



VILLAGE OF LIBERTYVILLE
COMMITTEE OF THE WHOLE
Saturday, February 24, 2018
Village Hall
8:00 a.m.

2018/2019 Budget Schedule

1. Roll Call
2. Draft FY 18/19 Budget Presentation
3. Adjournment

Village Hall

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VILLAGE OF LIBERTYVILLE FISCAL YEAR 2018-2019 BUDGET

Committee of the Whole
February 24, 2018



Fiscal Year 2018 – 2019 Budget



- Proposed budget is a 90% budget
 - General edits and Board suggestions will be addressed
 - Second Committee of the Whole on Tuesday, March 6
 - Public Hearing on March 27 and final approval on April 10
- Today's Workshop
 - Budget Overview
 - Fiscal Year 2017-18 Department Highlights
 - Departmental Budget Requests
 - Q & A

Budget Overview



- Total Revenues* \$55,722,811
- Total Expenses* \$65,594,574

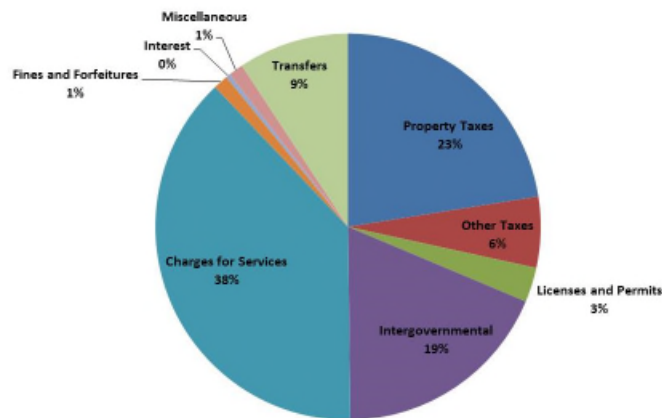
**Does not include Police Pension Fund or Firefighters Pension Fund, whose funds are managed by independent Boards*

- Difference is the investment of multi-year reserves and bond proceeds

Total Revenue



- Total Revenue is 7.3% higher than last year



Major Revenue Sources



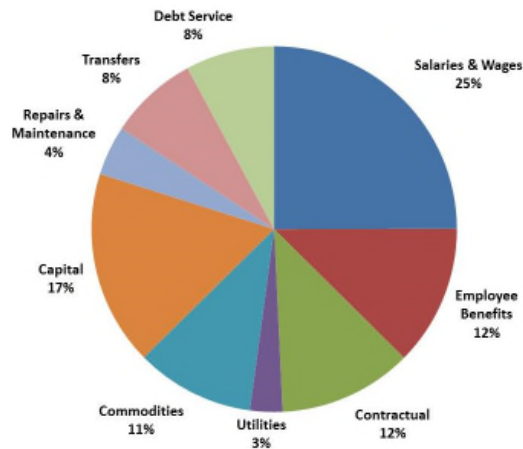
- **Charges for Service**
 - Water and Sewer Fee increases included in budget; no other increases
- **Property Taxes**
 - Includes \$3.8 million in TIF taxes, 70% of which are rebated
- **Intergovernmental Revenue**
 - Sales Tax – assumed to remain steady due to automobile industry predictions
 - Income Tax
 - Use Tax
 - PPRT

} Assumes continued 10% reduction in LGDF
- **Transfers**
 - Transfer of General Fund reserves to Vehicle Replacement Fund and a new Building Fund
 - Transfer to Libertyville Sports Complex

Total Expenses



- Total Expenses increased 0.2% over last year as a result of capital projects



Total Expenses



- Personnel-related costs
 - 37% of total budget
 - Number of Full Time Employees Decreased by 5 to 156
 - 0.6% increase over last year's budget
- Capital expenses
 - Over \$11.7 million in major capital improvements
- Contractual expenses increased 19.5% compared to last year
 - Outsourcing to enhance existing service levels
 - Sports Complex facility maintenance, swimming pool management, grease trap inspections, information technology
 - Establishing ongoing standard services
 - Stormwater maintenance and catch basin cleaning, facilities contractual service contingencies to handle repairs

Budget Challenges



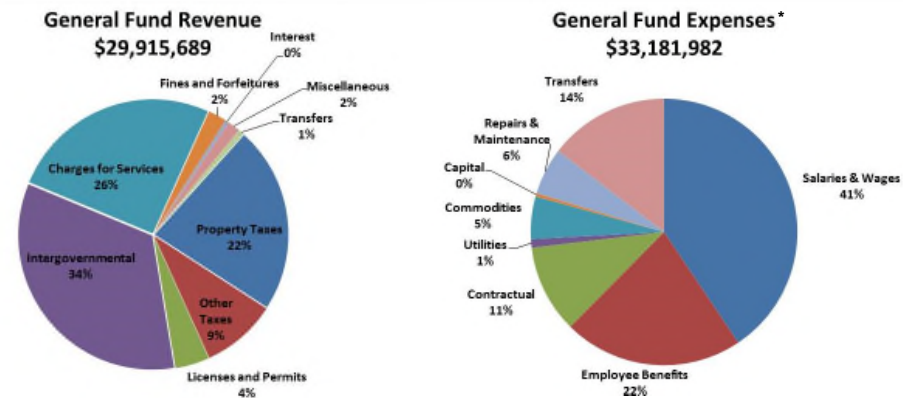
- State revenue previously designated for local governments is now going to the State
- Declining utility tax revenue sources
- Insurance costs increased 8.8% on the PPO and 5.4% on the HMO
- Enhanced and added services have been added into the ongoing operating budget
- Transfers increased to fund long-term initiatives and stabilize Vehicle Replacement Fund and Libertyville Sports Complex Fund
- Funding necessary technology improvements

Fiscal Year 2017-18 Accomplishments



- Significant Year for completion of capital projects (roads, hockey rink, Route 45 lift station)
- Enhanced quality operations through strategic contracting
- Flood Response
 - Over \$250,000 in unbudgeted expenses directly related to flood events
- Union Contracts
 - Settlement of 3 contracts provides known expense for significant portion of workforce
- Water Distribution event (CLCJAWA shut down)
- Budget targets are being met; staff makes mid-course corrections as needed to keep finances in line
- Vehicle/Building/Staffing evaluations
- 5 Year Rockland District Ambulance Agreement
- Bid for Rockland Fire Protection District

General Fund



* Due to Transfers and Service Levels

General Fund



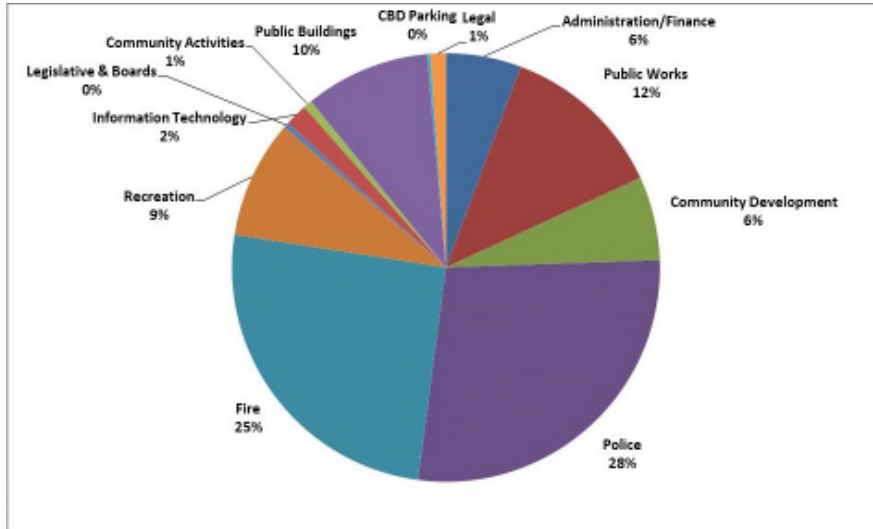
- Expenses exceed Revenues by \$3,266,293
 - Transfers
 - \$2,000,000 to Vehicle Transfer Fund (new)
 - \$ 700,000 to Building Fund (new)
 - \$ 300,000 to Public Building Improvements Fund (new)
 - \$ 91,574 to Project Fund (increased transfer over prior year)
 - \$ 494,142 to Sports Complex Fund (increased transfer over prior year)
 - New ongoing service levels
 - Stormwater maintenance (\$100,000)
 - Catch basin cleaning (\$100,000)
 - Grease trap inspections (\$25,000)
 - Dispatch contract fully absorbed by General Fund (\$425,000 increase)

General Fund Revenue Highlights



- Electric Utility tax decreased \$110,000
- Places for Eating tax increased \$125,000
- Wireless surcharge revenue (\$445,000) and Telecom fees, user fees, and cell tower lease revenue previously allocated to TERF (\$495,500) added to General Fund Revenue
- Income tax and Use Tax reduced \$245,812 based on IML estimates of State FY2018 distributions
- Swimming program fees reduced \$85,750 due to revenue sharing with third party provider
- Interest revenue increased \$52,000 to reflect rising interest rate environment
- One time transfer in of TERF fund balance to offset expenses (\$207,325)

General Fund Expenses



General Fund Fund Balance



- **FY2018 – 2019 Fund Balance Requirement**
 - 17% of General Fund Expenditures \$5,130,937
 - 60% of 3-year Sales Tax Totals \$4,548,904
 - **Minimum Required Fund Balance \$9,679,841**

- **Estimated Ending Fund Balance \$9,899,710 (32.8% of Expenditures)**
 - Assumes \$3 million in transfers to Vehicle Fund and Building and Public Building Improvement funds out of General Fund Reserves
 - Policy target is 32%
 - Reallocated funds are still available for General Fund use, if necessary

Libertyville Fire Department



Fire Department



- 2017 Statistics
 - 4,308 Calls for Service
 - Station 1: 1,697 calls
 - Station 2: 1,717 calls
 - Station 3: 894 calls
 - 28.6% of Calls Overlapped in 2017
 - 1,462 Fire Inspections Performed
 - 14,213 Training Hours
 - 258 Car seat Installations
 - 16,033 Contacts Through Public Education
 - 395 Plan Reviews Completed

Fire Department



- 2017-2018 Accomplishments
 - Completed 5 year Rockland Ambulance Agreement
 - Completed Ladder Tower Agreement with Mundelein
 - Completed Libertyville Emergency Operations Plan and submitted to State for Accreditation
 - Continue to Work With Lake Forest and the RFPD for a Joint Service Agreement
 - Submitted AFG Grant
 - Submitted Small Tool Grant

Fire Department



- 2018/19 Goals
 - Update all FD Training Records to Assure Compliance with the OSFM Certification Changes.
 - Create Equipment Inventory Book for Each Vehicle
 - Continue Fire Officer Development Through Training
 - Evaluate the Department Records Management System

Fire Department



- Fire-related Revenues
 - Libertyville Fire Protection District \$2,973,355
 - Ambulance Fees \$880,000
 - Fire Bureau – Permits/Fees \$100,000
 - Alarm Fees \$200,000
 - Fire Services \$122,004
- Expenses
 - Administration \$382,311
 - Prevention \$177,682
 - Emergency Services \$7,330,901
 - Support Services \$511,138
 - Total \$8,402,032
 - 5% increase over last year's budget

Fire Department



- Vehicle Replacement Requests
 - Ladder Tower Rehabilitation \$603,546
 - Scheduled for replacement in 2020 at estimated cost of \$1,200,000 but could extend service life to 2025
 - Refurbishing the Tower in 2018 extends its useful life to 2035 at approximately half the cost
 - Ambulance \$315,000 (not funded in Proposed Budget)

Fire Department



- Capital Requests (Public Building Improvement Fund)
 - Station 2 New Roof (\$89,000)
 - Station 2 Resurface Apparatus Bay Floor (\$56,000)
 - Station 1 Bay Doors (\$48,000)
 - Station 1 AV Update Training Room (\$25,500)
 - Station 1, 2 and 3 Driveway Sealcoating (\$12,000 - not included in proposed budget)

Recreation Department



Recreation Department



- 2017-2018 Estimated Statistics
 - Recreation Program Participants 15,895
 - Summer Day Camp Participants 2,175
 - Total Pool Usage 25,000
 - Swim Lesson Participants 814

Recreation Department



- 2017-2018 Accomplishments
 - Completion of Hockey Rink Relocation – opened in December 2017
 - Pool Management Contract completed for Summer 2018 operations
 - Parks Master Plan consultant selected – expected completion in May 2018

Recreation Department

- 2018/19 Goals

- Parks Master Plan Project
- Transition to Jeff Ellis Management for pool management
- Senior Center analysis
- Continued analysis of programming, financial viability, marketing and awareness



Recreation Department



- Recreation-related Revenues

- Recreation Fees \$733,000
- Swimming Fees and Programs \$234,250
- Senior Meal Fees/sponsorships, Course Rentals, Park Rentals, Scholarships/Donations \$65,850
- Pool Concessions \$40,000

- Expenses

- Recreation \$2,460,315
- Swimming Pool Operations \$420,937
- Senior Programs \$90,000
- Total \$2,971,252
- 14.6% increase over last year's budget due to increase in Sports Complex Fund transfer

Recreation Department



- Transfer to Sports Complex Fund
\$1,541,635
- Sports Complex Debt Service \$1,457,943

Recreation Department



- Capital Requests (Parks Improvement Fund)
 - Hockey Rink Relocation Retention (\$80,000)
 - Tennis/Inline/Basketball Court Resurfacing (\$110,000)
 - Pool Heaters (\$50,000)
 - Adler Pool Slides (\$35,000)

Public Works Department



Public Works Department



- 2017-2018 Estimated Statistics
 - Engineering Permits Issued: 225
 - Streets Resurfaced: 6.25 miles
 - Streets & Alleys Repaired: 200 tons
 - Sidewalk Replaced: 21,933 square feet
 - Snowplowing events: 23
 - Salt spread: 2,030 tons
 - Street sweeping: 1,750 miles
 - EAB tree removals: 794
 - Parkway trees trimmed: 1,050

Public Works Department



- 2017-2018 Accomplishments
 - Emerald Ash Borer Tree Removal complete
 - 335 Trees included in 50/50 Tree Planting Program
 - Winchester Road Detention Basin Restoration complete
 - Stabilized/geo-grid aggregate base and asphalt base complete for Salt Dome; Dome to be completed in Summer 2018

Public Works Department



- 2018/19 Goals
 - In-house engineering design
 - Efficient plan review
 - EAB and hazardous tree removals
 - Tree trimming Program
 - 50/50 Tree Planting Program
 - Salt Dome Construction



Public Works Department

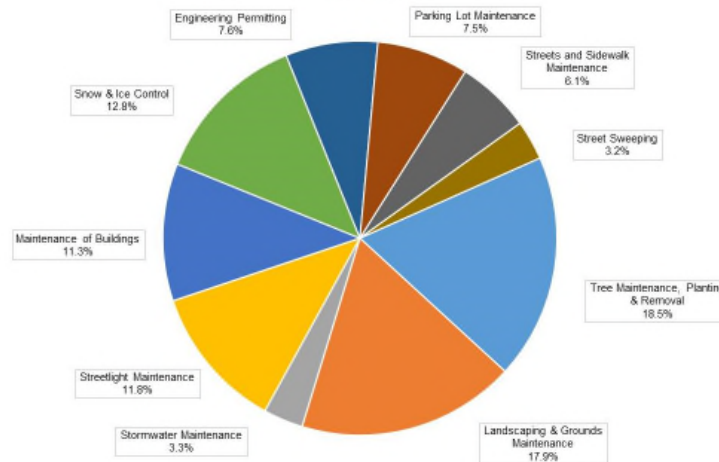


- Public Works-related Revenues
 - Engineering Fees \$150,000
- Expenses
 - Engineering \$437,418
 - Streets \$1,627,346
 - Snow Removal and Ice Control \$351,248
 - Refuse and Recycling \$170,318
 - Parks \$1,543,887
 - Total \$4,130,217
 - 3.7% decrease compared to last year's budget

Public Works Department



Public Works General Fund Activities



Public Works Department



- Vehicle Replacements (Vehicle Replacement Fund)
 - Large Truck \$170,000
 - One Ton Dump \$85,000
 - F350 Utility Vehicle \$70,000
 - Backhoe \$175,000
 - Skid Steer Trailer \$10,000
 - Hot Box Patcher \$41,000
 - Stump Grinder \$30,000
 - Aerial Lift Truck \$150,000
 - Crew Cab Utility \$58,000
 - F250 Pickup with Plow \$35,000
 - WWTP Forklift \$25,000
 - John Deere Gator Cart \$18,000

Public Works Department



- Capital Requests
 - Motor Fuel Tax Fund:
 - Asphalt Resurfacing on Rockland and Golf \$1,370,000
 - TIF District #1 Fund:
 - Church Street Garage Signage \$60,000
 - East Parking Lot Resurfacing \$110,000
 - Commuter Parking Fund:
 - Downtown Station Improvement \$1,200,000
 - Prairie Crossing Metra North Engineering \$57,500
 - Hotel Motel Tax Fund
 - Cook House Window Replacement \$40,000
 - Civic Center Window Replacement \$120,000

Public Works Department



- **Capital Requests**

- **Project Fund**

- Storm Sewer improvements \$800,000
 - Salt Dome \$335,000

- **Road Bond Fund**

- Streetscape Improvements \$40,000
 - Roadway Pavement Maintenance \$225,000
 - Road Rehabilitation Program \$2,128,000

- **General Fund**

- Brine-making Equipment \$115,000 (not funded)
 - Tree Study \$75,000 (not funded)



COMMUNITY DEVELOPMENT DEPARTMENT



Community Development Department



- **2017-2018 Estimated Statistics**

- Number of Zoning Reviews: 1,000
- Number of Staff Review of Appearance Proposals: 65
- Contacts: New Businesses, Relocations, etc.: 310
- Building Plans Reviewed: 1,908
- Residential Construction Permits: 1,444
- Building Permits Issued: 3,578
- Building Inspections Performed: 5,927
- Elevator Permits Issued: 301

Community Development Department



- **2017-2018 Accomplishments**

- Transit Oriented Development Plan adopted by Village Board in November
- Building Code review underway
- Promotion of sale of land adjoining the Sports Complex
- Assisted with tenancy of Innovation Park
- Holiday promotions, use of social media to promote local shopping and restaurants

Community Development Department



- 2018/19 Goals
 - Comprehensive Plan
 - Update of Building Construction-related Code
 - Promotion of Village's businesses, restaurants, and attractions
 - Historic Preservation

Community Development Department



- Community Development-related Revenues
 - Building Permits \$960,000
 - Electrical Licensing \$40,000
 - Zoning Fees \$30,000
 - Elevator Inspection Fees \$39,000
- Expenses
 - Planning \$602,455
 - Building Services \$851,693
 - Economic Development \$644,489
 - Total \$2,098,637
 - 3.4% decrease compared to last year's budget

Community Development Department



- Capital Requests

- Project Fund

- Comprehensive Plan \$140,000 (Initial funding was provided in General Fund last year)

POLICE DEPARTMENT



Police Department



- 2017 Statistics

- Police Calls for Service: 34,051
- Alarm Responses: 893
- Custodial Arrests: 311
- Investigations Cases Cleared: 459
- Motor Vehicle Accidents Investigated: 831
- Parking Tickets Issued: 7,170
- Traffic Tickets Issued: 3,676
- Automated Red Light Enforcement Tickets: 1,812
- DUI Arrests: 61
- Administrative Adjudication Hearings: 12

Police Department



- 2017-2018 Accomplishments

- Complete security assessment and installation at 3 Village facilities
- Ongoing succession planning
- Plans for Joint Training Exercise underway
- Implementation of software to track fleet and building inspections

Police Department



- 2018/19 Goals
 - Succession Planning
 - Department Policy Manual Update
 - Field Training Software Implementation
 - Electronic Crash Reporting
 - Training Program

Police Department



- Police-related Revenues
 - Parking Fees – Employee Permits \$23,000
 - Police Services \$120,000
 - Local Fines \$300,000
 - Circuit Court Fines \$230,000
 - DUI Fines \$20,000
 - Automated Traffic Enforcement \$125,000
- Expenses
 - Administration, Communication, Records \$2,369,420
 - Patrol \$5,792,173
 - Investigations \$823,697
 - Public Education/Community Services \$184,825
 - Total \$9,170,115
 - 1.8% increase compared to last year's budget

Police Department



- Vehicle Replacements (Vehicle Replacement Fund)
 - 4 Squad Cars with Extended Warranty \$120,000

Police Department



- Dispatch Agreement
 - Fully funded by General Fund for first time (previously funded out of ETSB Fund)
- Capital/One-Time Requests
 - General Fund
 - Reception Area Remodeling Design \$10,000
 - Evidence Video Redaction Software \$8,900
 - Project Fund
 - HVAC Replacement Unit #7 \$25,000

VILLAGE HALL



Village Hall



- 2017-2018 Estimated Statistics
 - Accounts Payable Checks/ACH issued: 5,260
 - Payroll Checks/ACH issued: 7,253
 - Vehicle Licenses Processed: 13,120
 - Utility Bills: 45,750
 - Birth and Death Certificates: 6,300
 - FOIA Requests Processed: 275

Village Hall



- 2017-2018 Accomplishments
 - GFOA Distinguished Budget Presentation Award
 - GFOA Certificate of Achievement for Excellence in Financial Reporting

Village Hall



- 2018/19 Goals
 - Sale of GLC/FEC
 - Support Legislative Assistance Efforts
 - Service Priorities/Essential Services Analysis
 - Shared Services/Joint Bidding
 - ERP Evaluation
 - WWTP Consolidation Study
 - Metra Station Projects
 - Stormwater Management Improvements
 - Parks Master Plan
 - Comprehensive Plan
 - Rockland Road Bridge Project
 - Building Reserve Study

Village Hall



- Administration/Finance-related Revenues
 - Birth and Death Certificates \$295,000
- Expenses
 - Total \$1,884,407
 - 3.5% increase compared to last year's budget
 - Includes Merit Pool for all non-Union staff \$107,000
 - Decrease in one Full Time employee (transfer of Facility Manager to Public Works)
 - Newsletter consulting replaces PT position
 - Includes \$300,000 Transfer to Projects Fund
 - Includes \$150,000 Contingency

INFORMATION TECHNOLOGY



Information Technology



- 2017-2018 Estimated Statistics

- New PC Replacements: 45
- New Server Deployments: 2
- New Network Communication Systems: 14
- New Software Systems: 2
- Requests for Technology Assistance: 648

Information Technology



- 2018/19 Goals

- Increase PC Replacement Schedule to 4 Years
- Upgrade Servers
- Upgrade to Exchange 365 and Implementation of Email Archiving
- Switch Replacement Project
- Meeting Room Upgrades
- Development of 5-Year Capital Plan
- Update of Village IT Policies
- Evaluate Enterprise Resource Planning system

Information Technology



- Information Technology-related Revenues
 - User Fees \$141,000
- Expenses
 - Total \$567,535
 - Consulting Services included for first full year \$257,500
 - Capital Expenses:
 - 40 Desktop and 5 Laptop Computers \$56,800
 - Phase 2 of Switch Replacements \$27,000
 - Meeting Room A/V Upgrades \$10,000
 - Server Replacements \$8,000
 - Wireless Access Points \$1,750

OTHER GENERAL FUND EXPENSES



Other General Fund Expenses



- **Legal \$387,500**
- **Central Business District Parking \$78,780**
- **Community Organizations/Activities \$215,400**
 - Fireworks increased \$2,500 to \$17,500
 - Additional Mosquito application increased \$6,300 to 45,600
- **Public Buildings \$3,140,835**
 - Includes Transfers
 - \$2 million to Vehicle Replacement Fund
 - \$700,000 to New Building Fund and \$300,000 to Public Building Improvement Fund
 - Includes Contractual Services expenses for Village Hall and Schertz unknown repairs \$40,000

GENERAL FUND

Questions and Discussion



UTILITY ENTERPRISE FUND



Water & Sewer Fund



- 2017-2018 Estimated Statistics
 - Water supplied: 2.400 mgd
 - Water main breaks: 20
 - Service Calls: 4,000
 - Water Main Replacements: 10,000 linear feet
 - Sewer Cleaned: 120,000 linear feet
 - Manholes repaired: 20
 - Lift Station Maintenance: 1,350 hours
 - Wastewater Treated: 1.49 Billion Gallons/Year
 - WWTP Work Orders Completed: 1,450

Water and Sewer Fund



- 2017-2018 Accomplishments
 - WWTP Screw Pump #3 Replaced
 - WWTP Clarifiers Rehabilitated
 - WWTP Sludge Storage Tank Point and Seam Repairs
 - Dawes Lift Station Design
 - WWTP Facility Wide Improvements (influent sewer and diversion chambers)
 - Water main Improvement Project completed
 - Basin #9 Final Report and Smoke Testing

Water and Sewer Fund



- 2017-2018 Accomplishments
 - Red Top Water Storage Reservoir Internal Liner
 - Route 45 Sanitary Lift Station
 - Master Stormwater Management Plan data collection complete; began field survey work

Water and Sewer Fund



- 2018/19 Goals
 - Basin 11 Sanitary Sewer Inflow & Infiltration Program
 - Master Stormwater Management Plan completion
 - WWTP Consolidation Study with Village of Mundelein
 - WWTP Screw Pump Brickwork Repairs
 - Dawes Lift Station Improvements

Water and Sewer Fund

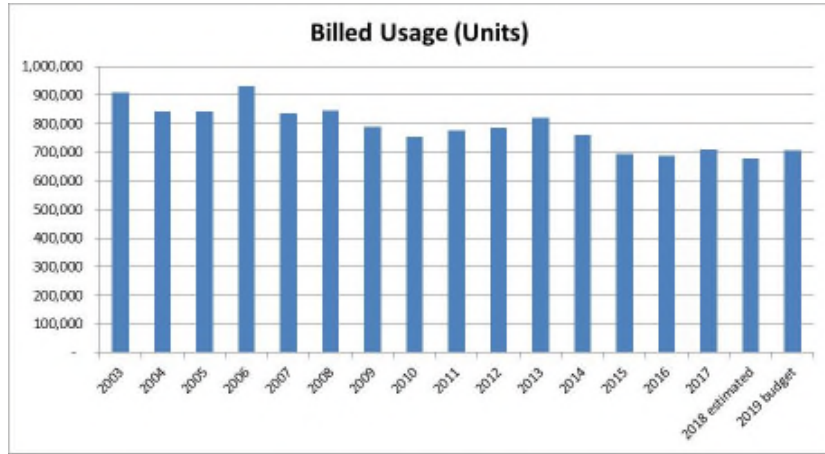


- Revenues
 - Rate Study completed in 2016 anticipated 5% increase in water rates and 12% increase in sewer rates for FY2018-19 to appropriately fund anticipated operations and capital improvements
 - Water Sales \$5,117,889
 - Sewer Charges \$4,041,558
 - County Sewer Charge \$560,000
 - Connection Fees \$182,000
 - Total Revenues \$10,025,447
 - 2.8% increase compared to last fiscal year

Water Billing History



- Consumption is declining while costs continue to increase



Proposed Rate Increases



Water Rates			Sewer Rates		
	FY2017-18	Proposed FY2018-19		FY2017-18	Proposed FY2018-19
Bi-Monthly Fee	\$23.74	\$24.93	Bi-Monthly Fee	\$8.49	\$9.51
Tier 1	\$2.53	\$2.66	Unit rate	\$5.27	\$5.87
Tier 2	\$5.08	\$5.31			
Tier 3	\$7.59	\$7.97			
Senior Discount	\$4.45	\$4.95	Senior Discount	\$7.50	\$8.05

Impact of Rate Increase



- Customer with 11 units of usage (average usage for family of 4):

	FY2017-18	Proposed FY2018-19	
Water Bi-Monthly Fee	\$23.74	\$24.93	
Water Tier 1 Usage	\$10.12	\$10.64	
Water Tier 2 Usage	\$20.32	\$21.24	
Water Tier 3 Usage	\$22.77	\$23.91	
Sewer Bi-Monthly Fee	8.49	9.51	
Sewer Usage	\$57.97	\$64.57	
Total	\$143.41	\$154.80	7.9% increase

- Senior Customer with 4 units of usage:

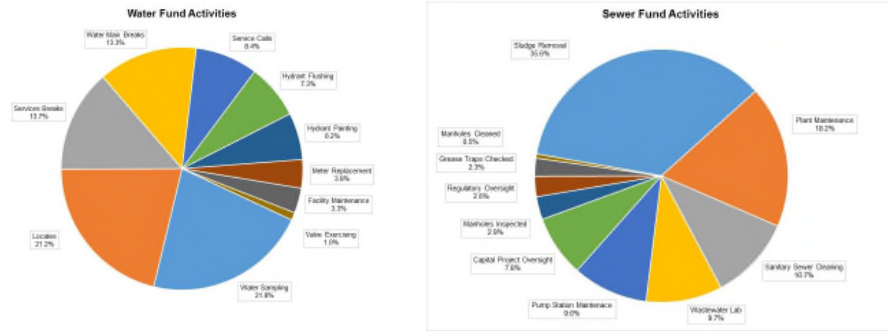
	FY2017-18	Proposed FY2018-19	
Water Bi-Monthly Fee	\$23.74	\$24.93	
Water Tier 1 Usage	\$10.12	\$10.64	
Water Sr. Discount	-\$4.45	-\$4.95	
Sewer Bi-Monthly Fee	8.49	9.51	
Sewer Usage	\$21.08	\$23.48	
Sewer Sr. Discount	-\$7.50	-\$8.05	
Total	\$51.48	\$55.56	7.9% increase

Water and Sewer Fund



- Expenses
 - Water Department \$3,985,305
 - Sewer Department \$1,608,597
 - Waste Water Treatment Plant \$1,235,032
 - Debt Service \$1,040,188
 - Capital Improvements \$3,773,530
 - Total \$11,642,652
 - 14% decrease compared to last year

Water and Sewer Fund



Water and Sewer Fund



- Capital Improvements
 - Wastewater Treatment Plant Improvements
 - Chlorine Pumps \$30,000
 - Dechlorination Line Reroute \$45,000
 - Dechlorination Storage Tank \$6,500
 - Filter Building Conduit Water Infiltration \$40,500
 - Screw Pump Building Brick \$198,000
 - Lagoon Dredging \$594,500



Water and Sewer Fund



- Capital Improvements
 - Water main Improvements \$75,000
 - Underground Improvements \$1,052,730
 - Sanitary Sewer Repairs \$475,000
 - Lift Station Improvements \$540,000



Libertyville Sports Complex Fund



Sports Complex Fund



• 2017-2018 Estimated Statistics

- Adult Softball Teams: 87
- Adult Soccer Teams: 53
- Youth Soccer Teams: 79
- Fitness Center Memberships: 800
- Birthday Parties Booked: 170



Sports Complex Fund



• 2017-2018 Accomplishments

- Transition to contracted Facility Maintenance service
- Implemented increased custodial service
- New tournament clients added; expanded Pickleball offerings
- New wireless scoreboard operating units and portable score tables
- Concession area improvements

Sports Complex Fund



- 2018/19 Goals
 - Facility Infrastructure Analysis
 - Staffing and Training
 - Driving Range Strategy
 - Security improvements
 - Washroom renovations
 - Motor Replacements

Sports Complex Fund



- Revenues \$3,935,335
 - 2.4% decrease despite \$494,142 increase in General Fund Transfer
 - Discounting the transfer, revenue is down \$367,726 (13.3%) to better reflect actual receipts
- Expenses
 - Indoor Sports Center \$2,206,071
 - Golf Learning Center \$270,071
 - Family Entertainment Center \$1,250
 - Debt Service \$1,457,943
 - Total \$3,935,335

Sports Complex Fund



- **Indoor Sports Complex**
 - Revenues \$2,142,220
 - Expenses \$2,206,071
 - Deficit (\$63,851)
- **Golf Learning Center**
 - Revenues \$200,525
 - Expenses \$270,071
 - Deficit (\$69,546)
- **Family Entertainment Center**
 - Revenues \$50,955
 - Expenses \$ 1,250
 - Surplus \$49,705
- **Debt**
 - General Fund Transfer \$1,541,635
 - Debt Service \$1,457,943
 - Surplus \$ 83,692

Sports Complex Fund



- **Capital Improvements**
 - Fitness Center Flooring \$40,000
 - Building Security Video Surveillance System \$65,000
 - Portable Basketball Hoops \$17,000
 - First Floor Washroom Renovations \$42,000
 - Motor Replacements (hoops, curtains, batting cages) \$58,750
 - Fitness Equipment \$11,000
 - Exterior Painting of Building \$130,000 (not funded)

ENTERPRISE FUNDS

Questions and Discussion



OTHER FUNDS



Special Revenue Funds



- Special Service Areas
 - Concord SSA
 - Timber Creek SSA
- Fire Fund
- Foreign Fire Fund
- Motor Fuel Tax Fund
- Hotel/Motel Tax Fund
- Commuter Parking Fund

Other Funds



- Debt Service Fund
 - General Bond & Interest
- Capital/Project Funds
 - TIF Fund
 - Impact Fee Fund
 - Project Fund
 - Road Bond Fund
 - Building Fund
 - Park Improvement Fund
 - Public Building Improvement Fund

Internal Service Funds



- Vehicle Maintenance and Replacement Fund
 - Replacing 15 vehicles or pieces of equipment \$1,597,546
- Technology Equipment and Replacement Fund
 - Funds budgeted for analysis (\$40,000) and Enterprise Resource Planning (ERP) system (\$350,000)
 - Remainder of fund balance is transferred to General Fund to offset capital investment

Pension Funds



- Police Pension Fund
- Firefighters Pension Fund

POLICY DECISIONS



Policy Decisions



- General Fund Deficit of \$266,293
- Positions in FY2018-19 (review of all openings through attrition)
- GLC Closure in 2018?
- Sports Complex Debt \$1 million fund balance allocation
- Ambulance Fees
- Vacant Firefighter Position
- Charles Brown Reservoir Restoration Project
- Retainers instead of Hourly for Legal Services (not special projects)
- Water/Sewer Rates
- New Water/Sewer Rate Study