></b>					
Public Improvements by Developers, Inspected Value	\$270,000	\$80,000	\$320,000	\$880,000	\$487,000
Review & Inspection Fees Collected	\$170,000	\$247,000	\$153,000	\$350,000	\$150,000
Number of Staff	4	4	5	5	5

\* Includes stormwater capital projects.



## STREETS

The Streets function of the Streets & Utilities Division is responsible for the operation, inspection, maintenance and repair of the Village's pavement, sidewalk, parking lot and traffic signage systems in order to provide safe and quality service to the public in all these areas. The Division also monitors the maintenance of the streetlight system by private contractors; recommends improvements to the Village's infrastructure system, manages contractual streetsweeping operations and maintains accurate operation and maintenance records.

<b>Performance Data</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Estimated 2022-23</b>	<b>Projected 2023-24</b>
<b><i>Output Measures</i></b>					
Streets & Alleys					
Resurfaced (miles)	1.2	1.6	2.9	2.3	2.3
Striped (miles)	3	3	3	3	3
Repaired (tons)	200	206	237	250	250
Road Patching (SY) (Contractual)	840	2,600	6,420	7,340	6,000
Sidewalk replaced (sf) (In-House)	2,000	5,507	8,407	12,324	10,000
Sidewalk replaced (sf) (Contractual)	15,556	14,422	14,064	18,820	19,000
Streets Signs (new & replaced)	450	412	452	450	450
Traffic Marking (l.f.) In-House	2,000	0	200	500	500
Traffic Marking (l.f.) Contractual	40,000	45,046	22,835	33,091	35,000
Miles of Streets (Streets & Alleys)	89	89	89	89	89
<b><i>Effectiveness Measures</i></b>					
Streetlights Maintained	2,372	2,377	2,382	2,385	2,385
Streetlights Replaced	20	29	30	50	50
Streetlight Cable Repairs	40	24	36	30	30
Streetlamps Replaced	350	278	405	350	350
Percentage of Street Lamps Replaced	1.30%	1.30%	1.50%	2.00%	2.00%
<b><i>Efficiency Measures</i></b>					
Number of Staff per Mile of Road Maintained	0.08	0.08	0.08	0.08	0.08



## REFUSE & RECYCLING

This separate Budget Fund began with the 2009-10 fiscal year to account for the costs the Village incurs for recycling and trash removal. The Village instituted a \$1.00 per month/household recycling fee that is 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.

<b>Performance Data</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Estimated 2022-23</b>	<b>Projected 2023-24</b>
<b><i>Output Measures</i></b>					
Swept (miles) Village	736	485	601	700	700
Swept (miles) Contractual	540	478	528	520	520
Total	1,276	963	1,220	1,220	1,220
<b>Material Removed</b>					
Hoppers (each hopper = Est 5 cy)	450	400	495	450	450
Cubic Yards	2,250	2,000	2,475	2,250	2,250
<b><i>Effectiveness Measures</i></b>					
Number of Complete Sweeps (Contractual)	6	6	6	7	8
CBD Sweeps (Contractual)	0	1	12	10	10
CBD Sweeps (In -House)	36	24	28	30	30
<b><i>Efficiency Measures</i></b>					
Contractual Cost Per Sweep (Sweeping + Disposal)	\$12,620	\$12,964	\$13,750	\$14,160	\$14,600



## SNOW & ICE

The snow removal and ice control (“Snow & Ice”) function for the Department is responsible for the plowing and salting (de-icing) of Village streets and parking lots for Village owned buildings during snow and ice conditions. This program accounts for the personnel costs, material (salt and calcium chloride) as well as maintenance and repair of snow/ice removal equipment.

<b>Performance Data</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Estimated 2022-23</b>	<b>Projected 2023-24</b>
<b><i>Output Measures</i></b>					
Snowplowing Events	15	19	17	21	24
Salt Spread (tons)	1,725	2,150	1,544	2,000	2,400
Cost per Ton of Salt	\$65.25	\$67.61	\$69.30	\$79.23	\$89.00
<b><i>Effectiveness Measures</i></b>					
Regular Hours	269	314	311	320	350
Overtime Hours	833	1,296	650	1,350	1,400
Average Cost per Snow Event	\$9,178	\$11,736	\$8,525	\$9,812	\$10,000
Total Cost for Snow Season	\$137,682	\$223,000	\$144,917	\$206,052	\$240,000
Cost to Plow One Mile of Road per Event	\$103.13	\$131.86	\$124.84	\$180.00	\$185.00
<b><i>Efficiency Measures</i></b>					
Accumulation (inches)	29.65	43.50	28.00	35.00	42.00
No. of Snowplow Routes	11	11	11	11	11



## PARKS MAINTENANCE

The Parks Maintenance staff provides operations and maintenance services to the Village’s 21 parks, which include 572 acres of land, and all of the community’s public trees. The Parks staff also provides a variety of services and facility support for sports organizations, a disc golf course, flower gardens, lakes, two swimming pools, picnic areas, pavilions, playgrounds, a sledding hill, ice skating rinks and bike/walking paths.

<b>Performance Data</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Estimated 2022-23</b>	<b>Projected 2023-24</b>
<b><i>Output Measures</i></b>					
Amount of Mulch Playground Applied (yds) (Contractual)	281	250	285	270	265
Parkway tree Calls	451	600	570	500	500
Parkway & Village trees trimmed by Contractor	831	0	1,250	900	1,200
No. of hazard trees removed	126	110	111	100	110
Village Staff	117	100	98	80	90
Contractual	9	10	13	20	20
<b><i>Effectiveness Measures</i></b>					
Percent of Playgrounds Functional	95%	95%	95%	98%	98%
Number of Playground Inspections per Year (Formal and Informal)	20	20	20	24	20
<b><i>Efficiency Measures</i></b>					
Number of staff for Village-tree crew	1	1	1	1	1
Number of Parks maintained	21	21	21	21	21
Acres of Land Maintained	386	386	386	386	386



## WATER

Since May 1992 the Village has received its potable water from the Central Lake County Joint Action Water Agency (CLCJAWA), which treats and supplies raw water from Lake Michigan for distribution to its 13 member communities, one of which is Libertyville. The Water Fund accounts for the revenue and expenses associated with providing potable water to Village residents. The water distribution function of the Public Works Department utilizes pump stations, storage tanks and an extensive system of transmission and distribution lines to provide potable water. In addition, water is provided for the use in fighting fires, irrigation and processing for manufacturing. Four wells are also maintained to provide an emergency source of water in the event of a disruption in service from CLCJAWA. Staff also monitors and maintains records on the use of water and responds to loss of service, low water pressure and water usage questions.

<b>Performance Data</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Estimated 2022-23</b>	<b>Projected 2023-24</b>
<b><i>Output Measures</i></b>					
Water Supplied (mgd)	2.2	2.1	2.2	2.2	2.2
Water Main Breaks	24	18	23	25	25
Service Calls	1,500	1,211	556	900	900
Meters Replaced	100	41	94	100	100
Large Meters Tested	10	12	8	10	10
Number of Meters Converted to Radio Read	300	297	189	300	300
Utility Locates	4,000	5,022	4,598	5,000	5,000
<b><i>Effectiveness Measures</i></b>					
Water Main Replacements (LF)	3,100	1,700	3,039	2,570	2,500
New Water Main Installed (LF)	0	3,540	686	320	4,047
Number of Service Connections	7,985	8,001	8,003	8,010	8,092
<b><i>Efficiency Measures</i></b>					
Water Utility Accounts	7,626	7,703	7,700	7,700	7,775
Staff per # of Village Water Accounts	1:1,520	1:1,520	1:1,587	1:1,587	1:1,600
Water Rate per 1,000 gallons	\$2.74	\$2.82	\$2.91	\$2.99	\$3.08



## SANITARY SEWER

The Sanitary Sewer Fund accounts for the income and expenses associated with providing sanitary sewer services to Village residents. The Streets & Utilities and Wastewater Treatment Plant Divisions of the Public Works Department are responsible for the sanitary sewer collection system and treatment, which includes scheduled inspections and proactive maintenance of the lift stations and cleaning of manholes and sewer mains. Typical services to Village residents include responding to inquiries regarding odors and sewer blockages.

<b>Performance Data</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Estimated 2022-23</b>	<b>Projected 2023-24</b>
<i><b>Output Measures</b></i>					
Sewer Cleaned (LF)	17,500	36,994	26,340	20,805	22,000
Manholes Inspected	700	750	652	750	750
Sewer Televised (miles)	3.3	2.5	4.3	2.3	2.5
<i><b>Effectiveness Measures</b></i>					
Miles of Sanitary Sewer	95.2	95.4	95.4	95.4	96.2
Percentage of Sanitary Sewer Cleaned (mi.)	3.5%	7.3%	5.2%	4.1%	4.3%
Sewer Blockages Reported by Customers	10	12	7	10	10
Sewer Blockages in Village Sewer Mains	4	2	3	4	4
<i><b>Efficiency Measures</b></i>					
Rate per 1,000 Gallons	\$6.05	\$6.35	\$6.67	\$7.00	\$7.35
No. of Staff per Mile of Sanitary Sewer	01:47.6	01:47.7	01:47.7	01:47.7	01:47.7



## WASTEWATER TREATMENT

The Wastewater Treatment Plant (WWTP) staff are responsible to operate, inspect, maintain, and repair the Village's wastewater treatment plant to ensure compliance with the IEPA's NPDES Discharge and Sludge Disposal Permit requirements and to provide treatment which produces high quality effluent prior to its discharge into the Des Plaines River. The WWTP staff is also responsible for maintaining and operating 16 lift stations along with the Charles Brown Reservoir stormwater pumping station. The staff also recommends improvements and equipment replacements, performs continuous lab testing to monitor plant effectiveness and maintains required records for all activities and effluent parameters.

<b>Performance Data</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Estimated 2022-23</b>	<b>Projected 2023-24</b>
<b><i>Output Measures</i></b>					
Wastewater Treated (Billion Gal/year)	1.6	1.5	1.5	1.5	1.5
Excess Flow MG	143	0	25	20	15
Work Orders Completed	1,324	1,350	1,350	1,375	1,375
Lift Station Maintenance (hours)	703	597	760	600	600
Average Daily Flow Million gal/day	4.3	4.0	4.0	4.0	4.0
<b><i>Effectiveness Measures</i></b>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) per Sludge permit	300	360	420	425	425
Number of odor complaints	2	1	1	1	1
<b><i>Efficiency Measures</i></b>					
Number of staff per 1 million gallons of wastewater treated	0.90	0.90	0.90	1	1
<b>Effluent Parameters (standard)</b>					
BOD5 (10 mg/l)	2.50	2.00	2.00	2.00	2.00
TSS (12 mg/l)	3.50	3.00	3.00	3.00	3.00
<b>Ammonia Nitrogen:</b>					
April-October (Avg. 1.5 mg/l)	0.62	0.80	0.60	0.60	0.50
November-February (Avg. 4.0 mg/l)	0.20	0.50	0.25	0.30	0.30
March (Avg. 2.4 mg/l)	0.70	0.70	0.34	0.35	0.35
Total Phosphorous (Monthly Permit avg. 1.00 mg/l)	2.00	1.00	0.95	0.98	0.90



## FLEET SERVICES

The Fleet Services staff are responsible for the maintenance, repair and replacement of all Village vehicles and equipment. The Fleet staff also performs/manages preventative maintenance, tracks vehicle and equipment depreciation and life cycles, maintains parts inventory, arranges for specialized contractor work and drafts vehicle and equipment purchase specifications. Staff also manages the IEPA Clean Fuel Fleet Program and the Village's fueling system and produces fleet management reports.

<b>Performance Data</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Estimated 2022-23</b>	<b>Projected 2023-24</b>
<b><i>Output Measures</i></b>					
Vehicles Replaced	11	6	6	9	12
Number of Jobs Scheduled	2,540	2,545	2,550	2,575	2,580
Non-Scheduled	225	230	230	241	240
Emergency	50	55	58	53	53
Snow & Ice	165	175	170	154	160
Total	2,991	3,011	3,014	3,032	3,045
<b><u>Preventative Maintenance Hours by Dept.</u></b>					
Public Works	250	250	250	264	275
Police	230	230	230	237	252
Fire	135	135	135	141	155
Recreation	48	48	48	40	40
Community Development	22	22	22	28	35
Total	685	685	685	710	757
<b><i>Effectiveness Measures</i></b>					
<b><u>Gallons of Fuel Pumped</u></b>					
Unleaded Fuel (gallons)	42,000	45,000	42,000	43,375	43,850
Unleaded Fuel - Cost/gallon	\$2.00	\$1.66	\$1.58	\$3.00	\$3.15
Diesel Fuel (gallons)	35,000	36,000	35,000	34,150	34,245
Diesel Fuel - Cost/gallon	\$2.30	\$1.89	\$1.85	\$3.85	\$3.50
<b><u>Miles Per Gallon Per Department</u></b>					
Public Works – Unleaded	9.5	9.5	9.5	10	10
Public Works – Diesel	10	10	10	10.75	10.75
Police	9.9	9.9	9.9	12	12
Fire - Unleaded	10	10	10	11	11
Fire - Diesel	5	5	5	9	9
Recreation	23	23	23	23	23
Community Development	14.75	14.75	14.75	14.75	14.75
Miles Per Gallon - Total Fleet	11.73	11.73	11.73	12.92	12.92
<b><u>Number of Vehicles Per Dept.</u></b>					
Public Works	96	97	97	97	97
Police	22	22	22	22	22
Fire	23	23	23	23	22
Recreation	1	1	1	1	1
Community Development	6	6	6	6	6
	148	149	149	149	148
<b><i>Efficiency Measures</i></b>					
No. of Vehicles/Equipment per Fleet staff	49	49	49	49	49

## FACILITIES

The Facilities staff is responsible for planning and directing of the contractual custodial services and the maintenance and repair of all Village owned buildings and structures. The Facilities staff also undertakes the planning, organizing, directing and supervision of repairs, construction and renovation work to all Village buildings and structures.

<b>Performance Data</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Estimated 2022-23</b>	<b>Projected 2023-24</b>
<i><b>Effectiveness Measures</b></i>					
Custodial Services Contract Amount	\$134,027	\$166,500	\$166,500	\$166,500	\$166,500
Capital Improvement Contracts	6	5	6	11	10
Contract Amounts	\$268,551	\$298,603	\$266,663	\$840,257	\$642,777
Joint Purchase Contracts	0	1	4	5	5
<i><b>Efficiency Measures</b></i>					
No. of Work Orders	125	128	128	135	140
No. of Buildings/Structures Maintained	43	43	43	43	43
Total Square Feet Maintained (sf)*	458,095	458,095	298,095	298,095	298,095
Number of Staff	1	1	1	1.5	1.5

\*Number of square feet maintained reduced due to lease of the Sports Complex.



## STORMWATER

The Public Works Department is responsible for the operation, maintenance and capital improvements for the Village’s stormwater sewer system. The Engineering Division’s staff is responsible for the project management of the flood reduction projects identified in the Master Stormwater Management Plan to address property and structure flooding.

<b>Performance Data</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Estimated 2022-23</b>	<b>Projected 2023-24</b>
<b><i>Output Measures</i></b>					
New Storm Sewers Installed (LF)			1,285	2,580	12,335
Sewer Cleaned In-House (LF)			9,325	9,000	9,000
Sewer Cleaned Contractually (LF)			10,790	15,123	14,000
Sewer Televised Contractually (LF)			7,570	8,893	8,000
Catch Basins/Inlets Cleaned In-House			95	120	100
Catch Basins/Inlets Cleaned Contractually			234	0*	0*
<b><i>Effectiveness Measures</i></b>					
Miles of Public Storm Sewer			108	109	111
Percentage of Storm Sewer Cleaned			3.5%	4.2%	3.9%
Total Number of Catch Basins/Inlets			3,011	3,011	3,023
Percentage of Catch Basins/Inlets Cleaned			10.9%	4.0%	3.3%

\* Anticipated that contractual inlet cleaning will be deferred to allow for funding of additional lining of trunk sewers.

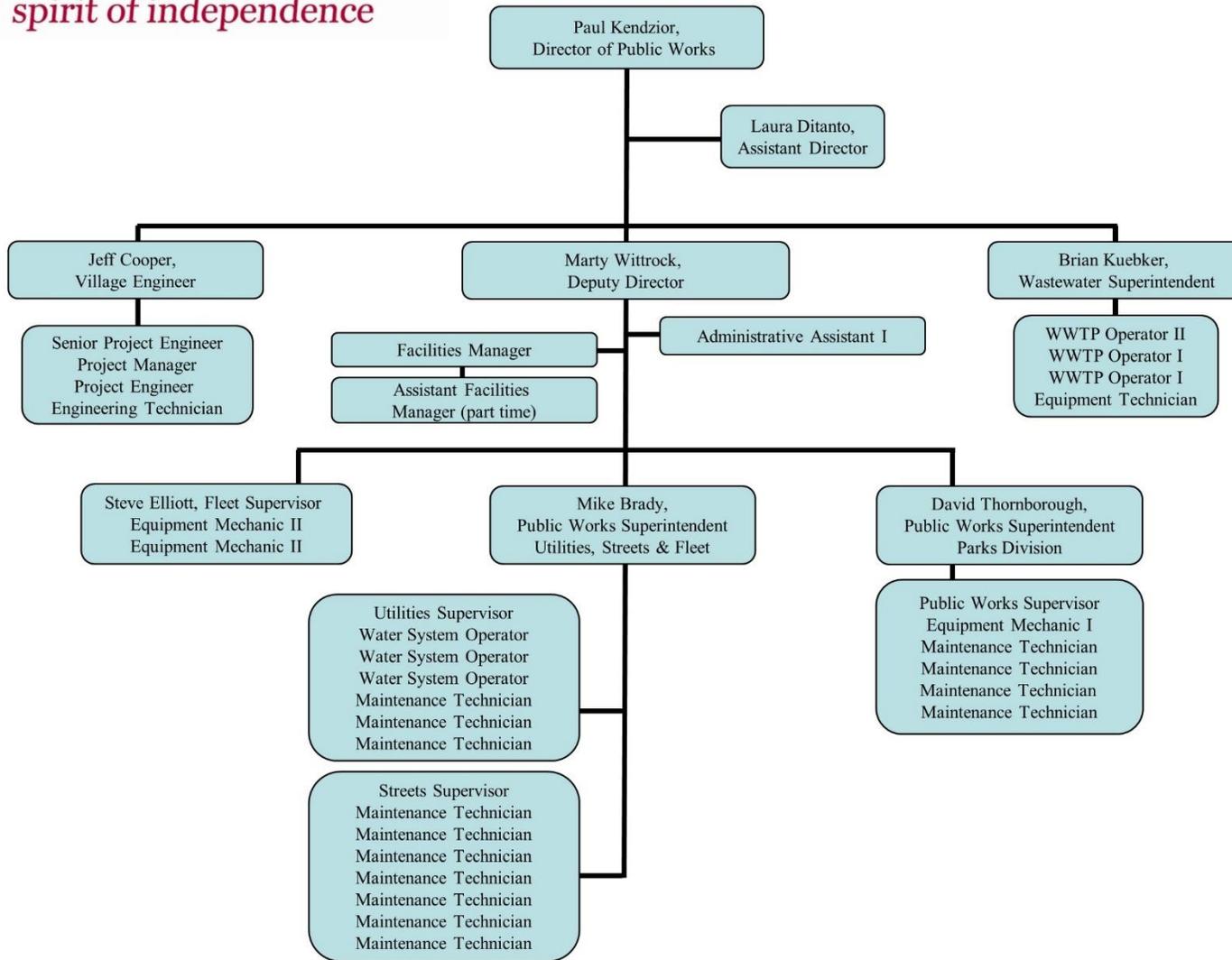
No data shown for FY 19/20 & 20/21 due to implementation of Stormwater Fund in FY 21/22.



# Organizational Chart



## PUBLIC WORKS FISCAL YEAR 2023-2024



# DEPARTMENT NARRATIVE

## COMMUNITY DEVELOPMENT

### Proposed 2023/2024 Community Development Budget Goals

1. Install Pedestrian Oriented Directory Signs: Consistent with the Comprehensive Plan, downtown pedestrian directory signs will be implemented. These signs will enhance the Central Business District (CBD) and provide guidance for shoppers so they may easily walk and find stores within the CBD. Consistent branding will provide an integrated look for the CBD. Target Completion Date – 8/1/2023
2. Improvement of Commercial Corridors: Staff will pursue streetscape improvement efforts along South Milwaukee Avenue, Peterson Road, and in the downtown. Action steps associated with this goal are as follows:
  - Peterson Road Landscaping: Following ARC recommendation and Board design approval, together with Public Works we will pursue bidding and Spring installation of plant materials. Target Completion Date – 6/30/2023
  - South Milwaukee Avenue: Complete preliminary design of streetscape and evaluate grant funding opportunities. Target Completion Date – 2/29/2024
  - Downtown Streetscape: Design work for replacement of aged streetscape improvements and added wayfinding improvements will be completed for Board consideration. Target Completion Date – 4/1/2024
3. Provide Business & Tourism Promotional Support: Develop updated collateral, pursue advertising, and utilize Village social media and communication tools to market the Village in the areas of business support, restaurant and Shop Libertyville/60048 promotions, and promotion to tourists and guests of Naval Station Great Lakes. Milestones include:
  - Review FY marketing objectives and tools to formalize annual promotional program with Economic Development Commission. Target Completion Date – 6/30/2023
  - Tourism Collateral: Update Village tourism website VisitLibertyville.com to provide a stand-alone appearance with independent menu and subpages. If IL DCEO grant received, additional efforts to include development of new tourism brochure and video, as well as targeted advertising. Target Completion Date – 3/1/2024
  - Shopping and Dining: Launch digital marketing campaign with updated branding. Target Completion Date – 8/8/2023
  - 2023 Dining Guide update, printing, PR, distribution, and incorporation into Village Views Newsletter. Target Completion Date – 9/1/2023
  - Implementation of full marketing program. Target Completion Date – 4/30/2024
4. Key Land Redevelopment Opportunities & Priorities: This year targeted strategies for redevelopment options will include further conversations regarding long term planning and assistance in developer recruitment as appropriate for the Foulds, Suydam, Trimm, Hollister, and County land sites. Target Completion Date – 1/31/2024
5. Local Business Support Initiative: The development of a program to support small businesses will be identified. Resources and potential matching grants will be explored. A partnership with Mainstreet Libertyville (MSL) will further allow for this initiative to be successful. Target Completion Date – 4/30/2024
6. Assess Customer Service Experience: The Department will create a method of securing feedback on all aspects of customer service and use that information to improve resident, builder, contractor and developer experiences. Target Completion Date – 11/1/2023

## Review of 2022/2023 Community Development Budget Goals

1. Implement the Comprehensive Plan: Staff will continue to implement the Comprehensive Plan with the following items of priority:
  - Hold Public Hearing on Attainable Housing Ordinance and revise development review process.  
*Status - The Human Relations Commission and the Plan Commission held a joint meeting in January to review administrative changes to the Ordinance. An additional workshop is planned prior to a public hearing before the Plan Commission.*
  - Pursue funding for Historic Study of Foulds's Building.  
*Status - Staff worked with a contract purchaser who has proposed to complete the study at their cost.*
  - Educate property owners on Tax Benefits of Certified Local Government  
Target Completion Date: November 1, 2022  
*Status - Staff redirected work efforts to an application for the Downtown District to be certified by the National Park Service for this objective. Preparation of educational materials will continue this fiscal year.*
  - Install pedestrian-oriented directory signs in the C-1 Downtown Core Commercial District.  
*Status - Staff has secured initial designs for the signs and will continue to pursue a final design this fiscal year. Installation has been moved to Fiscal Year 2023-24.*
  
2. Continue the Study of Commercial Corridors: Staff will take additional steps recommended by the Village Board related to the South Milwaukee Avenue corridor. If recommended by the Village Board, staff will commence an additional corridor study to identify improvement opportunities and potential funding mechanisms. Studies will commence with either the North Milwaukee Avenue or Route 176 corridor, depending upon Board priority.
  - Review South Milwaukee Corridor Plan at Committee of the Whole to obtain guidance on desired next steps with South Milwaukee Corridor implementation.  
*Status - The Village's consultant formalized this information into an Implementation Strategy and analyzed fiscal tools which were suggested by the Board for consideration. The analysis and Strategy was presented at a COW in October 2022. It was determined that TIF would not be pursued for South Milwaukee.*
  - Based on Board feedback either 1) Commence Phase 3 of South Milwaukee Plan to put financing mechanisms in place for Plan objectives, or 2) Commence Phase 1 of corridor planning for either North Milwaukee Avenue or Route 176.  
*Status - Staff will research design options for public streetscape improvements and pursue grants or self-financing options. Funds for the streetscape design are requested for FY2023-24.*
  - Work with Public Works Department to design and install Peterson Road landscape improvements:  
*Status - The Peterson Road landscape design has been completed and ARC application approved. Bidding will follow with installation moved to early Spring 2023.*
  
3. Economic Development Strategy - Key Land Redevelopment Opportunities & Priorities: Used cooperatively with the Comprehensive Plan, this document guides staff efforts by providing actions and priorities associated with identified redevelopment sites. The strategy is developed through the Economic Development Commission with the approval of the Village Board.
  - Economic Development Commission Review and Revision.  
*Status - The Economic Development Commission reviewed and suggested changes to the Strategy at their September meeting, and a resolution adopting the revised Strategy was approved by the Village Board in November 2022.*
  - Meet with representatives of Trimm, Foulds, Mallory, Prairie Crossing, Hollister and County land sites to discuss status of redevelopment efforts and/or long-term plans.  
*Status - Staff has had discussions with representatives of the following identified Redevelopment Priority Sites: Liberty Theater, Suydam Property, Foulds, Mallory, Meyer, Graham, Prairie Crossing, and Innovation Park. Staff has reached out to representatives of the Lake County Campus and Hollister and have agreed to have further conversation in early 2023.*

- Strategy Implementation.  
*Status - Staff uses the Strategy on a daily basis in meetings and discussions with owners, brokers, and developers.*
4. Provide Business & Tourism Promotional Support: Utilize Village communication tools, social media and other resources, as well as cooperative programming (through GLMV, Mainstreet Libertyville, and Visit Lake County) to focus on the following marketing areas: pandemic related business support, restaurant and Shop Libertyville/60048 promotions, tourism promotions, promotion to tourists, and targeted promotions to graduate families of Naval Station Great Lakes.
- Review FY marketing objectives and tools to formalize annual promotional program with Economic Development Commission.  
*Status - The Economic Development Commission reviewed and approved the proposed FY2022-23 marketing program at their June meeting. The Village contracted with BeeLine Communications for a robust Google and social media advertising campaign to support shopping and dining throughout the fiscal year.*
  - 2022 Dining Guide update, printing, PR, distribution, and incorporation into Village Views Newsletter.  
*Status - Ongoing updates have been made to LibertyvilleDining.com. Weekly Shop60048 messaging has been integrated into Village communications. Naval Station Great Lakes advertising resumed following renewal of family attendance at recruit graduations. The Dining Guide update and reprint was received in May, sent to rack distributor CTM media, distributed to area tourism sites in June and July, and included in the Summer 2022 Village Views Newsletter.*
  - South Milwaukee Avenue Business Banners: Design replacement banners, identify vendors, solicit sponsorships, and contract for Spring installation.  
*Status - Design concepts have been received for the South Milwaukee Business Banners, and sponsorships will be solicited in February for a spring bid and installation.*
  - Implementation of full marketing program.  
*Status - The marketing efforts described above will come together as a whole in Spring 2023.*
5. Green Building Initiatives: Study the viability of expanding green construction requirements into building codes for new development projects.
- Research green building practices including sustainability and materials disposal.  
*Status - Research is underway with Staff reviewing adoption of portions of the Green Building model ordinance.*
  - Develop recommendations for green building code initiatives.  
*Status - This portion of the project is currently being summarized by Staff.*
  - Implement the new program

# 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 2020-21</u>	<u>Actual 2021-22</u>	<u>Projected 2022-23</u>	<u>Estimated 2023-24</u>
<b><u>OUTPUT MEASURES</u></b>				
Number of Zoning Reviews	1,312	1,212	1,200	1,250
Number of Zoning Certificates Issued	925	835	840	850
Number of Staff Review of Appearance Proposals (Adopted May 2011)	97	107	100	105
Number of Staff Review of Appearance Proposals Approved	11	15	14	14
<b><u>EFFECTIVENESS MEASURES</u></b>				
Number of Appearance Review Commission, Plan Commission, and Zoning Board of Appeal Applications per Planner (2 Full-Time Employees)	52	65	60	55
Meetings Regarding Projects	165	215	190	195
Zoning Inspections	729	697	700	720
Contacts Regarding Potential New Businesses/Relocations, Etc.	275	280	250	280

## BUILDING DIVISION

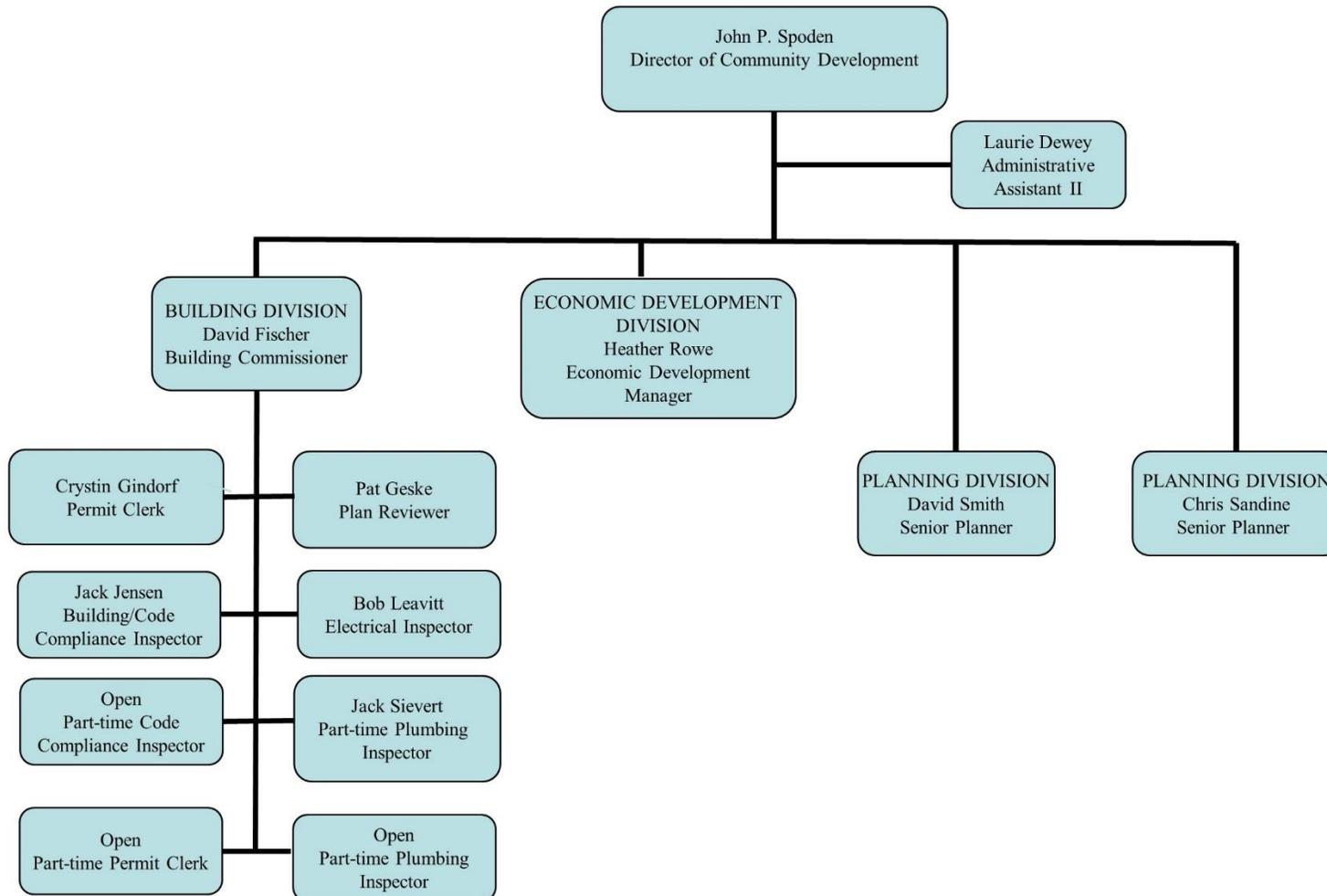
The Building Division is responsible for administration of the village building construction codes, the property maintenance codes, and the elevator safety program. The Division reviews building construction plans, issues permits, inspects work, and issues building occupancies for compliance with applicable building, plumbing, electrical, mechanical, accessibility and other codes. The Division investigates and inspects existing structures and premises where safety, health, and welfare of residents warrant compliance with the property maintenance code. The Division administers a professional electrician license and registration program developing and administering exams to qualified applicants. Division Staff provide assistance to residents and contractors who have concerns and questions regarding all manner of construction related issues in their buildings.

	Actual 2020-21	Actual 2021-22	Projected 2022-23	Estimated 2023-24
<b><i>Output Measures</i></b>				
Residential Const. Projects	1337	1416	1450	1400
Commercial Const. Projects	184	250	240	200
Sign Const. Projects	75	78	69	70
<hr/>				
Total Construction Permit Projects	1596	1744	1759	1670
Total Bldg Permits Issued	3328	3448	3346	3300
Total Bldg Plans Reviewed	2958	2702	2655	2600
Total Bldg Inspections Performed	6142	6102	5457	5400
Elevator Use Permits Issued	132	191	186	186
Electrician Certification Permits Issued	449	454	461	471
Electrician Certification Exams Administered	36	48	57	70
Total Bldg. Permit & Review Fees	\$1,677,611	\$1,135,216	\$800,000	\$950,000
<b><i>Efficiency Measures</i></b>				
Reviews $\leq$ 2 week goal	90%	80%	53%	90%
Average Inspections/Inspector	2047	2034	1819	2000
Average Reviews/Reviewer	2958	2702	2655	2700

# Organizational Chart



## COMMUNITY DEVELOPMENT FISCAL YEAR 2023 - 2024



# DEPARTMENT NARRATIVE

## POLICE DEPARTMENT

### Proposed 2023/2024 Police Department Budget Goals

1. Continue to Implement a Professional Development & Training Plan: The Police Department continues to prioritize and expand professional development and training. The Department continues to identify and offer professional development education and training opportunities for mid to upper-level supervisors, officers, and department staff. This plan supports managing and improving daily operations while preparing members for future roles within the Department. Within FY 2023-2024, the Department plans for the following tasks to accomplish this goal:
  - Implement a dedicated Training Coordinator who will focus on professional development and training for Department staff. Target Completion Date – 11/30/2023
  - Two Command Officers will attend Northwestern University Center for Public Safety’s Staff and Command School (10-week intensive management program). Target Completion Date – 4/30/2024
  - One Command Officer will attend Northwestern University Center for Public Safety’s Executive Management Program (3-week intensive management program). Target Completion Date – 4/30/2024
2. Continued Participation in the Regional 911 Consolidation Committee: The Police Department remains committed to the Regional 911 Consolidation initiative. The Consolidation Committee, which consists of 21 Lake County public safety entities, continues to support collaborative efforts with the proposed implementation plan for regional 911 services in Lake County. Plans are moving forward to break ground on a new regional communications facility in the Spring of 2023. Target Completion Date – Ongoing
  - The Department will continue its active participation in subcommittee and committee meetings.
  - The Department continues to review the committee’s progress to determine any potential impact on the Village, while ensuring the Village’s best interest remains a high priority.
3. Continue the Update of the Department’s Policy Manual: The Police Department will continue to partner with Lexipol Public Safety and Training Solutions to review and, when necessary, implement changes/updates to the Police Department’s Policy Manual. The Department will ensure that policy changes are made in accordance with legislative mandates and state statutes.
  - FY 2023-2024 Target goal – Thoroughly review an additional 25% of department’s policies and implement updates as necessary. Target Completion Date – 4/30/2024
4. Extend the Neighborhood Watch Program: The Police Department continues to actively enhance interactions with the community and overall service to the community. The neighborhood watch program provides the Department and members of the community a crime prevention strategy which focuses on reporting and preventing neighborhood crime. Within FY 2023-2024, the Department plans to extend the Neighborhood Watch Program to include local businesses. Target Completion Date – 4/30/2024
  - Extend the Neighborhood Watch Program to incorporate additional neighborhoods, homeowners’ associations, and local business owners.
  - Continue to integrate systems and technology which directly support the Neighborhood Watch Program

### Review of 2022/2023 Police Department Budget Goals

1. Provide Succession Planning/Leadership Development: The Police Department continually plans for the retirement of key members of the leadership team. The Department strives to develop leaders and strong succession plans to ensure the continued professional standards of the leadership team will be met in the future. The Department continues to identify and offer education and training opportunities for mid to upper-level supervisors. This plan supports managing and improving daily operations while preparing members of the leadership team for future roles within the Department. Within FY 2022-2023, the Department plans for:

- Two Command Officers to attend Northwestern University Center for Public Safety’s Staff and Command School (10-week intensive management program)
- Department supervisory staff to continue to receive training in supervision and leadership development provided by various training outlets (FY 2022-2023 Target goal = 100%)

***Status - Goal Ongoing: The Department continues to dedicate budget resources to training and leadership development. During the fiscal year, three supervisors received advanced training in the supervision of personnel. Two supervisors attended the 2-week course at Northwestern Center for Public Safety’s Supervision of Police Personnel. Three supervisors attended advanced leadership and development training. One supervisor received advanced training in records management and leadership. One supervisor attended advanced training in investigating officer involved use of force incidents. One supervisor attended advanced training in homicide investigations. The chief attended a 1-week Orientation for New Police Chiefs through the Illinois Law Enforcement Training and Standards Board. Due to decreased staffing and scheduling of available classes, the department was not able to send Command Officers to the Northwestern University Center for Public Safety’s Staff and Command School.***

2. Continued Participation in the Regional 911 Consolidation Committee: The Department remains committed to the Regional 911 Consolidation initiative. The Consolidation Committee, which consists of several Lake County public safety entities, continues to achieve progress with the proposed implementation plan for regional 911 services in Lake County. The Department continues to review committee progress to determine any potential impact to the Village while ensuring the Village’s best interests remain a priority.
  - The Department will continue its active participation in subcommittee and committee meetings.

***Status - Goal Ongoing: The Regional 911 Consolidation Committee continues to make positive progress with the proposed implementation of regional 911 services in Lake County. The committee has selected a provider for the regional 911 computer aided dispatch program. The committee has also received funding to begin construction of the regional 911 communications center in Spring of 2023.***

3. Update the Department’s Policy Manual: The Police Department will continue to partner with Lexipol to review and, when necessary, implement changes/updates to the Police Department’s Policy Manual. The Department will ensure that policy changes are made in accordance with legislative mandates and state statutes.
  - FY 2022-2023 Target goal – Thoroughly review and update, when necessary, 25% of department’s policies

***Status - Goal Completed: The Department continues to partner with Lexipol Public Safety and Training Solutions to facilitate policy development and distribution. The Department has reviewed and updated over 25% of departmental policies.***

4. Implementation of Technology Geared Towards the Acquisition of an Integrated Camera System: The Police Department will continue its technology-based drive focusing on acquiring and implementing an integrated camera-based technologies. The Department will focus on researching and purchasing body-worn camera systems which integrate with the Department’s in-car cameras. The integration of the body-worn cameras will allow the Department to implement the technology prior to the state-mandated requirements. This proposed acquisition will ensure the Department has adequate time to research, acquire, train, and implement the integrated technology. The implementation of an integrated camera system will reduce in house digital storage requirements while implementing a substantial savings on personnel hours associated with video evidence procedures. Within FY 2022-2023, the Department plans to:
  - Research, acquire and implement an integrated camera system to include body-worn cameras and in-car cameras.
  - Reduce the amount of in-house digital storage required to maintain video-based evidence.
  - Reduce the number of personnel hours associated with processing video evidence.

***Status - Goal Completed: The Department has partnered with Axon to facilitate the acquisition of body-worn cameras, in-car cameras, and training of department personnel in the implementation and integration of the camera systems.***

5. Develop and Implement a Neighborhood Watch Program: The Police Department continues to actively enhance interaction with the community and its overall service to the community. A neighborhood watch program would allow the Police Department and members of the community a crime prevention strategy which focuses on reporting and preventing neighborhood crime. Within FY 2022-2023, the Department plans to:
- Research various Neighborhood Watch Programs
  - Identify systems and technology which directly support a Neighborhood Watch Program
  - 100% development and implementation of a neighborhood watch program during FY 2022-2023

**Status - Goal Ongoing:** The Department has implemented a Neighborhood Community Watch program and is formulating a list of available Homeowner's Association that are willing to participate. The Department is working jointly with the Public Works Department to create and install Neighborhood Community Watch based signage. The Department continues to research and utilize social media avenues to promote program awareness.



# Police Department Performance Measures and Statistics

## Police Department Performance Statistics

January 1, 2022 - December 31, 2022



Category	2018	2019	2020	2021	2022
Police Calls for Service	33915	38626	34137	34466	39100
Alarm Responses: *IUCR 9046/9147	769	727	598	622	679
Total Arrests - See Attached Appendix A	385	525			
Cases Assigned & Cleared by Investigation	876	561	563	523	505
Cases Assigned	462	296	315	272	276
Cases Cleared	414	265	248	251	229
Traffic Accidents	971	1026	533	689	698
Accidents - Property Damage	846	896	470	601	616
Accidents - Personal Injury	125	130	63	88	82
Traffic & Parking Enforcement	9409	8656	4993	5153	5981
Parking Tickets Issued	4912	3097	2218	2294	2906
Traffic Tickets Issued	3125	4091	2341	2724	2871
Warning Tickets Issued	1372	1468	434	135	204
Automated Red-Light Citations	1720	2033	2158	2151	961
Route 45/Peterson Rd.	166	304	276	431	469
Milwaukee Ave./Artaius Blvd.	229	346	347	434	492
Peterson Rd./Butterfield Rd.	1325	1383	1535	1286	0
Administrative Adjudication Hearings	12	12	8	10	12
Automated Red-Light Citations	35	42	28	38	14
Parking Citations	146	97	66	60	65
Local Ordinance Citations	44	19	15	4	13
Building/Zoning Citations	8	3	3	6	4
Traffic Enforcement Details: *IUCR 9080/9521	2478	2593	2062	2042	2322

Statistics Per Calendar Year

\*IUCR: Illinois Uniform Crime Reporting

# Appendix A - Adult Arrest Summary

## January 1, 2022 - December 31, 2022



Crime Code and Description		# of Arrests
0310	ROBBERY: Armed	1
0410	Aggravated Battery - Great Bodily Harm or Permanent Disability or Disfigurement	1
0427	Aggravated Battery - Nurse While Performing Duties - Minor or No Injury - No Dangerous Weapon	3
0434	BATTERY: Aggravated / Police Officer Firefighter Public Servant	3
0460	BATTERY: Bodily Harm	6
0460	BATTERY: Contact of Insulting or Provoking Nature	6
0486	BATTERY: Domestic - Bodily Harm to Family Member	2
0486	BATTERY: Domestic - Insulting / Provoking Contact	6
0516	Agg Assault - Offense Based ONLY on Victim - Peace Officer, Fireman, ER Mgmt. Worker, Medical	1
0522	Aggravated Assault - Offense Based on Use of Firearm, Device, or Motor Vehicle	2
0560	ASSAULT: Simple	2
0760	BURGLARY: From Motor Vehicle	1
1180	DECEPTIVE PRACTICE: Possess or Display False ID Card	3
1310	Criminal Damage to Property	3
1330	Criminal Trespass to Land	1
1330	CRIMINAL TRESPASS: Criminal Trespass to Real Property	1
1360	CRIMINAL DAMAGE: Criminal Trespass Vehicle	1
1410	Unlawful Use of Weapon	2
1410	WEAPONS: Unlawful Use - Carries On Person / Vehicle - Pistol	1
1411	Aggravated Unlawful Use of Weapon	3
1411	WEAPONS: UU Possession Firearm w/o FOID	1
1471	Possession of Concealed Firearm Under the Influence of Alcohol, Drugs, or Intoxicating Compounds	1
1565	Indecent Solicitation of a Child	1
1568	Traveling to Meet a Child	1
1710	Endangering the Life or Health of a Child - Causes, Permits or Places Child in Circumstances	1
1810	CANNABIS: POSS >10 <30 GRAMS	1
1811	CANNABIS: POSS >30 <100 GRMS	2
1813	CANNABIS: POSS >100 <500 GRAMS	1
2020	CONTROLLED SUBSTANCE: Possession	2
2170	DRUG PARAPHERNALIA: Possession Of	3
2230	Illegal Consumption of Liquor by Person Under 21 Years of Age	1
2410	MOTOR VEHICLE OFFENSE: BAC .08 or more DUI	24
2411	MOTOR VEHICLE OFFENSE: DUI Alcohol	55
2420	MOTOR VEHICLE OFFENSE: DUI Drugs	2
2421	MOTOR VEHICLE OFFENSE: DUI Combined Influence	1
2423	MOTOR VEHICLE OFFENSE: DUI Cannabis / Controlled Sub	1
2430	MOTOR VEHICLE OFFENSE: Illegal Transportation Alcohol - Driver	10
2433	MOTOR VEHICLE OFFENSE: Possession Cannabis in Vehicle Outside Container	6
2435	Illegal Use of Adult Use Cannabis in Vehicle - Driver	1
2436	Illegal Possession of Adult Use Cannabis in Vehicle - Driver	2
2436	MOTOR VEHICLE OFFENSE: Illegal Possession Cannabis in Vehicle Driver	5
2440	MOTOR VEHICLE OFFENSE: Reckless Driving	4

# Appendix A - Adult Arrest Summary

## January 1, 2022 - December 31, 2022



Crime Code and Description		# of Arrests
2445	MOTOR VEHICLE OFFENSE: Failure to Report Accident to Police	1
2446	MOTOR VEHICLE OFFENSE: Duty to Stop / Render Aid Accident - Personal Injury / Fatality	1
2447	MOTOR VEHICLE OFFENSE: Leaving Scene Vehicle Damage	4
2454	TRAFFIC: Speeding	71
2455	TRAFFIC: Improper Lane Usage	30
2455	MOTOR VEHICLE OFFENSE: No Valid Registration	7
2455	MOTOR VEHICLE OFFENSE: Operate a Vehicle after Registration Expiration	39
2460	MOTOR VEHICLE OFFENSE: Registration Cancelled / Suspended / Revoked	7
2461	REGISTRATION: Operating Uninsured Motor Vehicle	104
2462	MOTOR VEHICLE OFFENSE: Registration Suspended for No Insurance	21
2465	MOTOR VEHICLE OFFENSE: Failure to Display Registration	4
2465	MOTOR VEHICLE OFFENSE: Registration Plates to be Properly Fastened	1
2465	MOTOR VEHICLE OFFENSE: No Front Plate	4
2465	MOTOR VEHICLE OFFENSE: Improper Use of Registration	3
2470	MOTOR VEHICLE OFFENSE: No Valid DL	62
2476	MOTOR VEHICLE OFFENSE: Unlawful Possession of Stolen Vehicle	1
2479	MOTOR VEHICLE OFFENSE: Stolen Registration Sticker	2
2479	MOTOR VEHICLE OFFENSE: Unlawful Display Title, Certificate, or Registration	3
2480	MOTOR VEHICLE OFFENSE: Suspended / Revoked / Cancelled DL	118
2480	MOTOR VEHICLE OFFENSE: Aggravated Driving while License Revoked	2
2485	MOTOR VEHICLE OFFENSE: No Seat Belt Driver / Passenger	5
2486	EQUIPMENT: No Child Restraint Seat Belt Child Under 8	2
2490	MOTOR VEHICLE OFFENSE: Display / Possess Cancelled / Suspended / Revoked DL	1
2491	MOTOR VEHICLE OFFENSE: Possess Fictitious / Altered DL or Permit	1
2495	MOTOR VEHICLE OFFENSE: Fleeing / Eluding Police	2
2506	MOTOR VEHICLE OFFENSE: Use of Electronic Communication Device on a Roadway	1
2510	MOTOR VEHICLE OFFENSE: Aggravated Driving Under the Influence 3rd +	4
2516	MOTOR VEHICLE OFFENSE: DUI Aggravated while Suspended / Revoked DL from DUI	3
2517	Agg DUI - No Driver's License, Permit, Restricted Driving Permit, Judicial Driving Permit, Monitoring	1
2890	Disorderly Conduct	1
2890	DISORDERLY CONDUCT: All Others	2
3711	INTERFERENCE W/PO: Disarm / Obstruct / Resist	11
3730	Obstructing Justice	1
3731	Obstructing Identification	3
4310	BURGLARY: Possession of Burglary Tools	1
4387	Violation of Order of Protection	1
4751	Interference with Reporting of Domestic Violence	1
4813	OTHER OFFENSES: Violation of Bail Bond	1
5081	OTHER OFFENSE: Fugitive from Justice	2
5082	OTHER OFFENSE: Fugitive from Justice - Out of State	1
9601	TRAFFIC: Speeding 26-34 MPH over the Limit	5
9601	TRAFFIC: Speeding 35 MPH or more over limit	10
9604	TRAFFIC: Driving too Fast for Conditions	6

# Appendix A - Adult Arrest Summary

## January 1, 2022 - December 31, 2022



Crime Code and Description	# of Arrests
9605   TRAFFIC: Disobey Stop Sign	5
9605   TRAFFIC: Driver to Obey Traffic Control Device	2
9605   TRAFFIC: Improper Stop at Stop Intersection	3
9606   TRAFFIC: Disobey Red Light	14
9607   TRAFFIC: Passing Failure to Give Right-Away	1
9608   TRAFFIC: Drive on Wrong Side of Roadway	1
9608   TRAFFIC: Lane Usage 2 Lane - Unsafe Lane Change	2
9608   TRAFFIC: Lane Usage Driving in Turn Lane	1
9608   TRAFFIC: Failed to Yield while Merging	1
9609   TRAFFIC: Following too Closely	1
9610   TRAFFIC: Fail to Reduce Speed / Accident to Avoid Accident	109
9611   TRAFFIC: Improper Turn - Two Way Left Turn Lanes	1
9611   TRAFFIC: Improper Right Turn	3
9611   TRAFFIC: Improper Left Turn	20
9612   TRAFFIC: Intersection Failure to Yield / Stop when Turning Right	1
9614   TRAFFIC: Failure to Signal when Required	8
9614   TRAFFIC: Improper Use of Turn Signal	2
9616   TRAFFIC: Intersection Right of Way Violation	4
9616   TRAFFIC: Failure to Yield / Stop at T-Intersection	3
9616   TRAFFIC: Improper Yield at Yield Intersection	1
9617   TRAFFIC: Fail to Yield Left Turn T-Intersection	10
9618   TRAFFIC: Improper Stop / Yield Emerging from Alley / Building / Private Road or Drive	2
9618   TRAFFIC: Failure to Stop / Yield Entering from Private Drive / Roadway	14
9619   TRAFFIC: Fail to Yield to Pedestrian / Bicycle in Crosswalk	6
9621   TRAFFIC: Defective Windows	1
9624   TRAFFIC: Railroad Disobeyed Crossing Gate / Barrier	1
9628   TRAFFIC: Improper backing	3
9631   TRAFFIC: Equipment Driving without Lights when Required	5
9632   TRAFFIC: Headlights Failure to Dim - Approaching Vehicle	2
9633   TRAFFIC: One Headlight	5
9639   TRAFFIC: Disobeyed One Way Street	1
9648   TRAFFIC: Equipment no Rear Registration Lamp	1
9648   TRAFFIC: Signal Lamps Turn Signals Required	1
9648   TRAFFIC: Lighting Unauthorized Lighting	1
9648   TRAFFIC: Texting or Cell Phone not Hands Free while Driving	4
9649   TRAFFIC: Driving on Sidewalk	1
9649   TRAFFIC: Improper Starting of Parked Vehicle	3
9649   TRAFFIC: Fail to Yield to Emergency Vehicle	3
9910   Leaving the Scene of a Property Damage Accident	3
9910   Failure to Give Aid or Information	2
9910   Failure to Report Accident to Police	2

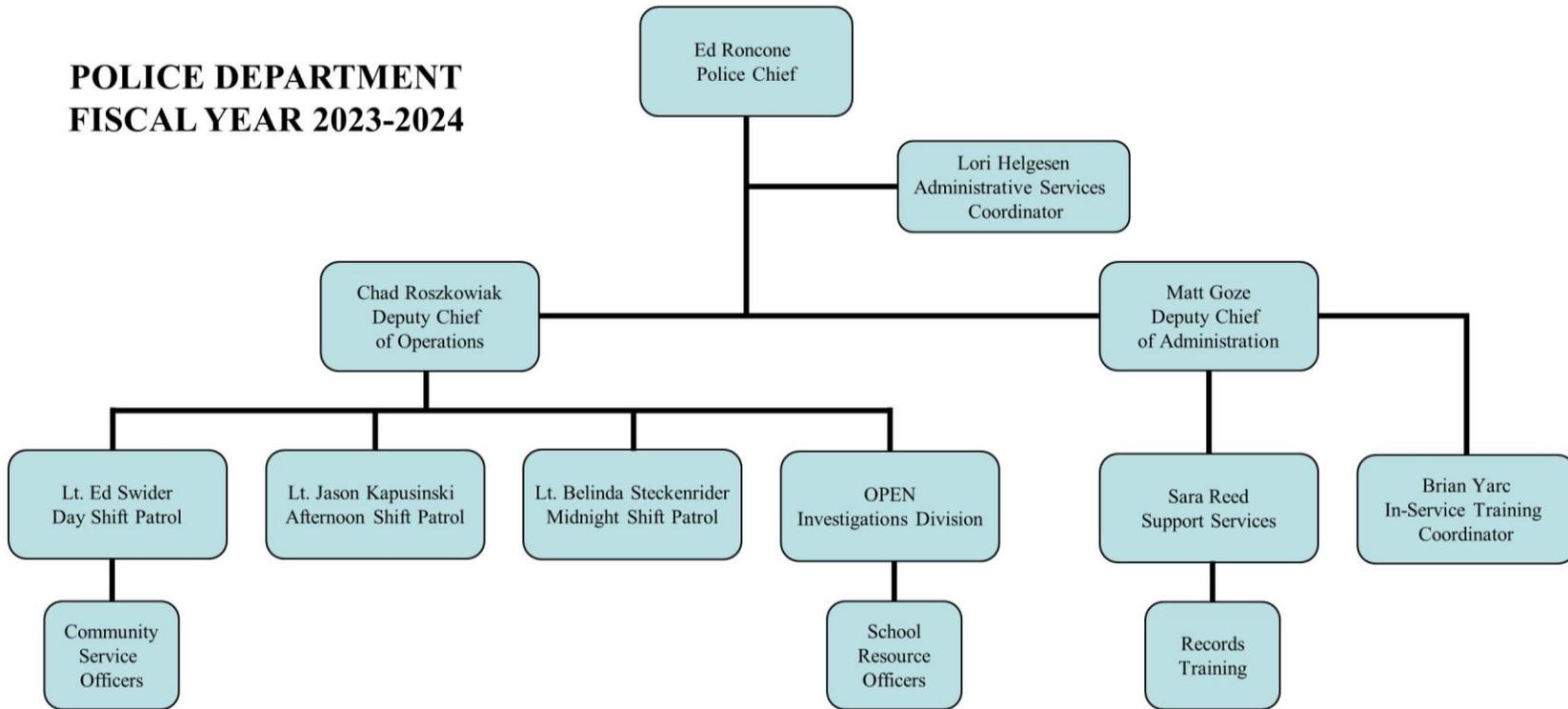
980

\*Note: Traffic offenses listed under Appendix A are affiliated with an arrest

# Organizational Chart



## POLICE DEPARTMENT FISCAL YEAR 2023-2024



# DEPARTMENT NARRATIVE

## FIRE DEPARTMENT

### Proposed 2023/2024 Fire Department Budget Goals

1. Perform a Village-wide Drill Incorporating the Village's Disaster Plan & Emergency Operations Center: The Village's Fire Chief serves as the Village's Emergency Manager. One of the responsibilities of the Emergency Manager is to ensure readiness of our Emergency Operations Center (EOC). EOC personnel is comprised of all department heads, as well as other key individuals. The primary EOC is located in the Training Room of Fire Station One. The Fire Chief intends to exercise the EOC by conducting a drill that will include participation of all key personnel. Target Completion Date: 4/30/2024
2. Revising the Village's Disaster Plan: The Village's Disaster Plan is the primary document used to assist in mitigating emergencies that affect the entire Village. The Disaster Plan will be revised to simplify the contents and make it more user-friendly. The success of mitigating any emergency is, in part, reliant on the tools used to assist in the Village returning to normalcy. A revision of the Disaster Plan will ensure all resources available to the Village outlined in the plan are current and that contact information, strategies, and recommended actions are consistent with best practices. Target Completion Date: 4/30/2024
3. Reinstate a Public CPR Program: Cardiopulmonary Resuscitation (CPR) is a skill that is simple to learn and can save lives and typically needs to be renewed every two years. The Department would like to offer this service to the public at large. The intent of this goal is to provide this service on a quarterly basis to residents and businesses in its service area. The Department currently has two CPR instructors. Additional funding may be needed to train additional CPR instructors. The Department intends to charge for service to pay for materials such as booklets, CPR certifications, and other props used during the training. Target Completion Date: 11/30/2023
4. Establish an In-house Mental Health Resiliency Program: Mental health associated with the fire service requires an increased focus. To stay proactive and ahead of this growing concern, the Department has created an internal Peer Support/Resiliency Committee. The Committee is focused on strengthening the Department's commitment to mental health through education. The Committee will ensure that all mental health and peer support resources available to Department personnel are the best available resources specific to firefighters. This goal is designed to supplement the Village's current Employee Assistance Program. Target Completion Date: 10/31/2023
5. Implement a Firefighter Cadet Program: The Fire Department is working on developing a pilot program to help with recruitment efforts in the fire service. Staff is developing a cadet-like program in the efforts to teach people about the fire service. This program will consist of classroom training and practical exercises that occur semi-monthly at the fire station. Interested participants will have the opportunity to learn about all the disciplines in the fire service including EMS, fire suppression, and specialized response. The goal of this pilot program is to provide ultimately increase the pool of qualified applicants that want to become firefighters. It is anticipated that the program will be planned, and a pilot will occur during FY 23/24 and that funds to support an ongoing program will be requested during FY 24/25. Target Completion Date: 12/31/2023

## Review of 2022/2023 Fire Department Budget Goals

1. Implement New Records Management System for Fire Reporting: The Fire Department currently uses FireHouse Cloud software for fire call documentation and management. Firehouse has been the Department's records management platform for close to 25 years. In December of 2022, Firehouse will no longer be available as a records management platform for fire departments and a conversion will need to occur.

***Status - This goal is complete. The Fire Department successfully transitioned to ESO Solutions, which is a cloud-based records management system (RMS). As of January 1<sup>st</sup>, 2023, the Fire Department has been using ESO Solutions to manage incident data, as well as property and inspection data. The new, cloud-based RMS allows for remote access on any device that is connected to the internet. This feature also allows for all future building fire inspections to be electronically documented in real-time on site, eliminating the need for paper and streamlining the inspection process overall.***

2. Implement Electronic Plan Review Process and Retention: Currently, the Fire Department receives all plans for review in paper format. The Fire Department is now able to review electronic plans and will be developing a process to start accepting and storing reviewed electronic plans. This will increase efficiency and save space. The current BS&A software used by the Village will support the storage of electronic plans.

***Status - This goal is complete. The Fire Department opened 2022 entirely on paper reviews and closed 2022 accepting plans electronically. It is now the preferred submission method. Overall, 62% of fire department-specific projects were reviewed electronically. The Department found electronic reviews to be much more efficient for everyone involved and opened the process to more project types as the year progressed. Currently, the majority of Fire-specific projects are electronic submissions.***

3. Develop a Recruitment and Retention Marketing Program: Both recruitment and retention have been recent challenges for fire departments within the County and State. Recruitment numbers for those interested in serving as a firefighter have dramatically decreased. Our Department and area fire departments are reporting a decrease of two-thirds (67%) of the completed applications submitted, prompting a county and state-wide audit pertaining to recruitment and retention. This has prompted the fire service to undergo a rebranding that aims to attract previously uninterested persons and enhance the appeal of already interested individuals. The Department intends to modernize itself with how to successfully appeal to the current generation by forming collaborative relationships with academic and career professionals, from high school counselors to college career navigators and marketing experts. Once the Department receives a clearer picture in understanding how this population could be attracted to the fire service, it will develop tools that can be used to increase recruitment and retention.

***Status - This goal is ongoing. In 2022, progress was made in achieving the goal. The Lake County Fire Chiefs Association now has a Recruitment and Retention Committee (chaired by Chief Pakosta). The Department has formed an internal Recruitment and Retention Committee as well. With the support of Village Staff, the Department now has a short recruitment video that has been well received on social media.***

# Fire Department Performance Measures and Statistics



## Libertyville Fire Department Summary Statistics



Type of Call		2017	2018	2019	2020	2021	2022	2021-22 Change
Fire	Village	689	785	734	600	646	626	<b>-3.1%</b>
	District	273	317	315	255	297	259	<b>-12.8%</b>
Rescue	Village	1886	1923	2008	1737	1802	2092	<b>16.1%</b>
	District	590	750	977	809	982	1191	<b>21.3%</b>
Rescue	Knollwood	156	136	70	63	82	73	<b>-11.0%</b>
Trouble	Village & District	119	147	141	132	151	44	<b>-70.9%</b>
Tollroad	District	77	81	78	73	71	73	<b>2.8%</b>
Mutual Aid Given		518	489	401	335	422	475	<b>12.6%</b>
Total		4308	4628	4724	4004	4453	4833	<b>8.5%</b>
Mutual Aid Received		298	467	315	293	299	320	<b>7.0%</b>

Other Calls = Calls for service not classified

Total Village Calls 2,718

Total District Calls 1,450

Total Knollwood Calls: 73

Excludes Mutual Aid Received and Given calls

2020 decline is a result of COVID.

# Fire Department Performance Measures and Statistics



## Libertyville Fire Department Performance Measures 2022



	2017	2018	2019	2020	2021	2022
Total Calls for Service	4,308	4,628	4,724	4,004	4,453	4,837
Fire Calls (Includes Tollway)	982	1,128	1,069	901	966	920
Rescue Calls (Includes Tollway)	2,533	2,976	3,113	2,612	2,835	3,345
Trouble Alarms	119	147	141	132	151	44
Calls Occurring Concurrently	29%	35%	36%	30%	32%	32%
Fire Safety Inspections	1,462	1,074	938	994*	1,876	1,977
Public Education Classes	104	110	345	45*	15	53
Block Parties Attended	43	52	41	0*	13	31
Child Car Seats Installed	258	103	181	87*	145	100
Plan Reviews:						
Village	320	270	288	208*	247	333
District	75	77	100	66*	110	116
Number of Contacts through Public Education and Events	16,033	24,209	12,105	247**	14,374	15,526

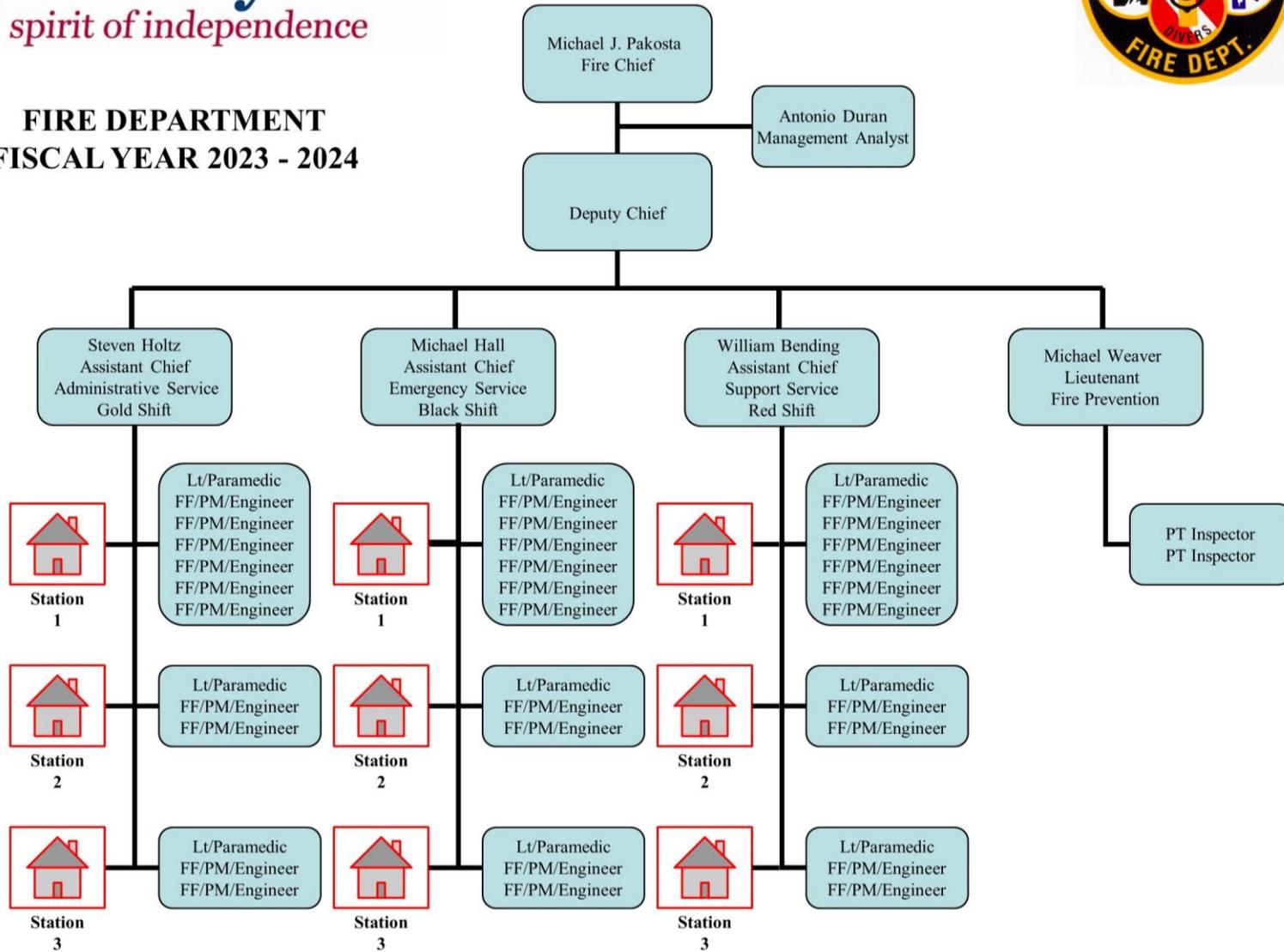
\* Significant changes due to the COVID-19 Pandemic

\*\* Online communications not counted

# Organizational Chart



**FIRE DEPARTMENT  
FISCAL YEAR 2023 - 2024**



# DEPARTMENT NARRATIVE

## RECREATION

### Proposed 2023/2024 Recreation Budget Goals

1. Expand Operations & Customer Service: Continue to rebuild and rebrand the Recreation Department by providing more community awareness of the programs offered, continuing to offer a customer friendly registration system for the online users, and continue to enhance our quality of customer service to the residents through more social media and marketing awareness. This will include the creation of a customer service manual and developing customer training modules for specific areas of recreation operations. Target Completion Date – 12/31/23
2. Provide New Programming and Events: Provide relevant activities consistent with the operation of a comparable park district or recreation department. Add a minimum four (4) new and attractive programs that can enhance the Village’s recreation offerings and develop new revenue streams. Target Completion Date – 4/30/2024
3. Enhanced Staffing & Training: Continue to enhance training for all staff, including applicable, NPRA & IPRA sessions for full-time staff. Specially, Seasonal employees will receive more targeted situational training. Target Completion Date – 4/30/24
4. Finalize Operations Administrative Manual: Complete the program and administrative manual to provide guiding principles for consistency in operations. Target Completion Date – 10/31/2023
5. Enhance our Sponsorship Program: Continue to build relationships with local business to promote their business and enhance special events and programs. The goal is to add three (3) new sponsors this year. Target Completion Date – 3/1/2024

### Review of 2022/2023 Recreation Budget Goals

1. Enhance Operations & Customer Service: Continue to rebuild and rebrand the Recreation Department by providing more community awareness of the programs offered, continuing to offer a customer friendly registration system for the online users, and continue to enhance our quality of customer service to the residents through more social media and marketing awareness. This will include the creation of a customer service manual and developing customer training modules for specific areas of recreation operations.

*Status - Hired a graphic designer for the Fall 2022 Brochure promotional piece, increased Facebook followers by 114 or 5.5% and Instagram followers by 70 or 12.8%, Fall/Winter/Spring brochures have “hyperlinks” enable customers to easily register for the program they choose and will be directed to our Active registration automatically.*

2. Provide New Programming and Events: Provide relevant activities consistent with the operation of a comparable park district or recreation department. Add a minimum three (3) new and attractive programs that can enhance the Village’s recreation offerings and develop new revenue streams.

*Status - The Department added several new programs during this fiscal year. During the Fall 2022 session, three new contracted programs were introduced, which included: Wine Tasting, Little Vets, Trunk or Treat. During the Winter/Spring session three new programs were introduced, which included: Indoor Pickleball, Tai Chi class, Ice Skating classes.*

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.

**Status - Full time staff attended numerous IPRA webinars and monthly section meeting throughout the year as well as attending the IPRA Conference in January 2023. Jeff Ellis and Associates recognized the Village of Libertyville for excelling in Lifeguard Professionalism, Operational Safety Standards and Aquatic Risk Management through the participation in the E&A Comprehensive Aquatic Risk Management Program. Seasonal part-time staffing manuals are updated on a regular basis with COVID-19 protocols.**

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

**Status - The first draft is completed and planned for administrative review. Due to hiring of new Director of Recreation this goal will carrier over into 1<sup>st</sup> quarter next fiscal year in order to ensure final input.**

5. Conduct community wide needs assessment: Create and implement online survey to determine the community's needs and desires for recreation programming.

**Status - Completed - The online survey was held from September 23 – October 18, 176 surveys were completed. Results of the survey were shared with the Park and Recreation Committee at the November 1, 2022, meeting. Based on survey feedback, several new programs have been or will be offered, including youth and adult cooking classes and Pickleball clinics.**

6. Formalize Intergovernmental Agreements (IGA): Review current uses of Village and School District facilities and develop mutually beneficial agreements with School Districts 128 and 70 to alleviate any misunderstandings and optimize use of facilities.

**Status - First draft completed and shared with District 70. Meetings have been held with District 128 and Village review of the D128 agreement will be completed in February 2023**

7. Evaluate Recreational Facility Use and Opportunities: Review the use of Village facilities for recreational programming and identify options for potential enhancements.

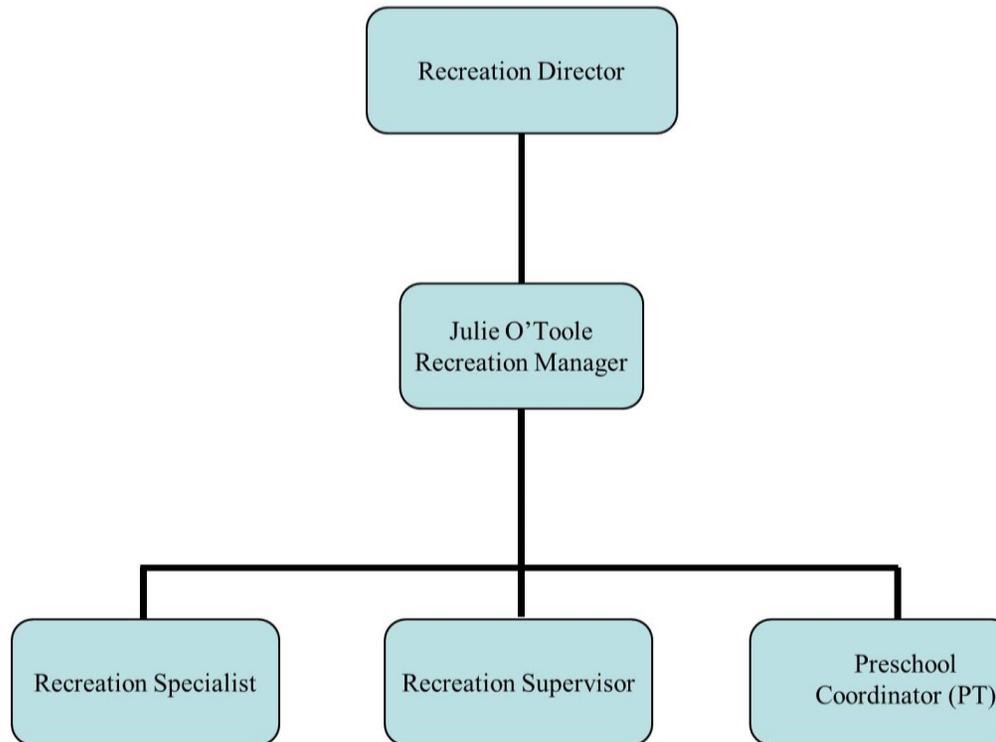
**Status - Completed. Recommendations were made to the Parks and Recreation Committee at the October 4, 2022, meeting. Analysis was conducted of facility uses from October 2021 – September 2022, using our Active Net Registration software broken down by month and facility.**



# Organizational Chart



## RECREATION FISCAL YEAR 2023 - 2024



# 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 \$32,945,934 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 246, the General Fund's revenue base is between approximately \$28,000,000 and \$35,000,000 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 4.2% 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 2023-2024, the General Fund will be transferring out a total of \$1,132,386 in operating (department level) transfers and \$4,600,000 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 2023-2024 include \$1,000,000 to the Fleet Fund for capital vehicle replacement, \$50,000 to the Park Improvement Fund for ADA compliant park construction costs, \$50,000 to the TEPF fund for public safety IT equipment replacement, and \$3,500,000 to the New Building Fund for property acquisition and engineering. 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	Amendment	Actual	Budget	Estimate	Budget	%	\$
Summary	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	Change	Change
Operational Revenues					A		B	(A v B)	(A v B)
Property Tax	7,112,731	7,322,798	7,322,798	7,302,018	7,513,283	7,535,962	8,116,403	8.0	603,120
Other Taxes	1,495,798	1,370,000	1,370,000	1,540,956	1,383,650	1,503,081	1,430,000	3.3	46,350
License & Permits	2,077,532	1,254,763	1,254,763	1,546,544	1,364,763	1,349,763	1,433,749	5.1	68,986
Intergovernmental	11,208,469	10,025,603	11,188,267	14,694,540	12,740,624	15,652,691	12,452,785	(2.3)	(287,839)
Charges for Services	6,189,231	7,087,311	6,949,862	7,483,301	6,948,418	8,181,350	8,282,224	19.2	1,333,806
Fines & Forfeitures	501,395	498,000	498,000	578,753	480,000	455,000	497,500	3.6	17,500
Interest	50,077	70,000	70,000	-147,099	45,000	150,000	200,000	344.4	155,000
Miscellaneous	1,857,306	440,457	440,457	620,103	430,239	437,614	160,000	(62.8)	(270,239)
Transfers In	479,790	800,000	800,000	1,101,011	1,066,667	1,281,644	1,093,334	2.5	26,667
<b>Total</b>	<b>30,972,329</b>	<b>28,868,932</b>	<b>29,894,147</b>	<b>34,720,127</b>	<b>31,972,644</b>	<b>36,547,105</b>	<b>33,665,995</b>	<b>5.3</b>	<b>1,693,351</b>

Operational Expenses									
Administration/Finance	1,221,585	1,440,280	1,445,280	1,313,748	1,490,452	1,505,034	1,663,099	11.6	172,647
Police Department	8,889,320	9,417,180	9,395,778	8,969,396	9,836,903	9,825,377	10,309,330	4.8	472,427
Fire Department	8,575,781	8,716,132	8,716,132	8,857,152	9,160,334	9,407,570	9,983,143	9.0	822,809
Comm. Development	2,086,477	2,321,576	2,521,576	2,472,942	2,445,764	2,406,602	2,744,607	12.2	298,843
Public Works	2,480,642	2,537,409	2,537,409	2,373,767	2,563,851	2,609,433	2,755,536	7.5	191,685
Parks	1,436,876	1,514,845	1,514,845	1,440,880	1,591,459	1,536,219	1,772,260	11.4	180,801
Recreation	2,374,049	3,121,781	2,531,224	2,292,531	2,442,785	2,329,538	2,782,259	13.9	339,474
Miscellaneous*	975,839	971,840	971,840	896,038	1,063,772	1,040,008	1,132,386	6.5	68,614
<b>Total</b>	<b>28,040,569</b>	<b>30,041,043</b>	<b>29,634,084</b>	<b>28,616,454</b>	<b>30,595,320</b>	<b>30,659,781</b>	<b>33,142,620</b>	<b>8.3</b>	<b>2,547,300</b>

Fund Performance									
Operational Net Income	2,931,760	-1,172,111	260,063	6,103,673	1,377,324	5,887,324	523,375	(62.0)	(853,949)
Capital Transfers Out	-600,000	-600,000	-3,065,335	-3,065,335	-650,400	-650,400	-4,600,000	607.3	(3,949,600)
<b>Net Cash-Flow</b>	<b>2,331,760</b>	<b>-1,772,111</b>	<b>-2,805,272</b>	<b>3,038,338</b>	<b>726,924</b>	<b>5,236,924</b>	<b>-4,076,625</b>	<b>(660.8)</b>	<b>(4,803,549)</b>

Expenditure Categories									
Salaries & Wages	13,269,818	14,307,790	14,249,044	13,954,636	14,934,789	14,990,713	15,851,907	6.1	917,118
Employee Benefits	7,507,786	7,788,827	7,781,785	7,695,519	7,997,810	7,886,405	8,210,679	2.7	212,869
Contractual	2,176,267	2,494,534	2,699,534	2,416,277	2,673,870	2,838,952	3,380,081	26.4	706,211
Utilities	212,148	288,101	288,101	279,788	325,587	335,653	305,187	(6.3)	(20,400)
Commodities	1,161,289	1,385,736	1,408,786	1,175,638	1,542,074	1,515,954	1,913,204	24.1	371,130
Repairs & Maintenance	1,761,548	1,902,117	1,902,117	1,845,180	2,057,237	2,090,051	2,309,374	12.3	252,137
Operating Transfers	1,951,713	1,873,938	1,304,717	1,249,416	1,063,953	1,002,053	1,172,188	10.2	108,235
<b>Total</b>	<b>28,040,569</b>	<b>30,041,043</b>	<b>29,634,084</b>	<b>28,616,454</b>	<b>30,595,320</b>	<b>30,659,781</b>	<b>33,142,620</b>	<b>8.3</b>	<b>2,547,300</b>

\*EMA, Boards, Legal, CBD, Comm. Org, Public Buildings



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>REVENUES</b>							
<b>PROPERTY TAXES</b>							
01-0000-1-601000	PROP TAXES GENERAL CORPORATE	1,170,824	1,230,567	1,248,446	1,660,490	35	429,923
01-0000-1-602000	PROP TAXES FIRE PROTECTION	749,396	753,000	753,000	753,000	0	0
01-0000-1-603000	PROP TAXES PARKS	376,197	378,000	378,000	378,000	0	0
01-0000-1-604000	PROP TAXES RECREATION	376,197	378,000	378,000	378,000	0	0
01-0000-1-606000	PROP TAXES HIGHWAYS TOWNSHIP	377,342	365,000	370,000	375,000	3	10,000
01-0000-1-607000	PROP TAXES IMRF	332,602	334,200	334,000	334,200	0	0
01-0000-1-608000	PROP TAXES POLICE PENSION FUND	2,084,873	2,164,737	2,164,737	2,239,107	3	74,370
01-0000-1-609000	PROP TAXES FIRE PENSION FUND	1,641,505	1,659,779	1,659,779	1,804,606	9	144,827
01-0000-1-610000	SPECIAL RECREATION	193,082	250,000	250,000	194,000	(22)	(56,000)
<b>PROPERTY TAXES</b>		<b>7,302,018</b>	<b>7,513,283</b>	<b>7,535,962</b>	<b>8,116,403</b>	<b>8</b>	<b>603,120</b>
<b>OTHER TAXES</b>							
01-0000-2-613000	ELECTRIC UTILITY TAX	1,179,587	1,200,000	1,169,334	1,200,000	0	0
01-0000-2-616000	LEASED CAR TAX	75,938	85,000	88,747	85,000	0	0
01-0000-2-618000	PERSONAL PROPERTY REPL TAX	265,431	78,650	225,000	125,000	59	46,350
01-0000-2-620000	PERS PROPERTY REPL TAX POLICE	10,000	10,000	10,000	10,000	0	0
01-0000-2-621000	PERS PROP REPL TAX FIRE	10,000	10,000	10,000	10,000	0	0
<b>OTHER TAXES</b>		<b>1,540,956</b>	<b>1,383,650</b>	<b>1,503,081</b>	<b>1,430,000</b>	<b>3</b>	<b>46,350</b>
<b>LICENSES AND PERMITS</b>							
01-0000-3-627000	BUILDING PERMITS	1,271,429	1,134,763	1,134,763	1,203,749	6	68,986
	BUILDING PERMITS		1,100,000	1,100,000	1,168,986		
	BUILDING PERMIT TECHNOLOGY FEE		34,763	34,763	34,763		
	GL # FOOTNOTE TOTAL		1,134,763	1,134,763	1,203,749		
01-0000-3-628000	ZONING FEES	43,150	25,000	35,000	25,000	0	0
01-0000-3-630000	FIRE BUREAU-PERMITS/FEES	109,205	100,000	75,000	100,000	0	0
01-0000-3-631000	LIQUOR LICENSES	106,200	90,000	90,000	90,000	0	0
01-0000-3-632000	OTHER LICENSES	16,560	15,000	15,000	15,000	0	0
<b>LICENSES AND PERMITS</b>		<b>1,546,544</b>	<b>1,364,763</b>	<b>1,349,763</b>	<b>1,433,749</b>	<b>5</b>	<b>68,986</b>
<b>INTERGOVERNMENTAL</b>							
01-0000-4-611000	SALES TAX	9,195,306	8,000,000	9,895,013	8,400,000	5	400,000
01-0000-4-612000	INCOME TAX	3,251,812	2,642,344	3,371,975	3,107,429	18	465,085
	IML ESTIMATE \$151.00 * 20,579 (IML PROJECTIONS)		2,642,344	3,371,975	3,107,429		
01-0000-4-615000	ILLINOIS USE TAX	792,745	798,465	788,552	802,581	1	4,116
	IML ESTIMATE \$39.00 X 20,579		798,465	788,552	802,581		
01-0000-4-619000	STREET/SIGNAL MAINTENANCE FEES	132,000	97,151	97,151	102,775	6	5,624
	STATE REIMBURSEMENT		97,151	97,151	102,775		
01-0000-4-676000	GRANTS	1,322,677	1,202,664	1,500,000	40,000	(97)	(1,162,664)
<b>INTERGOVERNMENTAL</b>		<b>14,694,540</b>	<b>12,740,624</b>	<b>15,652,691</b>	<b>12,452,785</b>	<b>(2)</b>	<b>(287,839)</b>
<b>CHARGES FOR SERVICES</b>							
01-0000-5-641000	LIBERTYVILLE FIRE PROT DIST	3,082,064	3,161,475	3,161,475	3,287,934	4	126,459
01-0000-5-643000	AMBULANCE FEES	1,609,118	1,100,000	2,000,000	1,950,000	77	850,000
01-0000-5-651000	RECREATION FEES	450,112	481,000	614,306	646,000	34	165,000
	RECREATION		25,000	19,000	25,000		
	KINDER KORNER PRESCHOOL		70,000	65,000	70,000		
	PRESCHOOL/CAMPS-ENRICHMENT CLASSES		25,000	26,000	28,000		
	SUMMER DAY CAMP		235,000	344,306	355,000		
	DANCE		56,000	71,000	73,000		
	CONTRACTUAL PROGRAMS		70,000	89,000	95,000		
	GL # FOOTNOTE TOTAL		481,000	614,306	646,000		
01-0000-5-653000	SWIMMING FEES	162,352	163,000	221,314	230,000	41	67,000
01-0000-5-654000	SWIMMING PROGRAMS	49,468	50,000	61,002	67,700	35	17,700
01-0000-5-656000	RECYCLING/REFUSE FEE	67,491	80,000	70,000	72,800	(9)	(7,200)
01-0000-5-657000	PARKING FEES-EMPLOYEE PERMITS	15,118	15,000	15,200	15,000	0	0
01-0000-5-658000	ENGINEERING FEES	131,739	150,000	200,000	150,000	0	0
01-0000-5-659000	ALARM FEES	191,143	130,000	130,000	130,000	0	0
01-0000-5-660000	ELEVATOR INSPECTION FEE	21,733	19,570	23,100	22,500	15	2,930
01-0000-5-670000	FIRE SERVICES	264,044	260,777	264,007	299,048	15	38,271
	MISCELLANEOUS FIRE DEPARTMENT SPECIAL SERVICES		4,000	7,230	32,000		
	ROCKLAND AMBULANCE		256,777	256,777	267,048		
	GL # FOOTNOTE TOTAL		260,777	264,007	299,048		
01-0000-5-671000	LEGAL & OTHER FEE REIMB	72,048	50,000	70,000	70,000	40	20,000
01-0000-5-672000	BIRTH/DEATH CERTIFICATES	304,194	280,000	290,000	290,000	4	10,000
01-0000-5-673000	CABLE FRANCHISE FEE	394,604	350,000	390,000	350,000	0	0
01-0000-5-674000	TELECOM INFRASTRUCT MAINT FEE	392,384	405,000	400,000	400,000	(1)	(5,000)
01-0000-5-675000	POLICE SERVICES	217,406	215,096	215,096	243,242	13	28,146
	DISTRICT 128 CONTRACT (75% OF SRO KINCAID)		97,019	97,019	100,415		
	MISCELLANEOUS POLICE SERVICES		50,000	50,000	50,000		
	DISTRICT 70 CONTRACT NEW CONTRACT PENDING)		68,077	68,077	92,827		
	GL # FOOTNOTE TOTAL		215,096	215,096	243,242		
01-0000-5-677000	DAMAGE TO VILLAGE PROPERTY	20,857	2,500	2,500	2,500	0	0
01-0000-5-677001	STREETLIGHT DAMAGE	16,290	0	6,500	2,500	0	2,500
01-0000-5-679000	CONCESSIONS-POOLS	11,471	25,000	26,850	30,000	20	5,000



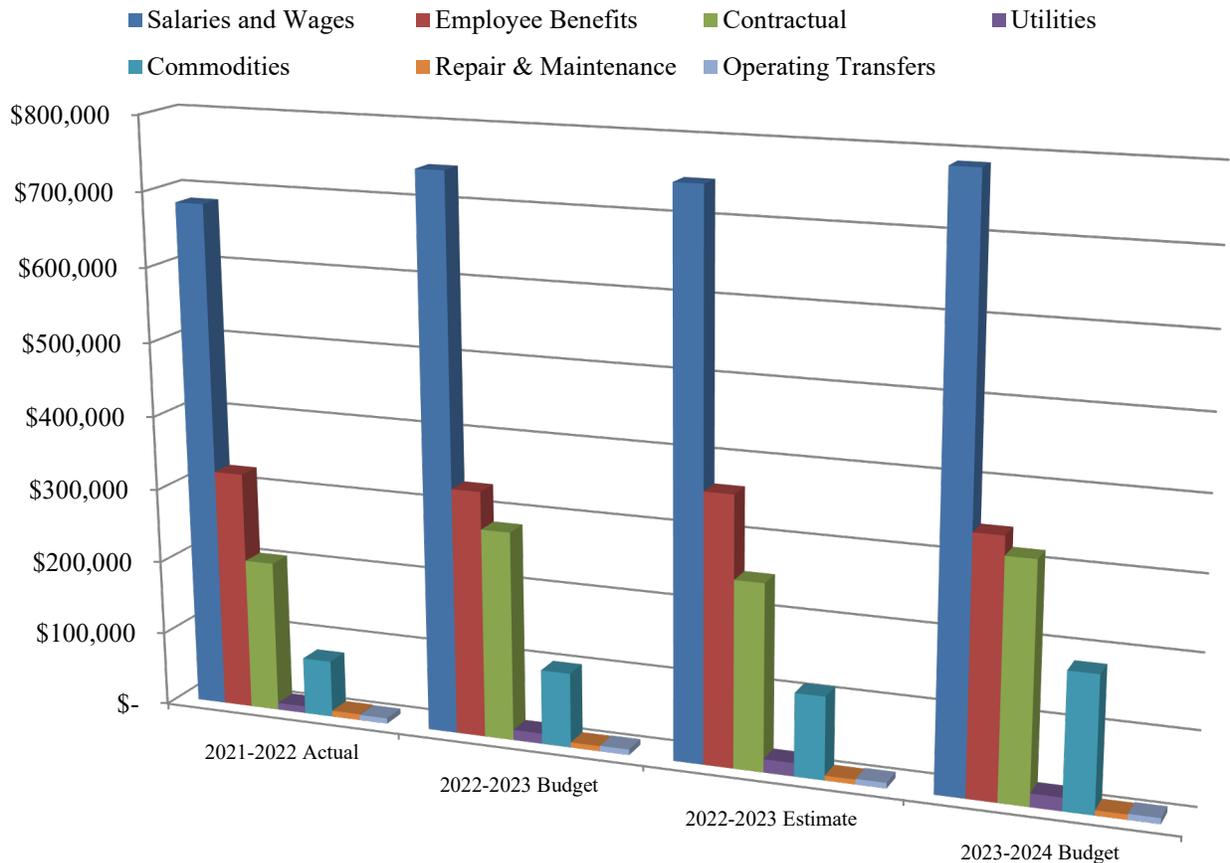
GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	% CHANGE	REQUESTED AMT CHANGE
01-0000-5-681000	PARK RENTALS	9,665	10,000	20,000	23,000	130	13,000
<b>CHARGES FOR SERVICES</b>		<b>7,483,301</b>	<b>6,948,418</b>	<b>8,181,350</b>	<b>8,282,224</b>	<b>19</b>	<b>1,333,806</b>
<b>FINES AND FORFEITURES</b>							
01-0000-6-636000	LOCAL FINES	176,112	175,000	175,000	175,000	0	0
01-0000-6-637000	CIRCUIT COURT FINES	194,280	160,000	160,000	175,000	9	15,000
01-0000-6-638000	DUI FINES-SENATE BILL 740	15,414	15,000	20,000	17,500	17	2,500
01-0000-6-639000	AUTOMATED TRAFFIC ENFORCEMENT	192,947	130,000	100,000	130,000	0	0
<b>FINES AND FORFEITURES</b>		<b>578,753</b>	<b>480,000</b>	<b>455,000</b>	<b>497,500</b>	<b>4</b>	<b>17,500</b>
<b>INTEREST</b>							
01-0000-7-690000	INTEREST REVENUE	20,846	45,000	150,000	200,000	344	155,000
01-0000-7-698000	NET APPR/DEPR FAIR MKT VALUE	(167,945)	0	0	0	0	0
<b>INTEREST</b>		<b>(147,099)</b>	<b>45,000</b>	<b>150,000</b>	<b>200,000</b>	<b>344</b>	<b>155,000</b>
<b>MISCELLANEOUS</b>							
01-0000-8-611000	TIF SURPLUS REBATE	295,751	270,239	270,239	0	(100)	(270,239)
01-0000-8-625000	INSURANCE SURPLUS	251,025	120,000	120,000	120,000	0	0
01-0000-8-682000	PKS/REC SCHOLARSHIP/DONATIONS		0	3,875	0	0	0
01-0000-8-683000	TREE PROGRAM	(500)	0	0	0	0	0
01-0000-8-686000	DRUG FORFEITURE ACCOUNT	2	0	1,000	0	0	0
01-0000-8-688000	CASH OVER	295	0	0	0	0	0
01-0000-8-699000	MISCELLANEOUS REVENUE	73,530	40,000	42,500	40,000	0	0
<b>MISCELLANEOUS</b>		<b>620,103</b>	<b>430,239</b>	<b>437,614</b>	<b>160,000</b>	<b>(63)</b>	<b>(270,239)</b>
<b>TRANSFERS</b>							
01-0000-9-699000	TRANSFERS IN	1,101,011	1,066,667	1,281,644	1,093,334	3	26,667
	PLACES FOR EATING TAX REPLACEMENT FROM NON-HOME RULE SALES TAX FUND		1,066,667	1,281,644	1,093,334		
<b>TRANSFERS</b>		<b>1,101,011</b>	<b>1,066,667</b>	<b>1,281,644</b>	<b>1,093,334</b>	<b>3</b>	<b>26,667</b>
<b>TOTAL REVENUES</b>		<b>34,720,127</b>	<b>31,972,644</b>	<b>36,547,105</b>	<b>33,665,995</b>	<b>5</b>	<b>1,693,351</b>
<b>APPROPRIATIONS</b>							
<b>TRANSFERS</b>							
01-9999-8-799000	TRANSFERS OUT	3,065,335	650,400	650,400	4,600,000	607	3,949,600
	TRANSFER TO NEW BUILDING FUND FOR PROPERTY ACQUISITION		0	0	3,500,000		
	PUBLIC SAFETY IT CAPITAL TRANSFER TO TEPF		50,000	50,000	50,000		
	SRA LEVY TRANSFER TO PARK IMPROVEMENT FUND		100,400	100,400	50,000		
	CAPITAL VEHICLE REPLACEMENT TRANSFER		500,000	500,000	1,000,000		
	GL # FOOTNOTE TOTAL		650,400	650,400	4,600,000		
<b>TRANSFERS</b>		<b>3,065,335</b>	<b>650,400</b>	<b>650,400</b>	<b>4,600,000</b>	<b>607</b>	<b>3,949,600</b>
<b>Totals for DEPT - TRANSFERS</b>		<b>3,065,335</b>	<b>650,400</b>	<b>650,400</b>	<b>4,600,000</b>	<b>607</b>	<b>3,949,600</b>

# BUDGET DETAIL

## GENERAL FUND, ADMINISTRATION & FINANCE

Administration & Finance	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	% Change	% Change
		A	B	C	A to C	B to C
Salaries and Wages	\$ 683,179	\$ 745,879	\$ 748,215	\$ 786,811	5.5%	5.2%
Employee Benefits	\$ 323,816	\$ 332,707	\$ 362,079	\$ 343,454	3.2%	-5.1%
Contractual	\$ 204,906	\$ 282,421	\$ 251,191	\$ 318,013	12.6%	26.6%
Utilities	\$ 9,286	\$ 14,000	\$ 18,000	\$ 18,000	28.6%	0.0%
Commodities	\$ 77,138	\$ 100,925	\$ 111,529	\$ 181,925	80.3%	63.1%
Repair & Maintenance	\$ 8,122	\$ 7,000	\$ 6,500	\$ 7,000	0.0%	7.7%
Operating Transfers	\$ 7,301	\$ 7,520	\$ 7,520	\$ 7,896	5.0%	5.0%
<b>Total Operating Expense</b>	<b>\$ 1,313,748</b>	<b>\$ 1,490,452</b>	<b>\$ 1,505,034</b>	<b>\$ 1,663,099</b>	<b>11.6%</b>	<b>10.5%</b>
<b>Total Department</b>	<b>\$ 1,313,748</b>	<b>\$ 1,490,452</b>	<b>\$ 1,505,034</b>	<b>\$ 1,663,099</b>	<b>11.6%</b>	<b>10.5%</b>

### Administration & Finance





GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0100 - ADMINISTRATION/FINANCE</b>							
<b>SALARIES &amp; WAGES</b>							
01-0100-1-701000	SALARIES	683,179	745,879	748,215	786,811	5	40,932
<b>SALARIES &amp; WAGES</b>		<b>683,179</b>	<b>745,879</b>	<b>748,215</b>	<b>786,811</b>	<b>5</b>	<b>40,932</b>
<b>EMPLOYEE BENEFITS</b>							
01-0100-2-720000	INSURANCE	186,354	190,945	198,029	207,274	9	16,329
01-0100-2-740000	SICK LEAVE BUY BACK		0	23,650	0	0	0
01-0100-2-793000	EMPLOYER CONTRIBUTION IMRF	89,188	88,603	88,016	79,713	(10)	(8,890)
01-0100-2-794000	EMP CONTRIBUTION FICA/MEDICARE	48,274	53,159	52,384	56,467	6	3,308
<b>EMPLOYEE BENEFITS</b>		<b>323,816</b>	<b>332,707</b>	<b>362,079</b>	<b>343,454</b>	<b>3</b>	<b>10,747</b>
<b>CONTRACTUAL</b>							
01-0100-3-705000	CONTRACTUAL SERVICES	3,390	20,000	0	40,000	100	20,000
	COMMUNITY SURVEY		0	0	15,000		
	PROFESSIONAL SERVICES-COMPENSATION STUDY		20,000	0	25,000		
	GL # FOOTNOTE TOTAL		20,000	0	40,000		
01-0100-3-716000	VITAL RECORDS	111,989	110,000	100,000	110,000	0	0
	\$88,000 - STATE CHARGES, \$12,000 - SUPPLIES (OFFSET BY REVENUE)		110,000	100,000	110,000		
01-0100-3-721000	INTERGOVMTAL RISK MGMT AGENCY	21,423	71,721	71,721	78,893	10	7,172
	IRMA CONTRIBUTION DEDUCTIBLE		66,721	66,721	73,893		
	GL # FOOTNOTE TOTAL		71,721	71,721	78,893		
01-0100-3-725000	AUDIT SERVICES	47,380	52,200	52,970	55,000	5	2,800
	ACTUARY FEES		13,720	13,720	15,000		
	AUDIT FEES		38,480	39,250	40,000		
	GL # FOOTNOTE TOTAL		52,200	52,970	55,000		
01-0100-3-728000	TECHNICAL SERVICES	2,642	2,500	2,500	2,500	0	0
	MISCELLANEOUS SERVICES		2,500	2,500	2,500		
01-0100-3-745000	SEC 125 ADMINISTRATIVE FEES	5,172	6,000	6,000	6,000	0	0
01-0100-3-746000	EMPLOYEE PROGRAMS	12,910	20,000	18,000	25,620	28	5,620
	FMLA TASC SOFTWARE		0	0	3,120		
	ANNUAL FITNESS EQUIPMENT REPLACEMENT		5,000	5,000	5,000		
	EMPLOYEE RECOGNITION		1,000	1,000	1,000		
	MISCELLANEOUS		4,000	4,000	4,000		
	WELLNESS INCENTIVES		8,500	6,500	8,500		
	EMPLOYEE TRAINING		1,500	1,500	4,000		
	GL # FOOTNOTE TOTAL		20,000	18,000	25,620		
<b>CONTRACTUAL</b>		<b>204,906</b>	<b>282,421</b>	<b>251,191</b>	<b>318,013</b>	<b>13</b>	<b>35,592</b>
<b>UTILITIES</b>							
01-0100-4-710000	TELEPHONE	9,286	14,000	18,000	18,000	29	4,000
<b>UTILITIES</b>		<b>9,286</b>	<b>14,000</b>	<b>18,000</b>	<b>18,000</b>	<b>29</b>	<b>4,000</b>
<b>COMMODITIES</b>							
01-0100-5-722000	POSTAGE	15,783	17,400	17,400	17,400	0	0
	MAILING 4 ISSUES OF VILLAGE VIEWS		7,000	7,000	7,000		
	GENERAL POSTAGE		8,000	8,000	8,000		
	POSTAGE METER RENTAL		2,400	2,400	2,400		
	GL # FOOTNOTE TOTAL		17,400	17,400	17,400		
01-0100-5-723000	OFFICE SUPPLIES	9,737	12,000	12,000	12,000	0	0
	OFFICE SUPPLIES		12,000	12,000	12,000		
01-0100-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	6,936	7,525	9,425	13,025	73	5,500
	MISCELLANEOUS		600	600	600		
	BUDGET APPLICATION		425	425	425		
	DUES		4,000	4,000	6,000		
	TRAVEL AND CONFERENCES		2,500	4,400	6,000		
	GL # FOOTNOTE TOTAL		7,525	9,425	13,025		
01-0100-5-736000	CREDIT CARD FEES	2,820	7,000	3,500	4,000	(43)	(3,000)
01-0100-5-743000	PUBLICATION	9,772	9,500	9,500	14,500	53	5,000
	MISCELLANEOUS		2,000	2,000	2,000		
	LEGAL NOTICES		2,500	2,500	2,500		
	VILLAGE CODE UPDATES		5,000	5,000	10,000		
	GL # FOOTNOTE TOTAL		9,500	9,500	14,500		
01-0100-5-744000	PRINTING	14,964	13,500	16,800	17,000	26	3,500
	VILLAGE VIEWS-4 ISSUES		11,500	14,800	15,000		
	MISC PRINTING		2,000	2,000	2,000		
	GL # FOOTNOTE TOTAL		13,500	16,800	17,000		
01-0100-5-788000	CASH UNDER	11	0	25	0	0	0
01-0100-5-799000	MISCELLANEOUS	15,067	32,000	40,879	79,000	147	47,000
	RECRUITMENT		1,000	1,000	3,000		
	CONTINGENCY		30,000	38,879	75,000		
	MISCELLANEOUS EXPENSES		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL		32,000	40,879	79,000		
<b>COMMODITIES</b>		<b>75,090</b>	<b>98,925</b>	<b>109,529</b>	<b>156,925</b>	<b>59</b>	<b>58,000</b>



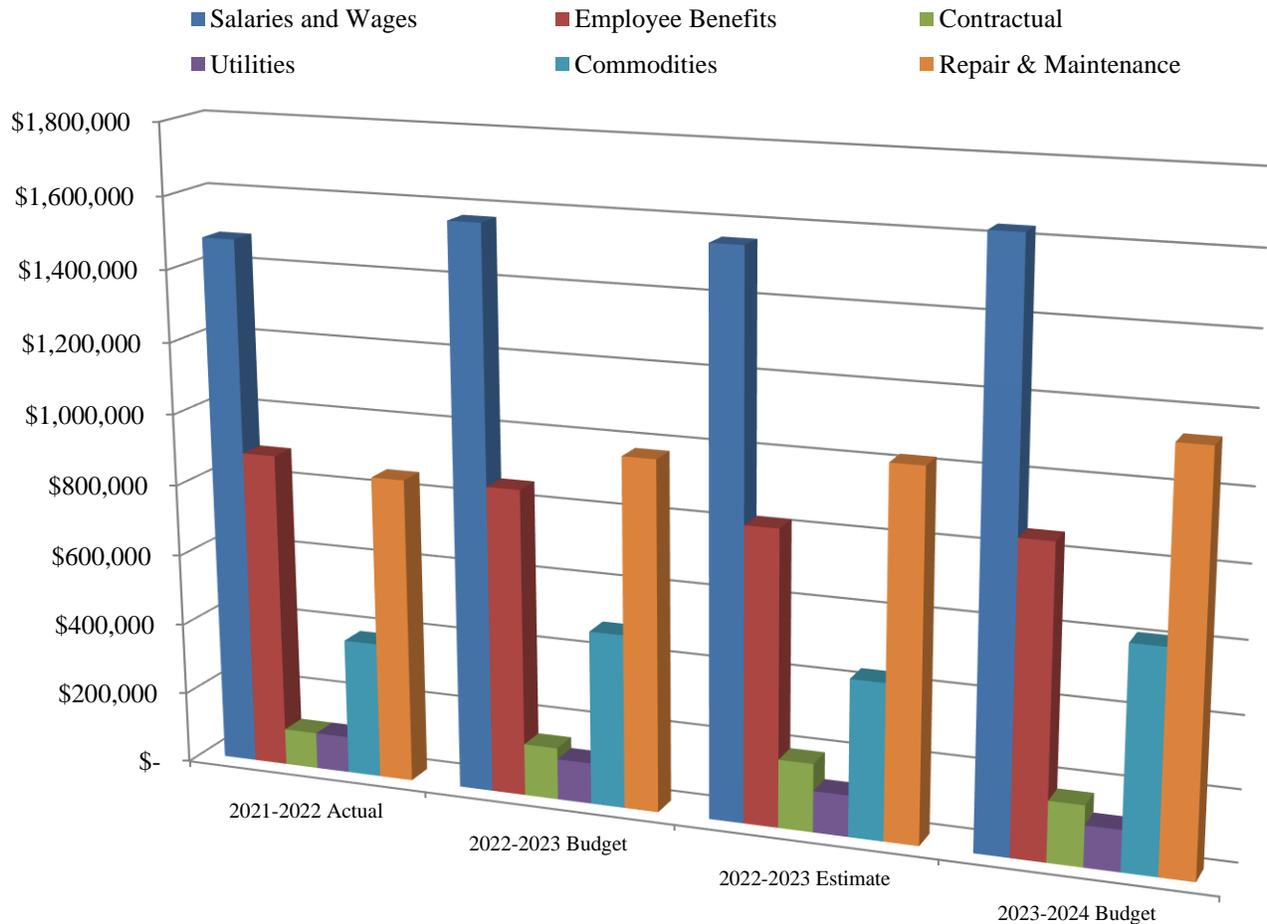
GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>CAPITAL (Included in Summary in the <i>Commodities</i> category)</b>							
01-0100-6-790000	CAPITAL OUTLAY	2,048	2,000	2,000	25,000	1,150	23,000
	REPLACEMENT WINDOW FOR FINANCE COUNTER		0	0	10,000		
	CAMERAS FOR VILLAGE HALL		0	0	15,000		
	SECURITY IMPROVEMENTS		2,000	2,000	0		
	GL # FOOTNOTE TOTAL		2,000	2,000	25,000		
<b>CAPITAL</b>		<b>2,048</b>	<b>2,000</b>	<b>2,000</b>	<b>25,000</b>	<b>1,150</b>	<b>23,000</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0100-7-713000	MAINTENANCE - COPY MACHINE	7,753	6,000	6,000	6,000	0	0
01-0100-7-715000	MAINT - OTHER EQUIPMENT	369	1,000	500	1,000	0	0
	FOLDING MACHINE MAINTENANCE		500	250	500		
	SHELVING SYSTEM MAINTENANCE		500	250	500		
	GL # FOOTNOTE TOTAL		1,000	500	1,000		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>8,122</b>	<b>7,000</b>	<b>6,500</b>	<b>7,000</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS</b>							
01-0100-8-789000	TECHNOLOGY EQUIP. & REPLACE	7,301	7,520	7,520	7,896	5	376
	TERF USER CHARGES (INCLUDES GIS)		7,520	7,520	7,896		
<b>TRANSFERS</b>		<b>7,301</b>	<b>7,520</b>	<b>7,520</b>	<b>7,896</b>	<b>5</b>	<b>376</b>
<b>Total Department 0100: ADMINISTRATION/FINANCE</b>		<b>1,313,748</b>	<b>1,490,452</b>	<b>1,505,034</b>	<b>1,663,099</b>	<b>12</b>	<b>172,647</b>

# BUDGET DETAIL

## GENERAL FUND, PUBLIC WORKS & PARKS

Public Works & Parks	Actual	Budget	Estimate	Budget	% Change	% Change
	2021-2022	2022-2023	2022-2023	2023-2024	A to C	B to C
		A	B	C		
Salaries and Wages	\$ 1,481,752	\$ 1,570,089	\$ 1,555,994	\$ 1,632,673	4.0%	4.9%
Employee Benefits	\$ 889,488	\$ 859,774	\$ 822,416	\$ 858,365	-0.2%	4.4%
Contractual	\$ 102,280	\$ 145,950	\$ 191,222	\$ 169,344	16.0%	-11.4%
Utilities	\$ 102,346	\$ 114,975	\$ 115,705	\$ 115,515	0.5%	-0.2%
Commodities	\$ 383,028	\$ 487,237	\$ 436,580	\$ 613,854	26.0%	40.6%
Repair & Maintenance	\$ 855,753	\$ 977,285	\$ 1,023,735	\$ 1,138,045	16.4%	11.2%
<b>Total Operating Expense</b>	<b>\$ 3,814,647</b>	<b>\$ 4,155,310</b>	<b>\$ 4,145,652</b>	<b>\$ 4,527,796</b>	<b>9.0%</b>	<b>9.2%</b>
<b>Total Department</b>	<b>\$ 3,814,647</b>	<b>\$ 4,155,310</b>	<b>\$ 4,145,652</b>	<b>\$ 4,527,796</b>	<b>9.0%</b>	<b>9.2%</b>

### Public Works & Parks





GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>DEPT 0201 - ENGINEERING</b>							
<b>SALARIES &amp; WAGES</b>							
01-0201-1-701000	SALARIES - FULL TIME	314,210	347,815	342,799	370,116	6	22,301
<b>SALARIES &amp; WAGES</b>		<b>314,210</b>	<b>347,815</b>	<b>342,799</b>	<b>370,116</b>	<b>6</b>	<b>22,301</b>
<b>EMPLOYEE BENEFITS</b>							
01-0201-2-720000	INSURANCE	100,751	110,136	107,324	109,392	(1)	(744)
01-0201-2-793000	EMPLOYER CONTRIBUTION IMRF	41,069	38,449	37,540	34,215	(11)	(4,234)
01-0201-2-794000	EMP CONTRIBUTION FICA/MEDICARE	22,712	26,608	25,038	28,314	6	1,706
<b>EMPLOYEE BENEFITS</b>		<b>164,532</b>	<b>175,193</b>	<b>169,902</b>	<b>171,921</b>	<b>(2)</b>	<b>(3,272)</b>
<b>CONTRACTUAL</b>							
01-0201-3-728000	TECHNICAL SERVICES	18,770	30,445	22,475	30,580	0	135
	COUNTY RECORDING FEES		100	100	150		
	AUTOCAD LICENSE (SPLIT WITH STREETS, SEWER, WATER)		125	125	175		
	BLUEPRINT REPRODUCTION		50	50	50		
	ORDERING DOCUMENTS FROM RECORDERS OFFICE		25	25	25		
	ENGINEERING PLAN REVIEW SERVICES		30,000	22,000	30,000		
	ANNUAL AUDIOLOGY TESTING (5 STAFF)		145	175	180		
	GL # FOOTNOTE TOTAL		30,445	22,475	30,580		
<b>CONTRACTUAL</b>		<b>18,770</b>	<b>30,445</b>	<b>22,475</b>	<b>30,580</b>	<b>0</b>	<b>135</b>
<b>UTILITIES</b>							
01-0201-4-710000	TELEPHONE	1,373	1,400	1,400	1,400	0	0
<b>UTILITIES</b>		<b>1,373</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>0</b>	<b>0</b>
<b>COMMODITIES</b>							
01-0201-5-706000	MATERIALS AND SUPPLIES	1,702	2,450	2,450	2,650	8	200
	PLOTTER, DRAFTING & COPIER SUPPLIES		800	800	800		
	SURVEYING & ENGINEERING FIELD ITEMS		500	500	500		
	MISCELLANEOUS HARDWARE		300	300	400		
	FIRST AID SUPPLY		150	150	150		
	SHOES & JACKETS (5 ENG STAFF)		400	400	500		
	PLOTTER & XEROX PAPER		300	300	300		
	GL # FOOTNOTE TOTAL		2,450	2,450	2,650		
01-0201-5-723000	OFFICE SUPPLIES	4,230	5,150	5,150	5,650	10	500
	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	2,000		
	GL # FOOTNOTE TOTAL		5,150	5,150	5,650		
01-0201-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,030	5,690	5,690	5,930	4	240
	STAFF TRAINING - DOUG CARTLAND		0	0	240		
	ASSOCIATION OF STATE FLOODPLAIN MANAGERS (DPW)		40	40	40		
	APWA, IAMMA, ILCMA, DUES		900	900	900		
	APWA, IAMMA, ILCMA MTGS		1,500	1,500	1,500		
	PROFESSIONAL DEVELOPMENT		2,850	2,850	2,850		
	TARGET SOLUTIONS TRAINING		400	400	400		
	GL # FOOTNOTE TOTAL		5,690	5,690	5,930		
<b>COMMODITIES</b>		<b>8,962</b>	<b>13,290</b>	<b>13,290</b>	<b>14,230</b>	<b>7</b>	<b>940</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0201-7-714000	MAINT MOTOR VEHICLE FEES	1,599	1,647	1,647	1,696	3	49
<b>REPAIRS &amp; MAINTENANCE</b>		<b>1,599</b>	<b>1,647</b>	<b>1,647</b>	<b>1,696</b>	<b>3</b>	<b>49</b>
<b>Total Department 0201: ENGINEERING</b>		<b>509,446</b>	<b>569,790</b>	<b>551,513</b>	<b>589,943</b>	<b>4</b>	<b>20,153</b>



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>Dept 0203 - STREETS</b>							
<b>SALARIES &amp; WAGES</b>							
01-0203-1-701000	SALARIES - ADMINISTRATION	119,580	123,682	124,214	129,136	4	5,454
01-0203-1-702000	SALARIES - CLERICAL	15,180	15,869	15,795	16,795	6	926
01-0203-1-704000	SALARIES - MAINTENANCE	335,642	339,694	320,768	341,993	1	2,299
<b>SALARIES &amp; WAGES</b>		<b>470,402</b>	<b>479,245</b>	<b>460,777</b>	<b>487,924</b>	<b>2</b>	<b>8,679</b>
<b>EMPLOYEE BENEFITS</b>							
01-0203-2-720000	INSURANCE	239,651	235,597	207,189	223,372	(5)	(12,225)
01-0203-2-793000	EMPLOYER CONTRIBUTION IMRF	63,809	59,062	55,749	51,538	(13)	(7,524)
01-0203-2-794000	EMP CONTRIBUTION FICA/MEDICARE	35,208	36,253	34,361	36,973	2	720
<b>EMPLOYEE BENEFITS</b>		<b>338,668</b>	<b>330,912</b>	<b>297,299</b>	<b>311,883</b>	<b>(6)</b>	<b>(19,029)</b>
<b>CONTRACTUAL</b>							
01-0203-3-721000	INTERGOVMTAL RISK MGMT AGENCY	22,373	43,032	96,701	47,335	10	4,303
01-0203-3-728000	TECHNICAL SERVICES	1,339	1,305	1,385	4,804	268	3,499
	CARASOFT TECHNOLOGY		0	0	3,359		
	FMCSA QUERY PACKAGE		20	20	20		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		60	60	60		
	AUTOCAD LICENSE (SPLIT WITH WATER, SEWER, ENG)		125	125	125		
	CDL DRUG & ALCOHOL TESTING FEES AND MEDICAL EXAMS		900	900	940		
	ANNUAL AUDIOGRAM TESTING		200	280	300		
	GL # FOOTNOTE TOTAL		1,305	1,385	4,804		
01-0203-3-742000	COPY MACHINE LEASE	1,485	2,000	2,000	2,000	0	0
<b>CONTRACTUAL</b>		<b>25,197</b>	<b>46,337</b>	<b>100,086</b>	<b>54,139</b>	<b>17</b>	<b>7,802</b>
<b>UTILITIES</b>							
01-0203-4-707000	STREETLIGHT ENERGY	97,511	110,000	110,000	110,000	0	0
	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		
<b>UTILITIES</b>		<b>97,511</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>0</b>	<b>0</b>
<b>COMMODITIES</b>							
01-0203-5-706000	MATERIALS AND SUPPLIES	14,576	20,085	20,085	19,750	(2)	(335)
	SIGN SHOP TABLE - SHARED WITH HOTEL/MOTEL AND COMMUTER PARKING		5,835	5,835	0		
	CLEANERS, SOAPS, DEGREASERS, FACILITY SUPPLIES		2,000	2,000	3,000		
	MISC. HARDWARE STOCK ITEMS, LUMBER, TOOLS		10,000	10,000	12,500		
	DIAMOND SAW BLADES		1,500	1,500	1,500		
	FIFTY 28" TRAFFIC CONES		250	250	250		
	BARRICADE REPLACEMENTS		500	500	2,500		
	GL # FOOTNOTE TOTAL		20,085	20,085	19,750		
01-0203-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	8,789	9,206	9,206	10,073	9	867
	STAFF TRAINING - DOUG CARTLAND		0	0	1,435		
	ISPI FALL 2022 JUAREZ - SPLIT WITH SEWER AND WATER		435	435	435		
	ISPI FALL 2022 TOLL - SPLIT WITH SEWER AND WATER		435	435	435		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER) TRAINING, SEMINARS, CONTINUING EDUCATION COURSES, DUES		500	500	500		
	APWA MEETINGS		500	500	500		
	DES PLAINES RIVER WATERSHED WORKGROUP (SPLIT W/ WWTP)		5,496	5,496	4,928		
	TARGET SOLUTIONS ONLINE TRAINING		640	640	640		
	GL # FOOTNOTE TOTAL		9,206	9,206	10,073		
01-0203-5-752000	UNIFORMS	4,457	5,500	5,500	5,975	9	475
	UNIFORMS (7)		2,575	2,575	2,950		
	PROTECTIVE CLOTHING		2,000	2,000	2,000		
	T-SHIRTS & POLOS		700	700	800		
	SAFETY GLASSES		225	225	225		
	GL # FOOTNOTE TOTAL		5,500	5,500	5,975		
01-0203-5-799000	MISCELLANEOUS		500	500	500	0	0
	MISCELLANEOUS		500	500	500		
<b>COMMODITIES</b>		<b>27,822</b>	<b>35,291</b>	<b>35,291</b>	<b>36,298</b>	<b>3</b>	<b>1,007</b>



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0203-7-708000	STREETLIGHT MAINTENANCE	161,179	125,000	186,600	175,000	40	50,000
	STREETLIGHT MAINTENANCE BY CONTRACTOR		108,400	170,000	158,400		
	CABLE LOCATES BY MAINTENANCE CONTRACTOR		100	100	100		
	LAMP PURCHASE 70 W HPS 100 W MV 250 W HPS		5,000	5,000	5,000		
	POLES		6,000	6,000	6,000		
	STREETLIGHT FIXTURES		1,500	1,500	1,500		
	STERNBERG POLES AND FIXTURES		4,000	4,000	4,000		
	GL # FOOTNOTE TOTAL		125,000	186,600	175,000		
01-0203-7-712000	MAINTENANCE BUILDINGS	8,179	14,525	14,525	14,525	0	0
	HVAC MAINTENANCE		2,000	2,000	2,000		
	JANITORIAL 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		
	MISC. IMPROVEMENTS AT 600 NORTH AVENUE		4,000	4,000	4,000		
	GL # FOOTNOTE TOTAL		14,525	14,525	14,525		
01-0203-7-713000	MAINTENANCE ROADWAY MEDIANS	52,752	52,782	54,282	73,475	39	20,693
	ST. MARY'S ROAD DELINEATOR REPAIRS		1,500	1,500	3,000		
	LANDSCAPE AND MOWING CONTRACTUAL - 29 SITES		51,282	52,782	70,475		
	GL # FOOTNOTE TOTAL		52,782	54,282	73,475		
01-0203-7-714000	MAINTENANCE VEHICLES	158,227	162,974	162,974	167,863	3	4,889
01-0203-7-715000	MAINTENANCE OTHER EQUIPMENT	994	1,000	1,000	1,000	0	0
	MAINTENANCE OF NON-VEHICULAR MOTORIZED OR ELECTRICAL EQUIPMENT (IE. SAWS, PUMPS, COMPRESSORS, GENERATOR, LAWN MOWERS)		1,000	1,000	1,000		
01-0203-7-716000	MAINTENANCE STREETS AND ALLEYS	30,154	39,500	39,500	39,500	0	0
	PAVEMENT PATCHING MATERIAL; ASPHALT, CONCRETE, GRAVEL		33,000	33,000	33,000		
	PAVEMENT MARKING MATERIALS & MAINT. INCLUDES ALL DOWNTOWN PAVEMENT MARKING		4,000	4,000	4,000		
	SPOILS DISPOSAL		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL		39,500	39,500	39,500		
01-0203-7-717000	MAINTENANCE SIDEWALKS	19,311	20,000	20,000	20,000	0	0
	MATERIALS		20,000	20,000	20,000		
01-0203-7-718000	MAINTENANCE STORM SEWERS	(500)	0	0	0	0	0
01-0203-7-719000	MAINTENANCE SIGNS	10,477	10,000	10,000	10,000	0	0
	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	30,181	66,000	66,000	66,000	0	0
	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		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>470,954</b>	<b>491,781</b>	<b>554,881</b>	<b>567,363</b>	<b>15</b>	<b>75,582</b>
<b>Total Department 0203: STREETS</b>		<b>1,430,554</b>	<b>1,493,566</b>	<b>1,558,334</b>	<b>1,567,607</b>	<b>5</b>	<b>74,041</b>



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>DEPT 0204 - SNOW REMOVAL AND ICE CONTROL</b>							
<b>SALARIES &amp; WAGES</b>							
01-0204-1-701000	SALARIES - ADMINISTRATION	25,367	26,302	26,226	27,546	5	1,244
01-0204-1-704000	SALARIES - MAINTENANCE	115,407	137,049	137,049	139,164	2	2,115
<b>SALARIES &amp; WAGES</b>		<b>140,774</b>	<b>163,351</b>	<b>163,275</b>	<b>166,710</b>	<b>2</b>	<b>3,359</b>
<b>EMPLOYEE BENEFITS</b>							
01-0204-2-793000	EMPLOYER CONTRIBUTION IMRF	18,741	20,223	15,808	17,688	(13)	(2,535)
01-0204-2-794000	EMP CONTRIBUTION FICA/MEDICARE	10,758	12,496	9,919	12,753	2	257
<b>EMPLOYEE BENEFITS</b>		<b>29,499</b>	<b>32,719</b>	<b>25,727</b>	<b>30,441</b>	<b>(7)</b>	<b>(2,278)</b>
<b>CONTRACTUAL</b>							
01-0204-3-721000	INTERGOVMTAL RISK MGMT AGENCY	2,783	9,563	6,694	10,519	10	956
01-0204-3-728000	CONTRACTUAL SERVICES	2,100	2,100	2,100	2,300	10	200
<b>CONTRACTUAL</b>		<b>4,883</b>	<b>11,663</b>	<b>8,794</b>	<b>12,819</b>	<b>10</b>	<b>1,156</b>
<b>COMMODITIES</b>							
01-0204-5-706000	MATERIALS AND SUPPLIES	177,611	190,575	198,123	281,000	47	90,425
	PREWETTING AND DEICING AGENT		0	0	65,000		
	SALT		182,700	190,248	216,000		
	CALCIUM CHLORIDE DE-ICER		7,875	7,875	0		
	GL # FOOTNOTE TOTAL		190,575	198,123	281,000		
01-0204-5-799000	MISCELLANEOUS	1,821	1,500	1,500	1,500	0	0
	MISCELLANEOUS		1,000	1,000	1,000		
	MEALS		500	500	500		
	GL # FOOTNOTE TOTAL		1,500	1,500	1,500		
<b>COMMODITIES</b>		<b>179,432</b>	<b>192,075</b>	<b>199,623</b>	<b>282,500</b>	<b>47</b>	<b>90,425</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0204-7-715000	MAINTENANCE OTHER EQUIPMENT	410	2,000	2,000	2,000	0	0
<b>REPAIRS &amp; MAINTENANCE</b>		<b>410</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>Total Department 0204: SNOW REMOVAL AND ICE CONTROL</b>		<b>354,998</b>	<b>401,808</b>	<b>399,419</b>	<b>494,470</b>	<b>23</b>	<b>92,662</b>



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>Dept 0205 - REFUSE &amp; RECYCLING</b>							
<b>SALARIES &amp; WAGES</b>							
01-0205-1-704000	SALARIES MAINTENANCE	28,627	29,055	29,152	29,709	2	654
<b>SALARIES &amp; WAGES</b>		<b>28,627</b>	<b>29,055</b>	<b>29,152</b>	<b>29,709</b>	<b>2</b>	<b>654</b>
<b>EMPLOYEE BENEFITS</b>							
01-0205-2-720000	INSURANCE	28,641	29,354	30,767	33,835	15	4,481
01-0205-2-793000	ILLINOIS MUNICIPAL RETIREMENT	3,898	3,597	3,559	3,152	(12)	(445)
01-0205-2-794000	FICA	2,190	2,223	2,231	2,273	2	50
<b>EMPLOYEE BENEFITS</b>		<b>34,729</b>	<b>35,174</b>	<b>36,557</b>	<b>39,260</b>	<b>12</b>	<b>4,086</b>
<b>CONTRACTUAL</b>							
01-0205-3-724000	DISPOSAL	1,804	12,000	12,000	12,000	0	0
	LEAF/DEBRIS DISPOSAL		12,000	12,000	12,000		
01-0205-3-726000	SWALCO FEE	10,129	9,500	9,500	9,500	0	0
	SWALCO FEE		9,500	9,500	9,500		
<b>CONTRACTUAL</b>		<b>11,933</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>0</b>	<b>0</b>
<b>COMMODITIES</b>							
01-0205-5-706000	MATERIALS & SUPPLIES	608	10,000	10,000	10,000	0	0
	COMMERCIAL COMPOSTING AND RECYCLING						
	OUTREACH		7,500	7,500	7,500		
	SUSTAIN LIBERTYVILLE COMMISSION		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL		10,000	10,000	10,000		
<b>COMMODITIES</b>		<b>608</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0205-7-714000	MAINTENANCE VEHICLES	2,872	2,958	2,958	3,047	3	89
<b>REPAIRS &amp; MAINTENANCE</b>		<b>2,872</b>	<b>2,958</b>	<b>2,958</b>	<b>3,047</b>	<b>3</b>	<b>89</b>
<b>Total Department 0205: REFUSE &amp; RECYCLING</b>		<b>78,769</b>	<b>98,687</b>	<b>100,167</b>	<b>103,516</b>	<b>5</b>	<b>4,829</b>



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

GL NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 ACTIVITY	2022-23 PROJECTED BUDGET	2023-24 REQUESTED BUDGET	2023-24 REQUESTED % CHANGE	2023-24 REQUESTED AMT CHANGE
<b>DEPT 0701 - PARKS</b>							
<b>SALARIES &amp; WAGES</b>							
01-0701-1-701000	SALARIES - FULL TIME	522,418	540,623	549,991	567,714	5	27,091
01-0701-1-702000	SALARIES - PART TIME	5,321	10,000	10,000	10,500	5	500
<b>SALARIES &amp; WAGES</b>		<b>527,739</b>	<b>550,623</b>	<b>559,991</b>	<b>578,214</b>	<b>5</b>	<b>27,591</b>
<b>EMPLOYEE BENEFITS</b>							
01-0701-2-720000	INSURANCE	147,614	176,724	183,761	200,393	13	23,669
01-0701-2-740000	SICK LEAVE BUYBACK	58,325	0	0	0	0	0
01-0701-2-747000	UNEMPLOYMENT BENEFITS	3,030	0	0	0	0	0
01-0701-2-793000	EMPLOYER CONTRIBUTION IMRF	72,459	66,929	67,112	60,234	(10)	(6,695)
01-0701-2-794000	EMP CONTRIBUTION FICA/MEDICARE	40,632	42,123	42,058	44,233	5	2,110
<b>EMPLOYEE BENEFITS</b>		<b>322,060</b>	<b>285,776</b>	<b>292,931</b>	<b>304,860</b>	<b>7</b>	<b>19,084</b>
<b>CONTRACTUAL</b>							
01-0701-3-705000	CONTRACTUAL SERVICES	4,987	5,500	5,400	16,750	205	11,250
	PARK PEDESTRIAN BRIDGE INSPECTIONS		0	0	11,250		
	STRIP, SEAL AND WAX FLOORS		1,000	900	1,000		
	CUSTODIAL SERVICES		4,500	4,500	4,500		
	GL # FOOTNOTE TOTAL		5,500	5,400	16,750		
01-0701-3-721000	INTERGOVMTAL RISK MGMT AGENCY	36,510	30,505	32,967	33,556	10	3,051
<b>CONTRACTUAL</b>		<b>41,497</b>	<b>36,005</b>	<b>38,367</b>	<b>50,306</b>	<b>40</b>	<b>14,301</b>
<b>UTILITIES</b>							
01-0701-4-708000	ELECTRICITY	1,541	1,550	1,345	1,595	3	45
	VILLAGE SIGNS-ENTRY		550	505	550		
	NICHOLAS DOWDEN PARK		300	200	375		
	COOK PARK		700	640	670		
	GL # FOOTNOTE TOTAL		1,550	1,345	1,595		
01-0701-4-710000	TELEPHONE	1,921	2,025	2,960	2,520	24	495
<b>UTILITIES</b>		<b>3,462</b>	<b>3,575</b>	<b>4,305</b>	<b>4,115</b>	<b>15</b>	<b>540</b>
<b>COMMODITIES</b>							
01-0701-5-706000	MATERIALS AND SUPPLIES	12,245	12,625	12,625	34,425	173	21,800
	HERITAGE SIGN AT LAKE AND BRAINERD		0	0	4,500		
	PLAYGROUND AUDIT (IRMA)		0	0	7,500		
	SHOP/HARDWARE SUPPLIES		3,000	3,000	3,000		
	PLAYGROUND EQUIPMENT REPAIR		2,000	2,000	10,000		
	SIGNS - MADE AND PAINTING		900	900	2,700		
	MAINTENANCE VEHICLE TOOLS		250	250	250		
	LANDSCAPE TOOLS		250	250	250		
	MECHANICS TOOLS		300	300	300		
	SHOP TOOLS		350	350	350		
	VANDALISM REPAIR		500	500	500		
	PAINT SUPPLIES		900	900	900		
	TREE CLIMBING TOOLS		400	400	400		
	MISCELLANEOUS REPAIRS		2,175	2,175	2,175		
	ICE RINK LINER		100	100	100		
	LITTLE LEAGUE BATHROOM SUPPLIES		1,500	1,500	1,500		
	GL # FOOTNOTE TOTAL		12,625	12,625	34,425		
01-0701-5-711000	GASOLINE AND OIL	500	500	500	500	0	0
01-0701-5-723000	OFFICE SUPPLIES	886	1,000	870	1,000	0	0
	OFFICE SUPPLIES		700	800	700		
	POSTAGE (TREE PLANTING, ETC.)		300	70	300		
	GL # FOOTNOTE TOTAL		1,000	870	1,000		
01-0701-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,302	6,670	3,515	5,250	(21)	(1,420)
	STAFF TRAINING - DOUG CARTLAND		0	0	820		
	ILLINOIS ARBORIST ASSOCIATION		3,500	1,345	2,000		
	PETTY CASH REIMBURSEMENT		100	100	100		
	TREE WORKER SAFETY TRAINING		300	300	300		
	ARBORIST CERTIFICATION (EVERY 3 YRS.) (NEXT IN 2022)		200	120	0		
	ARBORIST SEMINARS		700	0	500		
	ARBOR DAY MEMBERSHIP		15	15	15		
	TREE CITY MEMBERSHIP		15	15	15		
	INTL SOCIETY OF ARBORICULTURE ASSOC DUES		200	200	200		
	CDL LICENSE RENEWAL		120	120	180		
	FIRST AID/SAFETY TRAINING		100	0	100		
	PESTICIDE LICENSE (DUE EVERY 3 YEARS)		60	240	60		
	MISCELLANEOUS TRAINING/SEMINARS		800	500	400		
	TARGET SOLUTIONS ONLINE TRAINING		560	560	560		
	GL # FOOTNOTE TOTAL		6,670	3,515	5,250		



2021-22 2022-23 2022-23 2023-24 2023-24 2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED

GL NUMBER	DESCRIPTION	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
01-0701-5-728000	TREE SURGERY AND SPRAYING	95,706	132,950	129,950	148,500	12 15,550
	ADLER WOODS BUCKTHORN TREATMENT		3,000	0	0	
	MISC HAZARDOUS PRUNING AND REMOVALS		20,000	20,000	20,000	
	MISCELLANEOUS REMOVAL		30,000	30,000	30,000	
	ANNUAL TREE TRIMMING		79,950	79,950	98,500	
	GL # FOOTNOTE TOTAL		132,950	129,950	148,500	
01-0701-5-729000	NURSERY STOCK AND TREES	48,487	62,000	10,700	72,850	18 10,850
	SCREENING FOR PAUL NEAL PICKLEBALL COURT		0	0	7,500	
	REPLACE TREES ON BUTTERFIELD ROAD ROW		2,000	2,000	0	
	REPLACE TREES ON RTE 21		1,500	1,500	1,500	
	PARK AND VILLAGE SITE TREE PLANTING		1,000	1,000	9,000	
	TREE CITY PLANTING		500	500	500	
	TREE PROGRAM		57,000	5,700	54,350	
	GL # FOOTNOTE TOTAL		62,000	10,700	72,850	
01-0701-5-730000	EQUIPMENT RENTAL		250	0	250	0 0
01-0701-5-752000	UNIFORMS	5,281	7,000	6,500	6,800	(3) (200)
	BOOTS (6 EE @ \$300 EA)		1,800	1,800	1,800	
	UNIFORM SERVICE		1,400	1,600	1,770	
	SUMMER STAFF SHIRTS		200	150	150	
	RUBBER BOOTS		120	120	100	
	RAIN GEAR		400	400	400	
	CARHART JACKETS		450	450	400	
	SAFETY GLASSES/GEAR		950	500	500	
	SUPT SHIRTS		100	0	200	
	REPLACE SHIRTS OR PANTS		480	480	480	
	FT STAFF T-SHIRTS		500	500	500	
	FT STAFF PPE		600	500	500	
	GL # FOOTNOTE TOTAL		7,000	6,500	6,800	
01-0701-5-799000	MISCELLANEOUS	1,797	13,586	13,716	1,251	(91) (12,335)
	MILWAUKEE AVENUE BANNER INSTALLATION		12,500	12,500	0	
	FMCSA QUERY PACKAGE		13	13	13	
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES -					
	MTA		38	38	38	
	IPASS		45	45	45	
	RANDOM DRUG SCREEN (CDL DRIVERS)		380	400	425	
	ANNUAL/BASELINE AUDIOGRAMS		135	245	255	
	MEALS: OVERTIME		475	475	475	
	GL # FOOTNOTE TOTAL		13,586	13,716	1,251	
<b>COMMODITIES</b>		<b>166,204</b>	<b>236,581</b>	<b>178,376</b>	<b>270,826</b>	<b>14 34,245</b>
<b>REPAIRS &amp; MAINTENANCE</b>						
01-0701-7-712000	MAINTENANCE BUILDING	13,352	14,800	13,500	28,500	93 13,700
	ROOF REPLACEMENT - BUTLER LAKE (ODOM SHED					
	AND PAVILIONS)		0	0	15,000	
	LOCKS AND HARDWARE		500	500	500	
	WINDOWS		150	150	200	
	HVAC REPAIRS AND SERVICE		3,000	2,200	3,000	
	CHEMICAL CLEANERS		600	500	500	
	GARAGE DOOR SERVICE		1,000	500	500	
	PLUMBING SUPPLIES		800	500	500	
	ELECTRICAL		300	300	300	
	CARPENTRY		300	300	300	
	LIGHTS & FIXTURES		300	400	400	
	PAINT		500	500	500	
	HARDWARE SUPPLIES		1,000	1,000	1,200	
	LUMBER		300	600	500	
	MISC REPAIRS		500	500	500	
	FIRE ALARM & EXTINGUISHER INSPECTION		1,050	1,050	1,050	
	ROOF REPAIRS (ALL PARKS)		4,500	4,500	3,550	
	GL # FOOTNOTE TOTAL		14,800	13,500	28,500	
01-0701-7-713000	MAINTENANCE GROUNDS	260,937	354,748	339,398	417,635	18 62,887
	SNOW FENCE AND STAKES		0	0	800	
	TURF RESTORATION AFTER LIBERTYVILLE DAYS		10,000	5,600	8,000	
	LANDSCAPE & MOWING CONTRACTUAL - 23 SITES		220,698	220,698	249,536	
	REPLACEMENT PLANT MATERIAL ON RTE. 137		5,000	0	5,000	
	WATERING PLANTS ON RTE. 137 CONTRACTUAL		5,000	0	5,000	
	SHORELINE PLANT MAINTENANCE		20,500	20,500	20,250	
	TOPSOIL/SAND/GRAVEL		700	700	700	
	FLOWERS AND BULBS		700	700	800	
	FERTILIZER/WEED CONTROL BULK APPLICATION		600	600	600	
	PESTICIDES		400	400	400	
	SOD		500	500	500	
	BALL MIX		700	0	0	
	BALLFIELD DRYING MATERIALS		200	0	0	
	BALLFIELD LINING MATERIALS		50	0	0	
	FIELD PAINT		100	100	100	



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED

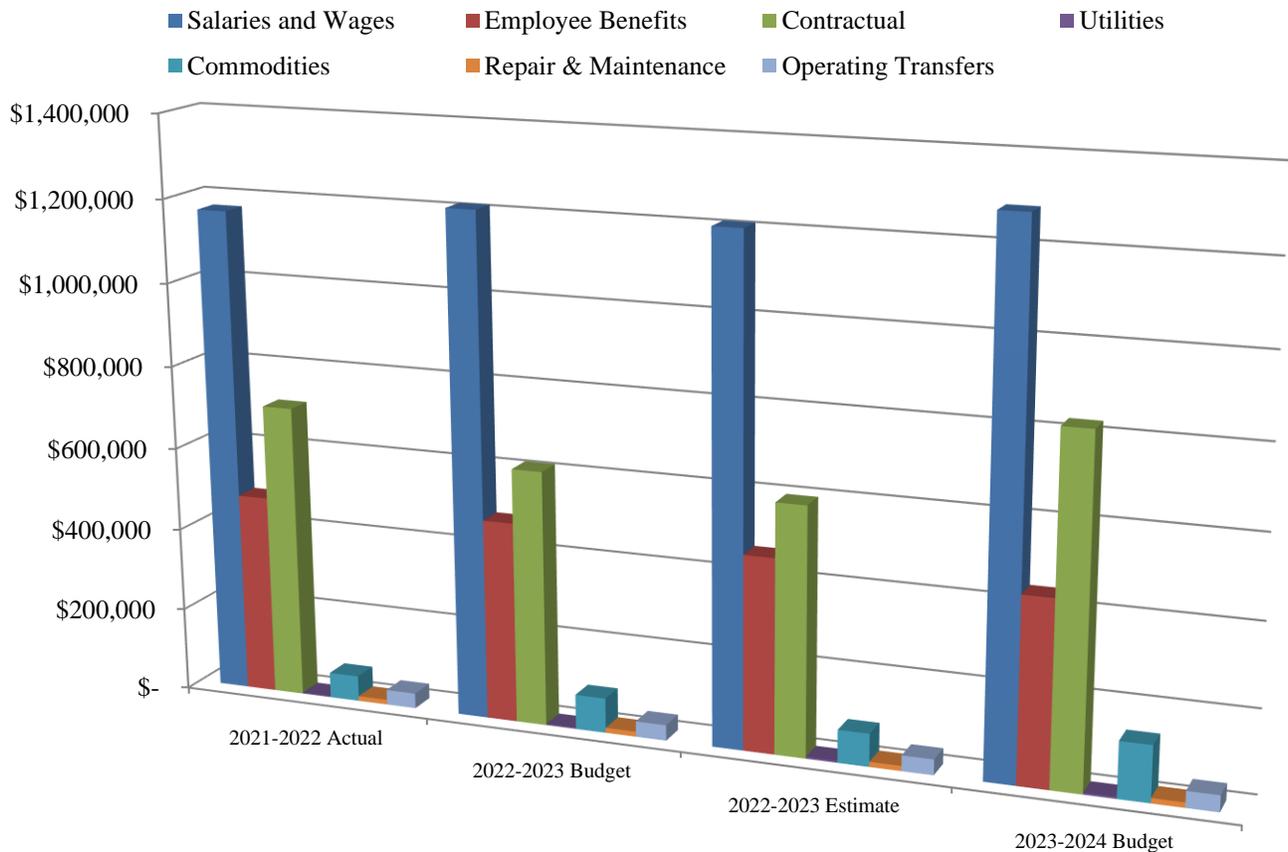
GL NUMBER	DESCRIPTION	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
	LANDSCAPE MULCH (4 LOADS)	250	250	0		
	GARDEN CLUB SUPPLIES	200	200	200		
	IRRIGATION SUPPLIES	600	600	800		
	CAN LINERS/MUTT MITTS	5,200	5,200	5,200		
	SALT	1,000	1,000	1,000		
	MISCELLANEOUS	1,000	1,000	1,000		
	PLAYGROUND MULCH	8,000	8,000	8,000		
	GRASS SEED	500	500	500		
	SIDEWALK PLOWING-CONTRACT	50,000	50,000	60,000		
	POND MAINTENANCE	19,850	19,850	21,249		
	BUTLER LAKE BEAVER CONTROL	3,000	3,000	3,000		
	LANDSCAPING CONTINGENCY	0	0	25,000		
	GL # FOOTNOTE TOTAL	354,748	339,398	417,635		
01-0701-7-714000	MAINT MOTOR VEHICLE FEES	98,787	101,751	101,751	3	3,053
01-0701-7-715000	MAINTENANCE OTHER EQUIPMENT	6,842	7,000	7,250	4	250
	SERIES 100 - TRAILERS, RIDING MOWERS, PTO AND THREE-POINT EQUIPMENT	2,750	2,750	3,000		
	SERIES 200 - PUSH AND WALK	700	700	700		
	SERIES 300 - HANDHELD	700	700	700		
	SERIES 400 - PUMPS AND SPRAYERS	350	350	350		
	BREAKDOWNS/OUT OF SERVICE	2,000	2,000	2,000		
	CHAINSAW	500	500	500		
	GL # FOOTNOTE TOTAL	7,000	7,000	7,250		
01-0701-7-716000	MAINTENANCE ROADS/PARKING LOTS	500	500	5,650	1,030	5,150
	ROAD PATCH	100	100	100		
	STRIPE PAINT	350	350	5,500		
	PARKING LOT SIGNAGE	50	50	50		
	GL # FOOTNOTE TOTAL	500	500	5,650		
01-0701-7-736000	MAINTENANCE-RADIOS	100	100	100	0	0
<b>REPAIRS &amp; MAINTENANCE</b>		<b>379,918</b>	<b>478,899</b>	<b>462,249</b>	<b>18</b>	<b>85,040</b>
<b>Total Department 0701: PARKS</b>		<b>1,440,880</b>	<b>1,591,459</b>	<b>1,536,219</b>	<b>11</b>	<b>180,801</b>

# BUDGET DETAIL

## GENERAL FUND, COMMUNITY DEVELOPMENT

Community Development	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
Salaries and Wages	\$ 1,169,883	\$ 1,211,507	\$ 1,209,356	\$ 1,283,028	5.9%	6.1%
Employee Benefits	\$ 482,169	\$ 483,507	\$ 467,007	\$ 443,461	-8.3%	-5.0%
Contractual	\$ 708,317	\$ 613,784	\$ 596,671	\$ 827,329	34.8%	38.7%
Utilities	\$ 2,746	\$ 2,750	\$ 4,351	\$ 3,700	34.5%	-15.0%
Commodities	\$ 61,685	\$ 84,230	\$ 79,231	\$ 134,915	60.2%	70.3%
Repair & Maintenance	\$ 11,641	\$ 12,390	\$ 12,390	\$ 12,698	2.5%	2.5%
Operating Transfers	\$ 36,501	\$ 37,596	\$ 37,596	\$ 39,476	5.0%	5.0%
<b>Total Operating Expense</b>	<b>\$ 2,472,942</b>	<b>\$ 2,445,764</b>	<b>\$ 2,406,602</b>	<b>\$ 2,744,607</b>	<b>12.2%</b>	<b>14.0%</b>
<b>Total Department</b>	<b>\$ 2,472,942</b>	<b>\$ 2,445,764</b>	<b>\$ 2,406,602</b>	<b>\$ 2,744,607</b>	<b>12.2%</b>	<b>14.0%</b>

### Community Development





GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY BUDGET	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0301 - PLANNING DIVISION</b>							
<b>SALARIES &amp; WAGES</b>							
01-0301-1-701000	SALARIES - ADMINISTRATIVE STAFF	447,176	462,868	468,613	487,368	5	24,500
<b>SALARIES &amp; WAGES</b>		<b>447,176</b>	<b>462,868</b>	<b>468,613</b>	<b>483,447</b>	<b>5</b>	<b>24,500</b>
<b>EMPLOYEE BENEFITS</b>							
01-0301-2-720000	INSURANCE	90,642	91,633	89,394	90,734	(1)	(899)
01-0301-2-793000	EMPLOYER CONTRIBUTION IMRF	60,368	56,576	56,273	50,895	(10)	(5,681)
01-0301-2-794000	EMP CONTRIBUTION FICA/MEDICARE	29,927	32,684	30,628	34,932	7	2,248
<b>EMPLOYEE BENEFITS</b>		<b>180,937</b>	<b>180,893</b>	<b>176,295</b>	<b>176,561</b>	<b>(2)</b>	<b>(4,332)</b>
<b>CONTRACTUAL</b>							
01-0301-3-721000	INTERGOVMTAL RISK MGMT AGENCY	1,102	3,788	2,652	4,167	10	379
01-0301-3-742000	COPY MACHINE LEASE	3,169	4,910	5,045	5,445	11	535
	PRINTING AND PHOTOCOPYING		700	500	700		
	JOINT COPIER LEASE		1,465	1,800	2,000		
	PLANNING COPIER LEASE		2,745	2,745	2,745		
	GL # FOOTNOTE TOTAL		4,910	5,045	5,445		
<b>CONTRACTUAL</b>		<b>4,271</b>	<b>8,698</b>	<b>7,697</b>	<b>9,612</b>	<b>11</b>	<b>914</b>
<b>UTILITIES</b>							
01-0301-4-710000	TELEPHONE	1,373	1,250	2,200	2,000	60	750
	TELEPHONE		1,250	2,200	2,000		
<b>UTILITIES</b>		<b>1,373</b>	<b>1,250</b>	<b>2,200</b>	<b>2,000</b>	<b>60</b>	<b>750</b>
<b>COMMODITIES</b>							
01-0301-5-706000	MATERIALS AND SUPPLIES	3,406	4,250	3,500	4,250	0	0
	MATERIALS AND SUPPLIES		4,250	3,500	4,250		
01-0301-5-722000	POSTAGE	553	1,500	750	1,500	0	0
	POSTAGE		1,500	750	1,500		
01-0301-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	4,771	6,700	6,500	6,700	0	0
	TARGET SOLUTIONS		200	0	200		
	AICP/APA MEMBERSHIP		2,700	2,700	2,700		
	PLANNING AND COMMISSION MEMBER LOCAL TRAINING		500	500	500		
	AICP REQUIRED TRAINING		2,300	2,300	2,300		
	APA CONFERENCE		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL		6,700	6,500	6,700		
01-0301-5-799000	MISCELLANEOUS	56	350	700	700	100	350
	MISCELLANEOUS		350	700	700		
<b>COMMODITIES</b>		<b>8,786</b>	<b>12,800</b>	<b>11,450</b>	<b>13,150</b>	<b>3</b>	<b>350</b>
<b>TRANSFERS</b>							
01-0301-8-789000	TECHNOLOGY EQUIP. & REPLACE	36,501	37,596	37,596	39,476	5	1,880
	TERF USER CHARGES (INCLUDES GIS)		37,596	37,596	39,476		
<b>TRANSFERS</b>		<b>36,501</b>	<b>37,596</b>	<b>37,596</b>	<b>39,476</b>	<b>5</b>	<b>1,880</b>
<b>Total Department 0301: PLANNING DIVISION</b>		<b>679,044</b>	<b>704,105</b>	<b>703,851</b>	<b>728,167</b>	<b>3</b>	<b>24,062</b>



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	ACTIVITY	PROJECTED	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0302 - BUILDING SERVICES</b>							
<b>SALARIES &amp; WAGES</b>							
01-0302-1-701000	SALARIES - FULL TIME	588,856	608,708	601,241	647,566	6	38,858
<b>SALARIES &amp; WAGES</b>		<b>588,856</b>	<b>608,708</b>	<b>601,241</b>	<b>647,566</b>	<b>6</b>	<b>38,858</b>
<b>EMPLOYEE BENEFITS</b>							
01-0302-2-720000	INSURANCE	119,742	122,316	116,892	91,567	(25)	(30,749)
01-0302-2-793000	EMPLOYER CONTRIBUTION IMRF	80,286	75,358	72,757	68,707	(9)	(6,651)
01-0302-2-794000	EMP CONTRIBUTION FICA/MEDICARE	43,196	46,566	44,177	49,539	6	2,973
<b>EMPLOYEE BENEFITS</b>		<b>243,224</b>	<b>244,240</b>	<b>233,826</b>	<b>209,813</b>	<b>(14)</b>	<b>(34,427)</b>
<b>CONTRACTUAL</b>							
01-0302-3-721000	INTERGOVMTAL RISK MGMT AGENCY	2,505	8,606	6,024	9,467	10	861
01-0302-3-728000	TECHNICAL SERVICES	12,262	15,500	17,000	17,000	10	1,500
	ELEVATOR INSPECTION (187 ELEV X 2 SEMI ANNUAL INSP) (REIMBURSABLE)		10,500	12,000	12,000		
	MISC BLDG REVIEW & RE/INSPECTION SERVICES (REIMBURSABLE)		5,000	5,000	5,000		
	GL # FOOTNOTE TOTAL		15,500	17,000	17,000		
<b>CONTRACTUAL</b>		<b>14,767</b>	<b>24,106</b>	<b>23,024</b>	<b>26,467</b>	<b>10</b>	<b>2,361</b>
<b>UTILITIES</b>							
01-0302-4-710000	TELEPHONE	1,373	1,500	2,151	1,700	13	200
	TELEPHONE		1,500	2,151	1,700		
<b>UTILITIES</b>		<b>1,373</b>	<b>1,500</b>	<b>2,151</b>	<b>1,700</b>	<b>13</b>	<b>200</b>
<b>COMMODITIES</b>							
01-0302-5-706000	MATERIALS AND SUPPLIES	1,997	2,020	1,950	2,020	0	0
	MATERIALS & SUPPLIES		1,300	1,230	1,300		
	PROTECTIVE GEAR, CLOTHING, BOOTS		720	720	720		
	GL # FOOTNOTE TOTAL		2,020	1,950	2,020		
01-0302-5-723000	OFFICE SUPPLIES	3,295	3,950	3,800	3,950	0	0
	OFFICE SUPPLIES		1,350	1,350	1,350		
	COMPUTER SUPPLIES		100	100	100		
	COPIER PAPER		500	500	500		
	POSTAGE		2,000	1,850	2,000		
	GL # FOOTNOTE TOTAL		3,950	3,800	3,950		
01-0302-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,133	4,750	3,459	4,730	0	(20)
	MEMBERSHIPS: ICC, NEIA, IPIA, NWBOCA, ABCI, IACE, ALA, SBOC		650	650	650		
	PROFESSIONAL LICENSING, TRAINING, CONFERENCE		2,220	1,541	2,200		
	CERTIFICATION, TRAINING		1,400	788	1,400		
	TARGET SOLUTIONS		480	480	480		
	GL # FOOTNOTE TOTAL		4,750	3,459	4,730		
01-0302-5-729000	REIMBURSABLE EXPENSES	33,337	40,500	40,500	90,500	123	50,000
	CODE ENFORCEMENT EXPENSES		0	0	50,000		
	WEEDS & TRASH REMOVAL		500	500	500		
	DEVELOPMENT BONDS		40,000	40,000	40,000		
	GL # FOOTNOTE TOTAL		40,500	40,500	90,500		
01-0302-5-736000	CREDIT CARD/BANK FEES	2,099	2,600	2,600	2,600	0	0
01-0302-5-743000	PRINTING AND PUBLICATION	1,098	2,800	2,802	2,800	0	0
	BUILDING DIVISION FORMS		500	491	500		
	PRINTER, TONER, & INK		800	769	800		
	CODE BOOKS & STANDARDS		1,500	1,542	1,500		
	GL # FOOTNOTE TOTAL		2,800	2,802	2,800		
01-0302-5-799000	MISCELLANEOUS	400	400	400	750	88	350
	MISCELLANEOUS		400	400	750		
<b>COMMODITIES</b>		<b>44,359</b>	<b>57,020</b>	<b>55,511</b>	<b>107,350</b>	<b>88</b>	<b>50,330</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0302-7-714000	MAINTENANCE VEHICLES	9,951	10,250	10,250	10,558	3	308
01-0302-7-715000	MAINTENANCE OTHER EQUIPMENT	1,690	2,140	2,140	2,140	0	0
	COPIER LEASE		1,700	1,700	1,700		
	FAX & OTHER EQUIPMENT		440	440	440		
	GL # FOOTNOTE TOTAL		2,140	2,140	2,140		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>11,641</b>	<b>12,390</b>	<b>12,390</b>	<b>12,698</b>	<b>2</b>	<b>308</b>
<b>Total Department 0302: BUILDING SERVICES</b>		<b>904,220</b>	<b>947,964</b>	<b>928,143</b>	<b>1,005,594</b>	<b>6</b>	<b>57,630</b>

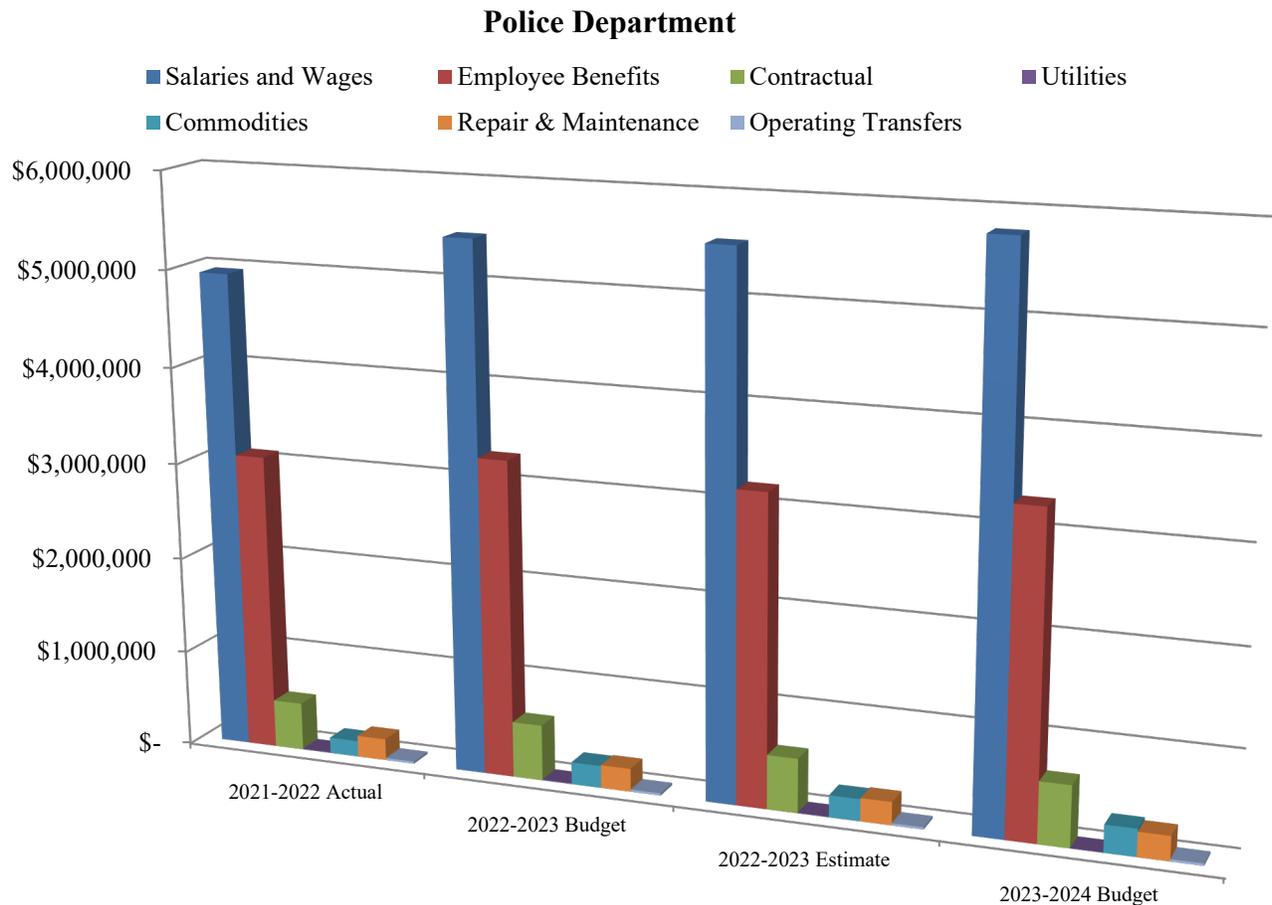


GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>DEPT 0303 - ECONOMIC DEVELOPMENT</b>							
<b>SALARIES &amp; WAGES</b>							
01-0303-1-701000	SALARIES-FULL TIME	133,851	139,931	139,502	148,094	6	8,163
<b>SALARIES &amp; WAGES</b>		<b>133,851</b>	<b>139,931</b>	<b>139,502</b>	<b>148,094</b>	<b>6</b>	<b>8,163</b>
<b>EMPLOYEE BENEFITS</b>							
01-0303-2-720000	INSURANCE	30,022	30,346	29,622	30,045	(1)	(301)
01-0303-2-793000	EMPLOYER CONTRIBUTION-IMRF	18,248	17,323	17,027	15,713	(9)	(1,610)
01-0303-2-794000	EMPLOYER CONTRIBUTION-FICA	9,738	10,705	10,237	11,329	6	624
<b>EMPLOYEE BENEFITS</b>		<b>58,008</b>	<b>58,374</b>	<b>56,886</b>	<b>57,087</b>	<b>(2)</b>	<b>(1,287)</b>
<b>CONTRACTUAL</b>							
01-0303-3-728000	TECHNICAL SERVICE	3,265	5,880	5,850	6,050	3	170
	WEB FEES & ASSISTANCE (DOMAIN FEES, ETC)		300	50	50		
	DESIGN SERVICES (CONTRACT, GRAPHICS, FONTS, SOFTWARE, ETC)		800	1,000	1,000		
	COMMERCIAL REAL ESTATE DATA		3,780	4,800	5,000		
	SITE LISTING SERVICE (BROKER SAVANT)		1,000	0	0		
	GL # FOOTNOTE TOTAL		5,880	5,850	6,050		
01-0303-3-729000	ECONOMIC DEVELOPMNT INCENTIVES	514,404	570,000	555,000	780,000	37	210,000
	GENERAL INCENTIVES		0	0	100,000		
	MCGRATH ACURA		0	0	45,000		
	NAPLETON CADILLAC		20,000	5,000	15,000		
	GREGORY INFINITI		5,000	5,000	10,000		
	NAPLETON MAZDA		75,000	60,000	70,000		
	LINCOLN BUSINESS DISTRICT		55,000	60,000	65,000		
	TOYOTA SCION BUSINESS DISTRICT		15,000	10,000	0		
	LIBERTY AUTO PLAZA/KIA BUSINESS DISTRICT		210,000	265,000	280,000		
	LIBERTY AUTO CITY BUSINESS DISTRICT		185,000	145,000	185,000		
	NAPLETON FORD		5,000	5,000	10,000		
	GL # FOOTNOTE TOTAL		570,000	555,000	780,000		
01-0303-3-741000	PROMOTION & ACTIVITIES	171,610	5,100	5,100	5,200	2	100
	RETAIL PROMOTION (MOC) EFFORTS		3,000	3,000	3,000		
	BUSINESS ATTRACTION PROMOTIONS		500	500	700		
	LOCAL BUSINESS PROMOTION		1,600	1,600	1,500		
	GL # FOOTNOTE TOTAL		5,100	5,100	5,200		
<b>CONTRACTUAL</b>		<b>689,279</b>	<b>580,980</b>	<b>565,950</b>	<b>791,250</b>	<b>36</b>	<b>210,270</b>
<b>COMMODITIES</b>							
01-0303-5-706000	MATERIALS & SUPPLIES	127	420	420	420	0	0
01-0303-5-722000	POSTAGE	493	710	880	830	17	120
	GENERAL		200	250	200		
	ALL BUSINESS MAILING		510	630	630		
	GL # FOOTNOTE TOTAL		710	880	830		
01-0303-5-726000	TRAVEL, TRAINING, SUBS & DUES	7,615	12,280	9,970	12,165	(1)	(115)
	BUSINESS ORGANIZATION ATTENDANCE		0	400	400		
	ASSOC OF INDUSTRIAL REAL ESTATE BROKERS (AIRE)		225	0	300		
	MANAGEMENT CERTIFICATION		3,000	250	1,800		
	AICP/APA MEMBERSHIP STAFF		800	770	800		
	NATIONAL HISTORIC TRUST		310	310	315		
	LOCAL TRAINING		600	600	620		
	LAKE COUNTY PARTNERS		4,615	4,615	4,750		
	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) - STAFF MEMBERSHIP AND LOCAL PROGRAMS		400	800	800		
	NATIONAL RETAILERS CONFERENCE		2,000	1,910	2,050		
	LAI		330	315	330		
	GL # FOOTNOTE TOTAL		12,280	9,970	12,165		
01-0303-5-743000	PRINTING & PUBLICATION	305	1,000	1,000	1,000	0	0
	ED BROCHURE, RIBBON CUTTING RIBBON, BANNERS, ETC		1,000	1,000	1,000		
<b>COMMODITIES</b>		<b>8,540</b>	<b>14,410</b>	<b>12,270</b>	<b>14,415</b>	<b>0</b>	<b>5</b>
<b>Total Department 0303: ECONOMIC DEVELOPMENT</b>		<b>889,678</b>	<b>793,695</b>	<b>774,608</b>	<b>1,010,846</b>	<b>27</b>	<b>217,151</b>

# BUDGET DETAIL

## GENERAL FUND, POLICE DEPARTMENT

Police Department	Actual	Budget	Estimate	Budget	% Change	% Change
	2021-2022	2022-2023 A	2022-2023 B	2023-2024 C	A to C	B to C
Salaries and Wages	\$ 4,953,843	\$ 5,462,894	\$ 5,552,489	\$ 5,795,278	6.1%	4.4%
Employee Benefits	\$ 3,090,802	\$ 3,286,519	\$ 3,207,671	\$ 3,309,410	0.7%	3.2%
Contractual	\$ 500,074	\$ 581,269	\$ 563,546	\$ 634,962	9.2%	12.7%
Utilities	\$ 8,829	\$ 9,500	\$ 8,000	\$ 6,000	-36.8%	-25.0%
Commodities	\$ 167,521	\$ 231,947	\$ 229,147	\$ 284,267	22.6%	24.1%
Repair & Maintenance	\$ 225,276	\$ 241,031	\$ 240,781	\$ 254,483	5.6%	5.7%
Operating Transfers	\$ 23,051	\$ 23,743	\$ 23,743	\$ 24,930	5.0%	5.0%
<b>Total Operating Expense</b>	<b>\$ 8,969,396</b>	<b>\$ 9,836,903</b>	<b>\$ 9,825,377</b>	<b>\$ 10,309,330</b>	<b>4.8%</b>	<b>4.9%</b>
<b>Total Department</b>	<b>\$ 8,969,396</b>	<b>\$ 9,836,903</b>	<b>\$ 9,825,377</b>	<b>\$ 10,309,330</b>	<b>4.8%</b>	<b>4.9%</b>





2021-22 2022-23 2022-23 2023-24 2023-24 2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

**GL NUMBER DESCRIPTION**  
**DEPT 0501 - POLICE ADMIN, COMMUNICATION & RECORDS**

**SALARIES & WAGES**

01-0501-1-701000	SALARIES - UNIFORMED	376,944	432,927	449,787	458,140	6	25,213
01-0501-1-702000	SALARIES - CIVILIAN	230,035	257,607	257,530	279,673	9	22,066
<b>SALARIES &amp; WAGES</b>		<b>606,979</b>	<b>690,534</b>	<b>707,317</b>	<b>737,813</b>	<b>7</b>	<b>47,279</b>

**EMPLOYEE BENEFITS**

01-0501-2-720000	INSURANCE	837,405	959,613	834,542	902,866	(6)	(56,747)
01-0501-2-740000	SICK LEAVE BUYBACK	27,293	0	56,975	0	0	0
01-0501-2-747000	UNEMPLOYMENT BENEFITS	(2,324)	0	0	0	0	0
01-0501-2-793000	EMPLOYER CONTRIBUTION IMRF	31,356	31,570	31,326	29,673	(6)	(1,897)
01-0501-2-794000	EMP CONTRIBUTION FICA/MEDICARE	22,417	25,984	25,496	28,038	8	2,054
<b>EMPLOYEE BENEFITS</b>		<b>916,147</b>	<b>1,017,167</b>	<b>948,339</b>	<b>960,577</b>	<b>(6)</b>	<b>(56,590)</b>

**CONTRACTUAL**

01-0501-3-705000	CONTRACTUAL SERVICES	401,133	396,941	395,941	426,078	7	29,137
	DISPATCH CONTRACT		295,491	295,491	322,908		
	MDC WIRELESS		9,600	9,600	9,600		
	STARCOM		22,000	22,000	23,000		
	SECURE SHREDDING SERVICE		2,500	2,500	3,220		
	AUTOMATED RED LIGHT ENFORCEMENT		55,000	55,000	55,000		
	REMEDICATION CLEAN UP SERVICES		3,000	2,000	3,000		
	APPRAISALS & EXPERT SERVICES		500	500	500		
	COLLECTIONS REMITTANCE		8,500	8,500	8,500		
	SUBPOENA FEES		350	350	350		
	GL # FOOTNOTE TOTAL		396,941	395,941	426,078		
01-0501-3-721000	INTERGOVMTAL RISK MGMT AGENCY	30,603	92,759	73,041	102,035	10	9,276
01-0501-3-728000	TECHNICAL SERVICES	13,886	32,585	32,585	40,425	24	7,840
	WELLNESS PROGRAM		10,500	10,500	10,500		
	BACKGROUND SERVICES		2,500	2,500	2,500		
	ENTRY LEVEL TESTING		3,000	3,000	6,000		
	PROMOTIONAL TESTING		2,110	2,110	2,300		
	MEDICAL EVALUATIONS		4,000	4,000	6,600		
	VACCINATIONS		500	500	500		
	POLYGRAPH EXAMS		1,800	1,800	2,200		
	PSYCHOLOGICAL EXAMS		4,950	4,950	6,600		
	NIPAS MEDICAL EVALUATIONS		1,500	1,500	1,500		
	LEAD SCREENING - 6 OFFICERS		600	600	600		
	HEARING EXAMS		1,125	1,125	1,125		
	GL # FOOTNOTE TOTAL		32,585	32,585	40,425		
01-0501-3-742000	COPY MACHINE LEASE	2,029	2,000	2,000	2,211	11	211
	COPY MACHINE LEASE		2,000	2,000	2,211		
<b>CONTRACTUAL</b>		<b>447,651</b>	<b>524,285</b>	<b>503,567</b>	<b>570,749</b>	<b>9</b>	<b>46,464</b>

**UTILITIES**

01-0501-4-710000	TELEPHONE	8,829	9,500	8,000	6,000	(37)	(3,500)
<b>UTILITIES</b>		<b>8,829</b>	<b>9,500</b>	<b>8,000</b>	<b>6,000</b>	<b>(37)</b>	<b>(3,500)</b>

**COMMODITIES**

01-0501-5-706000	MATERIALS AND SUPPLIES	6,234	7,900	7,900	8,100	3	200
	ADDITIONAL RETIREE PLAQUE		500	500	500		
	SUPPLIES & MAINTENANCE		1,500	1,500	1,500		
	CLEANING SUPPLIES		500	500	500		
	LOCK-UP SUPPLIES		500	500	0		
	PRISONER MEALS		1,200	1,200	1,500		
	FIRE EXTINGUISHER MAINTENANCE		850	850	850		
	KITCHEN & MEETING SUPPLIES		850	850	1,000		
	AWARDS AND COMMENDATIONS		1,500	1,500	1,750		
	RECORDS ERGONOMIC STAND UP DESKS (1)		500	500	500		
	GL # FOOTNOTE TOTAL		7,900	7,900	8,100		
01-0501-5-722000	POSTAGE	2,396	2,750	2,400	2,750	0	0
01-0501-5-723000	OFFICE SUPPLIES	9,207	10,000	10,000	10,000	0	0
01-0501-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	14,529	24,887	23,937	28,806	16	3,919
	RECORDS TRAINING		1,500	1,500	1,750		
	TARGET SOLUTIONS		4,000	4,000	0		
	IACPNET		875	875	875		
	LEXIPOL		4,312	4,312	4,981		
	CONFERENCE & TRAVEL		2,500	2,500	4,000		
	PROFESSIONAL DUES & SUBSCRIPTIONS		3,500	3,250	4,000		
	COMMAND TRAINING FY PROJECTED TO HAVE TWO						
	COMMAND STAFF ATTEND		8,200	7,500	13,200		
	GL # FOOTNOTE TOTAL		24,887	23,937	28,806		
01-0501-5-736000	CREDIT CARD FEES	1,309	1,500	1,250	1,500	0	0



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL	BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	% CHANGE	REQUESTED AMT CHANGE
01-0501-5-743000	PRINTING AND PUBLICATIONS	2,467	8,775	8,275	10,525	20	1,750
	TICKETS AND CITATIONS		0	2,000	2,500		
	CRASH REPORT PRINTER SUPPLIES		500	500	1,000		
	EMPLOYMENT ADVERTISING		1,000	1,000	1,250		
	DEPARTMENT FORMS		1,500	1,500	1,500		
	LEGAL UPDATES		500	500	500		
	ILCS CHARGING WEBSITE		1,025	1,025	1,025		
	TRAFFIC CITATIONS		1,000	0	0		
	NON-TRAFFIC CITATIONS		1,000	0	0		
	WARNING TICKETS		500	0	0		
	RACIAL PROFILING COMPLIANCE		750	750	750		
	DEPARTMENT STATIONARY		500	500	500		
	BUSINESS CARDS		500	500	500		
	FIELD GUIDES		0	0	1,000		
	GL # FOOTNOTE TOTAL		8,775	8,275	10,525		
01-0501-5-752000	UNIFORMS	2,905	3,500	3,500	4,000	14	500
01-0501-5-799000	MISCELLANEOUS	914	1,000	1,000	1,000	0	0
	MISCELLANEOUS EXPENSES		1,000	1,000	1,000		
<b>COMMODITIES</b>		<b>39,961</b>	<b>60,312</b>	<b>58,262</b>	<b>66,681</b>	<b>11</b>	<b>6,369</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0501-7-715000	MAINTENANCE OTHER EQUIPMENT	6,288	10,050	9,800	15,050	50	5,000
	RADAR SPEED SIGN DATA CLOUD ACCESS		800	800	800		
	UPS MAINTENANCE		500	500	500		
	MDC MAINTENANCE		500	500	500		
	RADIO MAINTENANCE-		500	500	5,500		
	DATA LINK		6,000	6,000	6,000		
	MISCELLANEOUS EQUIPMENT MAINTENANCE		1,750	1,500	1,750		
	GL # FOOTNOTE TOTAL		10,050	9,800	15,050		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>6,288</b>	<b>10,050</b>	<b>9,800</b>	<b>15,050</b>	<b>50</b>	<b>5,000</b>
<b>TRANSFERS</b>							
01-0501-8-789000	TECHNOLOGY EQUIP. & REPLACE	23,051	23,743	23,743	24,930	5	1,187
	TERF USER CHARGES (INCLUDES GIS)		23,743	23,743	24,930		
<b>TRANSFERS</b>		<b>23,051</b>	<b>23,743</b>	<b>23,743</b>	<b>24,930</b>	<b>5</b>	<b>1,187</b>
<b>Total Department 0501: POLICE ADMIN, COMMUNICATION &amp; RECORDS</b>		<b>2,048,906</b>	<b>2,335,591</b>	<b>2,259,028</b>	<b>2,381,800</b>	<b>2</b>	<b>46,209</b>



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED BUDGET	% CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0502 - POLICE PATROL</b>							
<b>SALARIES &amp; WAGES</b>							
01-0502-1-701000	SALARIES - UNIFORMED	3,545,642	3,860,516	3,999,914	4,102,721	6	242,205
<b>SALARIES &amp; WAGES</b>		<b>3,545,642</b>	<b>3,860,516</b>	<b>3,999,914</b>	<b>4,102,721</b>	<b>6</b>	<b>242,205</b>
<b>EMPLOYEE BENEFITS</b>							
01-0502-2-786000	EMPLOYER CONTRIB-POL PENSION	2,094,873	2,174,737	2,174,737	2,249,107	3	74,370
01-0502-2-794000	EMP CONTRIBUTION FICA/MEDICARE	51,347	57,586	57,709	63,032	9	5,446
<b>EMPLOYEE BENEFITS</b>		<b>2,146,220</b>	<b>2,232,323</b>	<b>2,232,446</b>	<b>2,312,139</b>	<b>4</b>	<b>79,816</b>
<b>CONTRACTUAL</b>							
01-0502-3-705000	CONTRACTUAL SERVICES	1,765	2,500	5,000	5,000	100	2,500
	TOWING SERVICES		2,500	5,000	5,000		
01-0502-3-730000	EQUIPMENT RENTAL AND USER FEES	8,075	9,425	9,425	11,145	18	1,720
	CRIMESTOPPERS CONTRIBUTION		500	500	500		
	NIPAS EST		4,800	4,800	5,375		
	NIPAS MOBILE FIELD FORCE		1,005	1,005	1,630		
	NIPAS MUTUAL AID		400	400	400		
	LAKE COUNTY MAJOR CRIME TASK FORCE		2,100	2,100	2,500		
	ILEAS		120	120	240		
	MAJOR CRASH ASSISTANCE TEAM		500	500	500		
	GL # FOOTNOTE TOTAL		9,425	9,425	11,145		
<b>CONTRACTUAL</b>		<b>9,840</b>	<b>11,925</b>	<b>14,425</b>	<b>16,145</b>	<b>35</b>	<b>4,220</b>
<b>COMMODITIES</b>							
01-0502-5-706000	MATERIALS AND SUPPLIES	17,892	28,650	28,650	28,950	1	300
	REPLACEMENT RIFLE BULLET TRAP BLOCKS		1,200	1,200	1,200		
	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	4,200		
	FIRST AID BAGS FOR SQUADS		500	500	500		
	GL # FOOTNOTE TOTAL		28,650	28,650	28,950		
01-0502-5-720000	DUI EQUIPMENT	4,440	3,000	3,000	3,500	17	500
	DUI ENFORCEMENT SUPPLIES		3,000	3,000	3,500		
01-0502-5-720001	DRUG EXPENSES	343	2,000	1,800	2,000	0	0
	DRUG TESTING SUPPLIES		1,000	900	1,000		
	DRE TRAINING		1,000	900	1,000		
	GL # FOOTNOTE TOTAL		2,000	1,800	2,000		
01-0502-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	40,373	48,485	48,485	57,536	19	9,051
	FRONTLINE SOFTWARE (PROFESSIONAL STANDARDS/TRAINING TRACKER)		6,000	6,000	6,300		
	BASIC RECRUIT TRAINING (NEW RECRUITS)		21,735	21,735	29,736		
	ANNUAL IN-SERVICE TRAINING		8,000	8,000	8,000		
	NEMRT MEMBERSHIP		4,500	4,500	4,750		
	MILO SYSTEM MAINTENANCE		750	750	750		
	MISCELLANEOUS TRAINING		6,500	6,500	6,500		
	LESS LETHAL TRAINING AMMUNITION		1,000	1,000	1,500		
	TASER CONTRACT 2018-2023		48,485	48,485	57,536		
01-0502-5-752000	UNIFORMS	33,876	36,350	36,350	56,000	54	19,650
	UNIFORMS- INITIAL UNIFORMS NEW OFFICER		0	0	15,000		
	BALLISTIC HELMET REPLACEMENT		5,000	5,000	5,000		
	SEMI-ANNUAL UPDATES		20,000	20,000	20,000		
	BODY ARMOR (GRANT REIMBURSES 50%)		5,000	5,000	8,500		
	NIPAS UNIFORMS - EST		2,100	2,100	2,100		
	BICYCLE UNIFORMS		1,250	1,250	2,400		
	NIPAS UNIFORMS - MFF		1,000	1,000	1,000		
	DRESS UNIFORMS/HONOR GUARD		2,000	2,000	2,000		
	GL # FOOTNOTE TOTAL		36,350	36,350	56,000		
01-0502-5-799000	MISCELLANEOUS	94	100	100	100	0	0
<b>COMMODITIES</b>		<b>97,018</b>	<b>118,585</b>	<b>118,385</b>	<b>148,086</b>	<b>25</b>	<b>29,501</b>
<b>CAPITAL (Included in Summary in the Commodities category)</b>							
01-0502-6-790000	CAPITAL OUTLAY	12,677	21,400	21,400	32,100	50	10,700
	MILO SYSTEM REPLACEMENT -JOINT PURCHASE WITH 5 ADDITIONAL AGENCIES		0	0	10,000		
	DEFIBRILLATORS WITH CASE (6)		0	0	9,600		
	DRONE UPDATES		0	0	3,500		
	REPLACEMENT BICYCLES - 2 PER BUDGET CYCLE		0	0	3,000		
	RADAR TRAILER		9,500	9,500	0		



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL	PROJECTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED
		BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE	
	BALLISTIC SHIELD REPLACEMENT	6,000	6,000	6,000			
	RECORDS WINDOW MODIFICATION (ARMOR GLASS)	5,900	5,900	0			
	GL # FOOTNOTE TOTAL	21,400	21,400	32,100			
<b>CAPITAL</b>		<b>12,677</b>	<b>21,400</b>	<b>21,400</b>		<b>50</b>	<b>10,700</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0502-7-714000	MAINT MOTOR VEHICLE FEES	205,965	212,144	212,144		3	6,364
01-0502-7-715000	MAINTENANCE OTHER EQUIPMENT	13,023	18,837	18,837		11	2,088
	FLEET/BUILDING INSPECTION & FTO SOFTWARE		5,087	5,087			
	EQUIPMENT & TOOL MAINTENANCE		6,000	6,000			
	RANGE MAINTENANCE		1,500	1,500			
	LIVESCAN SYSTEM MAINTENANCE		4,750	4,750			
	BUILDING CAMERA SYSTEM SOFTWARE						
	MAINTENANCE		1,500	1,500			
	GL # FOOTNOTE TOTAL		18,837	18,837			
<b>REPAIRS &amp; MAINTENANCE</b>		<b>218,988</b>	<b>230,981</b>	<b>230,981</b>		<b>4</b>	<b>8,452</b>
<b>Total Department 0502: POLICE PATROL</b>		<b>6,030,385</b>	<b>6,475,730</b>	<b>6,617,551</b>		<b>6</b>	<b>374,894</b>



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 ACTIVITY	2022-23 PROJECTED	2023-24 REQUESTED	2023-24 % CHANGE	2023-24 REQUESTED AMT CHANGE
<b>DEPT 0503 - POLICE-INVESTIGATIONS</b>							
<b>Department: 0503 POLICE-INVESTIGATIONS</b>							
<b>SALARIES &amp; WAGES</b>							
01-0503-1-701000	SALARIES - UNIFORMED	694,286	741,157	741,157	778,755	5	37,598
<b>SALARIES &amp; WAGES</b>		<b>694,286</b>	<b>741,157</b>	<b>741,157</b>	<b>778,755</b>	<b>5</b>	<b>37,598</b>
<b>EMPLOYEE BENEFITS</b>							
01-0503-2-794000	EMP CONTRIBUTION FICA/MEDICARE	9,797	10,908	10,333	11,695	7	787
<b>EMPLOYEE BENEFITS</b>		<b>9,797</b>	<b>10,908</b>	<b>10,333</b>	<b>11,695</b>	<b>7</b>	<b>787</b>
<b>CONTRACTUAL</b>							
01-0503-3-705000	CONTRACTUAL SERVICES	8,979	9,415	9,415	9,494	1	79
	INVESTIGATION BASED SOFTWARE		1,600	1,600	1,600		
	CRITICAL REACH/APBNET		495	495	530		
	INVESTIGATIONS SECURE INTERNET		1,200	1,200	0		
	CLEAR - ONLINE INVESTIGATIVE SEARCH ENGINE		3,120	3,120	3,213		
	LEADS ONLINE - PAWNSHOP & SCRAP METAL DEALER SEARCH ENGINE		3,000	3,000	4,151		
	GL # FOOTNOTE TOTAL		9,415	9,415	9,494		
01-0503-3-756000	NORTHERN ILLINOIS CRIME LAB	33,144	34,644	34,639	37,074	7	2,430
	STATE'S ATTORNEY'S FORENSIC LAB ASSESSMENT		3,000	2,995	3,000		
	ANNUAL ASSESSMENT		31,644	31,644	34,074		
	GL # FOOTNOTE TOTAL		34,644	34,639	37,074		
<b>CONTRACTUAL</b>		<b>42,123</b>	<b>44,059</b>	<b>44,054</b>	<b>46,568</b>	<b>6</b>	<b>2,509</b>
<b>COMMODITIES</b>							
01-0503-5-706000	MATERIALS AND SUPPLIES	5,593	8,250	8,250	9,250	12	1,000
	MISCELLANEOUS OFFICE EQUIPMENT		0	0	500		
	ANNUAL FILTER MAINTENANCE REPLACEMENT		0	0	1,000		
	ERGONOMIC STAND UP DESKS		500	500	0		
	REPLACEMENT CHAIRS		500	500	500		
	EVIDENCE SUPPLIES/DIGITAL EVIDENCE STORAGE		3,500	3,500	3,500		
	BEAST SOFTWARE LICENSES/MAINTENANCE/SUPPLIES		3,750	3,750	3,750		
	GL # FOOTNOTE TOTAL		8,250	8,250	9,250		
01-0503-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	405	1,000	1,000	2,500	150	1,500
01-0503-5-752000	UNIFORMS	5,200	6,400	6,400	6,400	0	0
<b>COMMODITIES</b>		<b>11,198</b>	<b>15,650</b>	<b>15,650</b>	<b>18,150</b>	<b>16</b>	<b>2,500</b>
<b>Total Department 0503: POLICE-INVESTIGATIONS</b>		<b>757,404</b>	<b>811,774</b>	<b>811,194</b>	<b>855,168</b>	<b>5</b>	<b>43,394</b>



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

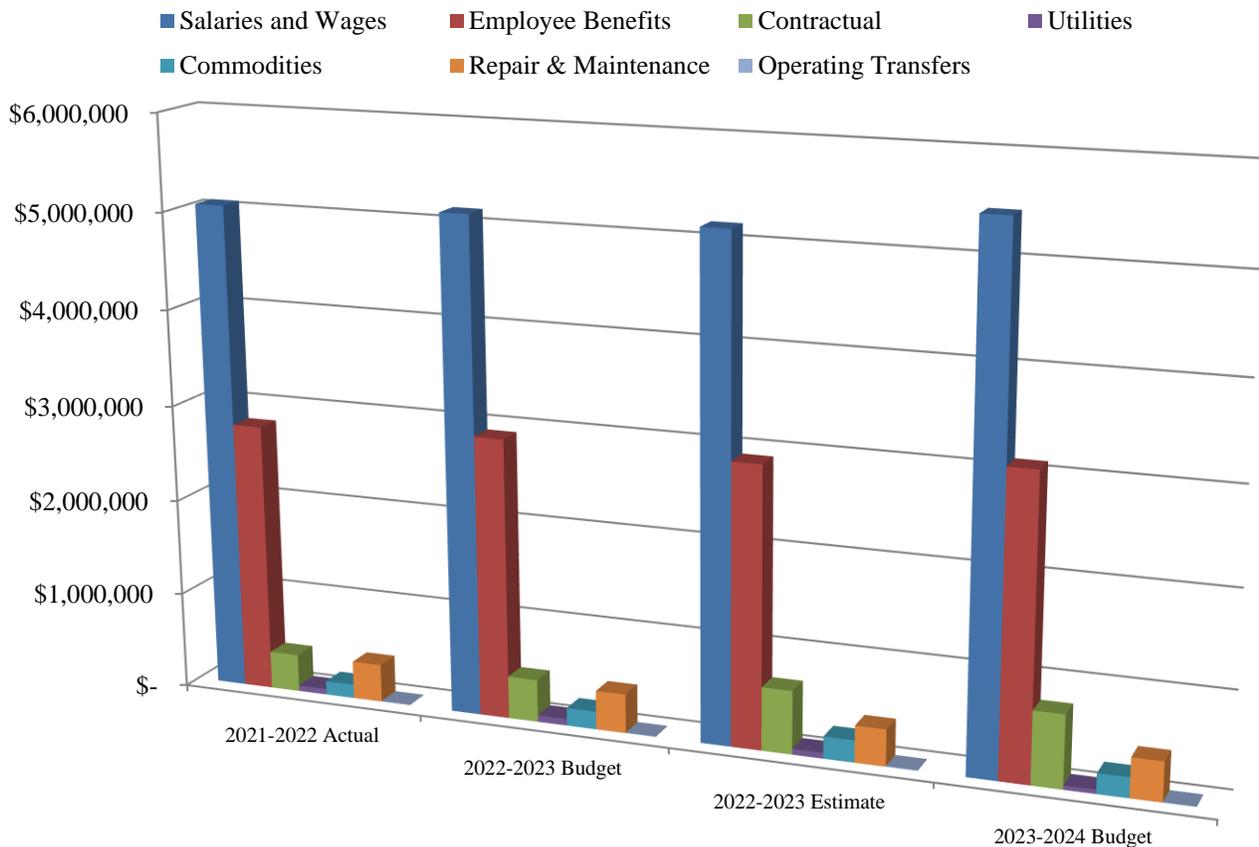
GL NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 ORIGINAL ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET	2023-24 REQUESTED % CHANGE	2023-24 REQUESTED AMT CHANGE
<b>DEPT 0504 - POLICE-COMMUNITY POLICING</b>							
<b>COMMODITIES</b>							
01-0504-5-706000	MATERIALS AND SUPPLIES	5,872	10,250	10,250	13,250	29	3,000
	COMFORT DOG PROGRAM		0	0	1,000		
	COMMUNITY OUTREACH		4,250	4,250	6,250		
	PUBLIC EDUCATION MATERIALS & SUPPLIES		6,000	6,000	6,000		
	GL # FOOTNOTE TOTAL		10,250	10,250	13,250		
<b>COMMODITIES</b>		<b>5,872</b>	<b>10,250</b>	<b>10,250</b>	<b>13,250</b>	<b>29</b>	<b>3,000</b>
<b>Total Department 0504: POLICE-COMMUNITY POLICING</b>		<b>5,872</b>	<b>10,250</b>	<b>10,250</b>	<b>13,250</b>	<b>29</b>	<b>3,000</b>
<b>Department: 0505 POLICE-COMMUNITY SERVICES</b>							
<b>SALARIES &amp; WAGES</b>							
01-0505-1-702000	SALARIES - CIVILIAN	106,936	170,687	104,101	175,989	3	5,302
<b>SALARIES &amp; WAGES</b>		<b>106,936</b>	<b>170,687</b>	<b>104,101</b>	<b>175,989</b>	<b>3</b>	<b>5,302</b>
<b>EMPLOYEE BENEFITS</b>							
01-0505-2-793000	EMPLOYER CONTRIBUTION IMRF	10,534	13,063	8,502	11,536	(12)	(1,527)
01-0505-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,104	13,058	8,051	13,463	3	405
<b>EMPLOYEE BENEFITS</b>		<b>18,638</b>	<b>26,121</b>	<b>16,553</b>	<b>24,999</b>	<b>(4)</b>	<b>(1,122)</b>
<b>CONTRACTUAL</b>							
01-0505-3-751000	ANIMAL CARE	460	1,000	1,500	1,500	50	500
	ANIMAL CONTROL SERVICES		0	1,500	1,500		
<b>CONTRACTUAL</b>		<b>460</b>	<b>1,000</b>	<b>1,500</b>	<b>1,500</b>	<b>50</b>	<b>500</b>
<b>COMMODITIES</b>							
01-0505-5-706000	MATERIALS AND SUPPLIES	345	1,000	850	1,000	0	0
01-0505-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES		750	750	1,000	33	250
01-0505-5-752000	UNIFORMS	450	4,000	3,600	4,000	0	0
	CSO UNIFORMS		3,000	3,000	3,000		
	CROSSING GUARD UNIFORMS		1,000	600	1,000		
	GL # FOOTNOTE TOTAL		4,000	3,600	4,000		
<b>COMMODITIES</b>		<b>795</b>	<b>5,750</b>	<b>5,200</b>	<b>6,000</b>	<b>4</b>	<b>250</b>
<b>Total Department 0505: POLICE-COMMUNITY SERVICES</b>		<b>126,829</b>	<b>203,558</b>	<b>127,354</b>	<b>208,488</b>	<b>2</b>	<b>4,930</b>

# BUDGET DETAIL

## GENERAL FUND, FIRE DEPARTMENT

Fire Department	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	% Change	% Change
		A	B	C	A to C	B to C
Salaries and Wages	\$ 5,059,120	\$ 5,136,375	\$ 5,160,264	\$ 5,448,226	6.1%	5.6%
Employee Benefits	\$ 2,798,132	\$ 2,912,464	\$ 2,907,233	\$ 3,106,218	6.7%	6.8%
Contractual	\$ 391,676	\$ 442,521	\$ 658,007	\$ 755,479	70.7%	14.8%
Utilities	\$ 59,963	\$ 68,500	\$ 61,000	\$ 44,100	-35.6%	-27.7%
Commodities	\$ 145,358	\$ 186,319	\$ 230,261	\$ 210,590	13.0%	-8.5%
Repair & Maintenance	\$ 395,602	\$ 406,635	\$ 383,285	\$ 410,634	1.0%	7.1%
Operating Transfers	\$ 7,301	\$ 7,520	\$ 7,520	\$ 7,896	5.0%	5.0%
Total Operating Expense	\$ 8,857,152	\$ 9,160,334	\$ 9,407,570	\$ 9,983,143	9.0%	6.1%
Total Department	\$ 8,857,152	\$ 9,160,334	\$ 9,407,570	\$ 9,983,143	9.0%	6.1%

### Fire Department





GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED BUDGET	% CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0601 - FIRE-ADMINISTRATION</b>							
<b>SALARIES &amp; WAGES</b>							
01-0601-1-701000	SALARIES-UNIFORMED FULL-TIME	266,795	290,809	213,305	276,166	(5)	(14,643)
01-0601-1-704000	SALARIES-CIVILIAN	47,962	62,565	67,098	71,120	14	8,555
<b>SALARIES &amp; WAGES</b>		<b>314,757</b>	<b>353,374</b>	<b>280,403</b>	<b>347,286</b>	<b>(2)</b>	<b>(6,088)</b>
<b>EMPLOYEE BENEFITS</b>							
01-0601-2-793000	EMPLOYER CONTRIBUTION IMRF	6,446	7,746	8,191	7,546	(3)	(200)
01-0601-2-794000	EMP CONTRIBUTION FICA/MEDICARE	7,584	9,003	8,191	9,445	5	442
<b>EMPLOYEE BENEFITS</b>		<b>14,030</b>	<b>16,749</b>	<b>16,382</b>	<b>16,991</b>	<b>1</b>	<b>242</b>
<b>CONTRACTUAL</b>							
01-0601-3-742000	COPY MACHINE LEASE	1,973	2,900	2,500	3,400	17	500
	LEASE OF COLOR PHOTO COPIER		1,700	1,700	1,900		
	PAPER AND SUPPLIES		1,200	800	1,500		
	GL # FOOTNOTE TOTAL		2,900	2,500	3,400		
<b>CONTRACTUAL</b>		<b>1,973</b>	<b>2,900</b>	<b>2,500</b>	<b>3,400</b>	<b>17</b>	<b>500</b>
<b>UTILITIES</b>							
01-0601-4-710000	TELEPHONE	39,504	40,000	40,000	20,000	(50)	(20,000)
<b>UTILITIES</b>		<b>39,504</b>	<b>40,000</b>	<b>40,000</b>	<b>20,000</b>	<b>(50)</b>	<b>(20,000)</b>
<b>COMMODITIES</b>							
01-0601-5-722000	POSTAGE	54	1,340	600	840	(37)	(500)
	POSTAGE		1,200	460	700		
	POSTAGE MACHINE		140	140	140		
	GL # FOOTNOTE TOTAL		1,340	600	840		
01-0601-5-723000	OFFICE SUPPLIES	2,586	3,200	2,500	2,500	(22)	(700)
01-0601-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,162	3,750	2,750	3,250	(13)	(500)
	PROFESSIONAL DEVELOPMENT FOR MANAGEMENT ANALYST		500	500	500		
	ILLINOIS FIRE SERVICE PROFESSIONALS DUES		155	155	155		
	DUES-LAKE COUNTY FIRE CHIEFS		125	125	125		
	DUES-ILLINOIS FIRE CHIEFS		520	520	520		
	DUES-INTERNATIONAL ASSOCIATION OF FIRE CHIEFS		450	450	450		
	TRAINING		2,000	1,000	1,500		
	GL # FOOTNOTE TOTAL		3,750	2,750	3,250		
01-0601-5-799000	MISCELLANEOUS	228	700	800	800	14	100
<b>COMMODITIES</b>		<b>4,030</b>	<b>8,990</b>	<b>6,650</b>	<b>7,390</b>	<b>(18)</b>	<b>(1,600)</b>
<b>CAPITAL (Included in Summary in the Commodities category)</b>							
01-0601-6-790000	CAPITAL OUTLAY	7,987	15,000	14,500	15,000	0	0
	STATION 1 EJECTOR PUMP REPLACEMENT		0	14,500	15,000		
	STATION 1 SUMP PUMP REPLACEMENT		15,000	0	0		
	GL # FOOTNOTE TOTAL		15,000	14,500	15,000		
<b>CAPITAL</b>		<b>7,987</b>	<b>15,000</b>	<b>14,500</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS</b>							
01-0601-8-789000	TECHNOLOGY EQUIP. & REPLACE	7,301	7,520	7,520	7,896	5	376
	TERF USER CHARGES (INCLUDES GIS)		7,520	7,520	7,896		
<b>TRANSFERS</b>		<b>7,301</b>	<b>7,520</b>	<b>7,520</b>	<b>7,896</b>	<b>5</b>	<b>376</b>
<b>Total Department 0601: FIRE-ADMINISTRATION</b>		<b>389,582</b>	<b>444,533</b>	<b>367,955</b>	<b>417,963</b>	<b>(6)</b>	<b>(26,570)</b>



GL NUMBER	DESCRIPTION	2021-22 ACTIVITY ORIGINAL BUDGET	2022-23 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2023-24 % CHANGE	2023-24 REQUESTED AMT CHANGE
<b>DEPT 0602 - FIRE PREVENTION</b>							
<b>SALARIES &amp; WAGES</b>							
01-0602-1-701000	SALARIES-UNIFORMED FULL-TIME	132,580	130,281	136,172	134,189	3	3,908
01-0602-1-704000	SALARIES-CIVILIAN	35,025	62,953	43,477	64,046	2	1,093
<b>SALARIES &amp; WAGES</b>		<b>167,605</b>	<b>193,234</b>	<b>179,649</b>	<b>198,235</b>	<b>3</b>	<b>5,001</b>
<b>EMPLOYEE BENEFITS</b>							
01-0602-2-793000	EMPLOYER CONTRIBUTION IMRF	4,778	4,188	4,450	3,997	(5)	(191)
01-0602-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,467	6,705	5,176	6,845	2	140
<b>EMPLOYEE BENEFITS</b>		<b>9,245</b>	<b>10,893</b>	<b>9,626</b>	<b>10,842</b>	<b>(0)</b>	<b>(51)</b>
<b>CONTRACTUAL</b>							
01-0602-3-705000	CONTRACTUAL SERVICES		3,000	1,000	2,600	(13)	(400)
	INSPECTION TABLETS DATA PLANS		0	1,000	2,600		
<b>CONTRACTUAL</b>		<b>0</b>	<b>3,000</b>	<b>1,000</b>	<b>2,600</b>	<b>(13)</b>	<b>(400)</b>
<b>COMMODITIES</b>							
01-0602-5-724000	PUBLIC EDUCATION	2,134	2,100	4,700	3,050	45	950
	OPEN HOUSE ITEMS		0	0	1,000		
	FM GLOBAL GRANT		0	2,600	0		
	INSPECTION FORMS		650	650	300		
	SCHOOL HANDOUTS		550	550	550		
	CAMERA REPAIRS AND SUPPLIES		300	300	600		
	MISCELLANEOUS		600	600	600		
	GL # FOOTNOTE TOTAL		2,100	4,700	3,050		
01-0602-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,858	6,550	5,550	6,850	5	300
	INSPECTOR CONTINUING EDUCATION		1,800	1,500	1,500		
	DUES		1,000	1,350	1,350		
	PUBLICATIONS		1,300	750	800		
	SCHOOLS AND CONFERENCES		2,000	1,300	1,500		
	LAKE COUNTY NIPET DUES		150	150	150		
	CAR SEAT TECH CERTIFICATIONS		300	500	1,550		
	GL # FOOTNOTE TOTAL		6,550	5,550	6,850		
<b>COMMODITIES</b>		<b>3,992</b>	<b>8,650</b>	<b>10,250</b>	<b>9,900</b>	<b>14</b>	<b>1,250</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-0602-7-715000	MAINTENANCE OTHER EQUIPMENT	28	200	200	200	0	0
<b>REPAIRS &amp; MAINTENANCE</b>		<b>28</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>
<b>Total Department 0602: FIRE PREVENTION</b>		<b>180,870</b>	<b>215,977</b>	<b>200,725</b>	<b>221,777</b>	<b>3</b>	<b>5,800</b>



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

GL NUMBER	DESCRIPTION						
<b>DEPT 0603 - FIRE-EMERGENCY SERVICES</b>							
<b>SALARIES &amp; WAGES</b>							
01-0603-1-701000	SALARIES-UNIFORMED FULL-TIME	4,532,443	4,547,263	4,654,917	4,857,722	7	310,459
	TRAINING PROGRAM OVERTIME		0	0	73,900		
	HIREBACK/FORCEBACK OVERTIME		160,000	160,000	160,000		
	ACTING SHIFT COMMANDER OVERTIME		10,000	10,000	10,000		
	GOOD ATTENDANCE INCENTIVE OLD PROGRAM		13,000	13,000	10,000		
	STRAIGHT TIME TECHNICAL RESCUE TRAINING		35,000	35,000	30,000		
	TRAINING INSTRUCTOR OVERTIME		28,000	28,000	28,000		
	REGULAR SALARIES	4,301,263		4,408,917	4,545,822		
	GL # FOOTNOTE TOTAL	4,547,263		4,654,917	4,857,722		
<b>SALARIES &amp; WAGES</b>		<b>4,532,443</b>	<b>4,547,263</b>	<b>4,654,917</b>	<b>4,857,722</b>	<b>7</b>	<b>310,459</b>
<b>EMPLOYEE BENEFITS</b>							
01-0603-2-720000	INSURANCE	1,033,440	1,145,692	1,073,462	1,189,890	4	44,198
01-0603-2-740000	SICK LEAVE BUYBACK	23,592	0	70,402	0	0	0
01-0603-2-787000	EMPLOYER CONTRIB-FIRE PENSION	1,651,505	1,669,779	1,669,779	1,814,606	9	144,827
	EMPLOYER CONTRIBUTION-REPLACEMENT TAX		10,000	10,000	10,000		
	FIRE PENSIONS - EMPLOYER CONTRIBUTION		1,659,779	1,659,779	1,804,606		
	GL # FOOTNOTE TOTAL		1,669,779	1,669,779	1,814,606		
01-0603-2-789000	PAID ON CALL PENSIONS	2,800	2,800	2,800	2,800	0	0
01-0603-2-794000	EMP CONTRIBUTION FICA/MEDICARE	62,909	65,935	64,158	70,437	7	4,502
<b>EMPLOYEE BENEFITS</b>		<b>2,774,246</b>	<b>2,884,206</b>	<b>2,880,601</b>	<b>3,077,733</b>	<b>7</b>	<b>193,527</b>
<b>CONTRACTUAL</b>							
01-0603-3-705000	CONTRACTUAL SERVICES	164,283	151,245	361,089	403,452	167	252,207
	MEDICARE STUDY GADCS		0	0	35,000		
	GEMT PAYMENT TO STATE OF ILLINOIS		0	205,739	200,000		
	ACTIVE 911 DISPATCH SUBSCRIPTION		600	700	700		
	E DISPATCH PAGING		650	650	650		
	CONTRACTUAL SERVICES (DISPATCH)		149,995	154,000	167,102		
	GL # FOOTNOTE TOTAL		151,245	361,089	403,452		
01-0603-3-721000	INTERGOVMTAL RISK MGMT AGENCY	65,021	106,147	96,837	116,762	10	10,615
01-0603-3-728000	TECHNICAL SERVICES	139,546	155,839	177,361	195,695	26	39,856
	COMCAST CABLE THREE STATIONS		0	0	1,200		
	GEMT COST REPORT		0	30,000	30,000		
	FIRE MANAGER SCHEDULING SOFTWARE		2,700	3,416	3,400		
	FORM STACK ANNUAL SERVICE		400	0	0		
	FIRE & POLICE COMMISSION TESTING AC&FF		3,000	3,800	12,000		
	INTERNET/ETHERNET		19,200	20,400	21,000		
	TEAM PHYSICALS		5,500	4,000	4,500		
	COLLECTION AGENCY		2,500	1,000	1,000		
	RESPIRATORY PHYSICALS AND TB		3,000	1,000	1,500		
	ANDRES MEDICAL AMBULANCE BILLING SERVICE FEE		60,000	55,000	60,000		
	FIRE DISTRICT SHARE-KNOLLWOOD CONTRACT		59,539	58,745	61,095		
	GL # FOOTNOTE TOTAL		155,839	177,361	195,695		
01-0603-3-730000	RENTAL & USER FEES	12,465	14,570	13,600	14,250	(2)	(320)
	MABAS CAPITAL		0	750	1,000		
	MABAS OPERATING		0	300	300		
	MABAS ASSESSMENT		450	400	500		
	LAKE COUNTY SRT DUES		6,750	5,700	6,000		
	PARAMEDIC CE FEES		6,720	6,450	6,450		
	METROPOLITAN SUPPORT SERVICES (MESS)		650	0	0		
	GL # FOOTNOTE TOTAL		14,570	13,600	14,250		
<b>CONTRACTUAL</b>		<b>381,315</b>	<b>427,801</b>	<b>648,887</b>	<b>730,159</b>	<b>71</b>	<b>302,358</b>
<b>COMMODITIES</b>							
01-0603-5-707000	FIREFIGHTER SUPPLIES	25,803	24,400	17,000	24,500	0	100
	A - FIREFIGHTER SUPPLIES		4,400	3,000	4,000		
	C - EMS SUPPLIES/REPAIRS		16,500	12,000	16,500		
	D - DIVERS		3,500	2,000	4,000		
	GL # FOOTNOTE TOTAL		24,400	17,000	24,500		
01-0603-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	33,946	43,029	38,220	66,450	54	23,421
	ZOOM FOR BUSINESS		0	150	150		
	OUTSIDE INSTRUCTOR		0	2,000	3,000		
	MENTAL HEALTH/PEER SUPPORT PROGRAM		0	0	4,000		
	TRT TRAINING		0	0	14,700		
	HAZMAT TRAINING		0	0	2,200		
	FDIC FOR 1 FIREFIGHTER		0	0	2,100		
	FORMSTACK		0	400	400		
	TUITION REIMBURSEMENT		3,000	3,000	0		
	BLUE CARD INCIDENT COMMAND TRAINING		0	0	6,500		
	NEW DIVER AND SWIFTWATER TECH		2,000	2,650	1,500		
	DUES/PUBLICATION		250	250	250		
	LAKE COUNTY CHIEFS DUES X 4		150	150	150		



		2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
GL NUMBER	DESCRIPTION	ACTIVITY ORIGINAL BUDGET	ACTIVITY PROJECTED	ACTIVITY REQUESTED	BUDGET REQUESTED	% CHANGE	AMT CHANGE
	FIREFIGHTER TRAINING	16,000	15,000	11,800			
	ELECTIVE TRAINING	14,000	10,000	15,000			
	VIDEO CONFERENCING INTERNET SERVICE	500	0	0			
	FD INSTRUCTOR CONFERENCE	2,500	0	0			
	TARGET SOLUTIONS TRAINING RECORDS MANAGEMENT	4,629	4,620	4,700			
	GL # FOOTNOTE TOTAL	43,029	38,220	66,450			
01-0603-5-799000	MISCELLANEOUS	1,000	31,289	0		(100)	(1,000)
	DISTRICT REFUND FF TAX	0	31,289	0			
<b>COMMODITIES</b>		<b>59,749</b>	<b>68,429</b>	<b>86,509</b>	<b>90,950</b>	<b>33</b>	<b>22,521</b>
<b>Total Department 0603: FIRE-EMERGENCY SERVICES</b>		<b>7,747,753</b>	<b>7,927,699</b>	<b>8,270,914</b>	<b>8,756,564</b>	<b>10</b>	<b>828,865</b>



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**GL NUMBER      DESCRIPTION**  
**DEPT 0604 - FIRE-SUPPORT SERVICES**

**SALARIES & WAGES**

01-0604-1-701000	SALARIES-UNIFORMED FULL-TIME	44,315	42,504	45,295	44,983	6	2,479
<b>SALARIES &amp; WAGES</b>		<b>44,315</b>	<b>42,504</b>	<b>45,295</b>	<b>44,983</b>	<b>6</b>	<b>2,479</b>

**EMPLOYEE BENEFITS**

01-0604-2-794000	EMP CONTRIBUTION FICA/MEDICARE	611	616	624	652	6	36
<b>EMPLOYEE BENEFITS</b>		<b>611</b>	<b>616</b>	<b>624</b>	<b>652</b>	<b>6</b>	<b>36</b>

**CONTRACTUAL**

01-0604-3-705000	CONTRACTUAL SERVICES	8,388	8,820	5,620	19,320	119	10,500
	ESO RECORDS MANAGEMENT		0	0	8,100		
	ENROUTE MOBILE SOFTWARE		1,600	1,500	1,500		
	MDC WIRELESS/CRADLEPOINT		5,900	2,800	3,000		
	STARCOM/STATION 1		1,320	1,320	6,720		
	GL # FOOTNOTE TOTAL		8,820	5,620	19,320		
<b>CONTRACTUAL</b>		<b>8,388</b>	<b>8,820</b>	<b>5,620</b>	<b>19,320</b>	<b>119</b>	<b>10,500</b>

**UTILITIES**

01-0604-4-709000	UTILITIES - STATION 3	20,459	28,500	21,000	24,100	(15)	(4,400)
	COMCAST STATION 3		4,400	0	0		
	NORTH SHORE GAS		14,000	12,000	14,000		
	COM ED		9,000	8,000	9,000		
	LAKE COUNTY PUBLIC WORKS WATER		1,100	1,000	1,100		
	GL # FOOTNOTE TOTAL		28,500	21,000	24,100		
<b>UTILITIES</b>		<b>20,459</b>	<b>28,500</b>	<b>21,000</b>	<b>24,100</b>	<b>(15)</b>	<b>(4,400)</b>

**COMMODITIES**

01-0604-5-706000	MATERIALS AND SUPPLIES	11,452	16,000	16,500	17,600	10	1,600
01-0604-5-707000	FIREFIGHTER SUPPLIES	28,612	34,000	62,402	36,000	6	2,000
	2020 AFG GRANT HOSE & NOZZLES		0	28,402	0		
	A - FIREFIGHTER SUPPLIES		10,000	10,000	11,000		
	B - FIREFIGHTER SUPPLIES (TURNOUT GEAR)		24,000	24,000	25,000		
	GL # FOOTNOTE TOTAL		34,000	62,402	36,000		
01-0604-5-752000	UNIFORMS	29,536	35,250	33,450	33,750	(4)	(1,500)
	PATCHES - BADGES		1,500	1,200	1,500		
	27 FF'S X \$700.00		18,900	18,900	18,900		
	9 LIEUTENANTS		6,300	6,300	6,300		
	3 ASSISTANT CHIEFS		2,100	2,100	2,100		
	1 LIEUTENANT FIRE MARSHAL		700	700	700		
	1 CHIEF		700	700	700		
	1 ANALYST		350	350	350		
	CLASS A UNIFORMS AND BADGES		3,000	1,500	1,500		
	FIRE PREVENTION BUREAU PART TIME		1,000	1,000	1,000		
	1 DEPUTY FIRE CHIEF		700	700	700		
	GL # FOOTNOTE TOTAL		35,250	33,450	33,750		
<b>COMMODITIES</b>		<b>69,600</b>	<b>85,250</b>	<b>112,352</b>	<b>87,350</b>	<b>2</b>	<b>2,100</b>

**REPAIRS & MAINTENANCE**

01-0604-7-712000	MAINTENANCE BUILDINGS	26,846	27,500	22,175	27,000	(2)	(500)
	CARPET/TILE CLEANING STATION 1 & 2		0	0	3,000		
	WORKOUT EQUIPMENT MAINTENANCE		450	450	450		
	PEST CONTROL		150	225	250		
	FIRE ALARM		800	600	800		
	FIRE EXTINGUISHER INSPECTIONS		1,400	1,800	1,800		
	STATION FURNISHINGS		1,500	1,000	1,000		
	GENERAL BUILDING MAINTENANCE		8,000	9,000	9,000		
	OVERHEAD DOORS		2,500	2,000	2,000		
	HVAC		7,500	3,000	4,000		
	SEPTIC STATION 3		500	500	500		
	ELEVATOR STATION 1		3,000	1,500	2,000		
	FIRE SPRINKLER SERVICE		500	1,200	1,200		
	HOOD AND DUCT SYSTEM SERVICE TESTING		1,200	900	1,000		
	GL # FOOTNOTE TOTAL		27,500	22,175	27,000		
01-0604-7-713000	MAINTENANCE GROUNDS	12,123	7,985	5,985	9,463	19	1,478
	LAWN MOWING STATION 2		1,110	1,110	1,801		
	LAWN MOWING STATION 1		4,875	4,875	6,662		
	LAWN MAINTENANCE ST 1-2		500	0	0		
	LANDSCAPING		1,500	0	1,000		
	GL # FOOTNOTE TOTAL		7,985	5,985	9,463		
01-0604-7-714000	MAINT MOTOR VEHICLE FEES	316,214	325,700	325,700	335,471	3	9,771
	FLEET MAINTENANCE		325,700	325,700	335,471		
01-0604-7-715000	MAINTENANCE OTHER EQUIPMENT	40,391	45,250	29,225	38,500	(15)	(6,750)
	COMPUTER PURCHASE/INSTALL		6,500	8,400	8,500		
	RADIO/PAGER MAINTENANCE		2,500	0	0		



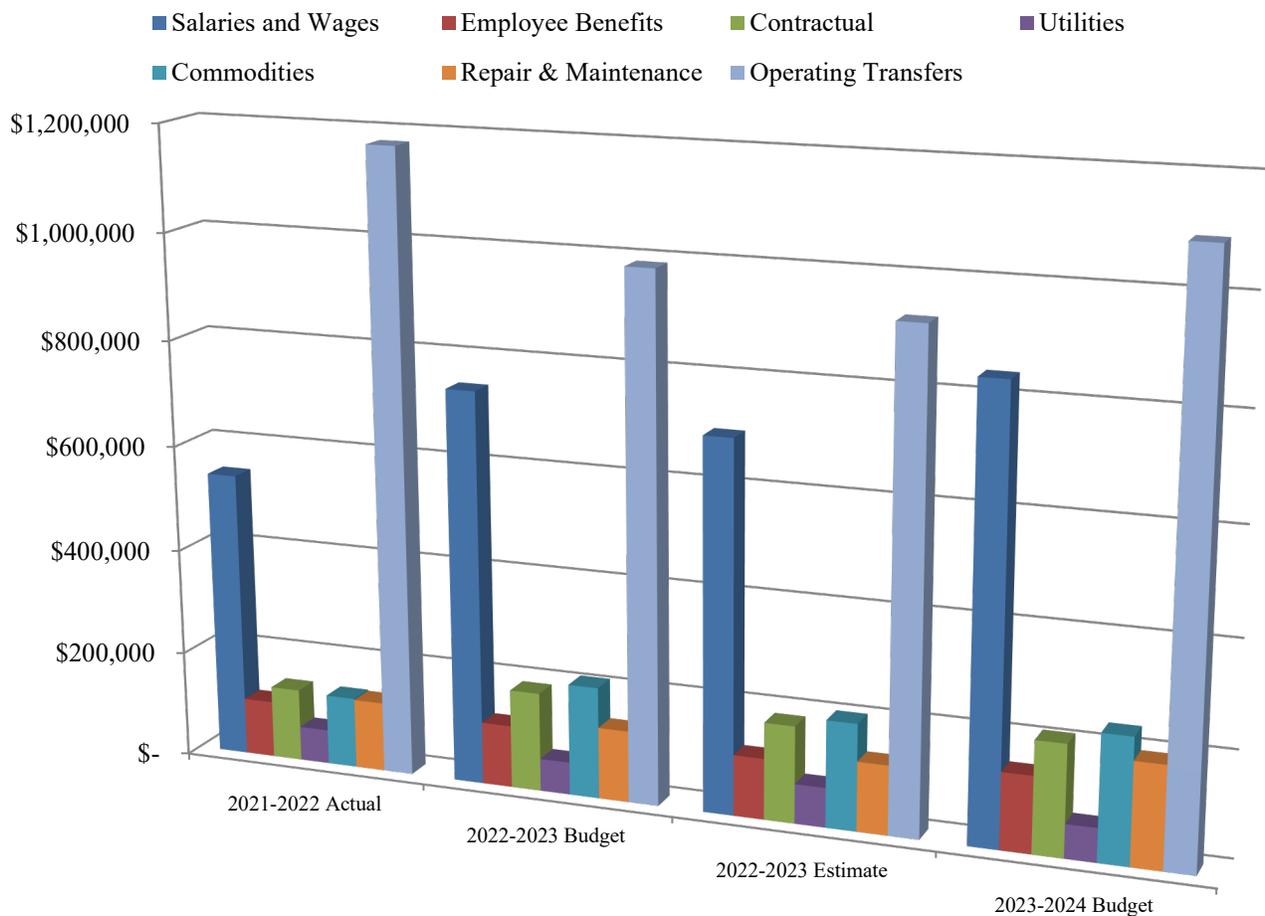
GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
	CAD MAINTENANCE	1,550	0	0			
	MDC MAINTENANCE	2,200	500	500			
	BASE RADIO MAINTENANCE	3,000	0	3,000			
	STATION ALERT MAINTENANCE	1,500	500	1,000			
	CHANGE OVER - VEHICLES	15,000	11,000	15,000			
	CYLINDER HYDRO TESTS	1,000	0	0			
	BREATHING AIR TESTING	2,500	3,000	3,000			
	SCBA MAINTENANCE	4,000	3,000	4,000			
	MISCELLANEOUS EQUIPMENT	1,200	325	500			
	GROUND LADDER TESTING	1,300	1,300	1,500			
	SAW, HURST TOOLS	3,000	1,200	1,500			
	GL # FOOTNOTE TOTAL	45,250	29,225	38,500			
<b>REPAIRS &amp; MAINTENANCE</b>		<b>395,574</b>	<b>406,435</b>	<b>383,085</b>	<b>410,434</b>	<b>1</b>	<b>3,999</b>
<b>Total Department 0604: FIRE-SUPPORT SERVICES</b>		<b>538,947</b>	<b>572,125</b>	<b>567,976</b>	<b>586,839</b>	<b>3</b>	<b>14,714</b>

# BUDGET DETAIL

## GENERAL FUND, RECREATION

Recreation	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	% Change	% Change
		A	B	C	A to C	B to C
Salaries and Wages	\$ 542,434	\$ 742,545	\$ 698,145	\$ 840,391	13.2%	20.4%
Employee Benefits	\$ 107,309	\$ 117,828	\$ 115,063	\$ 144,760	22.9%	25.8%
Contractual	\$ 137,042	\$ 186,982	\$ 183,053	\$ 210,167	12.4%	14.8%
Utilities	\$ 64,927	\$ 61,600	\$ 74,875	\$ 64,150	4.1%	-14.3%
Commodities	\$ 133,817	\$ 210,980	\$ 201,460	\$ 237,145	12.4%	17.7%
Repair & Maintenance	\$ 131,740	\$ 135,276	\$ 131,268	\$ 193,656	43.2%	47.5%
Operating Transfers	\$ 1,175,262	\$ 987,574	\$ 925,674	\$ 1,091,990	10.6%	18.0%
<b>Total Operating Expense</b>	<b>\$ 2,292,531</b>	<b>\$ 2,442,785</b>	<b>\$ 2,329,538</b>	<b>\$ 2,782,259</b>	<b>13.9%</b>	<b>19.4%</b>
<b>Total Department</b>	<b>\$ 2,292,531</b>	<b>\$ 2,442,785</b>	<b>\$ 2,329,538</b>	<b>\$ 2,782,259</b>	<b>13.9%</b>	<b>19.4%</b>

### Recreation





GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED BUDGET	% CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0702 - RECREATION</b>							
<b>SALARIES &amp; WAGES</b>							
01-0702-1-701000	SALARIES - STAFF	172,154	235,048	235,048	293,813	25	58,765
01-0702-1-702000	SALARIES - TOT PROGRAMS	60,402	96,761	78,000	101,328	5	4,567
01-0702-1-703000	SALARIES - YOUTH PROGRAMS	137,378	172,630	148,000	188,110	9	15,480
	DANCE		21,630	28,000	38,110		
	DAY CAMP		120,000	95,000	120,000		
	TEEN TRAVELERS		30,000	25,000	30,000		
	WARMING HOUSE CONCESSIONS		1,000	0	0		
	GL # FOOTNOTE TOTAL		172,630	148,000	188,110		
01-0702-1-705000	SALARIES - SPECIAL EVENTS	(822)	1,000	800	2,500	150	1,500
<b>SALARIES &amp; WAGES</b>		<b>369,112</b>	<b>505,439</b>	<b>461,848</b>	<b>585,751</b>	<b>16</b>	<b>80,312</b>
<b>EMPLOYEE BENEFITS</b>							
01-0702-2-720000	INSURANCE	26,940	28,542	30,432	38,095	33	9,553
01-0702-2-747000	UNEMPLOYMENT BENEFITS	5,665	0	0	0	0	0
01-0702-2-793000	EMPLOYER CONTRIBUTION IMRF	26,267	25,461	24,569	36,335	43	10,874
01-0702-2-794000	EMP CONTRIBUTION FICA/MEDICARE	27,783	38,666	36,562	44,810	16	6,144
<b>EMPLOYEE BENEFITS</b>		<b>86,655</b>	<b>92,669</b>	<b>91,563</b>	<b>119,240</b>	<b>29</b>	<b>26,571</b>
<b>CONTRACTUAL</b>							
01-0702-3-713000	INDEPENDENT CONTRACTOR	51,420	72,000	77,936	87,100	21	15,100
	TAI CHI		0	750	1,000		
	LITTLE VET CLASSES		0	1,000	1,500		
	GLACIER ICE CLASSES		0	6,000	8,000		
	YOUNG REMBRANDTS		3,000	0	0		
	COOKING CLASSES WITH CHEF ROBERT		2,000	2,000	2,000		
	MUSIC IN THE BOX		5,000	6,500	7,000		
	KI TAEKWONDO		2,500	500	1,000		
	ROBOTHINK		4,000	3,500	4,000		
	CODE NINJAS		0	2,500	3,000		
	JUNIOR SAILING		3,500	3,100	3,500		
	MAGIC CLASS		200	250	300		
	SHOTOKAN KARATE		18,000	18,000	20,000		
	LIFESPORT TENNIS CLUB / FENCING		28,000	28,000	30,000		
	LIBERTYVILLE GARDENS		2,800	2,836	2,800		
	NEW PROGRAMS		3,000	3,000	3,000		
	GL # FOOTNOTE TOTAL		72,000	77,936	87,100		
01-0702-3-721000	INTERGOVMTAL RISK MGMT AGENCY	9,149	24,863	17,404	27,349	10	2,486
01-0702-3-742000	COPY MACHINE LEASE	75	5,200	5,703	6,000	15	800
<b>CONTRACTUAL</b>		<b>60,644</b>	<b>102,063</b>	<b>101,043</b>	<b>120,449</b>	<b>18</b>	<b>18,386</b>
<b>UTILITIES</b>							
01-0702-4-708000	ELECTRICITY	22,292	20,000	18,000	18,750	(6)	(1,250)
01-0702-4-709000	NORTH SHORE GAS	4,195	2,500	2,500	2,600	4	100
01-0702-4-710000	TELEPHONE	4,732	4,000	5,775	6,000	50	2,000
<b>UTILITIES</b>		<b>31,219</b>	<b>26,500</b>	<b>26,275</b>	<b>27,350</b>	<b>3</b>	<b>850</b>
<b>COMMODITIES</b>							
01-0702-5-706000	SUPPL & EXP - TOT PROGRAMS	28,553	55,150	55,150	55,200	0	50
	SPORTS COMPLEX SUB-LEASE		48,000	48,000	48,000		
	SAFETY TOWN SUPPLIES - NEW SAFETY TOWN CARS		300	300	300		
	SAFETY TOWN T-SHIRTS		200	150	200		
	SUNSHINE KIDS SUPPLIES		100	100	100		
	SUNSHINE KIDS T-SHIRTS		200	100	100		
	CAMP ADVENTURE SUPPLIES		100	100	100		
	CAMP ADVENTURE T-SHIRTS		100	100	100		
	KINDER KORNER SUPPLIES		3,000	3,000	3,000		
	KINDER KORNER T-SHIRTS		250	250	250		
	KINDER KORNER FIELD TRIPS		550	550	550		
	COPIER LEASE		1,350	1,500	1,500		
	PRESCHOOL CLASSES		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL		55,150	55,150	55,200		
01-0702-5-707000	SUPPL & EXP-YOUTH PROGRAMS	13,300	23,000	19,500	23,000	0	0
	DAY CAMP SUPPLIES		18,000	15,000	18,000		
	TEEN TRAVELERS		3,000	3,000	3,000		
	ADLER WARMING HOUSE CONCESSION SUPPLIES		500	0	0		
	RED CROSS BABYSITTING SUPPLIES		1,500	1,500	2,000		
	GL # FOOTNOTE TOTAL		23,000	19,500	23,000		
01-0702-5-716000	DANCE PROGRAM EXPENSE	8,833	9,400	9,200	11,000	17	1,600
	COSTUMES		6,000	7,000	7,500		
	RECITAL FEE (RENTAL, BACKDROP, PROGRAM)		3,000	1,800	3,000		
	MISCELLANEOUS		400	400	500		
	GL # FOOTNOTE TOTAL		9,400	9,200	11,000		



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	
		ACTIVITY ORIGINAL	BUDGET	ACTIVITY	BUDGET	REQUESTED	REQUESTED	% CHANGE AMT CHANGE
01-0702-5-722000	SEASONAL BROCHURES	11,767	20,450	17,650	21,330		4	880
	WEBSITE FORMATTING - FLIPPY BOOK		350	350	530			
	3 POSTCARDS -SUMMER, FALL, WINTER		12,000	9,000	12,000			
	POSTAGE		5,800	6,000	6,500			
	FLIERS/MISC SOFTWARE UPGRADE		400	400	400			
	MISC POSTCARDS AND MAILINGS		1,900	1,900	1,900			
	GL # FOOTNOTE TOTAL		20,450	17,650	21,330			
01-0702-5-723000	OFFICE SUPPLIES	8,471	8,400	4,900	16,750		99	8,350
	NEW LOGO DESIGN		0	0	7,000			
	LETTERHEAD/ENVELOPES		300	300	300			
	BUSINESS CARDS		100	100	100			
	POSTAGE		500	500	500			
	SUPPLIES		3,500	3,500	3,500			
	ACTIVENET HARDWARE - 10 CREDIT CARD READERS		3,500	0	4,850			
	SOFTWARE UPGRADES/REPAIRS		500	500	500			
	GL # FOOTNOTE TOTAL		8,400	4,900	16,750			
01-0702-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,147	4,230	4,928	7,180		70	2,950
	NRPA MEMBERSHIP		0	175	350			
	IAPD MEMBERSHIP		0	663	700			
	TARGET SOLUTIONS		150	150	150			
	SAM'S CLUB MEMBERSHIP		160	120	120			
	GOTO MEETING MEMBERSHIP		120	120	460			
	IPRA CONFERENCE		1,200	1,300	2,000			
	STAFF TRAINING		2,000	1,800	2,500			
	IPRA MEMBERSHIP		600	600	900			
	GL # FOOTNOTE TOTAL		4,230	4,928	7,180			
01-0702-5-732000	SUPPLIES & EXP -SPC EVNT FMLY	12,030	13,300	11,662	17,850		34	4,550
	TRUNK OR TREAT		0	482	500			
	BIRTHDAY PARTY SUPPLIES		0	0	3,000			
	NEW PROGRAMS		0	0	750			
	EASTER EGG HUNT		1,000	0	0			
	GRANDPARENT/GRANDCHILD NATURE WALK		200	0	0			
	PARENTS NIGHT OUT		300	500	750			
	DRIVE IN MOVIE/MOVIE IN PARK		2,000	1,500	2,000			
	SANTA PARADE		700	200	700			
	DONUTS W/SANTA		900	900	900			
	VIRTUAL CONTEST		200	200	200			
	DONUTS WITH THE BUNNY		900	900	900			
	MOM & SON CAMPFIRE COOKOUT		275	300	325			
	DADDY DAUGHTER DANCE		5,000	5,750	6,000			
	SIGNS		400	400	400			
	BIKE RESALE		200	250	200			
	TREE LIGHTING		1,000	0	1,000			
	LETTERS TO SANTA		225	280	225			
	GL # FOOTNOTE TOTAL		13,300	11,662	17,850			
01-0702-5-736000	CREDIT CARD BANK FEE	24,556	30,000	30,000	33,000		10	3,000
01-0702-5-750000	REFUNDS	(475)	0	(445)	0		0	0
01-0702-5-788000	CASH SHORT	382	0	797	0		0	0
01-0702-5-799000	MISCELLANEOUS	306	1,000	800	1,000		0	0
<b>COMMODITIES</b>		<b>111,870</b>	<b>164,930</b>	<b>154,142</b>	<b>186,310</b>		<b>13</b>	<b>21,380</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0702-7-712000	MAINTENANCE BUILDING	63,913	64,045	64,095	127,075		98	63,030
	FUNBRELLA-PRESCHOOL		0	0	3,500			
	CRAWFORD TABLES/CHAIRS		0	0	7,500			
	COMPLEX BATHROOM RENO		0	0	15,000			
	TABLES AND CHAIRS COMPLEX		0	0	5,000			
	RIVERSIDE BASEMENT REFRESH		0	0	10,000			
	CRAWFORD HOUSE AV PACKAGE		0	0	20,000			
	PORT A POTTIES IN PARKS		1,200	1,200	1,500			
	NEW UMBRELLAS AT RIVERSIDE TENNIS COURTS 4 @ 300		500	500	600			
	FURNACE INSPECTIONS AND REPAIRS		600	600	1,000			
	AIR CONDITIONS INSPECTIONS		500	500	800			
	PLUMBING		600	600	700			
	PAINTING		200	150	200			
	SPRINKLER INSPECTIONS		650	650	650			
	CHEMICAL CLEANING SUPPLIES		350	300	350			
	HARDWARE SUPPLIES		500	500	500			
	PEST CONTROL (RIVERSIDE PRESCHOOL)		725	725	725			
	CUSTODIAL -RIVERSIDE, ADLER, CRAWFORD, BUTLER							
	LAKE, DANCE/PRESCHOOL WING		53,520	53,520	54,100			
	LOCKS AND HARDWARE		500	400	500			
	FIRE EXTINGUISHER INSPECTION		500	500	500			
	PAPER PRODUCTS		2,800	2,800	2,800			
	MISCELLANEOUS REPAIRS		500	750	750			



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL	BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
	ELECTRICAL		400	400	400		
	GL # FOOTNOTE TOTAL		64,045	64,095	127,075		
01-0702-7-714000	MAINT MOTOR VEHICLE FEES	8,622	8,881	8,881	9,147	3	266
<b>REPAIRS &amp; MAINTENANCE</b>		<b>72,535</b>	<b>72,926</b>	<b>72,976</b>	<b>136,222</b>	<b>87</b>	<b>63,296</b>
<b>TRANSFERS</b>							
01-0702-8-788000	TRANSFER SPORTS COMPLEX-DEBT	1,175,262	974,207	912,307	1,077,955	11	103,748
01-0702-8-789000	TECHNOLOGY EQUIP. & REPLACE		13,367	13,367	14,035	5	668
	TERF USER CHARGES (INCLUDES GIS)		13,367	13,367	14,035		
<b>TRANSFERS</b>		<b>1,175,262</b>	<b>987,574</b>	<b>925,674</b>	<b>1,091,990</b>	<b>11</b>	<b>104,416</b>
<b>Total Department 0702: RECREATION</b>		<b>1,907,297</b>	<b>1,952,101</b>	<b>1,833,521</b>	<b>2,267,312</b>	<b>16</b>	<b>315,211</b>



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**GL NUMBER                      DESCRIPTION**  
**DEPT 0703 - SWIMMING POOL OPERATIONS**

**SALARIES & WAGES**

01-0703-1-701000	SALARIES - ADMINISTRATIVE	54,240	56,706	48,000	56,925	0	219
01-0703-1-702000	SALARIES - CONCESSIONS	7,051	9,750	15,636	10,000	3	250
01-0703-1-703000	SALARIES - PUBLIC SWIM	100,302	139,800	145,729	153,780	10	13,980
	IN-SERVICE TRAINING		6,000	6,000	6,600		
	ADLER POOL MANAGERS		15,500	15,500	17,050		
	ADLER POOL LIFEGUARDS		80,000	85,929	88,000		
	ADLER POOL CASHIER		8,000	8,000	8,800		
	RIVERSIDE POOL MANAGERS		10,300	10,300	11,330		
	RIVERSIDE LIFEGUARDS/CASHIER		11,000	11,000	12,100		
	MORNING CLEANING		9,000	9,000	9,900		
	GL # FOOTNOTE TOTAL		139,800	145,729	153,780		
01-0703-1-704000	SALARIES - SWIM LESSONS	11,729	30,850	26,932	33,935	10	3,085
	LEARN TO SWIM SUPERVISOR		4,000	4,000	4,400		
	LEARN TO SWIM INSTRUCTORS		10,000	6,082	11,000		
	SWIM TEAM COACH		15,000	15,000	16,500		
	AQUA EXERCISE INSTRUCTORS		1,850	1,850	2,035		
	GL # FOOTNOTE TOTAL		30,850	26,932	33,935		
<b>SALARIES &amp; WAGES</b>		<b>173,322</b>	<b>237,106</b>	<b>236,297</b>	<b>254,640</b>	<b>7</b>	<b>17,534</b>

**EMPLOYEE BENEFITS**

01-0703-2-793000	EMPLOYER CONTRIBUTION IMRF	7,395	7,020	6,000	6,040	(14)	(980)
01-0703-2-794000	EMP CONTRIBUTION FICA/MEDICARE	13,259	18,139	17,500	19,480	7	1,341
<b>EMPLOYEE BENEFITS</b>		<b>20,654</b>	<b>25,159</b>	<b>23,500</b>	<b>25,520</b>	<b>1</b>	<b>361</b>

**CONTRACTUAL**

01-0703-3-705000	CONTRACTUAL SERVICES	7,830	8,500	8,000	9,000	6	500
01-0703-3-721000	INTERGOVMTAL RISK MGMT AGENCY	3,023	9,563	7,154	10,519	10	956
<b>CONTRACTUAL</b>		<b>10,853</b>	<b>18,063</b>	<b>15,154</b>	<b>19,519</b>	<b>8</b>	<b>1,456</b>

**UTILITIES**

01-0703-4-708000	ELECTRICITY	16,543	18,500	15,000	15,500	(16)	(3,000)
01-0703-4-709000	NORTH SHORE GAS	13,719	14,000	30,000	17,500	25	3,500
01-0703-4-710000	TELEPHONE	3,446	2,600	3,600	3,800	46	1,200
<b>UTILITIES</b>		<b>33,708</b>	<b>35,100</b>	<b>48,600</b>	<b>36,800</b>	<b>5</b>	<b>1,700</b>

**COMMODITIES**

01-0703-5-705000	SUPPLIES - SWIM LESSONS	676	1,250	1,100	1,250	0	0
	FINS/TOYS		250	200	250		
	SWIM LESSON TRAINING & REWARDS		250	200	250		
	LIFE JACKETS		500	450	500		
	KICKBOARDS		250	250	250		
	GL # FOOTNOTE TOTAL		1,250	1,100	1,250		
01-0703-5-706000	MATERIALS AND SUPPLIES	3,927	6,425	5,001	5,050	(21)	(1,375)
	TRAINER AED		500	500	750		
	EMERGENCY EQUIPMENT (O2, MASKS, RESCUE TUBES)		1,000	829	1,000		
	COPIER		100	100	100		
	MISC		300	328	300		
	POOL PASSES		1,000	527	500		
	FANNY PACKS		500	743	500		
	WHISTLES		200	328	200		
	SEAL EASY MASKS		500	716	500		
	FIRST AID SUPPLIES		400	582	400		
	WRISTBANDS		150	150	300		
	SIGNAGE		500	198	500		
	COMCAST 106.24/MONTH		1,275	0	0		
	GL # FOOTNOTE TOTAL		6,425	5,001	5,050		
01-0703-5-707000	SUPPLIES - MAINTENANCE	1,236	11,800	11,475	9,675	(18)	(2,125)
	GUARD ROOM LOCKERS		0	0	3,375		
	AUTOMATED VACUUM		0	0	4,500		
	LIFEGUARD CHAIRS		800	800	800		
	POOL DECK CHAIRS - RIVERSIDE		10,000	9,612	0		
	NET REPLACEMENTS		100	163	100		
	POLES FOR VACUUM		200	200	200		
	UMBRELLAS		700	700	700		
	GL # FOOTNOTE TOTAL		11,800	11,475	9,675		
01-0703-5-723000	OFFICE SUPPLIES	235	350	250	1,350	286	1,000
01-0703-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,144	3,375	3,457	4,045	20	670
	ACTIVE UPGRADE		0	289	0		
	ELLIS INSTRUCTOR TRAINING		650	650	1,300		
	FOOD SERVICE MANAGER TRAINING		250	250	250		
	AFO/CPO CERT SUPERVISOR		1,000	1,000	1,000		
	WHEN TO WORK		300	216	300		



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**

GL NUMBER	DESCRIPTION	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
	LAKE COUNTY HEALTH PERMIT- ADLER	525	521	550		
	LAKE COUNTY HEALTH PERMIT - RIVERSIDE	250	231	245		
	NORTHERN ILLINOIS SWIM CONFERENCE	400	300	400		
	GL # FOOTNOTE TOTAL	3,375	3,457	4,045		
01-0703-5-732000	CONCESSION EXPENSE	8,774	12,000	17,295	58	6,915
	GOLD MEDAL FOOD/CANDY	6,500	13,572	15,000		
	ICEE PRODUCT	1,500	300	0		
	CONCESSION FOOD PERMIT	300	298	315		
	PAPER PRODUCTS	300	200	200		
	CLEANING SUPPLIES	300	263	300		
	PEPSI PRODUCTS	3,000	2,662	3,000		
	MISC	100	0	100		
	GL # FOOTNOTE TOTAL	12,000	17,295	18,915		
01-0703-5-734000	SPECIAL EVENTS	132	1,250	730	1,250	0
	ANNUAL STAFF EVENT	0	0	250		
	MEMBER APPRECIATION EVENT	750	325	500		
	SWIM TEAM FAMILY PARTY	250	264	250		
	MISC SPECIAL EVENTS	250	141	250		
	GL # FOOTNOTE TOTAL	1,250	730	1,250		
01-0703-5-752000	UNIFORMS	3,988	6,300	5,010	6,300	0
	VISORS/HATS	250	350	250		
	SWIM TEAM COACH UNIFORMS	300	149	300		
	SWIMSUITS	3,450	1,501	3,450		
	STAFF UNIFORMS	1,500	2,192	1,500		
	SWIM TEAM T-SHIRTS	800	818	800		
	GL # FOOTNOTE TOTAL	6,300	5,010	6,300		
01-0703-5-799000	MISCELLANEOUS	835	3,300	3,000	3,000	(9)
	<b>COMMODITIES</b>	<b>21,947</b>	<b>46,050</b>	<b>47,318</b>	<b>50,835</b>	<b>10</b>
						<b>4,785</b>
	<b>REPAIRS &amp; MAINTENANCE</b>					
01-0703-7-712000	MAINTENANCE BUILDING	26,667	28,900	24,989	22,724	(21)
	ICE MACHINE	0	0	5,000		
	NACHO MACHINE	0	0	1,000		
	ICEE MACHINE	0	0	3,000		
	FENCE BARRIER FOR FILTER PIT PER IRMA	0	0	1,000		
	RIVERSIDE GUARDSHACK RENOVATION - AC, WINDOWS, FLOORING, PAINT, DESK, CHAIR	7,000	7,000	0		
	ALDER MANAGER OFFICE RENOVATION - AC, PAINT, DESK, CHAIRS, FILE CABINETS	5,000	5,000	0		
	OVEN/COOKER/WARMERS REPAIR & MAINTENANCE	3,000	900	0		
	PEST CONTROL	600	600	500		
	JANITORIAL SUPPLIES	3,000	3,000	3,000		
	LIGHT BULBS AND LENS COVERS	200	200	200		
	PLUMBING - NEW FAUCETS FOR BOTH POOLS	2,500	615	1,000		
	ELECTRICAL	800	800	800		
	IRRIGATION REPAIRS	400	400	400		
	LOCKS AND HARDWARE	400	50	400		
	AC REPAIRS	700	700	700		
	SOUND EQUIPMENT REPAIR	100	100	100		
	FIRE EXTINGUISHER INSPECTION	1,000	1,000	1,000		
	CONTRACTUAL CLEANING-RIVERSIDE	4,200	4,624	4,624		
	GL # FOOTNOTE TOTAL	28,900	24,989	22,724		
01-0703-7-716000	MAINTENANCE POOLS	32,538	33,450	33,303	34,710	4
	NATURAL CLEAR	0	800	900		
	ADLER POOL LIQUID CHLORINE	6,000	5,800	5,800		
	ADLER CO2	5,800	5,300	8,300		
	ADLER STABILIZER	600	600	600		
	ADLER PUMP REPAIRS	800	800	800		
	ADLER HEATER REPAIR	500	500	500		
	ADLER CONTROLS REPAIR	500	500	500		
	RIVERSIDE LIQUID CHLORINE	750	600	1,100		
	RIVERSIDE CO2	1,000	1,000	1,410		
	PUMP AND FILTER REPAIRS	500	274	500		
	HEATER MAINTENANCE	100	100	100		
	CONTROL REPAIRS	2,200	2,200	200		
	BOTH POOLS ACID AND TSP	400	529	400		
	BOTH POOLS TESTING SUPPLIES	800	800	600		
	BOTH POOLS VACUUM REPAIRS	350	350	350		
	BOTH POOLS PAINT	150	150	150		
	ADLER SEQUA SOLUTION & MISC	1,700	1,700	1,000		
	CHEMICAL CONTROLLER REPLACEMENT	2,500	2,500	2,500		
	MISC RIVERSIDE	200	200	400		
	SPRING START UP SUPPLIES	5,500	5,500	5,500		
	SPARE CHLORINE PUMP	1,500	1,500	1,500		
	REPLACEMENT MAIN DRAIN VALVE FOR ZERO DEPTH POOL	800	800	800		



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
	REPLACEMENT MAIN DRAIN VALVES FOR DIVE & PLUNGE POOLS		800	800	800		
	GL # FOOTNOTE TOTAL		33,450	33,303	34,710		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>59,205</b>	<b>62,350</b>	<b>58,292</b>	<b>57,434</b>	<b>(8)</b>	<b>(4,916)</b>
<b>Total Department 0703: SWIMMING POOL OPERATIONS</b>		<b>319,689</b>	<b>423,828</b>	<b>429,161</b>	<b>444,748</b>	<b>5</b>	<b>20,920</b>

**Department: 0705 SENIOR PROGRAMS**

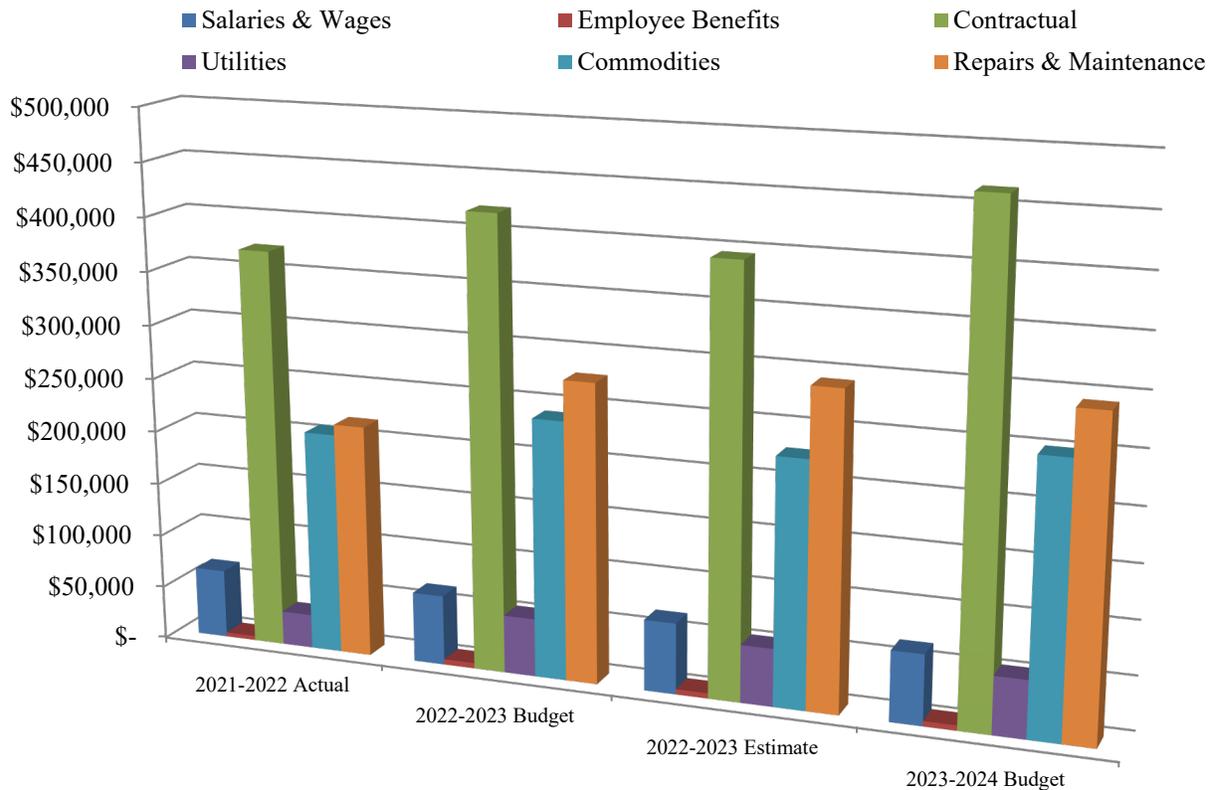
CONTRACTUAL							
01-0705-3-713000	CONTRACTUAL SERVICES	65,545	66,856	66,856	70,199	5	3,343
	SENIOR SERVICES CONTRACT (\$60,000 BASE PLUS 5% 2023-2024 ESCALATION)		66,856	66,856	70,199		
<b>CONTRACTUAL</b>		<b>65,545</b>	<b>66,856</b>	<b>66,856</b>	<b>70,199</b>	<b>5</b>	<b>3,343</b>
<b>Total Department 0705: SENIOR PROGRAMS</b>		<b>65,545</b>	<b>66,856</b>	<b>66,856</b>	<b>70,199</b>	<b>5</b>	<b>3,343</b>

# BUDGET DETAIL

## GENERAL FUND, MISC. COST CENTERS\*

Miscellaneous Cost Centers	Actual	Budget	Estimate	Budget	% Change	% Change
	2021-2022	2022-2023	2022-2023	2023-2024	A to C	B to C
		A	B	C		
Salaries & Wages	\$ 64,425	\$ 65,500	\$ 66,250	\$ 65,500	0.0%	-1.1%
Employee Benefits	\$ 3,803	\$ 5,011	\$ 4,936	\$ 5,011	0.0%	1.5%
Contractual	\$ 371,982	\$ 420,943	\$ 395,262	\$ 464,787	10.4%	17.6%
Utilities	\$ 31,691	\$ 54,262	\$ 53,722	\$ 53,722	-1.0%	0.0%
Commodities	\$ 207,091	\$ 240,436	\$ 227,746	\$ 250,508	4.2%	10.0%
Repairs & Maintenance	\$ 217,046	\$ 277,620	\$ 292,092	\$ 292,858	5.5%	0.3%
<b>Total Operating Expense</b>	<b>\$ 896,038</b>	<b>\$ 1,063,772</b>	<b>\$ 1,040,008</b>	<b>\$ 1,132,386</b>	<b>6.5%</b>	<b>8.9%</b>
<b>Total Department</b>	<b>\$ 896,038</b>	<b>\$ 1,063,772</b>	<b>\$ 1,040,008</b>	<b>\$ 1,132,386</b>	<b>6.5%</b>	<b>8.9%</b>

**Miscellaneous Cost Centers**



\*Miscellaneous cost centers include Emergency Management Agency, Boards and Commissions, Legal, Central Business District Parking, Community Organizations, and Public Buildings.



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 ACTIVITY	2022-23 PROJECTED	2023-24 REQUESTED	2023-24 REQUESTED	2023-24 REQUESTED
DEPT 1000 - EMERGENCY MANAGEMENT AGENCY							
<b>UTILITIES</b>							
01-1000-4-708000	ELECTRICITY		40	0	0	(100)	(40)
	ELECTRICITY FOR SIRENS		40	0	0		
<b>UTILITIES</b>		<b>0</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>(100)</b>	<b>(40)</b>
<b>COMMODITIES</b>							
01-1000-5-717000	COMPUTER EQUIPMENT & SUPPLIES		300	0	1,000	233	700
	EOC EXERCISE SUPPLIES		0	0	500		
	EOC COMPUTER MAINTENANCE		300	0	500		
	GL # FOOTNOTE TOTAL		300	0	1,000		
01-1000-5-723000	OFFICE SUPPLIES		125	0	100	(20)	(25)
	OFFICE SUPPLIES MISCELLANEOUS		125	0	100		
01-1000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	835	1,320	821	3,625	175	2,305
	TRAINING		200	0	2,500		
	LEPC DUES		30	30	30		
	EMA CONFERENCE		300	0	300		
	IESMA DUES		65	65	65		
	COMLABS EM-NET SUBSCRIPTION		725	726	730		
	GL # FOOTNOTE TOTAL		1,320	821	3,625		
01-1000-5-799000	MISCELLANEOUS	713	5,000	5,000	5,000	0	0
<b>COMMODITIES</b>		<b>1,548</b>	<b>6,745</b>	<b>5,821</b>	<b>9,725</b>	<b>44</b>	<b>2,980</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-1000-7-715000	MAINTENANCE OTHER EQUIPMENT	3,935	6,000	5,600	6,000	0	0
	EARLY WARNING SIREN REPAIRS		6,000	5,600	6,000		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>3,935</b>	<b>6,000</b>	<b>5,600</b>	<b>6,000</b>	<b>0</b>	<b>0</b>
<b>Total Department 1000: EMERGENCY MANAGEMENT AGENCY</b>		<b>5,483</b>	<b>12,785</b>	<b>11,421</b>	<b>15,725</b>	<b>23</b>	<b>2,940</b>



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 ORIGINAL ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET	2023-24 REQUESTED % CHANGE	2023-24 REQUESTED AMT CHANGE
<b>DEPT 1200 - LEGISLATIVE BDS &amp; COMMITTEES</b>							
<b>SALARIES &amp; WAGES</b>							
01-1200-1-701000	SALARIES - VILLAGE BOARD	58,000	58,000	58,000	58,000	0	0
01-1200-1-770000	APPEARANCE REVIEW COMMITTEE	925	1,300	1,300	1,300	0	0
01-1200-1-775000	PLAN COMMISSION/ZON BD APPEALS	5,500	6,200	6,950	6,200	0	0
<b>SALARIES &amp; WAGES</b>		<b>64,425</b>	<b>65,500</b>	<b>66,250</b>	<b>65,500</b>	<b>0</b>	<b>0</b>
<b>EMPLOYEE BENEFITS</b>							
01-1200-2-747000	UNEMPLOYMENT BENEFITS	(1,126)	0	0	0	0	0
01-1200-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,929	5,011	4,936	5,011	0	0
<b>EMPLOYEE BENEFITS</b>		<b>3,803</b>	<b>5,011</b>	<b>4,936</b>	<b>5,011</b>	<b>0</b>	<b>0</b>
<b>CONTRACTUAL</b>							
01-1200-3-728000	TECHNICAL SERVICE	9,067	12,503	12,503	17,640	41	5,137
	AGENDA PACKET SOFTWARE		0	0	5,000		
	PROFESSIONAL SERVICES		5,000	5,000	5,000		
	PUBLIC NOTICES		3,000	3,000	3,000		
	BOARD MEETING VIDEO STORAGE-CIVIC PLUS		4,503	4,503	4,640		
	GL # FOOTNOTE TOTAL		12,503	12,503	17,640		
<b>CONTRACTUAL</b>		<b>9,067</b>	<b>12,503</b>	<b>12,503</b>	<b>17,640</b>	<b>41</b>	<b>5,137</b>
<b>COMMODITIES</b>							
01-1200-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	19,822	20,551	20,551	21,168	3	617
	MEETING ATTENDANCE		1,400	1,400	1,442		
	NWMC DUES		10,361	10,361	10,672		
	METRO MAYORS CAUCUS		915	915	942		
	MUNICIPAL CLERKS DUES		20	20	21		
	IML DUES		1,750	1,750	1,803		
	CMAP		775	775	798		
	MISCELLANEOUS		2,300	2,300	2,369		
	LAKE COUNTY MUNICIPAL LEAGUE DUES		2,155	2,155	2,220		
	LAKE COUNTY TRANSPORTATION		875	875	901		
	GL # FOOTNOTE TOTAL		20,551	20,551	21,168		
01-1200-5-771000	BD OF POLICE & FIRE COMMISSION	1,050	7,000	3,000	3,000	(57)	(4,000)
01-1200-5-774000	HISTORIC PRESERVATION COMMISSION	334	340	340	340	0	0
01-1200-5-798000	BUSINESS APPRECIATION BREAKFST		2,000	2,000	2,000	0	0
01-1200-5-799000	MISCELLANEOUS	5,781	11,000	5,500	11,000	0	0
	MISCELLANEOUS		1,000	500	1,000		
	ARTS COMMISSION		10,000	5,000	10,000		
	GL # FOOTNOTE TOTAL		11,000	5,500	11,000		
<b>COMMODITIES</b>		<b>26,987</b>	<b>40,891</b>	<b>31,391</b>	<b>37,508</b>	<b>(8)</b>	<b>(3,383)</b>
<b>Total Department 1200: LEGISLATIVE BDS &amp; COMMITTEES</b>		<b>104,282</b>	<b>123,905</b>	<b>115,080</b>	<b>125,659</b>	<b>1</b>	<b>1,754</b>
<b>Department: 1300 LEGAL</b>							
<b>CONTRACTUAL</b>							
01-1300-3-776000	VILLAGE ATTORNEY-GEN REPRESENT	207,299	205,000	200,000	215,250	5	10,250
01-1300-3-777000	VILLAGE PROSECUTOR	65,628	65,000	77,000	75,000	15	10,000
01-1300-3-778000	LABOR COUNSEL	33,150	40,000	45,000	50,000	25	10,000
01-1300-3-779000	LITIGATION	2,424	30,000	20,000	30,000	0	0
01-1300-3-781000	ADMINISTRATIVE ADJUDICATOR	5,143	5,000	6,000	7,200	44	2,200
01-1300-3-799000	OTHER LEGAL	13,474	7,500	3,500	7,500	0	0
<b>CONTRACTUAL</b>		<b>327,118</b>	<b>352,500</b>	<b>351,500</b>	<b>384,950</b>	<b>9</b>	<b>32,450</b>
<b>Total Department 1300: LEGAL</b>		<b>327,118</b>	<b>352,500</b>	<b>351,500</b>	<b>384,950</b>	<b>9</b>	<b>32,450</b>



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>Dept 1500 - CENTRAL BUSINESS DST PARKING</b>							
<b>UTILITIES</b>							
01-1500-4-710000	TELEPHONE	5,728	5,500	5,000	5,000	(9)	(500)
	<b>UTILITIES</b>	<b>5,728</b>	<b>5,500</b>	<b>5,000</b>	<b>5,000</b>	<b>(9)</b>	<b>(500)</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-1500-7-712000	MAINTENANCE BUILDING	80,186	124,600	138,700	124,800	0	200
	ELEVATOR MAINTENANCE-CONTRACT & INSPECTION		12,400	26,500	12,600		
	MISC OTHER MAINTENANCE		2,000	2,000	2,000		
	LIGHT BULBS		1,000	1,000	1,000		
	SPRINKLER SYSTEM INSPECTION & FIRE						
	EXTINGUISHER MAINT		1,500	1,500	1,500		
	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	100,000		
	FIRE ALARM INSPECTION		1,300	1,300	1,300		
	FIRE EXTINGUISHER MAINTENANCE		1,200	1,200	1,200		
	WASH WINDOWS		1,800	1,800	1,800		
	GL # FOOTNOTE TOTAL		124,600	138,700	124,800		
01-1500-7-713000	MAINTENANCE PARKING LOTS	14,292	28,593	28,465	33,094	16	4,501
	LANDSCAPE CHURCH STREET GARAGE		5,753	5,753	4,255		
	LANDSCAPE LAKE STREET GARAGE		2,465	2,465	6,664		
	SNOW REMOVAL		11,500	11,500	13,800		
	REPLACEMENT PLANTS		1,000	422	500		
	IRRIGATION SYSTEM		350	800	350		
	TRASH ENCLOSURE & SIDEWALK/ALLEYWAY						
	CLEANING		7,525	7,525	7,525		
	GL # FOOTNOTE TOTAL		28,593	28,465	33,094		
	<b>REPAIRS &amp; MAINTENANCE</b>	<b>94,478</b>	<b>153,193</b>	<b>167,165</b>	<b>157,894</b>	<b>3</b>	<b>4,701</b>
<b>Total Department 1500: CENTRAL BUSINESS DST PARKING</b>		<b>100,206</b>	<b>158,693</b>	<b>172,165</b>	<b>162,894</b>	<b>3</b>	<b>4,201</b>



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**GL NUMBER                      DESCRIPTION**  
**DEPT 1600 - COMMUNITY ORGAN/ACTIVITIES**

**CONTRACTUAL**

01-1600-3-750000	DIAL-A-RIDE	292	1,734	35	0	(100)	(1,734)
	DECREASE DUE TO TEMPORARY LCCTSC GRANT		1,734	35	0		
01-1600-3-767000	MOSQUITO CONTROL	33,000	45,600	25,200	52,730	16	7,130
	MOSQUITO CONTROL PLUS TWO OPTIONAL SPRAYS		45,600	25,200	52,730		
<b>CONTRACTUAL</b>		<b>33,292</b>	<b>47,334</b>	<b>25,235</b>	<b>52,730</b>	<b>11</b>	<b>5,396</b>

**COMMODITIES**

01-1600-5-754000	NO IL SPECIAL RECREATION ASSN	152,671	149,600	149,600	157,080	5	7,480
01-1600-5-761000	SPECIAL EVENTS	21,625	35,000	33,934	37,500	7	2,500
	SANTA PARADE		1,000	500	1,000		
	JULY 4TH - TENT FOR VILLAGE BAND		1,500	1,424	1,500		
	ADDITIONAL JULY 4TH PORTABLE TOILETS		1,200	1,710	1,200		
	GO LIBERTYVILLE WALK		1,000	0	0		
	MISC		300	300	300		
	FIREWORKS		30,000	30,000	33,500		
	GL # FOOTNOTE TOTAL		35,000	33,934	37,500		
01-1600-5-799000	MISCELLANEOUS	2,500	2,500	2,500	2,500	0	0
	211 SERVICE		2,500	2,500	2,500		
<b>COMMODITIES</b>		<b>176,796</b>	<b>187,100</b>	<b>186,034</b>	<b>197,080</b>	<b>5</b>	<b>9,980</b>

**Total Department 1600: COMMUNITY ORGAN/ACTIVITIES                      210,088                      234,434                      211,269                      249,810                      7                      15,376**



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

GL NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 ACTIVITY	2022-23 PROJECTED BUDGET	2023-24 REQUESTED BUDGET	2023-24 % CHANGE	2023-24 REQUESTED AMT CHANGE
<b>DEPT 1700 - PUBLIC BUILDINGS</b>							
<b>CONTRACTUAL</b>							
01-1700-3-721000	INTERGOVMTAL RISK MGMT AGENCY	2,505	8,606	6,024	9,467	10	861
<b>CONTRACTUAL</b>		<b>2,505</b>	<b>8,606</b>	<b>6,024</b>	<b>9,467</b>	<b>10</b>	<b>861</b>
<b>UTILITIES</b>							
01-1700-4-709000	NORTH SHORE GAS	1,897	2,000	2,000	2,000	0	0
01-1700-4-712000	STORMWATER FEE	24,066	46,722	46,722	46,722	0	0
	599.0 ERU + IDF X \$13.00 X 6 BILLS FOR FY 2023-2024		46,722	46,722	46,722		
<b>UTILITIES</b>		<b>25,963</b>	<b>48,722</b>	<b>48,722</b>	<b>48,722</b>	<b>0</b>	<b>0</b>
<b>COMMODITIES</b>							
01-1700-5-706000	MATERIALS AND SUPPLIES	475	500	500	700	40	200
	EQUIPMENT AND TOOLS FOR FACILITIES MANAGER		500	500	700		
01-1700-5-752000	UNIFORMS	293	300	300	500	67	200
	UNIFORMS FOR FACILITIES MANAGER		300	300	500		
01-1700-5-799000	MISCELLANEOUS	992	4,900	3,700	4,995	2	95
	STAFF TRAINING - DOUG CARTLAND		0	0	95		
	TUITION REIMBURSEMENT FACILITIES MANAGER		2,000	800	2,000		
	MISCELLANEOUS		2,900	2,900	2,900		
	GL # FOOTNOTE TOTAL		4,900	3,700	4,995		
<b>COMMODITIES</b>		<b>1,760</b>	<b>5,700</b>	<b>4,500</b>	<b>6,195</b>	<b>9</b>	<b>495</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
01-1700-7-712000	MAINTENANCE - VILLAGE HALL	37,276	40,365	41,265	42,739	6	2,374
	LAWN MOWING CONTRACTUAL		1,725	1,725	3,199		
	CONTRACTUAL SERVICES		12,000	12,000	12,000		
	JANITORIAL SERVICE		13,500	13,500	13,500		
	HVAC MAINTENANCE		4,000	4,000	4,000		
	FIRE SPRINKLER/EXTINGUISHER/ALARM		1,200	1,200	1,200		
	PEST CONTROL		800	800	800		
	JANITORIAL & MAINTENANCE SUPPLIES		1,600	2,500	2,500		
	OTHER REPAIRS AND CLOCK		2,000	2,000	2,000		
	ELEVATOR MAINTENANCE		3,540	3,540	3,540		
	GL # FOOTNOTE TOTAL		40,365	41,265	42,739		
01-1700-7-713000	MAINTENANCE - SCHERTZ BLDG	80,382	77,058	77,058	85,191	11	8,133
	BREAKROOM CHAIRS		0	0	3,000		
	POLICE RAMP REPAIRS		4,500	4,500	4,500		
	POLICE REAR SERVICE DOOR REPLACEMENT		3,500	3,500	3,500		
	LANDSCAPE MOWING CONTRACTUAL		7,218	7,218	12,351		
	CONTRACTUAL SERVICES		14,000	14,000	14,000		
	JANITORIAL SERVICE		25,000	25,000	25,000		
	HVAC MAINTENANCE		10,000	10,000	10,000		
	FIRE SPRINKLER/EXTINGUISHER/ALARM						
	MAINTENANCE		1,200	1,200	1,200		
	JANITORIAL MAINTENANCE SUPPLIES		2,900	2,900	2,900		
	OTHER REPAIRS (FLAGS,240)		4,000	4,000	4,000		
	ELEVATOR MAINTENANCE		3,540	3,540	3,540		
	PEST CONTROL		1,200	1,200	1,200		
	GL # FOOTNOTE TOTAL		77,058	77,058	85,191		
01-1700-7-714000	MAINTENANCE VEHICLES	975	1,004	1,004	1,034	3	30
<b>REPAIRS &amp; MAINTENANCE</b>		<b>118,633</b>	<b>118,427</b>	<b>119,327</b>	<b>128,964</b>	<b>9</b>	<b>10,537</b>
<b>Total Department 1700: PUBLIC BUILDINGS</b>		<b>148,861</b>	<b>181,455</b>	<b>178,573</b>	<b>193,348</b>	<b>7</b>	<b>11,893</b>

# BUDGET DETAIL

## CONCORD SPECIAL SERVICE AREA FUND

**Fund Description:** Accounts for the operation, upkeep, maintenance, and repair of the stormwater detention facility, signage, fencing, and landscaping with the Concord subdivision.

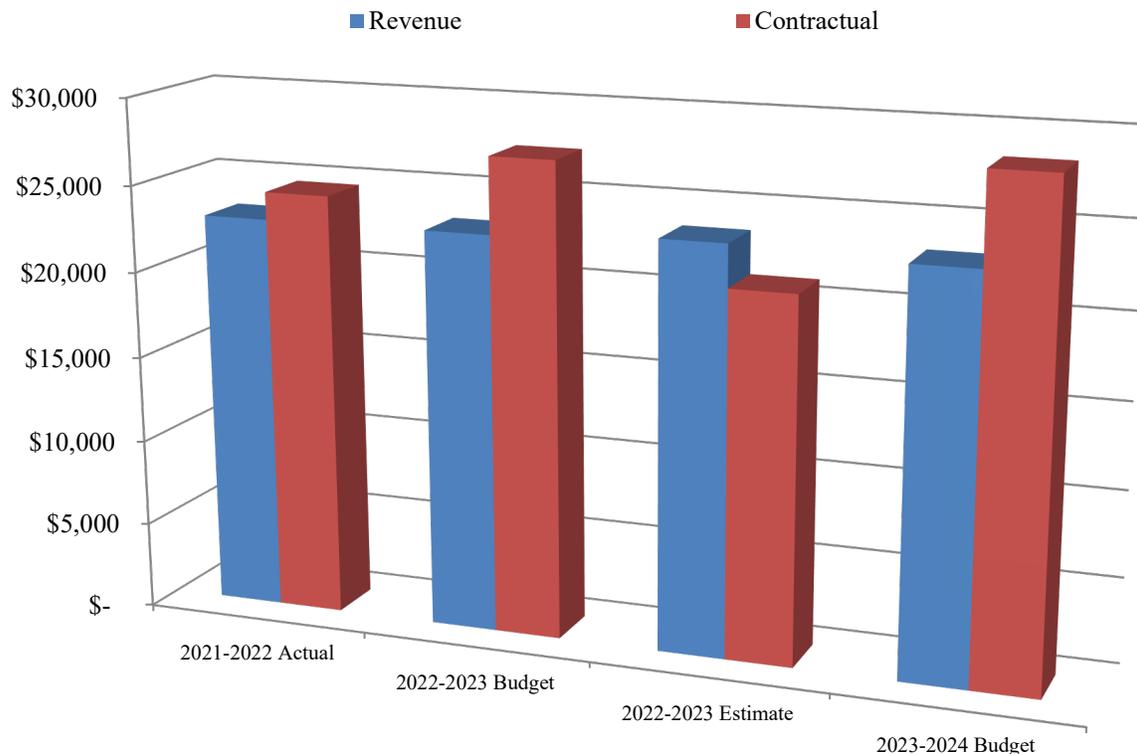
Concord Special Service Area	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
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Operating						
Revenue	\$ 22,985	\$ 23,040	\$ 23,525	\$ 23,140	0.4%	-1.6%
Expenses	\$ (24,578)	\$ (27,429)	\$ (21,069)	\$ (28,378)	3.5%	34.7%
Net Operating Income (loss)	\$ (1,593)	\$ (4,389)	\$ 2,456	\$ (5,238)	19.3%	-313.3%
Operating Expense Detail						
Contractual	\$ 24,578	\$ 27,429	\$ 21,069	\$ 28,378	3.5%	34.7%
	\$ 24,578	\$ 27,429	\$ 21,069	\$ 28,378		

Total Fund Expense	\$ 24,578	\$ 27,429	\$ 21,069	\$ 28,378	3.5%	34.7%
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Net Fund Income (loss)	\$ (1,593)	\$ (4,389)	\$ 2,456	\$ (5,238)	19.3%	-313.3%
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### Concord Special Service Area





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

**FUND 02 - CONCORD SPECIAL SERVICE AREA**

**REVENUES**

02-0000-0-601000	PROPERTY TAXES	22,980	23,040	23,250	23,040	0	0
02-0000-0-690000	INTEREST REVENUE	5	0	275	100	0	100
<b>TOTAL REVENUES</b>		<b>22,985</b>	<b>23,040</b>	<b>23,525</b>	<b>23,140</b>	<b>0</b>	<b>100</b>

**APPROPRIATIONS**

**CONTRACTUAL**

02-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275	0	0
02-0000-0-780000	RETENTION POND MAINT	6,502	7,210	4,050	7,090	(2)	(120)
02-0000-0-781000	LANDSCAPING	11,899	11,944	11,944	14,013	17	2,069
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (SSA)			11,944	11,944	14,013		
<b>CONTRACTUAL</b>		<b>19,676</b>	<b>20,429</b>	<b>17,269</b>	<b>22,378</b>	<b>10</b>	<b>1,949</b>

**COMMODITIES**

02-0000-0-799000	MISCELLANEOUS EXPENSE	4,902	7,000	3,800	6,000	(14)	(1,000)
MISCELLANEOUS			7,000	3,800	6,000		
<b>COMMODITIES</b>		<b>4,902</b>	<b>7,000</b>	<b>3,800</b>	<b>6,000</b>	<b>(14)</b>	<b>(1,000)</b>

<b>TOTAL APPROPRIATIONS</b>		<b>24,578</b>	<b>27,429</b>	<b>21,069</b>	<b>28,378</b>	<b>3</b>	<b>949</b>
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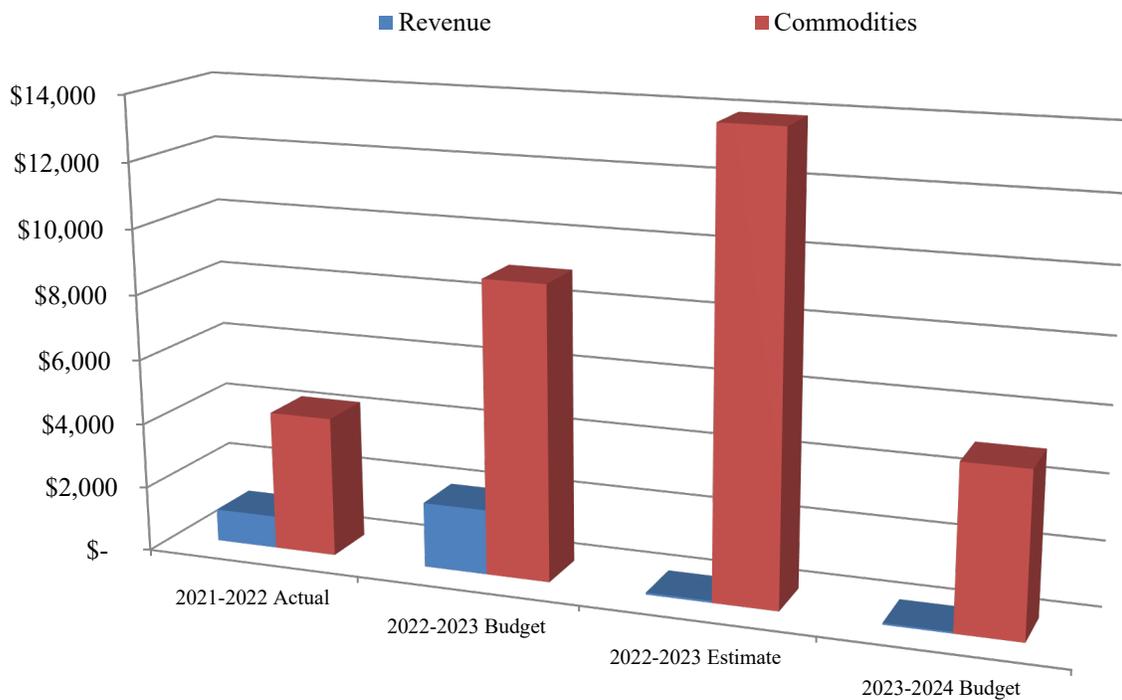
# BUDGET DETAIL

## FIRE FUND

**Fund Description:** Accounts for the revenues and expenses associated with the former Volunteer Firemen’s Association. Revenues are generated through donations and the operation of the soda machines at the Fire Stations. The antique fire truck is maintained with revenues in this fund.

Fire Fund	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 1,000	\$ 2,000	\$ 60	\$ 50	-97.5%	-16.7%
Expenses	\$ (4,303)	\$ (9,000)	\$ (13,899)	\$ (5,000)	-44.4%	-64.0%
Net Operating Income (loss)	\$ (3,303)	\$ (7,000)	\$ (13,839)	\$ (4,950)	-29.3%	-64.2%
<b>Operating Expense Detail</b>						
Commodities	\$ 4,303	\$ 9,000	\$ 13,899	\$ 5,000	-44.4%	-64.0%
	\$ 4,303	\$ 9,000	\$ 13,899	\$ 5,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 4,303	\$ 9,000	\$ 13,899	\$ 5,000	-44.4%	-64.0%
Net Fund Income (loss)	\$ (3,303)	\$ (7,000)	\$ (13,839)	\$ (4,950)	-29.3%	-64.2%

### Fire Fund





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE**

**GL NUMBER    DESCRIPTION**  
**FUND 04 - FIRE FUND**

**REVENUES**

04-0000-5-632000	DONATIONS	1,000	2,000	0	0	(100)	(2,000)
	DONATIONS		2,000	0	0		
04-0000-0-690000	INTEREST REVENUE		0	60	50	0	50
<b>TOTAL REVENUES</b>		<b>1,000</b>	<b>2,000</b>	<b>60</b>	<b>50</b>	<b>(98)</b>	<b>(1,950)</b>

**APPROPRIATIONS**

**COMMODITIES**

04-0000-5-726000	ANTIQUE FIRE TRUCK REPAIRS		2,000	0	5,000	150	3,000
	FIRE TRUCK REPAIRS		2,000	0	5,000		
04-0000-5-799000	EMS SUPPLIES	4,303	7,000	13,899	0	(100)	(7,000)
	MEDICAL EQUIPMENT PURCHASES		7,000	13,899	0		
<b>COMMODITIES</b>		<b>4,303</b>	<b>9,000</b>	<b>13,899</b>	<b>5,000</b>	<b>(44)</b>	<b>(4,000)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>4,303</b>	<b>9,000</b>	<b>13,899</b>	<b>5,000</b>	<b>(44)</b>	<b>(4,000)</b>

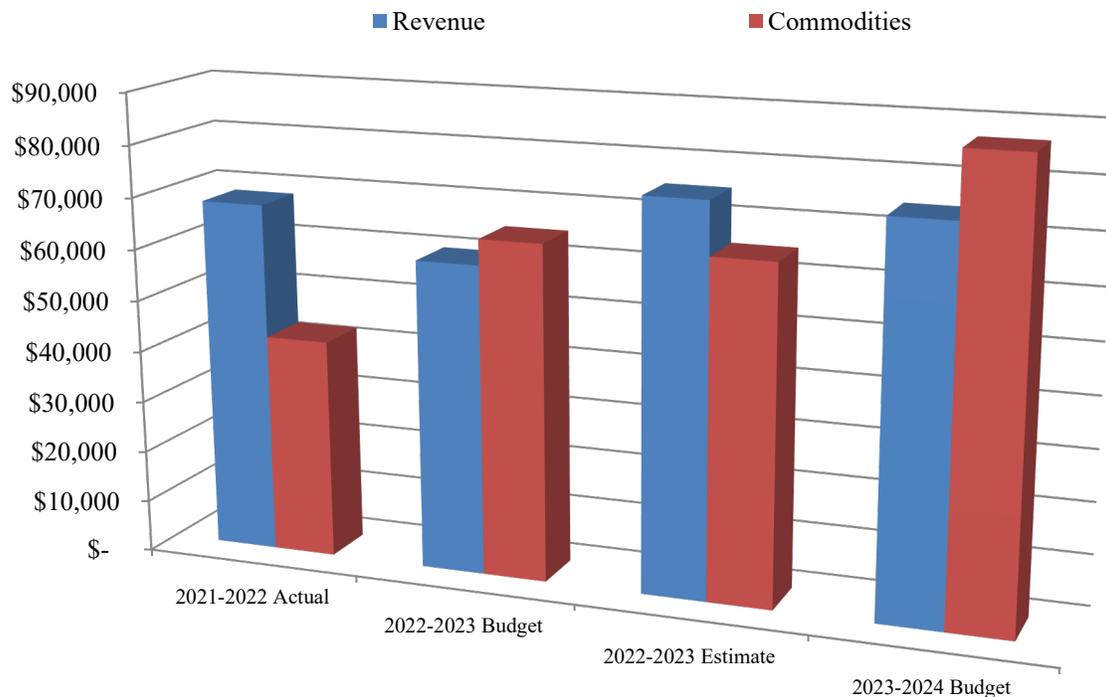
# BUDGET DETAIL

## FOREIGN FIRE INSURANCE TAX FUND

**Fund Description:** Accounts for the receipt and expenditures of the foreign fire insurance tax. This tax is levied on every insurance company not incorporated in Illinois that issues fire insurance policies in the Village.

Foreign Fire Insurance Tax	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 68,312	\$ 60,015	\$ 75,165	\$ 74,500	24.1%	-0.9%
Expenses	\$ (42,627)	\$ (65,000)	\$ (65,000)	\$ (87,000)	33.8%	33.8%
Net Operating Income (loss)	\$ 25,685	\$ (4,985)	\$ 10,165	\$ (12,500)	150.8%	-223.0%
<b>Operating Expense Detail</b>						
Commodities	\$ 42,627	\$ 65,000	\$ 65,000	\$ 87,000	33.8%	33.8%
	\$ 42,627	\$ 65,000	\$ 65,000	\$ 87,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 42,627	\$ 65,000	\$ 65,000	\$ 87,000	33.8%	33.8%
Net Fund Income (loss)	\$ 25,685	\$ (4,985)	\$ 10,165	\$ (12,500)	150.8%	-223.0%

### Foreign Fire Insurance Tax Fund





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE**

**GL NUMBER    DESCRIPTION**  
**FUND 05 - FOREIGN FIRE INSURANCE TAX**

**REVENUES**

05-0000-0-617000	FOREIGN FIRE TAX	68,223	60,000	73,415	73,000	22	13,000
05-0000-0-690000	INTEREST REVENUE	89	15	1,750	1,500	9,900	1,485
<b>TOTAL REVENUES</b>		<b>68,312</b>	<b>60,015</b>	<b>75,165</b>	<b>74,500</b>	<b>24</b>	<b>14,485</b>

**APPROPRIATIONS**

**COMMODITIES**

05-0000-0-790000	FIRE FIGHTING/EMER MED EQUIP	42,398	65,000	65,000	87,000	34	22,000
	STATION SUPPLIES AND MAINTENANCE		25,000	0	0		
	PUBLIC EDUCATION		2,000	0	0		
	FIREFIGHTER SUPPLIES		10,000	0	0		
	EMS SUPPLIES		10,000	0	0		
	TRAINING		5,000	0	0		
	EXERCISE EQUIPMENT		5,000	0	0		
	SPECIAL TEAMS		8,000	0	0		
	GL # FOOTNOTE TOTAL		65,000	0	0		
05-0000-0-799000	EMS SUPPLIES	229	0	0	0	0	0
<b>COMMODITIES</b>		<b>42,627</b>	<b>65,000</b>	<b>65,000</b>	<b>87,000</b>	<b>34</b>	<b>22,000</b>

<b>TOTAL APPROPRIATIONS</b>		<b>42,627</b>	<b>65,000</b>	<b>65,000</b>	<b>87,000</b>	<b>34</b>	<b>22,000</b>
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# BUDGET DETAIL

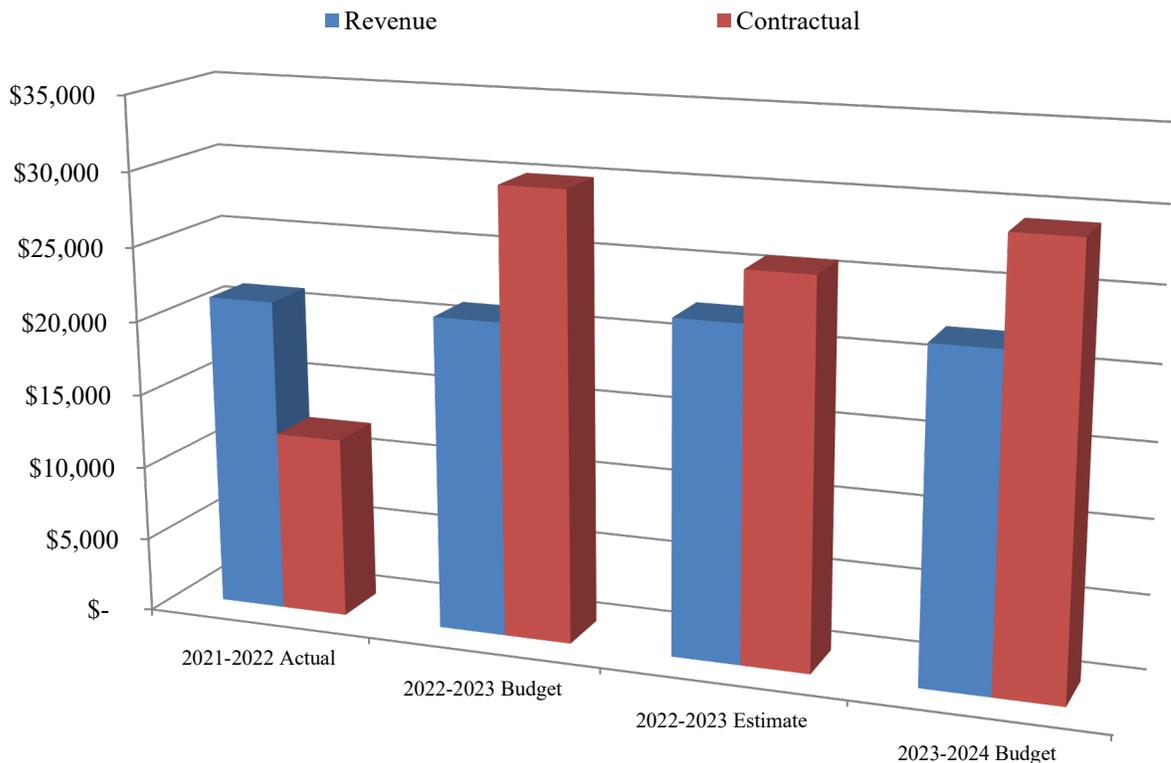
## TIMBER CREEK SPECIAL SERVICE AREA

**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 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
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Operating						
Revenue	\$ 21,197	\$ 21,150	\$ 22,390	\$ 22,140	4.7%	-1.1%
Expenses	\$ (12,186)	\$ (30,049)	\$ (25,804)	\$ (29,246)	-2.7%	13.3%
Net Operating Income (loss)	\$ 9,011	\$ (8,899)	\$ (3,414)	\$ (7,106)	-20.1%	108.1%
Operating Expense Detail						
Contractual	\$ 12,186	\$ 30,049	\$ 25,804	\$ 29,246	-2.7%	13.3%
	\$ 12,186	\$ 30,049	\$ 25,804	\$ 29,246		
Total Fund Expense	\$ 12,186	\$ 30,049	\$ 25,804	\$ 29,246	-2.7%	13.3%
Net Fund Income (loss)	\$ 9,011	\$ (8,899)	\$ (3,414)	\$ (7,106)	-20.1%	108.1%

### Timber Creek Special Service Area Fund





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

**FUND 06 - TIM/CREEK SPECIAL SERVICE AREA**

**REVENUES**

06-0000-0-601000	TAXES	21,140	21,140	21,140	21,140	0	0
06-0000-0-690000	INTEREST REVENUE	57	10	1,250	1,000	9,900	990
<b>TOTAL REVENUES</b>		<b>21,197</b>	<b>21,150</b>	<b>22,390</b>	<b>22,140</b>	<b>5</b>	<b>990</b>

**APPROPRIATIONS**

**CONTRACTUAL**

06-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275	0	0
06-0000-0-780000	RETENTION POND MAINT	4,920	9,002	9,002	9,100	1	98
06-0000-0-781000	LANDSCAPING	5,569	15,772	12,527	14,871	(6)	(901)
	TIMBER CREEK SIGN LANDSCAPING		0	0	7,146		
	TIMBER CREEK SUBDIVISION SIGN REPLACEMENT		10,000	6,755	0		
	TIMBER CREEK SPECIAL SERVICE AREA (SSA)						
	PLANTING DESIGN		5,747	5,747	7,700		
	TIMBER CREEK - PERENNIALS FOR POND AERATORS		25	25	25		
	GL # FOOTNOTE TOTAL		15,772	12,527	14,871		
<b>CONTRACTUAL</b>		<b>11,764</b>	<b>26,049</b>	<b>22,804</b>	<b>25,246</b>	<b>(3)</b>	<b>(803)</b>

**COMMODITIES**

06-0000-0-799000	MISCELLANEOUS	422	4,000	3,000	4,000	0	0
<b>COMMODITIES</b>		<b>422</b>	<b>4,000</b>	<b>3,000</b>	<b>4,000</b>	<b>0</b>	<b>0</b>

<b>TOTAL APPROPRIATIONS</b>		<b>12,186</b>	<b>30,049</b>	<b>25,804</b>	<b>29,246</b>	<b>(3)</b>	<b>(803)</b>
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# 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 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
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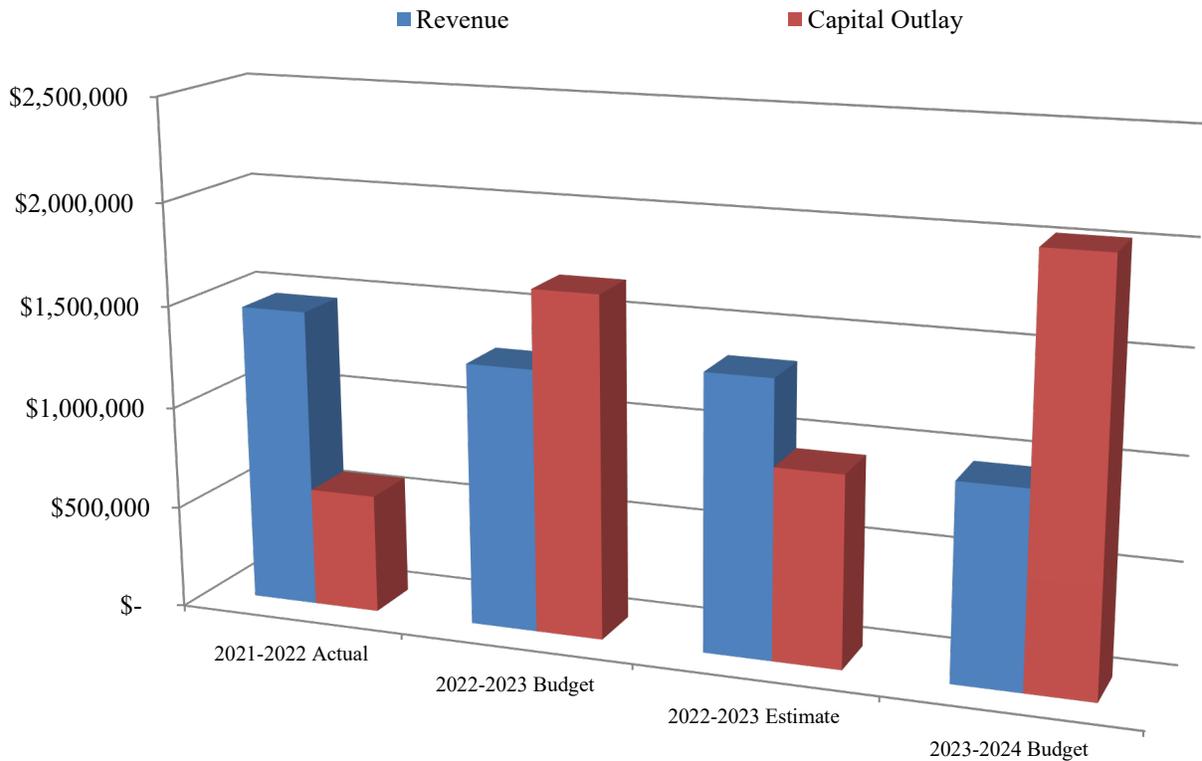
Operating						
Revenue	\$ 1,463,063	\$ 1,283,316	\$ 1,346,542	\$ 954,013	-25.7%	-29.2%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 1,463,063	\$ 1,283,316	\$ 1,346,542	\$ 954,013	-25.7%	-29.2%
Operating Expense Detail						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	-	-

Capital Outlay	\$ 580,163	\$ 1,666,279	\$ 931,279	\$ 2,026,279	21.6%	117.6%
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Total Fund Expense	\$ 580,163	\$ 1,666,279	\$ 931,279	\$ 2,026,279	21.6%	117.6%
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Net Fund Income (loss)	\$ 882,900	\$ (382,963)	\$ 415,263	\$ (1,072,266)	180.0%	-358.2%
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### Motor Fuel Tax Fund





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

GL NUMBER	DESCRIPTION						
<b>FUND 07 - MOTOR FUEL TAX FUND</b>							
<b>REVENUES</b>							
07-0000-0-624000	TAX/SURCHARGE	811,701	836,536	835,262	889,013	6	52,477
	SUPPLEMENTAL MFT ESTIMATE \$19.00 * 20,579 PER IML		346,756	346,228	391,001		
	IML ESTIMATE \$24.20 * 20,579		489,780	489,034	498,012		
	GL # FOOTNOTE TOTAL		836,536	835,262	889,013		
07-0000-0-625000	STATE REIMBURSEMENT	648,447	446,280	446,280	0	(100)	(446,280)
	REBUILD ILLINOIS (TWO PAYMENTS @ \$223,140 EACH)		446,280	446,280	0		
07-0000-0-690000	INTEREST REVENUE	2,915	500	65,000	65,000	12,900	64,500
<b>TOTAL REVENUES</b>		<b>1,463,063</b>	<b>1,283,316</b>	<b>1,346,542</b>	<b>954,013</b>	<b>(26)</b>	<b>(329,303)</b>
<b>APPROPRIATIONS</b>							
<b>CAPITAL</b>							
07-0000-0-738000	ASPHALT RESURFACING	580,163	1,666,279	931,279	2,026,279	22	360,000
	PW-ST-018: OAK SPRING ROAD REHABILITATION		0	25,000	40,000		
	PW-INF-006: TRAFFIC SIGNAL DESIGN - US 45 & TEMPEL DRIVE		0	0	140,000		
	PW-ST-010: ANNUAL ROAD PROGRAM - REBUILD ILLINOIS SHARE		446,279	446,279	446,279		
	PW-ST-006: ANNUAL ROAD PROGRAM - MFT SHARE		500,000	420,000	650,000		
	PW-ST-007: ROCKLAND ROAD RECONSTRUCTION		500,000	0	450,000		
	PW-ST-008: ROCKLAND ROAD BRIDGE REPLACEMENT		220,000	40,000	300,000		
	GL # FOOTNOTE TOTAL		1,666,279	931,279	2,026,279		
<b>CAPITAL</b>		<b>580,163</b>	<b>1,666,279</b>	<b>931,279</b>	<b>2,026,279</b>	<b>22</b>	<b>360,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>580,163</b>	<b>1,666,279</b>	<b>931,279</b>	<b>2,026,279</b>	<b>22</b>	<b>360,000</b>

# BUDGET DETAIL

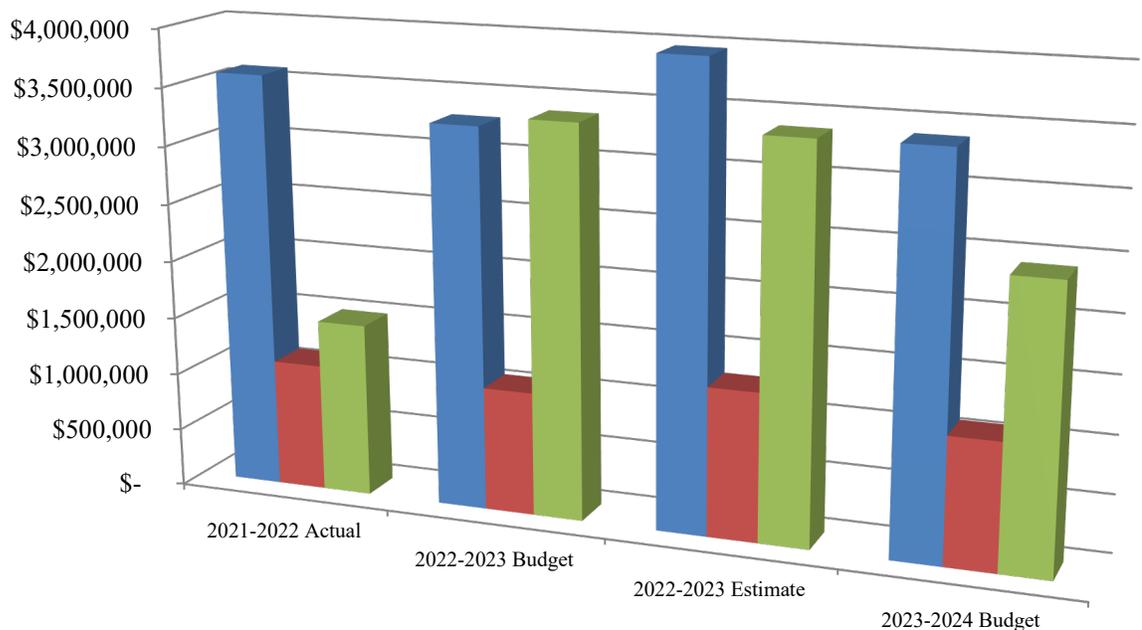
## NON-HOME RULE SALES TAX FUND

**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 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 3,596,743	\$ 3,288,653	\$ 3,968,335	\$ 3,383,403	2.9%	-14.7%
Expenses	\$ (1,101,011)	\$ (1,066,667)	\$ (1,281,644)	\$ (1,093,334)	2.5%	-14.7%
Net Operating Income (loss)	\$ 2,495,732	\$ 2,221,986	\$ 2,686,691	\$ 2,290,069	3.1%	-14.8%
Operating Expense Detail						
Operating Transfers	\$ 1,101,011	\$ 1,066,667	\$ 1,281,644	\$ 1,093,334	2.5%	-14.7%
	\$ 1,101,011	\$ 1,066,667	\$ 1,281,644	\$ 1,093,334		
Capital Transfers	\$ 1,500,000	\$ 3,375,000	\$ 3,375,000	\$ 2,425,000	-28.1%	-28.1%
Total Fund Expense	\$ 2,601,011	\$ 4,441,667	\$ 4,656,644	\$ 3,518,334	-20.8%	-24.4%
Net Fund Income (loss)	\$ 995,732	\$ (1,153,014)	\$ (688,309)	\$ (134,931)	-88.3%	-80.4%

### Non-Home Rule Sales Tax Fund

■ Revenues ■ Operating Transfers ■ Capital Transfers





GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>FUND 10 - NON-HOME RULE SALES TAX FUND</b>							
<b>REVENUES</b>							
<b>INTERGOVERNMENTAL</b>							
10-0000-4-611000	SALES TAX	3,506,319	3,200,000	3,844,932	3,280,000	3	80,000
<b>INTERGOVERNMENTAL</b>		<b>3,506,319</b>	<b>3,200,000</b>	<b>3,844,932</b>	<b>3,280,000</b>	<b>3</b>	<b>80,000</b>
<b>INTEREST</b>							
10-0000-7-690000	INTEREST REVENUE	2,021	250	35,000	15,000	5,900	14,750
<b>INTEREST</b>		<b>2,021</b>	<b>250</b>	<b>35,000</b>	<b>15,000</b>	<b>5,900</b>	<b>14,750</b>
<b>TRANSFERS</b>							
10-0000-9-699000	TRANSFERS IN	88,403	88,403	88,403	88,403	0	0
	LOAN REPAYMENT FROM STORMWATER SEWER FUND		88,403	88,403	88,403		
<b>TRANSFERS</b>		<b>88,403</b>	<b>88,403</b>	<b>88,403</b>	<b>88,403</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>3,596,743</b>	<b>3,288,653</b>	<b>3,968,335</b>	<b>3,383,403</b>	<b>3</b>	<b>94,750</b>
<b>APPROPRIATIONS</b>							
<b>TRANSFERS</b>							
10-0000-8-799000	TRANSFERS OUT	2,601,011	4,441,667	4,656,644	3,518,334	(21)	(923,333)
	FY 2023-2024 TRANSFER TO TEPF		300,000	300,000	125,000		
	FY 2023-2024 TRANSFER TO COMMUTER PARKING		500,000	500,000	300,000		
	FUND FY 2022-2023 TRANSFER TO HOTEL/MOTEL TAX		75,000	75,000	0		
	FUND FY 2023-2024 TRANSFER TO PROJECT FUND		400,000	400,000	900,000		
	FY 2023-2024 PLACES FOR EATING TAX REPLACEMENT		1,066,667	1,281,644	1,093,334		
	FY 2023-2024 TRANSFER TO PARK IMPROVEMENT FUND		1,500,000	1,500,000	500,000		
	FY 2023-2024 TRANSFER TO PUBLIC BUILDING IMPROVEMENT FUND		350,000	350,000	400,000		
	FY 2023-2024 TRANSFER TO TERF		250,000	250,000	200,000		
	GL # FOOTNOTE TOTAL		4,441,667	4,656,644	3,518,334		
<b>TRANSFERS</b>		<b>2,601,011</b>	<b>4,441,667</b>	<b>4,656,644</b>	<b>3,518,334</b>	<b>(21)</b>	<b>(923,333)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,601,011</b>	<b>4,441,667</b>	<b>4,656,644</b>	<b>3,518,334</b>	<b>(21)</b>	<b>(923,333)</b>

# BUDGET DETAIL

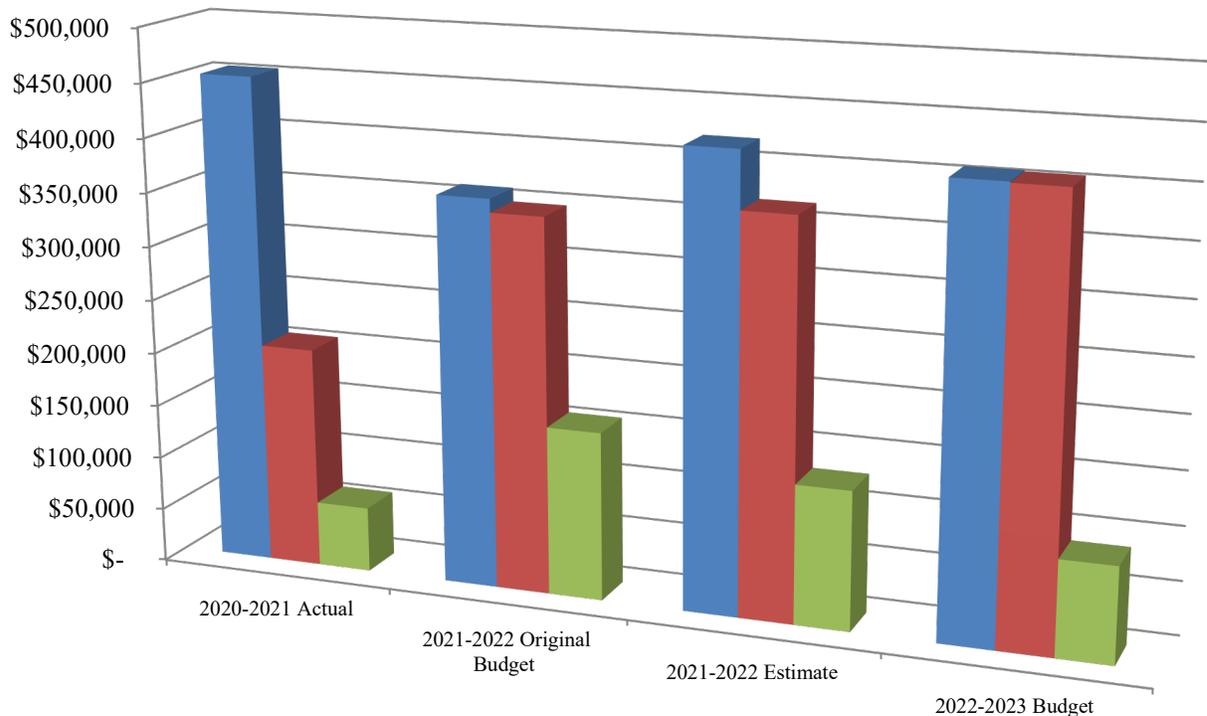
## HOTEL/MOTEL TAX FUND

**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 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 454,846	\$ 360,075	\$ 419,315	\$ 407,400	13.1%	-2.8%
Expenses	\$ (206,136)	\$ (347,724)	\$ (366,506)	\$ (406,364)	16.9%	10.9%
Net Operating Income (loss)	\$ 248,710	\$ 12,351	\$ 52,809	\$ 1,036	-91.6%	-98.0%
<b>Operating Expense Detail</b>						
Contractual	\$ 206,136	\$ 347,724	\$ 366,506	\$ 406,364	16.9%	10.9%
	\$ 206,136	\$ 347,724	\$ 366,506	\$ 406,364		
Capital Outlay	\$ 60,346	\$ 156,642	\$ 129,000	\$ 88,991	-43.2%	-100.0%
Total Fund Expense	\$ 266,482	\$ 504,366	\$ 495,506	\$ 495,355	-1.8%	0.0%
Net Fund Income (loss)	\$ 188,364	\$ (144,291)	\$ (76,191)	\$ (87,955)	-39.0%	15.4%

### Hotel/Motel Tax Fund

■ Revenue ■ Contractual ■ Capital Outlay





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

GL NUMBER	DESCRIPTION						
<b>FUND 13 - HOTEL/MOTEL TAX FUND</b>							
<b>REVENUES</b>							
13-0000-0-601000	HOTEL MOTEL TAX	290,616	275,000	325,000	375,000	36	100,000
	HOTEL/MOTEL TAX RECEIPTS		275,000	325,000	375,000		
13-0000-0-625000	LCCF CONTRIBUTION-LIB DAYS	11,768	10,000	11,815	15,000	50	5,000
13-0000-0-680000	GRANTS	152,072	0	0	12,400	0	12,400
13-0000-0-690000	INTEREST REVENUE	390	75	7,500	5,000	6,567	4,925
13-0000-9-699000	TRANSFERS IN		75,000	75,000	0	(100)	(75,000)
	FY 2022-2023 TRANSFER FROM NON-HOME RULE SALES TAX FUND		75,000	75,000	0		
<b>REVENUES</b>		<b>454,846</b>	<b>360,075</b>	<b>419,315</b>	<b>407,400</b>	<b>13</b>	<b>47,325</b>
<b>APPROPRIATIONS</b>							
<b>CONTRACTUAL</b>							
13-0000-0-701000	LIBERTYVILLE DAYS COSTS		22,000	28,400	30,000	36	8,000
13-0000-0-713000	DOWNTOWN BEAUTIFICATION	51,242	86,124	85,213	100,039	16	13,915
	SCHOOL STREET PARKING LOT PLANT BEDS		1,920	1,920	0		
	SIGN SHOP TABLE - SHARED WITH GENERAL FUND AND COMMUTER PARKING FUND		5,835	5,528	0		
	PAINT FENCE/WELDING PLANT BED ENCLOSURES ON MILWAUKEE		5,000	5,000	5,000		
	VILLAGE ENTRANCE SIGN BEDS		5,716	5,716	8,411		
	SIDEWALK CLEANING		6,000	6,000	8,750		
	IRRIGATION REPAIRS		800	200	800		
	TREE GRATE REPLACEMENT (11 GRATES IN EACH)		3,000	2,721	4,000		
	LANDSCAPE/STREETSCAPE MAINT		10,571	10,571	15,163		
	DOWNTOWN FLOWER PLANTING		15,189	15,189	18,179		
	GARBAGE CAN REPAIR & REHABILITATION		1,500	1,500	6,436		
	ROSE GARDEN SPRAYING & SUPPLIES		6,093	6,093	3,300		
	BENCH REPAIR (2-\$1500 EA AND 1 NEW)		4,500	4,775	6,000		
	SNOW REMOVAL-CONTRACT FOR DOWNTOWN CLEANUP		20,000	20,000	24,000		
	GL # FOOTNOTE TOTAL		86,124	85,213	100,039		
13-0000-0-720000	COOK HOUSE	27,845	35,800	35,800	35,800	0	0
	OUTSIDE DOOR PAINTING		2,500	2,500	2,500		
	RAMP MAINTENANCE		2,500	2,500	2,500		
	CONTRACTUAL SERVICES (FAC MGR)		13,000	13,000	13,000		
	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		4,200	4,200	4,200		
	GL # FOOTNOTE TOTAL		35,800	35,800	35,800		
13-0000-0-750000	MAINSTREET LIBERTYVILLE	10,000	10,000	10,000	18,000	80	8,000
13-0000-0-755000	BANNER PROGRAM	213	3,000	9,400	5,000	67	2,000
	BANNER MAINTENANCE SOUTH ON MILWAUKEE AVE		3,000	9,400	5,000		
13-0000-0-757000	VILLAGE BAND		3,500	3,000	3,000	(14)	(500)
	BAND DIRECTOR		2,000	2,000	2,000		
	BAND SUPPLIES & EXPENSES		1,500	1,000	1,000		
	GL # FOOTNOTE TOTAL		3,500	3,000	3,000		
13-0000-0-759000	TOURISM PROMOTIONS	32,470	46,760	44,745	68,085	46	21,325
	FESTIVALS OF LIBERTYVILLE WEBSITE PURCHASE		0	50	0		
	VISIT LIBERTYVILLE BROCHURE		0	0	4,000		
	VISTLIBERTYVILLE.COM UPDATE		0	0	4,000		
	VISIT LIBERTYVILLE STREAMING RADIO ADS		0	0	6,000		
	VISIT LIBERTYVILLE VIDEO UPDATE		0	0	4,000		
	VISIT LIBERTYVILLE GOOGLE AND SOCIAL ADS		0	0	6,800		
	ADDITIONAL DINING-SHOPPING PROMOTION		20,000	20,000	20,000		
	LCVB KIOSK/MAP/GUIDE/SOCIAL MEDIA CAMPAIGN		7,400	7,500	7,875		
	DINING GUIDE PRINTING		6,000	6,000	6,000		
	GLMV MAP/GUIDE/MAGAZINE		710	695	710		
	HOTEL BROCHURE RACK SPACE		6,700	6,500	6,700		
	60048 PROMOTIONS (CLINGS, HOLIDAY ADS, FLYERS, ETC.)		3,000	1,000	0		
	GREAT LAKES ADVERTISING		1,950	1,500	2,000		
	OTHER TOURISM EFFORTS		1,000	1,500	0		
	GL # FOOTNOTE TOTAL		46,760	44,745	68,085		
13-0000-0-760000	L C CONVENTION/VISITORS BUREAU	12,500	13,000	13,000	13,650	5	650



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY BUDGET	REQUESTED BUDGET	REQUESTED	REQUESTED	% CHANGE AMT CHANGE
13-0000-0-761000	SPECIAL EVENTS	16,797	18,200	18,608	24,450		34 6,250
	HOLIDAY ON THE SQUARE □ GARLAND & BOWS		2,000	2,000	2,400		
	HOLIDAY WREATHS & GARLAND		14,400	14,808	20,000		
	MEMORIAL DAY EVENT- TENT & PROGRAM PRINTING		1,000	1,000	1,250		
	MUSIC LICENSE		800	800	800		
	GL # FOOTNOTE TOTAL		18,200	18,608	24,450		
13-0000-0-762000	CIVIC CENTER	31,834	56,840	56,840	56,840		0 0
	RAILING REPAIRS & CONCRETE REPAIRS		8,000	8,000	8,000		
	CONTRACTUAL SERVICES (FAC MGR)		27,500	27,500	27,500		
	ROOF REPAIR/REPLACEMENT		1,500	1,500	1,500		
	ELEVATOR MAINTENANCE		3,540	3,540	3,540		
	FIRE SPRINKLER/EXTINGUISHER/ALARMS MAINTENANCE		1,300	1,300	1,300		
	EXTERIOR MAINTENANCE & PAINTING		2,000	2,000	2,000		
	GENERATOR MAINTENANCE, SUPPLIES		1,000	1,000	1,000		
	PLUMBING, ELECTRICAL, MISC. REPAIRS		3,000	3,000	3,000		
	HVAC MAINTENANCE, INSPECTIONS		5,000	5,000	5,000		
	MISCELLANEOUS, UTILITIES, FLAGS(240), OTHER		4,000	4,000	4,000		
	GL # FOOTNOTE TOTAL		56,840	56,840	56,840		
13-0000-0-770000	SPORTS COMPLEX MARKETING	4,542	1,000	10,000	0		(100) (1,000)
13-0000-0-781000	ADLER CULTURAL CENTER	18,693	41,500	41,500	41,500		0 0
	DOOR REPLACEMENT		4,500	4,500	4,500		
	CONTRACTUAL SERVICES (FAC MGR)		25,000	25,000	25,000		
	HVAC MAINTENANCE, REPAIR		4,000	4,000	4,000		
	GENERAL MAINTENANCE, PAINTING, POWER WASH: SILLS		2,000	2,000	2,000		
	FIRE EXTINGUISHER, ALARM MAINTENANCE		600	600	600		
	PEST CONTROL		2,400	2,400	2,400		
	MISC REPAIRS		3,000	3,000	3,000		
	GL # FOOTNOTE TOTAL		41,500	41,500	41,500		
13-0000-0-799000	MISCELLANEOUS		10,000	10,000	10,000		0 0
	SEASONAL MILWAUKEE AVENUE BANNER INSTALLATIONS		10,000	10,000	10,000		
<b>CONTRACTUAL</b>		<b>206,136</b>	<b>347,724</b>	<b>366,506</b>	<b>406,364</b>	<b>17</b>	<b>58,640</b>
<b>CAPITAL</b>							
13-0000-0-790002	ADLER CULTURAL CENTER-CAPITAL OUTLAY	60,346	47,642	20,000	0		(100) (47,642)
	PW-FAC-007I ADLER CENTER - WOOD WINDOW FRAMES		47,642	20,000	0		
13-0000-0-790003	CIVIC CENTER-CAPITAL OUTLAY		109,000	109,000	88,991		(18) (20,009)
	PW-FAC-008: CIVIC CENTER - ASPHALT REPAIRS		0	0	27,391		
	PW-FAC-047: CIVIC CENTER - HVAC AUTOMATION SYSTEM UPGRADE		0	0	21,600		
	PW-FAC-048: CIVIC CENTER - KITCHEN REMODELING AND UPGRADES		0	0	40,000		
	PW-FAC-010: CIVIC CENTER - ELEVATOR CYLINDER		32,000	32,000	0		
	PW-FAC-011: CIVIC CENTER - ELEVATOR HYDRAULIC PUMPS		77,000	77,000	0		
	GL # FOOTNOTE TOTAL		109,000	109,000	88,991		
<b>CAPITAL</b>		<b>60,346</b>	<b>156,642</b>	<b>129,000</b>	<b>88,991</b>	<b>(43)</b>	<b>(67,651)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>266,482</b>	<b>504,366</b>	<b>495,506</b>	<b>495,355</b>	<b>(2)</b>	<b>(9,011)</b>

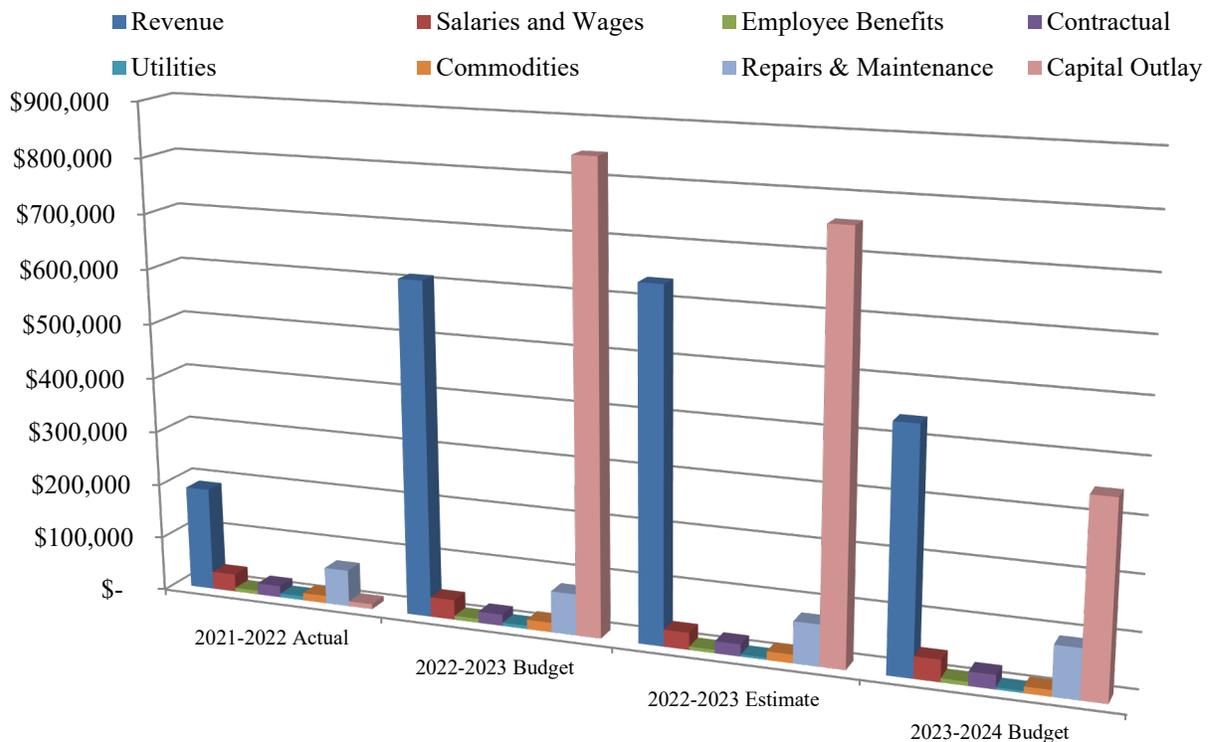
# BUDGET DETAIL

## 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 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 189,615	\$ 611,500	\$ 637,863	\$ 440,000	-28.0%	-31.0%
Expenses	\$ (147,946)	\$ (163,298)	\$ (153,856)	\$ (178,688)	9.4%	16.1%
Net Operating Income (loss)	\$ 41,669	\$ 448,202	\$ 484,007	\$ 261,312	-41.7%	-46.0%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 32,492	\$ 36,464	\$ 31,080	\$ 40,005	9.7%	28.7%
Employee Benefits	\$ 6,862	\$ 7,303	\$ 6,122	\$ 7,305	0.0%	19.3%
Contractual	\$ 21,107	\$ 20,800	\$ 21,908	\$ 25,571	22.9%	16.7%
Utilities	\$ 6,993	\$ 6,000	\$ 3,750	\$ 3,750	-37.5%	0.0%
Commodities	\$ 13,550	\$ 17,335	\$ 15,600	\$ 11,750	-32.2%	-24.7%
Repairs & Maintenance	\$ 66,942	\$ 75,396	\$ 75,396	\$ 90,307	19.8%	19.8%
	\$ 147,946	\$ 163,298	\$ 153,856	\$ 178,688		
Capital Outlay	\$ 8,880	\$ 845,000	\$ 758,000	\$ 350,000	-58.6%	-53.8%
Total Fund Expense	\$ 156,826	\$ 1,008,298	\$ 911,856	\$ 528,688	-47.6%	-42.0%
Net Fund Income (loss)	\$ 32,789	\$ (396,798)	\$ (273,993)	\$ (88,688)	-77.6%	-67.6%

### Commuter Parking Fund





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**FUND 14 - COMMUTER PARKING FUND**

**REVENUES**

14-0000-0-636000	LOCAL FINES	12,963	10,000	10,000	10,000	0	0
14-0000-0-676000	GRANTS	58,640	0	0	0	0	0
14-0000-0-690000	INTEREST REVENUE	394	0	7,500	5,000	0	5,000
14-0000-0-699000	MISCELLANEOUS REVENUES	1,592	0	363	0	0	0

**CHARGES FOR SERVICES**

14-0000-0-665000	DOWNTOWN STATION - PERMIT FEES	51,740	40,000	35,000	40,000	0	0
14-0000-0-666000	DOWNTOWN STATION - DAILY FEES NEWBERRY	8,029	7,500	17,500	15,000	100	7,500
14-0000-0-667000	NORTH CENTRAL STATION (137)	4,361	4,000	6,500	5,000	25	1,000
14-0000-0-668000	PRAIRIE CROSSINGS ST. (HARRIS)	23,561	25,000	30,000	30,000	20	5,000
14-0000-0-670000	DOWNTOWN DAILY ENVELOPE FEE-METRA	12,455	5,000	20,000	20,000	300	15,000
<b>CHARGES FOR SERVICES</b>		<b>100,146</b>	<b>81,500</b>	<b>109,000</b>	<b>110,000</b>	<b>35</b>	<b>28,500</b>

**INTERGOVERNMENTAL**

14-0000-0-671000	CONVENIENCE PASS-PRAIRIE XING	15,880	20,000	11,000	15,000	(25)	(5,000)
<b>INTERGOVERNMENTAL</b>		<b>15,880</b>	<b>20,000</b>	<b>11,000</b>	<b>15,000</b>	<b>(25)</b>	<b>(5,000)</b>

**TRANSFERS**

14-0000-9-699000	TRANSFERS IN		500,000	500,000	300,000	(40)	(200,000)
	FY 2023-2024 TRANSFER FROM NON-HOME RULE SALES						
	TAX FUND		500,000	500,000	300,000		
<b>TRANSFERS</b>		<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>300,000</b>	<b>(40)</b>	<b>(200,000)</b>

**TOTAL REVENUES**

**189,615    611,500    637,863    440,000    (28)    (171,500)**

**APPROPRIATIONS**

**SALARIES & WAGES**

14-0000-1-701000	SALARIES	32,492	36,464	31,080	40,005	10	3,541
<b>SALARIES &amp; WAGES</b>		<b>32,492</b>	<b>36,464</b>	<b>31,080</b>	<b>40,005</b>	<b>10</b>	<b>3,541</b>

**EMPLOYEE BENEFITS**

14-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	4,424	4,514	3,795	4,245	(6)	(269)
14-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	2,438	2,789	2,327	3,060	10	271
<b>EMPLOYEE BENEFITS</b>		<b>6,862</b>	<b>7,303</b>	<b>6,122</b>	<b>7,305</b>	<b>0</b>	<b>2</b>

**CONTRACTUAL**

14-0000-3-729000	SOFTWARE MAINTENANCE	14,347	14,200	15,308	18,971	34	4,771
	TOTAL PARKING SOLUTIONS SUPPORT		11,500	12,060	15,400		
	CARDINAL TICKETRAK SOFTWARE SUPPORT		2,700	3,248	3,571		
	GL # FOOTNOTE TOTAL		14,200	15,308	18,971		
14-0000-3-730000	RENTAL OF LAND	6,760	6,600	6,600	6,600	0	0
<b>CONTRACTUAL</b>		<b>21,107</b>	<b>20,800</b>	<b>21,908</b>	<b>25,571</b>	<b>23</b>	<b>4,771</b>

**UTILITIES**

14-0000-4-708000	ELECTRICITY	4,864	3,250	2,750	2,750	(15)	(500)
14-0000-4-710000	PHONE	2,129	2,750	1,000	1,000	(64)	(1,750)
<b>UTILITIES</b>		<b>6,993</b>	<b>6,000</b>	<b>3,750</b>	<b>3,750</b>	<b>(38)</b>	<b>(2,250)</b>

**COMMODITIES**

14-0000-5-706000	MATERIALS AND SUPPLIES	7,191	11,335	10,000	5,500	(51)	(5,835)
	SIGN SHOP TABLE - SHARED WITH GENERAL FUND						
	AND COMMUTER PARKING FUND		5,835	5,662	0		
	PARKING CITATIONS, ENVELOPES, TAGS		5,500	4,338	5,500		
	GL # FOOTNOTE TOTAL		11,335	10,000	5,500		
14-0000-5-736000	CREDIT CARD FEES	5,839	5,000	5,250	5,250	5	250
14-0000-5-750000	REFUNDS	520	1,000	350	1,000	0	0
<b>COMMODITIES</b>		<b>13,550</b>	<b>17,335</b>	<b>15,600</b>	<b>11,750</b>	<b>(32)</b>	<b>(5,585)</b>

**CAPITAL**

14-0000-6-790000	CAPITAL OUTLAYS	8,880	845,000	758,000	350,000	(59)	(495,000)
	PW-INF-003: NEWBERRY METRA LOT		0	0	250,000		
	PW-INF-005: PRAIRIE CROSSING TRAIN STATION NORTH						
	PARKING LOT		450,000	506,000	100,000		
	PW-INF-001: COMMUTER PARKING MAINTENANCE		25,000	0	0		
	CD-INF-001: DOWNTOWN METRA PARKING LOT						
	(CONSTRUCTION)		370,000	252,000	0		
	GL # FOOTNOTE TOTAL		845,000	758,000	350,000		
<b>CAPITAL</b>		<b>8,880</b>	<b>845,000</b>	<b>758,000</b>	<b>350,000</b>	<b>(59)</b>	<b>(495,000)</b>



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>REPAIRS &amp; MAINTENANCE</b>							
14-0000-7-713000	MAINTENANCE GROUNDS	66,942	75,396	75,396	90,307	20	14,911
	POWER WASH METRA PLATFORM \$546 X 6		3,276	3,276	3,276		
	PRAIRIE CROSSING LANDSCAPE MAINT		13,534	13,534	17,974		
	DOWNTOWN COMMUTER LANDSCAPE MAINT		2,586	2,586	3,557		
	SNOW PLOWING		32,500	32,500	39,000		
	JANITORIAL SERVICES, 3 STATIONS		18,000	18,000	18,000		
	OTHER, MISC BLDG MAINTENANCE		2,000	2,000	2,000		
	REPLACEMENT TRASH RECEPTACLES		0	0	3,000		
	PEST CONTROL		1,500	1,500	1,500		
	HVAC & ALARM		2,000	2,000	2,000		
	GL # FOOTNOTE TOTAL		75,396	75,396	90,307		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>66,942</b>	<b>75,396</b>	<b>75,396</b>	<b>90,307</b>	<b>20</b>	<b>14,911</b>
<b>TOTAL APPROPRIATIONS</b>		<b>156,826</b>	<b>1,008,298</b>	<b>911,856</b>	<b>528,688</b>	<b>(48)</b>	<b>(479,610)</b>

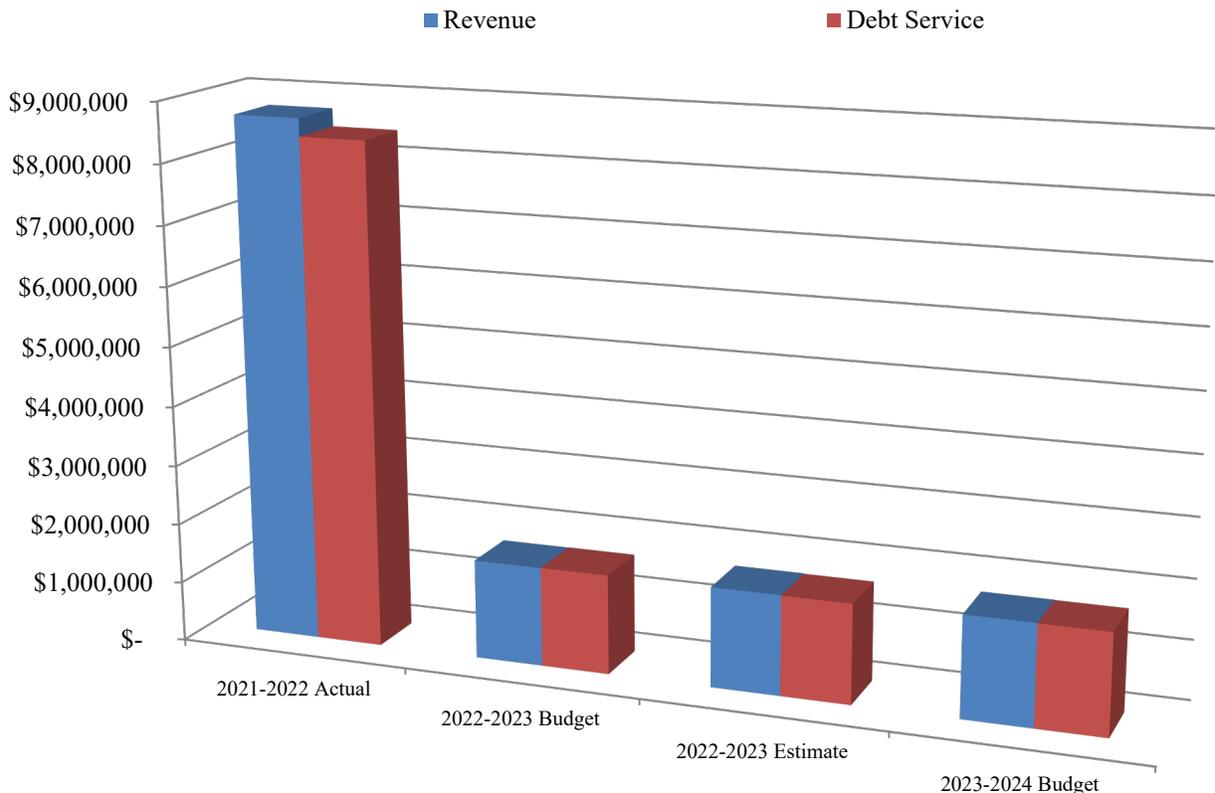
# BUDGET DETAIL

## 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 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 8,713,500	\$ 1,661,130	\$ 1,671,080	\$ 1,698,979	2.3%	1.7%
Expenses	\$ (8,418,609)	\$ (1,664,330)	\$ (1,664,330)	\$ (1,694,380)	1.8%	1.8%
Net Operating Income (loss)	\$ 294,891	\$ (3,200)	\$ 6,750	\$ 4,599	-243.7%	-31.9%
<b>Operating Expense Detail</b>						
Debt Service	\$ 8,418,609	\$ 1,664,330	\$ 1,664,330	\$ 1,694,380	1.8%	1.8%
	\$ 8,418,609	\$ 1,664,330	\$ 1,664,330	\$ 1,694,380		
<b>Total Fund Expense</b>	<b>\$ 8,418,609</b>	<b>\$ 1,664,330</b>	<b>\$ 1,664,330</b>	<b>\$ 1,694,380</b>	<b>1.8%</b>	<b>1.8%</b>
<b>Net Fund Income (loss)</b>	<b>\$ 294,891</b>	<b>\$ (3,200)</b>	<b>\$ 6,750</b>	<b>\$ 4,599</b>	<b>-243.7%</b>	<b>-31.9%</b>

### General Bond Fund





		2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>FUND 08 - GENERAL BOND &amp; INTEREST</b>							
<b>REVENUES</b>							
08-0000-0-601000	TAXES	1,722,287	1,661,080	1,661,080	1,690,979	2	29,899
08-0000-0-690000	INTEREST REVENUE	4,430	50	10,000	8,000	15,900	7,950
08-0000-0-697000	BOND ISSUANCE PREMIUM	666,783	0	0	0	0	0
08-0000-0-698000	BOND PROCEEDS	6,320,000	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>8,713,500</b>	<b>1,661,130</b>	<b>1,671,080</b>	<b>1,698,979</b>	<b>2</b>	<b>37,849</b>
<b>APPROPRIATIONS</b>							
<b>CONTRACTUAL</b>							
08-0000-0-728000	BOND ISSUANCE COSTS	91,677	0	0	0	0	0
<b>CONTRACTUAL</b>		<b>91,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEBT SERVICE</b>							
08-0000-0-795000	PRINCIPAL PAYMENTS	1,034,750	1,165,000	1,165,000	1,230,000	6	65,000
	ROAD BONDS (2021A GO REFUNDING) PRINCIPAL		465,000	465,000	495,000		
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 2019) PRINCIPAL		175,000	175,000	185,000		
	ROAD BONDS (2014B GO BOND) PRINCIPAL		255,000	255,000	270,000		
	ROAD BONDS (2015A GO BOND) PRINCIPAL		270,000	270,000	280,000		
	GL # FOOTNOTE TOTAL		1,165,000	1,165,000	1,230,000		
08-0000-0-796000	INTEREST PAYMENTS	394,981	496,080	496,080	461,130	(7)	(34,950)
	ROAD BONDS (2021A GO REFUNDING) INTEREST		178,800	178,800	164,850		
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 2019) INTEREST		102,150	102,150	96,900		
	ROAD BONDS (2014B GO BOND) INTEREST		104,250	104,250	96,600		
	ROAD BONDS (2015A GO BOND) INTEREST		110,880	110,880	102,780		
	GL # FOOTNOTE TOTAL		496,080	496,080	461,130		
08-0000-0-797000	PAYING AGENT FEES	2,095	3,250	3,250	3,250	0	0
08-0000-0-798000	PAYMENT TO BOND ESCROW AGENT	6,895,106	0	0	0	0	0
<b>DEBT SERVICE</b>		<b>8,326,932</b>	<b>1,664,330</b>	<b>1,664,330</b>	<b>1,694,380</b>	<b>2</b>	<b>30,050</b>
<b>TOTAL APPROPRIATIONS</b>		<b>8,418,609</b>	<b>1,664,330</b>	<b>1,664,330</b>	<b>1,694,380</b>	<b>2</b>	<b>30,050</b>

# BUDGET DETAIL

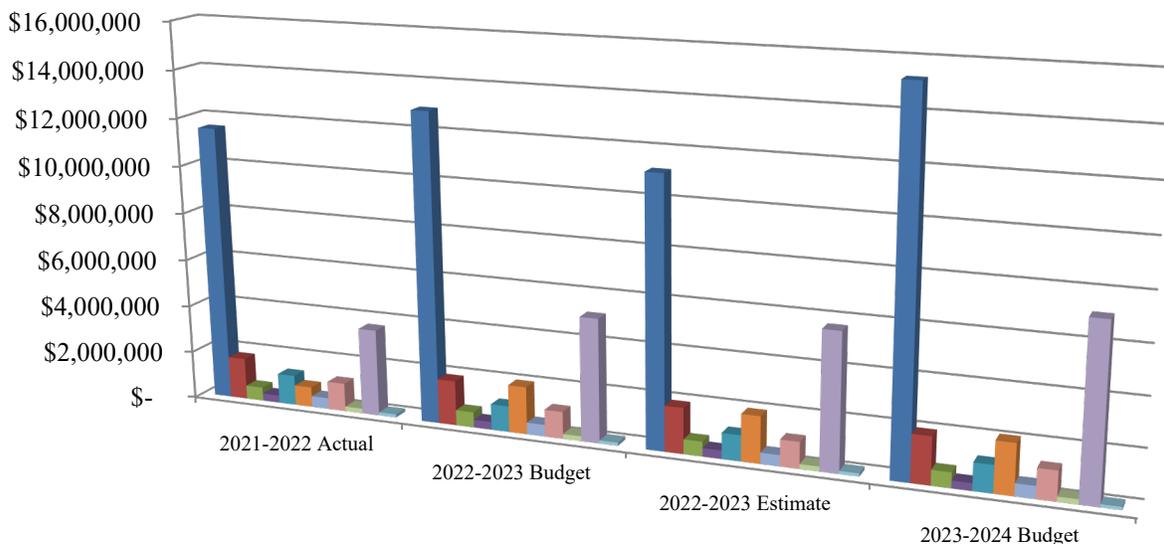
## UTILITY FUND

**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 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 11,540,983	\$ 12,908,880	\$ 11,157,541	\$ 15,263,455	18.2%	36.8%
Expenses	\$ (6,591,205)	\$ (7,723,390)	\$ (7,647,823)	\$ (8,092,004)	4.8%	5.8%
Net Operating Income (loss)	\$ 4,949,778	\$ 5,185,490	\$ 3,509,718	\$ 7,171,451	38.3%	104.3%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 1,746,047	\$ 1,872,361	\$ 1,902,629	\$ 1,959,904	4.7%	3.0%
Employee Benefits	\$ 570,583	\$ 643,582	\$ 614,074	\$ 635,333	-1.3%	3.5%
Contractual	\$ 314,143	\$ 327,110	\$ 352,824	\$ 315,566	-3.5%	-10.6%
Utilities	\$ 1,265,204	\$ 1,080,954	\$ 1,075,454	\$ 1,137,289	5.2%	5.7%
Commodities	\$ 847,093	\$ 1,979,921	\$ 1,941,730	\$ 2,091,336	5.6%	7.7%
Repairs & Maintenance	\$ 465,652	\$ 492,268	\$ 463,918	\$ 520,175	5.7%	12.1%
Debt Service	\$ 1,186,731	\$ 1,125,569	\$ 1,095,569	\$ 1,220,694	8.5%	11.4%
Operating Transfers	\$ 195,752	\$ 201,625	\$ 201,625	\$ 211,707	5.0%	5.0%
	\$ 6,591,205	\$ 7,723,390	\$ 7,647,823	\$ 8,092,004		
Capital Outlay	\$ 3,646,561	\$ 5,150,000	\$ 5,678,390	\$ 7,133,635	38.5%	25.6%
Capital Transfers	\$ 128,989	\$ 128,989	\$ 128,989	\$ 128,989	0.0%	0.0%
Total Fund Expense	\$ 10,366,755	\$ 13,002,379	\$ 13,455,202	\$ 15,354,628	18.1%	14.1%
Net Fund Income (loss)	\$ 1,174,228	\$ (93,499)	\$ (2,297,661)	\$ (91,173)	-2.5%	-96.0%

### Utility Fund

- Revenue
- Salaries and Wages
- Employee Benefits
- Contractual
- Utilities
- Commodities
- Repairs & Maintenance
- Debt Service
- Operating Transfers
- Capital Outlay
- Capital Transfers





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**GL NUMBER      DESCRIPTION**

**Fund: 20 UTILITY FUND**

**REVENUES**

20-0000-0-677000	DAMAGE TO VILLAGE PROPERTY	170	0	30	0	0	0
20-0000-0-644000	WATER SALES	5,996,346	5,751,470	5,616,746	5,924,268	3	172,798
	ESTIMATE FOR ENCOMPASS FACILITY (15,000)		134,724	0	0		
	FIXED FEE (\$28.90 X 7,184 ACCOUNTS X 6 BILLS)		1,209,498	1,209,498	1,245,706		
	TIER 1 CONSUMPTION (\$3.08 X 167,434)		500,628	500,628	515,697		
	TIER 2 CONSUMPTION (\$6.17 X 130,824)		783,636	783,636	807,184		
	TIER 3 CONSUMPTION (\$9.25 X 366,742)		3,158,643	3,158,643	3,392,364		
	SENIOR DISCOUNT (1,067 ACCOUNTS X \$5.73 X 6 BILLS)		(35,659)	(35,659)	(36,683)		
	GL # FOOTNOTE TOTAL		5,751,470	5,616,746	5,924,268		
20-0000-0-645000	TANKER SALES	10,291	7,500	27,000	10,000	33	2,500
20-0000-0-646000	WATER SALES - PENALTIES	46,668	40,400	30,000	35,000	(13)	(5,400)
20-0000-0-647000	SEWER CHARGES	4,469,234	4,587,390	4,487,340	4,822,087	5	234,697
	ESTIMATE FOR ENCOMPASS FACILITY (15,000 UNITS)		100,050	0	0		
	FIXED FEE (\$11.91 X 7,184 ACCOUNTS X 6 BILLS)		488,799	488,799	513,369		
	VOLUMETRIC CHARGE (\$7.35 X 595,000)		4,060,000	4,060,000	4,373,250		
	SENIOR DISCOUNT (1,067 ACCOUNTS X \$10.08 X 6 BILLS)		(61,459)	(61,459)	(64,532)		
	GL # FOOTNOTE TOTAL		4,587,390	4,487,340	4,822,087		
20-0000-0-648000	SEWER CHARGES - PENALTIES	35,694	30,000	20,000	20,000	(33)	(10,000)
20-0000-0-661000	WATER CONNECTION FEES	57,086	75,000	50,000	50,000	(33)	(25,000)
20-0000-0-662000	SEWER CONNECTION FEES	49,295	65,000	47,500	475,000	631	410,000
20-0000-0-663000	COUNTY SEWER CHARGE	781,878	823,620	817,925	866,100	5	42,480
	RCE CHARGE (\$48.57 X 1,486 X 12)		823,620	817,925	866,100		
20-0000-0-684000	METERS AND READOUTS	13,804	15,000	15,000	15,000	0	0
20-0000-0-688000	CHANGE IN FAIR MARKET VALUE	(15,827)	0	0	0	0	0
20-0000-0-690000	INTEREST REVENUE	7,948	12,500	45,000	45,000	260	32,500
20-0000-0-693000	CONTRIBUTED CAPITAL	80,270	0	0	0	0	0
20-0000-0-696000	AMORTIZATION OF DEFERRED CELL TOWER REV	8,000	0	0	0	0	0
20-0000-0-698000	BOND PROCEEDS		1,500,000	0	3,000,000	100	1,500,000
	GENERAL OBLIGATION ALTERNATE REVENUE						
	ISSUANCE PER RATE STUDY		1,500,000	0	3,000,000		
<b>TOTAL REVENUES</b>		<b>11,540,983</b>	<b>12,908,880</b>	<b>11,157,541</b>	<b>15,263,455</b>	<b>18</b>	<b>2,354,575</b>



GL NUMBER	DESCRIPTION	2021-22 * ORIGINAL BUDGET	2022-23 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2023-24 % CHANGE	2023-24 REQUESTED AMT CHANGE
<b>Fund: 20 UTILITY FUND</b>							
<b>Department: 2020 WATER DEPARTMENT</b>							
<b>SALARIES &amp; WAGES</b>							
20-2020-1-701000	SALARIES - ADMINISTRATIVE	247,518	257,829	260,521	271,175	5	13,346
20-2020-1-702000	SALARIES - CLERICAL	178,568	185,931	187,910	191,507	3	5,576
20-2020-1-703000	SALARIES - ENGINEERING	149,176	143,313	143,173	148,708	4	5,395
20-2020-1-704000	SALARIES - MAINTENANCE	253,176	233,649	257,140	240,194	3	6,545
<b>SALARIES &amp; WAGES</b>		<b>828,438</b>	<b>820,722</b>	<b>848,744</b>	<b>851,584</b>	<b>4</b>	<b>30,862</b>
<b>EMPLOYEE BENEFITS</b>							
20-2020-2-720000	INSURANCE	85,491	116,939	91,863	101,018	(14)	(15,921)
20-2020-2-793000	EMPLOYER CONTRIBUTION IMRF	109,172	99,887	101,202	89,401	(10)	(10,486)
20-2020-2-794000	EMP CONTRIBUTION FICA/MEDICARE	58,837	60,984	60,704	62,828	3	1,844
<b>EMPLOYEE BENEFITS</b>		<b>253,500</b>	<b>277,810</b>	<b>253,769</b>	<b>253,247</b>	<b>(9)</b>	<b>(24,563)</b>
<b>CONTRACTUAL</b>							
20-2020-3-721000	INTERGOVMTAL RISK MGMT AGENCY	28,980	27,732	28,222	30,505	10	2,773
20-2020-3-728000	TECHNICAL SERVICES	92,879	167,398	193,698	169,798	1	2,400
	FMCSA QUERY PACKAGE		20	20	20		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		53	53	53		
	FIRE HYDRANT FLOW TESTING		60,000	90,000	62,600		
	VALVE EXERCISE PROGRAM		27,000	21,600	22,000		
	WATER ATLAS PRINTING		1,300	1,300	1,300		
	AUTOCAD LICENSE (SPLIT WITH SEWER, STREETS, ENG)		125	125	125		
	RANDOM DRUG & ALCOHOL SCREEN FEES		650	650	650		
	SCADA SYSTEM MAIN		10,000	10,000	10,000		
	J.U.L.I.E. MEMBERSHIP FEES		6,000	5,000	6,000		
	UTILITY BILL PRINTING		8,500	8,500	8,500		
	CPR AND METRA RR XING FEES		1,100	1,100	1,100		
	OTHER INSPECTIONS (WATER TOWERS)		4,000	4,000	4,000		
	LEAK SURVEY - WHOLE SYSTEM		21,000	23,370	25,650		
	FIRE HYDRANT SANDBLASTING AND PAINTING		10,000	10,200	10,000		
	TESTING AND REPAIR OF COMMERCIAL METER		5,000	5,000	5,000		
	ANNUAL AUDIOLOGY TESTING		150	280	300		
	SAMPLE ANALYSIS		9,000	9,000	9,000		
	WATER QUALITY REPORT PRINTING		3,500	3,500	3,500		
	GL # FOOTNOTE TOTAL		167,398	193,698	169,798		
<b>CONTRACTUAL</b>		<b>121,859</b>	<b>195,130</b>	<b>221,920</b>	<b>200,303</b>	<b>3</b>	<b>5,173</b>
<b>UTILITIES</b>							
20-2020-4-708000	ELECTRICITY	57,325	48,000	48,000	60,000	25	12,000
	ELECTRICITY		48,000	48,000	60,000		
20-2020-4-709000	NORTH SHORE GAS	4,206	3,500	3,500	4,500	29	1,000
	GAS SERVICE		3,500	3,500	4,500		
20-2020-4-710000	TELEPHONE	2,835	3,500	4,000	4,000	14	500
	FEE - WATER SECTION SHARE		3,500	4,000	4,000		
20-2020-4-712000	STORMWATER FEE	2,660	4,454	4,454	4,454	0	0
	57.1 ERU + IDF X \$13.00 X 6 BILLS FOR FY 2022-2023		4,454	4,454	4,454		
<b>UTILITIES</b>		<b>67,026</b>	<b>59,454</b>	<b>59,954</b>	<b>72,954</b>	<b>23</b>	<b>13,500</b>
<b>COMMODITIES</b>							
20-2020-5-706000	MATERIALS AND SUPPLIES	18,920	18,500	21,000	21,000	14	2,500
	EQUIPMENT, TOOLS, SMALL STOCK ITEMS NOT CHARGEABLE TO OTHER ACCOUNTS		17,500	20,000	20,000		
	WATER BILLING SUPPLIES		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL		18,500	21,000	21,000		
20-2020-5-722000	POSTAGE	10,460	15,000	12,500	12,500	(17)	(2,500)
	WATER & SEWER BILL POSTAGE		15,000	12,500	12,500		
20-2020-5-723000	OFFICE SUPPLIES	2,254	2,000	2,000	2,000	0	0
	OFFICE SUPPLIES		2,000	2,000	2,000		
20-2020-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	8,858	9,715	9,715	10,535	8	820
	STAFF TRAINING - DOUG CARTLAND		0	0	820		
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250	1,250	1,250		
	ISPI FALL 2020 JUAREZ - SPLIT WITH SEWER AND STREETS		435	435	435		
	ISPI FALL 2020 TOLL - SPLIT WITH SEWER AND STREETS		435	435	435		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600	600	600		
	AWWA DUES FOR UTILITIES PERSONNEL		315	315	315		
	SEMINARS, CONFERENCES FOR PDH/CEU - WATER LICENSES		600	600	600		



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL	* BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
	PROFESSIONAL DEVELOPMENT		1,100	1,100	1,100		
	ISAWWA CONFERENCE (UTILITIES SUPERVISOR)		1,200	1,200	1,200		
	ILCMA CONFERENCE (ADPW)		700	700	700		
	APWA PWX		2,000	2,000	2,000		
	MIDWEST ADVANCED PUBLIC SERVICE INSTITUTE (MAPSI) (DEPUTY DIR.) (SPLIT WITH WATER)		600	600	600		
	TARGET SOLUTIONS ONLINE TRAINING		480	480	480		
	GL # FOOTNOTE TOTAL		9,715	9,715	10,535		
20-2020-5-729000	METERS - NEW CONSTRUCTION	9,126	15,000	15,000	15,000	0	0
20-2020-5-736000	CREDIT CARD FEES	41,770	30,000	40,000	40,000	33	10,000
20-2020-5-752000	UNIFORMS	4,455	4,550	4,550	4,550	0	0
	PROTECTIVE CLOTHING		500	500	500		
	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		4,550	4,550	4,550		
20-2020-5-761000	BAD DEBT EXPENSE	60	2,000	2,000	2,000	0	0
	BAD DEBT EXPENSE		2,000	2,000	2,000		
20-2020-5-798000	PURCHASE OF WATER - CLCJAWA	1,346,100	1,405,500	1,356,309	1,472,000	5	66,500
	TELEPHONE, ELECTRIC/ MAINT FOR PETERSON						
	CLCJAWA STRUCTURE		3,000	3,000	3,000		
	WATER PURCHASE (ESTIMATED 816,000 UNITS/YEAR X \$1.80 UNIT)		1,402,500	1,353,309	1,469,000		
	GL # FOOTNOTE TOTAL		1,405,500	1,356,309	1,472,000		
20-2020-5-799000	MISCELLANEOUS	724	2,000	2,000	2,000	0	0
	MISCELLANEOUS		2,000	2,000	2,000		
<b>COMMODITIES</b>		<b>1,442,727</b>	<b>1,504,265</b>	<b>1,465,074</b>	<b>1,581,585</b>	<b>5</b>	<b>77,320</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
20-2020-7-712000	MAINTENANCE BLDG AND GROUNDS	31,542	36,531	36,531	41,460	13	4,929
	LANDSCAPE & MOWING CONTRACTUAL		5,781	5,781	10,710		
	WELL HOUSE DOORS AND WINDOWS		12,000	12,000	12,000		
	GENERAL UPKEEP OF WATER FACILITIES		1,500	1,500	1,500		
	CLEANING SERVICE		5,250	5,250	5,250		
	S&U ROOF REPAIRS		1,000	1,000	1,000		
	FIRE SYSTEM REPAIR (SPLIT WITH STREETS)		1,000	1,000	1,000		
	S&U FACILITY OVERHEAD DOOR REPLACEMENT (SPLIT WITH STREETS)		4,000	4,000	4,000		
	WATER TOWER CLEANING		6,000	6,000	6,000		
	GL # FOOTNOTE TOTAL		36,531	36,531	41,460		
20-2020-7-714000	MAINT MOTOR VEHICLE FEES	46,906	48,313	48,313	49,762	3	1,449
	FUEL AND MAINTENANCE		48,313	48,313	49,762		
20-2020-7-715000	MAINTENANCE OTHER EQUIPMENT	12,093	14,500	14,500	14,500	0	0
	PUMPS, VALVES, SCADA		7,000	7,000	7,000		
	GENERATOR MAINTENANCE BY CONTRACT		5,000	5,000	5,000		
	SAFETY EQUIPMENT		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL		14,500	14,500	14,500		
20-2020-7-716000	MAINTENANCE WATER LINE	127,819	120,000	125,000	125,000	4	5,000
<b>REPAIRS &amp; MAINTENANCE</b>		<b>218,360</b>	<b>219,344</b>	<b>224,344</b>	<b>230,722</b>	<b>5</b>	<b>11,378</b>
<b>TRANSFERS</b>							
20-2020-8-789000	TECHNOLOGY EQUIP & REPLMT FEES	87,061	89,673	89,673	94,157	5	4,484
	TERF USER FEES (INCLUDES GIS)		89,673	89,673	94,157		
<b>TRANSFERS</b>		<b>87,061</b>	<b>89,673</b>	<b>89,673</b>	<b>94,157</b>	<b>5</b>	<b>4,484</b>
<b>Total Department 2020: WATER DEPARTMENT</b>		<b>4,436,673</b>	<b>3,166,398</b>	<b>3,163,478</b>	<b>3,284,552</b>	<b>4</b>	<b>118,154</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



GL NUMBER	DESCRIPTION	2021-22 ACTIVITY *	2022-23 ORIGINAL BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET	2023-24 REQUESTED % CHANGE	2023-24 REQUESTED AMT CHANGE
<b>FUND 20 - UTILITY FUND</b>							
<b>Department: 2021 SEWER DEPARTMENT</b>							
<b>SALARIES &amp; WAGES</b>							
20-2021-1-701000	SALARIES - ADMINISTRATIVE	152,819	158,910	159,976	165,726	4	6,816
20-2021-1-703000	SALARIES - ENGINEERING	125,620	130,904	130,746	136,133	4	5,229
20-2021-1-704000	SALARIES - MAINTENANCE	228,957	273,921	265,388	286,748	5	12,827
<b>SALARIES &amp; WAGES</b>		<b>507,396</b>	<b>563,735</b>	<b>556,110</b>	<b>588,607</b>	<b>4</b>	<b>24,872</b>
<b>EMPLOYEE BENEFITS</b>							
20-2021-2-720000	INSURANCE	39,136	48,150	61,098	67,184	40	19,034
20-2021-2-793000	EMPLOYER CONTRIBUTION IMRF	66,220	68,955	67,155	61,862	(10)	(7,093)
20-2021-2-794000	EMP CONTRIBUTION FICA/MEDICARE	36,720	42,444	40,862	44,236	4	1,792
<b>EMPLOYEE BENEFITS</b>		<b>142,076</b>	<b>159,549</b>	<b>169,115</b>	<b>173,282</b>	<b>9</b>	<b>13,733</b>
<b>CONTRACTUAL</b>							
20-2021-3-721000	INTERGOVMTAL RISK MGMT AGENCY	16,989	16,257	11,379	17,883	10	1,626
20-2021-3-728000	TECHNICAL SERVICES	2,629	9,735	7,760	2,775	(71)	(6,960)
	FMCSA QUERY PACKAGE		5	5	5		
	LAKE COUNTY/GREEN OAKS RCE RATE STUDY		5,000	5,000	0		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		15	15	15		
	APWA REACCREDITATION VISIT FEES - SUMMER 2022		2,000	0	0		
	RAILROAD CROSSING LEASE FEES: 12" WINCHESTER METRA RR		475	475	475		
	RANDOM DRUG & ALCOHOL SCREEN FEES		155	160	170		
	OTHER TECHNICAL SERVICES		1,000	1,000	1,000		
	ANNUAL FIRE EXTINGUISHER SERVICES		1,000	1,000	1,000		
	ANNUAL AUDIOLOGY TESTING		85	105	110		
	GL # FOOTNOTE TOTAL		9,735	7,760	2,775		
<b>CONTRACTUAL</b>		<b>19,618</b>	<b>25,992</b>	<b>19,139</b>	<b>20,658</b>	<b>(21)</b>	<b>(5,334)</b>
<b>UTILITIES</b>							
20-2021-4-707000	COUNTY SEWER SERVICE	935,921	727,000	727,000	770,835	6	43,835
	6070 RCE'S AT \$10.12 - \$10.42/RCE		727,000	727,000	770,835		
20-2021-4-708000	ELECTRICITY	13,830	22,000	22,000	22,000	0	0
20-2021-4-709000	NATURAL GAS	4,085	4,000	4,000	4,000	0	0
20-2021-4-710000	TELEPHONE		1,000	0	0	(100)	(1,000)
	TELEPHONE CHARGES		1,000	0	0		
<b>UTILITIES</b>		<b>953,836</b>	<b>754,000</b>	<b>753,000</b>	<b>796,835</b>	<b>6</b>	<b>42,835</b>
<b>COMMODITIES</b>							
20-2021-5-706000	MATERIALS AND SUPPLIES	3,363	5,700	5,700	5,700	0	0
	SEWER MATERIALS AND SUPPLIES		1,500	1,500	1,500		
	VACTOR SUPPLIES		2,000	2,000	2,000		
	REPLACEMENT HOSE FOR VACTOR		2,200	2,200	2,200		
	GL # FOOTNOTE TOTAL		5,700	5,700	5,700		
20-2021-5-722000	POSTAGE	8,960	10,000	10,000	10,000	0	0
20-2021-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,262	4,820	4,820	5,170	7	350
	STAFF TRAINING - DOUG CARLAND		0	0	350		
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250	1,250	1,250		
	ISPI FALL JUAREZ - SPLIT WITH WATER AND STREETS		435	435	435		
	ISPI FALL TOLL - SPLIT WITH WATER AND STREETS		435	435	435		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600	600	600		
	SEMINARS - SEWER MAINTENANCE, SAFETY TRAINING		1,350	1,350	1,350		
	MAPSI, PUBLIC SERVICE INSTITUTE DEPUTY DIRECTOR (SPLIT WITH WATER 50%)		600	600	600		
	TARGET SOLUTIONS ONLINE TRAINING		150	150	150		
	GL # FOOTNOTE TOTAL		4,820	4,820	5,170		
20-2021-5-752000	UNIFORMS	1,446	1,750	1,750	1,750	0	0
	PROTECTIVE CLOTHING		500	500	500		
	UNIFORMS		900	900	900		
	OUTDOOR GEAR		350	350	350		
	GL # FOOTNOTE TOTAL		1,750	1,750	1,750		
<b>COMMODITIES</b>		<b>16,031</b>	<b>22,270</b>	<b>22,270</b>	<b>22,620</b>	<b>2</b>	<b>350</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
20-2021-7-714000	MAINT MOTOR VEHICLE FEES	120,655	124,275	124,275	128,003	3	3,728
20-2021-7-715000	MAINTENANCE LIFT STATIONS	25,063	32,215	32,215	32,687	1	472
	LANDSCAPING AND MOWING CONTRACTUAL		3,840	3,840	4,312		
	ALARM PHONE LINE		600	600	600		
	LIFT STATION		5,575	5,575	5,575		
	EQUIPMENT MAINTENANCE AT PUMPING STATIONS		15,000	15,000	15,000		



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	ORIGINAL	PROJECTED	REQUESTED	REQUESTED	REQUESTED
		*	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
	LIFT STATION BACKUP POWER GENERATOR MAINT 4 STATIONARY 1 PORTABLE UNITS		7,200	7,200	7,200		
	GL # FOOTNOTE TOTAL		32,215	32,215	32,687		
20-2021-7-716000	MAINTENANCE SEWER LINES	29,661	18,000	18,000	18,000	0	0
	REPAIR OF SANITARY SEWERS AND MANHOLES- FRAME SEALS, LEAK SEALANT, GROUT, RESTORATION MATERIALS		13,000	13,000	13,000		
	GREASE DISSOLVING AGENTS AND ROOT CONTROL PRODUCTS		2,500	2,500	2,500		
	SPOILS DISPOSAL (25% SEWER 25% STREETS 50% WATER)		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL		18,000	18,000	18,000		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>175,379</b>	<b>174,490</b>	<b>174,490</b>	<b>178,690</b>	<b>2</b>	<b>4,200</b>
<b>TRANSFERS</b>							
20-2021-8-789000	TRANSFER TECHNOLOGY FUND	65,431	67,394	67,394	70,764	5	3,370
	TERF USER CHARGES (INCLUDES GIS)		67,394	67,394	70,764		
<b>TRANSFERS</b>		<b>65,431</b>	<b>67,394</b>	<b>67,394</b>	<b>70,764</b>	<b>5</b>	<b>3,370</b>
<b>Total Department 2021: SEWER DEPARTMENT</b>		<b>1,879,767</b>	<b>1,767,430</b>	<b>1,761,518</b>	<b>1,851,456</b>	<b>5</b>	<b>84,026</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



GL NUMBER	DESCRIPTION	2021-22 *	2022-23 BUDGET	2022-23 ACTIVITY	2023-24 BUDGET	2023-24 % CHANGE	2023-24 REQUESTED AMT CHANGE
<b>FUND 20 - UTILITY FUND</b>							
<b>Department: 2022 WASTE WATER TREATMENT PLANT</b>							
<b>SALARIES &amp; WAGES</b>							
20-2022-1-701000	SALARIES - ADMINISTRATIVE	71,361	74,627	75,899	77,494	4	2,867
20-2022-1-704000	SALARIES - OPERATORS	338,852	413,277	421,876	442,219	7	28,942
<b>SALARIES &amp; WAGES</b>		<b>410,213</b>	<b>487,904</b>	<b>497,775</b>	<b>519,713</b>	<b>7</b>	<b>31,809</b>
<b>EMPLOYEE BENEFITS</b>							
20-2022-2-720000	INSURANCE	88,579	109,982	95,855	115,386	5	5,404
20-2022-2-793000	EMPLOYER CONTRIBUTION IMRF	56,285	59,598	59,448	54,452	(9)	(5,146)
20-2022-2-794000	EMP CONTRIBUTION FICA/MEDICARE	30,143	36,643	35,887	38,966	6	2,323
<b>EMPLOYEE BENEFITS</b>		<b>175,007</b>	<b>206,223</b>	<b>191,190</b>	<b>208,804</b>	<b>1</b>	<b>2,581</b>
<b>CONTRACTUAL</b>							
20-2022-3-705000	CONTRACTUAL SERVICES	95,783	14,256	21,003	0	(100)	(14,256)
	MUNDELEIN CONTRACTED OPERATOR - LAB SERVICES (3% INCREASE ANNUALLY)		11,706	21,003	0		
	MUNDELEIN CONTRACTED OPERATOR - ON CALL PAY (3% INCREASE ANNUALLY)		2,550	0	0		
	GL # FOOTNOTE TOTAL		14,256	21,003	0		
20-2022-3-721000	INTERGOVMTAL RISK MGMT AGENCY	29,275	27,732	26,672	30,505	10	2,773
20-2022-3-728000	TECHNICAL SERVICES	47,608	64,000	64,090	64,100	0	100
	HACH SUPPORT - PHOSPHORUS REMOVAL TESTING EQUIPMENT		15,000	15,000	15,000		
	IEPA-NPDES PERMIT FEES		18,000	18,000	18,000		
	MISC INSPECTIONS ROOF, FIRE EXTINGUISHERS, LAB TESTING ETC.		16,000	16,000	16,000		
	MISC ENGINEERING AND CONSULTING ON SUCH ITEMS AS SCADA ,STUDIES, NPDES PERMIT RENEWAL (ONCE EVERY 4 YEARS)		14,000	14,000	14,000		
	ANNUAL AUDIOLOGY TESTING		85	175	185		
	PRETREATMENT ENGINEERING		915	915	915		
	GL # FOOTNOTE TOTAL		64,000	64,090	64,100		
<b>CONTRACTUAL</b>		<b>172,666</b>	<b>105,988</b>	<b>111,765</b>	<b>94,605</b>	<b>(11)</b>	<b>(11,383)</b>
<b>UTILITIES</b>							
20-2022-4-708000	ELECTRICITY	189,935	230,000	200,000	200,000	(13)	(30,000)
20-2022-4-709000	NORTH SHORE GAS	51,806	35,000	60,000	65,000	86	30,000
	HEATING OF (2) BUILDING AND PRIMARY SLUDGE DIGESTER		35,000	60,000	65,000		
20-2022-4-710000	TELEPHONE	2,601	2,500	2,500	2,500	0	0
<b>UTILITIES</b>		<b>244,342</b>	<b>267,500</b>	<b>262,500</b>	<b>267,500</b>	<b>0</b>	<b>0</b>
<b>COMMODITIES</b>							
20-2022-5-706000	MATERIALS AND SUPPLIES	19,918	39,050	39,050	40,750	4	1,700
	CYANIDE TESTING KITS		3,000	3,000	3,000		
	SUPPLIES		6,000	6,000	6,500		
	OSHA SAFETY (CONFINED SPACE & FALL PROTECTION ITEMS)		250	250	250		
	SUPPLIES - LAB & OFFICE		10,500	10,500	11,500		
	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		1,500	1,500	1,500		
	LAB PROBE & KITS (INCREASED LAB TESTING DUE TO FACILITY PLANNING & NPDES PERMIT)		10,000	10,000	10,000		
	GENERATOR FUEL		800	800	1,000		
	GL # FOOTNOTE TOTAL		39,050	39,050	40,750		
20-2022-5-707000	CHEMICALS	80,521	130,356	131,356	146,848	13	16,492
	POND MANAGEMENT		1,056	1,056	3,168		
	CALCIUM CHLORITE		800	800	1,000		
	SODIUM HYPOCHLORITE FOR FILTER SAND CLEANING (\$1.00 PER GALLON)		2,900	2,900	3,000		
	SODIUM BILSULFITE FOR DE-CHLORINATION OF EFFLUENT		6,500	7,500	8,000		
	SODIUM HYPOCHLORITE TO DISINFECT PLANT EFFLUENT		14,100	14,100	15,000		
	LAGOON TREATMENT		8,000	8,000	8,000		
	ODOR CONTROL		5,000	5,000	5,000		
	PHOSPHORUS CONTROL		92,000	92,000	103,680		
	GL # FOOTNOTE TOTAL		130,356	131,356	146,848		



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED	REQUESTED
		*	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
20-2022-5-718000	SLUDGE REMOVAL	145,836	214,200	214,200	230,675	8	16,475
	CHEMICAL HYDROGEN SULFIDE CONTROL		2,250	2,250	2,000		
	SLUDGE REMOVAL		210,000	210,000	226,175		
	LAB TEST ON SLUDGE FOLLOWING PERMIT REQUIREMENTS		1,950	1,950	2,500		
	GL # FOOTNOTE TOTAL		214,200	214,200	230,675		
20-2022-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	15,110	17,450	17,450	16,528	(5)	(922)
	STAFF TRAINING - DOUG CARTLAND		0	0	285		
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250	1,250	1,250		
	SEMINARS, CONTINUING EDUCATION		2,000	2,000	2,000		
	MEMBERSHIPS (WEF, AWWA, FVOA, APWA)		780	780	780		
	DES PLAINES RIVER WATERSHED WORKGROUP		11,680	11,680	10,473		
	IL ASSOCIATION OF WASTEWATER AGENCIES		1,420	1,420	1,420		
	TARGET SOLUTIONS ONLINE TRAINING		320	320	320		
	GL # FOOTNOTE TOTAL		17,450	17,450	16,528		
20-2022-5-752000	UNIFORMS	1,984	2,700	2,700	2,700	0	0
	PANTS		800	800	800		
	PROTECTIVE CLOTHING GEAR PPE		500	500	500		
	SAFETY SHOES		700	700	700		
	SHIRTS AND OUTERWEAR		700	700	700		
	GL # FOOTNOTE TOTAL		2,700	2,700	2,700		
20-2022-5-799000	MISCELLANEOUS	254	530	530	530	0	0
	RESPIRATORY EXAM		280	280	280		
	NEW EMPLOYMENT ADS, PRE-EMPLOYMENT PHYSICAL EXAMS, ETC.		250	250	250		
	GL # FOOTNOTE TOTAL		530	530	530		
<b>COMMODITIES</b>		<b>263,623</b>	<b>404,286</b>	<b>405,286</b>	<b>438,031</b>	<b>8</b>	<b>33,745</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
20-2022-7-712000	MAINT - BUILDING & GROUNDS	15,617	40,240	40,240	50,741	26	10,501
	CLEANING SERVICE		3,000	3,000	3,000		
	ROOF REPAIRS		2,000	2,000	2,000		
	OVERHEAD DOOR REPAIRS		1,000	1,000	1,000		
	DOORS		1,000	1,000	1,000		
	HVAC		1,500	1,500	10,000		
	CONCRETE REPAIRS		3,000	3,000	3,000		
	REPAIRS		15,000	15,000	15,000		
	LANDSCAPING/RESTORATION		1,000	1,000	1,500		
	LANDSCAPE SERVICE CONTRACT		12,740	12,740	14,241		
	GL # FOOTNOTE TOTAL		40,240	40,240	50,741		
20-2022-7-714000	MAINTENANCE VEHICLES	7,373	7,594	7,594	7,822	3	228
20-2022-7-715000	MAINTENANCE OTHER EQUIPMENT	48,923	50,600	17,250	52,200	3	1,600
	REPAIRS SERVICE AND PARTS FOR PUMPS, VALVES MOTORS ETC.		42,000	15,000	43,000		
	MAINTENANCE MATERIALS GREASE, OIL, PACKINGS		8,000	2,000	8,500		
	WASTE OIL DISPOSAL		600	250	700		
	GL # FOOTNOTE TOTAL		50,600	17,250	52,200		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>71,913</b>	<b>98,434</b>	<b>65,084</b>	<b>110,763</b>	<b>13</b>	<b>12,329</b>
<b>TRANSFERS</b>							
20-2022-8-789000	TRANSFER TECHNOLOGY FUND	43,260	44,558	44,558	46,786	5	2,228
	TERF USER CHARGES (INCLUDES GIS)		44,558	44,558	46,786		
<b>TRANSFERS</b>		<b>43,260</b>	<b>44,558</b>	<b>44,558</b>	<b>46,786</b>	<b>5</b>	<b>2,228</b>
<b>Total Department 2022: WASTE WATER TREATMENT PLANT</b>		<b>1,381,024</b>	<b>1,614,893</b>	<b>1,578,158</b>	<b>1,686,202</b>	<b>4</b>	<b>71,309</b>

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GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL	* BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>FUND 20 - UTILITY FUND</b>							
<b>DEPT 2023 - UTILITY-DEBT SERVICE</b>							
<b>DEBT SERVICE</b>							
20-2023-9-728000	BOND ISSUE COSTS	90,572	0	0	0	0	0
20-2023-9-795000	PRINCIPAL PAYMENTS		747,753	747,753	799,033	7	51,280
	ALTERNATE REVENUE REFUNDING BONDS (SERIES 2021B)		325,000	325,000	370,000		
	ALTERNATE REVENUE BONDS (SERIES 2014A) PRINCIPAL		310,000	310,000	0		
	ALTERNATE REVENUE BONDS (SERIES 2015B)		35,000	35,000	350,000		
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		77,753	77,753	79,033		
	GL # FOOTNOTE TOTAL		747,753	747,753	799,033		
20-2023-9-796000	INTEREST PAYMENTS	265,466	375,316	345,316	419,161	12	43,845
	ALTERNATE REVENUE REFUNDING BONDS (SERIES 2021B)		201,400	201,400	164,400		
	ALTERNATE REVENUE BONDS (SERIES 2023) ESTIMATE		30,000	0	120,000		
	ALTERNATE REVENUE BONDS (SERIES 2014A) INTEREST		4,650	4,650	0		
	ALTERNATE REVENUE BONDS (SERIES 2015B) INTEREST		113,963	113,963	110,738		
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		25,303	25,303	24,023		
	GL # FOOTNOTE TOTAL		375,316	345,316	419,161		
20-2023-9-797000	PAYING AGENT FEES	1,250	2,500	2,500	2,500	0	0
<b>DEBT SERVICE</b>		<b>357,288</b>	<b>1,125,569</b>	<b>1,095,569</b>	<b>1,220,694</b>	<b>8</b>	<b>95,125</b>
<b>Total Department 2023: UTILITY-DEBT SERVICE</b>		<b>357,288</b>	<b>1,125,569</b>	<b>1,095,569</b>	<b>1,220,694</b>	<b>8</b>	<b>95,125</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 \* BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION						
<b>FUND 20 - UTILITY FUND</b>							
<b>DEPT 2024 - UTILITY-CAPITAL IMPROVEMENT</b>							
<b>COMMODITIES</b>							
20-2024-5-788000	REPLACEMENT METERS	71,632	89,100	89,100	89,100	0	0
	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	53,080	55,000	54,575	55,000	0	0
	PW-WATER-005: FIRE HYDRANT REPLACEMENTS		30,000	20,000	30,000		
	PW-WATER-006: NEW VALVE INSERTIONS		25,000	34,575	25,000		
	GL # FOOTNOTE TOTAL		55,000	54,575	55,000		
<b>COMMODITIES</b>		<b>124,712</b>	<b>144,100</b>	<b>143,675</b>	<b>144,100</b>	<b>0</b>	<b>0</b>
<b>CAPITAL</b>							
20-2024-6-750000	WWTP IMPR	36,975	1,070,000	1,610,000	3,080,000	188	2,010,000
	PW-WWTP-015: DIGESTER COMPLEX - DEWATERING CENTRIFUGE		0	0	150,000		
	PW-WWTP-023: SECONDARY CLARIFIERS A - WEIRS/SKIMMERS		0	0	106,000		
	PW-WWTP-024: PRIMARY CLARIFIERS B - ISOLATION VALVES		0	0	228,000		
	PW-WWTP-027: SECONDARY CLARIFIERS B - EFFLUENT JUNCTION BOX		0	0	100,000		
	PW-WWTP-035: WWTP FACILITY PLAN UPDATE		0	0	75,000		
	PW-WWTP-036: INDUSTRIAL USER SURVEY		0	0	50,000		
	PW-WWTP-037: PLANT A REPAIRS AND REHABILITATION		0	0	100,000		
	PW-WWTP-009: CONTROL BLDG. - ELECTRICAL SYSTEM		35,000	35,000	125,000		
	PW-WWTP-033: BNR PROCESS FERMENTATION TANK AT WWTP		50,000	50,000	0		
	PW-WWTP-034: DIGESTER COMPLEX - BOILER AND FLARE SYSTEM		275,000	275,000	0		
	PW-WWTP-006: SCREEN & GRIT BLDG. - ELECTRICAL SYSTEM		20,000	20,000	550,000		
	PW-WWTP-007: SCREEN & GRIT BLDG. - HEADWORKS SCREEN		20,000	20,000	875,000		
	PW-WWTP-008: SCREEN & GRIT BLDG. - GRIT COLLECTOR		20,000	20,000	721,000		
	PW-WWTP-010: CONTROL BLDG. - TURBO BLOWERS (FY 2021-2022 IS YEAR 1 OF 2)		650,000	1,190,000	0		
	GL # FOOTNOTE TOTAL		1,070,000	1,610,000	3,080,000		
20-2024-6-776000	SANITARY SEWER REPAIRS	140,769	600,000	920,000	1,430,000	138	830,000
	PW-SS-011: WINCHESTER SEWER UPGRADE (LUCERNE)		0	0	155,000		
	PW-SS-010: WINCHESTER SEWER UPGRADE (LOYOLA)		0	70,000	675,000		
	PW-SS-006: LINING AND POINT REPAIRS CONSTRUCTION		300,000	550,000	300,000		
	PW-SS-005: ANNUAL SEWER TELEVISIONING INSPECTION PROGRAM		100,000	100,000	100,000		
	PW-SS-007: MANHOLE REPAIRS - VARIOUS LOCATIONS		100,000	100,000	100,000		
	GL # FOOTNOTE TOTAL		600,000	920,000	1,430,000		
20-2024-6-777000	LIFT STATION IMPROVEMENTS	(10,622)	875,000	603,115	331,885	(62)	(543,115)
	PW-SS-008: CASS AVENUE LIFT STATION REPLACEMENT		0	0	150,000		
	PW-SS-014: EMERGENCY GENERATOR - CARRIAGE HILL LIFT STATION		0	0	65,000		
	PW-SS-002: EMERGENCY GENERATOR AT LIFT STATION (TBD)		175,000	58,115	116,885		
	PW-SS-001: HIGH SCHOOL LIFT STATION		700,000	545,000	0		
	GL # FOOTNOTE TOTAL		875,000	603,115	331,885		
20-2024-6-778000	WELL CAPACITY STUDY	4,929	0	0	0	0	0
20-2024-6-781000	RESIDENTIAL LEAD SERVICE REPLACE INCENTI REIMBURSEMENT PROGRAM	5,725	25,000	25,000	25,000	0	0
20-2024-6-795000	WATER SYSTEM IMPROVEMENTS	164,985	2,485,000	2,425,700	2,171,750	(13)	(313,250)
	PW-WATER-011: RED TOP RESERVOIR EMERGENCY GENERATOR		0	0	175,000		
	PW-WATER-015: ANNUAL SCADA IMPROVEMENTS		0	0	25,000		
	PW-WATER-016: GARFIELD TOWER REHABILITATION		0	0	250,000		
	PW-WATER-025: LARGE WATER METER REPLACEMENTS		0	0	150,000		
	PW-WATER-029: WATER AND SANITARY SYSTEM ASSESSMENT PLAN		0	0	250,000		



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL * BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
	PW-WATER-019: TIFFANY LANE PRESSURE REDUCING VALVE		50,000	82,200	0		
	PW-WATER-020: RED TOP RESERVOIR IMPROVEMENTS		75,000	75,000	0		
	PW-WATER-021: EMERGENCY GENERATOR - CANTERBURY BOOSTER STATION		60,000	0	66,750		
	PW-WATER-022: SCADA WATER DISTRIBUTION SYSTEM RADIO REPLACEMENTS		100,000	110,000	0		
	PW-WATER-024: CLA-VAL REHABILITATION AND REPLACEMENTS		150,000	108,500	0		
	PW-WATER-002: ANNUAL WATERMAIN REPLACEMENT PROGRAM		2,000,000	2,000,000	1,200,000		
	PW-WATER-007: MISCELLANEOUS SYSTEM REPAIRS		50,000	50,000	55,000		
	GL # FOOTNOTE TOTAL		2,485,000	2,425,700	2,171,750		
<b>CAPITAL</b>		<b>342,761</b>	<b>5,055,000</b>	<b>5,583,815</b>	<b>7,038,635</b>	<b>39</b>	<b>1,983,635</b>
<b>Total Department 2024: UTILITY-CAPITAL IMPROVEMENT</b>		<b>467,473</b>	<b>5,199,100</b>	<b>5,727,490</b>	<b>7,182,735</b>	<b>38</b>	<b>1,983,635</b>
<b>Department: 9999 TRANSFERS</b>							
<b>TRANSFERS</b>							
20-9999-8-799000	TRANSFERS OUT	128,989	128,989	128,989	128,989	0	0
	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		
<b>TRANSFERS</b>		<b>128,989</b>	<b>128,989</b>	<b>128,989</b>	<b>128,989</b>	<b>0</b>	<b>0</b>
<b>Total Department 9999: TRANSFERS</b>		<b>128,989</b>	<b>128,989</b>	<b>128,989</b>	<b>128,989</b>	<b>0</b>	<b>0</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.

# BUDGET DETAIL

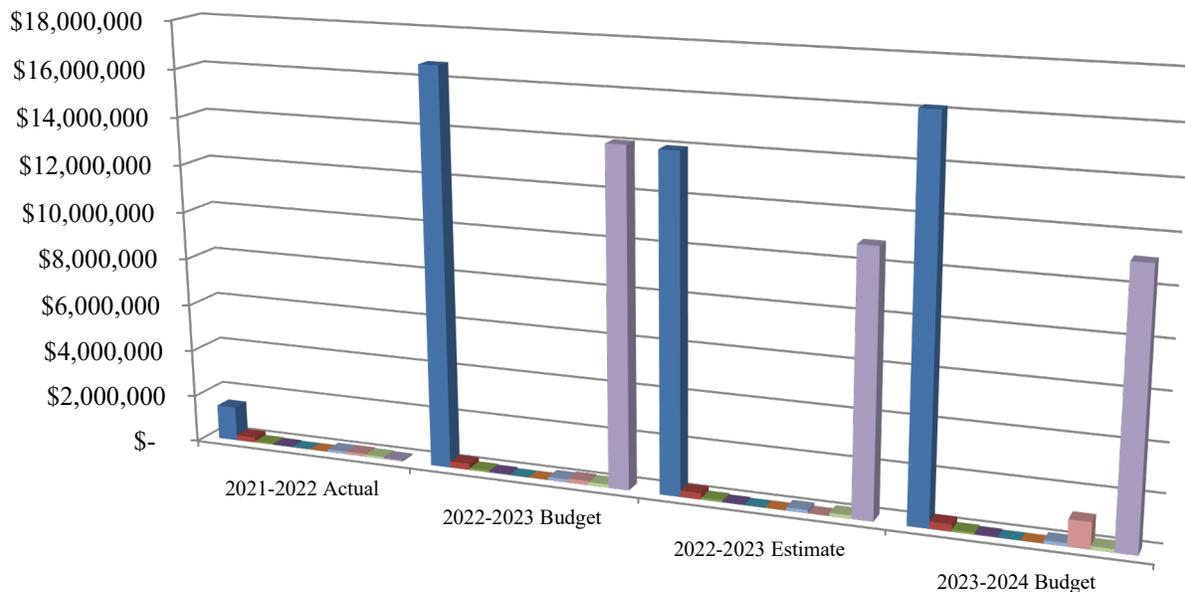
## STORMWATER SEWER FUND

**Fund Description:** Accounts for the operation, capital improvement, and maintenance of the Village’s stormwater sewer system.

Stormwater Sewer Fund	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 1,463,806	\$ 16,693,238	\$ 13,982,184	\$ 16,186,589	-3.0%	15.8%
Expenses	\$ (631,078)	\$ (848,054)	\$ (650,639)	\$ (1,795,272)	111.7%	175.9%
Net Operating Income (loss)	\$ 832,728	\$ 15,845,184	\$ 13,331,545	\$ 14,391,317	-9.2%	7.9%
<b>Operating Expense Detail</b>						
Salaries & Wages	\$ 226,740	\$ 268,770	\$ 269,890	\$ 302,353	12.5%	12.0%
Employee Benefits	\$ 54,123	\$ 80,315	\$ 78,297	\$ 81,065	0.9%	3.5%
Contractual	\$ 27,452	\$ 46,000	\$ 27,000	\$ 36,000	-21.7%	33.3%
Utilities	\$ -	\$ -	\$ -	\$ 5,500	-	-
Commodities	\$ -	\$ 1,250	\$ 1,188	\$ 1,250	0.0%	5.2%
Repairs & Maintenance	\$ 115,166	\$ 135,861	\$ 135,861	\$ 138,862	2.2%	2.2%
Debt Service	\$ 119,194	\$ 177,455	\$ -	\$ 1,089,339	513.9%	-
Operating Transfers	\$ 88,403	\$ 138,403	\$ 138,403	\$ 140,903	1.8%	1.8%
	\$ 631,078	\$ 848,054	\$ 650,639	\$ 1,795,272		
Capital Outlay	\$ 54,693	\$ 14,058,756	\$ 10,925,000	\$ 11,148,700	-20.7%	2.0%
Total Fund Expense	\$ 685,771	\$ 14,906,810	\$ 11,575,639	\$ 12,943,972	-13.2%	11.8%
Net Fund Income (loss)	\$ 778,035	\$ 1,786,428	\$ 2,406,545	\$ 3,242,617	81.5%	34.7%

### Stormwater Sewer Fund

- Revenue
- Salaries and Wages
- Employee Benefits
- Contractual
- Utilities
- Commodities
- Repairs & Maintenance
- Debt Service
- Operating Transfers
- Capital Outlay





2021-22 2022-23 2022-23 2023-24 2023-24 2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 \* BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

**GL NUMBER DESCRIPTION**  
**FUND 21 - STORMWATER SEWER FUND**

**REVENUES**

**CHARGES FOR SERVICES**

21-0000-5-647000	SEWER CHARGES	1,353,912	2,107,794	2,025,954	2,025,954	(4)	(81,840)
	UTILITY FEE 25,974 ERUS/IDFS X \$13.00		2,107,794	2,025,954	2,025,954		
21-0000-5-648000	SEWER CHARGES-PENALTIES	8,161	5,000	9,000	9,000	80	4,000
<b>CHARGES FOR SERVICES</b>		<b>1,362,073</b>	<b>2,112,794</b>	<b>2,034,954</b>	<b>2,034,954</b>	<b>(4)</b>	<b>(77,840)</b>

**INTEREST**

21-0000-7-690000	INTEREST REVENUE	69	100	100,000	100,000	99,900	99,900
<b>INTEREST</b>		<b>69</b>	<b>100</b>	<b>100,000</b>	<b>100,000</b>	<b>99,900</b>	<b>99,900</b>

**MISCELLANEOUS**

21-0000-8-698000	BOND PROCEEDS		11,830,344	9,097,230	9,160,258	(23)	(2,670,086)
	STORMWATER ALT REV BOND ISSUANCE		11,830,344	9,097,230	9,160,258		
21-0000-8-699000	MISCELLANEOUS REVENUE		2,750,000	2,750,000	4,891,377	78	2,141,377
	DCEO GRANT (2 OF 2)		0	0	4,891,377		
	DCEO GRANT (1 OF 2)		2,750,000	2,750,000	0		
	GL # FOOTNOTE TOTAL		2,750,000	2,750,000	4,891,377		
<b>MISCELLANEOUS</b>		<b>0</b>	<b>14,580,344</b>	<b>11,847,230</b>	<b>14,051,635</b>	<b>(4)</b>	<b>(528,709)</b>

<b>TOTAL REVENUES</b>		<b>1,463,806</b>	<b>16,693,238</b>	<b>13,982,184</b>	<b>16,186,589</b>	<b>(3)</b>	<b>(506,649)</b>
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**Fund: 21 STORMWATER SEWER FUND**

**APPROPRIATIONS**

**Department: 2121 STORMWATER SEWER**

**SALARIES & WAGES**

21-2121-1-701000	SALARIES-ADMINISTRATIVE STAFF	76,887	72,631	73,968	96,695	33	24,064
21-2121-1-702000	SALARIES-CLERICAL	2,770	0	0	0	0	0
21-2121-1-703000	SALARIES-ENGINEERING	50,371	99,056	98,616	104,834	6	5,778
21-2121-1-704000	SALARIES-MAINTENANCE	96,712	97,083	97,306	100,824	4	3,741
<b>SALARIES &amp; WAGES</b>		<b>226,740</b>	<b>268,770</b>	<b>269,890</b>	<b>302,353</b>	<b>13</b>	<b>33,583</b>

**EMPLOYEE BENEFITS**

21-2121-2-720000	INSURANCE	11,835	28,089	27,231	27,898	(1)	(191)
21-2121-2-793000	EMPLOYER CONTRIBUTION IMRF	27,312	32,523	31,937	31,475	(3)	(1,048)
21-2121-2-794000	EMP CONTRIBUTION FICA/MEDICARE	14,976	19,703	19,129	21,692	10	1,989
<b>EMPLOYEE BENEFITS</b>		<b>54,123</b>	<b>80,315</b>	<b>78,297</b>	<b>81,065</b>	<b>1</b>	<b>750</b>

**CONTRACTUAL**

21-2121-3-728000	TECHNICAL SERVICES	14,754	26,000	26,000	26,000	0	0
	ENFORCEMENT EXPENSES		10,000	10,000	10,000		
	NPDES MS4 YEARLY REPORT		16,000	16,000	16,000		
	GL # FOOTNOTE TOTAL		26,000	26,000	26,000		
21-2121-3-776000	LEGAL FEES	12,698	20,000	1,000	10,000	(50)	(10,000)
<b>CONTRACTUAL</b>		<b>27,452</b>	<b>46,000</b>	<b>27,000</b>	<b>36,000</b>	<b>(22)</b>	<b>(10,000)</b>

**UTILITIES**

21-2121-4-708000	ELECTRICITY		0	0	5,000	0	5,000
	CHARLES BROWN PUMP STATION		0	0	5,000		
21-2121-4-710000	TELEPHONE		0	0	500	0	500
	CHARLES BROWN PUMP STATION		0	0	500		
<b>UTILITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>

**COMMODITIES**

21-2121-5-799000	MISCELLANEOUS		1,250	1,188	1,250	0	0
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250	1,188	1,250		
<b>COMMODITIES</b>		<b>0</b>	<b>1,250</b>	<b>1,188</b>	<b>1,250</b>	<b>0</b>	<b>0</b>

**CAPITAL**

21-2121-6-760000	DEPRECIATION EXPENSE	627,289	0	0	0	0	0
21-2121-6-790000	CAPITAL OUTLAY	54,693	14,058,756	10,925,000	11,148,700	(21)	(2,910,056)
	PW-SW-011: PROPERTY ACQUISITION		0	150,000	0		
	PW-SW-012: KRISTIN DR. STORM SEWER IMPROVEMENTS		0	150,000	0		
	PW-SW-009: MSWMP - COPELAND MANOR		0	0	483,400		
	ADM-PMP-002: NICHOLAS-DOWDEN SITE IMPROVEMENTS		673,931	0	682,390		
	PW-SW-003: CLEANING AND TELEVISIONING OF STORM SEWERS		100,000	100,000	100,000		
	PW-SW-004: STORM SEWER STRUCTURE CLEANING		75,000	0	0		
	PW-SW-005: STORM SEWER POINT REPAIRS		100,000	50,000	550,000		



GL NUMBER	DESCRIPTION	2021-22 ACTIVITY *	2022-23 ORIGINAL BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET	2023-24 REQUESTED % CHANGE	2023-24 REQUESTED AMT CHANGE
	PW-SW-006: CHARLES BROWN RESERVOIR ANNUAL MAINTENANCE		25,000	25,000	25,000		
	PW-SW-007: MSWMP - ROCKLAND ROAD STORMWATER IMPROVEMENTS		2,935,150	2,200,000	1,102,910		
	PW-SW-008: MSWMP - BURDICK & AMES STORMWATER IMPROVEMENTS		10,099,675	8,200,000	8,055,000		
	PW-SW-002: STORM SEWER IMPROVEMENTS - MISCELLANEOUS		50,000	50,000	150,000		
	GL # FOOTNOTE TOTAL		14,058,756	10,925,000	11,148,700		
<b>CAPITAL</b>		<b>681,982</b>	<b>14,058,756</b>	<b>10,925,000</b>	<b>11,148,700</b>	<b>(21)</b>	<b>(2,910,056)</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
21-2121-7-718000	MAINTENANCE STORM SEWERS	115,166	135,861	135,861	138,862	2	3,001
	LANDSCAPING & MOWING CONTRACTUAL - DETENTION PONDS & SW BASIN		23,984	23,984	25,565		
	SWEeper SUPPLIES		1,200	1,200	1,200		
	STREET SWEEPING		100,000	100,000	100,000		
	REPAIRS OF CATCH BASINS, MANHOLES, AND STORM SEWER LINES, TV INSPECTIONS		8,117	8,117	8,117		
	NPDES FEES		1,000	1,000	1,000		
	NPDES PHASE II SURVEYS, PR PROGRAM, SIGNS		300	300	300		
	BASIN ODOR CONTROL		1,260	1,260	2,680		
	GL # FOOTNOTE TOTAL		135,861	135,861	138,862		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>115,166</b>	<b>135,861</b>	<b>135,861</b>	<b>138,862</b>	<b>2</b>	<b>3,001</b>
<b>TRANSFERS</b>							
21-2121-8-789000	TECHNOLOGY EQUIP. & REPLACE		50,000	50,000	52,500	5	2,500
21-2121-8-799000	TRANSFERS OUT	(7,183,560)	88,403	88,403	88,403	0	0
	LOAN REPAYMENT TO NON-HOME RULE SALES TAX FUND		88,403	88,403	88,403		
<b>TRANSFERS</b>		<b>(7,183,560)</b>	<b>138,403</b>	<b>138,403</b>	<b>140,903</b>	<b>2</b>	<b>2,500</b>
<b>DEBT SERVICE</b>							
21-2121-9-793000	PENSION EXPENSE-IMRF	73,301	0	0	0	0	0
21-2121-9-793001	PENSION EXPENSE-OPEB	27,048	0	0	0	0	0
21-2121-9-795000	PRINCIPAL PAYMENTS		0	0	575,000	0	575,000
	SERIES 2022 STORMWATER ALTERNATE REVENUE		0	0	575,000		
21-2121-9-796000	INTEREST PAYMENTS	119,194	177,455	0	514,339	190	336,884
	SERIES 2023 STORMWATER ALTERNATE REVENUE		0	0	185,953		
	BOND - INTEREST ESTIMATE		0	0	328,386		
	SERIES 2022 STORMWATER ALTERNATE REVENUE		177,455	0	514,339		
	GL # FOOTNOTE TOTAL		177,455	0	514,339		
<b>DEBT SERVICE</b>		<b>219,543</b>	<b>177,455</b>	<b>0</b>	<b>1,089,339</b>	<b>514</b>	<b>911,884</b>
<b>TOTAL APPROPRIATIONS</b>		<b>(5,858,554)</b>	<b>14,906,810</b>	<b>11,575,639</b>	<b>12,943,972</b>	<b>(13)</b>	<b>(1,962,838)</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.

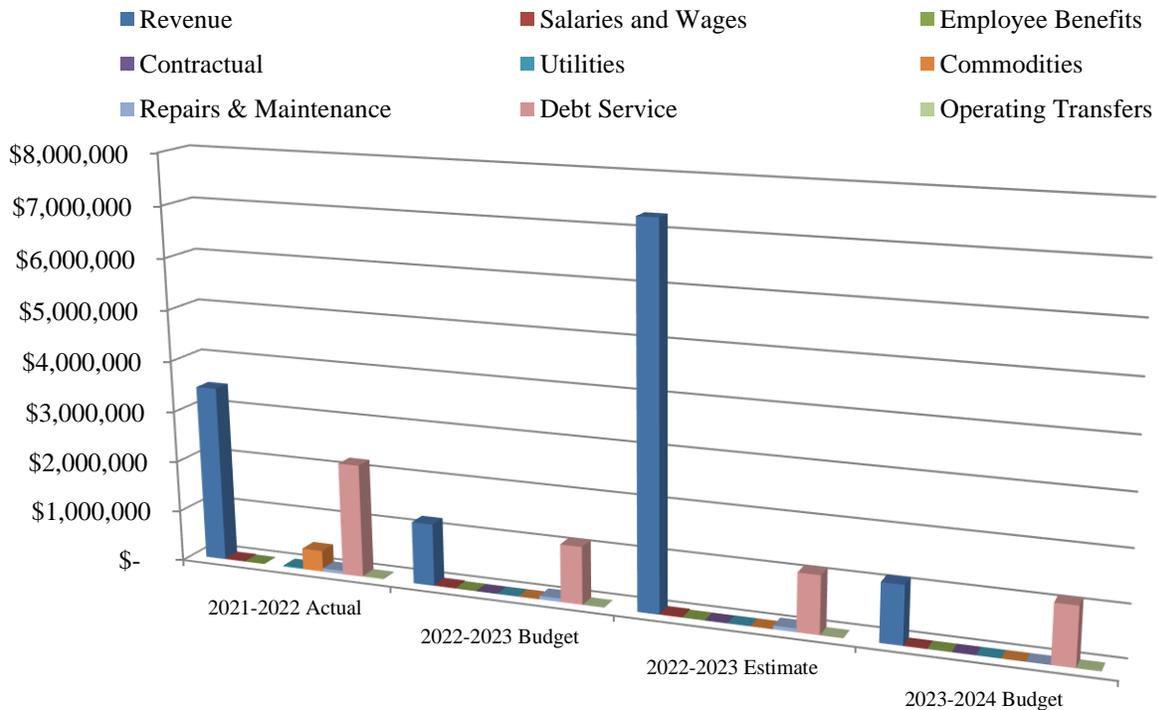
# BUDGET DETAIL

## 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. In 2021, the Indoor Complex was leased to Canlan Sports.

Libertyville Sports Complex Fund	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 3,448,437	\$ 1,214,207	\$ 7,300,086	\$ 1,127,955	-7.1%	-84.5%
Expenses	\$ (2,760,406)	\$ (1,214,207)	\$ (1,214,822)	\$ (1,127,955)	-7.1%	-7.2%
Net Operating Income (loss)	\$ 688,031	\$ -	\$ 6,085,264	\$ -	0.0%	-100.0%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 17,898	\$ 18,630	\$ 18,932	\$ -	-100.0%	-100.0%
Employee Benefits	\$ 6,358	\$ 3,222	\$ 3,050	\$ -	-100.0%	-100.0%
Contractual	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Utilities	\$ 23,891	\$ -	\$ 475	\$ -	0.0%	-100.0%
Commodities	\$ 418,117	\$ -	\$ 10	\$ -	0.0%	-100.0%
Repairs & Maintenance	\$ 66,995	\$ 70,000	\$ 70,000	\$ -	-100.0%	-100.0%
Debt Service	\$ 2,214,169	\$ 1,122,355	\$ 1,122,355	\$ 1,127,955	0.5%	0.5%
Operating Transfers	\$ 12,978	\$ -	\$ -	\$ -	0.0%	0.0%
	\$ 2,760,406	\$ 1,214,207	\$ 1,214,822	\$ 1,127,955		
Capital Transfers	\$ -	\$ -	\$ -	\$ 2,500,000	0.0%	0.0%
Total Fund Expense	\$ 2,760,406	\$ 1,214,207	\$ 1,214,822	\$ 3,627,955	198.8%	198.6%
Net Fund Income (loss)	\$ 688,031	\$ -	\$ 6,085,264	\$ (2,500,000)	0.0%	-141.1%

### Libertyville Sports Complex Fund





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE**

**GL NUMBER    DESCRIPTION**  
**FUND 60 - LIBERTYVILLE SPORTS COMP FUND**

**REVENUES**

60-6001-0-607000	BASKETBALL PROGRAMS	(90)	0	0	0	0	0
60-6001-0-611000	CONTRACTUAL PROGRAM FEES	11,484	0	7,500	0	0	0
	MISCELLANEOUS		0	7,500	0		
60-6001-0-617000	SPORTS FLOOR RENTAL	(20,858)	0	0	0	0	0
60-6001-0-618000	OPEN GYM/DROP-IN FEES	(3)	0	0	0	0	0
60-6001-0-621000	LEASE REVENUES	120,000	240,000	240,000	0	(100)	(240,000)
60-6001-0-690000	INTEREST REVENUE		0	15	0	0	0
60-6001-0-699000	MISCELLANEOUS REVENUES	27,987	0	0	0	0	0
60-6004-9-699000	TRANSFERS IN	1,941,138	0	0	0	0	0
60-6004-0-690000	INTEREST REVENUE		0	55,000	50,000	0	50,000
60-6004-0-694000	SALE OF PROPERTY	30,000	0	6,085,264	0	0	0
	GLC SALE		0	2,835,264	0		
	ISC SALE		0	3,750,000	0		
	ISC CLOSING COSTS		0	(500,000)	0		
	GL # FOOTNOTE TOTAL		0	6,085,264	0		
60-6004-0-695000	BOND ISSUE PREMIUM	161,267	0	0	0	0	0
60-6004-0-697000	TRANSFER FROM GENERAL-DEBT	1,175,262	974,207	912,307	1,077,955	11	103,748
60-6001-0-677000	DAMAGE TO VILLAGE EQUIPMENT	2,250	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>3,448,437</b>	<b>1,214,207</b>	<b>7,300,086</b>	<b>1,127,955</b>	<b>(7)</b>	<b>(86,252)</b>



2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 \* BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

**GL NUMBER      DESCRIPTION**  
**FUND 60 - LIBERTYVILLE SPORTS COMP FUND**

**APPROPRIATIONS**

**SALARIES & WAGES**

60-6001-1-701000	SALARIES-ADMINISTRATIVE STAFF	17,898	18,630	18,932	0	(100)	(18,630)
<b>SALARIES &amp; WAGES</b>		<b>17,898</b>	<b>18,630</b>	<b>18,932</b>	<b>0</b>	<b>(100)</b>	<b>(18,630)</b>

**EMPLOYEE BENEFITS**

60-6001-2-747000	UNEMPLOYMENT BENEFITS	3,067	0	0	0	0	0
60-6001-2-793000	EMPLOYER CONTRIBUTION IMRF	2,160	2,040	1,947	0	(100)	(2,040)
60-6001-2-794000	EMP CONTRIBUTION FICA/MEDICARE	1,131	1,182	1,103	0	(100)	(1,182)
<b>EMPLOYEE BENEFITS</b>		<b>6,358</b>	<b>3,222</b>	<b>3,050</b>	<b>0</b>	<b>(100)</b>	<b>(3,222)</b>

**UTILITIES**

60-6001-4-708000	ELECTRICITY	16,000	0	0	0	0	0
60-6001-4-709000	NORTH SHORE GAS	1,095	0	0	0	0	0
60-6001-4-710000	TELEPHONE	4,061	0	475	0	0	0
60-6001-4-719000	INTERNET ACCESS	2,735	0	0	0	0	0
<b>UTILITIES</b>		<b>23,891</b>	<b>0</b>	<b>475</b>	<b>0</b>	<b>0</b>	<b>0</b>

**COMMODITIES**

60-6001-5-706000	MATERIALS AND SUPPLIES SPORTS	362	0	0	0	0	0
60-6001-5-716000	CONCESSIONS	(784)	0	0	0	0	0
60-6001-5-736000	CREDIT CARD/BANK FEES		0	10	0	0	0
60-6001-5-750000	REFUNDS	555	0	0	0	0	0
<b>COMMODITIES</b>		<b>133</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>

**REPAIRS & MAINTENANCE**

60-6001-7-712000	MAINTENANCE BUILDING	38,716	30,000	30,000	0	(100)	(30,000)
	MISCELLANEOUS MAINTENANCE		30,000	30,000	0		
60-6001-7-714000	MAINTENANCE GROUNDS	28,279	40,000	40,000	0	(100)	(40,000)
	SNOW PLOWING		15,000	15,000	0		
	CONTRACTUAL MAINTENANCE		25,000	25,000	0		
	GL # FOOTNOTE TOTAL		40,000	40,000	0		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>66,995</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>	<b>(100)</b>	<b>(70,000)</b>

**TRANSFERS**

60-6001-8-789000	TECHNOLOGY EQUIP. & REPLACE	12,978	0	0	0	0	0
60-6004-8-799000	TRANSFERS OUT		0	0	2,500,000	0	2,500,000
	TRANSFER OF GLC SALE PROCEEDS TO NEW BUILDING FUND		0	0	2,500,000		
<b>TRANSFERS</b>		<b>12,978</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>0</b>	<b>2,500,000</b>

**DEBT SERVICE**

60-6004-9-730000	BOND ISSUANCE COSTS	168,563	0	0	0	0	0
60-6004-9-795000	PRINCIPAL PAYMENTS		960,000	960,000	980,000	2	20,000
	GO ALTERNATE REVENUE REFUNDING (SERIES 2021) PRINCIPAL		960,000	960,000	980,000		
60-6004-9-796000	INTEREST PAYMENTS	213,084	161,355	161,355	146,955	(9)	(14,400)
	GO ALTERNATE REVENUE REFUNDING (SERIES 2021) INTEREST		161,355	161,355	146,955		
60-6004-9-797000	PAYING AGENT FEES	548	1,000	1,000	1,000	0	0
60-6004-9-798000	PAYMENT TO ESCROW AGENT	39,950	0	0	0	0	0
<b>DEBT SERVICE</b>		<b>422,145</b>	<b>1,122,355</b>	<b>1,122,355</b>	<b>1,127,955</b>	<b>1</b>	<b>5,600</b>

<b>TOTAL APPROPRIATIONS</b>		<b>960,987</b>	<b>1,214,207</b>	<b>1,214,822</b>	<b>3,627,955</b>	<b>199</b>	<b>2,413,748</b>
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\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.

# BUDGET DETAIL

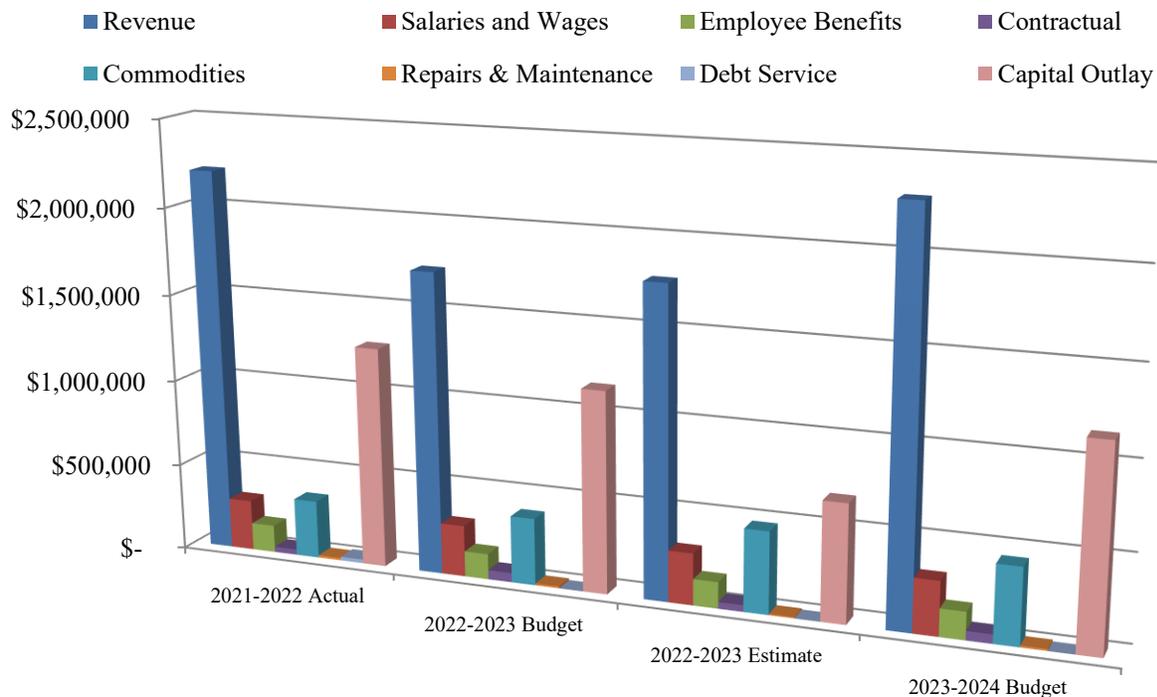
## VEHICLE MAINT. & REPLACEMENT FUND

**Fund Description:** Accounts for the maintenance, repair and replacement of all Village vehicles. Funding is provided through the individual departments using vehicles and related services.

Vehicle Maint. & Replacement Fund	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
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Operating						
Revenue	\$ 2,204,713	\$ 1,728,480	\$ 1,768,480	\$ 2,286,704	32.3%	29.3%
Expenses	\$ (852,354)	\$ (892,188)	\$ (961,641)	\$ (967,599)	8.5%	0.6%
Net Operating Income (loss)	\$ 1,352,359	\$ 836,292	\$ 806,839	\$ 1,319,105	57.7%	63.5%
Operating Expense Detail						
Salaries and Wages	\$ 291,529	\$ 295,416	\$ 295,859	\$ 308,896	4.6%	4.4%
Employee Benefits	\$ 158,673	\$ 147,234	\$ 150,552	\$ 157,909	7.3%	4.9%
Contractual	\$ 31,728	\$ 54,026	\$ 38,108	\$ 52,738	-2.4%	38.4%
Commodities	\$ 335,678	\$ 385,462	\$ 470,672	\$ 438,006	13.6%	-6.9%
Repairs & Maintenance	\$ 13,497	\$ 10,050	\$ 6,450	\$ 10,050	0.0%	55.8%
Debt Service	\$ 21,249	\$ -	\$ -	\$ -	0.0%	0.0%
	\$ 852,354	\$ 892,188	\$ 961,641	\$ 967,599		
Capital Outlay	\$ 1,267,978	\$ 1,153,000	\$ 673,403	\$ 1,150,618	-0.2%	70.9%
Total Fund Expense	\$ 2,120,332	\$ 2,045,188	\$ 1,635,044	\$ 2,118,217	3.6%	29.6%
Net Fund Income (loss)	\$ 84,381	\$ (316,708)	\$ 133,436	\$ 168,487	-153.2%	26.3%

### Vehicle Maint. & Replacement Fund





GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL * BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>FUND 30 - VEHICLE MAINT/REPL SERVICE FD</b>							
<b>REVENUES</b>							
30-0000-0-614000	USER FEES	978,146	1,007,491	1,007,491	1,037,715	3	30,224
30-0000-0-615000	SHARE SERVICES	15,757	15,000	15,000	15,000	0	0
30-0000-0-656000	GAS CHARGES-OTHER GOVERNMENTS	14,557	10,000	15,000	15,000	50	5,000
30-0000-0-676000	GRANTS	25,974	0	0	0	0	0
30-0000-0-678000	COURT FINES	525	5,000	5,000	5,000	0	0
30-0000-0-686000	SALE OF FIXED ASSETS	26,424	50,000	50,000	50,000	0	0
	MISCELLANEOUS SALE OF FIXED ASSETS		50,000	50,000	50,000		
30-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	(2,050)	0	0	0	0	0
30-0000-0-690000	INTEREST REVENUE	460	2,000	22,000	25,000	1,150	23,000
30-0000-0-699000	MISCELLANEOUS REVENUE	13,290	5,000	20,000	5,000	0	0
<b>MISCELLANEOUS</b>							
30-0000-0-677000	DAMAGE TO VILLAGE VEHICLES	2,641	5,000	5,000	5,000	0	0
	<b>MISCELLANEOUS</b>	<b>2,641</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS</b>							
30-0000-9-699000	TRANSFERS IN	1,128,989	628,989	628,989	1,128,989	79	500,000
	CAPITAL VEHICLE REPLACEMENT (UTILITY FUND)		128,989	128,989	128,989		
	CAPITAL VEHICLE REPLACEMENT (GENERAL FUND)		500,000	500,000	1,000,000		
	GL # FOOTNOTE TOTAL		628,989	628,989	1,128,989		
	<b>TRANSFERS</b>	<b>1,128,989</b>	<b>628,989</b>	<b>628,989</b>	<b>1,128,989</b>	<b>79</b>	<b>500,000</b>
<b>TOTAL REVENUES</b>		<b>2,204,713</b>	<b>1,728,480</b>	<b>1,768,480</b>	<b>2,286,704</b>	<b>32</b>	<b>558,224</b>
<b>APPROPRIATIONS</b>							
<b>SALARIES &amp; WAGES</b>							
30-0000-1-702000	SALARIES CLERICAL	4,983	5,290	5,266	5,598	6	308
30-0000-1-704000	SALARIES MECHANICS	286,546	290,126	290,593	303,298	5	13,172
	<b>SALARIES &amp; WAGES</b>	<b>291,529</b>	<b>295,416</b>	<b>295,859</b>	<b>308,896</b>	<b>5</b>	<b>13,480</b>
<b>EMPLOYEE BENEFITS</b>							
30-0000-2-720000	INSURANCE	98,182	88,063	92,298	101,504	15	13,441
30-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	39,059	36,572	36,116	32,774	(10)	(3,798)
30-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	21,432	22,599	22,138	23,631	5	1,032
	<b>EMPLOYEE BENEFITS</b>	<b>158,673</b>	<b>147,234</b>	<b>150,552</b>	<b>157,909</b>	<b>7</b>	<b>10,675</b>
<b>CONTRACTUAL</b>							
30-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	19,987	19,126	16,508	21,038	10	1,912
30-0000-3-728000	CONTRACTUAL REPAIR SERVICES	6,852	10,500	10,000	10,500	0	0
	CONTRACTUAL REPAIRS OTHER THAN FIRE AND POLICE		10,500	10,000	10,500		
30-0000-3-787000	FIRE CONTRACTUAL REPAIRS	4,159	20,200	9,600	17,000	(16)	(3,200)
	FIRE APPARATUS CONTRACTUAL COST		9,000	2,500	9,000		
	MAINTENANCE AND NON-WARRANTY REPAIRS OF 4631 AND 4632		5,000	2,500	3,000		
	ANNUAL AERIAL INSPECTION FEES TWO AERIALS AT \$1,600 EACH		3,200	1,850	2,000		
	ANNUAL FIRE PUMP TESTING FEES 5 PUMP TEST AT \$450 EACH		3,000	2,750	3,000		
	GL # FOOTNOTE TOTAL		20,200	9,600	17,000		
30-0000-3-788000	POLICE CONTRACTUAL REPAIRS	730	4,200	2,000	4,200	0	0
	ACCOUNT TO TRACK POLICE CONTRACTUAL		4,200	2,000	4,200		
	<b>CONTRACTUAL</b>	<b>31,728</b>	<b>54,026</b>	<b>38,108</b>	<b>52,738</b>	<b>(2)</b>	<b>(1,288)</b>
<b>COMMODITIES</b>							
30-0000-5-706000	SHOP SUPPLIES	5,315	5,000	5,250	5,000	0	0
	NUTS, BOLTS, SOLVENTS		4,500	4,850	4,500		
	BRAKES AND PARTS WASHER SERVICE		500	400	500		
	GL # FOOTNOTE TOTAL		5,000	5,250	5,000		
30-0000-5-707000	TOOLS	3,263	3,700	3,700	3,700	0	0
30-0000-5-711000	GASOLINE & OIL	189,612	180,000	240,000	240,000	33	60,000
	OILS		6,000	12,000	12,000		
	B2 DIESEL PURCHASE		100,000	148,000	148,000		
	REGULAR UNLEADED		74,000	80,000	80,000		
	GL # FOOTNOTE TOTAL		180,000	240,000	240,000		
30-0000-5-713000	VEHICLE WASHING	3,685	4,800	4,800	4,800	0	0
	VEHICLE WASHING AND DETAILING		2,300	2,300	2,300		
	POLICE SQUAD DETAILING		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL		4,800	4,800	4,800		



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	
		ACTIVITY ORIGINAL	* BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED	% CHANGE	REQUESTED AMT CHANGE
30-0000-5-714000	VEHICLE PARTS	110,938	159,000	159,000	159,000		0	0
	NEW POLICE SQUAD EQUIPMENT		70,000	70,000	70,000			
	VEHICLES PARTS AND SUPPLIES		79,000	79,000	79,000			
	PLOW AND SPREADER PARTS		9,000	9,000	9,000			
	COMMUNICATION EQUIPMENT		500	500	500			
	VILLAGE LOGOS		500	500	500			
	GL # FOOTNOTE TOTAL		159,000	159,000	159,000			
30-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	190	895	440	1,365		53	470
	STAFF TRAINING - DOUG CARTLAND		0	0	470			
	TRAINING SEMINARS & CONTINUING EDUCATION							
	COURSES FOR SUPERVISOR & MAINTENANCE							
	PERSONNEL		655	200	655			
	TARGET SOLUTIONS ONLINE TRAINING		240	240	240			
	GL # FOOTNOTE TOTAL		895	440	1,365			
30-0000-5-752000	UNIFORMS	991	1,650	1,650	1,650		0	0
	RAINWEAR/GLOVES/BOOTS		900	900	900			
	SHIRTS		525	525	525			
	SAFETY GLASSES		225	225	225			
	GL # FOOTNOTE TOTAL		1,650	1,650	1,650			
30-0000-5-755000	LICENSE/TITLE/INSPECTION FEES	1,873	3,000	3,000	3,000		0	0
	LICENSE, TITLES AND INSPECTION FEES		3,000	3,000	3,000			
30-0000-5-789000	ACCIDENT DAMAGE EXPENSE	19,537	15,000	43,000	16,000		7	1,000
30-0000-5-799000	MISCELLANEOUS	274	417	476	3,491		737	3,074
	CFA SOFTWARE MAINTENANCE		0	0	2,995			
	FMCSA QUERY PACKAGE		8	8	8			
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES -							
	MTA		23	23	23			
	MISCELLANEOUS		100	100	100			
	DRUG & ALCOHOL TESTING		231	240	255			
	ANNUAL AUDIOGRAM TESTING		55	105	110			
	GL # FOOTNOTE TOTAL		417	476	3,491			
<b>COMMODITIES</b>		<b>335,678</b>	<b>373,462</b>	<b>461,316</b>	<b>438,006</b>		<b>17</b>	<b>64,544</b>
<b>CAPITAL</b>								
30-0000-6-760000	DEPRECIATION	818,230	0	0	0		0	0
30-0000-6-782000	VEHICLE REPLACEMENT COSTS	4,249	1,096,000	638,564	1,150,618		5	54,618
	FD-FLEET-001: ADMINISTRATIVE VEHICLE							
	REPLACEMENT - 4600		0	0	85,000			
	FD-FLEET-002: UTILITY VEHICLE REPLACEMENT - U462		0	0	85,000			
	PW-FLEET-004: UNIT 322 - PLOW TRUCK		0	0	275,000			
	FD-FLEET-004: AMBULANCE REPLACEMENT - A463		350,000	0	380,618			
	PD-FLEET-003: SQUAD #20 - ADMINISTRATIVE VEHICLE		46,000	46,000	0			
	PW-FLEET-001: UNIT 303 - FORD F350		75,000	0	90,000			
	PW-FLEET-008: UNIT 321 - INTERNATIONAL 7400		215,000	227,000	0			
	PW-FLEET-014: UNIT 309 - FORD F150 UTILITY TRUCK		40,000	0	50,000			
	PW-FLEET-015: PETRO VEND SITE CONTROLLER		55,000	55,000	0			
	PW-FLEET-016: UNIT 324 - EQUIPMENT		70,000	79,465	0			
	PW-FLEET-022: MINI SKID STEER WITH LOG GRAPPLE		40,000	42,791	0			
	PD-FLEET-001: POLICE INTERCEPTORS		165,000	143,308	185,000			
	PD-FLEET-002: COMMUNITY SERVICE OFFICER VEHICLE		40,000	45,000	0			
	GL # FOOTNOTE TOTAL		1,096,000	638,564	1,150,618			
30-0000-6-790000	CAPITAL OUTLAY	9,424	69,000	44,195	0		(100)	(69,000)
	FRONT LOAD PARTS WASHER		12,000	9,356	0			
	FD-EQU-001: RESCUE AIR BAG KITS		32,000	11,186	0			
	FD-EQU-003: SURFACE-SUPPLIED AIR DIVE EQUIPMENT		25,000	23,653	0			
	GL # FOOTNOTE TOTAL		69,000	44,195	0			
<b>CAPITAL</b>		<b>831,903</b>	<b>1,165,000</b>	<b>682,759</b>	<b>1,150,618</b>		<b>(1)</b>	<b>(14,382)</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
30-0000-7-712000	MAINTENANCE SHOP FACILITIES	129	500	300	500		0	0
	FUNDS TO MAINTAIN SERVICE BAYS, PARTS ROOM AND							
	TOOL STORAGE AREA FLOORS AND LIGHTING		500	300	500			
30-0000-7-715000	MAINTENANCE OTHER EQUIPMENT	13,368	9,550	6,150	9,550		0	0
	SHOP EQUIPMENT		400	400	400			
	HYDRAULIC LIFT SERVICE		300	300	300			
	OTHER MAINTENANCE		100	100	100			
	STATE FIRE MARSHAL REQUIRED LEAK DETECTION							
	TESTING		1,200	850	1,200			
	OSHA/IMRA REQUIRED JIB AND OVERHEAD CRANE							
	TESTING		550	500	550			
	FUEL ISLAND MAINTENANCE		7,000	4,000	7,000			
	GL # FOOTNOTE TOTAL		9,550	6,150	9,550			
<b>REPAIRS &amp; MAINTENANCE</b>		<b>13,497</b>	<b>10,050</b>	<b>6,450</b>	<b>10,050</b>		<b>0</b>	<b>0</b>



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY * BUDGET	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEBT SERVICE</b>							
30-0000-9-796000	LEASE PAYMENTS - INTEREST	87	0	0	0	0	0
<b>DEBT SERVICE</b>		<b>87</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,663,095</b>	<b>2,045,188</b>	<b>1,635,044</b>	<b>2,118,217</b>	<b>4</b>	<b>73,029</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.

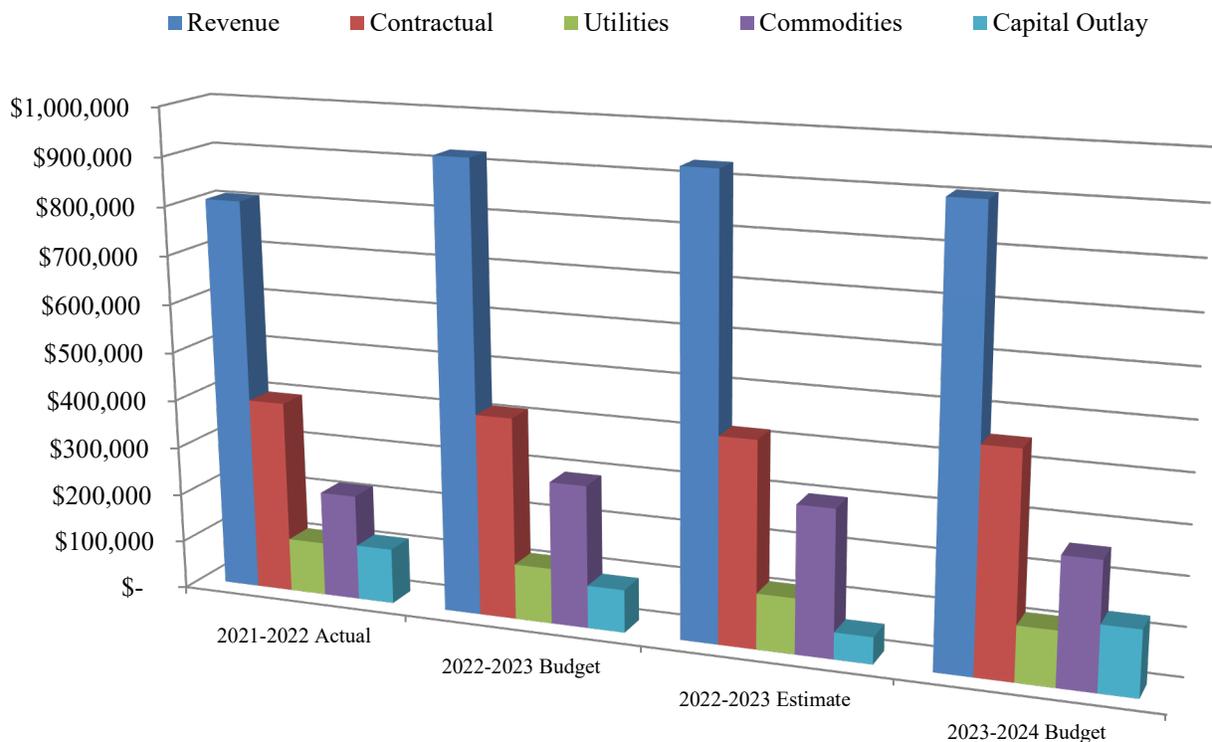
# BUDGET DETAIL

## TECHNOLOGY EQUIP. REPLACEMENT FUND

**Fund Description:** Accounts for the purchase, maintenance and replacement of computer software, hardware and infrastructure.

Technology Equipment Replacement Fund	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 808,846	\$ 924,903	\$ 932,836	\$ 906,475	-2.0%	-2.8%
Expenses	\$ (726,064)	\$ (821,436)	\$ (835,797)	\$ (825,399)	0.5%	-1.2%
Net Operating Income (loss)	\$ 82,782	\$ 103,467	\$ 97,039	\$ 81,076	-21.6%	-16.5%
<b>Operating Expense Detail</b>						
Contractual	\$ 397,980	\$ 414,682	\$ 420,445	\$ 453,456	9.4%	7.9%
Utilities	\$ 110,083	\$ 114,000	\$ 114,000	\$ 113,000	-0.9%	-0.9%
Commodities	\$ 218,001	\$ 292,754	\$ 301,352	\$ 258,943	-11.5%	-14.1%
	\$ 726,064	\$ 821,436	\$ 835,797	\$ 825,399		
Capital Outlay	\$ 113,812	\$ 88,045	\$ 54,984	\$ 134,636	52.9%	144.9%
Total Fund Expense	\$ 839,876	\$ 909,481	\$ 890,781	\$ 960,035	5.6%	7.8%
Net Fund Income (loss)	\$ (31,030)	\$ 15,422	\$ 42,055	\$ (53,560)	-447.3%	-227.4%

### Technology Equipment Replacement Fund





2021-22      2022-23      2022-23      2023-24      2023-24      2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 \* BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

**GL NUMBER      DESCRIPTION**  
**FUND 31 - TECHNOLOGY EQUIP/REPL SER FD**

**REVENUES**

31-0000-0-617000	COMPUTER/TECHNOLOGY USER FEES	282,884	341,371	341,371	358,440	5	17,069
	TERF USER CHARGES - RECREATION		13,367	13,367	14,035		
	TERF USER CHARGES - STORMWATER SEWER		50,000	50,000	52,500		
	TERF USER CHARGES - ADMIN		7,520	7,520	7,896		
	TERF USER CHARGES - CD		37,596	37,596	39,476		
	TERF USER CHARGES - POLICE		23,743	23,743	24,930		
	TERF USER CHARGES - FIRE		7,520	7,520	7,896		
	TERF USER CHARGES - WATER		89,673	89,673	94,157		
	TERF USER CHARGES - SANITARY SEWER AND WWTP		111,952	111,952	117,550		
	GL # FOOTNOTE TOTAL		341,371	341,371	358,440		
31-0000-0-620000	LEASE PMTS	197,121	211,872	211,872	221,690	5	9,818
31-0000-0-674000	TELECOM IMF FEE	108,544	101,250	103,233	99,985	(1)	(1,265)
31-0000-0-690000	INTEREST REVENUE	297	50	6,000	6,000	11,900	5,950
31-0000-0-696000	AMORT OF DEF REV CELL TOWERS	20,000	20,000	20,000	20,000	0	0
31-0000-0-699000	MISCELLANEOUS REVENUE		360	360	360	0	0
	INTERNET FOR CSO- REIMBURSED BY SCHOOL		360	360	360		

**TRANSFERS**

31-0000-9-699000	TRANSFERS IN	200,000	250,000	250,000	200,000	(20)	(50,000)
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		250,000	250,000	200,000		

<b>TRANSFERS</b>		<b>200,000</b>	<b>250,000</b>	<b>250,000</b>	<b>200,000</b>	<b>(20)</b>	<b>(50,000)</b>
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<b>TOTAL REVENUES</b>		<b>808,846</b>	<b>924,903</b>	<b>932,836</b>	<b>906,475</b>	<b>(2)</b>	<b>(18,428)</b>
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**APPROPRIATIONS**

**CONTRACTUAL**

31-0000-3-728000	CONSULTING SERVICES	397,980	414,682	420,445	453,456	9	38,774
	WEBSITE RFP		0	0	20,000		
	GIS SHARED SERVICES LICENSES		7,000	7,000	7,000		
	CONTRACTUAL IT SERVICES		278,646	284,409	292,941		
	GIS CONTRACTUAL SERVICES		129,036	129,036	133,515		
	GL # FOOTNOTE TOTAL		414,682	420,445	453,456		

<b>CONTRACTUAL</b>		<b>397,980</b>	<b>414,682</b>	<b>420,445</b>	<b>453,456</b>	<b>9</b>	<b>38,774</b>
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**UTILITIES**

31-0000-4-711000	WIRELESS SERVICE	38,304	40,000	40,000	35,000	(13)	(5,000)
31-0000-4-719000	INTERNET ACCESS	71,779	74,000	74,000	78,000	5	4,000

<b>UTILITIES</b>		<b>110,083</b>	<b>114,000</b>	<b>114,000</b>	<b>113,000</b>	<b>(1)</b>	<b>(1,000)</b>
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**COMMODITIES**

31-0000-5-706000	COMPUTER SUPPLIES	7,801	12,200	10,700	12,700	4	500
	IPADS FOR SECLICK FIX		1,200	1,200	1,200		
	DOCUMENT SCANNER		3,000	1,500	3,000		
	MISCELLANEOUS COMPUTER EQUIPMENT		8,000	8,000	8,500		
	GL # FOOTNOTE TOTAL		12,200	10,700	12,700		

31-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES		1,000	1,000	1,000	0	0
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31-0000-5-729000	SOFTWARE,LICENSING, UPDATES	187,290	242,600	252,698	206,930	(15)	(35,670)
	E-FAX LICENSES		0	0	1,000		
	KNOWB4 SECURITY SOFTWARE		5,000	3,751	4,000		
	BARRACUDA MESSAGE ARCHIVING		6,300	7,098	7,500		
	SEE CLICK FIX WORK ORDER		5,000	5,000	5,000		
	BS&A UPGRADE		54,100	54,100	0		
	AEROHIVE ACCESS POINT SUPPORT RENEWAL		2,000	2,000	0		
	GOTOMEETING SUBSCRIPTION		500	500	350		
	CODE RED NOTIFICATION SYSTEM		7,000	8,500	8,500		
	BARRACUDA SUPPORT & HARDWARE		10,000	10,000	10,000		
	AGENDA PACKET SOFTWARE		4,000	4,000	0		
	ADOBE LICENSE RENEWAL		5,000	5,000	5,000		
	BARRACUDA BACK-UP SUPPORT		7,100	7,283	7,500		
	SOFTWARE AND LICENSING		92,600	108,000	112,000		
	EXCHANGE OFFICE 365		36,000	28,554	37,080		
	BACK UP TO CLOUD		8,000	8,912	9,000		
	GL # FOOTNOTE TOTAL		242,600	252,698	206,930		

31-0000-5-729001	SOFTWARE,LICENSING, UPDATES-ACTIVENET	320	0	0	0	0	0
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31-0000-5-730000	WEB PAGE SERVICES	18,268	11,954	11,954	12,313	3	359
	WEBSITE HOSTING (3% ANNUAL ESCALATION) - SHARED WITH HOTEL/MOTEL TAX FUND		11,954	11,954	12,313		



GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	ORIGINAL	PROJECTED	REQUESTED	REQUESTED	REQUESTED
		*	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
31-0000-5-799000	MISCELLANEOUS	4,322	25,000	25,000	26,000	4	1,000
	WIRELESS ACCESS POINTS		0	0	5,000		
	IPLAN TABLES		20,000	20,000	16,000		
	MISCELLANEOUS		5,000	5,000	5,000		
	GL # FOOTNOTE TOTAL		25,000	25,000	26,000		
<b>COMMODITIES</b>		<b>218,001</b>	<b>292,754</b>	<b>301,352</b>	<b>258,943</b>	<b>(12)</b>	<b>(33,811)</b>
<b>CAPITAL</b>							
31-0000-6-760000	DEPRECIATION	11,508	0	0	0	0	0
31-0000-6-790000	CAPITAL OUTLAY	62,949	88,045	54,984	134,636	53	46,591
	ADM-IT-013: LAKE STREET GARAGE CAMERA CABLE REPLACEMENT		0	0	40,000		
	ADM-IT-008: PHONE SYSTEM REPLACEMENT/UPGRADES		20,000	19,984	25,000		
	ADM-IT-003: ANNUAL HARDWARE REPLACEMENT		68,045	35,000	69,636		
	GL # FOOTNOTE TOTAL		88,045	54,984	134,636		
<b>CAPITAL</b>		<b>74,457</b>	<b>88,045</b>	<b>54,984</b>	<b>134,636</b>	<b>53</b>	<b>46,591</b>
<b>TOTAL APPROPRIATIONS</b>		<b>800,521</b>	<b>909,481</b>	<b>890,781</b>	<b>960,035</b>	<b>6</b>	<b>50,554</b>

\*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.

# BUDGET DETAIL

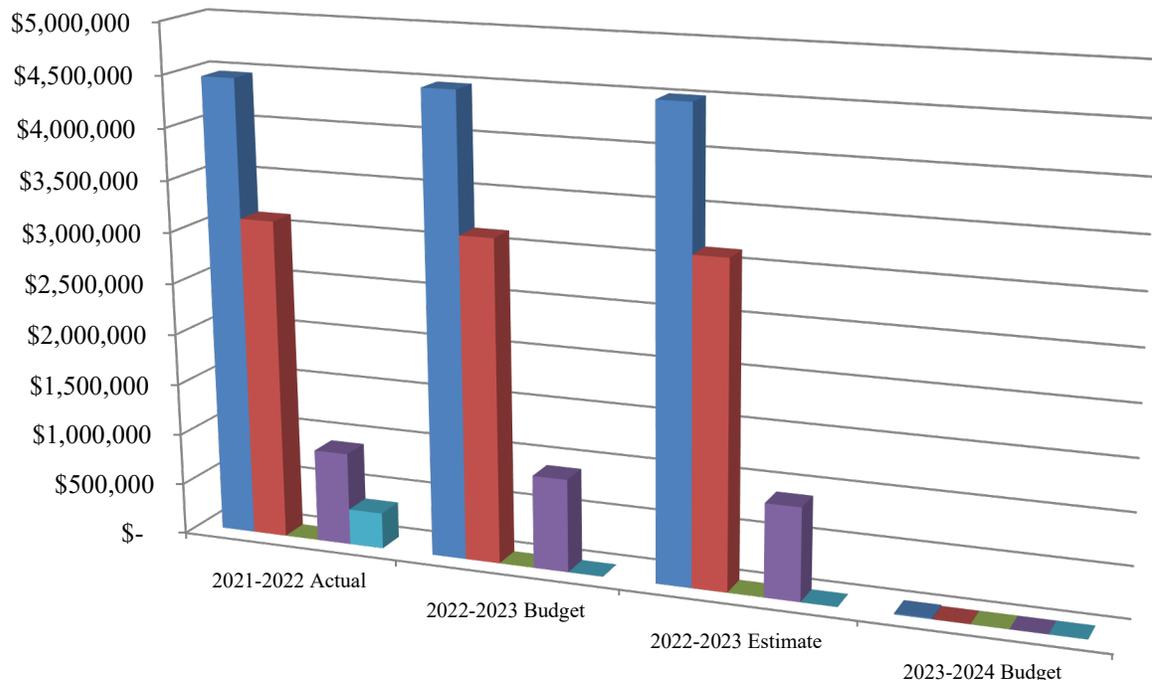
## TAX INCREMENT FINANCING DISTRICT FUND

**Fund Description:** Accounts for the TIF District that was set up in 1986 for the redevelopment of the downtown business district. Expenditure authority for TIF improvements expired on December 31, 2021.

TIF District Fund	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 4,463,993	\$ 4,486,162	\$ 4,508,562	\$ 10,000	-99.8%	-99.8%
Expenses	\$ (4,031,370)	\$ (4,047,483)	\$ (4,046,854)	\$ -	-100.0%	-100.0%
Net Operating Income (loss)	\$ 432,623	\$ 438,679	\$ 461,708	\$ 10,000	-97.7%	-97.8%
<b>Operating Expense Detail</b>						
Contractual	\$ 3,124,309	\$ 3,140,243	\$ 3,140,243	\$ -	-100.0%	-100.0%
Commodities	\$ 1,321	\$ 1,500	\$ 2,873	\$ -	-100.0%	-100.0%
Debt Service	\$ 905,740	\$ 905,740	\$ 903,738	\$ -	-100.0%	-100.0%
	\$ 4,031,370	\$ 4,047,483	\$ 4,046,854	\$ -		
Capital Outlay	\$ 350,628	\$ -	\$ -	\$ -	0.0%	0.0%
Total Fund Expense	\$ 4,381,998	\$ 4,047,483	\$ 4,046,854	\$ -	-100.0%	-100.0%
Net Fund Income (loss)	\$ 81,995	\$ 438,679	\$ 461,708	\$ 10,000	-97.7%	-97.8%

### Tax Increment Financing District Fund

■ Revenue ■ Contractual ■ Commodities ■ Debt Service ■ Capital Outlay





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY BUDGET	2022-23 ORIGINAL BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET	2023-24 REQUESTED % CHANGE	2023-24 REQUESTED AMT CHANGE
<b>FUND 09 - TAX INCREMENT FIN DIST #1</b>							
<b>REVENUES</b>							
09-0000-0-609000	PROPERTY TAXES	4,463,299	4,486,062	4,486,062	5,000	(100)	(4,481,062)
09-0000-0-690000	INTEREST REVENUE	694	100	22,500	5,000	4,900	4,900
<b>TOTAL REVENUES</b>		<b>4,463,993</b>	<b>4,486,162</b>	<b>4,508,562</b>	<b>10,000</b>	<b>(100)</b>	<b>(4,476,162)</b>
<b>APPROPRIATIONS</b>							
<b>COMMODITIES</b>							
09-0000-0-799000	MISCELLANEOUS	1,321	1,500	0	0	(100)	(1,500)
<b>COMMODITIES</b>		<b>1,321</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>(100)</b>	<b>(1,500)</b>
<b>CAPITAL</b>							
09-0000-0-776000	PARKING IMPROVEMENTS	350,628	0	2,873	0	0	0
	CD-TIF-003: DOWNTOWN PARKING LOT IMPROVEMENTS		0	2,873	0		
<b>CAPITAL</b>		<b>350,628</b>	<b>0</b>	<b>2,873</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEBT SERVICE</b>							
09-0000-0-796000	INTEREST PAYMENTS	38,520	16,704	14,702	0	(100)	(16,704)
	TIF NOTE INTEREST PAYMENTS		16,704	14,702	0		
09-0000-0-797000	PRINCIPAL PAYMENTS	867,220	889,036	889,036	0	(100)	(889,036)
	TIF NOTE PRINCIPAL PAYMENTS		889,036	889,036	0		
<b>DEBT SERVICE</b>		<b>905,740</b>	<b>905,740</b>	<b>903,738</b>	<b>0</b>	<b>(100)</b>	<b>(905,740)</b>
<b>CONTRACTUAL</b>							
09-0000-0-798000	TIF SURPLUS REBATE	3,124,309	3,140,243	3,140,243	0	(100)	(3,140,243)
<b>CONTRACTUAL</b>		<b>3,124,309</b>	<b>3,140,243</b>	<b>3,140,243</b>	<b>0</b>	<b>(100)</b>	<b>(3,140,243)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>4,381,998</b>	<b>4,047,483</b>	<b>4,046,854</b>	<b>0</b>	<b>(100)</b>	<b>(4,047,483)</b>

# BUDGET DETAIL

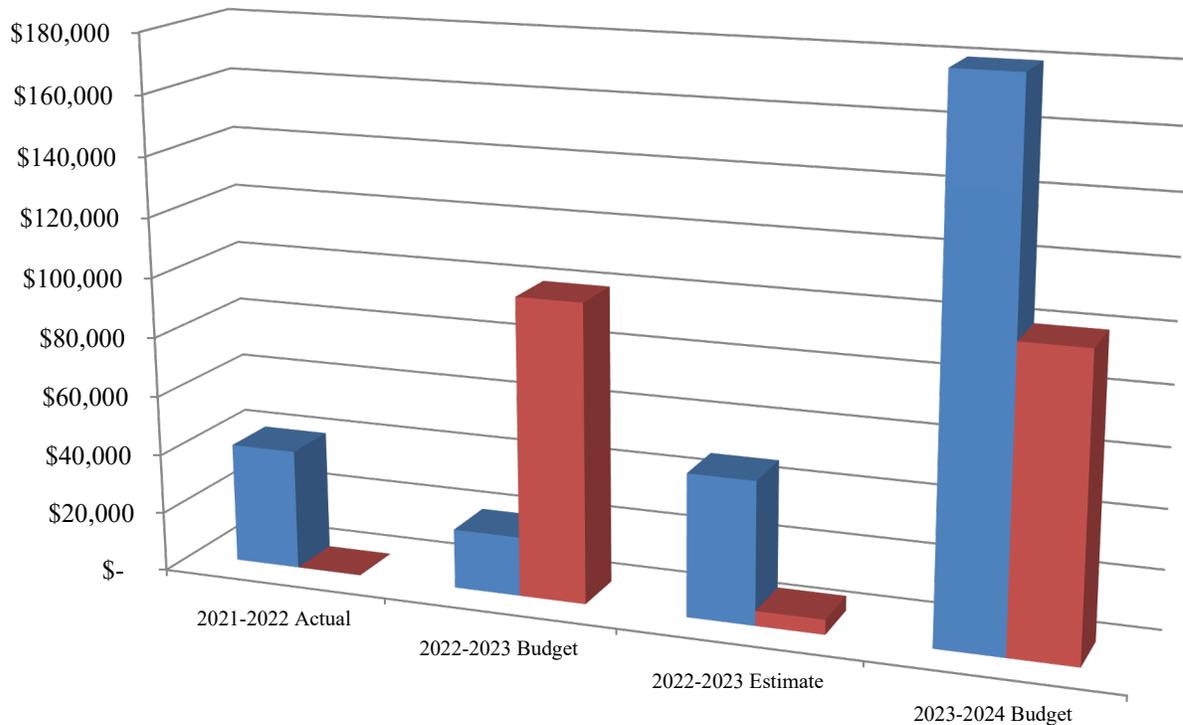
## IMPACT FEE FUND

**Fund Description:** Accounts for all impact fees (with the exception of parks) charged to developers to offset infrastructure impacts due to new construction.

Impact Fee Fund	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 40,470	\$ 20,000	\$ 48,000	\$ 180,000	800.0%	275.0%
Expenses	\$ -	\$ (100,000)	\$ (5,000)	\$ (100,000)	0.0%	1900.0%
Net Operating Income (loss)	\$ 40,470	\$ (80,000)	\$ 43,000	\$ 80,000	-200.0%	86.0%
<b>Operating Expense Detail</b>						
Contractual	\$ -	\$ 100,000	\$ 5,000	\$ 100,000	0.0%	1900.0%
	\$ -	\$ 100,000	\$ 5,000	\$ 100,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ -	\$ 100,000	\$ 5,000	\$ 100,000	0.0%	1900.0%
Net Fund Income (loss)	\$ 40,470	\$ (80,000)	\$ 43,000	\$ 80,000	-200.0%	86.0%

### Impact Fee Fund

■ Revenue ■ Contractual





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION						
<b>FUND 12 - IMPACT FEE FUND</b>							
<b>REVENUES</b>							
12-0000-0-601000	PARKING IMPACT FEES	40,000	0	0	0	0	0
12-0000-0-602000	SIDEWALK IMPACT FEE		10,000	23,000	10,000	0	0
12-0000-0-603000	ATTAINABLE HOUSING FEE		10,000	10,000	160,000	1,500	150,000
12-0000-0-690000	INTEREST REVENUE	470	0	15,000	10,000	0	10,000
<b>TOTAL REVENUES</b>		<b>40,470</b>	<b>20,000</b>	<b>48,000</b>	<b>180,000</b>	<b>800</b>	<b>160,000</b>
<b>APPROPRIATIONS</b>							
<b>CONTRACTUAL</b>							
12-0000-0-776000	LEGAL FEES		20,000	0	20,000	0	0
12-0000-0-789000	MISCELLANEOUS		30,000	0	30,000	0	0
	ATTAINABLE HOUSING CONSULTING		30,000	0	30,000		
<b>CONTRACTUAL</b>		<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>CAPITAL</b>							
12-0000-0-768000	STREETSCAPE IMPROVEMENTS		25,000	0	25,000	0	0
12-0000-0-784000	SIDEWALKS AND BIKE PATHS		25,000	5,000	25,000	0	0
<b>CAPITAL</b>		<b>0</b>	<b>50,000</b>	<b>5,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>100,000</b>	<b>5,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>

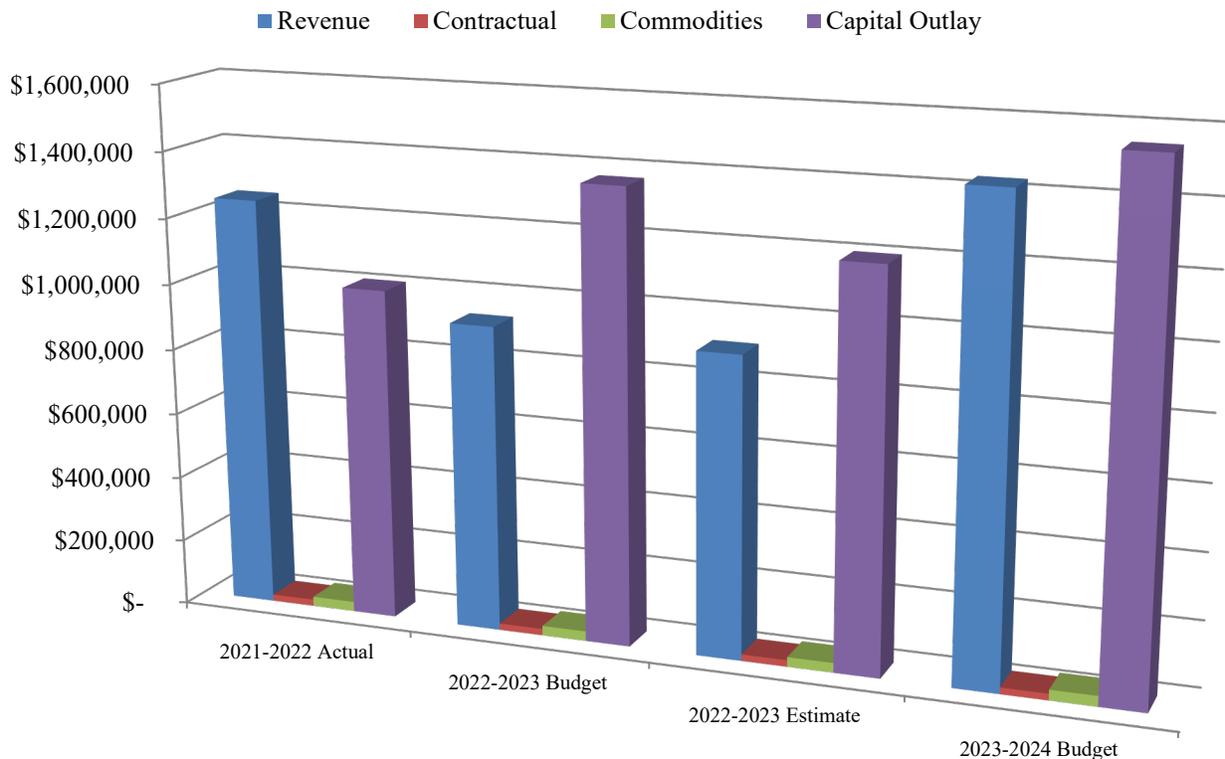
# BUDGET DETAIL

## PROJECT FUND

**Fund Description:** Accounts for the activity associated with a variety of infrastructure installations and improvements.

Project Fund	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 1,250,176	\$ 928,850	\$ 910,733	\$ 1,432,485	54.2%	57.3%
Expenses	\$ (49,191)	\$ (49,500)	\$ (49,500)	\$ (52,000)	5.1%	5.1%
Net Operating Income (loss)	\$ 1,200,985	\$ 879,350	\$ 861,233	\$ 1,380,485	57.0%	60.3%
Operating Expense Detail						
Contractual	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	0.0%
Commodities	\$ 29,191	\$ 29,500	\$ 29,500	\$ 32,000	8.5%	8.5%
	\$ 49,191	\$ 49,500	\$ 49,500	\$ 52,000		
Capital Outlay	\$ 1,008,235	\$ 1,367,500	\$ 1,200,025	\$ 1,549,482	13.3%	29.1%
Total Fund Expense	\$ 1,057,426	\$ 1,417,000	\$ 1,249,525	\$ 1,601,482	13.0%	28.2%
Net Fund Income (loss)	\$ 192,750	\$ (488,150)	\$ (338,792)	\$ (168,997)	-65.4%	-50.1%

### Project Fund





GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>FUND 40 - PROJECT FUND</b>							
<b>REVENUES</b>							
40-0000-0-626000	VEHICLE LICENSE	327,587	400,000	400,000	400,000	0	0
40-0000-0-676000	GRANTS		25,000	0	25,000	0	0
	GRANTS AND REIMBURSEMENTS		25,000	0	25,000		
40-0000-0-688000	FAIR MARKET VALUE	(56)	0	0	0	0	0
40-0000-0-690000	INTEREST REVENUE	288	100	5,000	5,000	4,900	4,900
40-0000-0-699000	MISCELLANEOUS	13,813	2,500	2,500	2,500	0	0
<b>INTERGOVERNMENTAL</b>							
40-0000-0-671000	TELECOM IMF FEE	108,544	101,250	103,233	99,985	(1)	(1,265)
<b>INTERGOVERNMENTAL</b>		<b>108,544</b>	<b>101,250</b>	<b>103,233</b>	<b>99,985</b>	<b>(1)</b>	<b>(1,265)</b>
<b>TRANSFERS</b>							
40-0000-9-699000	TRANSFERS IN	800,000	400,000	400,000	900,000	125	500,000
	TRANSFER FROM NON HOME RULE SALES TAX FUND		400,000	400,000	900,000		
<b>TRANSFERS</b>		<b>800,000</b>	<b>400,000</b>	<b>400,000</b>	<b>900,000</b>	<b>125</b>	<b>500,000</b>
<b>TOTAL REVENUES</b>		<b>1,250,176</b>	<b>928,850</b>	<b>910,733</b>	<b>1,432,485</b>	<b>54</b>	<b>503,635</b>
<b>APPROPRIATIONS</b>							
<b>COMMODITIES</b>							
40-0000-0-799000	MISCELLANEOUS	29,191	89,500	89,500	101,482	13	11,982
	PD-EQU-001: MODULAR VEHICLE BARRIER SYSTEM		0	0	29,482		
	PW-ST-011: MAPLE/MILWAUKEE CROSSWALK EVALUATION STUDY		25,000	35,000	40,000		
	CD-SC-005: CORRIDOR STUDY - MILWAUKEE/PARK STICKER DECALS		35,000	25,000	0		
	VEHICLE FORMS PRINTING		3,000	3,000	3,000		
	POSTAGE FOR STICKERS		20,000	20,000	22,000		
	GL # FOOTNOTE TOTAL		6,500	6,500	7,000		
<b>COMMODITIES</b>		<b>29,191</b>	<b>89,500</b>	<b>89,500</b>	<b>101,482</b>	<b>13</b>	<b>11,982</b>
<b>CAPITAL</b>							
40-0000-0-768000	STREETSCAPE IMPROVEMENTS	75,710	207,500	117,025	395,000	90	187,500
	CD-SC-008: DOWNTOWN STREETSCAPE RENEWAL		0	0	175,000		
	CD-SC-006: VILLAGE GATEWAY SIGNAGE		25,000	9,330	0		
	CD-SC-007: SOUTH MILWAUKEE AVENUE BUSINESS BANNERS		30,000	30,000	0		
	CD-SC-002: PETERSON ROAD STREETSCAPING		60,000	12,000	65,000		
	CD-SC-003: STREETSCAPE EVAL., DIRECTORIES & WAYFINDING		37,500	29,150	100,000		
	DOWNTOWN BRICK PAVER REPAIRS		20,000	20,000	20,000		
	PW-SDW-001: DOWNTOWN CROSSWALK REPAIRS		35,000	16,545	35,000		
	GL # FOOTNOTE TOTAL		207,500	117,025	395,000		
40-0000-0-773000	ANNUAL ROAD IMPROVEMENT PRGM	635,117	670,000	593,000	655,000	(2)	(15,000)
	PW-ST-017: MATERIAL TESTING AND GEOTECHNICAL SERVICES		0	0	25,000		
	PW-ST-013: PAVEMENT REJUVENATION PROGRAM		30,000	30,000	45,000		
	PW-ST-014: PRE-STORM DEICER INITIATIVE - EQUIPMENT		50,000	45,000	0		
	PW-ST-015: WISCONSIN CENTRAL QUIET ZONE IMPROVEMENTS		65,000	0	60,000		
	PW-ST-003: ANNUAL ROAD PROGRAM - PROJECT FUND		100,000	100,000	100,000		
	PW-ST-002: PAVEMENT PATCHING		350,000	350,000	350,000		
	PW-ST-001: CRACK SEALING BY CONTRACT		35,000	35,000	35,000		
	PW-ST-004: THERMOPLASTIC PAVEMENT MARKING		40,000	33,000	40,000		
	GL # FOOTNOTE TOTAL		670,000	593,000	655,000		
40-0000-0-775000	STREETLIGHT REPLACEMENT	192,778	200,000	200,000	200,000	0	0
	PW-ST-005: STREETLIGHT REPLACEMENTS		200,000	200,000	200,000		
40-0000-0-784000	SIDEWALKS AND BIKE PATHS	124,630	250,000	250,000	250,000	0	0
	PW-ST-016: BIKE PATH IMPROVEMENT PROGRAM		50,000	50,000	50,000		
	PW-SDW-002: SIDEWALK REPLACEMENT		200,000	200,000	200,000		
	GL # FOOTNOTE TOTAL		250,000	250,000	250,000		
<b>CAPITAL</b>		<b>1,028,235</b>	<b>1,327,500</b>	<b>1,160,025</b>	<b>1,500,000</b>	<b>13</b>	<b>172,500</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,057,426</b>	<b>1,417,000</b>	<b>1,249,525</b>	<b>1,601,482</b>	<b>13</b>	<b>184,482</b>

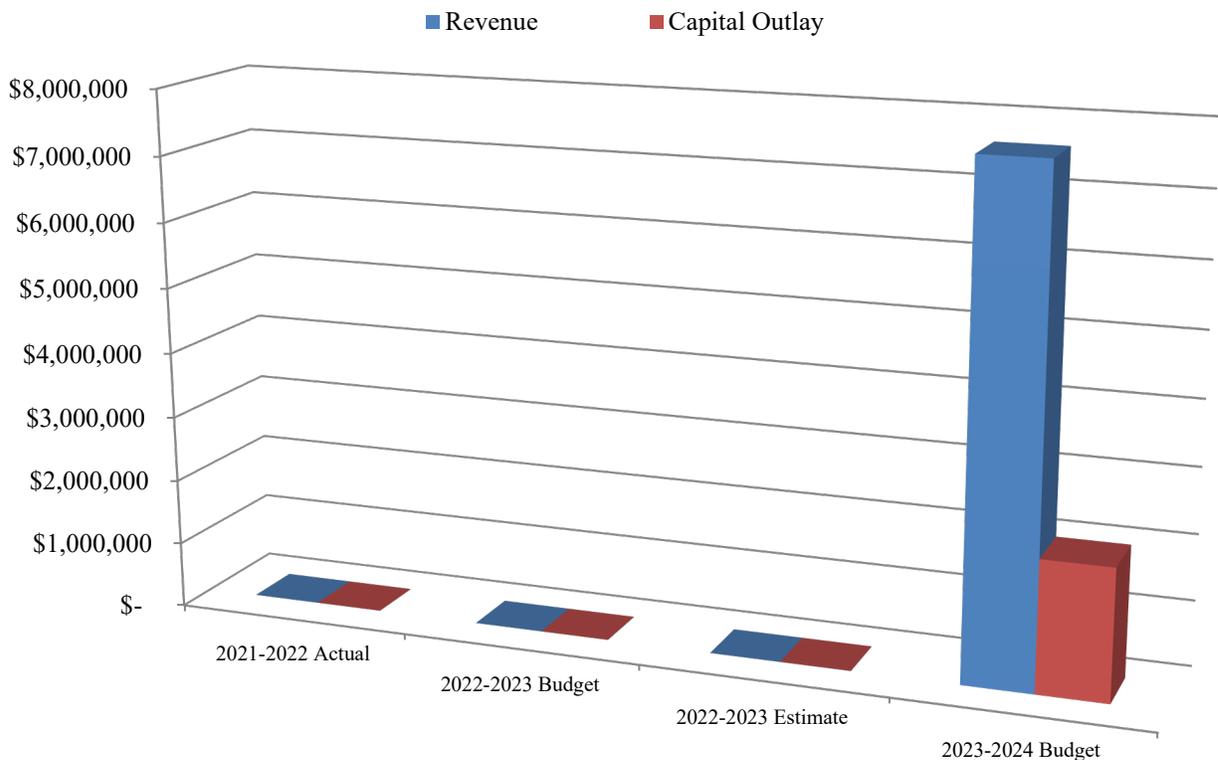
# BUDGET DETAIL

## NEW BUILDING FUND

**Fund Description:** Accounts for monies used to offset costs of property acquisition and construction of new Village buildings and facilities.

New Building Fund	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ -	\$ -	\$ -	\$ 7,610,000	-	-
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ -	\$ -	\$ -	\$ 7,610,000	-	-
<b>Operating Expense Detail</b>						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	-	-
Capital Outlay	\$ -	\$ -	\$ -	\$ 2,000,000	-	-
Total Fund Expense	\$ -	\$ -	\$ -	\$ 2,000,000	-	-
Net Fund Income (loss)	\$ -	\$ -	\$ -	\$ 5,610,000	-	-

### New Building Fund





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
 ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY BUDGET	2022-23 ORIGINAL BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET	2023-24 REQUESTED % CHANGE	2023-24 REQUESTED AMT CHANGE
<b>FUND 40 - NEW BUILDING FUND</b>							
<b>REVENUES</b>							
<b>INTERGOVERNMENTAL</b>							
42-0000-4-611000	SALES TAX		0	0	1,600,000	0	1,600,000
<b>INTERGOVERNMENTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,600,000</b>	<b>0</b>	<b>1,600,000</b>
<b>INTEREST</b>							
42-0000-7-690000	INTEREST REVENUE		0	0	10,000	0	10,000
<b>INTEREST</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<b>TRANSFERS</b>							
42-0000-9-699000	TRANSFERS IN		0	0	6,000,000	0	6,000,000
	TRANSFER FROM GENERAL FUND		0	0	3,500,000		
	TRANSFER FROM SALE OF GLC PROCEEDS		0	0	2,500,000		
	GL # FOOTNOTE TOTAL		0	0	6,000,000		
<b>TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000,000</b>	<b>0</b>	<b>6,000,000</b>
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>7,610,000</b>	<b>0</b>	<b>7,610,000</b>
<b>APPROPRIATIONS</b>							
<b>CAPITAL</b>							
42-0000-6-790000	CAPITAL OUTLAY		0	0	2,000,000	0	2,000,000
	ADM-FAC-011: PROPERTY ACQUISITION #1		0	0	2,000,000		
<b>CAPITAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>0</b>	<b>2,000,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>0</b>	<b>2,000,000</b>

# BUDGET DETAIL

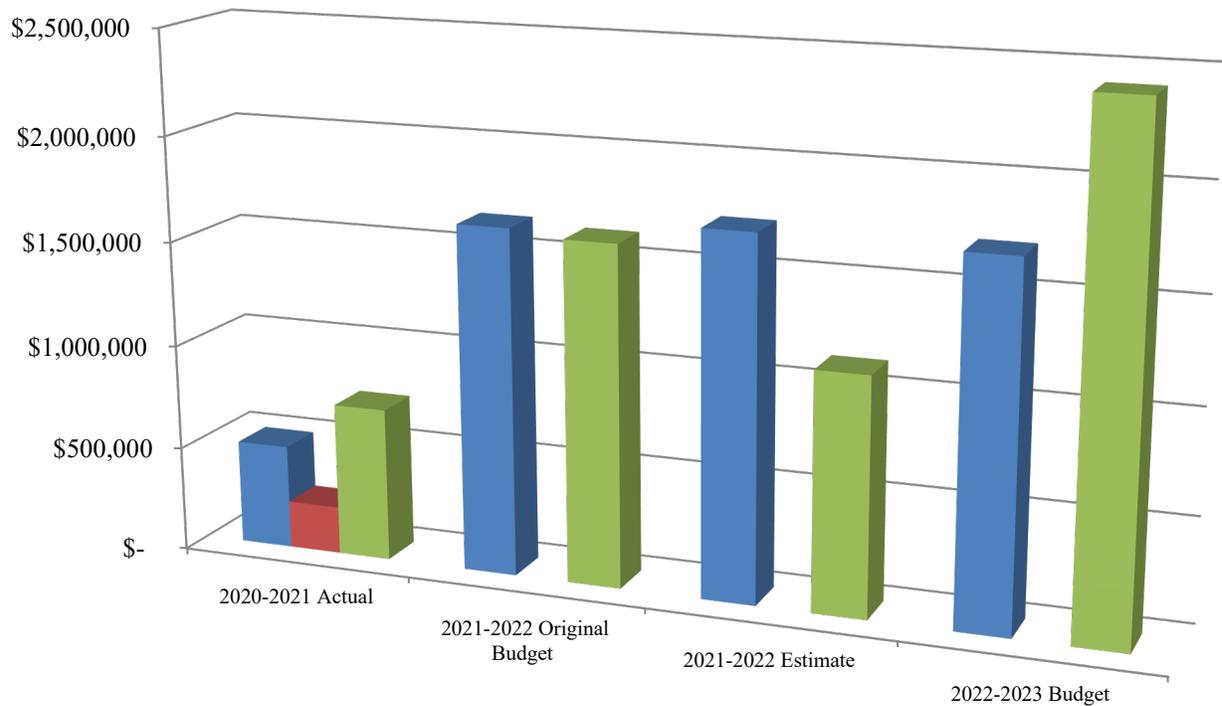
## PARK IMPROVEMENT FUND

**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 and Non-Home Rule Sales Tax Fund.

Park Improvement Fund	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 497,107	\$ 1,650,425	\$ 1,721,818	\$ 1,708,580	3.5%	-0.8%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 497,107	\$ 1,650,425	\$ 1,721,818	\$ 1,708,580	3.5%	-0.8%
<b>Operating Expense Detail</b>						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	-	-
Capital Transfers	\$ 225,803				-	-
Capital Outlay	\$ 731,789	\$ 1,619,650	\$ 1,128,247	\$ 2,418,367	49.3%	114.3%
<b>Total Fund Expense</b>	<b>\$ 957,592</b>	<b>\$ 1,619,650</b>	<b>\$ 1,128,247</b>	<b>\$ 2,418,367</b>	<b>49.3%</b>	<b>114.3%</b>
Net Fund Income (loss)	\$ (460,485)	\$ 30,775	\$ 593,571	\$ (709,787)	-2406.4%	-219.6%

### Park Improvement Fund

■ Revenue ■ Capital Transfers ■ Capital Outlay





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE**

**GL NUMBER      DESCRIPTION**  
**FUND 45 - PARK IMPROVEMENT FUND**

**REVENUES**

45-0000-0-654000	PARK IMPACT FEES	52,609	50,000	97,000	746,080	1,392	696,080
45-0000-0-655000	TREE RESTORATION	30,450	0	1,400	0	0	0
45-0000-0-685000	GRANT REIMBURSEMENT		0	0	400,000	0	400,000
	OSLAD GRANT - NICHOLAS-DOWDEN		0	0	400,000		
45-0000-0-690000	INTEREST REVENUE	148	25	12,500	12,500	49,900	12,475
45-0000-0-699000	MISCELLANEOUS	13,900	0	10,518	0	0	0

**TRANSFERS**

45-0000-9-699000	TRANSFERS IN	400,000	1,600,400	1,600,400	550,000	(66)	(1,050,400)
	CAPITAL TRANSFER FROM NON HOME RULE SALES TAX FUND		1,500,000	1,500,000	500,000		
	SRA LEVY TRANSFER FROM GENERAL FUND		100,400	100,400	50,000		
	GL # FOOTNOTE TOTAL		1,600,400	1,600,400	550,000		

<b>TRANSFERS</b>		<b>400,000</b>	<b>1,600,400</b>	<b>1,600,400</b>	<b>550,000</b>	<b>(66)</b>	<b>(1,050,400)</b>
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<b>TOTAL REVENUES</b>		<b>497,107</b>	<b>1,650,425</b>	<b>1,721,818</b>	<b>1,708,580</b>	<b>4</b>	<b>58,155</b>
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**APPROPRIATIONS**

**CAPITAL**

45-0000-0-782000	PARK IMPROVEMENT COSTS	731,789	1,619,650	1,128,247	2,418,367	49	798,717
	ADM-PMP-005: PAUL NEAL SITE IMPROVEMENTS		0	433,327	0		
	ADM-PMP-007: BUTLER LAKE - OSLAD PROJECT		0	14,300	0		
	ADM-FAC-009: ADLER LODGE RENOVATION		0	0	20,000		
	ADM-FAC-010: RIVERSIDE RECREATION OFFICE EXPANSION		0	0	145,750		
	ADM-PMP-004: BLUEBERRY SITE IMPROVEMENTS		0	0	178,100		
	PW-PARKS-016: CHARLES BROWN SOFTBALL FIELD RENOVATION		0	0	50,000		
	PW-PARKS-017: SUNRISE ROTARY PARK GAZEBO REPLACEMENT		0	0	50,000		
	PW-PARKS-010: BIKE PATH REPLACEMENTS - VARIOUS LOCATIONS		0	0	65,000		
	PW-PARKS-015: ADLER DIVE & PLUNGE POOL CAULK & PAINT		0	0	38,500		
	PW-PARKS-004: POOL MEP ACTION PLAN		350,000	267,000	433,000		
	PW-PARKS-005: RIVERSIDE TENNIS COURT SURFACING		57,500	61,200	0		
	PW-PARKS-006: CHARLES BROWN PARKING LOT RESURFACING		200,000	160,000	0		
	ADM-PMP-002: NICHOLAS-DOWDEN SITE IMPROVEMENTS		840,150	192,420	1,323,017		
	ADM-PMP-003: GREENTREE SITE IMPROVEMENTS		172,000	0	115,000		
	GL # FOOTNOTE TOTAL		1,619,650	1,128,247	2,418,367		

<b>CAPITAL</b>		<b>731,789</b>	<b>1,619,650</b>	<b>1,128,247</b>	<b>2,418,367</b>	<b>49</b>	<b>798,717</b>
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**TRANSFERS**

45-0000-8-799000	TRANSFERS OUT	225,803	0	0	0	0	0
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<b>TRANSFERS</b>		<b>225,803</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL APPROPRIATIONS</b>		<b>957,592</b>	<b>1,619,650</b>	<b>1,128,247</b>	<b>2,418,367</b>	<b>49</b>	<b>798,717</b>
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# BUDGET DETAIL

## PUBLIC BUILDING IMPROVEMENT FUND

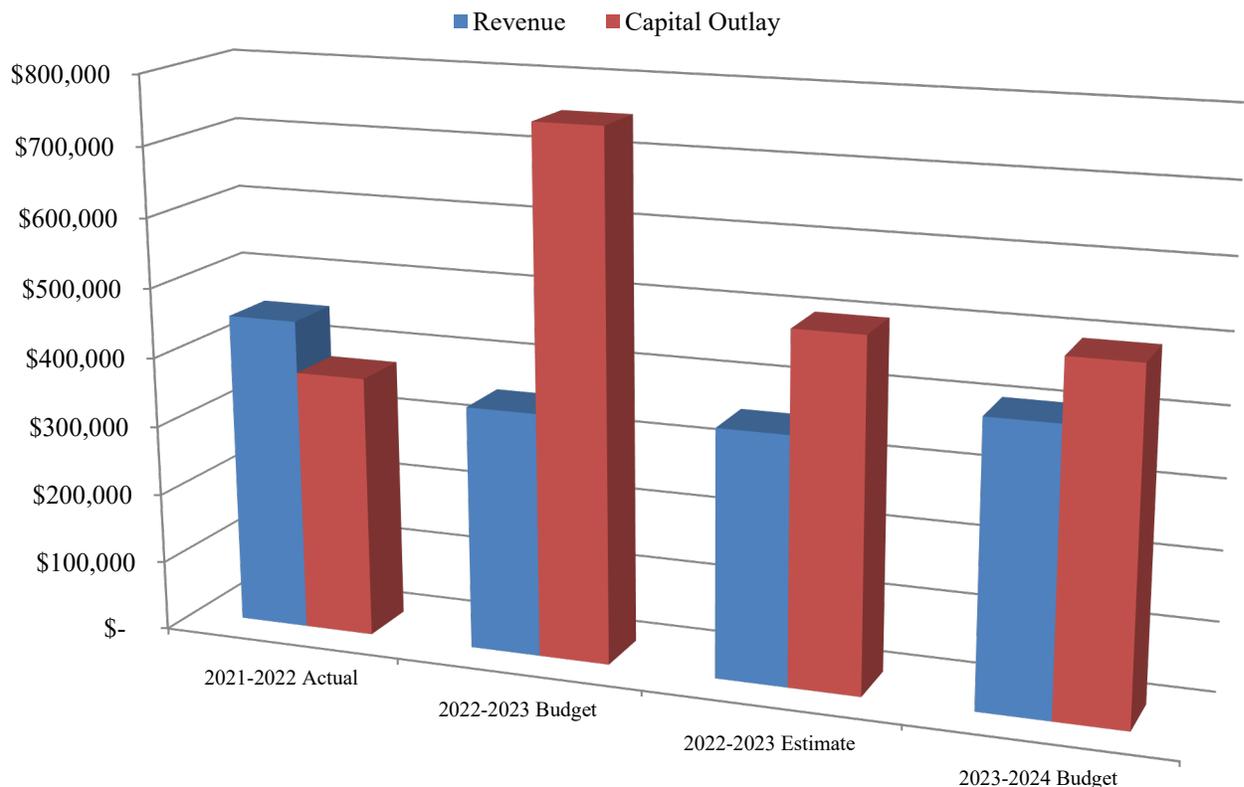
**Fund Description:** Accounts for, and accumulates funds for, capital improvements to Village buildings including the Village Hall, Schertz Municipal Building, Public Works Building, and the Parks Building.

Public Building Improvement Fund	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
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Operating						
Revenue	\$ 450,087	\$ 350,100	\$ 355,000	\$ 405,000	15.7%	14.1%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 450,087	\$ 350,100	\$ 355,000	\$ 405,000	15.7%	14.1%
Operating Expense Detail						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	-	-

Capital Outlay	\$ 376,207	\$ 752,777	\$ 499,845	\$ 494,000	-34.4%	-1.2%
Total Fund Expense	\$ 376,207	\$ 752,777	\$ 499,845	\$ 494,000	-34.4%	-1.2%
Net Fund Income (loss)	\$ 73,880	\$ (402,677)	\$ (144,845)	\$ (89,000)	-77.9%	-38.6%

### Public Building Improvement Fund





GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>FUND 46 - PUBLIC BUILDING IMPROVEMENT FD</b>							
<b>REVENUES</b>							
46-0000-0-690000	INTEREST REVENUE	87	100	5,000	5,000	4,900	4,900
<b>TRANSFERS</b>							
46-0000-0-691000	TRANSFER GENERAL FUND	450,000	350,000	350,000	400,000	14	50,000
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		350,000	350,000	400,000		
<b>TRANSFERS</b>		<b>450,000</b>	<b>350,000</b>	<b>350,000</b>	<b>400,000</b>	<b>14</b>	<b>50,000</b>
<b>TOTAL REVENUES</b>		<b>450,087</b>	<b>350,100</b>	<b>355,000</b>	<b>405,000</b>	<b>16</b>	<b>54,900</b>
<b>APPROPRIATIONS</b>							
<b>CAPITAL</b>							
46-0000-0-790000	VILLAGE HALL	16,534	68,612	23,000	75,000	9	6,388
	PW-FAC-049: REPLACE CODE BLUE UNITS IN PARKING GARAGES		0	0	75,000		
	ADM-FAC-002: ROOF ASSEMBLY, ASPHALT SHINGLES, VILLAGE HALL		33,612	0	0		
	ADM-FAC-008: VILLAGE HALL BOARD ROOM CHAIR REPLACEMENT		35,000	23,000	0		
	GL # FOOTNOTE TOTAL		68,612	23,000	75,000		
46-0000-0-792000	PUBLIC WORKS BUILDING	75,062	268,000	268,000	100,000	(63)	(168,000)
	PW-FAC-046: 600 NORTH AVE - REPAIR EPOXY SHOP FLOOR		0	0	100,000		
	PW-FAC-004: 600 NORTH AVE - ROOF REPLACEMENT		268,000	268,000	0		
	GL # FOOTNOTE TOTAL		268,000	268,000	100,000		
46-0000-0-794000	FIRE STATIONS	87,107	128,000	112,705	319,000	149	191,000
	FD-FAC-007: CARPET REPLACEMENT - FIRE STATION 1		0	0	40,000		
	FD-FAC-010: FIRE STATION 2 BATHROOM REMODEL		0	0	255,000		
	FD-FAC-011: CONCRETE PAD REPLACEMENT, FIRE STATION 1 REAR		55,000	75,130	0		
	FD-FAC-005: ROOF REPAIR/MAINTENANCE - FIRE STATION 1		50,000	17,843	0		
	FD-FAC-001: FIRE STATION HVAC REPLACEMENT		23,000	19,732	24,000		
	GL # FOOTNOTE TOTAL		128,000	112,705	319,000		
46-0000-0-795000	SCHERTZ MUNICIPAL BUILDING	38,256	200,000	42,640	0	(100)	(200,000)
	PD-FAC-001: SCHERTZ BUILDING - FACILITY ASSESSMENT		200,000	42,640	0		
46-0000-0-796000	PARK & RECREATION BUILDINGS	159,248	88,165	53,500	0	(100)	(88,165)
	PW-FAC-019: 544 NORTH AVE - GARAGE OPERATORS/DOOR REPLACEMENT		88,165	53,500	0		
<b>CAPITAL</b>		<b>376,207</b>	<b>752,777</b>	<b>499,845</b>	<b>494,000</b>	<b>(34)</b>	<b>(258,777)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>376,207</b>	<b>752,777</b>	<b>499,845</b>	<b>494,000</b>	<b>(34)</b>	<b>(258,777)</b>

# BUDGET DETAIL

## TECH. ENHANCEMENTS FOR POLICE AND FIRE

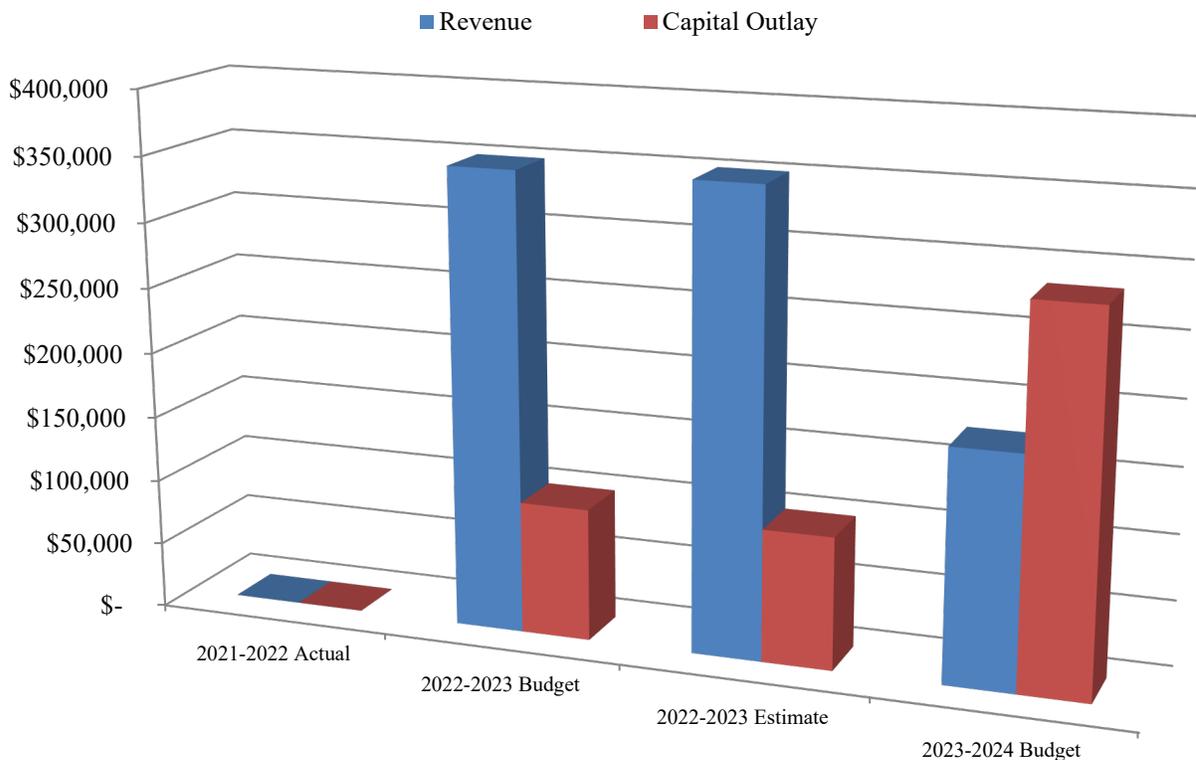
**Fund Description:** Accounts for monies used to offset improvements to the Police and Fire Departments' technology infrastructure. These specialized pieces of equipment or services represent locally initiated improvements as well as federal and state mandates, both funded and unfunded.

Technology Enhancements for Police and Fire	Actual 2021-2022	Budget 2022-2023 A	Estimate 2022-2023 B	Budget 2023-2024 C	% Change A to C	% Change B to C
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Operating							
Revenue	\$ -	\$ 350,000	\$ 351,500	\$ 176,000	-49.7%	-49.9%	
Expenses	\$ -	\$ -	\$ -	\$ -	-	-	
Net Operating Income (loss)	\$ -	\$ 350,000	\$ 351,500	\$ 176,000	-49.7%	-49.9%	
Operating Expense Detail							
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-	
	\$ -	\$ -	\$ -	\$ -	-	-	

Capital Outlay	\$ -	\$ 100,714	\$ 100,714	\$ 284,754	182.7%	182.7%
Total Fund Expense	\$ -	\$ 100,714	\$ 100,714	\$ 284,754	182.7%	182.7%
Net Fund Income (loss)	\$ -	\$ 249,286	\$ 250,786	\$ (108,754)	-143.6%	-143.4%

### Technology Enhancements for Police and Fire Fund





2021-22    2022-23    2022-23    2023-24    2023-24    2023-24  
**ACTIVITY ORIGINAL PROJECTED REQUESTED REQUESTED REQUESTED**  
**BUDGET    ACTIVITY    BUDGET    % CHANGE AMT CHANGE**

**GL NUMBER      DESCRIPTION**  
**FUND 03 - TECHNOLOGY ENHANCEMENTS FOR POLICE AND FIRE FUND**

**REVENUES**

03-0000-0-690000	INTEREST REVENUE		0	1,500	1,000	0	1,000
03-0000-0-696000	TRANSFER IN		350,000	350,000	175,000	(50)	(175,000)
	TRANSFER FROM GENERAL FUND		50,000	50,000	50,000		
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		300,000	300,000	125,000		
	GL # FOOTNOTE TOTAL		350,000	350,000	175,000		
<b>TOTAL REVENUES</b>			<b>0</b>	<b>350,000</b>	<b>351,500</b>	<b>(50)</b>	<b>(174,000)</b>

**APPROPRIATIONS**

**CAPITAL**

03-0000-6-790000	CAPITAL OUTLAY		100,714	100,714	284,754	183	184,040
	FD-IT-001: MOTOROLA PORTABLE RADIOS						
	REPLACEMENT		0	0	100,000		
	FD-IT-002: RADIO TOWER EQUIPMENT UPGRADE		0	0	70,000		
	PD-IT-002: SQUAD CAR - VIDEO CAMERA SYSTEM		23,220	23,220	23,220		
	PD-IT-004: BODY WORN CAMERA SYSTEM		77,494	77,494	91,534		
	GL # FOOTNOTE TOTAL		100,714	100,714	284,754		
<b>CAPITAL</b>			<b>0</b>	<b>100,714</b>	<b>100,714</b>	<b>183</b>	<b>184,040</b>
<b>TOTAL APPROPRIATIONS</b>			<b>0</b>	<b>100,714</b>	<b>100,714</b>	<b>183</b>	<b>184,040</b>

# BUDGET DETAIL

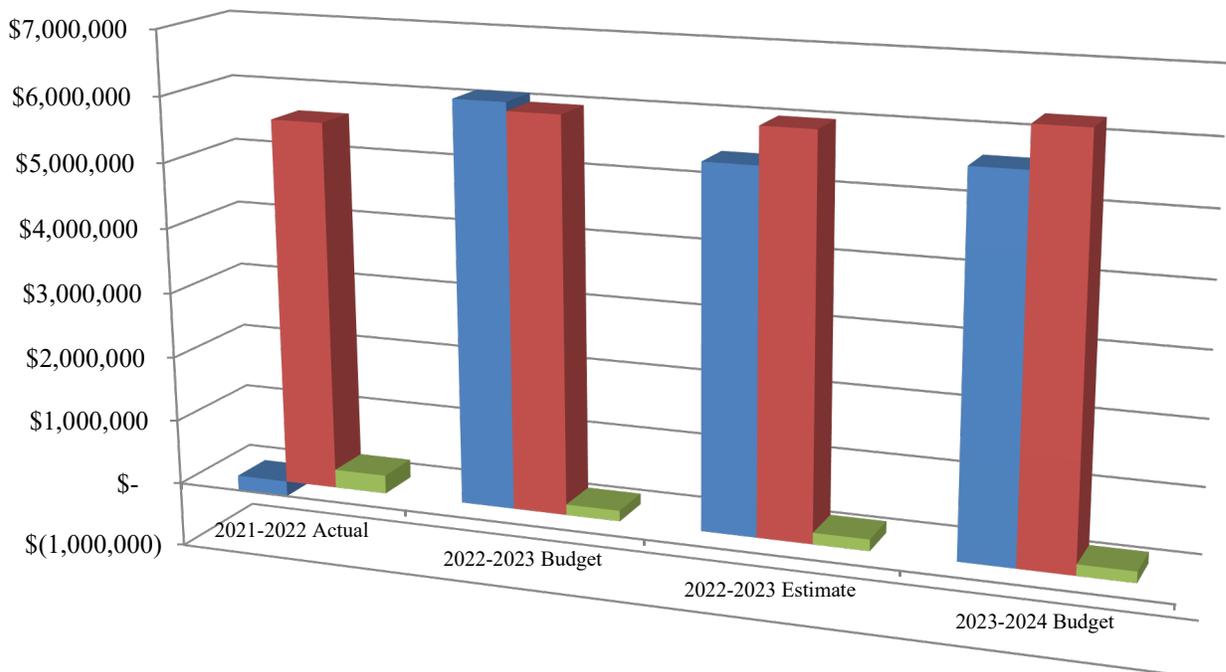
## PUBLIC SAFETY PENSION FUNDS (NON-APPROPRIATED)

**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 2020-2021	Original Budget 2021-2022 A	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>						
Revenue	\$ (233,958)	\$ 6,124,516	\$ 5,458,516	\$ 5,653,713	-7.7%	3.6%
Expenses	\$ (5,922,466)	\$ (6,157,500)	\$ (6,195,000)	\$ (6,451,000)	4.8%	4.1%
Net Operating Income (loss)	\$ (6,156,424)	\$ (32,984)	\$ (736,484)	\$ (797,287)	2317.2%	8.3%
<b>Operating Expense Detail</b>						
Salaries and Wages	\$ 5,641,607	\$ 5,995,000	\$ 6,020,000	\$ 6,281,000	4.8%	4.3%
Contractual	\$ 280,859	\$ 162,500	\$ 175,000	\$ 170,000	4.6%	-2.9%
	\$ 5,922,466	\$ 6,157,500	\$ 6,195,000	\$ 6,451,000		
<b>Total Fund Expense</b>	\$ 5,922,466	\$ 6,157,500	\$ 6,195,000	\$ 6,451,000	4.8%	4.1%
<b>Net Fund Income (loss)</b>	\$ (6,156,424)	\$ (32,984)	\$ (736,484)	\$ (797,287)	2317.2%	8.3%

### Public Safety Pension Funds

■ Revenue ■ Salaries and Wages ■ Contractual





GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>FUND 55 - POLICE PENSION FUND</b>							
<b>REVENUES</b>							
55-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	2,090,122	2,164,737	2,164,737	2,239,107	3	74,370
55-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	0	0
55-0000-0-683000	CONTRIBUTIONS - PAYROLL	400,601	405,000	434,000	410,000	1	5,000
55-0000-0-689000	GAIN ON SALE OF INVESTMENTS	(3,175,231)	0	0	0	0	0
55-0000-0-690000	INTEREST REVENUE	821,682	750,000	450,000	450,000	(40)	(300,000)
<b>TOTAL REVENUES</b>		<b>147,174</b>	<b>3,329,737</b>	<b>3,058,737</b>	<b>3,109,107</b>	<b>(7)</b>	<b>(220,630)</b>
<b>APPROPRIATIONS</b>							
55-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,535	4,000	4,000	4,500	13	500
55-0000-0-730000	PENSIONS - OFFICERS	3,060,187	3,250,000	3,200,000	3,250,000	0	0
55-0000-0-731000	PENSIONS - SURVIVING SPOUSE	271,692	245,000	320,000	320,000	31	75,000
55-0000-0-732000	MEDICAL EXPENSES	4,550	5,000	7,000	7,000	40	2,000
55-0000-0-746000	INVESTMENT ADVISOR	22,110	15,000	15,000	15,000	0	0
55-0000-0-747000	FILING FEES	6,750	7,300	8,000	9,000	23	1,700
55-0000-0-748000	BANK CHARGES	606	500	500	500	0	0
55-0000-0-749000	AUDIT FEES	9,865	10,000	10,000	10,000	0	0
55-0000-0-750000	PENSION REFUNDS	131,054	0	0	0	0	0
55-0000-0-776000	LEGAL EXPENSES	16,993	20,000	20,000	20,000	0	0
55-0000-0-799000	MISCELLANEOUS	10,910	15,000	15,000	15,000	0	0
<b>TOTAL APPROPRIATIONS</b>		<b>3,537,252</b>	<b>3,571,800</b>	<b>3,599,500</b>	<b>3,651,000</b>	<b>2</b>	<b>79,200</b>
<b>Fund: 56 FIREFIGHTERS PENSION FUND</b>							
<b>REVENUES</b>							
56-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	1,641,505	1,659,779	1,659,779	1,804,606	9	144,827
56-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	0	0
56-0000-0-683000	CONTRIBUTIONS - PAYROLL	421,314	425,000	430,000	430,000	1	5,000
56-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	(2,835,569)	0	0	0	0	0
56-0000-0-690000	INTEREST REVENUE	381,618	700,000	300,000	300,000	(57)	(400,000)
<b>TOTAL REVENUES</b>		<b>(381,132)</b>	<b>2,794,779</b>	<b>2,399,779</b>	<b>2,544,606</b>	<b>(9)</b>	<b>(250,173)</b>
<b>APPROPRIATIONS</b>							
56-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,027	3,000	3,000	3,000	0	0
56-0000-0-730000	PENSIONS - OFFICERS	2,258,260	2,400,000	2,400,000	2,600,000	8	200,000
56-0000-0-731000	PENSIONS - SURVIVING SPOUSE	51,468	100,000	100,000	111,000	11	11,000
56-0000-0-732000	MEDICAL EXPENSES		2,000	8,000	2,000	0	0
56-0000-0-746000	INVESTMENT ADVISOR	35,156	20,000	10,000	15,000	(25)	(5,000)
56-0000-0-747000	FILING FEES	6,124	6,500	6,500	7,000	8	500
56-0000-0-748000	BANK CHARGES	6,419	5,200	20,000	20,000	285	14,800
56-0000-0-749000	AUDIT FEES	15,660	27,000	15,000	20,000	(26)	(7,000)
56-0000-0-750000	PENSION REFUNDS		0	12,000	0	0	0
56-0000-0-776000	LEGAL FEES		10,000	5,000	10,000	0	0
56-0000-0-799000	MISCELLANEOUS	11,100	12,000	16,000	12,000	0	0
<b>TOTAL APPROPRIATIONS</b>		<b>2,385,214</b>	<b>2,585,700</b>	<b>2,595,500</b>	<b>2,800,000</b>	<b>8</b>	<b>214,300</b>

## 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 value.

**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 Value

**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*



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