

VILLAGE OF LIBERTYVILLE
Capital Improvement Plan



FISCAL YEARS 2020-2021 THROUGH 2029-2030

Terry L. Weppler, Mayor
Donna Johnson, Trustee
Richard Moras, Trustee
Jay Justice, Trustee

Scott Adams, Trustee
Peter Garrity, Trustee
Patrick Carey, Trustee
Sally Kowal, Village Clerk

Kelly A. Amidei, Village Administrator

Nicholas A. Mostardo, Finance Director

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Village Elected Officials & Staff

Terry L. Wepler, Mayor

Sally Kowal, Village Clerk

Board of Trustees

Donna Johnson

Scott Adams

Richard Moras

Peter Garrity

Jay Justice

Patrick Carey

Village Staff

Kelly A. Amidei – Village Administrator

Ashley R. Engelmann – Deputy Village Administrator

Nicholas A. Mostardo – Director of Finance

Richard Carani – Fire Chief

Clinton Herdegen – Police Chief

Paul Kendzior – Director of Public Works

Conrad Kowal – Director of Recreation and Sports Complex

John Spoden – Director of Community Development

Legal

David F. Pardys, Swanson, Martin, & Bell, LLP – Village Attorney

Acknowledgements

The preparation of this capital plan would not have been possible without the support and encouragement of the Mayor and Board of Trustees. The Village's elected officials are keenly aware of the capital infrastructure challenges facing the community and hope that all stakeholders reviewing this report more fully understand the extensive capital needs of the Village of Libertyville.

The Finance Department wishes to thank the Village department heads and their staff for diligently providing the information required to compile this report.

Most importantly, the Village Board and staff wish to thank Libertyville's residents and business community for making our Village an exceptional place to live and work!





August 13, 2019

Mayor Wepler
Members of the Village Board, and
Village Administrator Amidei

It is my privilege to present the Village's first comprehensive multi-year Capital Improvement Plan (CIP). This CIP provides individual project detail by fund and department for fiscal years 2020-2021 through 2024-2025 and outlines long term capital needs by project type for fiscal years 2025-2026 through 2029-2030. The CIP is a living document and will be updated each year in advance of the annual budget process.

The first five years of the CIP identify an aggregate investment need of \$81,815,785 (\$57,565,785 omitting stormwater sewer projects). This amount is broken down in detail within this CIP document. The remaining summary five years of the CIP estimates an aggregate investment need of \$79,609,135 (\$55,359,135 omitting stormwater sewer projects). While the CIP lays out the roadmap for the next decade of Village capital investment, the appropriations thereto are subject to approval by the Village Board on a yearly basis as part of the annual budget process. Thus, the CIP should be read as a planning tool and not as an appropriation approval document.

The approach utilized by staff in the compilation of this report was to ask departments to identify their capital needs and rank each need against a set of scoring parameters. The scoring process resulted in projects being classified into three different priorities: *Critical*, *Important*, and *Less Important*. As stakeholders may well be aware, the capital improvement planning process revealed a number of significant *Critical* projects over the next five fiscal years.

The major challenge in addressing the Village's capital needs is establishing the recurring revenue required to fund major projects. In its effort to keep municipal taxes low, the Village has, over time, broken just about even from an operational standpoint. While this allows for a high level of service to residents and businesses, it does not allow for a meaningful accumulation of excess reserves to fund capital improvements. The CIP does not attempt to identify the impact of all major revenue sources available to non-home rule municipalities such as Libertyville within its cash flow projections. Rather, the CIP outlines the Village's capital expenditure needs with current revenues to help stakeholders understand the funding deficiency. Legislatively, staff recommends that the Village Board make a future determination as to what types of financing strategies should be considered in order to close the funding gap.

Libertyville is truly an exceptional community. The Village government provides a high level of service at a reasonable cost to residents and businesses. Amongst its Lake County neighbors, Libertyville has one of the lowest municipal tax rates, even taking into consideration that the tax levy includes fire protection and parks. One of the most important elements to preserving the exceptionalism of Libertyville is solid investment in capital infrastructure.

Sincerely,

Nicholas A. Mostardo
Director of Finance

Village Hall

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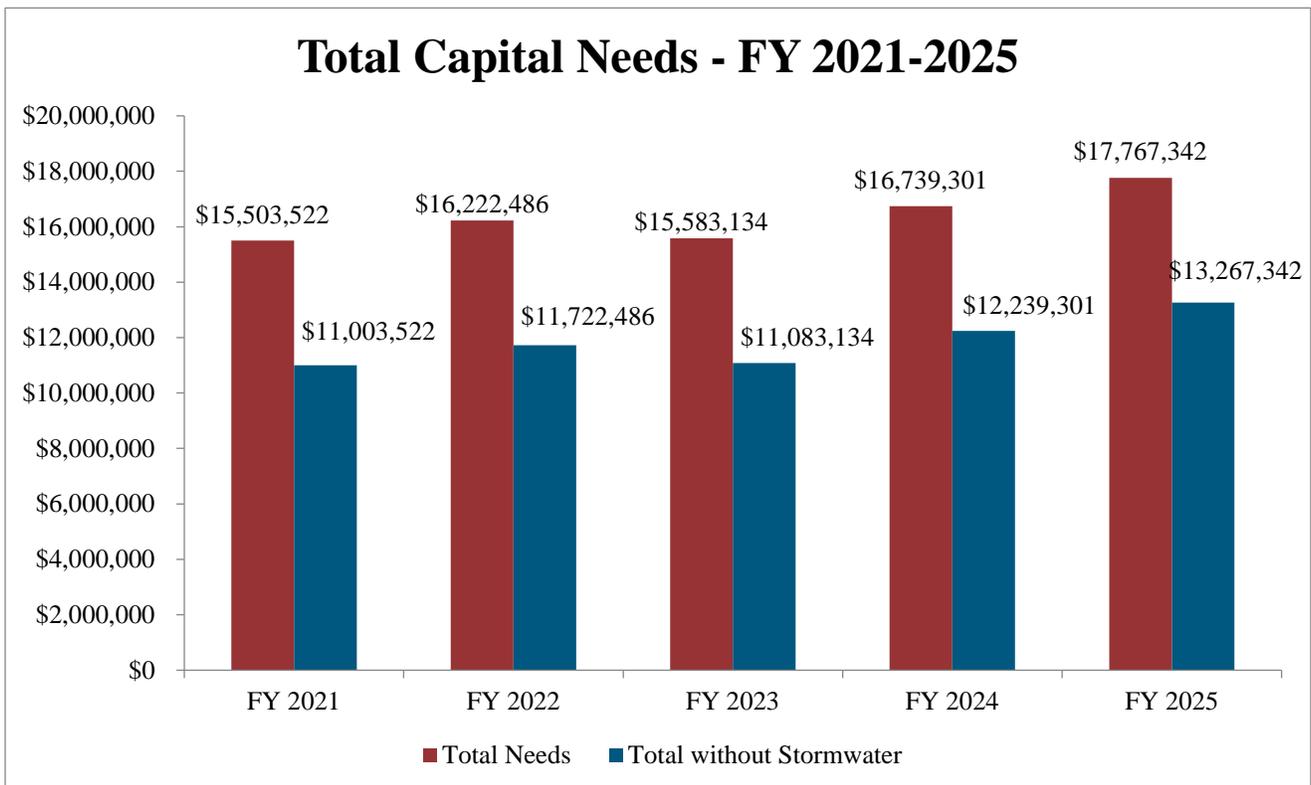
Executive Summary

Introduction

The Village of Libertyville Capital Improvement Plan (CIP) is a multiyear plan covering a ten-year period that helps the Village budget for and schedule necessary capital improvement projects. This Plan also sets the proposed capital expenditures for each budget year at the time of budget preparation. The proposed CIP addresses repair and replacement of existing infrastructure as well as the development or acquisition of new facilities, property, improvements, and major equipment to accommodate community and organizational needs. As a planning tool, it enables the Village to identify needed capital projects and coordinate scheduling, funding, and construction. The CIP allows for the scheduling of improvement projects to maximize available funding while simultaneously funding the maintenance of existing infrastructure in line with the community's expectations. The Plan also fosters growth, development, and redevelopment in the Village of Libertyville. Without well-maintained infrastructure, the Village will struggle to retain and attract businesses, residents, and visitors.

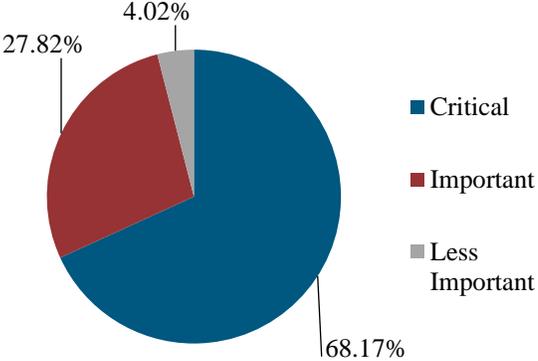
Capital improvements are considered major construction projects or major improvements to the Village's infrastructure that have a long useful life. Projects included in the CIP are typically greater than \$25,000 and many projects are highly visible to the community. Operating expenses are not considered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

Total specific capital needs over the next five years for all projects range from \$15 million to \$18 million and average approximately \$16 million per year. If the flood reduction projects identified in the Master Stormwater Management Plan are omitted, the total amount of capital projects drops to between \$11 million and \$13.5 million, averaging approximately \$11.8 million per year.



The Village also identified a rough estimate of capital needs for years six through ten of the Plan, or Fiscal Years 2026-2030. While project level detail is currently unavailable for these out years, anticipated capital needs by project type are available and are presented in a separate section of this report.

The projects identified for the first five years of the Plan were ranked according to nine scoring parameters. Each project was assigned one of three status classifications: Critical, Important, or Less Important. A separate section of this report outlines the scoring parameters in additional detail. As funding all identified projects will be challenging with current revenue streams, classifying projects into varying levels of importance is a prudent exercise. The chart to the left outlines projects identified versus status classification.



Clearly, a vast majority of projects identified by Village staff are Critical in nature. This fits in with the assumption that the Village has accumulated a large amount of deferred capital investment due to past economic conditions and the need to provide a high level of operating services to Village residents and businesses. The total expense for projects identified as Critical is \$55,771,327 over a five-year period.

Important projects provide a substantial benefit to Village infrastructure, but are not necessarily needed to address infrastructure that has already failed or where there is a serious deficiency. The total expense for projects identified as Important is \$22,757,929.

Finally, the staff identified other improvements that are neither Critical or Important, but may become significant over the next several years. Some of these items include new programs or building improvements that are discretionary in nature and not necessarily required to maintain the vital infrastructure within the Village. The total expense for projects identified as Less Important is \$3,286,529.

It is important to stakeholders to understand the proposed capital initiatives from a categorical basis. The percentage of spending per project category over the next five years is broken down in the chart below:

Expense	Dollars	Percentage	Expense	Dollars	Percentage
Bridges	\$625,000	0.8%	Storm Sewer	\$24,250,000	29.6%
Buildings	\$5,700,262	7.0%	Street Paving	\$6,625,000	8.1%
Equipment: Computers	\$1,903,584	2.3%	Street Reconstruction	\$4,115,760	5.0%
Equipment Miscellaneous	\$242,000	0.3%	Streetscape	\$1,008,000	1.2%
Equipment: PW Equipment	\$536,346	0.7%	Vehicles	\$3,558,472	4.3%
Park Improvements	\$4,309,861	5.3%	Wastewater	\$9,020,000	11.0%
Parking	\$4,574,000	5.6%	Water Distribution	\$6,860,000	8.4%
Sanitary Sewer	\$8,487,500	10.4%	Total	\$81,815,785	100%

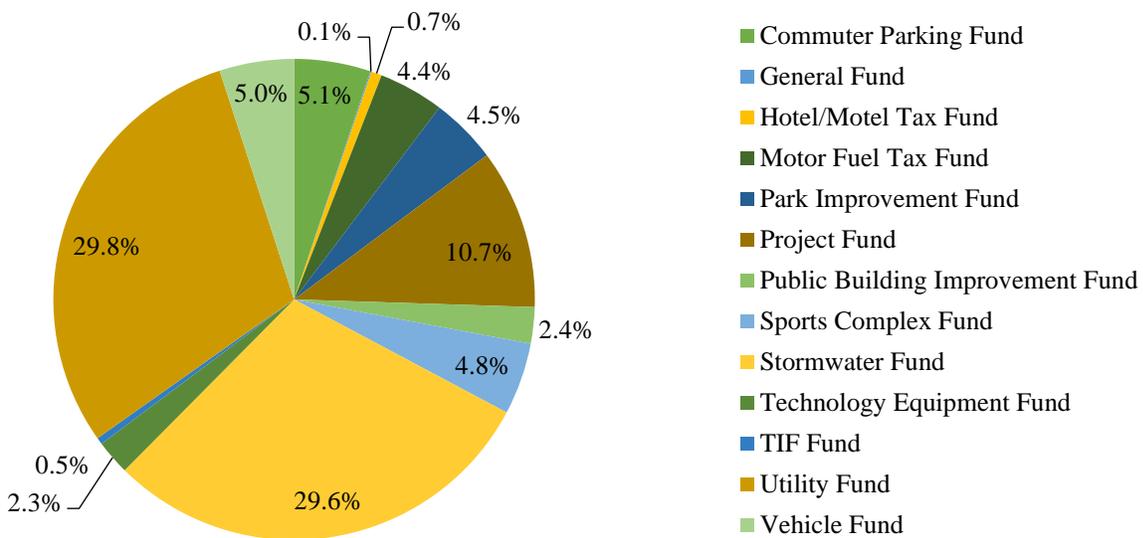
In the current iteration of the Village’s capital plan, a majority of budgeted expenditures are being directed toward improving stormwater infrastructure, street paving/reconstruction, and improvements to the water and sewer system. The Village also has non-trivial capital needs in the areas of park improvements, parking lot resurfacing, and vehicles.

Funding

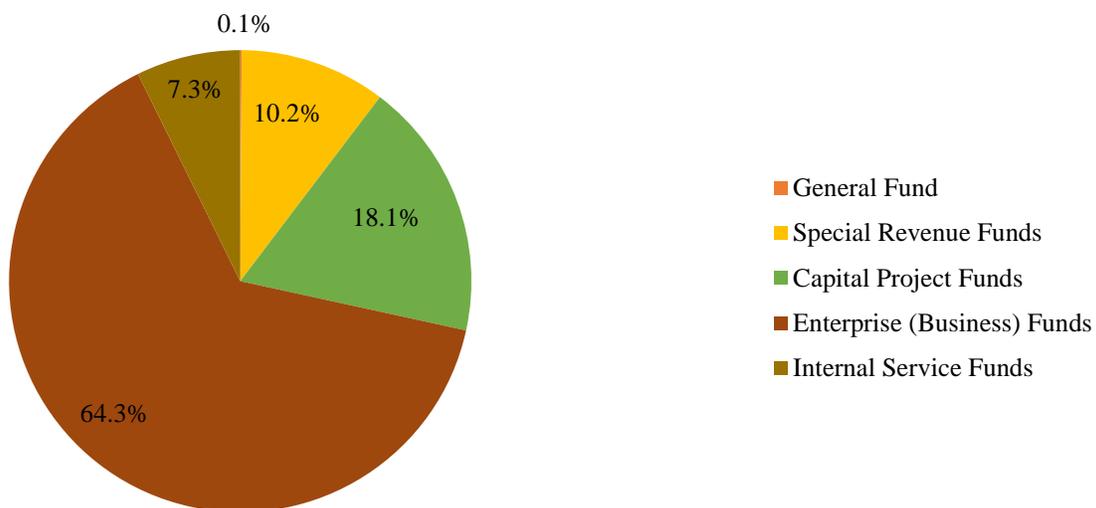
The Village utilizes fund-based accounting of assets, liabilities, revenues, and expenditures. Each fund has a distinct purpose. The Village has several dedicated capital projects funds along with blended operating and capital funds. Most funds containing capital projects have at least a baseline recurring revenue source to fund either their operations (if applicable) or part of their annual capital improvement expenses. In some instances, the General Fund makes transfers into other funds to support capital projects. Outside of these capital transfers, the General Fund has a very limited amount of capital it directly supports due to the presence of dedicated capital improvement funds.

The funding sources for the projects identified in this Capital Plan are illustrated in the charts below:

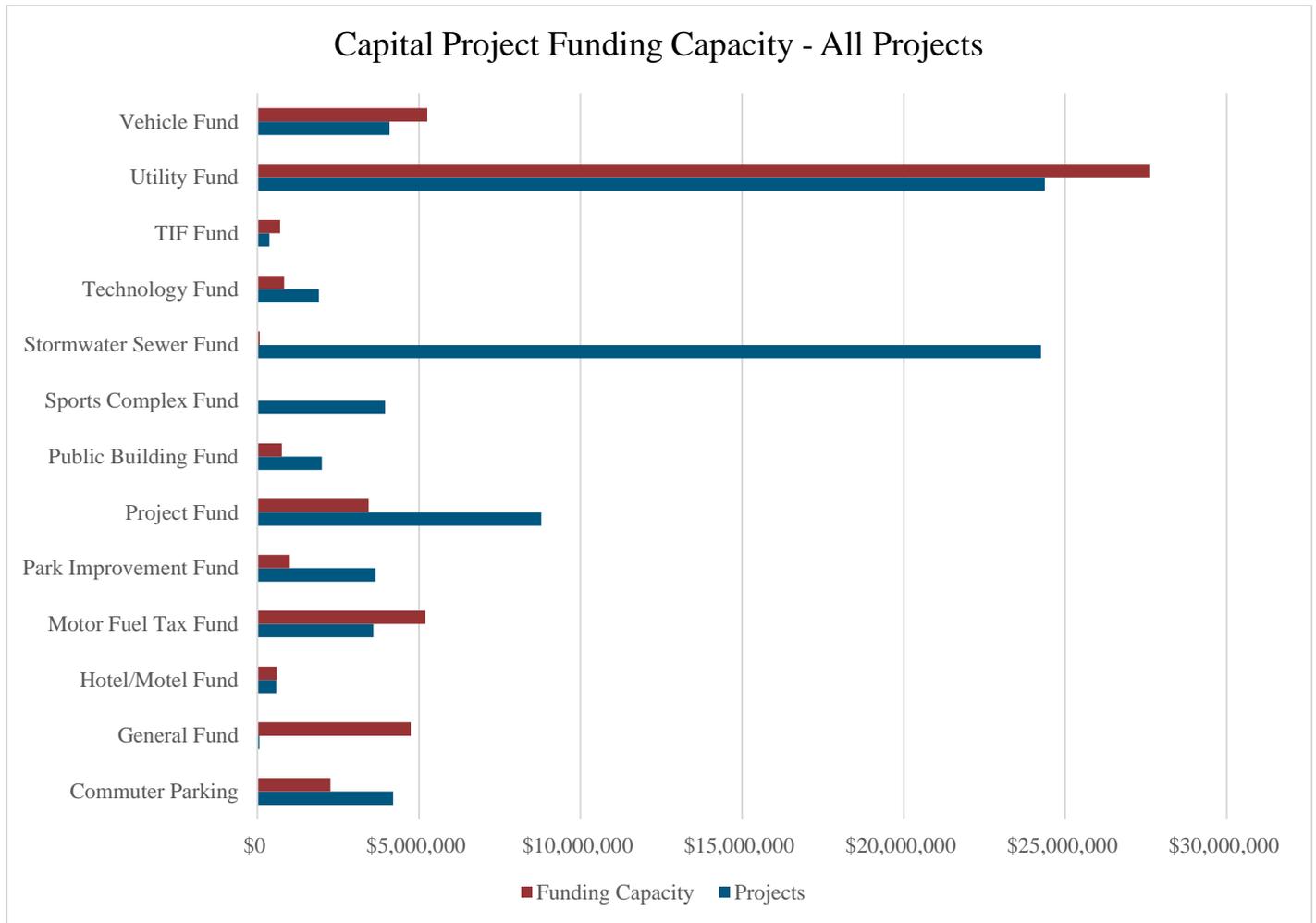
Capital Project Funding by Fund



Capital Project Funding by Fund Type



Within several funds there exists a degree of funding deficiency that will not allow the Village to complete all projects using current revenue streams. This will be discussed more in-depth in the fund sections of this report, but the aggregated data is displayed below.

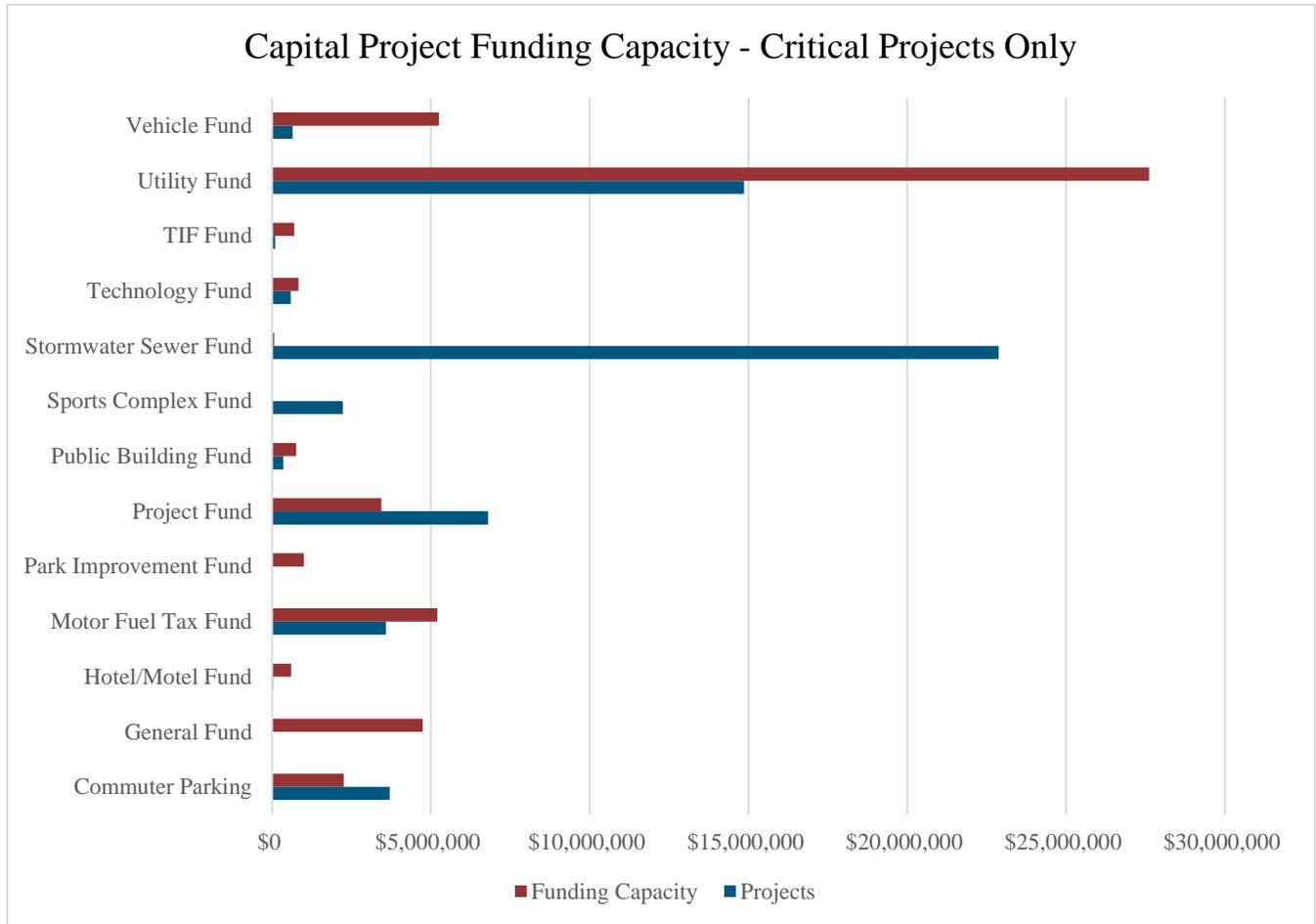


There are several funds where the proposed capital spending will exceed the revenue capacity of the fund. In those circumstances, either 1) The Village Board will need to make a determination as to the viability of other sources of revenue or 2) One or more projects for a given year will need to be deferred in order to keep the fund cash flow positive.

The infrastructure related funds (with exception of the Utility fund) show the highest degree of funding shortfall. The Project Fund (streets and sidewalks), Park Improvement Fund, and Public Building Improvement Fund each have deficiencies in the amount of recurring funding available for required projects.

It is important to note that while several funds appear to be able to support both their operating and capital activities, with current revenue streams their fund balances will fall below their respective fund balance policy minimums at some point during the next five years. This is particularly the case with the General Fund and the Hotel/Motel Tax Fund. This intricacy and how it impacts the overall Plan will be discussed in the individual fund sections.

Funding challenges persist even if the Village Board were to only move forward with projects deemed Critical as part of the Plan’s ranking exercise, particularly with road and parking lot improvement projects. While there is a marked improvement in the cash position of several funds by omitting Important and Less Important projects, funding only the Critical projects is inadvisable long term as eventually projects in the former categories will become costly Critical improvements.



Capital Plan Document Format

The remainder of this Plan document goes into further detail about the process staff employed to classify each project based on priority as well as a fund-level analysis for each of the capital improvement funds listed above. Each fund level analysis is immediately followed with a statement of projected cash flows, a project list, and individual project detail sheets with graphics. Following the individual fund sections, the Plan outlines the broad categories of capital needs in years six through ten of the Plan. Finally, while the Plan does not attempt to identify new sources of recurring revenue, recent policy discussion by the Village Board has shown a degree of support for a non-home rule sales tax referendum. This Plan includes a section projecting how the funding levels for each of the capital project funds would change were the Village to impose a non-home rule sales tax.

Process and Ranking Criteria

Overview

The decision to include a specific project at a specific priority level within the Plan was not made arbitrarily. In fact, project priority determinations were made on a per project, quantitative basis using nine distinct ranking factors selected for their appropriateness and applicability to the Village of Libertyville. The remainder of this section outlines priority determinations and each ranking component.

Priority Determinations

Critical: Projects designated with the priority determination Critical are projects that address immediate and substantially proximate safety concerns or address significantly deficient existing infrastructure conditions. Critical projects are also projects that can protect other pieces of infrastructure from becoming Critical projects themselves. Because the Village deferred an extensive amount of capital for varying reasons over the past twenty years, a majority of projects on a cost basis have been designated as Critical in the Plan.

Important: Projects designated with the priority determination Important are projects that address outstanding capital infrastructure deficiencies; however, in contrast to Critical improvements, there is a certain degree of latitude and tolerance with respect to the ability to defer these projects for a year or two from their original scheduled undertaking date. Even with such latitude, Important projects should be completed on a timely basis or else risk being reclassified as Critical due to a further reduction in the useful life of the asset.

Less Important: Projects designated with the priority determination Less Important are projects that offer to enhance existing infrastructure conditions or service levels beyond what the Village currently provides. Some of these enhancements will be required in the distant future, but existing conditions are more or less satisfactory to maintaining existing service levels. Less Important projects generally include items such as building enhancements or new equipment.

Ranking Components

Asset Life: The first ranking component against which each proposed project was measured was the life of the current asset. Asset life is a very significant factor in determining when an asset needs to be replaced. Points in this category were granted to projects based on whether the existing asset was at its useful life or has exceeded its useful life. New assets not tied to an existing service were awarded no points in this category.

Resident Safety and Legal Liabilities: Projects were awarded points based on whether or not the associated improvement enhanced resident safety or reduced the Village's legal liability. For instance, a road improvement would earn points in this ranking category as it promotes both resident safety and reduces the Village's legal liability for items such as excessive potholes. Sometimes, legislative mandates are involved in addressing legal liabilities. For instance, several projects at the Wastewater Treatment Plant are associated with mandates from the Illinois Environmental Protection Agency.

Grant Funded or Supports Existing Revenue Stream: If a project is designed to sustain an existing revenue stream (i.e. enterprise funds), it was awarded points based on that revenue stream continuing at its current level so that the enterprise can continue operating. For instance, the Utility Fund sells water to Village residents. In order to deliver water to residents, the Village needs to have intact water mains. Therefore, a watermain replacement program would earn points in this ranking category. Additionally, projects in a special revenue fund, such as the Motor Fuel Tax Fund, would qualify to earn points in this ranking category since the revenues associated with those funds are restricted to specific purposes. Finally, points in this category are available for projects that are anticipated to be grant funded in part or in whole.

Economic Development or Environmental Benefits: The Village of Libertyville places a high emphasis on initiatives that encourage economic development or environmental responsibility. Consequently, projects that promote one or both of those components were awarded points in recognition of adherence to those specific principles.

Support of the Village's Comprehensive Plan: The current version of the Village's Comprehensive Plan was adopted in 2005. While an updated version of the Plan is currently in progress and scheduled to be released in late 2019, the existing Plan still provides a solid foundation for the types of capital improvements that will provide a direct benefit to long term goals of the community. If a proposed project can be directly tied to one or more chapters of the Village's existing Comprehensive Plan, it was awarded points accordingly.

Savings to Operating Budget: Ideally, a capital undertaking will result in savings to the Village's operating budget. For instance, if a Public Works vehicle currently requires an excessive amount of maintenance each year due to its age, replacing that asset would likely yield a savings in operating costs related to vehicle repair. Generally, points in this category do not typically apply to brand new assets since an asset addition typically results in an increased operating cost to maintain that asset. However, there are exceptions to this rule. For instance, one proposed project in the current version of the Capital Plan is the installation of a biogas generator engine at the Wastewater Treatment Plant. Not only would the generation of electricity from biogas be cost neutral to operations, it would likely reduce the electricity costs for the Plant, saving the Village money.

Intergovernmental or Shared Services Opportunities: Partnering with other government agencies promotes economies of scale and ultimately can reduce project costs. Certain types of projects (i.e. road improvements) are amenable to these types of arrangements.

Supports Internal Operations: Some projects address the efficiency of operations between departments. For instance, the Police Department may propose to install cameras in parking garages. This type of improvement would assist public works with maintenance of the garages (i.e. identifying heavy snow) or loss control. Similarly, acquisition of a vehicle lift or arc welder supports internal operations because that equipment services the vehicle stock in the various departments.

Recurring Program: While one-off capital projects tend to get the most exposure to the public, recurring programs make up the backbone of any robust Capital Improvement Plan. While not necessarily dynamic or exciting (i.e. annual sidewalk program), recurring programs ensure that infrastructure is replaced on a timely basis. Were the infrastructure elements within a recurring program to fail, such a failure would no doubt become public and subject to varying levels of scrutiny. Furthermore, a recurring program has predictable costs, which supports prudent financial planning.

Fund Narrative – General Fund

Description of Fund

The General Fund is the main operating fund of the Village. Expenses for Administration, Police, Fire, Community Development, Public Works, Parks, and Recreation are recorded in this fund. The General Fund also collects non-utility revenues such as building permits, intergovernmental revenue, special public safety services, and property taxes. The intended use of fund reserves in the General Fund is toward capital improvements.

Cash Flow Observations – FY 2021-2025

There are very few capital projects that are funded directly out of the General Fund. Instead, the General Fund makes strategic capital transfers to the various capital project funds. At the onset of the five-year period comprising the cash flow analysis, the General Fund's cash balance is relatively robust. However, in the outer years, growth in operating expenses begin to outpace the growth in operating revenues, which results in a lower overall cash balance for the fund. This downward trend will require continuous follow-up in future years.

Several transfers out of the General Fund are contemplated as part of the Plan. First, the General Fund must annually subsidize the Libertyville Sports Complex Fund to offset costs related to operations and debt service. This amount is anticipated to increase over the next several years as debt service payments rise and operating income falls. The current version of the plan does not take into consideration the potential sale of the Golf Learning Center/Family Entertainment Center property, but if such a sale materializes, it is anticipated the subsidy would decrease due to a principal reduction in the outstanding Sports Complex debt.

Other recurring transfers out of the General Fund include a portion of the tax levy for special recreation into the Park Improvement Fund, an annual transfer to the Vehicle Maintenance and Replacement Service Fund for capital vehicle replacements, and a transfer to the Technology Equipment and Replacement Service Fund to establish a public safety technology reserve. A one-time capital transfer of \$500,000 to the Park Improvement Fund is scheduled for 2021. The purpose of this transfer is to support the continued implementation of the Parks Master Plan.

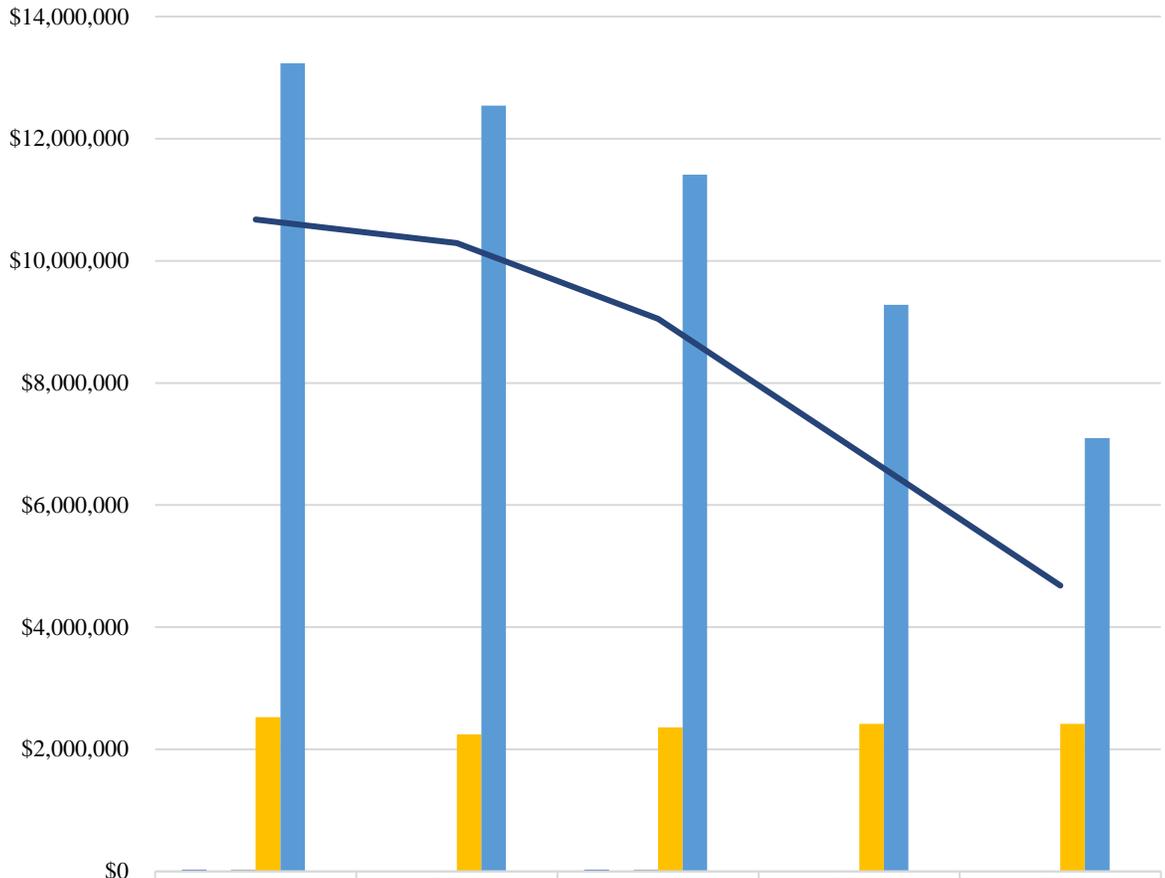
Project Observations – FY 2021-2025

Only two proposed capital projects are funded directly from the General Fund. Both projects are equipment replacements in the Fire Department.



Fund Narrative – General Fund

Funding Overview - General Fund



	2021	2022	2023	2024	2025
Total Projects	\$30,000	\$0	\$32,000	\$0	\$0
Critical Projects	\$0	\$0	\$0	\$0	\$0
Critical and Important Projects	\$30,000	\$0	\$32,000	\$0	\$0
Other Uses	\$2,527,195	\$2,247,189	\$2,358,591	\$2,415,083	\$2,415,083
Available Funding	\$13,233,861	\$12,540,020	\$11,410,363	\$9,281,719	\$7,096,583
Funding Shortfall	\$0	\$0	\$0	\$0	\$0
Year End Cash Balance	\$10,676,666	\$10,292,831	\$9,051,772	\$6,866,636	\$4,681,500

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025	
General Fund						
Beginning Balance	10,759,224	10,676,666	10,292,831	9,051,772	6,866,636	
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income from Five-Year Plan	2,474,637	1,863,354	1,117,532	229,947	229,947	
<i>Total</i>	2,474,637	1,863,354	1,117,532	229,947	229,947	
Total Revenues and Other Fund Sources	2,474,637	1,863,354	1,117,532	229,947	229,947	
Total Funds Available	13,233,861	12,540,020	11,410,363	9,281,719	7,096,583	
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Fire Department</i>						
Rescue Air Bag Kits	FD-EQU-001	0	0	(32,000)	0	0
Hurst Extrication Tools - Fire Station 2	FD-EQU-002	(30,000)	0	0	0	0
<i>Total</i>		(30,000)	0	(32,000)	0	0
<i>Other Uses</i>						
Sports Complex Debt Subsidy		(1,399,395)	(1,647,189)	(1,726,591)	(1,815,083)	(1,815,083)
SRACLC Levy to Park Improvement Fund		(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Transfer to Fleet		(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Transfer to Park Improvement Fund		(527,800)	0	0	0	0
Transfer to TERF (Public Safety)		(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
<i>Total</i>		(2,527,195)	(2,247,189)	(2,326,591)	(2,415,083)	(2,415,083)
Total Expenditures and Uses		(2,557,195)	(2,247,189)	(2,358,591)	(2,415,083)	(2,415,083)
Change in Fund Balance		(82,558)	(383,835)	(1,241,059)	(2,185,136)	(2,185,136)
Ending Balance		10,676,666	10,292,831	9,051,772	6,866,636	4,681,500



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Fire Department								
Rescue Air Bag Kits	FD-EQU-001	2			32,000			32,000
Hurst Extrication Tools - Fire Station 2	FD-EQU-002	2	30,000					30,000
Fire Department Total			30,000		32,000			62,000
GRAND TOTAL			30,000		32,000			62,000

Fund Narrative – Motor Fuel Tax Fund

Description of Fund

The Motor Fuel Tax Fund is a dedicated capital project fund that is supported by a special revenue. Specifically, State of Illinois Motor Fuel Tax receipts shared with the Village of Libertyville comprise the principal revenue source for this fund. Projects in the Motor Fuel Tax Fund are generally large-scale road and bridge improvement initiatives and are in many cases supported further by a cost sharing effort with the federal government. As a result of the State increasing the motor fuel tax rate by 19 cents per gallon in mid-2019, the Village anticipates additional resources will be available to address infrastructure improvements in future years.

Cash Flow Observations – FY 2021-2025

At the beginning of the cash flow analysis period, the Village will be in the process of completing a significant road reconstruction FAU project. At the conclusion of that project, the cash balance in the fund has the opportunity to recover in advance of another significant FAU project in fiscal year 2023-2024. At the conclusion of the second FAU project, the Fund's funding strategy shifts toward financing annual road improvements in conjunction with Project Fund. The cost of the annual road improvement program in the Motor Fuel Tax Fund is budgeted to match the annual motor fuel tax receipts. With that strategy, the cash balance in this fund will remain around \$1.6 million at the end of the five-year forecast period, providing a solid foundation to offset the expenses associated with FAU projects in future years.

Project Observations – FY 2021-2025

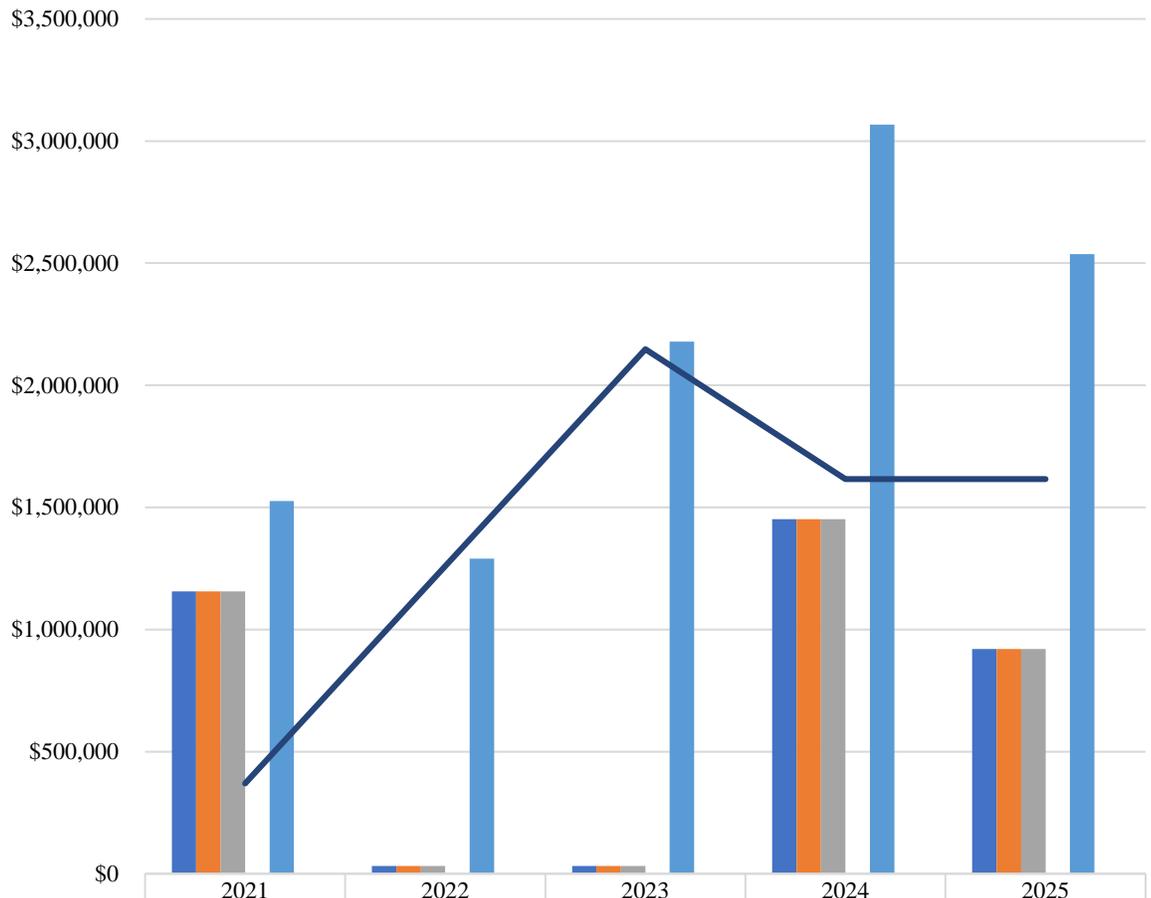
The two planned federal grant share projects over the next five years are the Rockland Road Reconstruction and the Rockland Road Bridge Replacement. The cost shown on the attached sheets for both projects is the net Village cost. The federal government offsets approximately 80% of expenses associated with the improvements. At the conclusion of the FAU projects, the Village intends to use new motor fuel tax receipts to help accelerate its annual road improvement program.

It is important to note that there are statutory constraints with respect to project letting and other Department of Transportation approvals that impact how motor fuel tax receipts can be spent. Given these constraints, more often than not, a motor fuel tax project will have a higher cost than a similar project paid for from unrestricted sources.



Fund Narrative – Motor Fuel Tax Fund

Funding Overview - Motor Fuel Tax Fund



	2021	2022	2023	2024	2025
Total Projects	\$1,156,550	\$31,250	\$31,250	\$1,451,480	\$920,230
Critical Projects	\$1,156,550	\$31,250	\$31,250	\$1,451,480	\$920,230
Critical and Important Projects	\$1,156,550	\$31,250	\$31,250	\$1,451,480	\$920,230
Other Uses	\$0	\$0	\$0	\$0	\$0
Available Funding	\$1,526,247	\$1,289,927	\$2,178,907	\$3,067,887	\$2,536,637
Funding Shortfall	\$0	\$0	\$0	\$0	\$0
Year End Cash Balance	\$369,697	\$1,258,677	\$2,147,657	\$1,616,407	\$1,616,407

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025
Motor Fuel Tax Fund					
Beginning Balance	606,017	369,697	1,258,677	2,147,657	1,616,407
Revenues and Other Fund Sources					
<i>Revenue</i>					
State MFT Distributions	920,230	920,230	920,230	920,230	920,230
<i>Total</i>	920,230	920,230	920,230	920,230	920,230
Total Revenues and Other Fund Sources	920,230	920,230	920,230	920,230	920,230
Total Funds Available	1,526,247	1,289,927	2,178,907	3,067,887	2,536,637
Expenditures and Uses					
<i>Capital Projects & Equipment</i>					
<i>Public Works Department</i>					
Road Program MFT	PW-ST-006	0	0	(920,230)	(920,230)
Rockland Road Reconstruction	PW-ST-007	(1,125,300)	0	0	0
Rockland Road Bridge Replacement	PW-ST-008	(31,250)	(31,250)	(531,250)	0
<i>Total</i>		(1,156,550)	(31,250)	(1,451,480)	(920,230)
Total Expenditures and Uses		(1,156,550)	(31,250)	(1,451,480)	(920,230)
Change in Fund Balance	(236,320)	888,980	888,980	(531,250)	0
Ending Balance	369,697	1,258,677	2,147,657	1,616,407	1,616,407



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Public Works Department								
Road Program MFT	PW-ST-006	1				920,230	920,230	1,840,460
Rockland Road Reconstruction	PW-ST-007	1	1,125,300					1,125,300
Rockland Road Bridge Replacement	PW-ST-008	1	31,250	31,250	31,250	531,250		625,000
Public Works Department Total			1,156,550	31,250	31,250	1,451,480	920,230	3,590,760
GRAND TOTAL			1,156,550	31,250	31,250	1,451,480	920,230	3,590,760

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Description **Total Project Cost: \$1,840,460**

Mill and resurface Village-owned roads on an annual basis or full depth construction of a road utilizing State Motor Fuel Tax funds.

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance				920,230	920,230	1,840,460
Total				920,230	920,230	1,840,460

Funding Sources	2021	2022	2023	2024	2025	Total
Motor Fuel Tax Fund				920,230	920,230	1,840,460
Total				920,230	920,230	1,840,460

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance				-5,000	-5,000	-10,000
Total				-5,000	-5,000	-10,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

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

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

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design/Engineering	31,250	31,250	31,250	31,250		125,000
Construction/Maintenance				500,000		500,000
Total	31,250	31,250	31,250	531,250		625,000

Funding Sources	2021	2022	2023	2024	2025	Total
Motor Fuel Tax Fund	31,250	31,250	31,250	531,250		625,000
Total	31,250	31,250	31,250	531,250		625,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance				-5,000		-5,000
Total				-5,000		-5,000

Fund Narrative – Tax Increment Financing Fund

Description of Fund

The Tax Increment Financing (TIF) Fund is a capital project fund that accounts for improvements to the Village’s downtown TIF district. The TIF was originally inceptioned in 1986 and extended by special State statute in 2009. The current TIF is set to expire on December 31, 2021. A significant amount of redevelopment took place in the Village’s downtown areas during the TIF’s life cycle. Today, downtown Libertyville is one of the region’s premier destinations for travel, dining, and entertainment.

Cash Flow Observations – FY 2021-2025

As part of the TIF extension, the Village agreed to rebate 70% of TIF receipts to the other Village taxing bodies. The remaining increment revenues are utilized to pay the debt service on a TIF note that was issued in 2016 to finance the construction of second downtown parking garage. Any residual fund balance that accumulates can be utilized for additional TIF-eligible projects or rebated back to the other taxing bodies at the close of the TIF.

Due to a post-recession EAV increase, TIF revenues have been fairly strong over the last few years. Financial projections indicate that the TIF will close with residual cash. Since property taxes are collected one year in arrears, the final debt service payment for the TIF note will be in calendar year 2022, fiscal year 2022-2023.

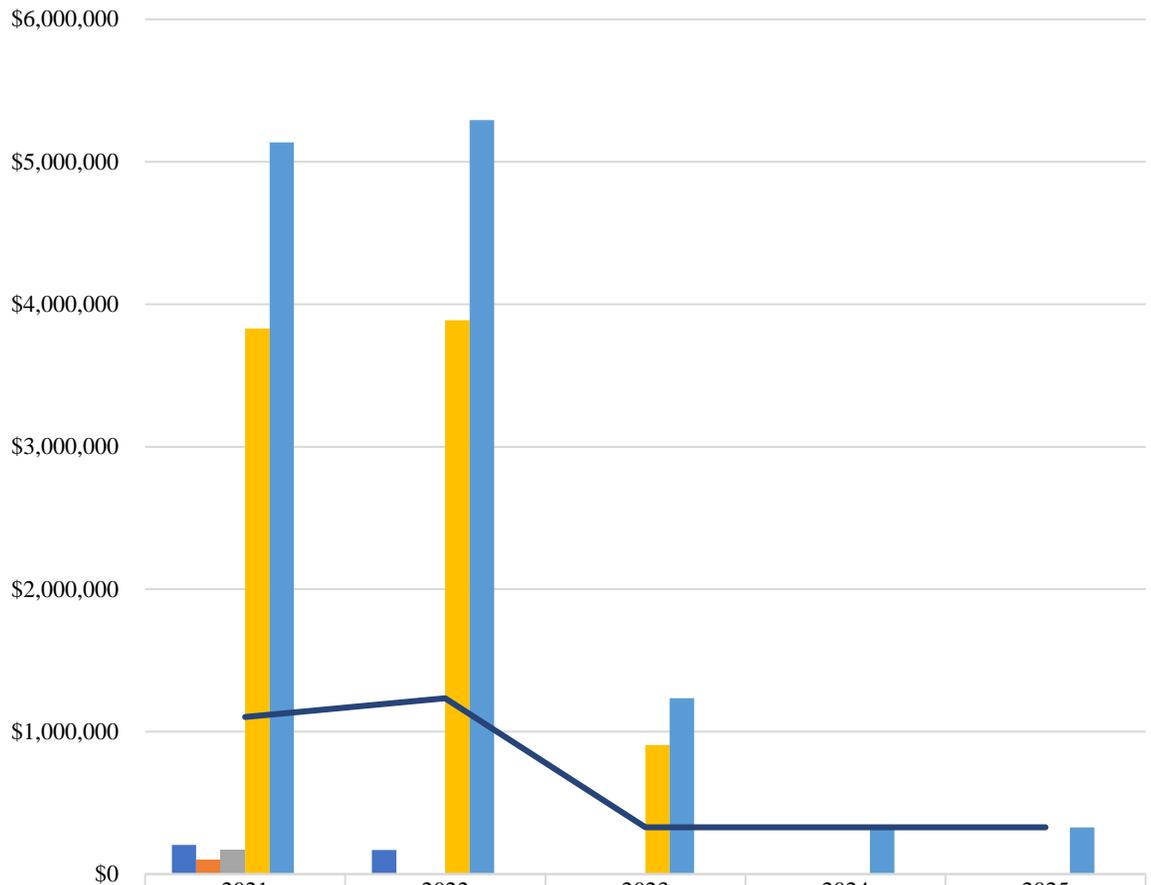
Project Observations – FY 2021-2025

The Village’s TIF district redevelopment plan is nearly complete. The proposed Capital Plan identifies several final improvements to parking lots within the TIF district. In fiscal year 2020-2021, the parking lot at School Street will be reconstructed and a monument sign will be purchased and installed at the Church Street parking deck. The final project in the TIF district will be a resurfacing of the Village-owned parking lot bordered by Cook, Brainerd, and Lake.



Fund Narrative – Tax Increment Financing Fund

Funding Overview - TIF Fund



	2021	2022	2023	2024	2025
Total Projects	\$204,000	\$170,000	\$0	\$0	\$0
Critical Projects	\$99,000	\$0	\$0	\$0	\$0
Critical and Important Projects	\$174,000	\$0	\$0	\$0	\$0
Other Uses	\$3,829,179	\$3,887,648	\$905,740	\$0	\$0
Available Funding	\$5,135,699	\$5,291,967	\$1,234,319	\$328,578	\$328,578
Funding Shortfall	\$0	\$0	\$0	\$0	\$0
Year End Cash Balance	\$1,102,520	\$1,234,319	\$328,578	\$328,578	\$328,578

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025
TIF Fund					
Beginning Balance	862,463	1,102,520	1,234,319	328,578	328,578
Revenues and Other Fund Sources					
<i>Revenue</i>					
Increment Revenues	4,273,236	4,189,447	0	0	0
<i>Total</i>	4,273,236	4,189,447	0	0	0
Total Revenues and Other Fund Sources	4,273,236	4,189,447	0	0	0
Total Funds Available	5,135,699	5,291,967	1,234,319	328,578	328,578
Expenditures and Uses					
<i>Capital Projects & Equipment</i>					
<i>Community Development</i>					
East Parking Lot at School St. CD-TIF-001	(99,000)	0	0	0	0
Church St. Parking Deck Monument Sign CD-TIF-002	(75,000)	0	0	0	0
Cook/Brainerd/Lake Parking Lot CD-TIF-003	(30,000)	(170,000)	0	0	0
<i>Total</i>	(204,000)	(170,000)	0	0	0
<i>Other Uses</i>					
Debt Service	(905,740)	(905,740)	(905,740)	0	0
TIF Surplus Rebate	(2,923,439)	(2,981,908)	0	0	0
<i>Total</i>	(3,829,179)	(3,887,648)	(905,740)	0	0
Total Expenditures and Uses	(4,033,179)	(4,057,648)	(905,740)	0	0
Change in Fund Balance	240,057	131,799	(905,740)	0	0
Ending Balance	1,102,520	1,234,319	328,578	328,578	328,578



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Community Development								
East Parking Lot at School St.	CD-TIF-001	1	99,000					99,000
Church St. Parking Deck Monument Sign	CD-TIF-002	2	75,000					75,000
Cook/Brainerd/Lake Parking Lot	CD-TIF-003	3	30,000	170,000				200,000
Community Development Total			204,000	170,000				374,000
GRAND TOTAL			204,000	170,000				374,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Description

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

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design/Engineering	9,000					9,000
Construction/Maintenance	90,000					90,000
Total	99,000					99,000

Funding Sources	2021	2022	2023	2024	2025	Total
TIF Fund	99,000					99,000
Total	99,000					99,000

Budget Impact/Other

No additional cost or savings to operating budget.

Fund Narrative – Hotel/Motel Tax Fund

Description of Fund

The Hotel/Motel Tax Fund is a blended operating and capital improvement fund. It is classified as a Special Revenue fund since its major recurring revenue source is hotel and motel tax dollars. This is a tax imposed on patrons utilizing hotels and motels in the Village for overnight stays. The revenue is legally restricted to offsetting expenditures related to tourism promotion. Historically, the Village has accounted for certain downtown beautification activities, civic events, and improvements to three Village-owned civic buildings (Civic Center, Cook House, and Adler Center) in this fund.

Cash Flow Observations – FY 2021-2025

The recurring annual revenue in this fund is approximately \$375,000. The most significant portion of this total is hotel and motel tax remittances. Minor revenues include contributions from other agencies, interest income, and scholarship donations. Recurring operating activities in this fund generally utilize most of the available annual revenue, so there is not an accumulation of excess fund balance to offset the costs of capital projects. In fact, the net operating income in this fund averages only \$26,000 annually.

At the beginning of the Plan's five-year cash flow analysis, the fund has a healthy cash balance and can support operating expenses into perpetuity. However, the 2018 facility reserve study revealed several deficiencies in the three Village-owned civic buildings. These deficiencies require capital funding to address, which will reduce the cash balance in the fund to nearly \$0 by the end of fiscal year 2025. Fiscal year 2024, in particular, will be a challenging year, as the cash balance is projected to dip slightly negative before rebounding.

It is important to note that this version of the Plan includes only reserve study capital improvements. Each of the organizations that operate the Village's three civic buildings have approached the Village in recent months requesting additional funding for enhancements to their respective properties. All of these enhancements would necessitate identifying a new recurring revenue source for this fund.

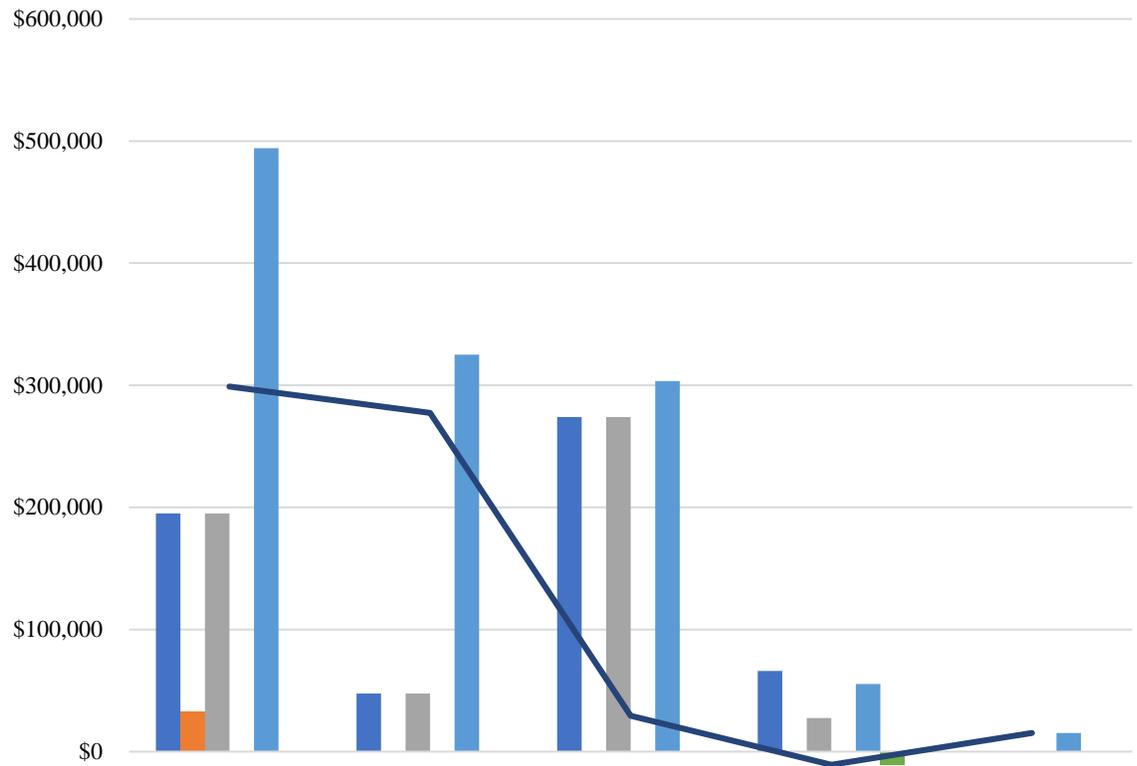
Project Observations – FY 2021-2025

As alluded to above, most of the capital projects proposed in this fund over the next five years are projects identified by the 2018 facility reserve study. There are three projects scheduled for the Adler Center, eight projects scheduled for the Civic Center, and no projects scheduled at the Cook House. Several projects address minor cosmetic or structural issues such as paint, walls, and windows while others are more significant, such as a roof replacement at the Civic Center.

It will be important for staff to work closely with the Village's partners at the civic organizations that operate the respective facilities in order to avoid cost overruns when these projects are undertaken in the next several years. These organizations should also be cognizant of any grant opportunities that may be available to help offset the cost of proposed improvements.

Fund Narrative – Hotel/Motel Tax Fund

Funding Overview - Hotel/Motel Tax Fund



(\$100,000)

	2021	2022	2023	2024	2025
Total Projects	\$195,093	\$47,642	\$274,000	\$66,085	\$0
Critical Projects	\$32,652	\$0	\$0	\$0	\$0
Critical and Important Projects	\$195,093	\$47,642	\$274,000	\$27,391	\$0
Other Uses	\$0	\$0	\$0	\$0	\$0
Available Funding	\$494,048	\$324,955	\$303,313	\$55,313	\$15,228
Funding Shortfall	\$0	\$0	\$0	(\$10,772)	\$0
Year End Cash Balance	\$298,955	\$277,313	\$29,313	(\$10,772)	\$15,228

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025	
Hotel/Motel Tax Fund						
Beginning Balance	468,048	298,955	277,313	29,313	(10,772)	
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income (Five Year Average)	26,000	26,000	26,000	26,000	26,000	
<i>Total</i>	26,000	26,000	26,000	26,000	26,000	
Total Revenues and Other Fund Sources	26,000	26,000	26,000	26,000	26,000	
Total Funds Available	494,048	324,955	303,313	55,313	15,228	
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Public Works Department</u>						
Adler Center - Paint & Plaster Repairs	PW-FAC-005	(29,441)	0	0	0	
Adler Center - Walls and Stucco	PW-FAC-006	(32,652)	0	0	0	
Adler Center - Wood Window Frames	PW-FAC-007	0	(47,642)	0	0	
Civic Center - Asphalt Repairs	PW-FAC-008	0	0	0	(27,391)	
Civic Center - Boiler Replacment	PW-FAC-009	0	0	(64,000)	0	
Civic Center - Elevator Cylinder	PW-FAC-010	0	0	(32,000)	0	
Civic Center - Elevator Hydraulic Pumps	PW-FAC-011	0	0	(77,000)	0	
Civic Center - Generator	PW-FAC-012	0	0	(101,000)	0	
Civic Center - Restroom Renovation	PW-FAC-013	0	0	0	(38,694)	
Civic Center - Roof Replacement	PW-FAC-014	(103,000)	0	0	0	
Civic Center HVAC Joint Agreement	PW-FAC-026	(30,000)	0	0	0	
<i>Total</i>		(195,093)	(47,642)	(274,000)	(66,085)	0
Total Expenditures and Uses		(195,093)	(47,642)	(274,000)	(66,085)	0
Change in Fund Balance		(169,093)	(21,642)	(248,000)	(40,085)	26,000
Ending Balance		298,955	277,313	29,313	(10,772)	15,228



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Public Works Department								
Adler Center - Paint & Plaster Repairs	PW-FAC-005	2	29,441					29,441
Adler Center - Walls and Stucco	PW-FAC-006	1	32,652					32,652
Adler Center - Wood Window Frames	PW-FAC-007	2		47,642				47,642
Civic Center - Asphalt Repairs	PW-FAC-008	2				27,391		27,391
Civic Center - Boiler Replacment	PW-FAC-009	2			64,000			64,000
Civic Center - Elevator Cylinder	PW-FAC-010	2			32,000			32,000
Civic Center - Elevator Hydraulic Pumps	PW-FAC-011	2			77,000			77,000
Civic Center - Generator	PW-FAC-012	2			101,000			101,000
Civic Center - Restroom Renovation	PW-FAC-013	3				38,694		38,694
Civic Center - Roof Replacement	PW-FAC-014	2	103,000					103,000
Civic Center HVAC Joint Agreement	PW-FAC-026	2	30,000					30,000
Public Works Department Total			195,093	47,642	274,000	66,085		582,820
GRAND TOTAL			195,093	47,642	274,000	66,085		582,820

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-FAC-013
Project Name Civic Center - Restroom Renovation



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

Description **Total Project Cost: \$38,694**

Removal of tile, wallpaper, ceiling tiles, and bathroom fixtures. Installing new up to date fixtures with air dryers to reduce using paper towels.

Justification

Current bathrooms will be in need of updating in 2024. This will include tile floor, bathroom fixtures, ceiling, and wallpaper. By renovating we will give the bathrooms a new look with minimal cost.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance				38,694		38,694
Total				38,694		38,694

Funding Sources	2021	2022	2023	2024	2025	Total
Hotel/Motel Tax Fund				38,694		38,694
Total				38,694		38,694

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance				-500	-500	-1,000
Total				-500	-500	-1,000

Fund Narrative – Commuter Parking Fund

Description of Fund

The Commuter Parking Fund is a blended operating and capital improvement fund. It is classified as a Special Revenue fund since its major recurring revenue source is train station parking and permit fees. The fund supports operating activities related to Police Department Community Service Officer personnel costs, parking and ticketing technology, and general train station grounds maintenance. The fund also accounts for capital improvements to the train station buildings and associated commuter parking lots.

Cash Flow Observations – FY 2021-2025

The fund accumulates net operating income reserves of approximately \$125,000 per year. In many instances, this would be a sufficient amount to accumulate capital reserves and address one critical piece of infrastructure every few years. However, some of the infrastructure associated with the Village's train station properties is in disrepair, particularly with respect to parking lot conditions. Deferred infrastructure has led to circumstances that require major improvements nearly every year for the next five years, not allowing the fund to accumulate excess net operating income into fund balance.

At the beginning of the five-year cash flow analysis period, the cash balance in the fund is at an appropriate level; however, beginning in 2022, several parking lot improvement projects begin to draw down the accumulated cash balance in the fund. While the Village anticipates receiving State assistance for the Prairie Crossing parking lot reconstruction and Metra assistance for the downtown station parking lot reconstruction, the fund still accumulates a nearly \$2 million deficit in cash position by the end of fiscal year 2024-2025.

As commuter parking lot improvements are very high-profile projects that impact many residents and businesses, it will be important for the Village Board to identify an additional recurring revenue source for this fund that will allow the identified projects to be completed on-schedule.

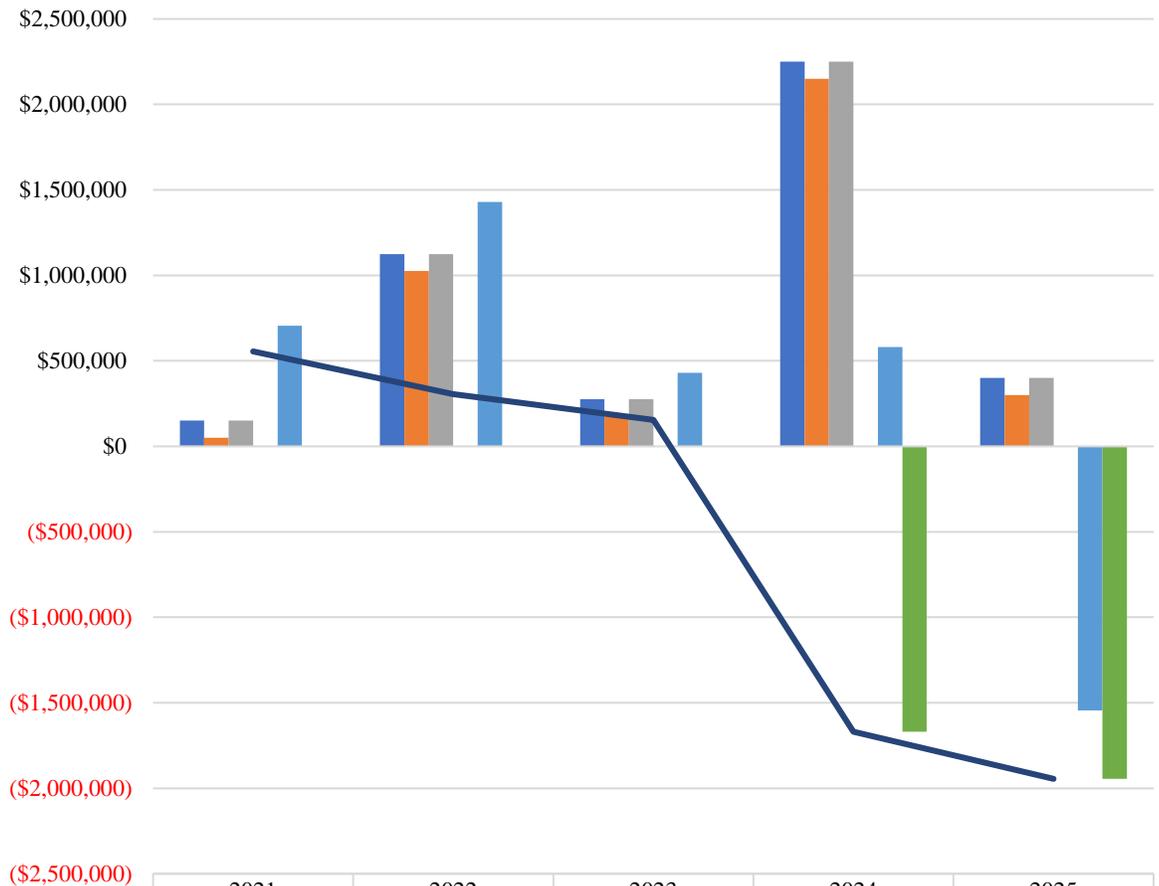
Project Observations – FY 2021-2025

This fund carries two recurring programs and four major one-time capital improvements. The two recurring programs are general commuter parking lot maintenance (minor patching, etc.) and parking structure maintenance. The major capital initiatives include reconstruction of the downtown train station parking lot, the Lake Street and School Street parking lot, the Newberry Metra Lot, and the Prairie Crossing train station parking lot. All four of these parking lots are in relatively significant states of disrepair. If they are deferred to future years, the costs of reconstruction are likely to continue to rise.

While the projects identified in this fund are not fully funded, their nature makes them amenable to grants and cost sharing opportunities. Staff intend to fully explore these types of opportunities in the planning phase for each project.

Fund Narrative – Commuter Parking Fund

Funding Overview - Commuter Parking Fund



	2021	2022	2023	2024	2025
Total Projects	\$150,000	\$1,125,000	\$275,000	\$2,250,000	\$400,000
Critical Projects	\$50,000	\$1,025,000	\$175,000	\$2,150,000	\$300,000
Critical and Important Projects	\$150,000	\$1,125,000	\$275,000	\$2,250,000	\$400,000
Other Uses	\$0	\$0	\$0	\$0	\$0
Available Funding	\$705,138	\$1,430,138	\$430,138	\$580,138	(\$1,544,862)
Funding Shortfall	\$0	\$0	\$0	(\$1,669,862)	(\$1,944,862)
Year End Cash Balance	\$555,138	\$305,138	\$155,138	(\$1,669,862)	(\$1,944,862)

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025	
Commuter Parking Fund						
Beginning Balance	580,138	555,138	305,138	155,138	(1,669,862)	
Revenues and Other Fund Sources						
<i>Revenue</i>						
Metra Grant (Anticipated)	0	0	0	300,000	0	
Operating Income (Five Year Average)	125,000	125,000	125,000	125,000	125,000	
State Capital Grant	0	750,000	0	0	0	
<i>Total</i>	125,000	875,000	125,000	425,000	125,000	
Total Revenues and Other Fund Sources	125,000	875,000	125,000	425,000	125,000	
Total Funds Available	705,138	1,430,138	430,138	580,138	(1,544,862)	
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Community Development</u>						
Downtown Metra Parking Lot	CD-INF-001	0	(75,000)	(75,000)	(1,500,000)	0
<i>Total</i>		0	(75,000)	(75,000)	(1,500,000)	0
<u>Public Works Department</u>						
Commuter Parking Maintenance	PW-INF-001	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Lake Street and School Street Parking Lots	PW-INF-002	0	0	0	(50,000)	(250,000)
Newberry Metra Lot	PW-INF-003	0	0	(50,000)	(550,000)	0
Parking Structure Maintenance	PW-INF-004	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Prairie Crossing Train Station North Parking Lot	PW-INF-005	0	(900,000)	0	0	0
<i>Total</i>		(150,000)	(1,050,000)	(200,000)	(750,000)	(400,000)
Total Expenditures and Uses		(150,000)	(1,125,000)	(275,000)	(2,250,000)	(400,000)
Change in Fund Balance		(25,000)	(250,000)	(150,000)	(1,825,000)	(275,000)
Ending Balance		555,138	305,138	155,138	(1,669,862)	(1,944,862)



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Community Development								
Downtown Metra Parking Lot	CD-INF-001	1		75,000	75,000	1,500,000		1,650,000
Community Development Total				75,000	75,000	1,500,000		1,650,000
Public Works Department								
Commuter Parking Maintenance	PW-INF-001	1	50,000	50,000	50,000	50,000	50,000	250,000
Lake Street and School Street Parking Lots	PW-INF-002	1				50,000	250,000	300,000
Newberry Metra Lot	PW-INF-003	1			50,000	550,000		600,000
Parking Structure Maintenance	PW-INF-004	2	100,000	100,000	100,000	100,000	100,000	500,000
Prairie Crossing Train Station North Parking Lot	PW-INF-005	1		900,000				900,000
Public Works Department Total			150,000	1,050,000	200,000	750,000	400,000	2,550,000
GRAND TOTAL			150,000	1,125,000	275,000	2,250,000	400,000	4,200,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-INF-004
Project Name Parking Structure Maintenance

Type Maintenance
Useful Life 20 years
Category Parking
Project Scope Annual Program

Department Public Works Department
Contact Public Works Director
Priority 2 Important



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

Contractual annual maintenance of the two parking structures.

Justification

Annual maintenance extends the useful life of each parking structure that are used 365 days per year.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Funding Sources	2021	2022	2023	2024	2025	Total
Commuter Parking Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Fund Narrative – Utility Fund

Description of Fund

The Utility Fund is an enterprise fund accounting for the operations and capital improvements associated with the Village's water, sewer, and wastewater treatment activities. The Utility Fund's operating revenues must support its operating expenses and future capital needs. The Public Works Department has operational responsibility for the Utility Fund.

Cash Flow Observations – FY 2021-2025

The Village completed a utility rate study update in late 2018 through early 2019. The purpose of the study was to establish rates to maintain an appropriate cash flow for operations, capital, and debt service. The figures incorporated in the Capital Plan reflect the values used in the compilation of the rate study. Consequently, the cash balance in the fund is maintained positive through the next five years. This is accomplished by implementing annual rate increases (3% water, 5% sewer) and issuing debt for larger projects as appropriate.

Project Observations – FY 2021-2025

There are three major divisions within the Utility Fund that account for capital projects:

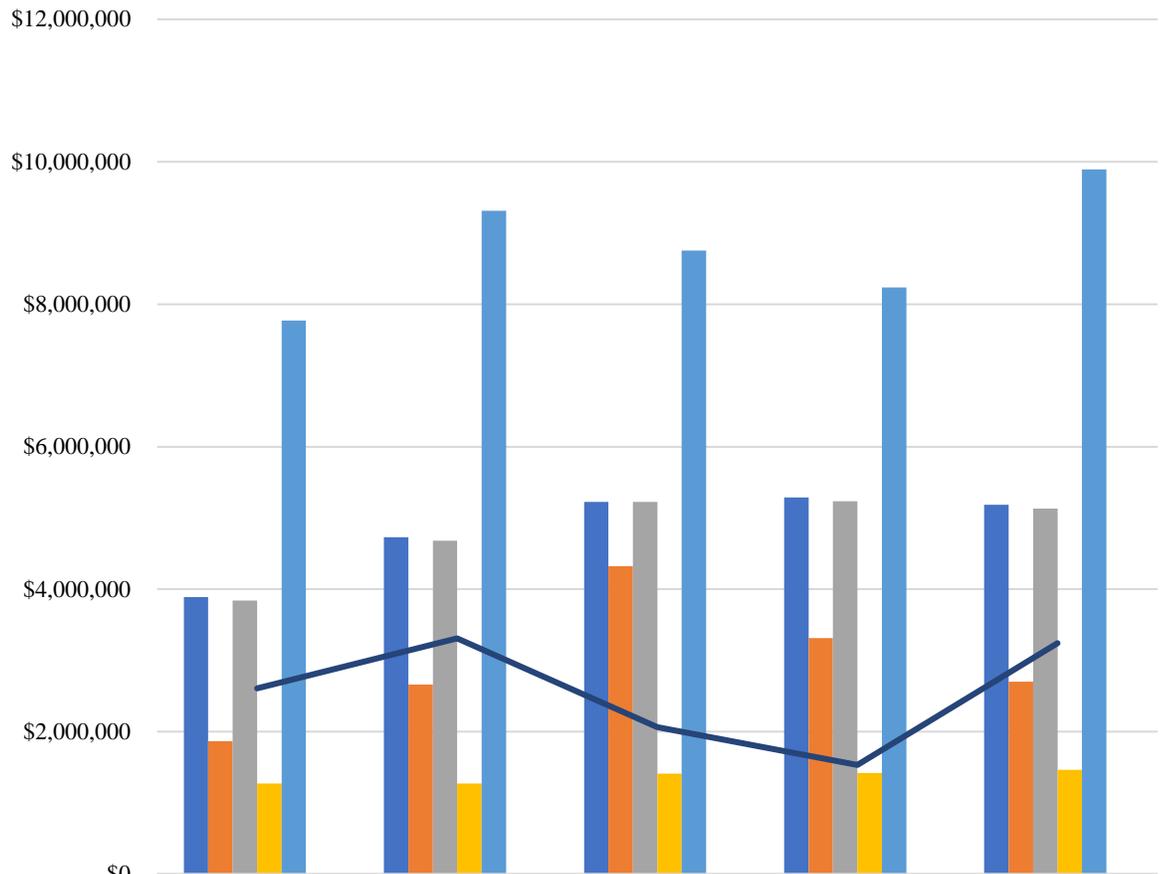
Water Distribution – Significant water distribution projects include large water main replacements and well upgrades. There are also several annual recurring programs such as the replacement of meter radio touchpads, insertion valves, and minor watermain work. Each improvement ensures that water purchased by the Village from CLCJAWA will be delivered to its customers without disruption in service.

Sanitary Sewer – The sanitary sewer system transports solid and liquid waste away from residential and commercial areas to the Wastewater Treatment Plant where it is processed and returned to the water cycle. Given the corrosive nature of wastewater, the sanitary sewer network requires ongoing capital investment in order to maintain its integrity. Many capital initiatives in this division of the utility fund are recurring programs. These include televising, lining and points repairs, and manhole repairs. Significant one-time capital projects call for the installation of a lift station at the High School and at Hollister.

Wastewater Treatment Plant – The most critical piece of Village-owned utility infrastructure is the Wastewater Treatment Plant. Constructed in the mid-20th century, several components of the Wastewater Treatment Plant are obsolete and will need to be replaced in the coming years. The Capital Plan and Rate Study both contemplated improvements totaling nearly \$10 million over the next five years. Some improvements are driven by regulatory forces while others help ensure the continued operation of the Plant. Significant projects include a new SCADA control system (\$912,000), turbo blowers (\$1,550,000), and improvements to the digester complex (\$1,800,000). The Wastewater Treatment Plant is a very expensive facility to operate and maintain, but all identified projects were accounted for as part of the Rate Study. Thus, staff believe that the projects listed in the Plan are a comprehensive list of the facility's future capital needs.

Fund Narrative – Utility Fund

Funding Overview - Utility Fund



	2021	2022	2023	2024	2025
Total Projects	\$3,890,500	\$4,731,000	\$5,227,000	\$5,286,000	\$5,183,000
Critical Projects	\$1,865,000	\$2,661,000	\$4,325,000	\$3,312,000	\$2,700,000
Critical and Important Projects	\$3,840,500	\$4,681,000	\$5,227,000	\$5,236,000	\$5,133,000
Other Uses	\$1,272,543	\$1,273,693	\$1,412,205	\$1,417,365	\$1,466,319
Available Funding	\$7,770,726	\$9,313,187	\$8,752,399	\$8,235,982	\$9,891,638
Funding Shortfall	\$0	\$0	\$0	\$0	\$0
Year End Cash Balance	\$2,607,683	\$3,309,494	\$2,063,194	\$1,532,317	\$3,242,319

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025	
Utility Fund						
Beginning Balance	2,934,647	2,607,683	3,309,494	2,063,194	1,532,317	
Revenues and Other Fund Sources						
<i>Revenue</i>						
Debt Issuance	0	1,500,000	0	500,000	2,500,000	
Operating Income (From Rate Study)	4,836,079	5,205,504	5,442,905	5,672,488	5,859,321	
<i>Total</i>	4,836,079	6,705,504	5,442,905	6,172,488	8,359,321	
Total Revenues and Other Fund Sources	4,836,079	6,705,504	5,442,905	6,172,488	8,359,321	
Total Funds Available	7,770,726	9,313,187	8,752,399	8,235,682	9,891,638	
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Public Works Department</u>						
High School Lift Station - Eng. & Construction	PW-SS-001	0	(55,000)	(700,000)	0	0
Emergency Generator at Lift Station (TBD)	PW-SS-002	0	0	0	(150,000)	0
Hollister Lift Station - Eng. & Construction	PW-SS-003	0	0	0	(55,000)	(700,000)
Emergency Generator at Route 45 - Eng. & Const.	PW-SS-004	(192,500)	0	0	0	0
Annual Sewer Televising Inspection	PW-SS-005	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Lining and Point Repairs Construction	PW-SS-006	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Manhole Repairs - Various Locations	PW-SS-007	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Cass Avenue Lift Station/Diversion Sewer	PW-SS-008	0	0	0	(1,000,000)	(1,000,000)
Flow Monitoring and Smoke Testing Program	PW-SS-009	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Winchester Sewer Upgrade (Butterfield)	PW-SS-010	0	(150,000)	(675,000)	0	0
Winchester Sewer Upgrade (Lucerne)	PW-SS-011	0	0	(155,000)	(655,000)	0
Woodland Road Watermain Replacement	PW-WATER-001	0	(500,000)	0	0	0
Annual Watermain Replacement Program	PW-WATER-002	(350,000)	0	(1,000,000)	(1,000,000)	(1,000,000)
Meter Replacement - Manual Meter Upgrade	PW-WATER-003	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Radio Read Touchpad - Replace Meter Heads	PW-WATER-004	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Fire Hydrant Replacements	PW-WATER-005	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
New Valve Insertions	PW-WATER-006	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Miscellaneous System Repairs	PW-WATER-007	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
East Park 16" Watermain (5th to Hough)	PW-WATER-008	(150,000)	(650,000)	0	0	0
West Park 16" Watermain (Dawes to Dymond)	PW-WATER-009	(560,000)	0	0	0	0
Liquid Chlorine Pumps - Redtop and Centrum	PW-WATER-010	0	0	(100,000)	0	0
Red Top Reservoir Emergency Generator	PW-WATER-011	(150,000)	0	0	0	0

Source		2021	2022	2023	2024	2025
Utility Fund						
Garfield Well Emergency Generator	PW-WATER-012	0	(150,000)	0	0	0
Emergency Generator - Greentree Well	PW-WATER-013	0	0	0	(150,000)	0
Upgrade Second Street Well	PW-WATER-014	0	0	0	(250,000)	0
Plant SCADA System	PW-WWTP-001	(912,000)	0	0	0	0
Retaining Wall	PW-WWTP-002	(350,000)	0	0	0	0
Screw PS - Repair Screw Pump Channels #1	PW-WWTP-003	(20,000)	(200,000)	0	0	0
Screw PS - Replace Screw Pump #2	PW-WWTP-004	0	(40,000)	(371,000)	0	0
Screen & Grit Bldg. - Replace Interior Lights	PW-WWTP-005	(33,000)	0	0	0	0
Screen & Grit Bldg. - Electrical System	PW-WWTP-006	0	(20,000)	(200,000)	0	0
Screen & Grit Bldg. - Headworks Screen	PW-WWTP-007	0	(75,000)	(499,000)	0	0
Screen & Grit Bldg. - Grit Collector	PW-WWTP-008	0	(37,000)	(362,000)	0	0
Control Bldg. - Electrical System	PW-WWTP-009	0	0	(35,000)	(352,000)	0
Control Bldg. - Turbo Blowers	PW-WWTP-010	(50,000)	(1,500,000)	0	0	0
Filter Bldg. - Low Lift Pumps	PW-WWTP-011	0	0	(50,000)	(328,000)	0
Filter Bldg. - Automate Sludge Pumping	PW-WWTP-012	(36,000)	0	0	0	0
Filter Bldg. - Non-potable Water System	PW-WWTP-013	0	0	(25,000)	(125,000)	0
Digester Complex - Leak Repair	PW-WWTP-014	(25,000)	0	0	0	0
Digester Complex - Dewatering Centrifuge	PW-WWTP-015	0	0	0	(300,000)	(1,500,000)
Digester Complex - Biogas Generator Engine	PW-WWTP-016	0	0	0	(45,000)	(213,000)
Chlorine Tank - Replacement Piping	PW-WWTP-017	(43,000)	0	0	0	0
Primary Clarifiers A - Sludge Wasting Automation	PW-WWTP-018	(31,000)	0	0	0	0
Primary Clarifiers A - Wetwell Control	PW-WWTP-019	(32,000)	0	0	0	0
Aeration Tanks A - New Gates	PW-WWTP-020	0	(29,000)	0	0	0
Aeration Tanks A - DO Monitoring and Control	PW-WWTP-021	(40,000)	(183,000)	0	0	0
Secondary Clarifiers A - Sludge Wasting Automation	PW-WWTP-022	(31,000)	0	0	0	0
Secondary Clarifiers A - Weirs/Skimers	PW-WWTP-023	0	0	0	(106,000)	0
Primary Clarifiers B - Isolation Valves	PW-WWTP-024	0	0	(228,000)	0	0
Aeration Tanks B - DO Monitoring and Control	PW-WWTP-025	(45,000)	(372,000)	0	0	0
Aeration Tanks B - Junction Box Gates	PW-WWTP-026	0	0	(70,000)	0	0
Secondary Clarifiers B - Effluent Junction Box	PW-WWTP-027	0	0	(37,000)	0	0
Aeration Tank B - Painting	PW-WWTP-028	(70,000)	0	0	0	0
	Total	(3,890,500)	(4,731,000)	(5,277,000)	(5,286,000)	(5,183,000)
Other Uses						
	Debt Service Expense	(1,143,554)	(1,143,704)	(1,283,216)	(1,288,376)	(1,337,330)
	Transfer to Fleet	(128,989)	(128,989)	(128,989)	(128,989)	(128,989)
	Total	(1,272,543)	(1,272,693)	(1,412,205)	(1,417,365)	(1,466,319)
Total Expenditures and Uses		(5,163,043)	(6,003,693)	(6,689,205)	(6,703,365)	(6,649,319)
Change in Fund Balance		(326,964)	701,811	(1,246,300)	(530,877)	1,710,002
Ending Balance		2,607,683	3,309,494	2,063,194	1,532,317	3,242,319



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Public Works Department								
High School Lift Station - Eng. & Construction	PW-SS-001	1		55,000	700,000			755,000
Emergency Generator at Lift Station (TBD)	PW-SS-002	2				150,000		150,000
Hollister Lift Station - Eng. & Construction	PW-SS-003	1				55,000	700,000	755,000
Emergency Generator at Route 45 - Eng. & Const.	PW-SS-004	2	192,500					192,500
Annual Sewer Televising Inspection	PW-SS-005	2	100,000	100,000	100,000	100,000	100,000	500,000
Lining and Point Repairs Construction	PW-SS-006	2	300,000	300,000	300,000	300,000	300,000	1,500,000
Manhole Repairs - Various Locations	PW-SS-007	2	100,000	100,000	100,000	100,000	100,000	500,000
Cass Avenue Lift Station/Diversion Sewer	PW-SS-008	1				1,000,000	1,000,000	2,000,000
Flow Monitoring and Smoke Testing Program	PW-SS-009	2	100,000	100,000	100,000	100,000	100,000	500,000
Winchester Sewer Upgrade (Butterfield)	PW-SS-010	1		150,000	675,000			825,000
Winchester Sewer Upgrade (Lucerne)	PW-SS-011	1			155,000	655,000		810,000
Woodland Road Watermain Replacement	PW-WATER-001	2		500,000				500,000
Annual Watermain Replacement Program	PW-WATER-002	1	350,000		1,000,000	1,000,000	1,000,000	3,350,000
Meter Replacement - Manual Meter Upgrade	PW-WATER-003	2	40,000	40,000	40,000	40,000	40,000	200,000
Radio Read Touchpad - Replace Meter Heads	PW-WATER-004	2	25,000	25,000	25,000	25,000	25,000	125,000
Fire Hydrant Replacements	PW-WATER-005	2	30,000	30,000	30,000	30,000	30,000	150,000
New Valve Insertions	PW-WATER-006	2	25,000	25,000	25,000	25,000	25,000	125,000
Miscellaneous System Repairs	PW-WATER-007	3	50,000	50,000	50,000	50,000	50,000	250,000
East Park 16" Watermain (5th to Hough)	PW-WATER-008	2	150,000	650,000				800,000
West Park 16" Watermain (Dawes to Dymond)	PW-WATER-009	2	560,000					560,000
Liquid Chlorine Pumps - Redtop and Centrum	PW-WATER-010	1			100,000			100,000
Red Top Reservoir Emergency Generator	PW-WATER-011	2	150,000					150,000
Garfield Well Emergency Generator	PW-WATER-012	2		150,000				150,000
Emergency Generator - Greentree Well	PW-WATER-013	2				150,000		150,000
Upgrade Second Street Well	PW-WATER-014	1				250,000		250,000
Plant SCADA System	PW-WWTP-001	1	912,000					912,000
Retaining Wall	PW-WWTP-002	1	350,000					350,000
Screw PS - Repair Screw Pump Channels #1	PW-WWTP-003	1	20,000	200,000				220,000
Screw PS - Replace Screw Pump #2	PW-WWTP-004	1		40,000	371,000			411,000
Screen & Grit Bldg. - Replace Interior Lights	PW-WWTP-005	2	33,000					33,000
Screen & Grit Bldg. - Electrical System	PW-WWTP-006	1		20,000	200,000			220,000
Screen & Grit Bldg. - Headworks Screen	PW-WWTP-007	1		75,000	499,000			574,000
Screen & Grit Bldg. - Grit Collector	PW-WWTP-008	1		37,000	362,000			399,000
Control Bldg. - Electrical System	PW-WWTP-009	1			35,000	352,000		387,000
Control Bldg. - Turbo Blowers	PW-WWTP-010	1	50,000	1,500,000				1,550,000
Filter Bldg. - Low Lift Pumps	PW-WWTP-011	2			50,000	328,000		378,000
Filter Bldg. - Automate Sludge Pumping	PW-WWTP-012	1	36,000					36,000
Filter Bldg. - Non-potable Water System	PW-WWTP-013	2			25,000	125,000		150,000
Digester Complex - Leak Repair	PW-WWTP-014	2	25,000					25,000
Digester Complex - Dewatering Centrifuge	PW-WWTP-015	2				300,000	1,500,000	1,800,000
Digester Complex - Biogas Generator Engine	PW-WWTP-016	2				45,000	213,000	258,000
Chlorine Tank - Replacement Piping	PW-WWTP-017	2	43,000					43,000
Primary Clarifiers A - Sludge Wasting Automation	PW-WWTP-018	1	31,000					31,000
Primary Clarifiers A - Wetwell Control	PW-WWTP-019	2	32,000					32,000
Aeration Tanks A - New Gates	PW-WWTP-020	1		29,000				29,000
Aeration Tanks A - DO Monitoring and Control	PW-WWTP-021	1	40,000	183,000				223,000
Secondary Clarifiers A - Sludge Wasting Automation	PW-WWTP-022	1	31,000					31,000

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Secondary Clarifiers A - Weirs/Skimers	PW-WWTP-023	2				106,000		106,000
Primary Clarifiers B - Isolation Valves	PW-WWTP-024	1			228,000			228,000
Aeration Tanks B - DO Monitoring and Control	PW-WWTP-025	1	45,000	372,000				417,000
Aeration Tanks B - Junction Box Gates	PW-WWTP-026	2			70,000			70,000
Secondary Clarifiers B - Effluent Junction Box	PW-WWTP-027	2			37,000			37,000
Aeration Tank B - Painting	PW-WWTP-028	2	70,000					70,000
Public Works Department Total			3,890,500	4,731,000	5,277,000	5,286,000	5,183,000	24,367,500
GRAND TOTAL			3,890,500	4,731,000	5,277,000	5,286,000	5,183,000	24,367,500

Capital Plan

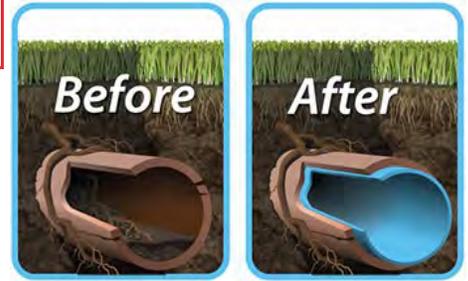
2021 *thru* 2025

Village of Libertyville, Illinois

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

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

Department Public Works Department
Contact Public Works Director
Priority 2 Important



Description **Total Project Cost: \$1,500,000**

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.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	300,000	300,000	300,000	300,000	300,000	1,500,000
Total	300,000	300,000	300,000	300,000	300,000	1,500,000

Funding Sources	2021	2022	2023	2024	2025	Total
Utility Fund	300,000	300,000	300,000	300,000	300,000	1,500,000
Total	300,000	300,000	300,000	300,000	300,000	1,500,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

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

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.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Funding Sources	2021	2022	2023	2024	2025	Total
Utility Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

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

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

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design/Engineering		150,000				150,000
Construction/Maintenance			675,000			675,000
Total		150,000	675,000			825,000

Funding Sources	2021	2022	2023	2024	2025	Total
Utility Fund		150,000	675,000			825,000
Total		150,000	675,000			825,000

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance			2,500	2,500	2,500	7,500
Total			2,500	2,500	2,500	7,500

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Description **Total Project Cost: \$125,000**

Annual replacement of inoperable valves.

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	25,000	25,000	25,000	25,000	25,000	125,000
Total	25,000	25,000	25,000	25,000	25,000	125,000

Funding Sources	2021	2022	2023	2024	2025	Total
Utility Fund	25,000	25,000	25,000	25,000	25,000	125,000
Total	25,000	25,000	25,000	25,000	25,000	125,000

Budget Impact/Other

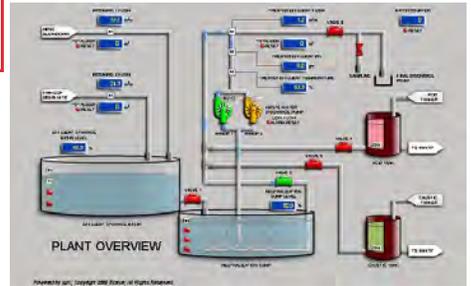
No material additional cost or savings to operating budget.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-WWTP-001
Project Name Plant SCADA System



Type Improvement
Useful Life 25 years
Category Wastewater
Project Scope New Project

Department Public Works Department
Contact Public Works Director
Priority 1 Critical

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

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

Justification

Current system is archaic parts and support are becoming less available. Reliability has deteriorated. 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	2021	2022	2023	2024	2025	Total
Construction/Maintenance	912,000					912,000
Total	912,000					912,000

Funding Sources	2021	2022	2023	2024	2025	Total
Utility Fund	912,000					912,000
Total	912,000					912,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Staff Cost	-10,000	-10,000	-10,000	-10,000	-10,000	-50,000
Total	-10,000	-10,000	-10,000	-10,000	-10,000	-50,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



Type Equipment
Useful Life 40 years
Category Wastewater
Project Scope New Project
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$378,000**

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

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design/Engineering			50,000			50,000
Construction/Maintenance				328,000		328,000
Total			50,000	328,000		378,000

Funding Sources	2021	2022	2023	2024	2025	Total
Utility Fund			50,000	328,000		378,000
Total			50,000	328,000		378,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance				-1,000	-1,000	-2,000
Total				-1,000	-1,000	-2,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-WWTP-017
Project Name Chlorine Tank - Replacement Piping

Type Maintenance
Useful Life 40 years
Category Wastewater
Project Scope New Project

Department Public Works Department
Contact Public Works Director
Priority 2 Important



Description **Total Project Cost: \$43,000**

Remove and replace chlorine dose line from the chemical building to the chlorine contact tank. Project may include point excavating to run new line.

Justification

Chlorine dose line replacement will be needed until 2028 when alternative disinfection (UV) is to be installed. Can be used as a back up system and will be needed for excess flow discharge.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	43,000					43,000
Total	43,000					43,000

Funding Sources	2021	2022	2023	2024	2025	Total
Utility Fund	43,000					43,000
Total	43,000					43,000

Budget Impact/Other

No material additional cost or savings to operating budget.

Capital Plan

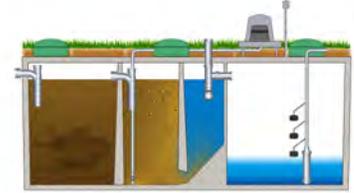
2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-WWTP-021
Project Name Aeration Tanks A - DO Monitoring and Control

Type Improvement
Useful Life 40 years
Category Wastewater
Project Scope New Project

Department Public Works Department
Contact Public Works Director
Priority 1 Critical



Description **Total Project Cost: \$223,000**

Project is to intergrade new in-line dissolved oxygen (DO) meters to work in conjunction with high efficiency blowers. In-line DO control will automatically adjust blower operation base on preset dissolve oxygen settings.

Justification

New equipment with economic energy incentives available. Saving in energy costs will be realized with payback in approximately eight years. Supplying the proper air requirements to the aeration tanks enhances the plant's performance.

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design/Engineering	40,000					40,000
Construction/Maintenance		183,000				183,000
Total	40,000	183,000				223,000

Funding Sources	2021	2022	2023	2024	2025	Total
Utility Fund	40,000	183,000				223,000
Total	40,000	183,000				223,000

Budget Impact/Other

Staff anticipates a savings of \$15,000/year in energy costs.

Budget Items	2021	2022	2023	2024	2025	Total
Other (Insurance, Utilities)		-15,000	-15,000	-15,000	-15,000	-60,000
Total		-15,000	-15,000	-15,000	-15,000	-60,000

Capital Plan

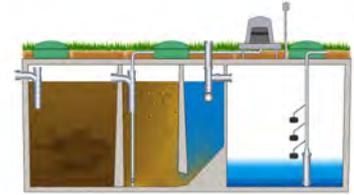
2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-WWTP-025
Project Name Aeration Tanks B - DO Monitoring and Control

Type Improvement
Useful Life 40 years
Category Wastewater
Project Scope New Project

Department Public Works Department
Contact Public Works Director
Priority 1 Critical



Description **Total Project Cost: \$417,000**

Project is to intergrade new in-line dissolved oxygen (DO) meters to work in conjunction with high efficiency blowers. In-line DO control will automatically adjust blower operation base on preset dissolve oxygen settings.

Justification

New equipment with economic energy incentives available. Saving in energy costs will be realized with payback in approximately eight years. Supplying the proper air requirements to the aeration tanks enhances the plant's performance.

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design/Engineering	45,000					45,000
Construction/Maintenance		372,000				372,000
Total	45,000	372,000				417,000

Funding Sources	2021	2022	2023	2024	2025	Total
Utility Fund	45,000	372,000				417,000
Total	45,000	372,000				417,000

Budget Impact/Other

Staff anticipates a savings of \$15,000/year in energy costs.

Budget Items	2021	2022	2023	2024	2025	Total
Other (Insurance, Utilities)		-15,000	-15,000	-15,000	-15,000	-60,000
Total		-15,000	-15,000	-15,000	-15,000	-60,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-WWTP-028
Project Name Aeration Tank B - Painting

Type Maintenance
Useful Life 15 years
Category Wastewater
Project Scope New Project

Department Public Works Department
Contact Public Works Director
Priority 2 Important



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

Painting of Plant B aeration tank piping.

Justification

Piping was only primed in the past and is lacking any paint on walk way. Project was deferred twice in the last five years. Sandblast to SP10 near white, prime coat, intermediate coat and topcoat all steel structure.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	70,000					70,000
Total	70,000					70,000

Funding Sources	2021	2022	2023	2024	2025	Total
Utility Fund	70,000					70,000
Total	70,000					70,000

Budget Impact/Other

No material additional cost or savings to operating budget.

Fund Narrative – Stormwater Sewer Fund

Description of Fund

The Stormwater Sewer Fund is currently a dedicated capital project fund with the potential for conversion into an enterprise fund. This fund accounts for improvements to the Village’s stormwater sewer infrastructure including point repairs, cleaning, and televising. This Fund will also account for the projects identified in the Master Stormwater Management Plan. There is currently no recurring revenue into this fund. The Village Board has discussed the possibility of a Village-wide stormwater utility fee; however, at the time this report was published, that initiative was still undergoing policy development.

Cash Flow Observations – FY 2021-2025

The projected cash flow of this fund should be construed as a very rough estimate, particularly when looking at the impact of the flood reduction projects. Because the Village Board has not yet determined the order of the proposed improvements or how to finance them, an amount totaling \$4.5 million annually has been entered as a placeholder to provide stakeholders with data related to the current stormwater funding shortfall. It is likely that the actual timeframe to implement the Master Stormwater Management Plan will need to be extended, which will reduce the annual project financial allotment.

There are several recurring capital programs that are accounted for in this fund. These projects will need to be funded by a recurring source of revenue or a transfer from the General Fund.

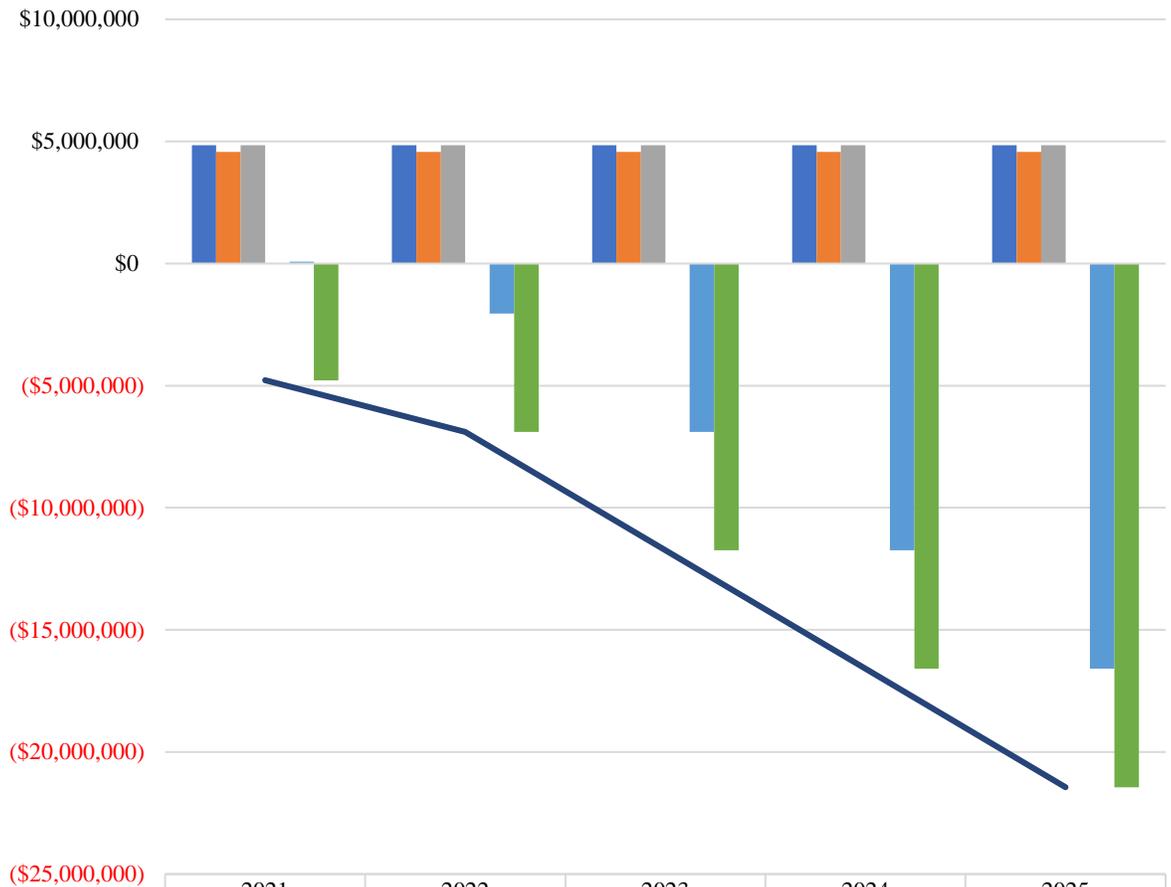
Project Observations – FY 2021-2025

Aside from the placeholder for the flood reduction projects, there are several additional projects identified in the Capital Plan for the Stormwater Sewer Fund. Cleaning, televising, and point repairs are all important undertakings to ensure that existing storm sewer infrastructure does not prematurely fail. Additionally, the Village has made investments into improving the infrastructure at the Charles Brown reservoir in past years. These enhancements require ongoing capital maintenance to ensure the maximum of runoff can be stored in the reservoir.



Fund Narrative – Stormwater Sewer Fund

Funding Overview - Stormwater Sewer Fund



	2021	2022	2023	2024	2025
Total Projects	\$4,850,000	\$4,850,000	\$4,850,000	\$4,850,000	\$4,850,000
Critical Projects	\$4,575,000	\$4,575,000	\$4,575,000	\$4,575,000	\$4,575,000
Critical and Important Projects	\$4,850,000	\$4,850,000	\$4,850,000	\$4,850,000	\$4,850,000
Other Uses	\$0	\$0	\$0	\$0	\$0
Available Funding	\$72,200	(\$2,042,700)	(\$6,892,700)	(\$11,742,700)	(\$16,592,700)
Funding Shortfall	(\$4,777,800)	(\$6,892,700)	(\$11,742,700)	(\$16,592,700)	(\$21,442,700)
Year End Cash Balance	(\$4,777,800)	(\$6,892,700)	(\$11,742,700)	(\$16,592,700)	(\$21,442,700)

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025
Stormwater Sewer Fund					
Beginning Balance	72,200	(4,777,800)	(6,892,700)	(11,742,700)	(16,592,700)
Revenues and Other Fund Sources					
<i>Revenue</i>					
State Capital Grant - Flood Mitigation	0	2,735,100	0	0	0
<i>Total</i>	0	2,735,100	0	0	0
Total Revenues and Other Fund Sources	0	2,735,100	0	0	0
Total Funds Available	72,200	(2,042,700)	(6,892,700)	(11,742,700)	(16,592,700)
Expenditures and Uses					
<i>Capital Projects & Equipment</i>					
<u>Public Works Department</u>					
Storm Sewer Flood Reduction Projects	PW-SW-001	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)
Storm Sewer Improvements - Miscellaneous	PW-SW-002	(50,000)	(50,000)	(50,000)	(50,000)
Cleaning and Televising of Storm Sewers	PW-SW-003	(100,000)	(100,000)	(100,000)	(100,000)
Storm Sewer Structure Cleaning	PW-SW-004	(75,000)	(75,000)	(75,000)	(75,000)
Storm Sewer Point Repairs	PW-SW-005	(100,000)	(100,000)	(100,000)	(100,000)
Charles Brown Reservoir Annual Maintenance	PW-SW-006	(25,000)	(25,000)	(25,000)	(25,000)
<i>Total</i>		(4,850,000)	(4,850,000)	(4,850,000)	(4,850,000)
Total Expenditures and Uses		(4,850,000)	(4,850,000)	(4,850,000)	(4,850,000)
Change in Fund Balance	(4,850,000)	(2,114,900)	(4,850,000)	(4,850,000)	(4,850,000)
Ending Balance	(4,777,800)	(6,892,700)	(11,742,700)	(16,592,700)	(21,442,700)



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Public Works Department								
Storm Sewer Flood Reduction Projects	PW-SW-001	1	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	22,500,000
Storm Sewer Improvements - Miscellaneous	PW-SW-002	1	50,000	50,000	50,000	50,000	50,000	250,000
Cleaning and Televising of Storm Sewers	PW-SW-003	2	100,000	100,000	100,000	100,000	100,000	500,000
Storm Sewer Structure Cleaning	PW-SW-004	2	75,000	75,000	75,000	75,000	75,000	375,000
Storm Sewer Point Repairs	PW-SW-005	2	100,000	100,000	100,000	100,000	100,000	500,000
Charles Brown Reservoir Annual Maintenance	PW-SW-006	1	25,000	25,000	25,000	25,000	25,000	125,000
Public Works Department Total			4,850,000	4,850,000	4,850,000	4,850,000	4,850,000	24,250,000
GRAND TOTAL			4,850,000	4,850,000	4,850,000	4,850,000	4,850,000	24,250,000

Fund Narrative – Vehicle Maintenance and Replacement Fund

Description of Fund

The Vehicle Maintenance and Replacement Fund (Fleet) is an internal service fund that accounts for the ongoing maintenance and capital acquisition of the Village's rolling stock. The Fleet Fund's activities are supported by user charges, capital transfers from the General Fund and Utility Fund, and the sale of fixed assets (retired vehicles). The Village strives to get as much useful life out of a vehicle as possible and will typically wash down front-line vehicles and place them in service in other areas of the Village.

Cash Flow Observations – FY 2021-2025

Operating income in the Fleet Fund typically amounts to approximately \$150,000 annually. This amount can ebb and flow as certain vehicles or pieces of equipment can present recurring mechanical issues that were not previously identified as part of a financial planning process. To supplement the reserves established by the net operating income, the General Fund and Utility Fund both make capital transfers into the Fleet Fund each year. These capital transfers are sufficient to cover the next five years of vehicle replacements. The cash balance in this fund over the next five years remains positive and consistently ends each year in the \$1 million range, which is an appropriate reserve for this fund.

In an effort to supplement recurring revenues, staff always attempts to liquidate vehicles that exceed their useful life at auction after receiving the appropriate Village Board approvals. An auction is advantageous versus a private sale in most cases because of the competitive bidding environment.

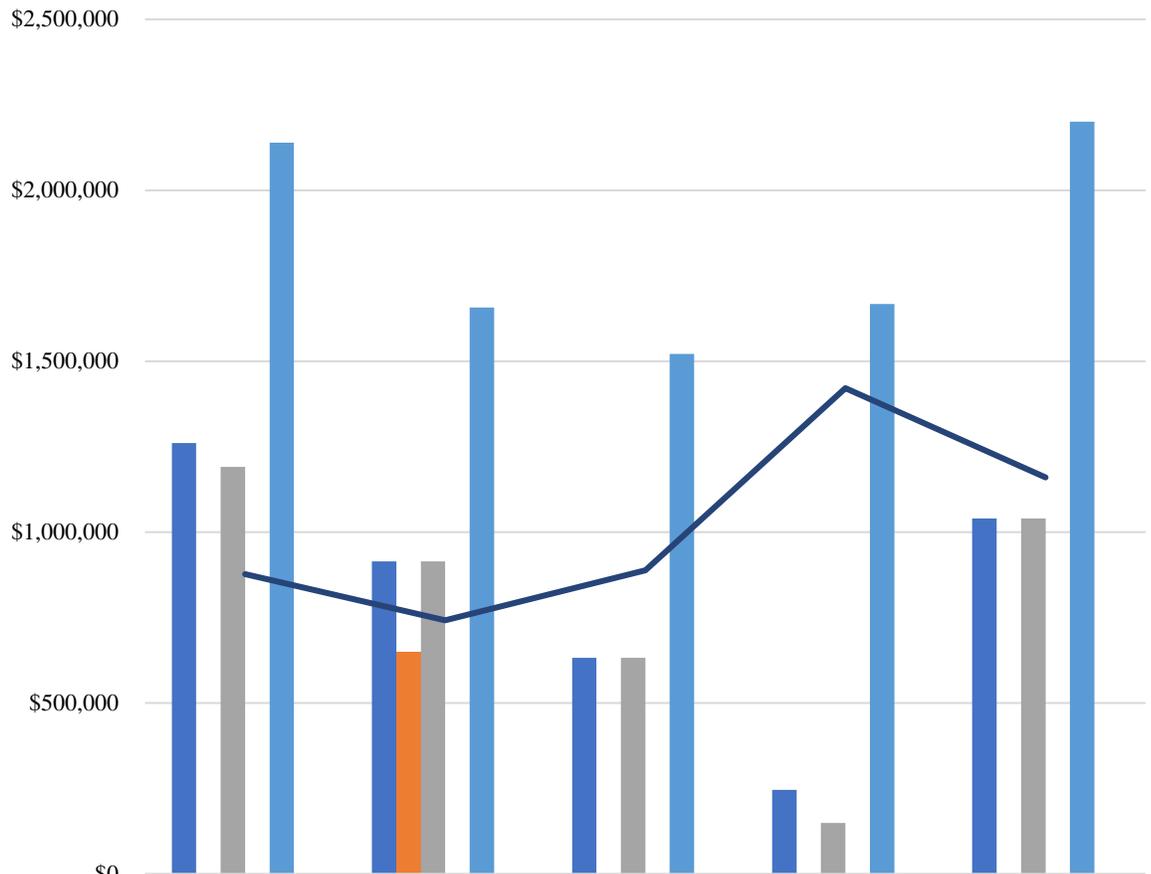
Project Observations – FY 2021-2025

The Police Department, Fire Department, and Public Works Department are the main users of capital resources in this fund. The departments utilize a collaborative approach to determining vehicle replacement schedules. For instance, the Fire Department typically schedules one piece of heavy equipment to replace per year while the Police Department replaces several squad cars each year. Public safety vehicles are amongst the most well-worn pieces of equipment in the Village due to the nature of their role. Public Works utilizes certain pieces of heavy machinery and light trucks to accomplish its operating goals. These items are scheduled to be replaced in conjunction with the useful life guidelines found in the Village's fixed assets policy.



Fund Narrative – Vehicle Maintenance and Replacement Fund

Funding Overview - Vehicle Maintenance and Replacement Fund



	2021	2022	2023	2024	2025
Total Projects	\$1,261,033	\$914,433	\$633,006	\$246,000	\$1,040,346
Critical Projects	\$0	\$650,000	\$0	\$0	\$0
Critical and Important Projects	\$1,191,033	\$914,433	\$633,006	\$150,000	\$1,040,346
Other Uses	\$0	\$0	\$0	\$0	\$0
Available Funding	\$2,138,757	\$1,656,713	\$1,521,269	\$1,667,252	\$2,200,241
Funding Shortfall	\$0	\$0	\$0	\$0	\$0
Year End Cash Balance	\$877,724	\$742,280	\$888,263	\$1,421,252	\$1,159,895

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025	
Vehicle Maintenance and Replacement Service Fund						
Beginning Balance	1,209,768	877,724	742,280	888,263	1,421,252	
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income	150,000	150,000	150,000	150,000	150,000	
Sale of Capital Asset (Quint)	150,000	0	0	0	0	
Transfer from General Fund	500,000	500,000	500,000	500,000	500,000	
Transfer from Utility Fund	128,989	128,989	128,989	128,989	128,989	
<i>Total</i>	928,989	778,989	778,989	778,989	778,989	
Total Revenues and Other Fund Sources	928,989	778,989	778,989	778,989	778,989	
Total Funds Available	2,138,757	1,656,713	1,521,269	1,667,252	2,200,241	
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Fire Department</u>						
Administrative Vehicle Replacement - 4600	FD-FLEET-001	0	0	(48,000)	0	
Utility Vehicle Replacement - U462	FD-FLEET-002	0	0	(48,000)	0	
Ambulance Replacement - A461	FD-FLEET-003	(318,000)	0	0	0	
Ambulance Replacement - A463	FD-FLEET-004	0	0	(342,000)	0	
Ambulance Replacement - A462	FD-FLEET-005	0	0	0	(354,000)	
Fire Engine Replacement - E462	FD-FLEET-006	0	(650,000)	0	0	
Administrative Vehicle Replacement - 4601	FD-FLEET-007	(45,000)	0	0	0	
Rescue Boat and Trailor	FD-FLEET-008	(25,000)	0	0	0	
Quint/Engine Replacement	FD-FLEET-009	(650,000)	0	0	0	
<i>Total</i>		(1,038,000)	(650,000)	(342,000)	(96,000)	(354,000)
<u>Police Department</u>						
Police Interceptors	PD-FLEET-001	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
CSO Vehicles	PD-FLEET-002	0	0	(72,000)	0	0
<i>Total</i>		(150,000)	(150,000)	(222,000)	(150,000)	(150,000)
<u>Public Works Department</u>						
Unit 303 - Ford F350	PW-FLEET-001	0	0	(69,006)	0	0
Unit 324 - Water Van	PW-FLEET-002	0	(114,433)	0	0	0
Unit 317 - Plow Truck	PW-FLEET-003	0	0	0	0	(168,728)
Unit 322 - Plow Truck	PW-FLEET-004	0	0	0	0	(198,124)
Unit 323 - Plow Truck	PW-FLEET-005	0	0	0	0	(169,494)

Source		2021	2022	2023	2024	2025
Vehicle Maintenance and Replacement Service Fund						
Unit P-4 - Parks	PW-FLEET-006	(26,690)	0	0	0	0
Unit P-5 - Ford F350	PW-FLEET-007	(46,343)	0	0	0	0
	<i>Total</i>	(73,033)	(114,433)	(69,006)	0	(536,346)
Total Expenditures and Uses		(1,261,033)	(914,433)	(633,006)	(246,000)	(1,040,346)
Change in Fund Balance		(332,044)	(135,444)	145,983	532,989	(261,357)
Ending Balance		877,724	742,280	888,263	1,421,252	1,159,895



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Fire Department								
Administrative Vehicle Replacement - 4600	FD-FLEET-001	3				48,000		48,000
Utility Vehicle Replacement - U462	FD-FLEET-002	3				48,000		48,000
Ambulance Replacement - A461	FD-FLEET-003	2	318,000					318,000
Ambulance Replacement - A463	FD-FLEET-004	2			342,000			342,000
Ambulance Replacement - A462	FD-FLEET-005	2					354,000	354,000
Fire Engine Replacement - E462	FD-FLEET-006	1		650,000				650,000
Administrative Vehicle Replacement - 4601	FD-FLEET-007	3	45,000					45,000
Rescue Boat and Trailer	FD-FLEET-008	3	25,000					25,000
Quint/Engine Replacement	FD-FLEET-009	2	650,000					650,000
Fire Department Total			1,038,000	650,000	342,000	96,000	354,000	2,480,000
Police Department								
Police Interceptors	PD-FLEET-001	2	150,000	150,000	150,000	150,000	150,000	750,000
CSO Vehicles	PD-FLEET-002	2			72,000			72,000
Police Department Total			150,000	150,000	222,000	150,000	150,000	822,000
Public Works Department								
Unit 303 - Ford F350	PW-FLEET-001	2			69,006			69,006
Unit 324 - Water Van	PW-FLEET-002	2		114,433				114,433
Unit 317 - Plow Truck	PW-FLEET-003	2				168,728		168,728
Unit 322 - Plow Truck	PW-FLEET-004	2				198,124		198,124
Unit 323 - Plow Truck	PW-FLEET-005	2				169,494		169,494
Unit P-4 - Parks	PW-FLEET-006	2	26,690					26,690
Unit P-5 - Ford F350	PW-FLEET-007	2	46,343					46,343
Public Works Department Total			73,033	114,433	69,006		536,346	792,818
GRAND TOTAL			1,261,033	914,433	633,006	246,000	1,040,346	4,094,818

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PD-FLEET-002

Project Name CSO Vehicles



Type Equipment

Department Police Department

Useful Life 5 years

Contact Police Chief

Category Vehicles

Priority 2 Important

Project Scope Annual Program

Description

Total Project Cost: \$72,000

Replace two CSO vehicles with pick-up trucks

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			72,000			72,000
Total			72,000			72,000

Funding Sources	2021	2022	2023	2024	2025	Total
Vehicle Maintenance and Replacement Service Fund			72,000			72,000
Total			72,000			72,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-800	-800	-800	-800	-800	-4,000
Total	-800	-800	-800	-800	-800	-4,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-FLEET-001
Project Name Unit 303 - Ford F350



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

Description **Total Project Cost: \$69,006**

Replacement of 2011 Ford F350 in Public Works, Truck used by 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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			69,006			69,006
Total			69,006			69,006

Funding Sources	2021	2022	2023	2024	2025	Total
Vehicle Maintenance and Replacement Service Fund			69,006			69,006
Total			69,006			69,006

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance			-1,000	-1,000	-1,000	-3,000
Total			-1,000	-1,000	-1,000	-3,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



Type Equipment
Useful Life 15 years
Category Equipment: PW Equip
Project Scope New Project
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$168,728**

Replace 2009 International 7400 plow truck.

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings					168,728	168,728
Total					168,728	168,728

Funding Sources	2021	2022	2023	2024	2025	Total
Vehicle Maintenance and Replacement Service Fund					168,728	168,728
Total					168,728	168,728

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance					-1,000	-1,000
Total					-1,000	-1,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



Type Equipment
Useful Life 15 years
Category Equipment: PW Equip
Project Scope New Project
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$198,124**

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings					198,124	198,124
Total					198,124	198,124

Funding Sources	2021	2022	2023	2024	2025	Total
Vehicle Maintenance and Replacement Service Fund					198,124	198,124
Total					198,124	198,124

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance					-1,000	-1,000
Total					-1,000	-1,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-FLEET-005
Project Name Unit 323 - Plow Truck



Type Equipment
Useful Life 15 years
Category Equipment: PW Equip
Project Scope New Project
Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$169,494**

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings					169,494	169,494
Total					169,494	169,494

Funding Sources	2021	2022	2023	2024	2025	Total
Vehicle Maintenance and Replacement Service Fund					169,494	169,494
Total					169,494	169,494

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance					-1,000	-1,000
Total					-1,000	-1,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-FLEET-006

Project Name Unit P-4 - Parks

Type Equipment
Useful Life 11 years
Category Vehicles
Project Scope New Project

Department Public Works Department
Contact Public Works Director
Priority 2 Important



Description

Total Project Cost: \$26,690

Replace 2006 Parks Division Dodge Dakota.

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	26,690					26,690
Total	26,690					26,690

Funding Sources	2021	2022	2023	2024	2025	Total
Vehicle Maintenance and Replacement Service Fund	26,690					26,690
Total	26,690					26,690

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-500	-500	-500	-500	-500	-2,500
Total	-500	-500	-500	-500	-500	-2,500

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



Type Equipment
Useful Life 11 years
Category Vehicles
Project Scope New Project

Department Public Works Department
Contact Public Works Director
Priority 2 Important

Description **Total Project Cost: \$46,343**

Replace 2002 Ford F350.

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	46,343					46,343
Total	46,343					46,343

Funding Sources	2021	2022	2023	2024	2025	Total
Vehicle Maintenance and Replacement Service Fund	46,343					46,343
Total	46,343					46,343

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-500	-500	-500	-500	-500	-2,500
Total	-500	-500	-500	-500	-500	-2,500

Fund Narrative – Technology Equipment Replacement Fund

Description of Fund

The Technology Equipment and Replacement Service Fund (TERF) is an internal service fund that accounts for the operations and capital improvement to the Village's information technology assets. TERF activities are supported by department user charges, cell tower leases, and a share of the municipal telecom IMF fee. All Village-wide technology initiatives such as computer replacements, software licenses, and internet access is budgeted in TERF. Additionally, public safety technology initiatives previously budgeted in the Emergency Telephone System Board (ETSB) Fund are now included in TERF for financial planning purposes.

Cash Flow Observations – FY 2021-2025

As an internal service fund, TERF operating revenues can cover operating expenses with very little residual net income. The main concern with the future TERF cash flow is the amount of capital improvements needed in years three through five of the Plan. Current projections suggest that the cash flow of the fund will be negative by the end of fiscal year 2022-2023. In order to sustain an appropriate cash reserve in this fund, it will be necessary to either increase department user charges or implement a new recurring revenue source. Also, specific projects in this fund may be amendable to grants.

In an effort to replace the Village's ETSB money that is now applied to the consolidated dispatch contract with Vernon Hills, the General Fund transfers \$50,000 to TERF each year that is assigned for public safety use.

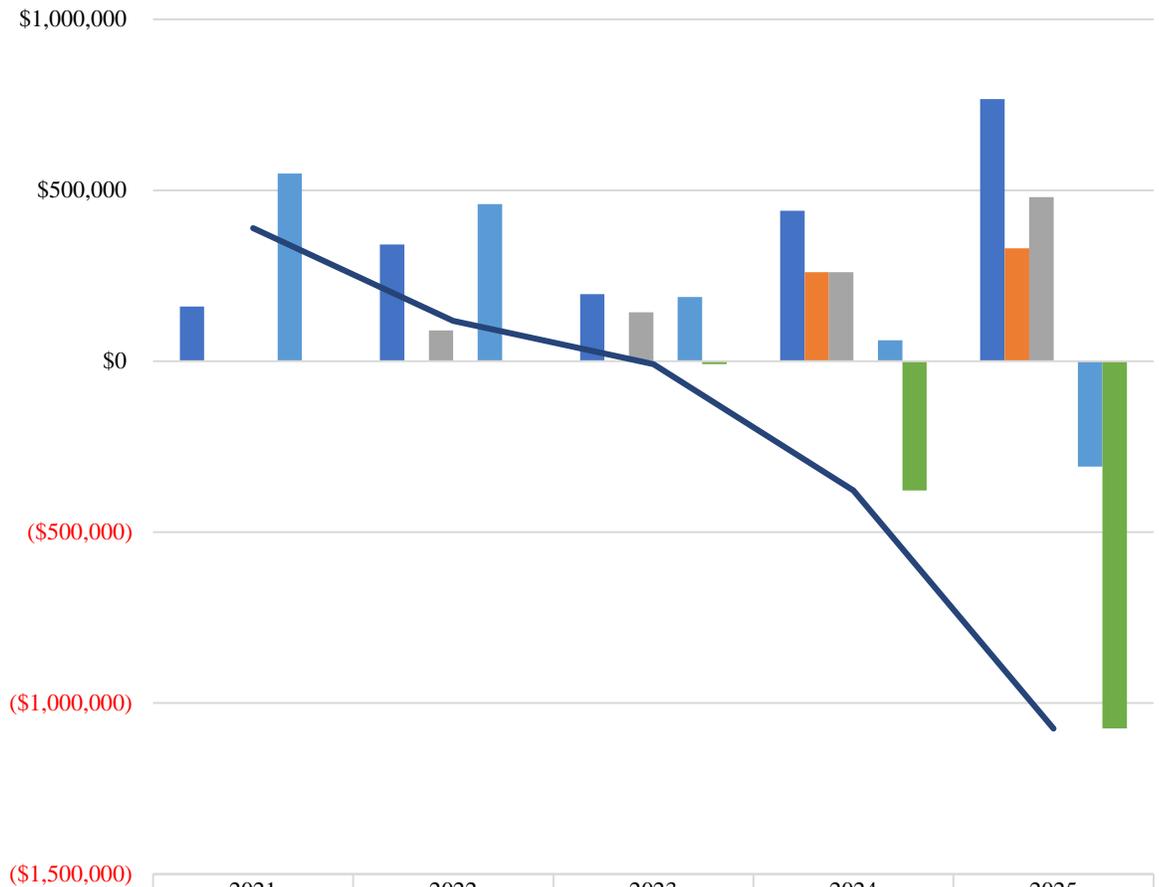
Project Observations – FY 2021-2025

A significant number of projects in the TERF fund are overseen by the Administration Department. These include routine technology improvements such as computer replacements, network switch replacements, the phone system, and the Village Hall Board Room audio/visual system. The Fire and Police Departments also have fairly extensive technology needs. Staff estimates that in fiscal years 2023-2024 and 2024-2025, the portable radios in both departments will require replacement. While the final costs are not yet known, it is likely that replacing the radios for each department will cost nearly \$500,000. Staff intend to pursue all available grant opportunities to offset the costs of the equipment.



Fund Narrative – Technology Equipment Replacement Fund

Funding Overview - Technology Equipment Replacement Fund



	2021	2022	2023	2024	2025
Total Projects	\$160,000	\$341,500	\$196,173	\$439,636	\$766,275
Critical Projects	\$0	\$0	\$0	\$260,000	\$330,000
Critical and Important Projects	\$0	\$90,000	\$143,128	\$260,000	\$480,000
Other Uses	\$0	\$0	\$0	\$0	\$0
Available Funding	\$549,210	\$459,210	\$187,710	\$61,537	(\$308,099)
Funding Shortfall	\$0	\$0	(\$8,463)	(\$378,099)	(\$1,074,374)
Year End Cash Balance	\$389,210	\$117,710	(\$8,463)	(\$378,099)	(\$1,074,374)

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025
Technology Equipment and Replacement Service Fund					
Beginning Balance	479,210	389,210	117,710	(8,463)	(378,099)
Revenues and Other Fund Sources					
<i>Revenue</i>					
Capital Transfer from General Fund	50,000	50,000	50,000	50,000	50,000
Operating Income	20,000	20,000	20,000	20,000	20,000
<i>Total</i>	70,000	70,000	70,000	70,000	70,000
Total Revenues and Other Fund Sources	70,000	70,000	70,000	70,000	70,000
Total Funds Available	549,210	459,210	187,710	61,537	(308,099)
Expenditures and Uses					
<i>Capital Projects & Equipment</i>					
<u>Administration & Finance</u>					
Security Cameras for Various Village Buildings	ADM-IT-001	0	0	0	(100,000)
AV System Village Hall	ADM-IT-002	0	0	(75,000)	0
Annual Hardware Replacement	ADM-IT-003	(50,000)	(51,500)	(53,045)	(56,275)
Network Switch Replacements - Phase I	ADM-IT-004	0	0	0	(50,000)
Network Switch Replacements - Phase II	ADM-IT-005	0	0	0	(50,000)
Parking Deck Cameras - Church Street	ADM-IT-006	0	(50,000)	0	0
Parking Deck Cameras - Lake Street	ADM-IT-007	0	0	0	(50,000)
Phone System Replacement	ADM-IT-008	0	(200,000)	0	0
SAN Storage and Server Replacement	ADM-IT-009	(50,000)	0	0	0
<i>Total</i>		(100,000)	(301,500)	(53,045)	(179,636)
<u>Fire Department</u>					
Motorola Portable Radios Replacement	FD-IT-001	0	0	(260,000)	0
Fire Department Radio Room Upgrade	FD-IT-002	0	0	(30,000)	0
Fire Station Alerting System	FD-IT-003	0	0	0	(180,000)
Polycom Digital Conferencing System Replacement	FD-IT-004	(60,000)	0	0	0
<i>Total</i>		(60,000)	0	(30,000)	(260,000)
<u>Police Department</u>					
Schertz Building - Interior and Exterior Cameras	PD-IT-001	0	(40,000)	0	0
Squad Car - Video Camera System	PD-IT-002	0	0	(113,128)	0
Portable Radio Replacement	PD-IT-003	0	0	0	(330,000)
<i>Total</i>		0	(40,000)	(113,128)	0

Source	2021	2022	2023	2024	2025
Technology Equipment and Replacement Service Fund					
Total Expenditures and Uses	(160,000)	(341,500)	(196,173)	(439,636)	(766,275)
Change in Fund Balance	(90,000)	(271,500)	(126,173)	(369,636)	(696,275)
Ending Balance	389,210	117,710	(8,463)	(378,099)	(1,074,374)



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Administration & Finance								
Security Cameras for Various Village Buildings	ADM-IT-001	2					100,000	100,000
AV System Village Hall	ADM-IT-002	3				75,000		75,000
Annual Hardware Replacement	ADM-IT-003	3	50,000	51,500	53,045	54,636	56,275	265,456
Network Switch Replacements - Phase I	ADM-IT-004	3				50,000		50,000
Network Switch Replacements - Phase II	ADM-IT-005	3					50,000	50,000
Parking Deck Cameras - Church Street	ADM-IT-006	2		50,000				50,000
Parking Deck Cameras - Lake Street	ADM-IT-007	2					50,000	50,000
Phone System Replacement	ADM-IT-008	3		200,000				200,000
SAN Storage and Server Replacement	ADM-IT-009	3	50,000					50,000
Administration & Finance Total			100,000	301,500	53,045	179,636	256,275	890,456
Fire Department								
Motorola Portable Radios Replacement	FD-IT-001	1				260,000		260,000
Fire Department Radio Room Upgrade	FD-IT-002	2			30,000			30,000
Fire Station Alerting System	FD-IT-003	3					180,000	180,000
Polycom Digital Conferencing System Replacement	FD-IT-004	3	60,000					60,000
Fire Department Total			60,000		30,000	260,000	180,000	530,000
Police Department								
Schertz Building - Interior and Exterior Cameras	PD-IT-001	2		40,000				40,000
Squad Car - Video Camera System	PD-IT-002	2			113,128			113,128
Portable Radio Replacement	PD-IT-003	1					330,000	330,000
Police Department Total				40,000	113,128		330,000	483,128
GRAND TOTAL			160,000	341,500	196,173	439,636	766,275	1,903,584

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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

Type Improvement
Useful Life 10 years
Category Equipment: Computers
Project Scope New Project

Department Administration & Finance
Contact Deputy Village Administrator
Priority 3 Less Important



Description **Total Project Cost: \$75,000**

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

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings				75,000		75,000
Total				75,000		75,000

Funding Sources	2021	2022	2023	2024	2025	Total
Technology Equipment and Replacement Service Fund				75,000		75,000
Total				75,000		75,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Staff Cost				5,000	5,000	10,000
Total				5,000	5,000	10,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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

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



Description **Total Project Cost: \$265,456**

The Village's goal is to replace desktops and laptops on a four year replacement cycle. Typically 5 laptops with monitors and docking stations are replaced along with 40 desktops with monitors.

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	50,000	51,500	53,045	54,636	56,275	265,456
Total	50,000	51,500	53,045	54,636	56,275	265,456

Funding Sources	2021	2022	2023	2024	2025	Total
Technology Equipment and Replacement Service Fund	50,000	51,500	53,045	54,636	56,275	265,456
Total	50,000	51,500	53,045	54,636	56,275	265,456

Budget Impact/Other

No material additional cost or savings to operating budget.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # ADM-IT-004
Project Name Network Switch Replacements - Phase I

Type Equipment
Useful Life 7 years
Category Equipment: Computers
Project Scope New Project

Department Administration & Finance
Contact Deputy Village Administrator
Priority 3 Less Important



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

A network switch is a device within a computer network that connects together other devices within the network. This project would entail two phases. Phase I is recommended for FY 23/24 and will replace switches that were replaced in FY 17/18. Phase II is recommended for FY 24/25 and will replace switches that were replaced in FY 18/19.

Justification

The switches will be end of life at the recommended replacement interval. Downturn and delays in the system will occur with delayed replacement of the switches.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings				50,000		50,000
Total				50,000		50,000

Funding Sources	2021	2022	2023	2024	2025	Total
Technology Equipment and Replacement Service Fund				50,000		50,000
Total				50,000		50,000

Budget Impact/Other

No additional cost or savings to operating budget.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # ADM-IT-005
Project Name Network Switch Replacements - Phase II

Type Equipment
Useful Life 7 years
Category Equipment: Computers
Project Scope Continuing Project

Department Administration & Finance
Contact Deputy Village Administrator
Priority 3 Less Important



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

A network switch is a device within a computer network that connects together other devices within the network. This project would entail two phases. Phase I is recommended for FY 23/24 and will replace switches that were replaced in FY 17/18. Phase II is recommended for FY 24/25 and will replace switches that were replaced in FY 18/19.

Justification

The switches will be end of life at the recommended replacement interval. Downturn and delays in the system will occur with delayed replacement of the switches.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings					50,000	50,000
Total					50,000	50,000

Funding Sources	2021	2022	2023	2024	2025	Total
Technology Equipment and Replacement Service Fund					50,000	50,000
Total					50,000	50,000

Budget Impact/Other

No additional cost or savings to operating budget.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Description **Total Project Cost: \$200,000**

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.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings		200,000				200,000
Total		200,000				200,000

Funding Sources	2021	2022	2023	2024	2025	Total
Technology Equipment and Replacement Service Fund		200,000				200,000
Total		200,000				200,000

Budget Impact/Other

Estimated annual maintenance cost of \$10,000.

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance		10,000	10,000	10,000	10,000	40,000
Total		10,000	10,000	10,000	10,000	40,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # FD-IT-004
Project Name Polycom Digital Conferencing System Replacement



Type Equipment
Useful Life 10 years
Category Equipment: Computers
Project Scope New Project
Department Fire Department
Contact Fire Chief
Priority 3 Less Important

Description **Total Project Cost: \$60,000**

Replace aging digital conferencing equipment at all three fire stations.

Justification

System is used to provide remote training and aid in keeping crews at their stations while still participating in trainings and meetings.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	60,000					60,000
Total	60,000					60,000

Funding Sources	2021	2022	2023	2024	2025	Total
Technology Equipment and Replacement Service Fund	60,000					60,000
Total	60,000					60,000

Budget Impact/Other

No material additional cost or savings to operating budget.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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

Type Equipment
Useful Life 10 years
Category Equipment: Computers
Project Scope New Project

Department Police Department
Contact Police Chief
Priority 2 Important



Description **Total Project Cost: \$113,128**

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

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			113,128			113,128
Total			113,128			113,128

Funding Sources	2021	2022	2023	2024	2025	Total
Technology Equipment and Replacement Service Fund			113,128			113,128
Total			113,128			113,128

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance			2,500	2,500	2,500	7,500
Total			2,500	2,500	2,500	7,500

Fund Narrative – Project Fund

Description of Fund

The Project Fund is a dedicated capital improvement fund that accounts for infrastructure projects. Specifically, the fund includes sidewalk installation, pavement patching, the annual non-MFT road program, streetlight replacements, and streetscaping. Annual recurring revenue for this fund is provided by vehicle sticker sales and a portion of the telecommunications infrastructure maintenance fee. The General Fund will occasionally make transfers into this fund and certain projects within the fund are sometimes eligible for grant funding.

Cash Flow Observations – FY 2021-2025

While the recurring annual operating income from vehicle sticker sales and telecom IMF is relatively stable at approximately \$500,000 per year, that amount is not enough to offset the costs of the critical projects in this fund over the course of the next five years. In fact, by the end of 2021, the cash balance in this fund is projected to be depleted.

There are several recurring activities that place significant pressure on the health of this fund. First, the non-MFT annual road improvement program is estimated to cost \$1.1 million annually. While the 2012 road referendum was able to reconstruct 40% of Village-owned streets, the remaining 60% remain in various degrees of disrepair. Sidewalk and streetlight replacement programs are also paid for from this fund. Both of these annual programs are designed to address deficiencies prior to a piece of infrastructure failing.

The projects scheduled for completion in this fund currently have a \$5.3 million shortfall over the next five years. While staff remains cognizant of grant opportunities, this fund will require a new meaningful recurring revenue source in order to complete necessary projects.

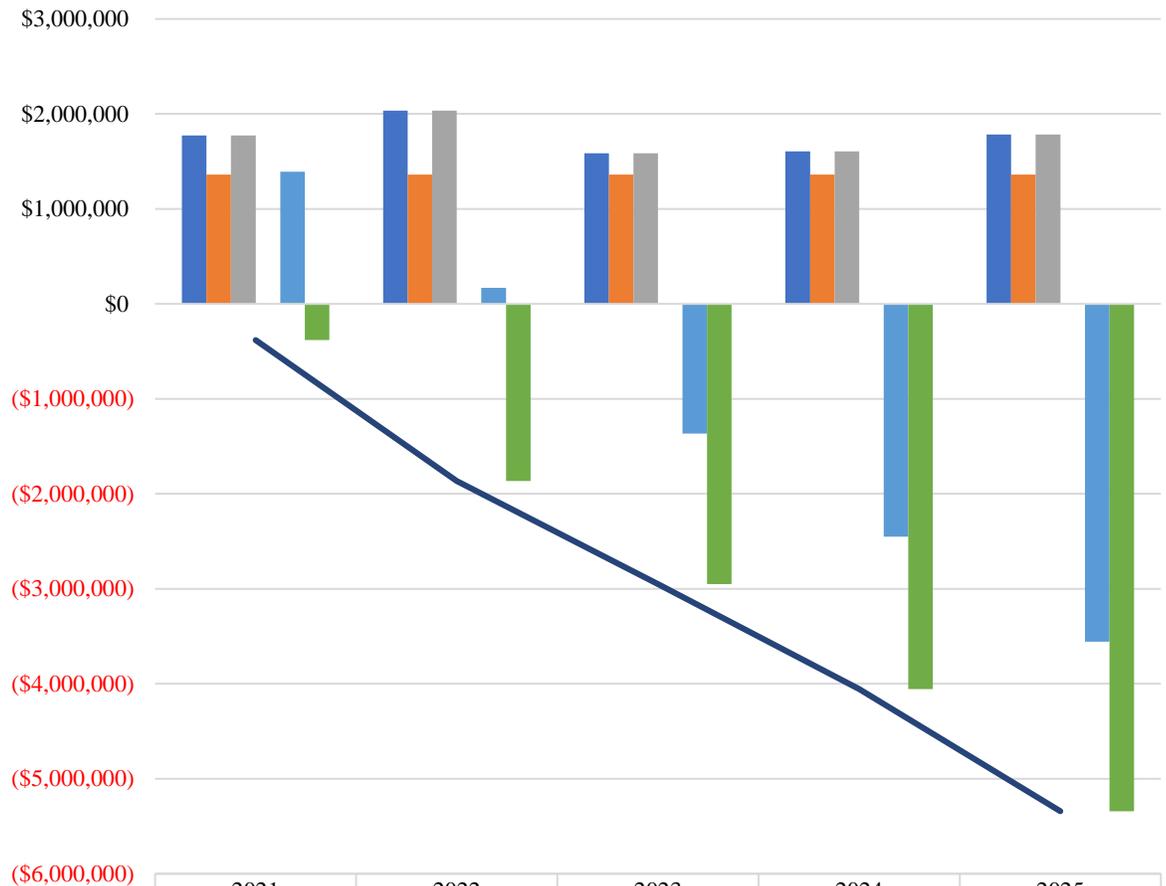
Project Observations – FY 2021-2025

There are twelve projects scheduled in the Project Fund over the next five fiscal years. Of the twelve projects, seven are recurring annual programs while the remaining five are one-time improvements. A majority of estimated expenses are considered Critical, with a five-year average spend of \$1.36 million. The remaining expenses are classified as Important—there are no projects classified as Less Important in this fund. The two major user departments of this fund are the Public Works Department (94% of expenses) and the Community Development Department (6% of expenses). The former's projects focus on infrastructure such as roads, sidewalks, and pavement patching while the latter's project expenses are directed at streetscape improvements such as downtown directories and wayfinding improvements.

The Plan contemplates a one-time capital expense of \$350,000 to engineer and install a sidewalk at Technology Way as an effort to support the Village's dynamic business community. Partial funding for this project will be provided by a \$50,000 transfer from the Impact Fee Fund, drawing down a portion of its reserved fund balance for sidewalk installation and improvements.

Fund Narrative – Project Fund

Funding Overview - Project Fund



	2021	2022	2023	2024	2025
Total Projects	\$1,773,000	\$2,035,000	\$1,585,000	\$1,605,000	\$1,785,000
Critical Projects	\$1,360,000	\$1,360,000	\$1,360,000	\$1,360,000	\$1,360,000
Critical and Important Projects	\$1,773,000	\$2,035,000	\$1,585,000	\$1,605,000	\$1,785,000
Other Uses	\$0	\$0	\$0	\$0	\$0
Available Funding	\$1,391,472	\$168,472	(\$1,366,528)	(\$2,451,528)	(\$3,556,528)
Funding Shortfall	(\$381,528)	(\$1,866,528)	(\$2,951,528)	(\$4,056,528)	(\$5,341,528)
Year End Cash Balance	(\$381,528)	(\$1,866,528)	(\$2,951,528)	(\$4,056,528)	(\$5,341,528)

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025
Project Fund					
Beginning Balance	891,472	(381,528)	(1,866,528)	(2,951,528)	(4,056,528)
Revenues and Other Fund Sources					
<i>Revenue</i>					
Operating Income - Stickers and IMF	500,000	500,000	500,000	500,000	500,000
Transfer from Impact Fee Fund - USG Sidewalk	0	50,000	0	0	0
Total	500,000	550,000	500,000	500,000	500,000
Total Revenues and Other Fund Sources	500,000	550,000	500,000	500,000	500,000
Total Funds Available	1,391,472	168,472	(1,366,528)	(2,451,528)	(3,556,528)
Expenditures and Uses					
<i>Capital Projects & Equipment</i>					
<u>Community Development</u>					
Downtown Directories	CD-SC-001	(37,500)	0	0	0
Peterson Road Streetscaping	CD-SC-002	(60,500)	0	0	0
Wayfinding Signs & Plans	CD-SC-003	(40,000)	(150,000)	0	0
Entry Improvement at Park & Milwaukee	CD-SC-004	0	0	0	(20,000)
Total		(138,000)	(150,000)	0	(20,000)
<u>Public Works Department</u>					
Downtown Crosswalk Repairs	PW-SDW-001	(35,000)	(35,000)	(35,000)	(35,000)
Sidewalk Replacement	PW-SDW-002	(125,000)	(125,000)	(125,000)	(125,000)
Technology/USG Sidewalk Installation	PW-SDW-003	(50,000)	(300,000)	0	0
Crack Sealing (by Contract)	PW-ST-001	(35,000)	(35,000)	(35,000)	(35,000)
Pavement Patching	PW-ST-002	(150,000)	(150,000)	(150,000)	(150,000)
Pavement Rehabilitation	PW-ST-003	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)
Thermoplastic Pavement Marking	PW-ST-004	(40,000)	(40,000)	(40,000)	(40,000)
Streetlight Replacements	PW-ST-005	(100,000)	(100,000)	(100,000)	(100,000)
Total		(1,635,000)	(1,885,000)	(1,585,000)	(1,585,000)
Total Expenditures and Uses	(1,773,000)	(2,035,000)	(1,585,000)	(1,605,000)	(1,785,000)
Change in Fund Balance	(1,273,000)	(1,485,000)	(1,085,000)	(1,105,000)	(1,285,000)
Ending Balance	(381,528)	(1,866,528)	(2,951,528)	(4,056,528)	(5,341,528)



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Community Development								
Downtown Directories	CD-SC-001	2	37,500					37,500
Peterson Road Streetscaping	CD-SC-002	2	60,500					60,500
Wayfinding Signs & Plans	CD-SC-003	2	40,000	150,000				190,000
Entry Improvement at Park & Milwaukee	CD-SC-004	2				20,000	200,000	220,000
Community Development Total			138,000	150,000		20,000	200,000	508,000
Public Works Department								
Downtown Crosswalk Repairs	PW-SDW-001	1	35,000	35,000	35,000	35,000	35,000	175,000
Sidewalk Replacement	PW-SDW-002	1	125,000	125,000	125,000	125,000	125,000	625,000
Technology/USG Sidewalk Installation	PW-SDW-003	2	50,000	300,000				350,000
Crack Sealing (by Contract)	PW-ST-001	2	35,000	35,000	35,000	35,000	35,000	175,000
Pavement Patching	PW-ST-002	2	150,000	150,000	150,000	150,000	150,000	750,000
Pavement Rehabilitation	PW-ST-003	1	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000
Thermoplastic Pavement Marking	PW-ST-004	2	40,000	40,000	40,000	40,000	40,000	200,000
Streetlight Replacements	PW-ST-005	1	100,000	100,000	100,000	100,000	100,000	500,000
Public Works Department Total			1,635,000	1,885,000	1,585,000	1,585,000	1,585,000	8,275,000
GRAND TOTAL			1,773,000	2,035,000	1,585,000	1,605,000	1,785,000	8,783,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # CD-SC-001
Project Name Downtown Directories



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

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

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

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

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	37,500					37,500
Total	37,500					37,500

Funding Sources	2021	2022	2023	2024	2025	Total
Project Fund	37,500					37,500
Total	37,500					37,500

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	1,500	1,500	1,500	1,500	1,500	7,500
Total	1,500	1,500	1,500	1,500	1,500	7,500

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Department Community Development
Contact Community Development Director
Priority 2 Important

Description **Total Project Cost: \$60,500**

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

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design/Engineering	5,500					5,500
Construction/Maintenance	55,000					55,000
Total	60,500					60,500

Funding Sources	2021	2022	2023	2024	2025	Total
Project Fund	60,500					60,500
Total	60,500					60,500

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance		5,000	5,000	5,000	5,000	20,000
Total		5,000	5,000	5,000	5,000	20,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Department Community Development
Contact Community Development Director
Priority 2 Important

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

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

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design/Engineering	40,000					40,000
Construction/Maintenance		150,000				150,000
Total	40,000	150,000				190,000

Funding Sources	2021	2022	2023	2024	2025	Total
Project Fund	40,000	150,000				190,000
Total	40,000	150,000				190,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance		1,500	1,500	1,500	1,500	6,000
Total		1,500	1,500	1,500	1,500	6,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Description **Total Project Cost: \$220,000**

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

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design/Engineering				20,000	200,000	220,000
Total				20,000	200,000	220,000

Funding Sources	2021	2022	2023	2024	2025	Total
Project Fund				20,000	200,000	220,000
Total				20,000	200,000	220,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance					1,500	1,500
Total					1,500	1,500

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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

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

Department Public Works Department
Contact Public Works Director
Priority 2 Important



Description **Total Project Cost: \$175,000**

Crack sealing is a cost effective pavement maintenance process. Crack sealing will prevent water from infiltrating down to the sub-base and creating pot holes and alligator cracks, along with preventing the cracks from spreading further. In some instances, crack sealing can delay an overlay and help extend the life of the road.

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	35,000	35,000	35,000	35,000	35,000	175,000
Total	35,000	35,000	35,000	35,000	35,000	175,000

Funding Sources	2021	2022	2023	2024	2025	Total
Project Fund	35,000	35,000	35,000	35,000	35,000	175,000
Total	35,000	35,000	35,000	35,000	35,000	175,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-ST-002
Project Name Pavement Patching



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

Description **Total Project Cost: \$750,000**

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

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	150,000	150,000	150,000	150,000	150,000	750,000
Total	150,000	150,000	150,000	150,000	150,000	750,000

Funding Sources	2021	2022	2023	2024	2025	Total
Project Fund	150,000	150,000	150,000	150,000	150,000	750,000
Total	150,000	150,000	150,000	150,000	150,000	750,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-ST-003
Project Name Pavement Rehabilitation



Type Improvement
Useful Life 50 years
Category Street Paving
Project Scope Annual Program

Department Public Works Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost: \$5,500,000**

Mill and resurface Village-owned roads on an annual basis.

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000
Total	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000

Funding Sources	2021	2022	2023	2024	2025	Total
Project Fund	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000
Total	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000
Total	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Description **Total Project Cost: \$200,000**

Thermoplastic pavement markings are used to delineate bike lanes, bus lanes, crosswalks, pedestrian safety areas, driving lanes and parking areas.

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	40,000	40,000	40,000	40,000	40,000	200,000
Total	40,000	40,000	40,000	40,000	40,000	200,000

Funding Sources	2021	2022	2023	2024	2025	Total
Project Fund	40,000	40,000	40,000	40,000	40,000	200,000
Total	40,000	40,000	40,000	40,000	40,000	200,000

Budget Impact/Other

No material additional cost or savings to operating budget.

Fund Narrative – Park Improvement Fund

Description of Fund

The Park Improvement Fund is a dedicated capital projects fund that accounts for expenses related to improving the Village's non-enterprise park and recreation facility infrastructure. Initiatives supported by the fund include playground replacements, park site improvements, and capital needs at the Adler and Riverside pools. The main recurring revenue source in the Park Improvement Fund is developer impact fees. Occasionally, the General Fund will also make transfers into this fund to offset the costs of larger improvements.

Cash Flow Observations – FY 2021-2025

Like other dedicated capital projects funds in the Village, improvements accounted for in the Park Improvement Fund cannot be completed with existing recurring revenues. Developer impact fees are decreasing as the Village approaches being totally built-out. There is the potential for one or two more significant residential developments in the next few years, but the current cash flow projection maintains a steady decline in impact fees.

In fiscal year 2019-2020, the Village began levying an additional \$50,000 for special recreation, which is not subject to PTELL. The purpose of this additional levy is to offset the costs of playground replacements by installing qualified apparatus to assist those with special needs. Since the levy is accounted for in the General Fund, a recurring transfer of \$50,000 will be made to the Park Improvement Fund during each year of the Plan.

In an effort to continue improvements associated with the Parks Master Plan, the Plan proposes a one-time transfer from the General Fund in an amount of \$527,800. This, in conjunction with anticipated grants, will help sustain annual playground improvements for another year or two. There is a single non-capital use of funds in the Plan. During 2021, the Plan reserves \$225,803 of cash balance in the fund for future Libertyville Sports Complex bond payoff. These proceeds were previously associated with the Bolander Sale and committed by the Village's Finance Committee in April, 2019.

The outer years of the Plan show a significant cash position deficiency. The Village Board should consider addressing this deficiency by exploring new recurring revenue sources to offset the deficit position in this fund.

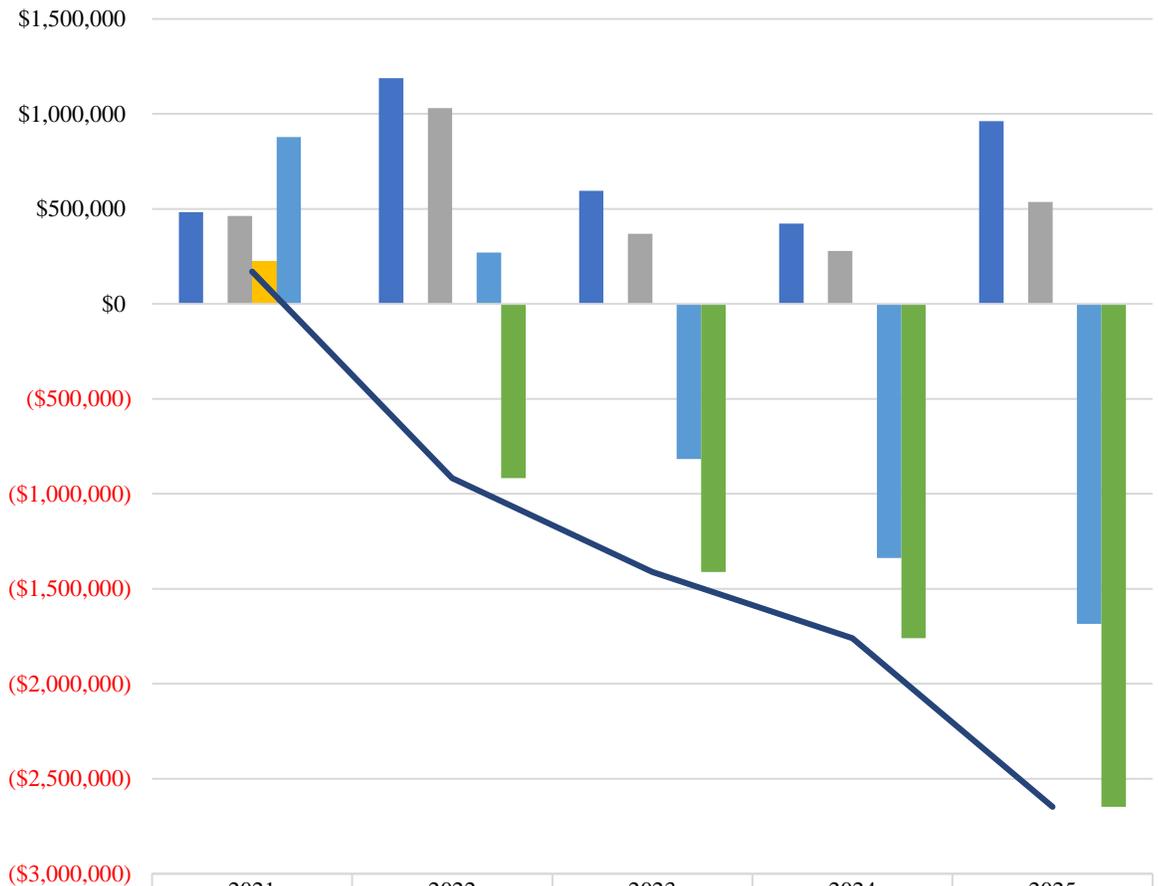
Project Observations – FY 2021-2025

The major project responsibilities in this fund are divided between Administration and Public Works. Administration typically takes the lead on playground improvement projects while Public Works facilitates infrastructure projects. As prescribed by the Parks Master Plan, there is one playground/park site improvement project budgeted each year. Other infrastructure improvement projects include a swimming pool needs study, tennis court resurfacing, park site parking lot resurfacing, and lightning predictor replacements. There are only two recurring capital projects expended from this fund: shoreline plant maintenance and pond management.

The activities in this fund are very amenable to grant opportunities, particularly with the playground/park site improvement projects. The Village is very aggressive in its efforts to secure grant funding for these types of initiatives.

Fund Narrative – Park Improvement Fund

Funding Overview - Park Improvement Fund



	2021	2022	2023	2024	2025
Total Projects	\$482,800	\$1,187,400	\$594,750	\$423,100	\$962,375
Critical Projects	\$0	\$0	\$0	\$0	\$0
Critical and Important Projects	\$462,800	\$1,031,150	\$369,750	\$278,100	\$537,375
Other Uses	\$225,803	\$0	\$0	\$0	\$0
Available Funding	\$878,603	\$270,000	(\$817,400)	(\$1,337,150)	(\$1,685,250)
Funding Shortfall	\$0	(\$917,400)	(\$1,412,150)	(\$1,760,250)	(\$2,647,625)
Year End Cash Balance	\$170,000	(\$917,400)	(\$1,412,150)	(\$1,760,250)	(\$2,647,625)

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025	
Park Improvement Fund						
Beginning Balance	225,803	170,000	(917,400)	(1,412,150)	(1,760,250)	
Revenues and Other Fund Sources						
<i>Revenue</i>						
Park Impact Fees	75,000	50,000	50,000	25,000	25,000	
SRACLC Levy from General Fund	50,000	50,000	50,000	50,000	50,000	
Transfer from General Fund	527,800	0	0	0	0	
<i>Total</i>	652,800	100,000	100,000	75,000	75,000	
Total Revenues and Other Fund Sources	652,800	100,000	100,000	75,000	75,000	
Total Funds Available	878,603	270,000	(817,400)	(1,337,150)	(1,685,250)	
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Administration & Finance</u>						
Charles Brown Site Improvements	ADM-PMP-001	(328,800)	0	0	0	
Nicholas-Dowden Site Improvements	ADM-PMP-002	0	(815,150)	0	0	
Greentree Site Improvements	ADM-PMP-003	0	0	(239,750)	0	
Blueberry Site Improvements	ADM-PMP-004	0	0	0	(178,100)	
Paul Neal Site Improvements	ADM-PMP-005	0	0	0	0	(462,375)
<i>Total</i>		(328,800)	(815,150)	(239,750)	(178,100)	(462,375)
<u>Public Works Department</u>						
Pool MEP Audit - Riverside & Adler	PW-PARKS-001	(59,000)	0	0	0	0
Butler Lake - Commuter Lot Resurfacing	PW-PARKS-002	(20,000)	(100,000)	0	0	0
Crawford House Renovation	PW-PARKS-003	0	(75,000)	0	0	0
Pool MEP Action Plan	PW-PARKS-004	0	(66,000)	0	0	0
Riverside Park Tennis Court Surfacing	PW-PARKS-005	0	0	(55,000)	0	0
Charles Brown Parking Lot Resurfacing	PW-PARKS-006	0	(56,250)	(225,000)	0	0
Adler Pool Concrete Deck Repair	PW-PARKS-007	0	0	0	(80,000)	0
Lightning Predictor Replacements	PW-PARKS-008	0	0	0	(25,000)	0
Adler Park Upper Lot Resurfacing	PW-PARKS-009	0	0	0	(65,000)	(325,000)
Sports Complex Hockey Dasher Board Resurfacing	PW-PARKS-010	0	0	0	0	(100,000)
Shoreline Plant Maintenance	PW-PARKS-011	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Pond & Lake Management	PW-PARKS-012	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
<i>Total</i>		(154,000)	(372,250)	(355,000)	(245,000)	(500,000)

Source	2021	2022	2023	2024	2025
Park Improvement Fund					
<i>Other Uses</i>					
Reserved for LSC Debt	(225,803)	0	0	0	0
<i>Total</i>	(225,803)	0	0	0	0
Total Expenditures and Uses	(708,603)	(1,187,400)	(594,750)	(423,100)	(962,375)
Change in Fund Balance	(55,803)	(1,087,400)	(494,750)	(348,100)	(887,375)
Ending Balance	170,000	(917,400)	(1,412,150)	(1,760,250)	(2,647,625)



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Administration & Finance								
Charles Brown Site Improvements	ADM-PMP-001	2	328,800					328,800
Nicholas-Dowden Site Improvements	ADM-PMP-002	2		815,150				815,150
Greentree Site Improvements	ADM-PMP-003	2			239,750			239,750
Blueberry Site Improvements	ADM-PMP-004	2				178,100		178,100
Paul Neal Site Improvements	ADM-PMP-005	2					462,375	462,375
Administration & Finance Total			328,800	815,150	239,750	178,100	462,375	2,024,175
Public Works Department								
Pool MEP Audit - Riverside & Adler	PW-PARKS-001	2	59,000					59,000
Butler Lake - Commuter Lot Resurfacing	PW-PARKS-002	3	20,000	100,000				120,000
Crawford House Renovation	PW-PARKS-003	2		75,000				75,000
Pool MEP Action Plan	PW-PARKS-004	2		66,000				66,000
Riverside Park Tennis Court Surfacing	PW-PARKS-005	2			55,000			55,000
Charles Brown Parking Lot Resurfacing	PW-PARKS-006	3		56,250	225,000			281,250
Adler Pool Concrete Deck Repair	PW-PARKS-007	3				80,000		80,000
Lightning Predictor Replacements	PW-PARKS-008	2				25,000		25,000
Adler Park Upper Lot Resurfacing	PW-PARKS-009	3				65,000	325,000	390,000
Sports Complex Hockey Dasher Board Resurfacing	PW-PARKS-010	3					100,000	100,000
Shoreline Plant Maintenance	PW-PARKS-011	2	45,000	45,000	45,000	45,000	45,000	225,000
Pond & Lake Management	PW-PARKS-012	2	30,000	30,000	30,000	30,000	30,000	150,000
Public Works Department Total			154,000	372,250	355,000	245,000	500,000	1,626,250
GRAND TOTAL			482,800	1,187,400	594,750	423,100	962,375	3,650,425

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Description **Total Project Cost: \$815,150**

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

Estimated cost for playground, drainage and site furnishings only is \$200,000. Project cost for all site improvements, per the master plan is \$815,150.

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 21/22. The existing playground was installed in 1995. As equipment ages it is more likely that it will break or crack causing risk for injury and increased maintenance for staff. In addition, playground standards and ADA requirements have been updated to reflect current technology. The existing playground does not meet current playground or ADA standards.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		815,150				815,150
Total		815,150				815,150

Funding Sources	2021	2022	2023	2024	2025	Total
Park Improvement Fund		815,150				815,150
Total		815,150				815,150

Budget Impact/Other

Estimated annual maintenance cost of \$1,500.

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance		1,500	1,500	1,500	1,500	6,000
Total		1,500	1,500	1,500	1,500	6,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Description **Total Project Cost: \$150,000**

Provides for the care of the water bodies at several ponds and Butler lake.

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	30,000	30,000	30,000	30,000	30,000	150,000
Total	30,000	30,000	30,000	30,000	30,000	150,000

Funding Sources	2021	2022	2023	2024	2025	Total
Park Improvement Fund	30,000	30,000	30,000	30,000	30,000	150,000
Total	30,000	30,000	30,000	30,000	30,000	150,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-500	-500	-500	-500	-500	-2,500
Total	-500	-500	-500	-500	-500	-2,500

Fund Narrative – Public Building Improvement Fund

Description of Fund

The Public Building Improvement Fund is a dedicated capital project fund that accounts for expenses related to the infrastructure needs of the Village’s operational buildings and facilities. Initiatives supported by the fund include improvements and renovations to the Village Hall, Schertz Municipal Building, fire stations, and Public Works buildings. There are no recurring revenue sources into this fund other than occasional General Fund transfers; however, in 2019, the Village utilized \$1,000,000 in limited tax bond proceeds to provide an infusion of cash into the fund.

Cash Flow Observations – FY 2021-2025

The 2018 facility reserve study identified many Critical and Important priority improvements outstanding at the various Village-owned municipal facilities. While the fund has a strong cash position at the beginning of fiscal year 2020-2021, its resources will quickly be depleted as the result of several high-dollar capital facility improvements.

The cash flow challenges associated with this fund exist because most of the Village’s municipal buildings were either built or underwent their last major renovation approximately 30 years ago. This is precisely the time when major systems and structural components in each building begin to exceed their useful lives and fail. The facility reserve study recognized this and advises of many projects that should be completed within the next five years.

By fiscal year 2021-2022, the cash position of the fund is projected to go negative and since there is no recurring revenue source into this fund, it will be impossible to complete projects without cash. The accumulated funding shortfall in this fund through fiscal year 2024-2025 is over \$1.2 million; thus, select projects will have to be deferred each year at budget time unless the Village Board considers addressing this deficiency by exploring new recurring revenue sources to offset the deficit position in this fund.

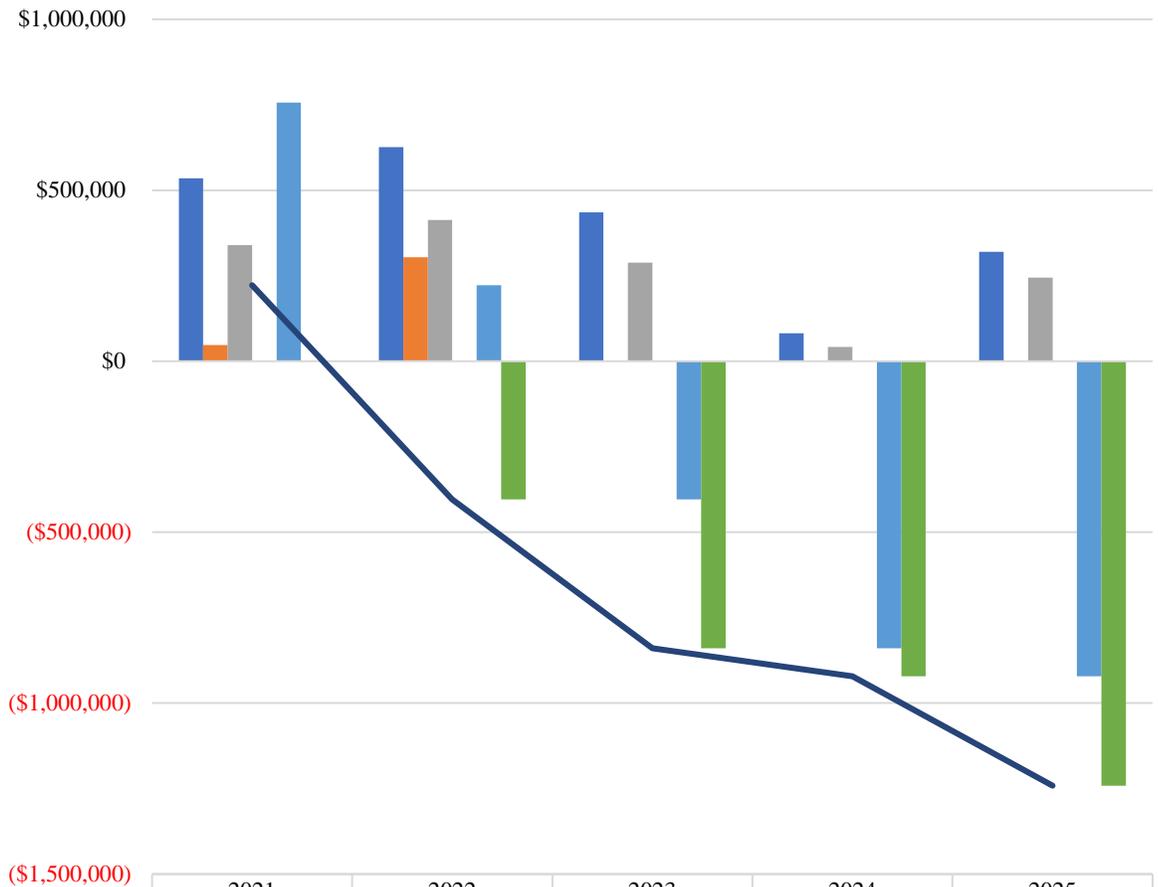
Project Observations – FY 2021-2025

The Village buildings that require the most significant capital improvements are the two Public Works Buildings located at 600 and 544 North Avenue as well as the three Village fire stations. There are several roof replacements scheduled which tend to be very expensive. Additionally, the Police Department identified a major capital need related to its building’s floorplan given that the Village no longer operates its own dispatch center. Grant opportunities for facility improvements exist, though they are somewhat limited. The Fire Department, in particular, has had success with facility improvement grants in the past.



Fund Narrative – Public Building Improvement Fund

Funding Overview - Public Building Improvement Fund



	2021	2022	2023	2024	2025
Total Projects	\$534,546	\$625,961	\$435,519	\$82,000	\$320,116
Critical Projects	\$47,094	\$303,821	\$0	\$0	\$0
Critical and Important Projects	\$339,379	\$412,892	\$288,742	\$42,000	\$245,000
Other Uses	\$0	\$0	\$0	\$0	\$0
Available Funding	\$756,837	\$222,291	(\$403,670)	(\$839,189)	(\$921,189)
Funding Shortfall	\$0	(\$403,670)	(\$839,189)	(\$921,189)	(\$1,241,305)
Year End Cash Balance	\$222,291	(\$403,670)	(\$839,189)	(\$921,189)	(\$1,241,305)

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025	
Public Building Improvement Fund						
Beginning Balance	756,837	222,291	(403,670)	(839,189)	(921,189)	
Revenues and Other Fund Sources						
No Funds	0	0	0	0	0	
<i>Total</i>	0	0	0	0	0	
Total Revenues and Other Fund Sources	0	0	0	0	0	
Total Funds Available	756,837	222,291	(403,670)	(839,189)	(921,189)	
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Administration & Finance</u>						
Life Safety System - Village Hall	ADM-FAC-001	0	(27,381)	0	0	
Roof Assembly, Asphalt Shingles - Village Hall	ADM-FAC-002	0	0	(33,612)	0	
<i>Total</i>		0	(27,381)	(33,612)	0	
<u>Fire Department</u>						
Fire Station HVAC Replacement Program	FD-FAC-001	(11,000)	(8,500)	(21,000)	(22,000)	0
Gear Rack Replacement Program	FD-FAC-002	0	(25,000)	(25,000)	0	0
Apparatus Bay Floor Replacement Program	FD-FAC-003	(45,000)	0	0	0	(45,000)
Village Emergency Siren Replacement	FD-FAC-004	0	(36,000)	0	0	0
Roof Repair/Maintenance - Fire Station 1	FD-FAC-005	0	(25,000)	0	0	0
Garage Door Replacement - Fire Station 3	FD-FAC-006	(50,000)	0	0	0	0
Carpet Replacement - Fire Station 1	FD-FAC-007	0	0	0	(40,000)	0
SCBA Fill Station and Compressor - Fire Station 2	FD-FAC-008	0	0	0	0	(35,000)
<i>Total</i>		(106,000)	(94,500)	(46,000)	(62,000)	(80,000)
<u>Police Department</u>						
Schertz Building Reconfiguration - Police	PD-FAC-001	0	0	0	(20,000)	(200,000)
<i>Total</i>		0	0	0	(20,000)	(200,000)
<u>Public Works Department</u>						
600 North Ave - Chainlink Replacement	PW-FAC-001	(32,118)	0	0	0	0
600 North Ave - Garage Operators Replacement	PW-FAC-002	(73,872)	(75,571)	0	0	0
600 North Ave - Restroom Renovation	PW-FAC-003	(29,303)	0	0	0	0
600 North Avenue - Roof Replacement	PW-FAC-004	0	(267,821)	0	0	0
Schertz - Phase 2 BAS Upgrades	PW-FAC-015	(47,094)	0	0	0	0
Schertz - Generator Replacement	PW-FAC-016	(80,295)	0	0	0	0

Source		2021	2022	2023	2024	2025
Public Building Improvement Fund						
Schertz - Roof Rehabilitation	PW-FAC-017	0	0	(267,742)	0	0
544 North Ave - Asphalt Replacement	PW-FAC-018	(47,094)	0	0	0	0
544 North Ave - Garage Operators Replacement	PW-FAC-019	0	0	(88,165)	0	0
544 North Ave - Garage Exhaust System	PW-FAC-020	0	(40,116)	0	0	0
544 North Ave - Life Safety System	PW-FAC-021	0	(37,471)	0	0	0
544 North Ave - Radiant Tube Heaters	PW-FAC-022	0	0	0	0	(40,116)
544 North Ave - Restroom Renovation	PW-FAC-023	0	(53,530)	0	0	0
544 North Ave - Roof Replacement	PW-FAC-024	(118,770)	0	0	0	0
544 North Ave - Wall Repair	PW-FAC-025	0	(29,571)	0	0	0
	<i>Total</i>	(428,546)	(504,080)	(355,907)	0	(40,116)
Total Expenditures and Uses		(534,546)	(625,961)	(435,519)	(82,000)	(320,116)
Change in Fund Balance		(534,546)	(625,961)	(435,519)	(82,000)	(320,116)
Ending Balance		222,291	(403,670)	(839,189)	(921,189)	(1,241,305)



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Administration & Finance								
Life Safety System - Village Hall	ADM-FAC-001	3		27,381				27,381
Roof Assembly, Asphalt Shingles - Village Hall	ADM-FAC-002	3			33,612			33,612
Administration & Finance Total				27,381	33,612			60,993
Fire Department								
Fire Station HVAC Replacement Program	FD-FAC-001	2	11,000	8,500	21,000	22,000		62,500
Gear Rack Replacement Program	FD-FAC-002	3		25,000	25,000			50,000
Apparatus Bay Floor Replacement Program	FD-FAC-003	2	45,000				45,000	90,000
Village Emergency Siren Replacement	FD-FAC-004	1		36,000				36,000
Roof Repair/Maintenance - Fire Station 1	FD-FAC-005	2		25,000				25,000
Garage Door Replacement - Fire Station 3	FD-FAC-006	2	50,000					50,000
Carpet Replacement - Fire Station 1	FD-FAC-007	3				40,000		40,000
SCBA Fill Station and Compressor - Fire Station 2	FD-FAC-008	3					35,000	35,000
Fire Department Total			106,000	94,500	46,000	62,000	80,000	388,500
Police Department								
Schertz Building Reconfiguration - Police	PD-FAC-001	2				20,000	200,000	220,000
Police Department Total						20,000	200,000	220,000
Public Works Department								
600 North Ave - Chainlink Replacement	PW-FAC-001	2	32,118					32,118
600 North Ave - Garage Operators Replacement	PW-FAC-002	2	73,872	75,571				149,443
600 North Ave - Restroom Renovation	PW-FAC-003	3	29,303					29,303
600 North Avenue - Roof Replacement	PW-FAC-004	1		267,821				267,821
Schertz - Phase 2 BAS Upgrades	PW-FAC-015	1	47,094					47,094
Schertz - Generator Replacement	PW-FAC-016	2	80,295					80,295
Schertz - Roof Rehabilitation	PW-FAC-017	2			267,742			267,742
544 North Ave - Asphalt Replacement	PW-FAC-018	3	47,094					47,094
544 North Ave - Garage Operators Replacement	PW-FAC-019	3			88,165			88,165
544 North Ave - Garage Exhaust System	PW-FAC-020	3		40,116				40,116
544 North Ave - Life Safety System	PW-FAC-021	3		37,471				37,471
544 North Ave - Radiant Tube Heaters	PW-FAC-022	3				40,116		40,116
544 North Ave - Restroom Renovation	PW-FAC-023	3		53,530				53,530
544 North Ave - Roof Replacement	PW-FAC-024	3	118,770					118,770
544 North Ave - Wall Repair	PW-FAC-025	3		29,571				29,571
Public Works Department Total			428,546	504,080	355,907		40,116	1,328,649
GRAND TOTAL			534,546	625,961	435,519	82,000	320,116	1,998,142

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Description **Total Project Cost: \$27,381**

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

Justification

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

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		27,381				27,381
Total		27,381				27,381

Funding Sources	2021	2022	2023	2024	2025	Total
Public Building Improvement Fund		27,381				27,381
Total		27,381				27,381

Budget Impact/Other

No additional cost or savings to operating budget.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

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

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

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		25,000				25,000
Total		25,000				25,000

Funding Sources	2021	2022	2023	2024	2025	Total
Public Building Improvement Fund		25,000				25,000
Total		25,000				25,000

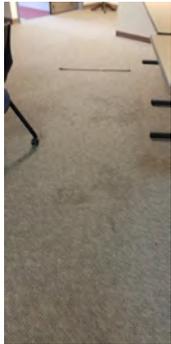
Budget Impact/Other
 No material additional cost or savings to operating budget.

Capital Plan

2021 *thru* 2025

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**
 Last replaced 2009, the carpet in the front of the station needs replacing. Areas include the training room, communications room, and administration.

Justification
 Carpet scheduled to be replaced in 2024. Wear patterns are starting to show.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance				40,000		40,000
Total				40,000		40,000

Funding Sources	2021	2022	2023	2024	2025	Total
Public Building Improvement Fund				40,000		40,000
Total				40,000		40,000

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

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # FD-FAC-008
Project Name SCBA Fill Station and Compressor - Fire Station 2



Type Improvement **Department** Fire Department
Useful Life 20 years **Contact** Fire Chief
Category Buildings **Priority** 3 Less Important
Project Scope New Project

Description **Total Project Cost: \$35,000**
 Replacing an SCBA fill station and air compressor purchased through a grant in 2005.

Justification
 Breathing air systems have a 20 year life expectancy. The system should be replaced in 2025 to ensure safe and efficient SCBA filling capabilities.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance					35,000	35,000
Total					35,000	35,000

Funding Sources	2021	2022	2023	2024	2025	Total
Public Building Improvement Fund					35,000	35,000
Total					35,000	35,000

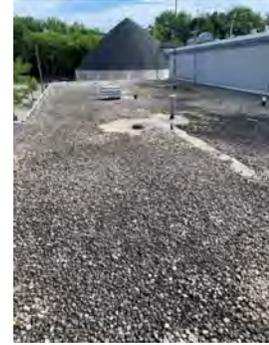
Budget Impact/Other
 No material additional cost or savings to operating budget.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-FAC-004
Project Name 600 North Avenue - Roof Replacement



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

Description **Total Project Cost: \$267,821**

Remove old roofing system. Install new roof to current code requirements. Another option remove ballast and rehab the current roof which would extend the life for 15-20 more years.

Justification

Roof is past useful life and in disrepair.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		267,821				267,821
Total		267,821				267,821

Funding Sources	2021	2022	2023	2024	2025	Total
Public Building Improvement Fund		267,821				267,821
Total		267,821				267,821

Budget Impact/Other

Staff anticipates a savings of \$1,500/year in critical repairs.

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance		-2,500	-2,500	-2,500	-2,500	-10,000
Total		-2,500	-2,500	-2,500	-2,500	-10,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Description **Total Project Cost: \$80,295**
 Remove old unit. Install new unit with fencing.

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

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	80,295					80,295
Total	80,295					80,295

Funding Sources	2021	2022	2023	2024	2025	Total
Public Building Improvement Fund	80,295					80,295
Total	80,295					80,295

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-500	-500	-500	-500	-500	-2,500
Total	-500	-500	-500	-500	-500	-2,500

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-FAC-018
Project Name 544 North Ave - Asphalt Replacement

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



Description **Total Project Cost:** \$47,094

The project includes resurfacing of 1,500 square yards of asphalt paving around the property.

Justification

Standing water is often present on the asphalt. Pavement cracks and significant deterioration are found throughout the surface.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	47,094					47,094
Total	47,094					47,094

Funding Sources	2021	2022	2023	2024	2025	Total
Public Building Improvement Fund	47,094					47,094
Total	47,094					47,094

Budget Impact/Other

No material additional cost or savings to operating budget.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

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



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

Description **Total Project Cost: \$29,571**
 Recommended inspection and repair and replacement of steel lintels. Replacement of damaged masonry, step cracks and mortar deterioration.

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

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		29,571				29,571
Total		29,571				29,571

Funding Sources	2021	2022	2023	2024	2025	Total
Public Building Improvement Fund		29,571				29,571
Total		29,571				29,571

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance		-500	-500	-500	-500	-2,000
Total		-500	-500	-500	-500	-2,000

Fund Narrative – Libertyville Sports Complex Fund

Description of Fund

The Libertyville Sports Complex Fund is an enterprise fund used to account for the operational and capital expenditures associated with the Village's Sports Complex property at Route 45 and Peterson Road. The property includes an indoor sports complex, a driving range, and miniature golf course. The development of the property and facilities, completed in 2002, was financed with approximately \$25 million in alternate revenue bonds. The driving range and miniature golf course property are currently under contract for sale to a private developer.

Cash Flow Observations – FY 2021-2025

As has been the case for many years, the Sports Complex operation does not produce sufficient operating revenues to offset its debt service or capital payment. The cash flow forecast for the next five years shows a deteriorating position as debt service payments increase in fiscal year 2021-2022 and operating income shifts from black to red. Because the Libertyville Sports Complex Fund completes each fiscal year with negative cash, the General Fund makes a transfer to bring the fund's cash position back to zero. This transfer is anticipated to grow from \$1.4 million in fiscal year 2020-2021 to \$1.8 million in fiscal year 2024-2025.

Even more concerning is the outstanding capital needs at the Indoor Sports Complex. The building has not been meaningfully improved since its construction and there are several significant projects that have been identified as part of this Capital Plan. As there is barely enough cash to support operations, addressing the facility's capital needs will be very difficult.

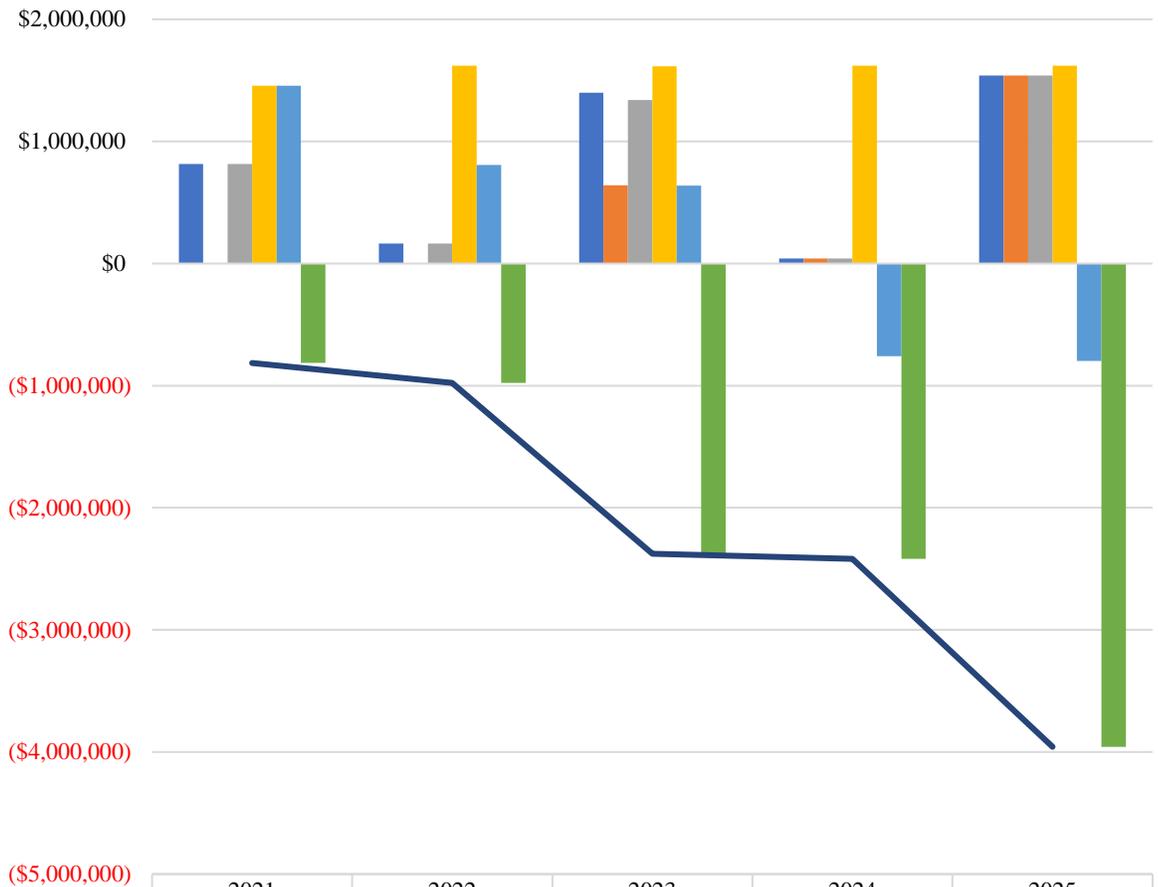
The current cash flow projection does not include a potential sale of driving range and miniature golf property. The Village Board has indicated its desire to use the potential sale proceeds to prepay and refinance the Sports Complex debt.

Project Observations – FY 2021-2025

There are several significant projects in the Libertyville Sports Complex Fund that were identified as part of the capital planning process. In the near term, the HVAC system at the Indoor Sports Complex requires rehabilitation. In fiscal year 2022-2023, staff are recommending enhancements to the softball field and sports floor surface. In fiscal year 2024-2025, the Indoor Sports Complex roof will need to be replaced at an estimated cost of \$1,500,000. Minor projects identified include replacement of fitness equipment, additional hanging basketball standards, repair of exterior doors, and washroom renovations. It is anticipated that additional capital needs will be identified in future versions of the Capital Plan due to other assets reaching the end of their useful lives.

Fund Narrative – Libertyville Sports Complex Fund

Funding Overview - Libertyville Sports Complex Fund



	2021	2022	2023	2024	2025
Total Projects	\$816,000	\$163,300	\$1,399,436	\$40,000	\$1,540,000
Critical Projects	\$0	\$0	\$640,000	\$40,000	\$1,540,000
Critical and Important Projects	\$816,000	\$163,300	\$1,339,436	\$40,000	\$1,540,000
Other Uses	\$1,455,680	\$1,621,005	\$1,616,305	\$1,619,005	\$1,619,005
Available Funding	\$1,457,030	\$806,355	\$638,355	(\$758,381)	(\$798,381)
Funding Shortfall	(\$814,650)	(\$977,950)	(\$2,377,386)	(\$2,417,386)	(\$3,957,386)
Year End Cash Balance	(\$814,650)	(\$977,950)	(\$2,377,386)	(\$2,417,386)	(\$3,957,386)

Attachments:

1. Funding and cash balance summary for FY 2021-2025.
2. List of projects for FY 2021-2025.
3. Project detail sheets for capital projects scheduled between FY 2021-2025.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

Source	2021	2022	2023	2024	2025	
Sports Complex Fund						
Beginning Balance	1,350	(814,650)	(977,950)	(2,377,386)	(2,417,386)	
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income from Five-Year Plan	56,285	(26,184)	(110,286)	(196,078)	(196,078)	
Sports Complex Debt Subsidy	1,399,395	1,647,189	1,726,591	1,815,083	1,815,083	
<i>Total</i>	1,455,680	1,621,005	1,616,305	1,619,005	1,619,005	
Total Revenues and Other Fund Sources	1,455,680	1,621,005	1,616,305	1,619,005	1,619,005	
Total Funds Available	1,457,030	806,355	638,355	(758,381)	(798,381)	
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Recreation and Sports Complex</u>						
Additional Hanging Basketball Standards	RSC-EQU-001	0	0	(60,000)	0	0
Replacement of Fitness Equipment	RSC-EQU-002	0	0	(40,000)	(40,000)	(40,000)
Exterior/Interior Signage	RSC-FAC-001	(37,000)	0	0	0	0
Exterior Doors	RSC-FAC-002	0	(25,300)	0	0	0
Exterior Painting & Caulking	RSC-FAC-003	(150,000)	0	0	0	0
Garage Doors/Operators	RSC-FAC-004	0	0	(40,000)	0	0
LSC HVAC & Building Automation System	RSC-FAC-005	(629,000)	0	0	0	0
Sports Complex Roof	RSC-FAC-006	0	0	0	0	(1,500,000)
Softball Field Artificial Surface	RSC-FAC-007	0	0	(659,436)	0	0
Replacement of Rubberized Sports Surface	RSC-FAC-008	0	0	(600,000)	0	0
Washroom Renovations	RSC-FAC-009	0	(138,000)	0	0	0
<i>Total</i>		(816,000)	(163,300)	(1,399,436)	(40,000)	(1,540,000)
<i>Other Uses</i>						
Debt Service Expense		(1,455,680)	(1,621,005)	(1,616,305)	(1,619,005)	(1,619,005)
<i>Total</i>		(1,455,680)	(1,621,005)	(1,616,305)	(1,619,005)	(1,619,005)
Total Expenditures and Uses		(2,271,680)	(1,784,305)	(3,015,741)	(1,659,005)	(3,159,005)

Source	2021	2022	2023	2024	2025
Sports Complex Fund					
Change in Fund Balance	(816,000)	(163,300)	(1,399,436)	(40,000)	(1,540,000)
Ending Balance	(814,650)	(977,950)	(2,377,386)	(2,417,386)	(3,957,386)



PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Recreation and Sports Complex								
Additional Hanging Basketball Standards	RSC-EQU-001	3			60,000			60,000
Replacement of Fitness Equipment	RSC-EQU-002	1			40,000	40,000	40,000	120,000
Exterior/Interior Signage	RSC-FAC-001	2	37,000					37,000
Exterior Doors	RSC-FAC-002	2		25,300				25,300
Exterior Painting & Caulking	RSC-FAC-003	2	150,000					150,000
Garage Doors/Operators	RSC-FAC-004	2			40,000			40,000
LSC HVAC & Building Automation System	RSC-FAC-005	2	629,000					629,000
Sports Complex Roof	RSC-FAC-006	1					1,500,000	1,500,000
Softball Field Artificial Surface	RSC-FAC-007	2			659,436			659,436
Replacement of Rubberized Sports Surface	RSC-FAC-008	1			600,000			600,000
Washroom Renovations	RSC-FAC-009	2		138,000				138,000
Recreation and Sports Complex Total			816,000	163,300	1,399,436	40,000	1,540,000	3,958,736
GRAND TOTAL			816,000	163,300	1,399,436	40,000	1,540,000	3,958,736

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # RSC-EQU-001
Project Name Additional Hanging Basketball Standards



Type Equipment
Useful Life 10 years
Category Equipment: Miscellaneous
Project Scope New Project
Department Recreation and Sports Complex
Contact Recreation and Sports Complex Director
Priority 3 Less Important

Description **Total Project Cost: \$60,000**
 Addition of 12 additional hanging basketball hoops. Adds more hoops to existing courts for flexibility, and the ability to put more teams on a court for training. The Beige Court would be an addition of two hanging hoops. Portable hoops are currently used on this court.

Justification
 Can satisfy demand for basketball practice/training/game space with added permanent hoops. Enhanced revenue potential.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			60,000			60,000
Total			60,000			60,000

Funding Sources	2021	2022	2023	2024	2025	Total
Sports Complex Fund			60,000			60,000
Total			60,000			60,000

Budget Impact/Other
 Potential increase to revenues as a result of the expanded basketball court offerings.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # RSC-EQU-002
Project Name Replacement of Fitness Equipment



Type Equipment
Useful Life 10 years
Category Equipment: Miscellaneous
Project Scope Annual Program
Department Recreation and Sports Complex
Contact Recreation and Sports Complex Director
Priority 1 Critical

Description **Total Project Cost: \$120,000**

Replace the equipment in the fitness center. Project can be done in phases over a three year period.

Year 1 - Cardio equipment
 Year 2 - Strength equipment
 Year 3 - Cycles

Justification

Fitness equipment will be nearing the end of its useful life which could make it unsafe to use. New and updated equipment could lead to new members. Not replacing could jeopardize \$300,000+ in membership revenues.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			40,000	40,000	40,000	120,000
Total			40,000	40,000	40,000	120,000

Funding Sources	2021	2022	2023	2024	2025	Total
Sports Complex Fund			40,000	40,000	40,000	120,000
Total			40,000	40,000	40,000	120,000

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance			-1,000	-1,000	-1,000	-3,000
Total			-1,000	-1,000	-1,000	-3,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project #	RSC-FAC-001		
Project Name	Exterior/Interior Signage		
Type	Equipment	Department	Recreation and Sports Complex
Useful Life	10 years	Contact	Recreation and Sports Complex Director
Category	Buildings	Priority	2 Important
Project Scope	New Project		



Description **Total Project Cost: \$37,000**

This digital message board promotes Department and Village recreational offerings capturing the vehicular traffic on Route 45 and Peterson Road estimated to have 40,000 cars daily.

Justification

The existing (original) digital message board has exceeded its lifespan of use. Frequent and costly repairs combined with lack of replaceable parts deems this expense a priority.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	37,000					37,000
Total	37,000					37,000

Funding Sources	2021	2022	2023	2024	2025	Total
Sports Complex Fund	37,000					37,000
Total	37,000					37,000

Budget Impact/Other

Staff anticipates a savings of \$3,000/year in maintenance of the existing message board.

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-3,000	-3,000	-3,000	-3,000	-3,000	-15,000
Total	-3,000	-3,000	-3,000	-3,000	-3,000	-15,000

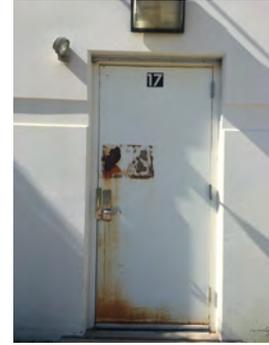
Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # RSC-FAC-002

Project Name Exterior Doors



Type Maintenance

Department Recreation and Sports Complex

Useful Life 20 years

Contact Recreation and Sports Complex Director

Category Buildings

Priority 2 Important

Project Scope New Project

Description

Total Project Cost: \$25,300

Replacement of 23 doors around the perimeter of the Sports Complex.

Justification

Doors are original to the building (2002), and have exceeded their useful life span. Will improve the appearance of the facility.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings		25,300				25,300
Total		25,300				25,300

Funding Sources	2021	2022	2023	2024	2025	Total
Sports Complex Fund		25,300				25,300
Total		25,300				25,300

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project #	RSC-FAC-003		
Project Name	Exterior Painting & Caulking		
Type	Maintenance	Department	Recreation and Sports Complex
Useful Life	10 years	Contact	Recreation and Sports Complex Director
Category	Buildings	Priority	2 Important
Project Scope	New Project		



Description **Total Project Cost: \$150,000**

Painting and caulking of the exterior of the Sports Complex walls and awnings.

Justification

The exterior of the Sports Complex is in poor condition as it has not been painted in more than 10 years. A new coat of paint would help improve the look of the building as well as protect the building from the weather elements.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	150,000					150,000
Total	150,000					150,000

Funding Sources	2021	2022	2023	2024	2025	Total
Sports Complex Fund	150,000					150,000
Total	150,000					150,000

Budget Impact/Other

Currently unknown pending degree of facility improvements.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # RSC-FAC-004
Project Name Garage Doors/Operators



Type Equipment
Useful Life 10 years
Category Buildings
Project Scope New Project

Department Recreation and Sports Complex
Contact Recreation and Sports Complex Director
Priority 2 Important

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

Replacement of five garage doors and operators in the Sports Complex. Three doors in the maintenance garage, one door on the north end of the facility, one door on the east side of the facility.

Justification

Doors are original to the building (2002), and have exceeded their useful lifespan.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			40,000			40,000
Total			40,000			40,000

Funding Sources	2021	2022	2023	2024	2025	Total
Sports Complex Fund			40,000			40,000
Total			40,000			40,000

Budget Impact/Other

Currently unknown pending degree of facility improvements.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # RSC-FAC-005
Project Name LSC HVAC & Building Automation System

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

Department Recreation and Sports Complex
Contact Recreation and Sports Complex Director
Priority 2 Important



Description **Total Project Cost:** \$629,000

Replacement of the Sports Complex HVAC units.

Justification

Equipment original to the facility (2002). Typical life expectancy is 15-20 years. The current building automation system is obsolete and not servicable.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	629,000					629,000
Total	629,000					629,000

Funding Sources	2021	2022	2023	2024	2025	Total
Sports Complex Fund	629,000					629,000
Total	629,000					629,000

Budget Impact/Other

Improvement will likely lower heating and cooling bills in the facility, but at this time is unquantified.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # RSC-FAC-006
Project Name Sports Complex Roof

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

Department Recreation and Sports Complex
Contact Recreation and Sports Complex Director
Priority 1 Critical



Description **Total Project Cost: \$1,500,000**

Replace the roof of the Sports Complex.

Justification

Roof is original to the Sports Complex (2002). A new roof will protect the facility from weather elements and will provide a solution to leaks that pop up during heavy rain storms or when snow melts in the winter/spring months.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance					1,500,000	1,500,000
Total					1,500,000	1,500,000

Funding Sources	2021	2022	2023	2024	2025	Total
Sports Complex Fund					1,500,000	1,500,000
Total					1,500,000	1,500,000

Budget Impact/Other

Improvement will likely lower heating and cooling bills in the facility, but at this time is unquantified.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # RSC-FAC-007
Project Name Softball Field Artificial Surface



Type Improvement
Useful Life 20 years
Category Park Improvements
Project Scope New Project
Department Recreation and Sports Complex
Contact Recreation and Sports Complex Director
Priority 2 Important

Description **Total Project Cost:** \$659,436

Install an artificial surface on existing LSC Outdoor Softball Field.

Justification

The Village of Libertyville has the ability to have beneficial cost savings due to elimination of field maintenance supplies and field maintenance labor. Potential revenue increase due to greater field access (sloppy fields due to rain), enhancement of calendar of field usage (seasonal usage vs. full year usage), augment revenues with potential expansion of sports leagues and creation of ancillary or special events.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance			659,436			659,436
Total			659,436			659,436

Funding Sources	2021	2022	2023	2024	2025	Total
Sports Complex Fund			659,436			659,436
Total			659,436			659,436

Budget Impact/Other

A turf field would allow for additional revenues to be generated through an additional season of softball leagues as well as more opportunity to rent out the field with less frequent cancellations due to poor weather conditions. There would also be a decrease in expenses in staff, equipment, and supplies needed to prep the field.

Given that net positive cost savings would be revenue-contingent, quantified estimates are currently not available.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # RSC-FAC-008
Project Name Replacement of Rubberized Sports Surface

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

Department Recreation and Sports Complex
Contact Recreation and Sports Complex Director
Priority 1 Critical



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

Replacement of facility floor surface installed in the facility in 2002. Nearing the end of life expectancy.

Justification

Rentals of the sports floor are one of the main sources of revenue for the facility.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance			600,000			600,000
Total			600,000			600,000

Funding Sources	2021	2022	2023	2024	2025	Total
Sports Complex Fund			600,000			600,000
Total			600,000			600,000

Budget Impact/Other

Replacing the sports floor will help maintain approximately \$600,000 annually in revenue.

Capital Plan

2021 *thru* 2025

Village of Libertyville, Illinois

Project # RSC-FAC-009
Project Name Washroom Renovations



Type Improvement
Useful Life 20 years
Category Buildings
Project Scope New Project
Department Recreation and Sports Complex
Contact Recreation and Sports Complex Director
Priority 2 Important

Description **Total Project Cost: \$138,000**
 Renovation of the most frequently used washrooms in the facility. Facility reserve study indicates renovation by 2022.

Justification
 Customers demand washroom space that accomodates their personal needs. Washrooms are original to the facility (2002). Although cleaned nightly, wear and tear over the years presents an image that the facility washrooms are not clean.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		138,000				138,000
Total		138,000				138,000

Funding Sources	2021	2022	2023	2024	2025	Total
Sports Complex Fund		138,000				138,000
Total		138,000				138,000

Budget Impact/Other
 Potential impact to operating revenues if facility washrooms do not measure up to customer satisfaction.

Estimated Capital Needs Fiscal Years 2026-2030

Background

As part of the Village’s capital planning exercises, departments were asked to formulate capital needs requirements for the second half of the ten-year plan on a broad categorical basis, since identifying individual projects with precision is difficult so far out. When the Capital Improvement Plan document is updated annually, projects on the front end of the plan will drop off and outer year projects will be shifted forward. At this point, needs identified in year six of the Plan will be converted into project details for the new year five.

Years 1-5



- Full project detail
- Estimated project cost

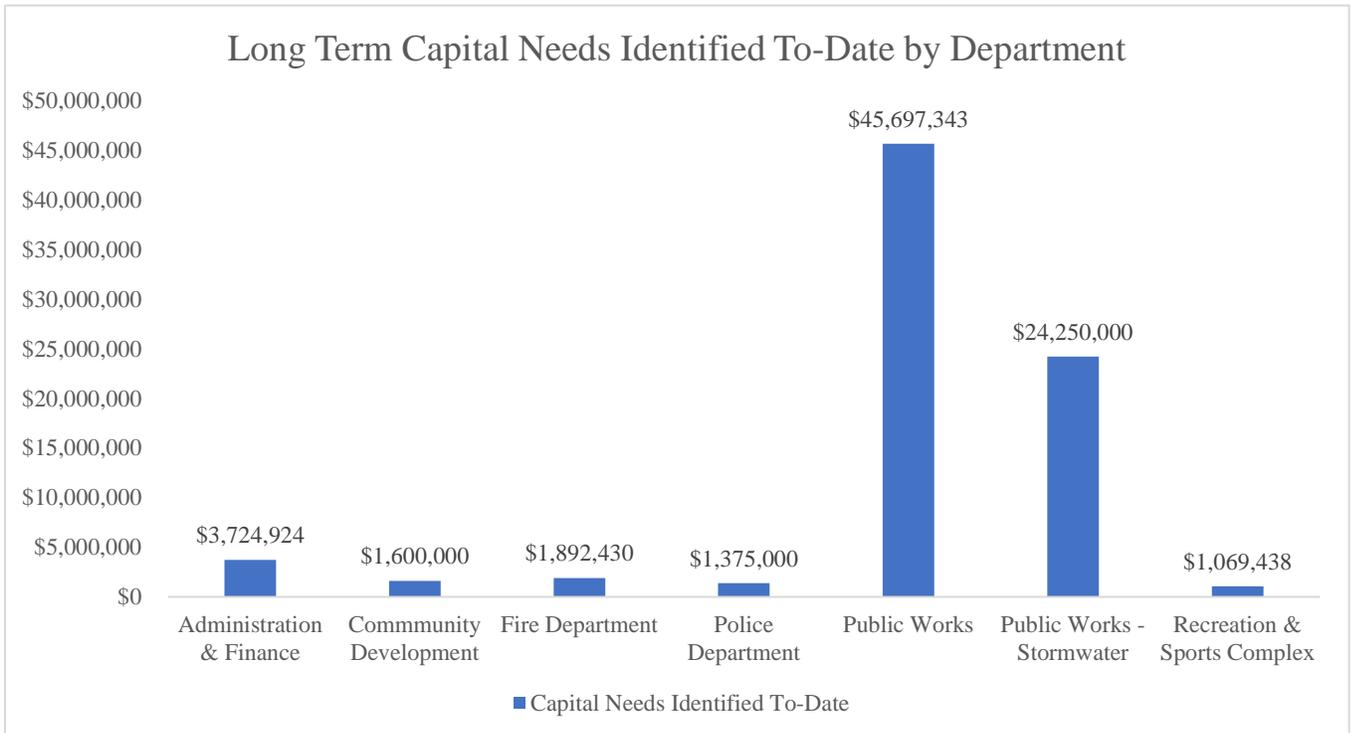
Years 6-10



- Summary of needs by category
- Aggregated cost estimates

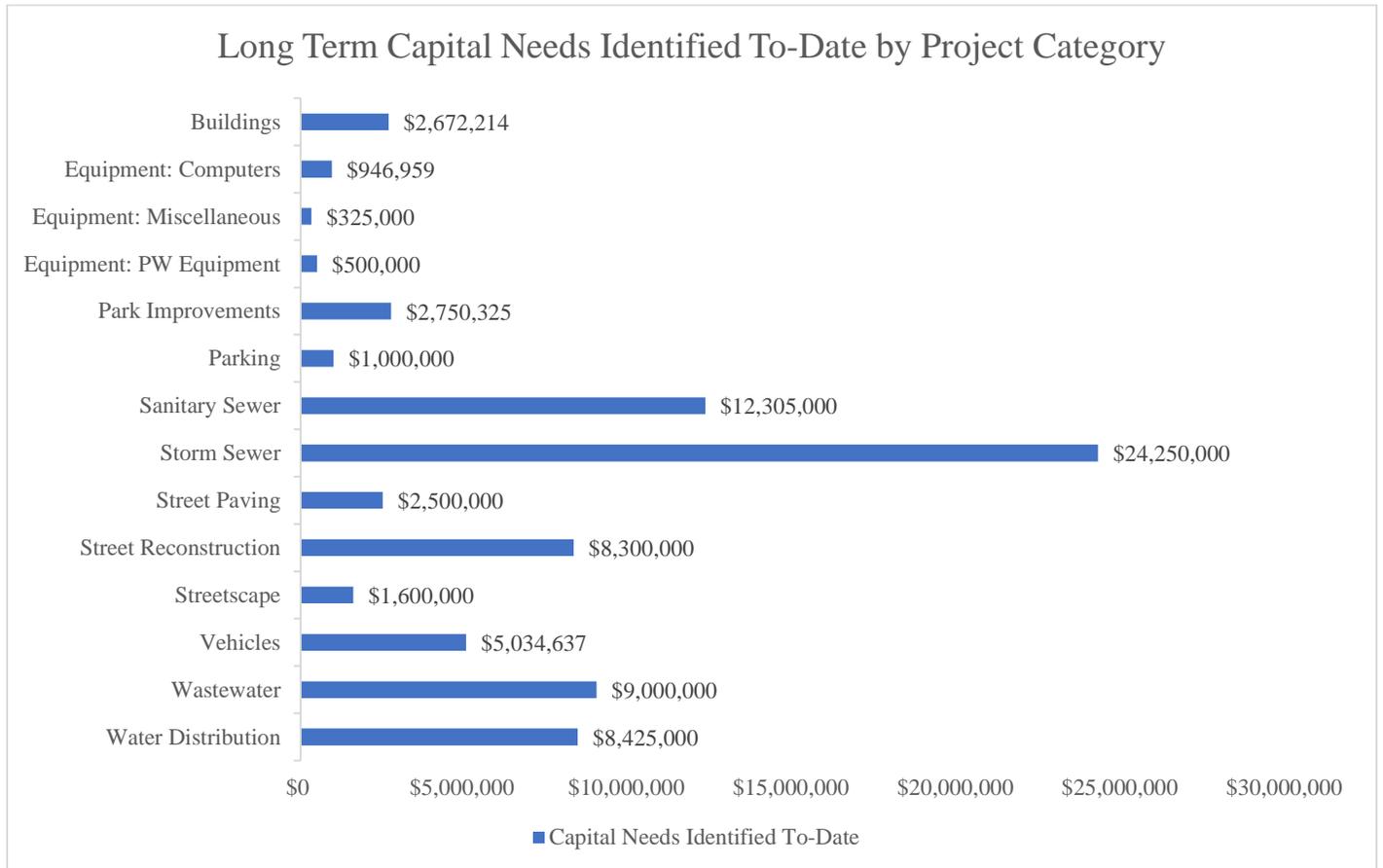
Long-Term Needs

While the individual projects outlined in years one through five of the Plan are significant in addressing the Village’s outstanding capital deficiency, the Village still has extensive capital needs in the outer years of the Plan totaling an estimated **\$79,609,135**. The table below outlines long-term capital needs by department.



Estimated Capital Needs Fiscal Years 2026-2030

By project type, the estimated capital needs data is as follows:



A vast majority of estimated long-term capital needs consists of infrastructure improvements, which includes roads, buildings, and utilities. Many of the estimated expenses associated with the Village’s utility operation are covered by water and sewer rates, while much of the general capital expenses do not have a substantial dedicated recurring funding source.

Other areas of interest pertaining to long-term capital needs include park improvements (Parks Master Plan), ongoing vehicle replacements, and building updates. Since needs estimates were prepared in aggregate, there was not per-project assignment available for project priority. However, staff estimates that many of the projects eventually derived from the estimates will likely be classified as Critical or Important.

Finally, it is vital to recognize that ten years is a long period of time and that while every effort has been made to identify broad levels of capital needs in years six through ten, it would be unreasonable to expect that those estimates are final. Countless internal and external elements such as economic conditions, Village Board policy direction, and internal restructuring could impact estimated capital needs. Consequently, this long-term analysis will be updated annually.

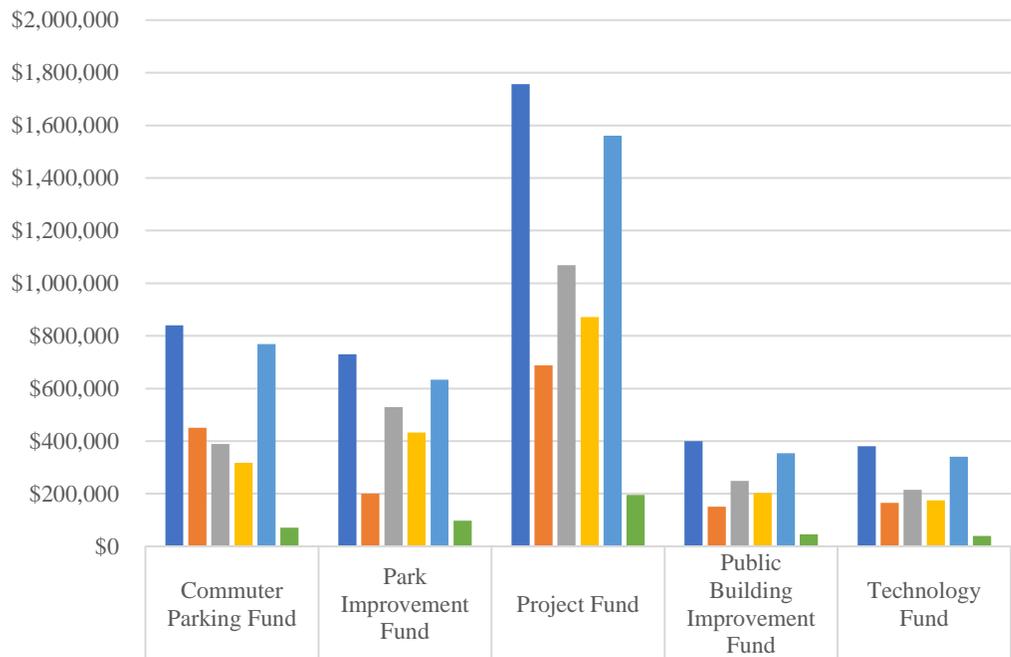
Impact of Non-Home Rule Sales Tax

Background

The Village Board has indicated that it may consider future placement of a non-home rule sales tax referendum question on the ballot in order to fund general Village capital needs. A non-home rule sales tax is a tax on tangible personal property sold at retail within the Village. This tax is in addition to the State of Illinois sales tax that is shared with the Village. All tangible personal property except for titled property and food for consumption that is to be consumed off premise from where it is sold is subject to the tax. The tax can be imposed in one-quarter percent increments up to one percent.

A non-home rule sales tax would address many of the Village’s general capital deficiencies over the next five years and beyond. The Village estimates that a non-home rule sales tax would generate approximately \$3,000,000 in additional revenue annually. Were the Village Board to subsequently repeal the one percent local Places for Eating Tax, total new revenue for the Village to use for capital needs would be approximately \$2,000,000 per year. The charts below outline the impact of a non-home rule sales tax on the Village’s general capital funding deficiency.

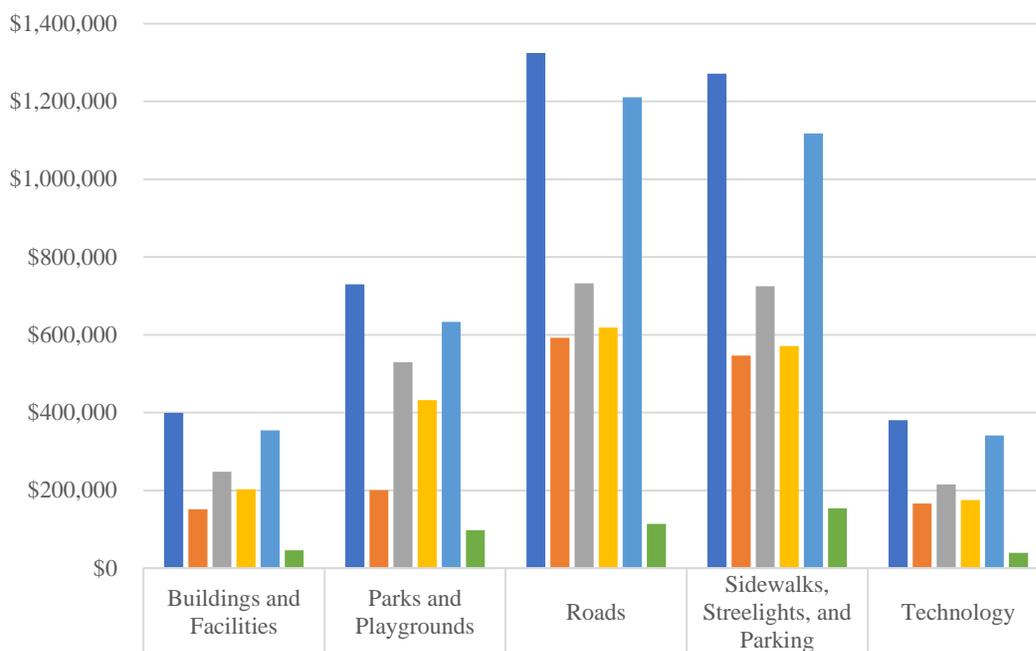
Non-Home Rule Sales Tax Impact on Funding Deficiencies by Fund



■ Five-Year Average Annual Project Spend	\$840,000	\$730,085	\$1,756,600	\$399,628	\$380,717
■ Annual Funding - Current Sources	\$451,028	\$200,560	\$688,294	\$151,367	\$165,842
■ Current Shortfall	\$388,972	\$529,525	\$1,068,306	\$248,261	\$214,875
■ NHR Sales Tax Assigned	\$317,536	\$432,276	\$872,108	\$202,667	\$175,413
■ Total Funding - With NHR Sales Tax	\$768,564	\$632,836	\$1,560,402	\$354,034	\$341,255
■ Remaining Shortfall	\$71,436	\$97,249	\$196,198	\$45,594	\$39,462

Impact of Non-Home Rule Sales Tax

Non-Home Rule Sales Tax Impact on Funding Deficiencies by Project Type



	Buildings and Facilities	Parks and Playgrounds	Roads	Sidewalks, Streelights, and Parking	Technology
Five-Year Average Annual Project Spend	\$399,628	\$730,085	\$1,325,000	\$1,271,600	\$380,717
Annual Funding - Current Sources	\$151,367	\$200,560	\$592,447	\$546,875	\$165,842
Current Shortfall	\$248,261	\$529,525	\$732,553	\$724,725	\$214,875
NHR Sales Tax Assigned	\$202,667	\$432,276	\$618,615	\$571,029	\$175,413
Total Funding - With NHR Sales Tax	\$354,034	\$632,836	\$1,211,062	\$1,117,904	\$341,255
Remaining Shortfall	\$45,594	\$97,249	\$113,938	\$153,696	\$39,462

With a \$2,000,000 annual cash infusion from a non-home rule sales tax, the Village can substantially address the funding deficiencies in its general capital needs. A non-home rule sales tax will not address all deficiencies, however. Based on current estimates, the remaining shortfall aggregated from the project categories listed above is \$449,939 annually. This was apportioned to each fund/project type as a function of their proposed expenses versus the total costs of projects—the Board may choose to reallocate this shortfall based on their policy preferences.

While the remaining shortfall is somewhat concerning, staff believes it can be mitigated with strategic project scheduling, value engineering, opportunities to secure one-time sources of revenue such as grants, or the sale of the Sports Complex Golf Learning Center/Family Entertainment Center property and subsequent debt refinance. Also of note, the main cautionary element related to a non-home rule sales tax would be its economic sensitivity. If the economy were to enter a recession and impact sales tax remittances, the funding capacity and shortfall estimates listed above would need to be reevaluated.

Glossary of 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.

Glossary of Terms

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.

Glossary of Terms

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 Principles (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.

Glossary of Terms

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.

Glossary of Terms

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. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Retained Earnings: An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Tax Increment District: A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

Glossary of Terms

FINANCE ACRONYMS

- APWA:** American Public Works Association
- CAD:** Computer Aided Dispatch
- CBD:** Central Business District
- CIF:** Capital Improvement Fund
- EAV:** Equalized Assessed Valuation
- EMA:** Emergency Management Agency
- FLSA:** Fair Labor Standards Act
- GFOA:** Government Finance Officers Association
- GLMV:** Green Oaks, Libertyville, Mundelein, Vernon Hills
- HVAC:** Heating, Ventilation Air Conditioning
- IMF:** Infrastructure Maintenance Fee
- IMRF:** Illinois Municipal Retirement Fund
- IPBC:** Intergovernmental Personnel Benefit Cooperative
- IRMA:** Intergovernmental Risk Management Agency
- MDC:** Mobile Data Computer
- MFT:** Motor Fuel Tax
- NIPC:** Northeastern Illinois, Planning Commission
- NWMC:** North West Municipal Conference
- NWWS:** North West Water Sewer
- TERF:** Technology Equipment and Replacement Fund
- TIF:** Tax Increment Financing
- WSCI:** Water Sewer Capital Improvements

Appendices

Appendix A – Village of Libertyville Fixed Asset Policy

Appendix B – Capital Planning Schedule (2019)



MEMORANDUM

TO: Administrative Staff

FROM: Kevin J. Bowens, Village Administrator

DATE: August 4, 2004

REVISED: May, 2019 – Nicholas A. Mostardo, Finance Director

ADMINISTRATIVE POLICY 04-01: Fixed Asset Policy

STATEMENT OF PURPOSE

The purpose of this policy is to establish procedures governing the capitalization of the Village of Libertyville's fixed assets. The policy is meant to ensure compliance with various accounting and financial reporting standards including generally accepted accounting principles (GAAP), Governmental Accounting, Auditing and Financial Reporting (GAAFR), Governmental Accounting Standards Board (GASB), and applicable State and Federal capital asset regulatory and reporting requirements related to property.

SCOPE

This policy provides for the capitalization of all Village owned or leased assets with a value greater than the capitalization threshold for the asset type, as set forth in Table A, and having a useful life of more than one year.

GENERAL POLICY

Responsibility for control of assets will rest with the department wherein the asset is located.

Fixed assets are assets with a value **greater than \$25,000** and having a useful life in excess of one year. These assets are obtained for the purpose of long-term use or to enhance the value of a building or land having significant value. Fixed assets include land, land improvements, buildings, building improvements, vehicles, machinery and equipment, furniture and fixtures, and infrastructure. When budgeting for or purchasing a fixed asset, the item will be charged to a capital account within the fund that is offsetting that acquisition cost of the asset.

Fixed Asset Categories

- (1) Land - Includes all land purchased or otherwise acquired by the Village. All costs incurred in preparing the land for its intended use should be included in the cost of the land. Land is not a depreciable asset.
- (2) Building and Building Improvements - Buildings are valued at the purchase price or cost of construction. The cost should include all charges applicable to the building, including broker's or architect's fees. Additions and improvements to buildings, as well as the cost of permanently attached fixtures, should be added to the building account if the cost enhances the buildings functionality or extends the asset's useful life.
- (3) Machinery and Equipment - The machinery and equipment account should consist of property that does not lose its identity when removed from its location and is not changed materially or expended in use. These assets are recorded at cost, including freight, installation and other charges incurred to place the asset in use.

- (4) Construction Work in Progress - This category is used for a building or other capital projects that are incomplete at the end of a fiscal year. When the project is completed, the cumulative costs are transferred to an appropriate capital asset category.
- (5) Infrastructure - Infrastructure includes roads, bridges, drainage systems, water, and sewer systems. These assets are recorded at historical cost and include the costs necessary to place the asset in its location or condition. Additions and improvements will only be capitalized if the cost either enhances the asset's functionality or extends the asset's useful life. As such, the following costs are expensed as opposed to being capitalized: Road resurfacing/sealing, Sidewalk/Curb patching, sewer line re-alignment, manhole restorations, water main repairs.
- (6) Vehicles – Any vehicle with a cost greater than \$25,000 will be categorized as a fixed asset. Items that are permanently installed on the vehicle should be included as part of the cost of the vehicle.

RETIREMENT OF ASSETS

Assets are typically retired for three reasons: obsolescence, sale or trade, and theft or loss. In general, the Village's practice is to use an asset until it no longer is useful or serviceable. However, assets may be sold or traded-in when it is the best interest to do so. Assets retired before the end of their useful life must be sold by competitive sale, negotiated sale or auction. The Village Board shall approve the retirement of all assets.

MODIFICATIONS TO ASSETS

Modifications to an asset that prolong a fixed asset's economic life or expand its usefulness should be recorded as part of the asset. Normal repairs that maintain the asset in present condition should be recorded as an expenditure/expense and not capitalized.

DEPRECIATION OF FIXED ASSETS

Depreciation is used to reflect the economic loss in the value of an asset. Generally Accepted Accounting Principles (GAAP) requires that the method used to allocate the cost of a capital asset over its estimated useful life be as equitable as possible to the periods during which services are obtained from the use of the asset.

In most cases, the straight line method of depreciation will be used for all assets.

TABLE A

CAPITAL ASSET CATEGORIES AND USEFUL LIVES

Asset Type	Years	Capitalization Threshold
Land	N/A	\$1
Land Improvements (Exhaustible)		
Parking Lots	20	\$25,000
Fences	20	\$25,000
Pedestrian Bridges	20	\$25,000
Bike Paths	20	\$25,000
Landscaping	30	\$25,000
Buildings	50	\$25,000
Building Improvements		
HVAC	20	\$25,000
Re-Roofing	20	\$25,000
Electrical & Plumbing	30	\$25,000
Carpet Replacement	10	\$25,000
Vehicles		
Police Squads	3	\$25,000
General Vehicles	8	\$25,000
Small Trucks	11	\$25,000
Large Trucks	15	\$25,000
Ambulances	15	\$25,000
Ladder Truck	25	\$25,000
Fire Engines, pumpers	15	\$25,000
Machinery & Equipment		
Fire equipment (ladders, hoses)	10	\$25,000
Police Communications Equipment	10	\$25,000
Heavy equipment (public works)	30	\$25,000

Computers	5	\$25,000
Furniture & Fixtures		
Office Furniture	20	\$25,000
Phone System	10	\$25,000
Kitchen Equipment	10	\$25,000
Infrastructure		
Roads/Streets	50	\$25,000
Water & Sewer Systems		
Lift Stations	40	\$25,000
Wells	40	\$25,000
Pumping Stations	40	\$25,000
Water towers	40	\$25,000
Water/Sewer Mains	40	\$25,000
Stormwater Drainage	40	\$25,000

To: All Department Heads
 From: Nicholas A. Mostardo, Director of Finance
 Date: April 17, 2019 - **Revised 7/30/2019**
 Re: Capital Planning Process Schedule

The timeline for the FY 2020-20201 – FY 2029-2030 Capital Planning Process is as follows:

Staff Milestones

<u>OK</u>	<u>Date</u>	<u>Items needed</u>
___	4/30/2019	Village Administrator and Finance Director review existing capital policies.
___	5/30/2019	Capital Improvement Plan (CIP) training with all department stakeholders.
___	7/1/2019	Deadline to return <i>Project Identification and Scoring Sheets</i>
___	7/19/2019	Finance Department compiles capital plan, financial projections, and accompanying narrative.
___	7/23/2019	Department Head team meets to discuss draft CIP.

Village Board Milestones

___	8/13/2019 8/6/2019	Capital Plan review workshop with Committee of the Whole – 6:30 Start 6:00pm
___	10/8/2019	Capital Plan adopted by Village Board at regular Board meeting.



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