

Village of Lake Bluff

FY2023-24 Biennial Budget



May 1, 2022 - April 30, 2024
Adopted March 28, 2022

FY2023-FY2024 BIENNIAL BUDGET**TABLE OF CONTENTS****PAGE****TABLE OF CONTENTS 1-2****INTRODUCTION**

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INTRODUCTION

VILLAGE OF LAKE BLUFF, ILLINOIS HISTORY

The following information is derived from Lake Bluff Illinois: A Pictorial History, a book published in 1995 by the Village of Lake Bluff Centennial Committee to commemorate Lake Bluff's Centennial.

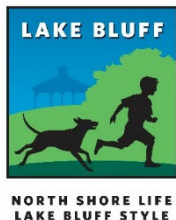
In 1818 Illinois became a state and the western shores of Lake Michigan, with its ravines and heavy woods, was used as a hunting ground by Native Americans. In the late 1820's the United State government started implementing a policy of moving Native American tribes to make way for the westward tide of white settlement. The last treaty made in Illinois was completed on September 26, 1833, with the Potawatomi tribe, opening the northeast section of Illinois to settlement. John and Catherine Cloes were the first to claim land within the area now known as Lake Bluff. They arrived in 1836 and laid claim to 100 acres fronting on Lake Michigan and going west to the Green Bay Trail. The Green Bay Trail was the route used by Native Americans and traders going from Chicago to Green Bay, Wisconsin.

In 1875 a group of affluent Methodist businessmen led by Solomon Thatcher of River Forest purchased 100 acres of lake front property from Ben Cloes to create a summer camp meeting that would attract the growing Midwestern middle class of the post-Civil War period. Thatcher and the others wanted a resort that would provide not only religious activities, but also, social, cultural, educational, and recreational programs. It was hoped that this would attract prosperous families who would invest in property; building permanent summer homes to return to each year.

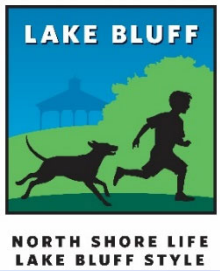
The little settlement of Rockland was renamed Lake Bluff and the Lake Bluff Camp Meeting Association was formed with Thatcher as president. However, economic troubles that plagued the nation in the late 1890's and the changing interests of society led to the decline of the camp meeting concept. The Camp Meeting Association was experiencing severe financial problems and was no longer able to provide the services and maintenance needed for the community. In 1895 Lake Bluff was incorporated as a village as a means for the community to survive into the 20th century.

There was renewed interest in real estate investment in the area prior to the beginning of the First World War. Several well-known Chicago families built elegant homes on large estates near Green Bay Road and also overlooking the lake. Lake Bluff began to actively promote development and called itself "The Village Beautiful."

In 1923, the Village Board of Trustees commissioned a comprehensive study to revitalize the business area and design a development plan for future growth. Lake Bluff planned to join the other North Shore suburbs in the race to attract new homes and growing families. Though now a full-fledged suburb, Lake Bluff has never relinquished the small town flavor and friendly spirit.



In 2010 the Village developed a strategic plan, culminating in the Vision for 2016. An objective of the strategy to sustain a robust and stable local economy was to implement a Village marketing plan; to that end, in 2013, the Village engaged North Star Destination Strategies, Inc. to determine the community's true, unique and relevant brand position to distinguish Lake Bluff in the marketplace. The logo and tag line shown to the right along with a branding program are the results of extensive research about the public perception of Lake Bluff and much community input. While Lake Bluff is part of the string of affluent communities to the North of Chicago along the shores of Lake Michigan known as the North Shore, Lake Bluff has its own style.



VILLAGE OF LAKE BLUFF ILLINOIS

PRINCIPAL OFFICIALS

VILLAGE BOARD OF TRUSTEES

Regis Charlot, President

Barbara Ankenman Kathryn Briand

Taryn Fisher Joy Markee

Steve Rappin Susan Rider

Katharine Hatch, Village Clerk

ADMINISTRATION

R. Drew Irvin, Village Administrator

Bettina K. O'Connell, Director of Finance

Walter Michael Hosking, Police Chief

Michael Croak, Building Code Supervisor

N. David Graf, Fire Chief

Jeff Hansen, Village Engineer

Glen Cole, Asst. to the Village Administrator

Peter M. Friedman, Village Attorney

Elrod Friedman, LLP



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

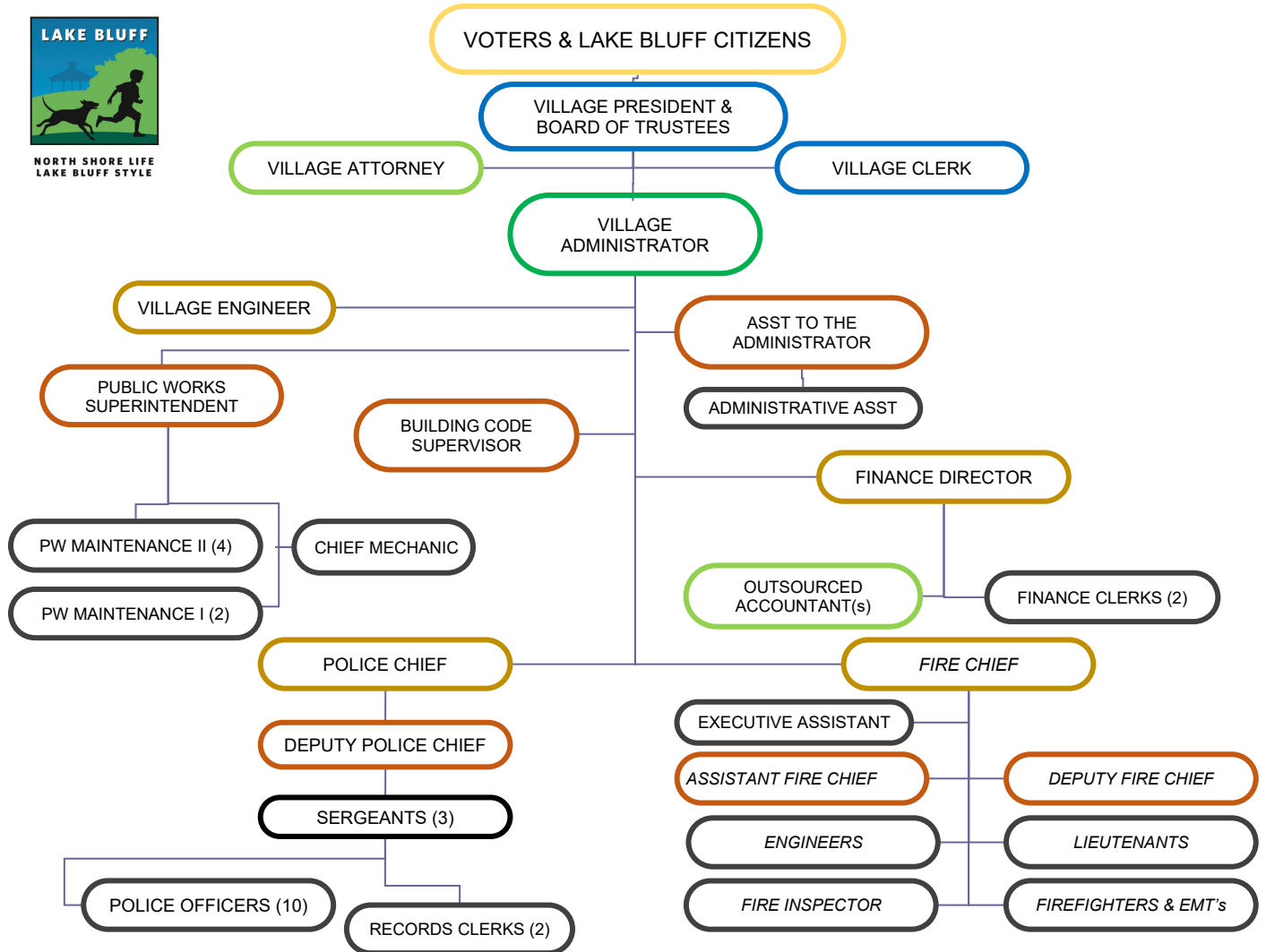
**Village of Lake Bluff
Illinois**

For the Biennium Beginning

May 01, 2020

Christopher P. Morill

Executive Director



March 11, 2022

Village Residents
Honorable Village President
Board of Trustees
Village of Lake Bluff, Illinois

In accordance with the Lake Bluff Municipal Code, it is our honor to present the Tentative Biennial Budget of the Village of Lake Bluff, Illinois for the fiscal year commencing May 1, 2022 and ending April 30, 2024 is hereby submitted. This budget, in the amount of \$15,657,009 plus \$2,555,000 in inter-fund transfers for Fiscal Year 2023 (FY23) and \$17,326,71 plus \$2,147,000 in interfund transfers for Fiscal Year 2024 (FY24), includes the Village of Lake Bluff funds and the Lake Bluff Public Library funds.

The Lake Bluff Public Library is a component unit of the Village for budget purposes. It has a separately elected Board of Trustees that directs its affairs including its tax levy and expenses. The Village is required to levy on behalf of the Library.

Pursuant to statute, a draft of this budget document was made conveniently available for public inspection on March 3, 2022. A public hearing will be held on March 14, 2022 and continued on March 28, 2022. Adoption of the budget by the corporate authorities is anticipated on March 28, 2022. Amendments made after the adoption of the budget must be approved by 2/3rd majority of the corporate authorities. This budget is available on the Village's website at www.lakebluff.org.

BIENNIAL BUDGET PROCESS OVERVIEW

The Village of Lake Bluff has used a biennial budgeting process continuously since 2017 and is one of only a small number of Illinois municipalities to use this method. This approach to budgeting strengthens the Village's long-range planning and promotes effective program management. While statute requires that the budget continue to be adopted annually, the first year's budget and financial plan forms the basis of the second year plan with minor modifications. Unexpended operating budgets from the first year may be carried over into the second year with the approval of the Village Board.

Purpose of the Biennial Budget Document. The Village's biennial budget links community goals and accomplishments with the resources necessary to do so. The Village's financial plan process does this by: clearly setting major Village goals and other important objectives (Strategic Plan); establishing reasonable timeframes and organizational responsibility for achieving them; and allocating resources for programs and projects. The resulting plan document includes and authorizes two years of operating budgets, a two-year capital improvement plan (CIP), and identifies financial trends and information for future years to support the Village's financial plan.

Major Village Goals. Goals and priorities should drive the budget process, not follow it. The Village begins each two-year budgeting process by reviewing prior goals, identifying future goals, and evaluating the Village's fiscal outlook for the next 10 years. This review includes input from community groups, Village Board advisory bodies and interested individuals. The Village then

iteratively sets and prioritizes major goals and work programs for the next two years. Village Staff prepares a preliminary budget based on the Village Board's policy guidance.

Budget and Financial Policies. Formally articulated budget and fiscal policies provide the foundation for preparing and implementing the financial plan while assuring the Village's long-term fiscal health. Included in the financial plan itself, these policies cover a broad range of areas such as policy goals, budget policies, new program/expansion guidelines, revenue guidelines, capital improvement management, debt management policy, accounting & auditing policies, and fund balance reserve policies.

Preparation and Review Process. The Village Administrator is responsible for preparing the budget and submitting it to the Village Board for approval. The Village is committed to refining and improving the 2-year budget process and continues to do so. Although specific steps will vary from year to year, the following is an overview of the general approach used under the Village's two-year budget process:

First Year (FY23). As noted, the financial plan process begins with Village Board goal-setting to determine major objectives for the next two years. The results of Village Board goal-setting are incorporated into the budget instructions issued to the operating departments, who are responsible for submitting initial budget proposals. After these proposals are comprehensively reviewed and a detailed financial forecast is prepared, the Village Finance Committee reviews the Preliminary Budget. A series of Finance Committee budget workshops (resulting in a recommendation) and a public hearing are then held leading to Village Board adoption of the Budget by April 30th.

Second Year (FY24). Before the beginning of the second year of the two-year cycle, the Village Finance Committee holds public workshops to review reviews progress during the first year and adjustments as necessary to the second fiscal year's budget, which is known as the Budget Supplement (Biennial Update). The Board, with the recommendation of the Finance Committee, adopts the second-year budget prior to April 30th of the second year of the two-year cycle.

Monthly Reviews. The Village Board formally reviews the Village's financial condition monthly.

Administration. As allowed by State law, the Village Board may amend the budget at any time after its adoption by 2/3 vote of the Village Board members. The Village Administrator acts as the Budget Officer pursuant to Section 1-6B-5 of the Village Code and the adopting ordinance; accordingly, the Village Administrator has the authority to delete, add to, change or create subclasses within object classes budgeted previously within all departments and/or funds, and may also transfer amounts between line items and departments within the same fund.

The Village provides police protection; fire suppression and ambulance services; street, lighting, bridge, and public property maintenance; sanitation, recycling, and yard-waste collection services; building and zoning code enforcement; water distribution; storm and sanitary sewer collection; and general administrative services. The Village has 34 regular full-time employees with an extremely

active force of firefighting/EMS volunteers. This budget maintains or improves the level of all current service.

REVENUE ANALYSIS

Property taxes and sales taxes continue to be the two largest sources of revenue at \$4.55 million and \$3.2 million respectively in FY23. Prior year budget modifications reduced revenue expectations and deferred certain capital investments, namely contributions to the Vehicle/Equipment Replacement Fund (VERF) and the Capital Fund. The FY23 & FY24 Biennial Budget includes both the current year and deferred contributions to these funds. This budget reflects expenditures approved by the Finance Committee for capital project initiatives as listed in the Multi-Year capital schedule.

Major Revenue Sources

Source of Funds	FY22 Budget	FY23 Budget	FY24 Budget	% Change	% of total FY23	% of total FY24
Property, and Road & Bridge taxes	4,568,317	4,645,469	4,778,285	2.78%	29.7%	27.6%
Sales taxes	3,962,000	4,260,500	4,260,500	0.00%	27.2%	24.6%
Licenses, charge for services, & other operating revenue	1,773,533	1,727,423	1,727,799	0.02%	11.0%	10.0%
Water sales & charges	1,320,000	1,365,000	1,365,000	0.00%	8.7%	7.9%
Utility & other taxes	737,900	790,000	790,000	0.00%	5.0%	4.6%
Intergovernmental taxes (income, motor fuel & corporate personal property)	738,000	874,000	874,000	0.00%	5.6%	5.0%
Grants & donations	176,653	476,391	1,133,940	57.99%	3.0%	6.5%
Bond Proceeds	0	0	0	----	0.0%	0.0%
Water fund excess net assets	(991,439)	(437,617)	(454,863)	3.79%	-2.80%	-2.6%
Governmental funds excess reserves	4,191,432	1,955,842	2,852,051	31.42%	12.5%	16.5%
Total	16,476,396	15,657,009	17,326,712	9.64%	100%	100%

Historically, Village revenues sources are generally stable except for grant revenue. Generally, anticipated revenues are consistent with those realized in FY20 prior to the COVID-19 pandemic. The total overall reduction in fund balance can be attributed to capital project expenses including water infrastructure improvements.

- **Property tax** revenue reflects a slight increase following CPI (inflation).
- **Sales tax** revenue projections are conservatively estimated to return to pre-COVID levels, but consumer supply chain issues may slow the growth contribution based on consumption.

- **State shared income tax** receipts have benefited from improving labor markets and higher than estimated tax receipts/payments, projected at \$132 per capita. State income tax receipts account for approximately 4.5% of all revenues for the Village of Lake Bluff.
- **Utility tax** revenues are expected to remain flat, except that telecommunications taxes are predicted to continue a downward decline seen in previous years.
- **Water revenues** will increase as charges to residents will increase 2.5% to \$7.59 per thousand gallons.
- **Sewer revenues** are flat and reflect no change in the \$1.10 per thousand gallon rate.

EXPENDITURE ANALYSIS

In summary, the operating budget (all costs except capital and contingency) for the Village and the Library is \$12.87 million for FY23, representing a 4.16% increase when compared to FY22. This increase is largely as a result of increased contract/commodities expenses. The FY24 operating costs are relatively consistent with a less than 1% increase as one-time contract cost reductions offset the personnel service increase for the year. Noteworthy items include the following:

Personnel Services. Union staff salary increases are budgeted at 2.5% and 2.25% for, respectively, police and public works union personnel. The Police Patrol collective bargaining agreement expired April 30, 2022 and is currently being negotiated. The Public Works collective bargaining agreement expires and April 30, 2023. Fire Department personnel costs have increased 18% and are comprised of about \$395,000. These expenses are driven by a transition to provide Advanced Life Support Non-Transport services with the Department's volunteer EMS staff, along with 29k for social security benefits costs and an increase to the allocated share of liability insurance. Medical insurance is budgeted to increase by 6% and dental insurance is due to a change 2.8%. Premium growth is determined by the North Suburban Employee Benefits co-operative. Some variation can occur as a result of employee election changes and succession.

Contracts and Commodities. Dispatching costs to the Village of Glenview are charged 85% Public Safety, 9% to the Police and 6% to the Fire departments for the first seven year a seven-year contract, based on call volume. Annual cost increases under the extension are 1.96% for calendar year 2022 and 3.75% per year for calendar years 2023 through 2028. The Village's projected savings for the extension period will likely exceed \$150,000 per year. In the water fund, CLCJAWA wholesale water rate is \$1.63 per thousand gallons and is projected to be \$1.70 and \$1.73 for FY23 & FY24 respectively.

Facility Improvements. FY23 includes Public Safety Building improvements of \$164k related to lockers, painting and lot reconfiguration. In FY24, \$490,000 is budgeted for the building's roof, masonry and attic repairs.

Contingency Budget. Keeping with past practice, the General Fund contingency budget is \$200,000 or 1.5% of operating expenditures to provide for temporary funding of unforeseen needs related to emergencies of a non-recurring nature.

Pension Costs. Police Pension expenditures reflect the annual 3% COLA benefit adjustments for pension recipients. Scheduled transfers of property tax revenue and personal property replacement tax will occur in the amount of \$927,000 in FY23 and \$1,000,000 in FY24, in compliance with GASB.

Illinois Municipal Retirement Fund (IMRF) is mandatory for all other full-time employees. The Village required contribution rate is 9.87% for calendar year 2021. The 2022 preliminary employer rate is 7.0%.

Capital Expenses. The Village and Library capital expenditure budget of \$2.5 million equals 20% of the FY23 operating budget, 11% less than the FY22 capital budget. The FY22 capital expenditures included \$805k in water improvements as part of bond proceeds expenditures. The FY24 capital budget of \$4.05 million represents 31% of the operating dollars and is 11% greater than FY23. This increase includes the utilization of Motor Fuel Tax (MFT) monies and the potential receipt and use of grant funds to enhance the central business district streetscape. Major projects included in this budget are:

	<u>FY23</u> <u>BUDGET</u>	<u>FY24</u> <u>BUDGET</u>
<i>Public Works Capital Project</i>	<u>REQUESTED</u>	<u>REQUESTED</u>
Sidewalk Replacement	\$45,000	\$35,000
Path Repaving	\$0	\$25,000
Street Rehab non-MFT	\$600,000	\$40,000
CBD Streetscape	\$100,000	\$1,100,000
Pavement Maintenance	\$40,000	\$35,000
Storm Sewer Improvements	\$25,000	\$25,000
Storm Relief Sewer Study	\$20,000	\$20,000
Sanitary Sewer Improvement Planning	\$0	\$20,000
Lift Station Improvements	\$25,000	\$0
Total General Fund:	\$855,000	\$1,300,000

<i>MFT Fund</i>		
Street Rehab MFT	\$0	\$550,000
Rebuild IL - Project Work	\$0	\$377,102
Total MFT Fund:	\$0	\$927,102

<i>Water Fund Projects</i>		
Water Imp Total	\$400,000	\$32,229
Total Water Fund:	\$400,000	\$32,229

<i>Capital Fund Projects</i>		
Green Bay Rd Bridge	\$45,000	\$120,000
Birch Culvert Improvements	\$60,000	\$0
Sanitary Sewer Improvements	\$0	\$300,000
Storm Sewer Trunk	\$60,000	\$0
Total Capital Fund:	\$165,000	\$420,000

Specific vehicle and equipment replacements are shown in the Vehicle Equipment Replacement Fund (VERF) schedule. The FY23 budget includes the purchase of a backhoe, a bucket truck, and two squad cars. The FY24 budget includes a Public Works vehicle and two squad cars.

The FY23 Budget additionally includes a \$1 million General Fund contribution to the Capital Fund in preparation for the Green Bay Rd. reconstruction and the Green Bay Rd bridge project, as well as a \$600,000 additional contribution to the road resurfacing program.

ECONOMIC CONDITION AND OUTLOOK

Community Profile. The Village is located approximately 33 miles north of the City of Chicago in Shields Township in Lake County, Illinois. Lake Bluff is the furthest north of a string of eight affluent communities along Lake Michigan known collectively as Chicago's "North Shore." Lake Bluff was incorporated in September 1895, operates under the Board/Administrator form of government, and has an incorporated area of 4.5 square miles. The population as certified by the 2020 census is 5,616.

On April 5, 2005 the voters granted the Village government home rule status. Home rule gives local governments expanded authority to use for the welfare of its residents. This includes the ability to adopt a broad range of local laws and ordinances which provide increased financial flexibility and discretion regarding other matters under its direct control unless specifically prohibited by state law.

Residential and Commercial Composition. The Village has within its boundaries about 2,075 single family residences, an Industrial and Commercial Corridor Business District (ICCBD), and a historic Central Business District (CBD). The Waukegan Road Corridor Business Park is comprised of manufacturing, service, and retail firms including The Chevy Exchange, Imperial Motors Jaguar, Ferrari Lake Forest, the Carriage Way Shopping Center; Pasquesi Home & Gardens, and the Knauz Auto Park consisting of five auto dealerships and support services. The Carriage Way Shopping Center is anchored by Heinen's Fine Foods, a Cleveland based family-owned grocery business, and directly east of the Carriage Way Shopping Center is a Target store and outlots. The neighborhood scale CBD has thriving restaurants, retail shops, and service businesses.

Property Taxes. The Village 2021 property tax extension, to be collected and recognized in FY23, was approved in December 2021 pursuant to statute. The Village's property tax extension is \$3,523,925 or 1.8% over the 2020 tax extension of \$3,461,808. The Lake Bluff Public Library's 2021 extension of \$1,032,728 increased 1.8% from the prior year tax extension of \$1,014,510. Equalized Assessed Valuation (EAV) represents the Village's property tax base. The Village's property tax rate is determined by dividing the extension by the EAV. The Shields Township Tax Assessor is responsible for valuing properties. By statute, the Assessor values land and buildings (with exceptions for farm, railroad, and tax-exempt property) at an amount equal to approximately 1/3rd of the market value. This appraisal is then reviewed by the County Assessor and, finally, the State applies an equalizing multiplier. The estimated 2021 EAV of \$577,249,343 for the Village represents a 1.25% decrease from the 2020 EAV of \$584,481,960. This is the 3rd year of a decline in EAV since 2013. As a point of reference, residential property accounts for 89% of the total EAV.

As a home rule unit of government, the Village is not subject to the Property Tax Extension Limitation Act (PTELL). PTELL would otherwise limit increases in the Village's property tax levy to the

lesser of (i) 5% of the previous year's levy or (ii) the Consumer Price Index. There are exemptions from this "cap," such as certain debt obligations and new property value added to the tax base. For non-home rule communities, increases in excess of these limits must be approved by the voters by referendum. In January 2005, notwithstanding its home rule authority, the Village Board approved Resolution #2005-6 committing to abide by PTELL with regard to the non-Library portion of the Village's property tax levy.

Debt Management. Since 2011 the Village has continuously held an Aaa rating, the highest available, from Moody's Investor's Service for all of its outstanding bonds. Moody's most recently affirmed its Aaa rating in June 2021. The Village observes a conservative debt policy and debt limits more stringent than otherwise permissible by law. Before issuing debt, the Village Board weighs the value and necessity of a project, considers the availability of funds, and evaluates the equity of having future residents who benefit from the improvement share in the costs. The Village abates the property tax otherwise payable each year for all bond issuances and pays the debt service with general revenues. The Village has two bond series outstanding with a combined principal balance of \$2.6 million:

- In June 2019, the Village issued \$1,840,000 in general obligation bonds to fund water meter replacement, water main replacement, and valve repairs. While these bonds are a general obligation of the Village, they are repaid exclusively from water sales and other water-related revenues.
- In order to achieve a savings of \$29,106 or 2.95% of the refunded principal, the Village refunded \$990,000 of the Series 2011 General Obligation Refunding Bonds in September 2019.

Pension Cost Increases. The Village contributes to two defined benefit pension plans - the Illinois Municipal Retirement Fund (IMRF) and the Police Pension Plan. Together, these two plans provide retirement, death, and disability benefits for all Village employees.

- IMRF is a multiple-employer public employee retirement system for all employees who work over 1,000 hours per year and the Police Pension Plan is a single-employer plan for all sworn police officers. The benefit levels, and employee and employer contributions for the two plans are governed by Illinois Compiled Statutes (ILCS) and can be amended only by the Illinois General Assembly (ILGA). IMRF covered employees contribute 4.5% of their salary including overtime. The Village is required to contribute the remaining amount necessary to fund IMRF as specified by statute. The employer required contributions for 2021 and 2022 are 9.87% and 7.00%, respectively. Because the Village is required to contribute the actuarial required amount each year, this Plan is currently about 98.8% funded as of the most recent IMRF report.
- The Police Pension Plan is accounted for on the Village's financial statements as a pension trust fund. Sworn officers contribute 9.91% of their base salary (not including overtime) to the Plan and the Village is required to contribute an amount determined by actuarial valuation. At May 1, 2021, the Police Pension Plan was 65% funded under the Village's funding policy using the Entry Age Normal Cost method, which is more conservative than required by the State of Illinois. This funding percentage is due in part to restrictions on acceptable investments that the Plan can enter; the volume of disability benefits relative to the size of the plan; and the duration of employee contributions compared to the number

years in retirement. The actuarial recommended 2021 employer contributions constitute 62.6% of the members' payroll.

While the benefits and employee contribution levels are governed by statute, the administration and investments of the Plan is accomplished at the local level by a Pension Board of Trustees. This Board consists of three elected members from among the active officers and beneficiaries, and two members appointed by the Village Board. The Finance Director serves as the non-voting Treasurer of the Plan. The Board of Trustees was previously responsible for the Plan's investments. However, in 2020, the State of Illinois began consolidating the investments of all local police pension funds statewide. A single statewide Board oversee investment activity. The Village Board remains concerned with increasing the pension funds' funding percentage and will seek to align assumptions with the Illinois Police Officer's Pension Investment Fund as assets are transferred in 2022.

Significant Trends. Like many communities across the United States, Lake Bluff is attempting to balance the high service delivery expectations of its residents with the unpredictability of the economy. This "new normal" economy requires continued vigilance, prudence, and innovation to maintain financial stability. The Village continues to pursue land use as a mechanism to improve its financial standing through the redevelopment of its Business Park and Central Business District to generate additional property and sales tax revenues. Other opportunities for growth are limited, as the Village has only limited buildable area remaining (i.e. for residential expansion) and few appropriate opportunities for annexation.

At the onset of the COVID-19 pandemic, the Village reduced revenue expectations and paused capital improvements in order to prepare for potential negative impacts to the Village's financial sustainability. However, the Village ultimately finished FY21 with an *increase* in its General Fund balance owing to \$1.57 million dollars in expenditure reductions; \$257,000 in unanticipated Coronavirus Aid, Relief and Economic Security (CARES) Act funding; and other major revenues exceeding projected reductions.

In the spring of 2021, the State of Illinois began to ease COVID-19 restrictions and consumer-based revenue streams such as Sales Tax and Food & Beverage Tax started FY22 at or near pre-COVID levels and quickly began to exceed a typical year. Coupled with the General Fund balance increase of \$1.1 million dollars and the American Rescue Plan Act (ARPA) funding, the Village is able to return to budgeting infrastructure investments at pre-pandemic levels.

From a financial plan perspective, the Village's economic outlook remains strong yet cautious in the face of these current challenges. The FY23 & FY24 budget is cautiously optimistic, but cognizant and sensitive to the challenges of the past two fiscal years.

OTHER INFORMATION AND CONCLUSION

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Lake Bluff for its biennial budget for the fiscal years that commenced on May 1, 2018 and will end on April 30, 2020. In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. This award is valid for a period of two years. This FY23 & FY24 biennial budget document will be submitted for award.

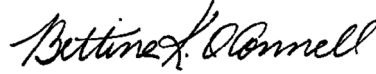
Acknowledgments. Without the support, coordination and ability of the Village's Department Heads and the oversight of the Finance Committee of the Village Board, presentation of this budget document would not be possible. Special appreciation is extended to the Finance Department for the presentation of accurate and meaningful information vital to the Village's operation. If you have any questions or comments regarding this budget, please contact us.

Sincerely,



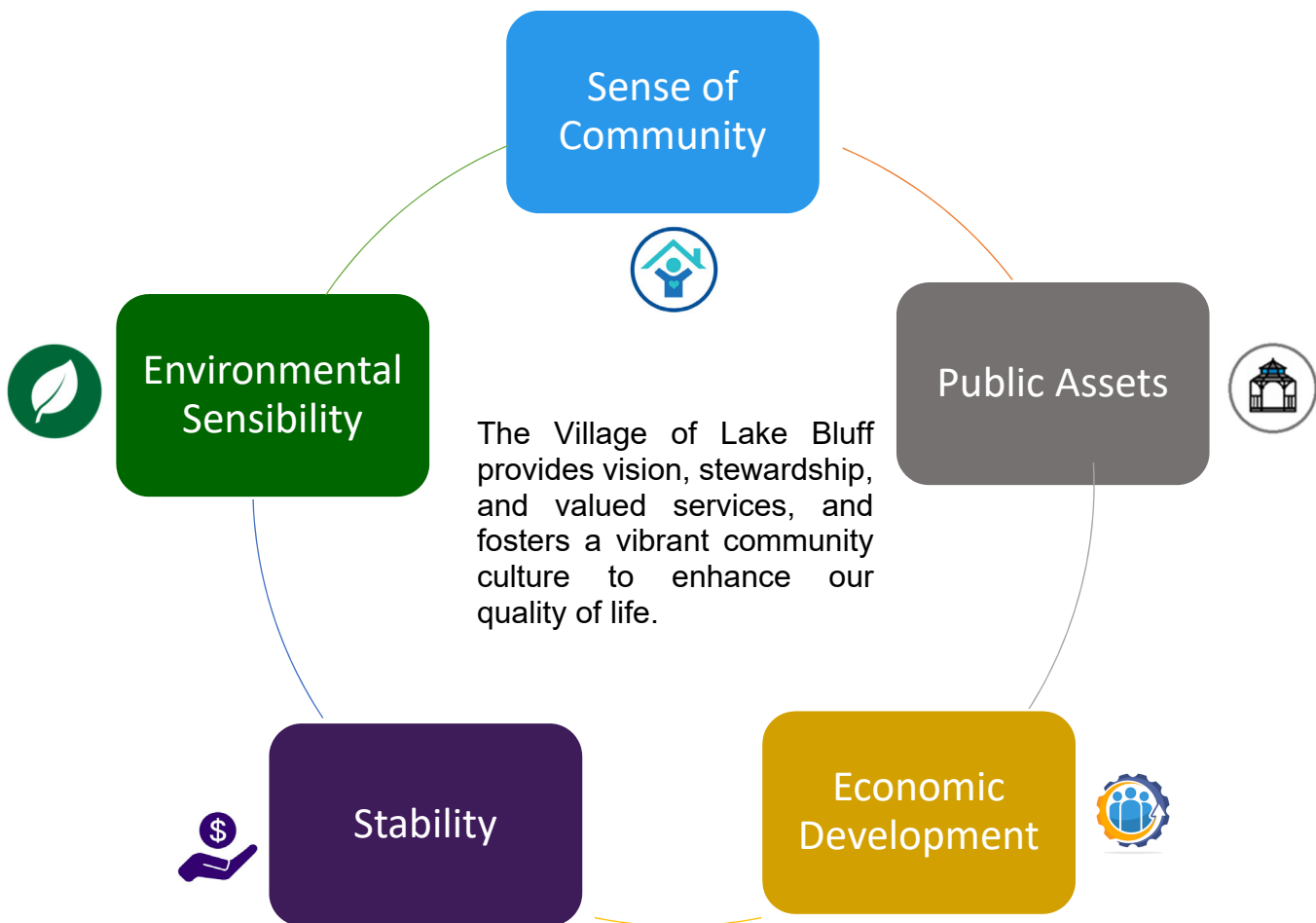
R. Drew Irvin
Village Administrator
Budget Officer
dirvin@lakebluff.org

Sincerely,



Bettina K. O'Connell
Director of Finance
boconnell@lakebluff.org

VILLAGE OF LAKE BLUFF MISSION STATEMENT



GUIDING PRINCIPLES: *The Village and its stakeholders embrace these shared values which serve as guideposts describing our conduct and behavior in all circumstances.* In 2017, the Village Board of Trustees unanimously adopted the Village's 2023 Strategic Plan. The result of months of effort of community volunteers, the plan aims to unite the policy, resources, and stakeholders of the Village in service of the Village's health and vitality. A full report is available.

- Take personal responsibility for the quality of our community
- Act with integrity, accountability and in the best interest of all
- Demonstrate kindness, neighborliness and concern for others
- Be inclusive, welcoming, and open minded
- Interact with respect and civility in all circumstances
- Embrace a positive, forward-looking orientation
- Cherish our history, culture and legacy of excellence



Sense of Community: Cultivate connection, stewardship and informed optimism across interests, generations, neighborhoods and borders.

Strategies	Actions	Primary Department
•Maintain and build upon Lake Bluff's charm and intrinsic character. •Diversify housing to ensure choice and facilitate the balance of supply and demand. •Reach out to Village stakeholders on community matters. •Build civic capacity to understand, participate and lead the array of institutions, initiatives and traditions that make Lake Bluff great. •Recognize and signal support for the increasing diversity of the greater Lake Bluff community.	•Feature and prioritize the Village's natural beauty, setting, culture and connectivity. •Preserve quality public space for community gathering and support community-wide events. •Encourage diverse housing implementation for residents in all stages of life. •Convene a diverse team to guide, evaluate, select and design effective forms, composition and frequency of multi-directional communications including social media. •Host timely mini-workshops to educate stakeholders on policies, rights, responsibilities and processes. •Honor the community we have created and welcome new potential that accompanies change.	•Administration •Village Boards & Commissions & Staff •Administration & Public Works •Village Board & PCZBA •Village Board & Administration •All Departments



Environmental Sensibility: Celebrate, preserve and enhance our natural heritage.

Strategies	Actions	Primary Department
•Practice and cultivate environmental stewardship. •Identify and implement measures to enhance our natural environment.	•Leverage existing committees to facilitate and support interagency environmental initiatives. •Provide education on maintenance of privately owned ravines and bluffs, and the benefits of conservation areas.	•Administration •Administration, Community Development & Public Works



Public Assets: Fortify our public assets and systems.

Strategies	Actions	Primary Department
• Evaluate, invest in/transfer, and monitor Village infrastructure. • Accentuate the Village's aesthetic environment. • Facilitate ease of movement and improved connectivity. • Ensure a sound and stable fiscal condition that matches resources with community needs. • Explore cost saving alternatives.	• Annually review and prioritize the 10-Year Capital Improvement Plan. • Advance stormwater mitigation for the viaduct and related ravine. • Provide the SEC with the resources to develop a beautification and enhancement program for all transportation corridors. • Integrate bike and pedestrian trails. • Advocate for more Lake Bluff express commuter trains. • Embrace innovations in alternative and non-traditional transportation modes. • Seek solutions for local, state and regional arterial congestion.	• Village Board & All Departments • Community Development & PCZBA • Sustainability & Enhancement Committee • Village Board, PCZBA, Engineer & Public Works • Village Board & Administration



Stability: Ensure insightful governance, financial viability, safety and quality municipal services.

Strategies	Actions	Primary Department
• Be true to the Village's shared vision, bring the community together, and act in the best interest of all. • Ensure policies, processes and practices steward Village resources and strengthen financial stability and independence. • Ensure community commitment to public safety. • Deliver high-quality, cost-effective municipal services that meet community needs.	• Maintain momentum toward Vision achievement, report on Strategic Plan performance and schedule timely Plan updates. • Convene partners and peers to re-imagine partnerships, champion innovation and create leading-edge practices. • Ensure transparency in governance and municipal functions. • Identify and pursue non-property tax revenue sources to finance programs, services and infrastructure at every opportunity. • Be diligent about emergency preparedness. • Explore innovations in safety and law enforcement. • Evaluate current structures and systems to ensure resources can fulfill the direction of the strategic plan. • Continue to identify and implement reductions in operating expenses and advance shared services and purchasing opportunities. • Continue to support volunteer EMS and fire service provision.	• Village Boards & Commissions & Administration • Village Board, Administration & Finance • Police & Fire • Engineer & Public Works • All Departments • Village Board, Administration & Fire



Economic Development: Bolster economic vitality.

Strategies	Actions	Primary Department
• Create a planned vision for the growth and sustainability of our downtown. • Retain existing businesses and identify and pursue ideal sales tax-generating businesses. • Extend our branding and marketing reach to tout Village assets and desirability.	• Identify and attract ideal profile businesses to heighten and amplify vibrancy downtown. • Ignite interest in the Central Business District as a destination location. • Explore strategies to economically and aesthetically integrate the north side of Route 176, and the intersection of State Routes 176 & 41. • Manage impacts of the new Lake Forest Hospital and modified campus, and maximize potential benefits. • Target market to potential new businesses. • Develop marketing materials to equip Bluffers as brand ambassadors.	• Village Boards & Commissions & Administration • Administration & Engineer • All Departments • Administration

Budget Overview

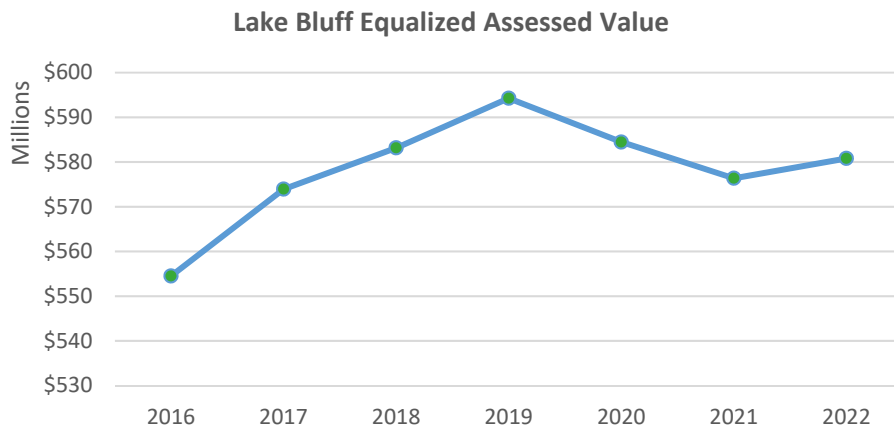
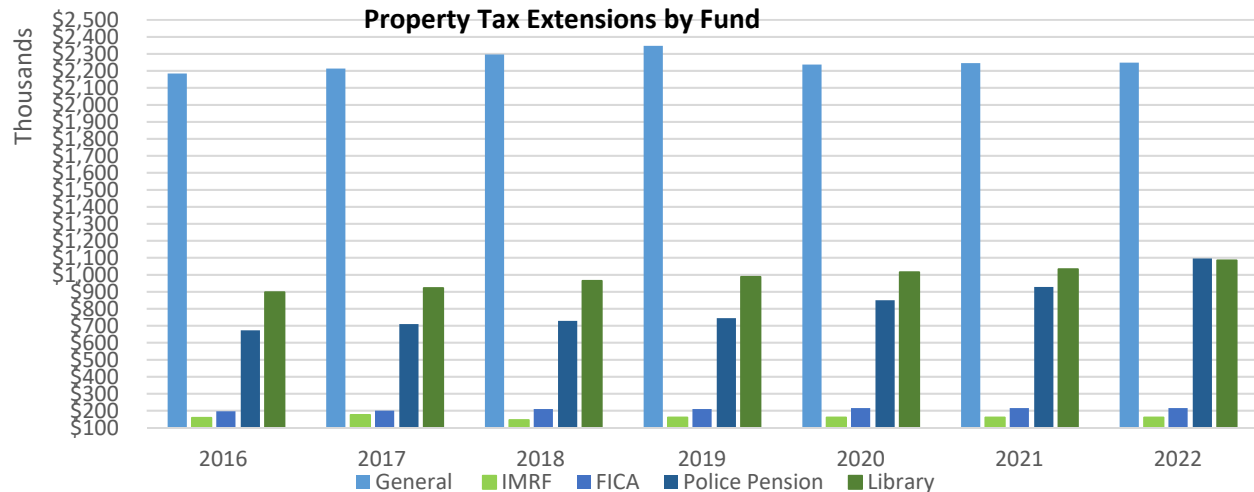
Revenue & Expenditure Narratives by Fund

VILLAGE OF LAKE BLUFF REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION FY2023-FY2024 ANNUAL BUDGET

GENERAL AND ALL OTHER GOVERNMENTAL FUNDS REVENUES

Taxes

Property tax receipts will increase the maximum amount under the PTELL that could be levied, \$5,043,168 (including the Library portion) representing a 5.273% increase. While the Village is not subject to tax caps as a home rule municipality the Village Board passed a resolution in 2005 pledging to not increase the aggregate levy in excess of the amount that is allowed under the PTELL. The additional .273% excluded from PTELL is the effect of the inclusion of the estimated new construction. The Police Pension tax revenue is recorded in the General Fund but transferred to the Pension Trust Fund pursuant to GASB 27. The Road & Bridge tax is a property tax levied by Shield's Township with the Village receiving 30% of the tax receipts not retained by the Township or 14% of the total R&B property tax extension. Below are two charts showing the total Village property tax extension by year and fund for 2016-2022 (revenues recorded in FY17-FY24.) FY23 property tax revenue is budgeted the same as FY24, and the respective equalized assessed values.



Sales tax receipts (state shared and local use tax) are budgeted at an increase of 4.87% in FY23 to \$3.250 million from FY22 budget; yet the forecast is estimated lower than the actual FY22 receipts of \$3.852 million due to the possibility of a recession in 2023 and the inclusion of modest growth in 2024.

There are four economic sectors that make up the majority of the Sales Tax revenue. In 2021, General Merchandise, Food, Hardware and Automotive amounted to 86% of the total Sales Tax revenue. Sales tax January through September of 2022 for the largest economic sector, Automotive, (which accounts for 62% of the total sales tax) declined 6-14% compared to 2019 (pre-COVID) or 2021 (prior year) respectively. This sectors performance has largely influenced the Village's conservative Sales Tax forecasting approach.

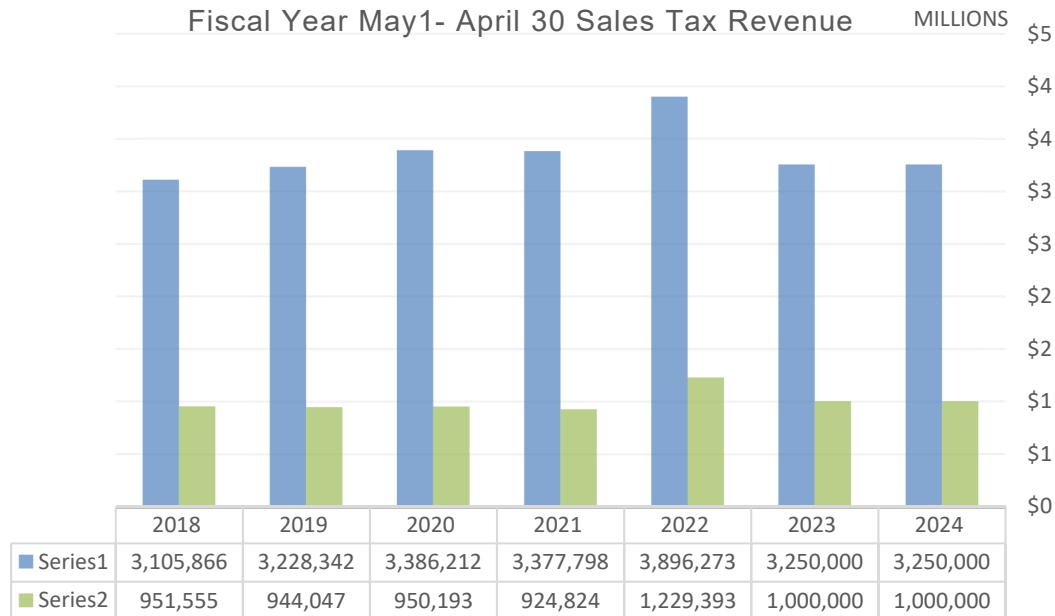
Municipal Share of State Sales Tax by Calendar Year							
Commercial Sector	2017	2018	2019	2020	2021	% Change from prior year	2021 % of Total Sales Tax
Gen. Merchandise	0	0	0	0	316,807	31680728900%	8.62%
Food	216,163	225,053	224,065	247,996	229,364	-7.51%	6.24%
Drinking & Eating Places	136,833	134,154	123,704	129,642	149,702	15.47%	4.07%
Apparel	0	1,460	2,303	0	6,744	67436599900.00%	0.18%
Furniture & H.H. & Radio	23,156	20,344	17,459	18,038	31,325	73.66%	0.85%
Lumber, Bldg, Hardware	264,318	242,189	264,255	262,175	331,794	26.55%	9.02%
Automotive & Filling Stations	1,909,245	1,988,105	2,104,120	1,976,159	2,286,392	15.70%	62.19%
Drugs & Misc. Retail	30,354	41,611	49,425	51,222	196,869	284.35%	5.35%
Agriculture & All Others	369,156	403,931	386,304	383,496	122,983	-67.93%	3.35%
Manufacturers	9,061	4,953	4,385	2,767	4,447	60.72%	0.12%
Total	2,958,285	3,061,801	3,176,019	3,071,495	3,676,427	19.70%	100.00%

Home rule sales tax of 1%, imposed January 1, 2006, is estimated at \$1,000,000 for FY23-24 which is 17.6% greater than FY22 budget of \$850,000. This forecast is lower than the actual FY22 receipts with recession as a consideration. The revenue source is not applicable to automotive or titled vehicles, grocery food, and medicines. Because of these exemptions, this source is more consistent as it is not subject to the volatility of auto sales.

Below is a table showing the municipal home rule sales tax revenues by standard industrial classification (SIC) for calendar years 2017 through 2021 with the percentage change from 2020 to 2021.

Municipal Home Rule Sales Tax by Calendar Year							
Commercial Sector	2017	2018	2019	2020	2021	% Change from prior year	2021 % of Total Sales Tax
General Merchandise	0	0	0	0	0		0.00%
Food	60,565	60,565	66,428	56,977	60,565	6.30%	6.37%
Drinking/Eating Places	132,868	132,868	120,688	152,064	132,868	-12.62%	13.98%
Apparel	0	0	0	0	0		0.00%
Furniture	23,073	23,073	17,460	22,932	23,073	0.61%	2.43%
Lumber, Bldg, Hardware	263,726	263,726	263,693	237,001	263,726	11.28%	27.75%
Stations	146,200	146,200	151,382	151,771	146,200	-3.67%	15.38%
Drugs & Retail	16,834	16,834	25,004	22,662	16,834	-25.72%	1.77%
Agriculture/Others	300,407	300,406	346,305	291,892	300,407		31.61%
Manufacturing	6,670	6,670	4,696	7,999	6,670	-16.61%	0.70%
Total	950,341	950,340	995,657	943,298	950,341	0.75%	100.00%

Below is a chart showing the municipal portion of the State Shared Sales Tax and the Home Rule Sales Tax for the past 5 fiscal years on a cash basis along with an estimate of the taxes for FY23 and FY24.

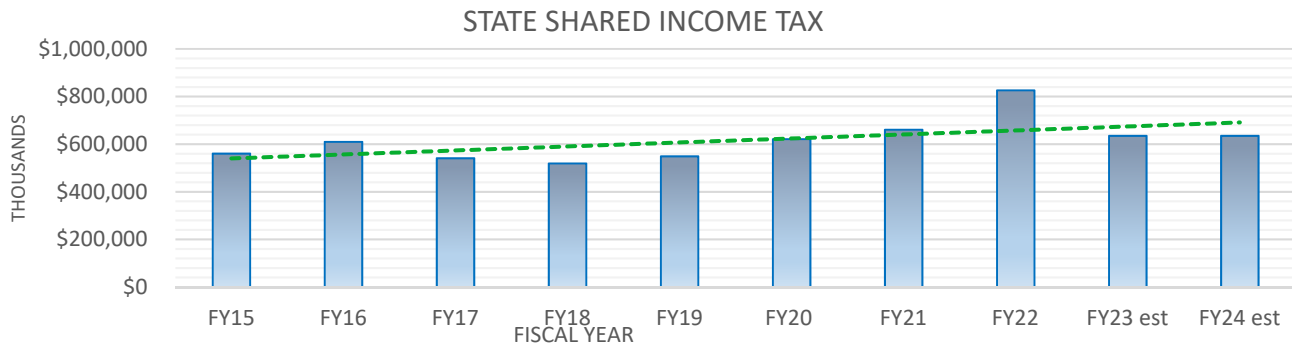


Sales Tax Sharing – City of North Chicago: This revenue is derived from the Corridor Agreement with the City of North Chicago which is adjacent to the Village's northern boundary. This source of revenue fluctuates based on the businesses located on this busy stretch of Highway 41. The FY21 revenue was \$21,942.11, the FY23 and FY24 projections are about \$9,000 per year.

Income tax -- To estimate the FY 2022/2023 budget for income tax receipts, there are three key elements that need to be examined:

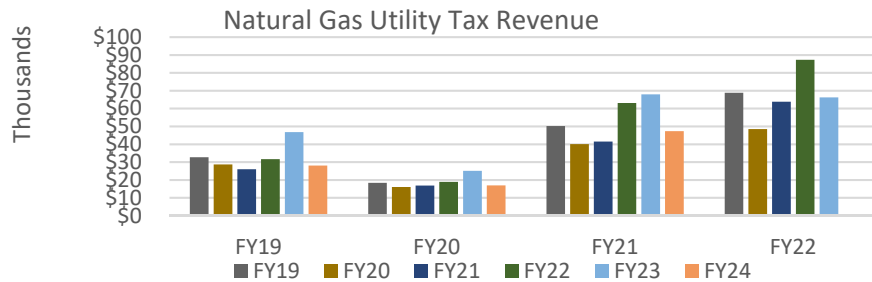
- **Population:** Income tax receipts are distributed based on the Village's population. According to 2020 Census figures, the Village's population is 30,706. This is a decrease of 589 compared to the 2010 Census figure of 31,295. The 2020 population was used for estimates.
- **Municipality's share of income tax receipts:** Income taxes are collected and distributed by the IL Department of Revenue (IDOR). Currently individuals pay 4.95% and corporations pay 8.00%. Municipalities receive approximately 6.06% of all income tax collected from individuals, trusts and estates and 6.85% of net collections from corporations (35ILCS 5/901 b).
- **Statewide growth in income tax receipts:** FY 21/22 forecast was substantially reduced as a conservative approach to the economic volatility however on an individual level the continued supplemental unemployment benefits buoyed income tax collections during FY 21/22. The IML is projecting Income Tax distributions to be \$132.30 per capita or \$741,000 for FY22/23. To be conservative the FY 22/23 budget for Income Tax is \$635,000 about 15% less, in line with pre COVID FY20 revenues.

Below is a chart showing five years of actual income tax revenue and the FY23-24 projections.



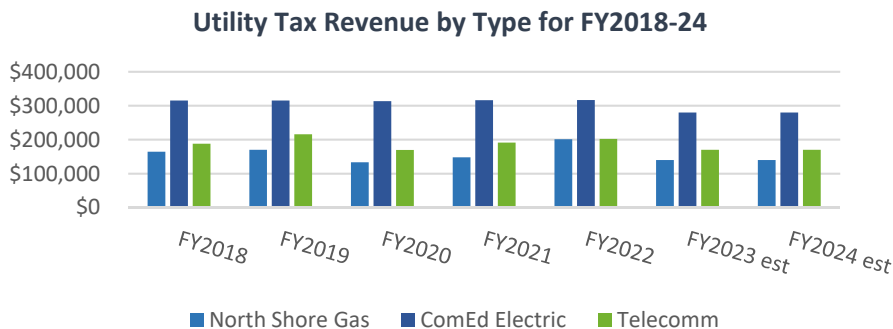
Utility Taxes: There is no proposed change to the current *rate* of 5% of gross receipts for **natural gas and telecommunications taxes** or the kilowatt hour structure for **electric utility tax**.

Below is a chart showing the volatility of natural gas tax revenues by quarter for the past 5 years plus the estimated FY23-24 budgeted amounts.



Electric utility tax revenue has been consistent with only minor deviations over the past five years. FY23-24 forecast remains in line at \$140,000.

Telecommunications tax receipts have been steadily declining for several reasons including lower costs attributed to the competitive market and consumer use of the Internet for voice communication. A significant 'spike' in the February FY19 collections was due to an audit by the state allocation department, the onetime increase is a catch-up for failed or incorrectly filed returns. FY20 revenues of \$169,553 were 10.9% lower than earlier years. FY21 and FY22 were about \$200,000 and FY23-24 estimates are \$170,000. Below is a chart showing the gas, electric and telecommunications utility tax receipts for the past five years and anticipated amounts for FY23-24.



Prepared food and beverage tax rate is 1% of the prepared food and beverages sold in the Village. This source ebbs and flows with the opening and closing of restaurants, the changes to services and temporary closures during the COVID pandemic negatively affected the revenue stream, with FY21 revenues \$123,503, 27% lower than FY20 revenues of \$171,21. While FY21-22 was budgeted at \$160,000 the estimated year end revenue rebounded to an estimated \$170,000. The FY23-24 budget remains in line with pre-Covid trends at a conservatively estimated \$160,000.

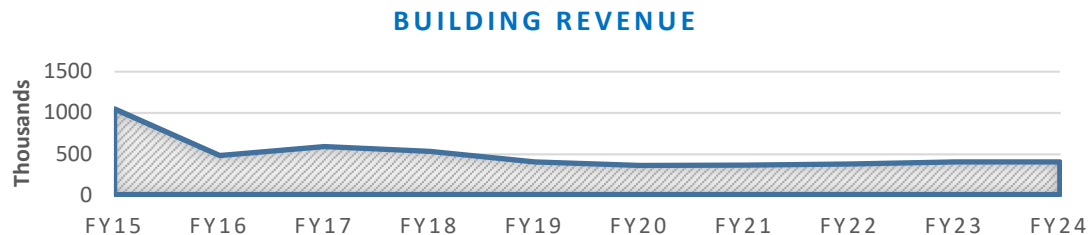
Demolition tax was enacted on May 1, 2005 at a rate of \$5,000 each then revised to \$7,500 as of May 1, 2008 and on May 1, 2009 to \$10,000 for residential structures, \$12,500 for landmark designated structures and \$15,000 for certified landmark designated structures. This revenue is projected flatly due to its unpredictability. FY22 \$10,000 was collected and future years are budgeted the same.

Licenses & Permits

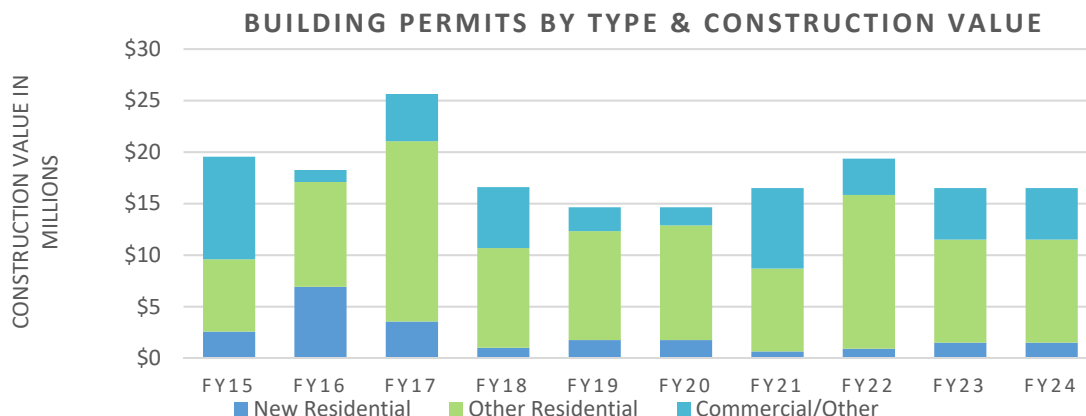
Parking revenues are derived from three parking lots and projected at \$17,800 for FY23-24. The changes to work commuting since COVID have greatly impacted this revenue stream as it has declined 80% since FY20

Building permit revenue of \$400,000 is projected for FY23-24, based the historical fees collected. The Village building fee is 3% of the construction value of the property. Building permit revenue is primarily related to repairs, residential remodeling, and an occasional new construction as is dictated by the demolition tax revenue. Since the peak of the FY15 commercial corridor developments, permit revenues have been flat.

Below is a chart showing building permit revenues from FY15 through FY22 with projections for FY23 and FY24. This graph shows the dramatic decline in revenues since the FY15 redevelopment of the vacant Shepard Chevrolet auto dealership site into a Target store with outlot retail businesses.



The chart below reflects building permits by type and construction value for FY15-22 along with estimates for FY23-24.



Charge for Services

Sewer charge revenues for FY23 and FY24 of \$165,000 is budgeted based on the estimated water usage, less the summer credit provision, with no change in the current rate of \$1.10 per thousand gallons which covers the cost of the sewer division operating expenses. The FY22 revenue of \$175,606 is slightly greater than the FY21 revenue of \$159,638. This source is very dependent upon the weather and water conservation efforts. Also included is \$4,000 from the sewer charge pursuant to the sewer system agreement with The City of Lake Forest on behalf of the Knollwood Country Club subdivision which is connected to the Village's sewer system.

Other Charge for Services/Fire Protection Services account includes the fire protection district services revenue for the cost of providing fire protection to Arden Shore South and Arden Shore North unincorporated subdivisions. The annual fee with Arden Shore subdivisions is based on the calculation of fees set by the contract. The Village also has an agreement with Shoreacres Country Club to provide police and fire protection to that area for \$10,000 a year.

Fines & Forfeitures

Court fines revenue is mostly derived from vehicle moving violations including speeding and driving under the influence. Because of the number of DUI fines compared to other moving violations, DUI sentences have a more discernable impact on court revenue. This revenue source continues to decline with FY22 revenues projected at \$27,000. Nuisance and building permit violation fines are all projected at minimum amounts due to the unpredictability of these sources. The FY23-24 budget remains flat at \$25,000.

Miscellaneous

Rental income of \$215,000 for FY23-24 is derived from the lease of Village land for wireless communication antennae. Cingular (now AT&T Wireless) located its antenna tower used in their mobile/wireless communications operations on Village property at the Public Safety building over 20 years ago. Since then Nextel, Sprint PCS and Verizon have added antennae on that tower.

The Village receives **franchise fees and public, education, and government (PEG) fees** from AT&T and Comcast Cable. AT&T fees for franchise fee is about \$7,200 and PEG fees are \$20,000 annually. Comcast cable franchise fees for FY21-22 are \$112,212 and \$117,225 respectively. No increase in this fee was projected for FY23-24.

For the past several years, the Village has received a credit from its third-party liability and workers compensation administrator, Intergovernmental Risk Management Agency (**IRMA**), as a **rebate** based on an actuarially recommended reduction in the insurance loss retention pool. This amount has been shown as a reduction of the liability/worker's compensation premium expense instead of as a revenue.

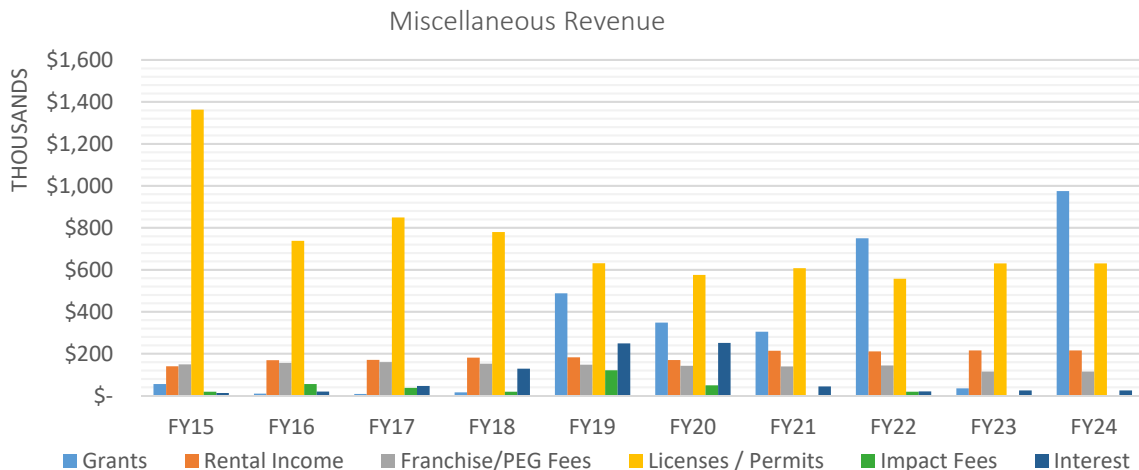
Naperville contributions also referred to as **impact fees** are applied to properties that are subdivided creating more than one buildable lot. The developer is required to provide a land donation or cash in lieu of land based on a formula using specific variables as established in the ordinance.

Miscellaneous/Other revenue for FY22 includes **American Rescue Plan Act Relief (ARPA)** dollars. In FY22 the Village received its unanticipated ARPA funding totaling \$378,451. Coupled with the capital expenditure reduction measures the Village put in place starting in FY 2020-21 and carried into FY21-22, along with the greater than anticipated recovery of revenues and new sales tax laws for on-line transactions, the Village anticipates a substantial surplus in the General Fund at the end of FY

2021/2022. The Village's FY 2021/2022 budget assumed continued volatility, however revenues have not only exceeded the conservative expectations but have outperformed even pre-pandemic levels by 20%. FY22 also included the one-time allocation of \$ 191,917 from the 911 Stem Consolidated Grant Funds related to the 2014 Glenview Public Safety Dispatch Center.

FY23-24 anticipates the second tranche \$378,451 of ARPA funding and potential grant monies for capital central business district improvements, bringing the budgeted **Miscellaneous/Other revenue** total to \$818,051, and \$1,379,600 respectively. Grant revenues in FY22 include the ARPA funding received and FY24 includes an anticipated Illinois Department of Commerce & Economic Opportunity Central Business District grant improvement project.

The following is a chart of the major sources of miscellaneous revenue from FY15 through FY22 with projections for FY23 and FY24.



GOVERNMENTAL AND WATER FUNDS EXPENDITURES

Summary of Total Expenditures/Expenses by Category

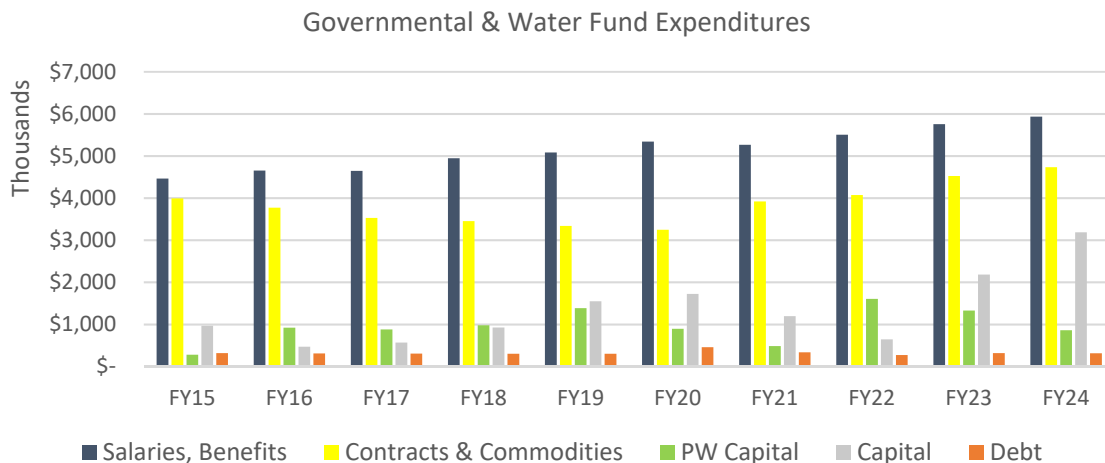
On the next page is a chart showing the total Governmental Funds expenditures and Water Fund expenses by category based on actual figures for ten years with projections for FY23-24.

Only the General Fund and the Water Funds have salaries and benefits expenditures. Retirement costs are for the employer share of Illinois Municipal Retirement Fund and Social Security. The benefits category includes the employer share of medical, dental and life insurance premiums; property, general liability and worker's compensation premium and deductibles; unemployment insurance; and employee recognition expenditures. As a service organization, personnel costs (salaries, benefits, retirement) represent approximately 40% of the combined General, IMRF & FICA Funds budgeted expenditures in FY23-24.

Anticipated revenues were reduced to account for reducing state shared revenues related of the Covid-19 health crisis. Analytic data of prior economic downturns suggest similar outcomes. The FY2023 - FY2024 includes conservative assumptions that anticipate a rebound to meet pre-covid FY19-20 revenues.

The FY21-22 Budget included the new Capital Improvement Project fund that was created for the purpose of utilizing General Fund reserves to address the Public Works Projects, this fund is represented by the capital category in the chart below. A listing of projects that are in progress and also some that are scheduled can be found on page 134. Capital outlay increases are due to the anticipated Village contribution to the Green Bay Rd reconstruction project, this project will most likely begin in later years and is just budgeted to define the Funds development and memorialize the costs associated.

At April 30, 2023 the Village will have two outstanding bond issues with a total principal balance of \$2.174 million outstanding. In June 2019, the Village issued \$1.84 million to finance capital projects for its water system, including water meter replacement, water main replacement and valve repairs. In June 2004, the Village issued \$3.06 million in alternate water revenue bonds to finance the cost of water infrastructure improvements previously scheduled to be accomplished over 10 years. In September 2019, these bonds were advance refunded to achieve a lower net interest cost with no changes to the original retirement date of the bonds. The outstanding principal balance in FY23 on the 2019A Refunding Bonds is \$414k; the bonds mature in December 2024, and will continue to be repaid with water revenues. In June 2021, Moody's Investor Service affirmed the Village's Aaa bond rating on all its outstanding debt. Moody's cited the sound financial operations enhanced by home rule status; and minimal debt burden.



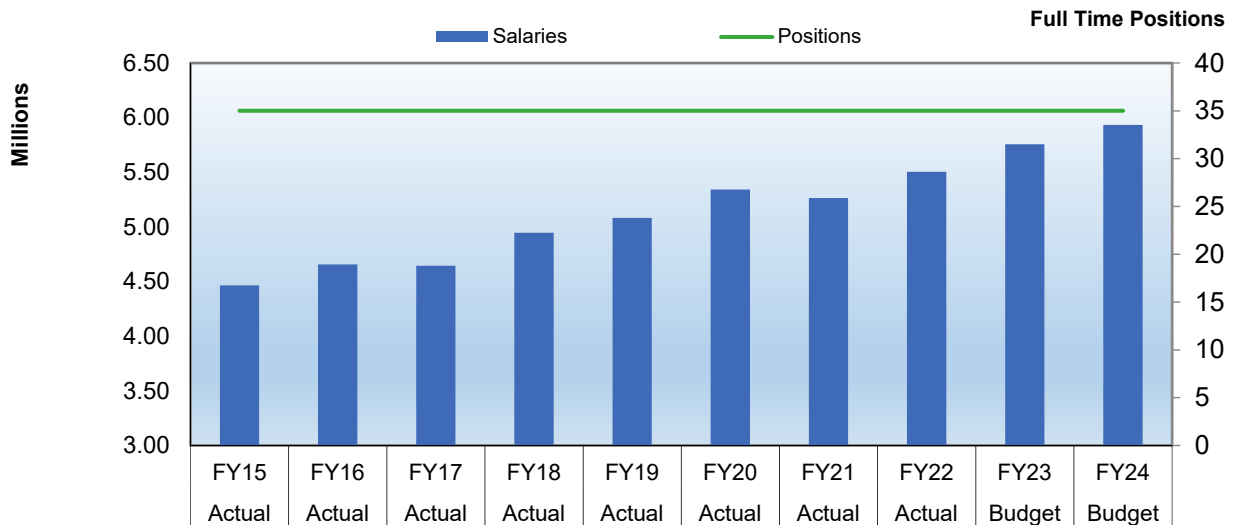
Stormwater Utility Fund

It is anticipated that the Village as a home rule unit will establish a Stormwater Utility Fund in FY23 amending the budget later in the year. The fund will be designated for anticipated capital improvements to the stormwater drainage system. Stormwater utility fees will be imposed and maintained in the fund. This separate enterprise fund will maintain long-term financial sustainability and, provide for a separate accounting and financial reporting mechanism for which revenues and expenditures are segregated with financial statements separate from all other governmental activities.

Salaries and Authorized Positions

The following is a chart showing the regular, overtime, and temporary salaries (including the Water Fund share of salaries) since FY15 with the corresponding number of full-time positions. Since 2010 the Villages full time staffing decreased from 53 to 35 employees from attrition, privatization of household waste collection, and outsourcing of dispatch operations. In FY15 in conjunction with the outsourcing of dispatch services half-way through the year, three positions were eliminated and two dispatchers were

retained as Records Clerks. FY21 included the retroactive raises for employees as non-union employees' salaries were held constant during the initial term of the COVID-19 health crisis. The FY22 budgeted salary costs are slightly lower reflecting the outsourcing of the Assistant Finance Director Position to a contracted accounting firm. This position has remained outsourced as the accounting firm offers a wider set of resources with varying expertise related to all aspects of accounting, with a fresh approach to new accounting standard. It also provides a greater segregation of duties with three or four staff members assigned to Village responsibilities.



Benefits

This category includes medical insurance and pension benefits, as well as items such as wellness programs, tuition reimbursement, auto allowances, uniform allowances and clothing replacement. Employee assistance expenses are also contained in the Employee Benefits category.

The Village has two separate medical insurance programs for its employees. Local 150 employees receive health insurance coverage through their union membership, while the rest of the Village's full-time employees are part of the North Suburban Employee Benefit Cooperative program covered by Blue Cross Blue Shield of Illinois. By pooling together, the cooperative is able to maximize the value of the affiliate's benefit dollars.

Health, dental, and life insurance premiums were budgeted based on a 10% increase from the prior year estimated actual expenditures for all covered employees except Public Works union employees. Public works union employees' medical and dental insurance is covered through the IUOE plan. The Village reimburses the union for full premium costs which rose by 5% (for family coverage) effective FY23. Police union employees pay 14% of the *total* premium for medical, dental and vision insurance. All non-union employees pay 20% of the *dependent* portion of the premium for medical insurance and 100% of the dependent portion of dental and vision insurance. The Village provides group term life insurance at no cost to non-union employees.

Retirement

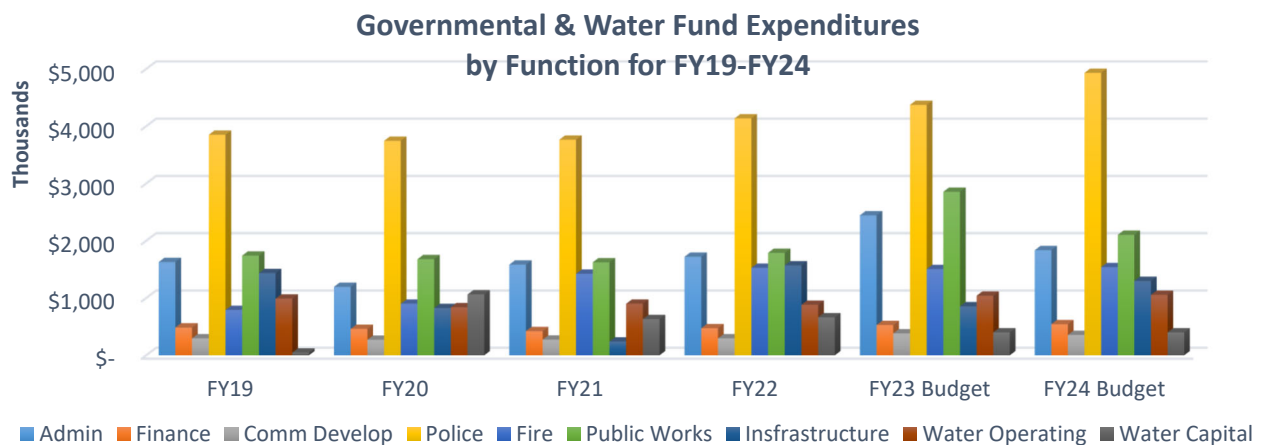
The Village has two separate pension programs for full-time employees: the single-employer Police Pension Plan (which is accounted for separately as a fiduciary fund) and the Illinois Municipal Retirement Pension Plan (IMRF), a multi-employer plan for local government employees. The **IMRF and Social Security** budgets are based on the projected expenditures associated with the specific purpose and legal requirements of the fund. The 2022 IMRF employer contribution rate is 7.00% compared to 9.87% in 2021. Lump sum employer contributions are made to the **Police Pension** based upon an independent actuarial calculation in accordance with Illinois Compiled Statutes Chapter 40/5 Articles 3. The Village levies a property tax to fund the employer share of the Police Pension contributions for sworn officers. Under GASB 27 this levy is recorded in the General Fund and transferred to the Police Pension Fund. Each year an independent actuarial evaluation is prepared showing the recommended tax levy required to attain, at a minimum, 90% funding as required by statute by 2040. The calculations are made based upon the most recently audited fiscal year ending April 30, 2021. The Police funding level increased from 54.14% to 65.03%.

The Village is one of the few communities in Illinois where sworn patrol officers pay into the Old Age, Survivors, & Disability Income (6.2%) of the FICA tax rate. Subsequently, the Village matches the FICA contributions for their salary. This is unique in that most Illinois communities match only the Medicare rate (1.45%) of their sworn officers' salary.

The FY 2023/2024 budget is increasing 4.9% or \$235,098 thousand primarily due to workers compensation premium assumptions, health insurance expenses for premiums, and increases in salaries.

Summary of Total General Fund & All Other Governmental Funds Expenditures by Function

The following is a graph showing the Governmental Fund expenditures by function for the four fiscal years, and the FY2023-24 budgeted amounts. Infrastructure projects are shown as a separate category as the expenditures fluctuate substantially based on grant revenues, debt proceeds, and the availability of revenues or excess reserves to complete projects. Police expenditures are the most significant category, 30%, given that 17 of the Village's full-time employees are police officers or public safety support personnel. Fire expenditures are about 12% of the costs, Village's firefighters are volunteer – paid only stipend for training and expenses.



Administration, Finance and Community Development

The expenditures in Administration department include the general legal fees; costs associated with the Intergovernmental Agreement with The City of Lake Forest for CROYA youth, senior citizen, costs of programs attributed to the Boards and Commissions and the annual contingency budget.

The Finance department costs include technology expenditures that are not specific to one department as well as the costs of credit card/bank fees, independent audit contract, OPEB and the annual Police actuarial valuation costs are located in the finance budget.

The Community Development department costs include the engineering costs associated with non-specific public works projects and the building department expenditures. The Village also has a contract with the City of Lake Forest for interior building inspection services budgeted in this department.

Public Safety - Police and Fire

Police expenditures increased 3% in FY23-24 due to the Fraternal Order of Police Union (FOP) anticipated contract and Fire Department stipend increases. Cost are anticipated to remain stable in FY23-24. The budgeted expenses for FY23-24 have increase primarily because of staff salaries and also due to the recalculation of the department's contribution to the Vehicle Replacement Fund, with contributions based on updated useful lives and values of vehicles/equipment.

Public Works

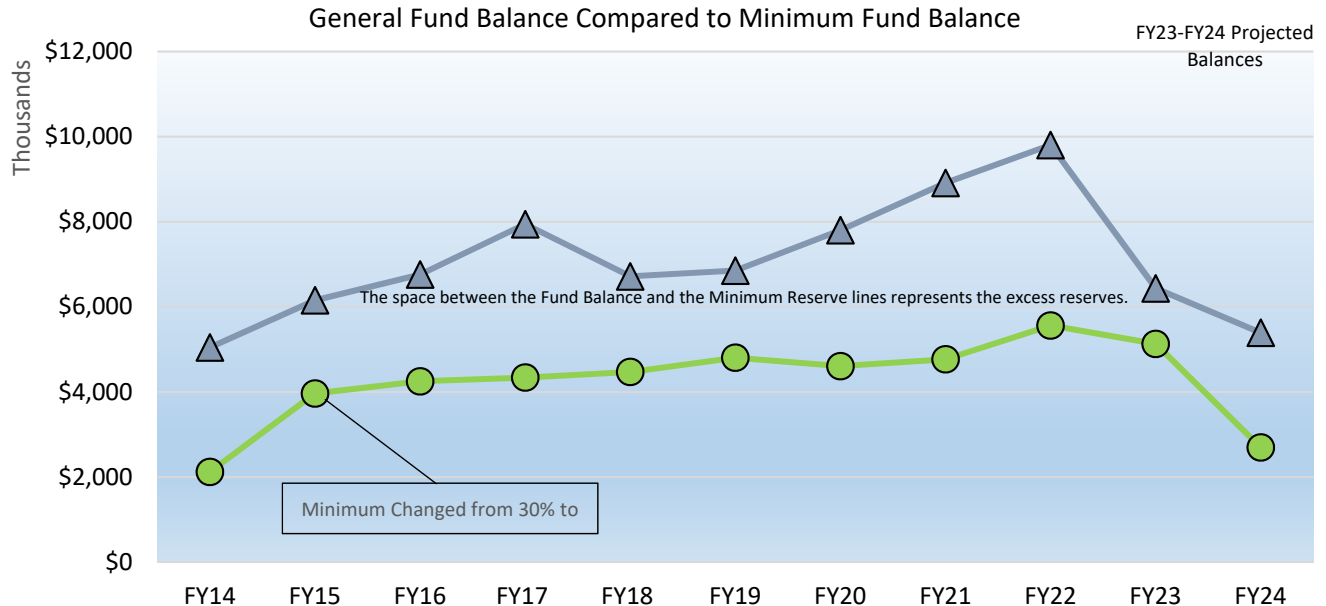
When the costs for infrastructure improvements are extracted, Public Works expenditures are very predictable with year-to-year increases related to salaries and insurance costs. Operating costs increases are consistent with the weather – overtime, road salt, and contractual labor costs increase during snow and storm events – and building maintenance expenditures. In FY2023 a Street Department truck replacement for \$285,000 is budgeted and FY24 includes the budgeted cost of a used water meter vehicle for \$20,000. These purchases are pursuant to the replacement schedule in the Vehicle Replacement Fund.

GENERAL FUND BALANCE

The General fund balance is \$9.8 million as of April 30, 2022, estimated to be \$6.4 million on April 30, 2023 and projected to be \$5.3 million by April 30, 2024. The Village's reserve policy level was revised in March 2015 from 30% to 50% of operating expenditures – defined as personnel, contracts and commodities, and debt service payments or debt service – because of the increased reliance on sales taxes, especially auto sales, and the potential for state-shared income tax, sales tax, or motor fuel tax revenue allotment reductions. The Village has consistently maintained an adequate reserve to provide services during economic downturns, potential catastrophes, and to enhance operational flexibility without intentionally accumulating excess reserves.

The updated General Fund projections include a \$1,000,000 transfer to the Capital Improvement Fund (CIP). In addition, the FY22 fund balances mirror the audit and the projected FY23 amounts are reflective of actual activity or budgeted requests. Operating expenses as a percent of year-end reserves are now averaging 88% for FY22 with an anticipated FY23-24 percentage of 67% and 51.6% respectively. This is attributed to the projected contributions to the Vehicle Replacement Fund, the transfers to CIP, increased rollover costs for General Fund capital projects, and capital equipment purchases.

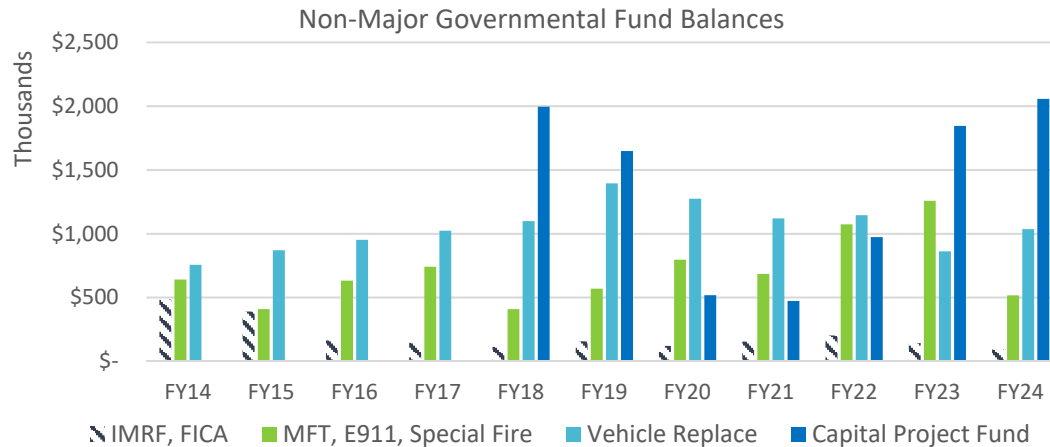
The graph below displays the actual unreserved fund balance from FY14-FY22 with projections for FY23 and FY24. The fund balance has been growing since FY10 as operational changes including the outsourcing of household waste collection, the dispatch operation consolidation and staffing have yielded cost savings.



The FY18 fund balance decreased by \$1.1 million or 14.5% due to a transfer to the newly created capital fund. The capital fund reserve will include projects that improve infrastructure, including the reconstruction of Green Bay Rd, and Green Bay Rd Bridge improvements. Even with the intentional drawdowns, and the continued General Fund capital expenditures the fund balance exceeds the Village's reserve policy minimum of 50%, **FY23-24** includes capital expenditures and transfers to the Capital Fund that will reduce the balances bringing them to the policy requirements.

ALL OTHER GOVERNMENTAL FUND BALANCES

Below is a chart showing the other governmental fund balances from FY2014 through FY22 with projections for FY23 and FY24. The IMRF, FICA, MFT, E911 and Special Fire funds are restricted for specific purposes; therefore, fund balances are projected to provide reasonable cash flow flexibility without accumulating excess reserves. The Vehicle Replacement and Capital Project fund balances are maintained based on the cash flow schedules for the projects and amounts required for future vehicle/equipment replacements. As capital projects are expensed the fund will deplete, the **FY23-24** budget is an estimate-based project timeline expectation. The Village budgeted has received the first installment of the REBUILD Illinois Bond Funds allocation, the total estimated amount to be received is \$377,102.34. This additional **grant** revenue is being set aside in the **MFT Fund** for a future design overlay extension work in FY24.



WATER ENTERPRISE FUND: Enterprise Funds are financed and operated in a manner similar to private enterprises where the intent is that the costs of providing the goods to the public on a continuing basis is financed primarily through user charges. The Water fund is the Village's only enterprise fund.

Purchases and Sales of Potable Water

The Water fund is used to account for the storage, distribution, testing, and billing of water. The FY23-24 budget was prepared with a change in the current water rate of \$7.41 per thousand gallons to \$7.80 after review of long-term projections with a rate analysis. The water sales revenue projections are 180 million gallons (MG) which represents water purchases after a provision for losses; plus \$95,000 for the \$10.00 per quarter per account and a minimal amount of late charge fees. The water connection revenues are predicated on new residential construction projects plus connection fees based on connection size increases at \$15k for FY23-24.

Operations Expenses

The amount of water purchases is estimated based on water usage history with the wholesale rate from The Central Lake County Joint Action Water Agency (CLCJAWA) of \$1.63 per thousand gallons with an anticipated FY23 rate of \$1.68. The water purchases for FY23 are budgeted at 338,235 million gallons. The water purchases budget is greater than the projected revenue; this is consistent with prudent budgeting practices for commodities that fluctuate in correlation to weather conditions and consumer behavior. The Interfund transfer out of \$15,000 is an advance to the Vehicle Replacement Fund. The Series 2011 General Obligation Refunding Bonds were refinanced in September 2019 resulting in a net present value savings of \$29,106 or 2.95% of the refunded principal. The bond payment schedule of this debt is shown on page 41.

Water Capital Equipment

The Village planned a significant water meter replacement program that was originally budgeted as part of a three year phase in funded from the General Fund with a \$400k annual transfer during FY19-FY21, however in June 2019, the Village issued General Obligation Bonds, Series 2019 of \$1,930,000 for its water system, including water meter replacement, water main replacement and valve repairs, these bonds are being repaid exclusively from water sales and other water fee revenues. This significant replacement of current meter reading technology from a combination of manual reads (with and without exterior devices) and radio reads created a much more efficient billing process. The Village replaced all obsolete meters, and implemented automated reading software. This technology collects data through a dedicated radio frequency and transmits it through a wireless link to the

collector which sends the readings to the software at the desktop. The Village started replacement of approximately 85% of the Village's nearly 2,500 water meters, installing an automated reading system. This project is expected to capture 9% of non-revenue water incurred by the Village annually. Due to COVID-19 pandemic the project was completed in 2022.

Water Capital Projects

There is \$400k budgeted in each year for FY23-24 for valve and hydrant replacement, and water relay work. In prior years the Water Fund financed a valve replacement for the West side of the community for a cost of \$127,000. Over the past seven years, the Village has financed the water infrastructure projects with bond proceeds.

Unrestricted Net Assets

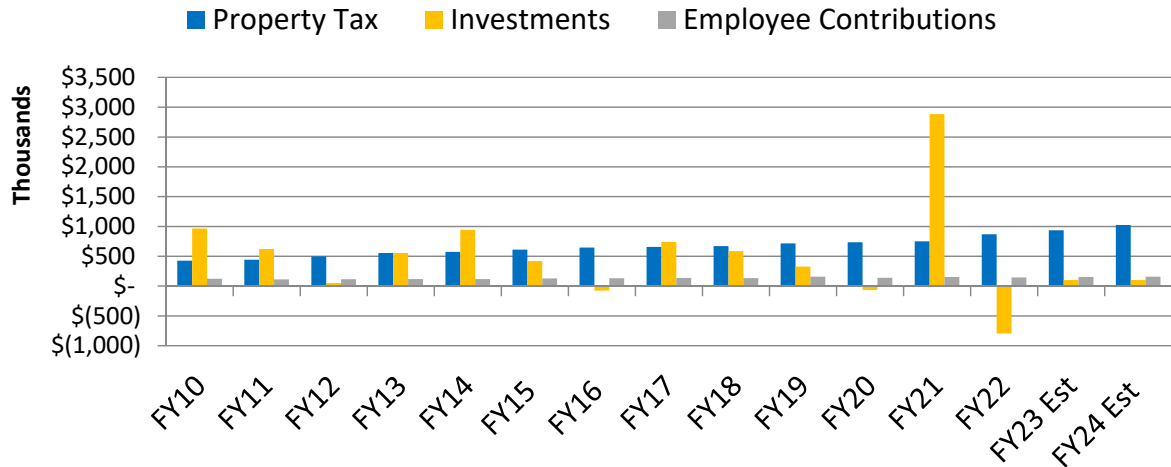
Each year during the budget process, the Finance Committee reviews multi-year projections including proposed rates that will provide for unrestricted net assets (less bond proceeds) of 30% of the operating expenditures plus a reserve equal to 2 years of depreciation. The bond covenant requires that the annual revenue cover the annual operating expenses, other contractual liabilities, and 1.25% of the highest bond payment. Sales taxes are also pledged as a secondary alternate source, but it is the Village's policy to set a water user fee rate (after deduction for anticipated other operating revenues) that covers the net operating costs, bond payments, and depreciation.

The anticipated total unrestricted net assets at the end of FY22 are approx. \$1.50 million increased \$497K from FY21 when the unrestricted net assets were \$1.91 million. The assets were projected to increase due to capital project rollovers and unspent capital dollars. Rate projection analysis incorporates a 2.6 percent increase to the water rate beginning in FY20 through FY26 to bring spendable net assets closer to or at the target reserve balance. Additionally, in FY23-24 CLCJAWA has budgeted an increase in its wholesale water rate from \$1.63 to \$1.68 which will also have a negative impact on the Fund.

POLICE PENSION TRUST FUND: The Police Pension Fund is the Village's only trust fund. Lake Bluff has no Agency fund types.

Revenues

The Police Pension Fund property tax revenue increased 69.9% over the past ten years from \$440,214 in FY11 to \$748,075 in FY21 as the Village's contribution was required to cover the additional plan costs from the decline in equity holdings, state mandated retiree benefits, and the increase in the number of duty disability recipients. The Village contribution represents over 50% of the covered salaries. There are currently fifteen active members who are required to contribute 9.91% (pre-tax) of their base salary to the fund. The interest earnings revenue is based on the actual experience of the plan and the anticipated interest rate yields. Pension consolidation legislation passed in 2020, resulted in the creation of a single investment entity for the Police Pension Funds throughout the State. This newly created Boards oversee investment activity and the assumptions for the annual actuarial study used to determine employer contributions. The Village maintains its own Pension Funding Policy and will seek to align the assumptions with those of the new Boards. One of the assumptions expected to change is the assumed rate of return. The Village is currently using a 7.00% assumed rate of return. The Village has a plan valuation, with a recommended employer contribution, prepared by an independent actuary every year. Below is a chart showing the three major sources of income for the Fund. The investment income/loss is shown net of applicable fees.



Expenditures

Police Pension fund benefit payments were calculated based on the current benefits plus statutory cost of living increases and the expectation of an additional officer receiving a disability pension. The plan provides disability and retirement benefits to fourteen beneficiaries – eight retirees and five disability recipients. All of the *retiree* annuitants receive a 3% per year increase in their pension amount having attained age 55.

Net Plan Assets

The net plan assets as of April 30, 2021 are \$13.197 million and an estimated \$12.3 million at April 30, 2022. The unfunded liability (using the more conservative Entry Age Normal Cost method) as of May 1, 2022 (the most current information available) the funded ratio of 65.03% higher than the prior year funded ratio of 54.14%. The assumptions used for the determination of the unfunded actuarial accrued liability include: (i) an assumed investment return from 7.00% with an inflation component of 2.5% to better reflect the average yields, (ii) a 4.0% static payroll growth assumption and (iii) use of an actuarial smoothing methodology to record the book value of assets plus 20% of the difference between the book and market values.



LAKE BLUFF PUBLIC LIBRARY: The Library is a component unit of the Village of Lake Bluff with a separately elected Board of Trustees.

Revenues

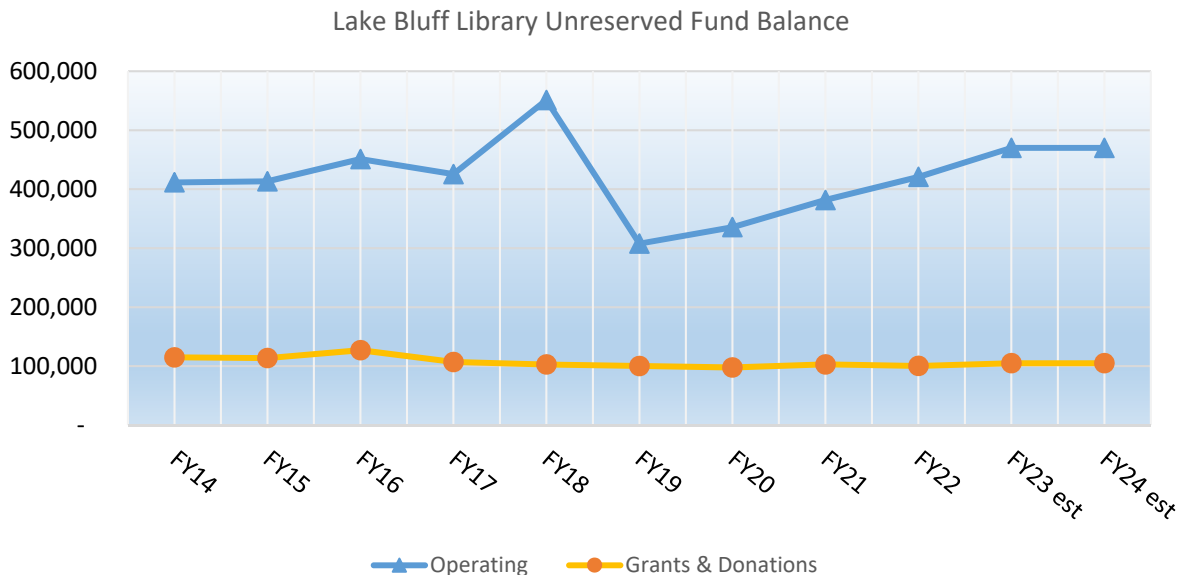
The Lake Bluff Public Library a component unit of the Village of Lake Bluff but has a separately elected Board of Trustees. The Library operates in accordance with the Illinois Local Library Act, 75 ILCS 5/1-0.1 et seq. The powers and duties of the Board of Library Trustees are set forth in said Act and include “the exclusive control of the expenditure of all moneys collected for the Library and deposited to the credit of the Library fund” (75 ILCS 5/4-7(2)). Library taxes are levied by the Village in amounts determined by the Library Board and collected with other Village taxes (75 ILCS 5/3-5). The Library derives 97% of its revenues from the property tax levy.

Expenditures

The **Lake Bluff Public Library Fund** expenditures are consistent with their goal of maintaining the capital infrastructure and technology equipment; affording competitive employee salaries and benefits; purchasing current materials; continuing to sponsor children's programs and activities; and providing access to the Internet. The Library has depleted its fund balances over the years with capital improvement expenditures related to building improvements, the FY23-24 budget seeks to strengthen the fund balances and limit additional expenditures.

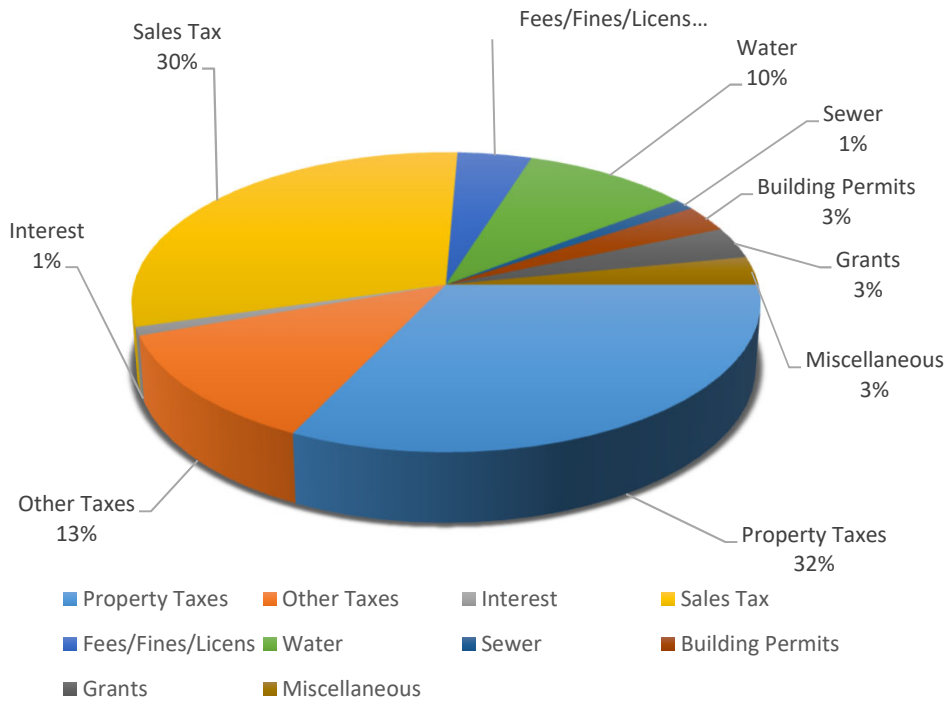
Fund Balance

The **Lake Bluff Public Library** policy is to maintain a fund balance of about \$300,000 for cash flow flexibility and contingencies. The remainder of the fund balance is reserved for capital replacements.



**REVENUES AND EXPENDITURES BY TYPE
FY2023-24 BIENNIAL BUDGET**

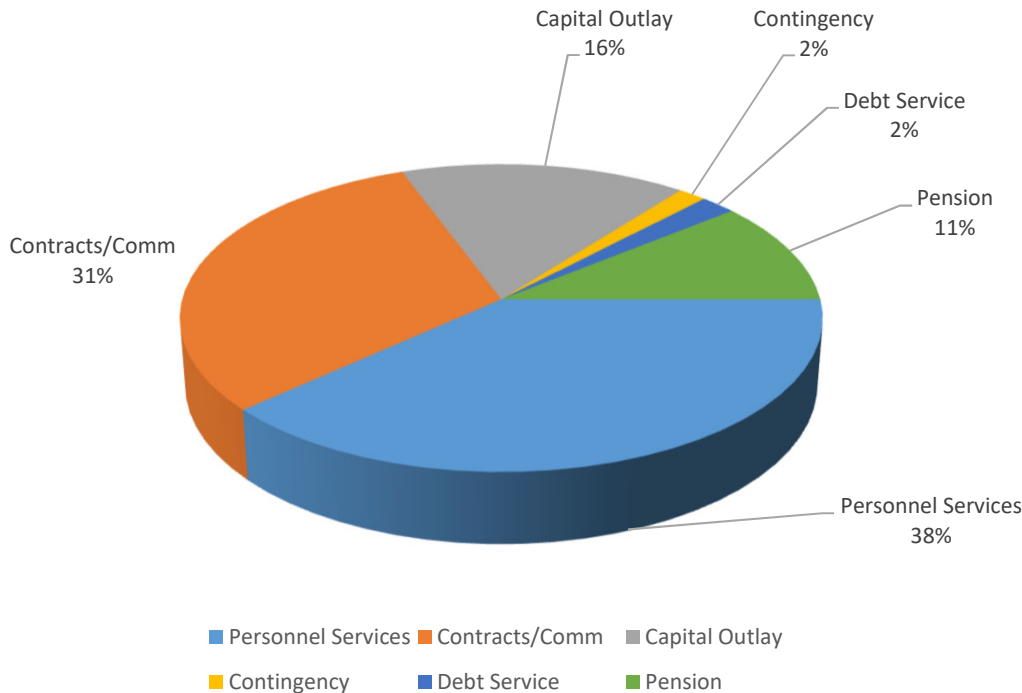
FY2023 PROJECTED REVENUES



**REVENUES
(Village and Library)**

Property Taxes	\$4,555,469
Other Taxes	\$1,754,000
Interest	\$127,500
Sales Tax	\$4,260,500
Fees/Fines/Licenses	\$603,150
Water	\$1,365,000
Sewer	\$165,000
Building Permits	\$400,000
Grants	\$476,391
Miscellaneous	\$431,773
Total Revenues	\$14,138,784

FY 2023 BUDGETED EXPENDITURES



**EXPENDITURES
(Village and Library)**

Personnel Services	\$5,999,632
Contracts/Comm	\$4,859,624
Capital Outlay	\$2,537,750
Contingency	\$251,688
Debt Service	\$318,000
Pension	\$1,690,315
Total Expenditures	\$15,657,009

Excludes Interfund Transfers

REVENUES AND EXPENDITURES BY FUND AND CATEGORY
FY2023-FY2024 BIENNIAL BUDGET

	TOTAL FY 23 BUDGET ALL EUNDS	ALL VILLAGE EUNDS				GENERAL FY 23 MAJOR EUND
		EY 23 Budget	EY 22 Budget	EY 21 Budget	EY 22-23 % Change	
REVENUES						
Property Tax	\$4,555,469	\$3,522,754	\$3,465,807	\$3,461,352	1.64%	\$3,140,854
Road & Bridge Tax	90,000	90,000	88,000	88,000	2.27%	90,000
Sales Tax	3,260,500	3,260,500	3,112,000	1,801,684	4.77%	3,260,500
Home Rule Sales Tax	1,000,000	1,000,000	850,000	590,000	17.65%	1,000,000
Utility Tax	590,000	590,000	587,600	562,100	0.41%	590,000
State Income Tax	635,000	635,000	532,000	420,900	19.36%	635,000
Pers Property Replace Tax	58,000	58,000	46,000	51,500	26.09%	50,000
Motor Fuel Tax	181,000	181,000	160,000	160,000	13.13%	
Prepared Food & Bev. Tax	160,000	160,000	122,800	62,400	30.29%	160,000
Demolition Tax	10,000	10,000	0	0	---	10,000
Foreign Fire Insurance Tax	30,000	30,000	27,500	27,500	9.09%	
Vehicle License	128,500	128,500	129,000	133,000	-0.39%	128,500
Parking Lot Permits	17,800	17,800	24,300	86,900	-26.75%	17,800
Building Permits	400,000	400,000	400,000	300,000	0.00%	400,000
Business Licenses	58,000	58,000	33,000	62,000	75.76%	58,000
Other Permits & Licenses	25,500	25,500	42,703	45,303	-40.29%	25,500
Sewer Charge	165,000	165,000	165,000	165,000	0.00%	165,000
Service Fees	32,500	32,500	30,500	30,500	6.56%	32,500
Court Fines	25,000	25,000	25,000	50,000	0.00%	25,000
Parking Fines	15,000	15,000	15,000	15,000	0.00%	15,000
Other Fines	4,650	3,650	4,150	4,150	-12.05%	3,650
Franchise/PEG Fees	142,200	142,200	147,200	147,200	-3.40%	142,200
E-911 Surcharge	130,000	130,000	130,000	130,000	0.00%	
Interest Earnings	127,500	127,250	203,315	207,315	-37.41%	25,000
Rental Income	215,000	215,000	160,000	160,000	34.38%	215,000
Grants/Donations	476,391	449,951	151,500	126,500	197.00%	413,951
Asset Sales	0	0	1,500	1,500	-100.00%	
Miscellaneous Income	216,773	179,200	230,235	274,450	-22.17%	21,900
Water Sales	1,350,000	1,350,000	1,300,000	1,295,000	3.85%	
Other Water Fees	15,000	15,000	20,000	25,000	-25.00%	
Library Fees	24,000	0	0	0	---	
Bond Proceeds	0	0	0	0		
TOTAL REVENUES	\$14,138,784	\$13,016,806	\$12,204,110	\$10,484,254	6.66%	\$10,625,356
Interfund Transfers In	2,556,685	2,540,685	1,762,797	1,268,556	44.13%	135,000
TOTAL REVENUES & TRANSFR	\$16,695,469	\$15,557,491	\$13,966,907	\$11,752,810	11.39%	\$10,760,356

EXPENDITURES

Personnel Services	\$5,999,632	\$5,335,382	\$5,079,540	\$5,275,445	5.04%	\$5,005,912
Contracts/Commodities	\$4,859,624	4,693,434	4,465,805	4,319,113	5.10%	3,907,657
Capital Outlay	\$2,537,750	2,334,900	3,842,000	2,806,303	-39.23%	1,094,900
Contingency	\$251,688	250,000	250,000	250,000	0.00%	200,000
Debt Service	\$318,000	318,000	315,310	559,426	0.85%	0
Pension Costs	\$1,690,315	1,619,315	1,471,449	1,481,597	10.05%	0
TOTAL EXPENDITURES	\$15,657,009	\$14,551,031	\$15,424,103	\$14,691,884	-5.66%	\$10,208,469
Interfund Transfers Out	\$2,555,000	2,539,000	1,757,350	1,260,109	44.48%	2,394,000
TTL EXPENDITURES & TRANSFR	\$18,212,009	\$17,090,031	\$17,181,453	\$15,951,993	-0.53%	\$12,602,469

REVENUES	SPECIAL REVENUE FUNDS				
	Special Fire Tax	IL Municipal Retirement	Social Security	Motor Fuel Tax	Enhanced 911
Property Tax		\$162,900	\$219,000		
Road & Bridge Tax					
Sales Tax					
Home Rule Sales Tax					
Utility Tax					
State Income Tax					
Pers Property Replace Tax		4,000	4,000		
Motor Fuel Tax				181,000	
Prepared Food & Bev. Tax					
Demolition Tax					
Foreign Fire Insurance Tax	30,000				
Vehicle License					
Parking Lot Permits					
Building Permits					
Business Licenses					
Other Permits & Licenses					
Sewer Charge					
Service Fees					
Court Fines					
Parking Fines					
Other Fines					
Franchise/PEG Fees					
E-911 Surcharge					130,000
Interest Earnings	0	0	0	0	50
Rental Income					
Grants/Donations					
Asset Sales					
Miscellaneous Income					
Water Sales					
Other Water Fees					
Library Fees					
Bond Proceeds					
TOTAL REVENUES	\$30,000	\$166,900	\$223,000	\$181,000	\$130,050
Interfund Transfers In			80,000		
TOTAL REVENUES & TRANSFR	\$30,000	\$166,900	\$303,000	\$181,000	\$130,050

EXPENDITURES					
Personnel Services	\$7,500				
Contracts/Commodities	18,400				
Capital Outlay	0			0	0
Contingency					
Debt Service					
Pension Costs		202,700	326,750		
TOTAL EXPENDITURES	\$25,900	\$202,700	\$326,750	\$0	\$0
Interfund Transfers Out					130,000
TTL EXPENDITURES & TRANSFR	\$25,900	\$202,700	\$326,750	\$0	\$130,000

	CAPITAL PROJECTS		DEBT	WATER	POLICE PENSION
	Vehicle/Equip Replacemnt	Capital Impr Projects	2,012 G.O. Bonds	MAJOR EUND	TRUST
REVENUES					
Property Tax					
Road & Bridge Tax					
Sales Tax					
Home Rule Sales Tax					
Utility Tax					
State Income Tax					
Pers Property Replace Tax					
Motor Fuel Tax					
Prepared Food & Bev. Tax					
Demolition Tax					
Foreign Fire Insurance Tax					
Vehicle License					
Parking Lot Permits					
Building Permits					
Business Licenses					
Other Permits & Licenses					
Sewer Charge					
Service Fees					
Court Fines					
Parking Fines					
Other Fines					
Franchise/PEG Fees					
E-911 Surcharge					
Interest Earnings	1,000	100		1,000	100,100
Rental Income					
Grants/Donations		36,000			
Asset Sales	0				
Miscellaneous Income		0		5,300	152,000
Water Sales				1,350,000	
Other Water Fees				15,000	
Library Fees					
Bond Proceeds					
TOTAL REVENUES	\$1,000	\$36,100	\$0	\$1,371,300	\$252,100
Interfund Transfers In	391,000	1,000,000	0	0	934,685
TOTAL REVENUES & TRANSFR	\$392,000	\$1,036,100	\$0	\$1,371,300	\$1,186,785

EXPENDITURES

Personnel Services				321,970	
Contracts/Commodities				694,082	73,295
Capital Outlay	675,000	165,000		400,000	
Contingency				50,000	
Debt Service			0	318,000	
Pension Costs				24,865	1,065,000
TOTAL EXPENDITURES	\$675,000	\$165,000	\$0	\$1,808,917	\$1,138,295
Interfund Transfers Out				15,000	
TTL EXPENDITURES & TRANSFR	\$675,000	\$165,000	\$0	\$1,823,917	\$1,138,295

REVENUES AND EXPENDITURES BY FUND AND CATEGORY
FY2023-FY2024 BIENNIAL BUDGET

REVENUES	ALL LIBRARY* EUNDS				LIBRARY EUNDS	
	EY 23 Budget	EY 22 Budget	EY 21 Budget	% Change	Operating MAJOR EUND	Grants & Donations
Property Tax	\$1,032,715	\$1,014,510	\$987,711	1.79%	\$1,032,715	
Road & Bridge Tax				---		
Sales Tax				---		
Home Rule Sales Tax				---		
Utility Tax				---		
State Income Tax				---		
Pers Property Replace Tax				---		
Motor Fuel Tax				---		
Prepared Food & Bev. Tax				---		
Demolition Tax				---		
Foreign Fire Insurance Tax				---		
Vehicle License				---		
Parking Lot Permits				---		
Building Permits				---		
Business Licenses				---		
Other Permits & Licenses				---		
Sewer Charge				---		
Service Fees				---		
Court Fines				---		
Parking Fines				---		
Other Fines	1,000	1,000	2,000	0.00%	1,000	
Franchise/PEG Fees				---		
E-911 Surcharge				---		
Interest Earnings	250	3,000	5,000	-91.67%	250	
Rental Income				---		
Grants/Donations	26,440	25,153	25,153	5.12%		26,440
Asset Sales				---		
Miscellaneous Income	37,573	12,530	16,800	199.86%	37,573	
Water Sales				---		
Other Water Fees				---		
Library Fees	24,000	16,100	19,100	49.07%	24,000	
Bond Proceeds						
TOTAL REVENUES	\$1,121,978	\$1,072,293	\$1,055,764	4.63%	\$1,095,538	\$26,440
Interfund Transfers In	16,000	20,000	58,480	-20.00%	16,000	
TOTAL REVENUES & TRANSFR	\$1,137,978	\$1,092,293	\$1,114,244	4.18%	\$1,111,538	\$26,440

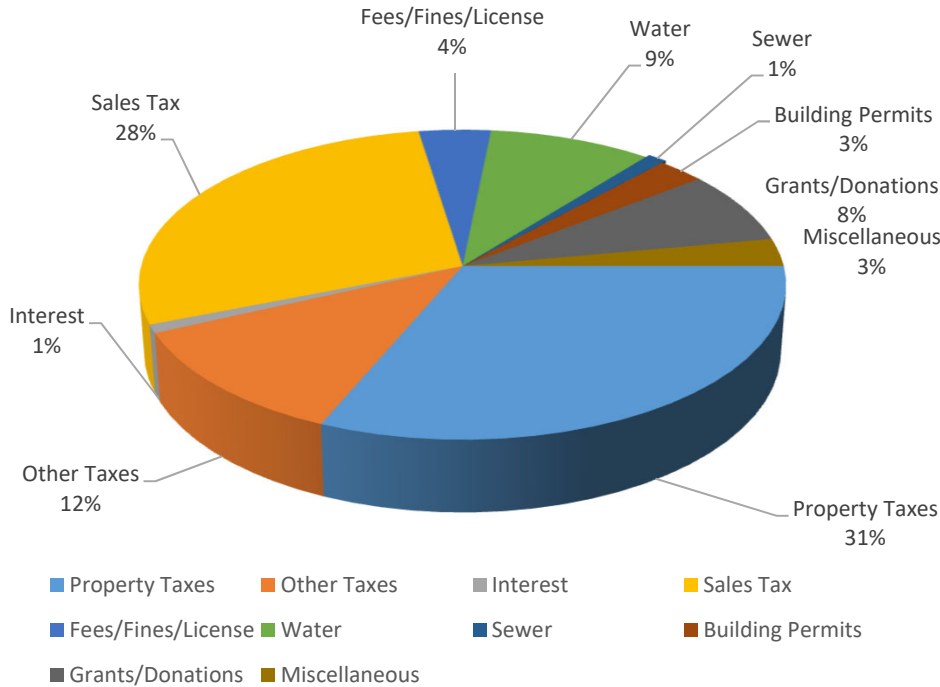
EXPENDITURES

Personnel Services	\$664,250	\$619,250	\$594,250	7.27%	\$664,250	
Contracts/Commodities	166,190	325,503	320,503	-48.94%	139,750	26,440
Capital Outlay	202,850	29,000	63,000	599.48%	202,850	
Contingency	1,688	1,540	6,041	9.61%	1,688	
Debt Service				---		
Pension Costs	71,000	77,000	77,000	-7.79%	71,000	
TOTAL EXPENDITURES	\$1,105,978	\$1,052,293	\$1,060,794	5.10%	\$1,079,538	\$26,440
Interfund Transfers Out	16,000	20,000	20,000	-20.00%	16,000	
TTL EXPENDITURES & TRANSFR	\$1,121,978	\$1,072,293	\$1,080,794	4.63%	\$1,095,538	\$26,440

*Library Budget is submitted by Library Board.

REVENUES AND EXPENDITURES BY TYPE FY2023-24 BIENNIAL BUDGET

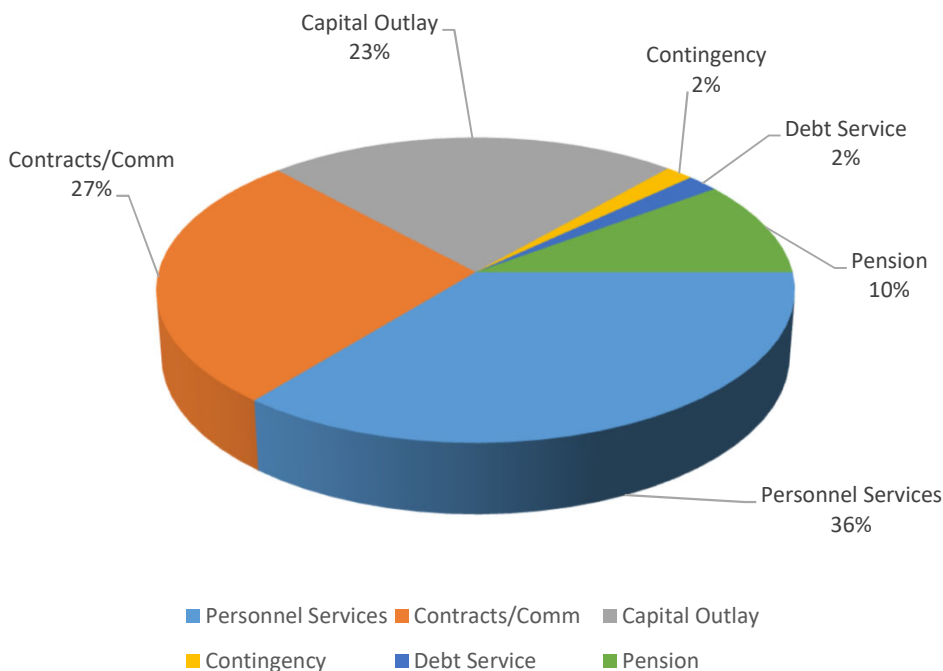
FY2024 PROJECTED REVENUES



REVENUES (Village and Library)

Property Taxes	\$4,688,285
Other Taxes	\$1,754,000
Interest	\$127,500
Sales Tax	\$4,260,500
Fees/Fines/License	\$603,150
Water	\$1,365,000
Sewer	\$165,000
Building Permits	\$400,000
Grants/Donations	\$1,133,940
Miscellaneous	\$432,149
Total Revenues	\$14,929,524

FY 2024 BUDGETED EXPENDITURES



EXPENDITURES (Village and Library)

Personnel Services	\$6,221,690
Contracts/Comm	\$4,714,236
Capital Outlay	\$4,052,552
Contingency	\$279,049
Debt Service	\$316,000
Pension	\$1,743,185
Total Expenditures	\$17,326,712

Excludes Interfund Transfers

REVENUES AND EXPENDITURES BY FUND AND CATEGORY
FY2023-FY2024 BIENNIAL BUDGET UPDATE

REVENUES	TOTAL FY 24 BUDGET ALL FUNDS	ALL VILLAGE FUNDS				GENERAL
		FY 24 Budget	FY 23 Budget	FY 22 Budget	FY 23-24 % Change	FY 24 MAJOR FUND
Property Tax	\$4,688,285	\$3,624,585	\$3,522,754	\$3,465,807	2.89%	\$3,231,785
Road & Bridge Tax	90,000	90,000	90,000	88,000	0.00%	90,000
Sales Tax	3,260,500	3,260,500	3,260,500	3,112,000	0.00%	3,260,500
Home Rule Sales Tax	1,000,000	1,000,000	1,000,000	850,000	0.00%	1,000,000
Utility Tax	590,000	590,000	590,000	587,600	0.00%	590,000
State Income Tax	635,000	635,000	635,000	532,000	0.00%	635,000
Pers Property Replace Tax	58,000	58,000	58,000	46,000	0.00%	50,000
Motor Fuel Tax	181,000	181,000	181,000	160,000	0.00%	
Prepared Food & Bev. Tax	160,000	160,000	160,000	122,800	0.00%	160,000
Demolition Tax	10,000	10,000	10,000	0	0.00%	10,000
Foreign Fire Insurance Tax	30,000	30,000	30,000	27,500	0.00%	
Vehicle License	128,500	128,500	128,500	129,000	0.00%	128,500
Parking Lot Permits	17,800	17,800	17,800	24,300	0.00%	17,800
Building Permits	400,000	400,000	400,000	400,000	0.00%	400,000
Business Licenses	58,000	58,000	58,000	33,000	0.00%	58,000
Other Permits & Licenses	25,500	25,500	25,500	42,703	0.00%	25,500
Sewer Charge	165,000	165,000	165,000	165,000	0.00%	165,000
Service Fees	32,500	32,500	32,500	30,500	0.00%	32,500
Court Fines	25,000	25,000	25,000	25,000	0.00%	25,000
Parking Fines	15,000	15,000	15,000	15,000	0.00%	15,000
Other Fines	4,650	3,650	3,650	4,150	0.00%	3,650
Franchise/PEG Fees	142,200	142,200	142,200	147,200	0.00%	142,200
E-911 Surcharge	130,000	130,000	130,000	130,000	0.00%	
Interest Earnings	127,500	127,250	127,250	203,315	0.00%	25,000
Rental Income	215,000	215,000	215,000	160,000	0.00%	215,000
Grants/Donations	1,133,940	1,107,500	449,951	151,500	146.14%	975,500
Asset Sales	0	0	0	1,500	---	
Miscellaneous Income	217,149	179,200	179,200	230,235	0.00%	21,900
Water Sales	1,350,000	1,350,000	1,350,000	1,300,000	0.00%	
Other Water Fees	15,000	15,000	15,000	20,000	0.00%	
Library Fees	24,000	0	0	0	---	
Bond Proceeds	0	0	0	0		
TOTAL REVENUES	\$14,929,524	\$13,776,185	\$13,016,806	\$12,204,110	5.83%	\$11,277,835
Interfund Transfers In	2,163,000	2,143,000	2,540,685	1,762,797	-15.65%	135,000
TOTAL REVENUES & TRANSFR	\$17,092,524	\$15,919,185	\$15,557,491	\$13,966,907	2.32%	\$11,412,835

EXPENDITURES

Personnel Services	\$6,221,690	\$5,557,440	\$5,335,382	\$5,079,540	4.16%	\$5,214,990
Contracts/Commodities	\$4,714,236	4,548,046	4,693,434	4,465,805	-3.10%	3,762,138
Capital Outlay	\$4,052,552	3,849,702	2,334,900	3,842,000	64.88%	1,884,600
Contingency	\$279,049	250,000	250,000	250,000	0.00%	200,000
Debt Service	\$316,000	316,000	318,000	315,310	-0.63%	0
Pension Costs	\$1,743,185	1,672,185	1,619,315	1,471,449	3.26%	0
TOTAL EXPENDITURES	\$17,326,712	\$16,193,373	\$14,551,031	\$15,424,103	11.29%	\$11,061,728
Interfund Transfers Out	\$2,147,000	2,127,000	2,539,000	1,757,350	-16.23%	1,982,000
TTL EXPENDITURES & TRANSFR	\$19,473,712	\$18,320,373	\$17,090,031	\$17,181,453	7.20%	\$13,043,728

REVENUES	SPECIAL REVENUE FUNDS				
	Special Fire Tax	IL Municipal Retirement	Social Security	Motor Fuel Tax	Enhanced 911
Property Tax		\$167,800	\$225,000		
Road & Bridge Tax					
Sales Tax					
Home Rule Sales Tax					
Utility Tax					
State Income Tax					
Pers Property Replace Tax		4,000	4,000		
Motor Fuel Tax				181,000	
Prepared Food & Bev. Tax					
Demolition Tax					
Foreign Fire Insurance Tax	30,000				
Vehicle License					
Parking Lot Permits					
Building Permits					
Business Licenses					
Other Permits & Licenses					
Sewer Charge					
Service Fees					
Court Fines					
Parking Fines					
Other Fines					
Franchise/PEG Fees					
E-911 Surcharge					130,000
Interest Earnings					50
Rental Income					
Grants/Donations					
Asset Sales					
Miscellaneous Income					
Water Sales					
Other Water Fees					
Library Fees					
Bond Proceeds					
TOTAL REVENUES	\$30,000	\$171,800	\$229,000	\$181,000	\$130,050
Interfund Transfers In			95,000		
TOTAL REVENUES & TRANSFR	\$30,000	\$171,800	\$324,000	\$181,000	\$130,050

EXPENDITURES					
Personnel Services	\$7,500				
Contracts/Commodities	18,400				
Capital Outlay	0			927,102	0
Contingency					
Debt Service					
Pension Costs		209,265	336,920		
TOTAL EXPENDITURES	\$25,900	\$209,265	\$336,920	\$927,102	\$0
Interfund Transfers Out					130,000
TTL EXPENDITURES & TRANSFR	\$25,900	\$209,265	\$336,920	\$927,102	\$130,000

	CAPITAL PROJECTS		DEBT	WATER	POLICE PENSION
	Vehicle/Equip Replacemnt	Capital Impr Projects	2,012 G.O. Bonds	MAJOR FUND	TRUST
REVENUES					
Property Tax					
Road & Bridge Tax					
Sales Tax					
Home Rule Sales Tax					
Utility Tax					
State Income Tax					
Pers Property Replace Tax					
Motor Fuel Tax					
Prepared Food & Bev. Tax					
Demolition Tax					
Foreign Fire Insurance Tax					
Vehicle License					
Parking Lot Permits					
Building Permits					
Business Licenses					
Other Permits & Licenses					
Sewer Charge					
Service Fees					
Court Fines					
Parking Fines					
Other Fines					
Franchise/PEG Fees					
E-911 Surcharge					
Interest Earnings	1,000	100		1,000	100,100
Rental Income					
Grants/Donations		132,000			
Asset Sales					
Miscellaneous Income				300	157,000
Water Sales				1,350,000	
Other Water Fees				15,000	
Library Fees					
Bond Proceeds					
TOTAL REVENUES	\$1,000	\$132,100	\$0	\$1,366,300	\$257,100
Interfund Transfers In	391,000	500,000			1,022,000
TOTAL REVENUES & TRANSFR	\$392,000	\$632,100	\$0	\$1,366,300	\$1,279,100

EXPENDITURES

Personnel Services				334,950	
Contracts/Commodities				694,213	73,295
Capital Outlay	218,000	420,000		400,000	
Contingency				50,000	
Debt Service			0	316,000	
Pension Costs				26,000	1,100,000
TOTAL EXPENDITURES	\$218,000	\$420,000	\$0	\$1,821,163	\$1,173,295
Interfund Transfers Out				15,000	
TTL EXPENDITURES & TRANSFR	\$218,000	\$420,000	\$0	\$1,836,163	\$1,173,295

REVENUES	ALL LIBRARY* FUNDS				LIBRARY FUNDS	
	FY 24 Budget	FY 23 Budget	FY 22 Budget	% Change	Operating MAJOR FUND	Grants & Donations
Property Tax	\$1,063,700	\$1,032,715	\$1,014,510	3.00%	\$1,063,700	
Road & Bridge Tax				---		
Sales Tax				---		
Home Rule Sales Tax				---		
Utility Tax				---		
State Income Tax				---		
Pers Property Replace Tax				---		
Motor Fuel Tax				---		
Prepared Food & Bev. Tax				---		
Demolition Tax				---		
Foreign Fire Insurance Tax				---		
Vehicle License				---		
Parking Lot Permits				---		
Building Permits				---		
Business Licenses				---		
Other Permits & Licenses				---		
Sewer Charge				---		
Service Fees				---		
Court Fines				---		
Parking Fines				---		
Other Fines	1,000	1,000	1,000	0.00%	1,000	
Franchise/PEG Fees				---		
E-911 Surcharge				---		
Interest Earnings	250	250	3,000	0.00%	250	
Rental Income				---		
Grants/Donations	26,440	26,440	25,153	0.00%		26,440
Asset Sales				---		
Miscellaneous Income	37,949	37,573	12,530	1.00%	37,949	
Water Sales				---		
Other Water Fees				---		
Library Fees	24,000	24,000	16,100	0.00%	24,000	
Bond Proceeds						
TOTAL REVENUES	\$1,153,339	\$1,121,978	\$1,072,293	2.80%	\$1,126,899	\$26,440
Interfund Transfers In	20,000	16,000	20,000	25.00%	20,000	
TOTAL REVENUES & TRANSFR	\$1,173,339	\$1,137,978	\$1,092,293	3.11%	\$1,146,899	\$26,440

EXPENDITURES

Personnel Services	\$664,250	\$664,250	\$619,250	0.00%	\$664,250	
Contracts/Commodities	166,190	166,190	325,503	0.00%	139,750	26,440
Capital Outlay	202,850	202,850	29,000	0.00%	202,850	
Contingency	29,049	1,688	1,540	1620.91%	29,049	
Debt Service				---		
Pension Costs	71,000	71,000	77,000	0.00%	71,000	
TOTAL EXPENDITURES	\$1,133,339	\$1,105,978	\$1,052,293	2.47%	\$1,106,899	\$26,440
Interfund Transfers Out	20,000	16,000	20,000	25.00%	20,000	
TTL EXPENDITURES & TRANSFR	\$1,153,339	\$1,121,978	\$1,072,293	2.80%	\$1,126,899	\$26,440

*Library Budget is submitted by Library Board.

**INTERFUND TRANSFER & ADVANCE TO OTHER FUNDS RECONCILIATION
FY 2023-FY2024 BIENNIAL BUDGET**

Fund From	Department	Fund To	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Transfers from the General Fund									
General	Finance	Vehicle Replace	\$40,000	\$40,000	\$0	\$0	\$20,000	\$40,000	\$40,000
	Comm Develop		\$4,000	\$4,000	\$0	\$0	\$0	\$4,000	\$4,000
	Police Sworn		\$60,000	\$60,000	\$0	\$0	\$25,000	\$60,000	\$60,000
	Fire		\$100,000	\$120,000	\$0	\$0	\$75,000	\$120,000	\$120,000
	Streets		\$40,000	\$60,000	\$0	\$0	\$30,000	\$60,000	\$60,000
	Sanitation		\$0	\$3,000	\$0	\$0	\$0	\$3,000	\$3,000
	Forestry		\$15,000	\$26,000	\$0	\$0	\$10,000	\$26,000	\$26,000
	Parks		\$25,000	\$32,000	\$0	\$0	\$20,000	\$32,000	\$32,000
	Sewers		\$0	\$35,000	\$0	\$0	\$0	\$35,000	\$35,000
	<i>Subtotal</i>		<i>\$284,000</i>	<i>\$380,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$180,000</i>	<i>\$380,000</i>	<i>\$380,000</i>
General	Administration	2012 G.O. Bond	\$253,618	\$254,975	\$255,775	\$255,875	\$0	\$0	\$0
General	Police Sworn	Police Pension	\$677,500	\$715,284	\$733,500	\$750,234	\$855,350	\$927,000	\$1,000,000
General	Administration	Social Security		\$55,000	\$0	\$80,000	\$80,000	\$80,000	\$95,000
General	PW Capital	Motor Fuel Tax	\$55,000	\$0					
General	Administration	Water		\$400,000					
General	Administration	Capital				\$50,000	\$500,000	\$1,000,000	\$500,000
Total Transfers from the General Fund			\$1,270,118	\$1,805,259	\$989,275	\$1,136,109	\$1,615,350	\$2,387,000	\$1,975,000
Redevelopment Capital Fund		New Capital Projects Fund		\$12,335					
Emergency 911 Surcharge Fund		General Fund		\$124,000	\$127,000	\$124,000	\$127,000	\$127,000	\$127,000
Water Fund Advance to Other Funds									
Water		Vehicle Replace	\$15,000	\$15,000	\$15,000	\$0	\$15,000	\$15,000	\$15,000
			\$15,000	\$15,000	\$15,000	\$0	\$15,000	\$15,000	\$15,000
GRAND TOTAL TRANSFERS & ADVANCES			\$1,285,118	\$1,956,594	\$1,131,275	\$1,260,109	\$1,757,350	\$2,529,000	\$2,117,000

* FY21-22 decreases are attributed to a reassessment of General Fund balance liquidity.

FUND BALANCES AND NET ASSETS
FY2020-FY2026FUND BALANCES

GENERAL

SPECIAL REVENUE FUNDS

DEBT

		IL Municipal Retirement	Social Security	Motor Fuel Tax	Enhanced 911	Special Fire Tax	2012 G.O.Bonds
Revenues	\$10,277,044	\$152,421	\$217,625	\$218,257	\$145,567	\$32,705	\$0
Inter-fund Transfers In	\$145,000	\$0	\$0	\$0	\$0	\$0	\$255,775
Expenditures - Operating	\$7,488,334	\$136,568	\$270,118	\$0	\$0	\$24,110	\$255,775
Inter-fund Transfers Out	\$989,275	\$0	\$0	\$0	\$145,000	\$0	\$0
Capital Expenditures	\$994,326			\$0			
Transfer to Capital Fund	\$0			\$0			
Audited Fund Balance, April 30, 2020	<u>\$7,802,433</u>	<u>\$103,519</u>	<u>\$15,985</u>	<u>\$521,550</u>	<u>\$230,395</u>	<u>\$44,655</u>	<u>\$715</u>

Increase the result of a reduction in Interfund transfers in order to prepare for potential declines in revenues related to the COVID-19 public health crisis.

Revenues	\$10,864,216	\$164,242	\$214,817	\$394,373	\$152,680	\$38,726	\$0
Inter-fund Transfers In	\$167,100	\$0	\$80,000	\$0	\$0	\$0	\$255,875
Expenditures - Operating	\$9,535,518	\$151,208	\$273,885	\$550,000	\$5,988	\$7,933	\$255,875
Inter-fund Transfers Out	\$385,875	\$0	\$0	\$0	\$134,000	\$0	\$0
Capital Expenditures	\$0			\$0			
Transfer to Capital Fund	\$0			\$0			
Audited Fund Balance, April 30, 2021	<u>\$8,912,356</u>	<u>\$116,553</u>	<u>\$36,917</u>	<u>\$365,923</u>	<u>\$243,087</u>	<u>\$75,448</u>	<u>\$715</u>
Fund Balance as % of Operating Exp/Interfnd	93%						

Revenues	\$12,649,275	\$171,712	\$229,084	\$354,402	\$139,453	\$38,859	\$0
Inter-fund Transfers In	\$127,000	\$0	\$80,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$11,124,621	\$146,365	\$285,904	\$0	\$0	\$17,373	\$0
Inter-fund Transfers Out	\$260,000	\$0	\$0	\$0	\$127,000	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Capital Fund	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
Projected Fund Balance, April 30, 2022	<u>\$9,804,010</u>	<u>\$141,900</u>	<u>\$60,097</u>	<u>\$720,325</u>	<u>\$255,540</u>	<u>\$96,934</u>	<u>\$715</u>
Fund Balance as % of Operating Exp/Interfnd	88.1%						

Revenues	\$10,625,356	\$166,900	\$223,000	\$181,000	\$130,050	\$30,000	\$0
Inter-fund Transfers In	\$135,000	\$0	\$80,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$10,770,930	\$202,700	\$326,750	\$0	\$0	\$25,900	\$0
Inter-fund Transfers Out	\$460,000	\$0	\$0	\$0	\$130,000	\$0	\$0
Capital Expenditures	\$1,135,761			\$0			
Transfer to Capital Fund	\$1,000,000			\$0			
Projected Fund Balance, April 30, 2023	<u>\$7,197,675</u>	<u>\$106,100</u>	<u>\$36,347</u>	<u>\$901,325</u>	<u>\$255,590</u>	<u>\$101,034</u>	<u>\$715</u>
Fund Balance as % of Operating Exp/Interfnd	64.1%						

Revenues	\$11,277,835	\$171,800	\$229,000	\$181,000	\$130,050	\$30,000	\$0
Inter-fund Transfers In	\$135,000	\$0	\$95,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$8,977,128	\$209,265	\$336,920	\$927,102	\$0	\$25,900	\$0
Inter-fund Transfers Out	\$1,482,000	\$0	\$0	\$0	\$130,000	\$0	\$0
Capital Expenditures	\$1,884,600			\$0			
Transfer to Capital Fund	\$500,000			\$0			
Projected Fund Balance, April 30, 2024	<u>\$5,766,782</u>	<u>\$68,635</u>	<u>\$23,427</u>	<u>\$155,223</u>	<u>\$255,640</u>	<u>\$105,134</u>	<u>\$715</u>
Fund Balance as % of Operating Exp/Interfnd	55.1%						

FUND BALANCES AND NET ASSETS
FY2020-FY2024

GENERAL

SPECIAL REVENUE FUNDS

DEBT

FUND BALANCES

IL Municipal Retirement	Social Security	Motor Fuel Tax	Enhanced 911	Special Fire Tax	2012 G.O.Bonds
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FUTURE FORECAST

Revenues	\$11,785,338	\$166,900	\$300,000	\$220,000	\$150,000	\$38,000	\$0
Inter-fund Transfers In	\$135,000	\$0	\$80,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$10,000,000	\$100,000	\$326,750	\$0	\$0	\$26,000	\$0
Inter-fund Transfers Out	\$420,000	\$0	\$0	\$0	\$135,000	\$0	\$0
Capital Expenditures	\$785,000			\$0			
Transfer to Capital Fund	\$650,000			\$0			
Projected Fund Balance, April 30, 2025	\$5,832,119	\$135,535	\$76,677	\$375,223	\$270,640	\$117,134	\$715
Fund Balance as % of Operating Exp/Interfnd	56.0%						

Revenues	\$11,785,338	\$171,800	\$300,000	\$220,000	\$150,000	\$38,000	\$0
Inter-fund Transfers In	\$135,000	\$0	\$95,000	\$0	\$0	\$0	\$0
Expenditures - Operating	\$10,345,601	\$100,000	\$336,920	\$0	\$0	\$26,000	\$0
Inter-fund Transfers Out	\$420,000	\$0	\$0	\$0	\$135,000	\$0	\$0
Capital Expenditures	\$1,220,000			\$0			
Transfer to Capital Fund	\$500,000			\$0			
Projected Fund Balance, April 30, 2026	\$5,266,856	\$207,335	\$134,757	\$595,223	\$285,640	\$129,134	\$715
Fund Balance as % of Operating Exp/Interfnd	48.9%						

FUND BALANCES AND NET ASSETS
FY2020-FY2024FUND BALANCES

	CAPITAL			TOTAL GOVERNMENTAL FUNDS ^a	WATER FUND UNRESTRICTED NET ASSETS Operating
	Redvlpmnt Program	Vehicle/Equip Replacemnt	Capital Projects Fund		
Revenues	\$0	\$31,982	\$49,794	\$11,125,395	\$1,290,418
Inter-fund Transfers In	\$0	\$0		\$400,775	\$0
Expenditures - Operating	\$0	\$152,282	\$1,180,581	\$9,507,768	\$662,097
Inter-fund Transfers Out	\$0	\$0		\$1,134,275	\$0
Capital Expenditures	\$0			\$994,326	\$1,062,609
Transfer to Capital Fund				\$0	
Audited Fund Balance, April 30, 2020	\$105,804	\$1,274,411	\$517,147	\$9,613,675	\$1,481,528

Increase the result of a reduction in Interfund transfers in

Revenues	\$0	\$3,493	\$1,038	\$11,833,585	\$1,379,227
Inter-fund Transfers In	\$0	\$0	\$50,000	\$552,975	\$0
Expenditures - Operating	\$0	\$157,652	\$95,059	\$11,033,118	\$866,185
Inter-fund Transfers Out	\$0	\$0		\$519,875	\$33,100
Capital Expenditures	\$0			\$0	\$632,799
Transfer to Capital Fund				\$0	\$0
Audited Fund Balance, April 30, 2021	\$105,804	\$1,120,252	\$473,126	\$10,447,242	\$1,328,671

Fund Balance as % of Operating Exp/Interfnd

Revenues	\$0	\$1,350	\$37,976	\$13,622,111	\$1,560,903
Inter-fund Transfers In	\$0	\$195,000	\$500,000*	\$902,000	\$0
Expenditures - Operating	\$0	\$0	\$0	\$11,574,263	\$865,868
Inter-fund Transfers Out	\$0	\$172,037	\$0	\$559,037	\$15,000
Capital Expenditures	\$0	\$0	\$37,721	\$37,721	\$664,194
Transfer to Capital Fund	\$0	\$0	\$0	\$500,000	
Projected Fund Balance, April 30, 2022	\$105,804	\$1,144,565	\$973,381	\$12,300,332	\$1,344,512

Fund Balance as % of Operating Exp/Interfnd

*CIP exp reflects actual anticipated amounts.

Revenues	\$0	\$1,000	\$36,100	\$11,393,406	\$1,370,300
Inter-fund Transfers In	\$0	\$391,000	\$1,000,000*	\$1,606,000	\$0
Expenditures - Operating	\$0	\$675,000	\$165,000	\$12,166,280	\$1,040,417
Inter-fund Transfers Out	\$0	\$0	\$0	\$590,000	\$15,000
Capital Expenditures	\$0		\$0	\$1,135,761	\$400,000
Transfer to Capital Fund			\$0	\$1,000,000	
Projected Fund Balance, April 30, 2023	\$105,804	\$861,565	\$1,844,481	\$10,407,697	\$1,259,395

Fund Balance as % of Operating Exp/Interfnd

*CIP exp reflects actual anticipated amounts.

Revenues	\$0	\$1,000	\$132,100	\$12,152,785	\$1,366,300
Inter-fund Transfers In	\$0	\$391,000	\$500,000*	\$1,121,000	
Expenditures - Operating	\$0	\$218,000	\$420,000	\$11,114,315	\$1,054,663
Inter-fund Transfers Out	\$0	\$0		\$1,612,000	\$15,000
Capital Expenditures	\$0			\$1,884,600	\$400,000
Transfer to Capital Fund				\$500,000	
Projected Fund Balance, April 30, 2024	\$105,804	\$1,035,565	\$2,056,581	\$8,570,567	\$1,156,032

Fund Balance as % of Operating Exp/Interfnd

*CIP exp reflects actual anticipated amounts.

FUND BALANCES AND NET ASSETS
FY2020-FY2024WATER FUND
UNRESTRICTED
NET ASSETSFUND BALANCES

FUND BALANCES	CAPITAL			TOTAL GOVERNMENTAL FUNDS ^a
	Redvlpmnt Program	Vehicle/Equip Replacemnt	Capital Projects Fund	

Operating

FUTURE FORECAST

Revenues	\$0	\$1,000	\$36,100	\$12,697,338	\$1,400,458
Inter-fund Transfers In	\$0	\$391,000	\$650,000*	\$1,256,000	\$0
Expenditures - Operating	\$0	\$300,000	\$545,000	\$11,297,750	\$1,050,000
Inter-fund Transfers Out	\$0	\$0	\$0	\$555,000	\$15,000
Capital Expenditures	\$0		\$0	\$785,000	\$500,000
Transfer to Capital Fund			\$0	\$650,000	
Projected Fund Balance, April 30, 2025	\$105,804	\$1,127,565	\$2,197,681	\$9,236,154	\$991,489

Fund Balance as % of Operating Exp/Interfnd

*CIP exp reflects actual anticipated amounts.

Revenues	\$0	\$1,000	\$1,518,000	\$14,184,138	\$1,435,469
Inter-fund Transfers In	\$0	\$391,000	\$500,000*	\$1,121,000	
Expenditures - Operating	\$0	\$315,000	\$2,155,000	\$13,278,521	\$1,050,000
Inter-fund Transfers Out	\$0	\$0		\$555,000	\$15,000
Capital Expenditures	\$0			\$1,220,000	\$500,000
Transfer to Capital Fund				\$500,000	
Projected Fund Balance, April 30, 2026	\$105,804	\$1,204,565	\$2,060,681	\$8,987,771	\$861,958

Fund Balance as % of Operating Exp/Interfnd

*CIP exp reflects actual anticipated amounts.

FUND BALANCES AND NET ASSETS
FY2020-FY2024POLICE
PENSION
TRUST
Restricted
Net AssetsLIBRARY
FUND BALANCES
Operating Grants &
DonationsFUND BALANCES

Revenues	\$24,444	\$1,045,119	\$36,286
Inter-fund Transfers In	\$733,372	\$0	\$0
Expenditures - Operating	\$891,915	\$1,017,282	\$36,286
Inter-fund Transfers Out	\$0	\$0	\$0
Capital Expenditures			
Transfer to Capital Fund			
Audited Fund Balance, April 30, 2020	<u>\$10,350,137</u>	<u>\$335,542</u>	<u>\$107,080</u>

Increase the result of a reduction in Interfund transfers in

Revenues	\$2,881,123	\$1,034,852	\$1,288
Inter-fund Transfers In	\$897,950	\$0	\$0
Expenditures - Operating	\$931,860	\$988,805	\$0
Inter-fund Transfers Out	\$0	\$0	\$7,775
Capital Expenditures			
Transfer to Capital Fund			
Audited Fund Balance, April 30, 2021	<u>\$13,197,350</u>	<u>\$381,589</u>	<u>\$100,593</u>
Fund Balance as % of Operating Exp/Interfnd			

Revenues	(\$796,420)	\$1,105,908	\$700
Inter-fund Transfers In	\$1,012,511	\$0	\$0
Expenditures - Operating	\$1,053,416	\$1,066,739	\$9,800
Inter-fund Transfers Out	\$0	\$0	\$0
Capital Expenditures		\$0	
Transfer to Capital Fund			
Projected Fund Balance, April 30, 2022	<u>\$12,360,025</u>	<u>\$420,758</u>	<u>\$91,493</u>
Fund Balance as % of Operating Exp/Interfnd			

Revenues	\$252,100	\$1,095,538	\$26,440
Inter-fund Transfers In	\$934,685	\$0	\$0
Expenditures - Operating	\$1,138,295	\$1,046,850	\$26,440
Inter-fund Transfers Out	\$0	\$16,000	\$0
Capital Expenditures		\$48,688	
Transfer to Capital Fund			
Projected Fund Balance, April 30, 2023	<u>\$12,408,515</u>	<u>\$404,758</u>	<u>\$91,493</u>
Fund Balance as % of Operating Exp/Interfnd			

Revenues	\$257,100	\$1,126,899	\$26,440
Inter-fund Transfers In	\$1,022,000		\$0
Expenditures - Operating	\$1,173,295	\$1,046,850	\$26,440
Inter-fund Transfers Out	\$0	\$20,000	\$0
Capital Expenditures		\$80,049	
Transfer to Capital Fund			
Projected Fund Balance, April 30, 2024	<u>\$12,514,320</u>	<u>\$384,758</u>	<u>\$91,493</u>
Fund Balance as % of Operating Exp/Interfnd			

FUND BALANCES AND NET ASSETS
FY2020-FY2024POLICE
PENSION
TRUST
Restricted
Net AssetsLIBRARY
FUND BALANCES
Operating Grants &
DonationsFUND BALANCES**FUTURE FORECAST**

Revenues	\$250,000	\$1,144,066	\$160,000
Inter-fund Transfers In	\$1,175,300	\$0	\$0
Expenditures - Operating	\$1,350,000	\$1,200,000	\$16,000
Inter-fund Transfers Out	\$0	\$0	\$0
Capital Expenditures		\$13,000	
Transfer to Capital Fund			
Projected Fund Balance, April 30, 2025	<u>\$12,589,620</u>	<u>\$315,824</u>	<u>\$235,493</u>
Fund Balance as % of Operating Exp/Interfnd			

Revenues	\$250,000	\$1,195,511	\$160,000
Inter-fund Transfers In	\$1,370,000		\$0
Expenditures - Operating	\$1,390,500	\$1,250,000	\$160,000
Inter-fund Transfers Out	\$0	\$0	\$0
Capital Expenditures		\$13,000	
Transfer to Capital Fund			
Projected Fund Balance, April 30, 2026	<u>\$12,819,120</u>	<u>\$248,335</u>	<u>\$235,493</u>
Fund Balance as % of Operating Exp/Interfnd			

DEBT INFORMATION
FY2023-FY2024 BIENNIAL BUDGET UPDATE

The Village's credit rating from Moody's Investor Service is Aaa.

A. TOTAL OUSTANDING G.O. DEBT & CURRENT DEBT PAYMENTS

<u>Purpose/Year</u>	<u>Original Debt</u>	<u>Rate</u>	<u>Retirement Date</u>	<u>Principal Outstanding</u>	FY2022-23		
					<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2019 G.O.Bonds	1,840,000	3.00%	15-Dec-2034	1,800,000	40,000	62,900	102,900
2019A G.O. Refunding Bonds	1,004,000	1.67%-2.01%	15-Dec-2024	808,000	196,000	12,035	208,035
VILLAGE BONDED DEBT	2,844,000			2,608,000	236,000	74,935	310,935

<u>Purpose/Year</u>	<u>Original Debt</u>	<u>Rate</u>	<u>Retirement Date</u>	<u>Principal Outstanding</u>	FY2023-24		
					<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2019 G.O.Bonds	1,800,000	3.00%	15-Dec-1934	1,760,000	40,000	61,700	101,700
2019A G.O. Refunding Bonds	1,004,000	1.67%-2.01%	15-Dec-2024	808,000	203,000	8,239	211,239
VILLAGE BONDED DEBT	2,804,000			2,568,000	243,000	69,939	312,939

B. DEBT LIMIT

As a home rule unit of government the Village does not have a statutory legal debt limit.

However, the Village's debt policies are:

1. general obligation debt limit of 5% of the Equalized Assessed Value of taxable property;
2. maximum annual general obligation debt payments to 10% of general fund revenues; and
3. avoid use of short term debt.

Estimated Equalized Assessed Valuation (2021)	575,008,525
Bond Debt Limit-5% of Assessed Value:	28,750,426
Total Outstanding G.O. Debt	<u>2,568,000</u>
Debt Margin @ 4/30/22	<u>26,182,426</u>

Total General Revenues - 10%	9,684,320
2023-24 General Fund Payments	<u>0</u>
Unexpended debt capacity	<u>9,684,320</u>

PER CAPITA DEBT

\$2,568,000 Outstanding G.O. Debt/5,722 pop.

Per capita debt = \$ 448.79

Prior year per capita debt = **\$ 455.78**

C. SCHEDULE OF FUTURE DEBT

	Year Ending April 30	2,019 G.O Bonds	2019A Refund Bonds	Total
The 2019 G.O. Bonds are paid by the Water Fund.	2023	102,900	215,035	317,935
	2024	101,700	214,239	315,939
	2025	100,500	<u>212,181</u>	312,681
The 2019A G.O Refunding Bonds are paid by the Water Fund.	2026	204,300		204,300
	2027	197,050		197,050
	2028	199,800		199,800
	2029	197,050		197,050
	2030	202,250		202,250
	2031	197,150		197,150
	2032	202,050		202,050
	2033	196,650		196,650
	2034	196,250		196,250
	2035	195,700		195,700
		<u>\$2,293,350</u>	<u>\$641,455</u>	<u>\$2,934,805</u>

COMPENSATION PAID TO EMPLOYEES

as of January 26, 2022

The Village's compensation program aims to attract, retain, an incentivize qualified and productive employees. To do so, the Village pegs position salary levels at or above the average of those in the competitive market and sets an appropriate compensation relationship between positions within the Village organization. The Official Village Pay Plan establishes a salary range which recognizes individual ability and exhibited job performance as the basic considerations in salary determination. In addition, the Village has reviewed pay levels in other Lake County and North Shore communities as "market comparables." An annual compensation survey is used as a gauge for this purpose.

The Village's Official Pay Plan is reviewed by the Village Board every year during the annual budget process. All regular, full time employees not covered by a collective bargaining agreement are eligible for salary increases within the approved salary range, consistent with the Plan's criteria and economic conditions. The Village Administrator is responsible for the administration and interpretation of the Plan and sets salaries for all employees within the salary ranges after discussing them with the Department Heads. Some employees are covered by a collective bargaining agreement.

Employee Number Name	Position	Market Comparables Base Salary ¹		Annual Base Salary ²	Health Savings Contrib	Health Insurance Opt-Out	Auto Allowance ³	ICMA 457 Pension Contrib	Housing Loan ⁴	Other Comp ⁵	TOTAL
		Minimum	Maximum								
100589 Weatherall	Adm Secretary	52,787	72,435	59,911	-	-					59,911
100679 Cole	Asst to Village Admin	58,614	139,891	92,327	1,250					5,000	98,577
100662 Croak	Bldg Code Supervisor	70,771	144,695	110,725	1,250	-					111,975
100669 Lawler	Chief Mechanic	per CBA		80,649	-						80,649
100479 Smizinski	Deputy Police Chief	94,791	180,724	135,263	-						135,263
100693 O'Connell	Finance Director	95,695	216,692	156,233	2,500	-				5,000	163,733
100464 Gusterine	Executive Assistant	52,416	89,092	69,013	2,500						71,513
100498 Ciolek	Finance Clerk	43,900	84,174	69,546							69,546
100663 Dunne	Finance Clerk	43,900	84,174	69,546	-						69,546
100732 Gilbert	Maintenance II	per CBA		59,369	-						59,369
100335 Hertel	Maintenance II	per CBA		75,179	-					4,000	79,179
100728 Brucato	Maintenance II	per CBA		61,110	-						61,110
100633 Orsini	Maintenance II	per CBA		64,875	-						64,875
100656 Hosking	Police Chief	95,695	216,692	160,000	-						160,000
100771 Grandi	Police Records Clerk	42,203	78,382	60,320	-						60,320
100454 Mount	Police Records Clerk	42,203	78,382	69,099	-						69,099
100650 Corona	Police Officer	per CBA		105,422	-						105,422
100651 Szalkowski	Police Officer	per CBA		105,422	-						105,422
100392 Price	Police Officer	per CBA		106,202	-	1,250					107,452
100781 Sargent	Police Officer	per CBA		87,869	-						87,869
100770 Jacoby	Police Officer	per CBA		92,258	-						92,258
100494 Malkov	Police Officer	per CBA		106,072	-	1,250					107,322
100544 Reynolds	Police Officer	per CBA		106,072	-						106,072
100587 Vinson	Police Sergeant	per CBA		119,562	-						119,562
100644 Kreusch	Police Officer	per CBA		105,422	-						105,422
100411 Brezinski	Police Sergeant	per CBA		119,562	1,250						120,812
100443 Gehrke	Police Sergeant	per CBA		119,562	2,500						122,062
100363 Terlap	PW Superintendent	74,060	152,760	100,124	-						100,124
100591 Irvin	Village Administrator	157,437	267,310	221,183	2,500		4,800	10,000	5,000		243,483
100666 Hansen	Village Engineer	91,225	158,818	130,341	2,500						132,841
100699 VanDerLinden	Police Officer	per CBA		101,035	-						101,035
100746 Heffelman	Maintenance I	per CBA		56,680							56,680

32 Positions

¹Market comparables are the salary ranges of comparable local communities (not actual salaries) updated in April 2021 except Village Administrator comps.

²Includes the use of vacation and sick time.

³Police Chief and Deputy Police Chief are provided a take-home vehicle.

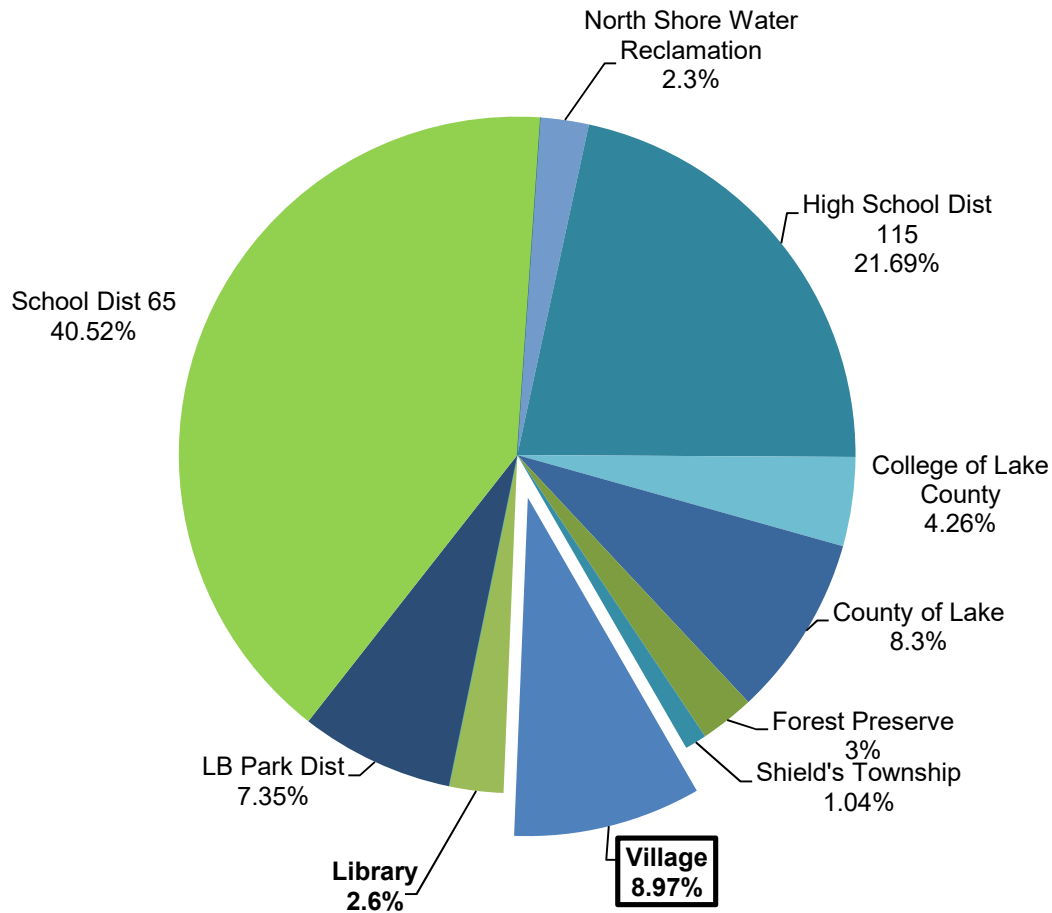
⁴Village Administrator housing assistance (VA required to live in Lake Bluff) consisting of an interest-free \$200,000 loan, forgivable at \$5,000 per year beginning in the third year of employment.

⁵Extra-duty, longevity and bonus pay not included in base salary and paid as of date shown above.

CBA = collective bargaining agreement.



VILLAGE OF LAKE BLUFF 2021 PROPERTY TAX RATES AFFECTING VILLAGE RESIDENTS



2021 & 2020 Tax Rates by Taxing District

				<i>Sanctuary Rates</i>		
	2021	2020	% Change	2021	2020	% Change
Village	0.6180	0.5947	3.92%	0.5246	0.5769	-9.07%
Library	0.1792	0.1736	3.23%	0.1653	0.1606	2.97%
CLCJAWA	0.000056	0.0000	0.00%	0.0000	0.0000	-
LB Park Dist	0.5061	0.4922	2.82%	0.4762	0.4813	-1.07%
School Dist 65	2.7908	2.6979	3.44%	2.5984	2.6123	-0.53%
Mosquito Abatement	0.000046	0.0000	0.00%	0.0140	0.0140	-0.06%
North Shore Water Recla	0.1583	0.1571	0.82%	0.1532	0.1568	-2.29%
High School Dist 115	1.4939	1.4454	3.36%	1.3365	1.3287	0.59%
College of Lake County	0.2935	0.2897	1.31%	0.2819	0.2854	-1.24%
County of Lake	0.5977	0.5980	-0.05%	0.6117	0.6320	-3.22%
Forest Preserve	0.1789	0.1818	-1.60%	0.1820	0.1929	-5.63%
Shield's Township	0.0713	0.0700	1.84%	0.0666	0.0668	-0.29%
Rockland Fire Protection	0.0000	0.0000		0.6843	0.6782	0.90%
Total	\$ 6.888	\$ 6.700	2.80%	\$ 7.095	\$ 7.186	-1.27%



GENERAL FUND

GENERAL FUND REVENUE SUMMARY

01-300		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUESTED	REQUESTED
CODE/LINE ITEM		FY 18/19	FY 19/20	FY 20/21	FY 21/22	YEAR END FY 21/22	BUDGET FY 22/23	BUDGET FY 23/24
PROPERTY TAXES								
001-300-30000	Property Tax-Gen'l Corporate	784,318	864,103	916,251	796,304	798,110	748,005	710,961
001-300-30135	Property Tax-Waste Disposal	514,058	491,783	456,836	473,603	474,680	482,000	497,000
001-300-30100	Property Tax-Police Protection	418,231	418,419	476,626	484,095	481,142	488,664	503,324
001-300-30110	Property Tax-Crossing Guards	5,992	4,997	6,965	6,000	6,016	7,000	7,000
001-300-30120	Property Tax-Fire Protection	319,416	319,557	338,284	340,000	340,772	346,000	356,500
001-300-30140	Property Tax-Audit	25,453	25,967	25,873	26,000	26,063	26,000	26,000
001-300-30145	Property Tax-Unemploy Tax	14,975	14,984	14,929	15,000	15,038	15,500	16,000
001-300-30170	Property Tax-Police Pension	708,479	727,076	740,968	849,850	851,782	927,685	1,015,000
001-300-30150	Property Tax-Liability Ins	126,769	153,036	99,496	100,000	100,232	100,000	100,000
	Subtotal - Property Taxes	2,917,694	3,019,920	3,076,228	3,090,852	3,093,835	3,140,854	3,231,785
001-300-30190	Road & Bridge Tax	87,137	90,944	94,297	88,000	97,749	90,000	90,000
TOTAL PROPERTY TAXES		3,004,831	3,110,864	3,170,524	3,178,852	3,191,584	3,230,854	3,321,785
OTHER TAXES								
001-300-30200	Personal Property Replace Tx	37,734	49,678	46,841	33,000	108,884	45,000	45,000
001-300-30220	Pers Prop Replac-Police Pens	5,725	7,537	7,107	5,000	16,520	5,000	5,000
001-300-31000	Sales Tax	3,229,130	3,250,186	3,616,295	3,100,000	3,852,906	3,250,000	3,250,000
001-300-32000	Home Rule Sales Tax	925,036	943,383	975,476	850,000	1,244,196	1,000,000	1,000,000
001-300-32100	Sales Tax Sharing-No. Chgo	16,373	25,652	21,942	9,000	10,173	9,000	9,000
001-300-31100	Sales Tax-Auto Rental	3,208	3,181	1,625	3,000	1,607	1,500	1,500
001-300-31200	State Income Tax	555,663	621,112	660,632	532,000	826,042	635,000	635,000
001-300-32610	Prepared Food & Beverage Tx	158,067	171,211	123,503	122,800	160,942	160,000	160,000
001-300-32500	Utility Tax-North Shore Gas	170,005	133,272	148,089	138,600	200,893	140,000	140,000
001-300-32510	Utility Tax-ComEd	322,634	313,196	314,489	279,000	315,985	280,000	280,000
001-300-32530	Telecommunications Tax	215,828	200,099	189,082	170,000	207,121	170,000	170,000
001-300-32650	Demolition Tax	20,000	0	10,000	0	10,000	10,000	10,000
TOTAL TAXES		5,659,403	5,718,507	6,115,079	5,242,400	6,955,270	5,705,500	5,705,500
LICENSES & PERMITS								
001-300-33315	Beverage License	24,320	29,785	28,975	0	9,380	25,000	25,000
001-300-33220	Farmer's Market Permit	9,650	9,400	24,450	9,000	9,550	9,000	9,000
001-300-33000	Vehicle Licenses	128,931	130,586	116,718	128,000	120,741	128,000	128,000
001-300-33010	Vehicle License-Late Fees	165	0	0	1,000	0	500	500
001-300-33241	Village Lot Parking Fees	6,073	5,676	1,542	3,000	1,777	1,500	1,500
001-300-33242	CBD Parking Permits	1,315	1,925	2,025	1,300	1,925	1,300	1,300
001-300-33243	Commuter Lot Parking	86,143	76,588	5,862	20,000	18,294	15,000	15,000
001-300-33100	Bicycle License	750	0	2	3	0	0	0
001-300-33200	Peddler Permits	0	0	0	0	0	0	0
001-300-33320	Contractors Business License	21,875	19,785	19,345	20,000	15,250	20,000	20,000
001-300-33325	Business License	6,450	2,450	3,400	4,000	4,100	4,000	4,000
001-300-33360	Building Permits	399,066	357,229	381,611	400,000	374,198	400,000	400,000
001-300-33365	Demolition Permit	16,083	2,901	5,177	15,000	0	0	0
001-300-33370	Elect.,Plmbing, HVAC Permits	5,475	7,025	8,060	6,000	7,645	6,000	6,000
001-300-33375	Fire Plan Reviews	0	0	0	0	0	0	0
001-300-33380	Sprinkler Plan Reviews	0	0	0	0	0	0	0
001-300-33385	Elevator Reviews	0	0	0	0	0	0	0
001-300-33400	Occupancy Permits	1,250	850	250	1,000	500	1,000	1,000
001-300-33410	Business Occupancy Permits	700	500	300	700	600	500	500
001-300-33415	Street Opening Permits	0	0	0	0	0	0	0
001-300-33420	Sewer Permits	3,000	3,000	2,500	4,000	1,500	3,000	3,000
001-300-33425	Tree Permits	0	0	0	0	0	0	0
001-300-33430	Pool & Spa Permits	0	350	1,360	3,000	1,730	2,000	2,000
001-300-33435	Other Permits	4,302	3,200	2,960	5,000	9,090	5,000	5,000
001-300-33310	Alarm System Registration	8,625	8,250	12,025	8,000	3,000	8,000	8,000

GENERAL FUND REVENUE SUMMARY

01-300		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUESTED	REQUESTED
CODE/LINE ITEM		FY 18/19	FY 19/20	FY 20/21	FY 21/22	YEAR END FY 21/22	BUDGET FY 22/23	BUDGET FY 23/24
TOTAL LICENSES & PERMITS		724,172	659,500	616,561	629,003	579,281	629,800	629,800
CHARGE FOR SERVICES								
001-300-34200	Sewer Charge	163,733	161,433	159,639	165,000	178,328	165,000	165,000
001-300-34210	Stormwater Ord Review	600	450	900	1,500	300	1,000	1,000
001-300-34220	Fire Protection Dist Service	27,819	26,546	20,424	27,500	42,549	30,000	30,000
001-300-34230	Police Duty Reimbursements	826	0	0	1,000	0	1,000	1,000
001-300-34225	Other Services	0	0	0	0	0	0	0
001-300-34240	Photo Copy Sales	471	461	330	500	440	500	500
001-300-34245	Maps & Publications	0	0	0	0	0	0	0
001-300-34500	Zoning/Subdivision Applic Fees	0	0	118	0	2,661	0	0
TOTAL CHARGE FOR SERVICES		193,449	188,889	181,412	195,500	224,279	197,500	197,500
FINES & FORFEITURES								
001-300-35000	Court Fines	36,220	36,044	32,845	25,000	27,862	25,000	25,000
001-300-35300	Alarm System Fines	900	625	175	500	3,400	500	500
001-300-35100	Parking Fines	17,185	19,185	11,125	15,000	18,590	15,000	15,000
001-300-35200	Vehicle License Fine	1,450	700	50	1,500	400	1,000	1,000
001-300-35500	Nuisances Fines	11,825	3,685	968	2,000	75	2,000	2,000
001-300-37300	Animal Impoundment Fee	0	75	0	150	50	150	150
001-300-35400	Other Fines/Bldg Code Fines	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		67,580	60,314	45,163	44,150	50,377	43,650	43,650
MISCELLANEOUS								
001-300-36010	Franchise Fee-AT&T	7,158	7,158	7,158	7,200	7,158	7,200	7,200
001-300-36000	Franchise Fee-Cable	115,118	112,803	112,212	115,000	119,074	115,000	115,000
001-300-36020	PEG Access Fees	25,513	22,503	19,969	25,000	17,150	20,000	20,000
001-300-36100	FEMA Reimbursements	0	0	0	0	0	0	0
001-300-36200	Grants	418,435	3,236	302,963	75,000	57,595	35,000	975,000
001-300-37500	Interest Earnings	133,540	136,532	32,900	40,000	20,162	25,000	25,000
001-300-38100	Training Reimbursements	0	0	0	0	0	0	0
001-300-38000	Rental Income	182,785	169,529	213,990	160,000	210,862	215,000	215,000
001-300-38400	Restitution/Judgments/Ins Reimb	0	2,499	0	0	12,894	0	0
001-300-38310	Contributions/Donations	500	500	0	1,500	0	500	500
001-300-37200	Tree Sharing Program	0	0	0	1,000	0	1,000	1,000
001-300-37230	SWALCO Recycling Rebates	89	190	0	1,500	303	0	0
001-300-38800	Naperville Contributions	120,983	49,285	0	49,285	18,482	0	0
001-300-37225	Tree Permit/Mitigation Fee	0	5,565	5,790	15,000	18,733	15,000	15,000
001-300-38900	Miscellaneous Income	42,395	14,985	36,546	5,000	251,937	5,000	5,000
001-300-38910	ARPA - American Rescue Plan Act Relief	0	0	0	0	645,328	378,451	0
001-300-37900	Police Application Fee	850	1,800	900	900	1,900	900	900
001-300-38980	Sale of Fixed Assets	0	0	0	0	0	0	0
001-300-38990	Sale of Land	0	5,000	0	0	0	0	0
TOTAL MISCELLANEOUS		1,047,367	531,585	732,428	496,385	1,381,578	818,051	1,379,600
TOTAL REVENUES		10,696,803	10,269,660	10,861,166	9,786,290	12,382,367	10,625,356	11,277,835
INTER-FUND TRANSFERS IN								
001-300-39100	Interfund Transfer	141,000	145,000	167,100	132,447	127,000	135,000	135,000
TOTAL TRANSFERS IN		141,000	145,000	167,100	132,447	127,000	135,000	135,000
TOTAL GEN'L FUND REVENUES & INTERFUND TRANSFERS		10,837,803	10,414,660	11,028,266	9,918,737	12,509,367	10,760,356	11,412,835

GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT

	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
ADMINISTRATION								
Administration	1,628,496	1,196,195	1,583,675	1,908,388	2,444,238	1,835,014	53.4%	-3.8%
Finance	485,531	460,391	423,363	500,185	527,708	543,900	5.5%	8.7%
Boards & Commissions	306,333	347,123	286,205	323,520	382,670	355,170	18.3%	9.8%
Community Development	281,300	270,801	274,668	330,864	328,488	346,997	-0.7%	4.9%
Village Hall Building	160,436	43,933	64,457	80,940	70,300	58,100	-13.1%	-28.2%
Village Properties	3,416	3,398	3,360	5,250	28,575	28,575	444.3%	444.3%
Subtotal Administration	2,865,513	2,321,841	2,635,728	3,149,147	3,781,979	3,167,756	71.5%	43.7%
PUBLIC SAFETY								
Police Sworn	3,180,626	3,111,875	3,109,619	3,400,315	3,602,871	3,765,374	6.0%	10.7%
PS Support Services	509,484	548,403	561,791	581,213	586,865	609,480	1.0%	4.9%
Fire	791,403	899,927	1,423,513	1,419,847	1,505,716	1,539,581	6.0%	8.4%
Public Safety Building	160,913	84,850	94,194	162,560	183,270	558,070	12.7%	243.3%
Subtotal Public Safety	4,642,426	4,645,055	5,189,116	5,563,935	5,878,722	6,472,505	27.4%	40.3%
PUBLIC WORKS								
Streets/Bridges/Lights	626,768	581,441	639,007	677,745	760,726	782,975	12.2%	15.5%
Sanitation	514,485	517,336	528,095	553,885	522,163	537,655	-5.7%	-2.9%
Forestry	176,912	145,530	141,286	180,325	271,961	278,247	50.8%	54.3%
Parkways	127,047	99,075	83,535	126,590	229,652	228,714	81.4%	80.7%
Sewer	238,288	195,761	146,175	145,511	203,377	187,050	39.8%	28.5%
Public Works Facility	56,725	78,772	70,116	39,323	67,939	58,876	72.8%	49.7%
Commuter Station Fund	78,742	60,295	15,729	49,230	30,950	29,950	-37.1%	-39.2%
Public Works Cap Projects	919,216	826,830	240,320	1,865,000	855,000	1,300,000	-54.2%	-30.3%
Subtotal Public Works	2,738,183	2,505,039	1,864,263	3,637,609	2,941,768	3,403,467	-3.0%	12.2%
TOTAL	10,246,122	9,471,935	9,689,108	12,350,691	12,602,469	13,043,728	27.9%	32.4%
Operating:								
Personnel	4,328,484	4,610,850	4,522,807	4,759,814	4,994,912	5,203,990	4.9%	9.3%
Contracts & Commodities	2,773,412	2,849,012	3,478,143	3,684,527	3,915,657	3,770,138	6.3%	2.3%
TOTAL OPERATING	7,101,896	7,459,862	8,000,951	8,444,340	8,910,569	8,974,128	27.6%	28.5%
Capital:								
Pub Works Projects	919,216	826,830	240,320	1,865,000	855,000	1,300,000	-54.2%	-30.3%
Equipment,Bldgs,Trees	375,993	167,496	94,659	226,000	242,900	587,600	7.5%	160.0%
Subtotal Capital	1,295,209	994,326	334,979	2,091,000	1,097,900	1,887,600	-32.9%	15.4%
Interfund Transfers Out:								
Vehicle/Equip Replacemt	380,000	0	0	180,000	380,000	380,000	111.1%	111.1%
Police Pension	714,202	733,372	748,075	855,350	934,000	1,007,000	9.2%	17.7%
Social Security	55,000	0	80,000	80,000	80,000	95,000	0.0%	18.8%
Water Fund	400,000	0	0	0	0	0	0	0
Capital Fund	0	0	50,000	500,000	1,000,000	500,000	100.0%	0.0%
G.O. Debt Payments	254,975	255,775	255,875	0	0	0	0	0
Subtotal Interfund Transf	1,804,177	989,147	1,133,950	1,615,350	2,394,000	1,982,000	95.6%	61.9%
Contingency	44,841	28,600	219,227	200,000	200,000	200,000	0.0%	0.0%
TOTAL	10,246,123	9,471,936	9,689,108	12,350,691	12,602,469	13,043,728	2.0%	5.6%

ADMINISTRATION DEPARTMENTS

ADMINISTRATION – Village Administrator’s Office

The Village Administrator provides overall direction and administration of policies and procedures established by the President and Board of Trustees. The Administrator coordinates activities of all Village departments, and formulates policies, goals and objectives in conjunction with the Department Directors. The Village Administrator is supported by the Assistant to the Village Administrator and the Administrative Assistant. Among their duties are communications, economic development, special event coordination, contract management and staff support to various boards, commissions and committees, and Village Board meeting agenda preparation.



General: Support and advance the initiatives of the Board of Trustees.

- Coordinate Strategic Plan operational strategies to attain 2023 Vision
- Continue to provide Staff support for the Village Board and the Village's advisory bodies.
- Continue to update and improve the Comprehensive Plan and Zoning Code.
- Administer business, liquor, and other licensing processes established by the Board.
- Develop and execute the Village's branding program and public communications.
- Partner with outside groups to bring exciting and engaging special events to the Village.
- Seek economic development opportunities through partnership.
- Develop the performance of the Village's government through innovation.



Public Assets: Fortify our public assets and systems.

Infrastructure: Evaluate, invest in/transfer, and monitor Village infrastructure.

- Annually review and prioritize the 10-Year Capital Improvement Plan.
- Continue to strategically invest in or transfer Village-owned assets.
- Advance stormwater mitigation for the viaduct and related ravine.

Aesthetics: Accentuate the Village's aesthetic environment.

- Provide the Sustainability and Enhancement Committee with the resources to develop a beautification and enhancement program for all transportation corridors.
- Continue to support local volunteer efforts to beautify the Village.

Transportation: Facilitate ease of movement and improved connectivity.

- Integrate bike and pedestrian trails.
- Advocate for more Lake Bluff express commuter trains.
- Explore bus and bicycle public transportation opportunities.
- Create awareness about existing senior-focused transportation programs.
- Embrace innovations in alternative and non-traditional transportation modes.
- Seek solutions for local, state and regional arterial congestion.



Economic Development: We will bolster economic vitality.

Central Business District: Continue a planned vision for the growth and sustainability of our downtown.

- Identify and attract ideal profile businesses to heighten and amplify vibrancy downtown.
- Increase foot traffic by instituting an intelligent mix of business and residential uses.
- Ignite interest in the Central Business District as a destination location.
- Maximize utility of existing parking infrastructure and plan for increased demand.

Waukegan Road Corridor: Retain existing businesses, identify and pursue ideal sales tax-generating businesses.

- Maximize the potential and revenue generation of the Business Parks.

- Explore strategies to economically and aesthetically integrate the north side of Route 176, and the intersection of State Routes 176 and 41.
- Advocate for near-term construction of the Routes 41/176 interchange.

Marketing: Extend our branding and marketing reach to tout Village assets and desirability.

- Continue to market to surrounding businesses and relocation companies.
- Target market to potential new businesses.
- Encourage residents to create demand by acting as community ambassadors.
- Develop marketing materials to equip 'Bluffers' as brand ambassadors.



Sense of Community: We will cultivate connection, stewardship and informed optimism across interests, generations, neighborhoods and borders.

Placemaking: Maintain and build upon Lake Bluff's charm and intrinsic character.

- Feature and prioritize the Village's natural beauty, setting, culture and connectivity.
- Preserve quality public space for community gathering and support community-wide events.
- Foster Village unity and connectivity.
- Maintain and manage historic and architectural preservation of the Village.
- Consider design principles that better integrate the train depot with our walkable neighborhoods and Central Business District.

Housing: Diversify housing to ensure choice and facilitate the balance of supply and demand.

- Encourage diverse housing implementation for residents in all stages of life.
- Engage the entire community in Village leadership's examination of what it takes to enjoy a variety of quality housing options, including condominiums and townhomes, in the context of Lake Bluff's historic housing legacy and the marketplace.

Inclusion: Recognize and signal support for the increasing diversity of the greater Lake Bluff community.

- Honor the community we have created and welcome new potential that accompanies change.
- Practice open-mindedness and demonstrate confidence that diversity and change are assets to our community.

Engagement and Communication: Reach out to Village stakeholders on community matters.

- Create opportunities and means to engage new residents, youth, veterans and others to enrich the quality and culture of the community.
- Convene a diverse team to guide, evaluate, select and design effective forms, composition and frequency of multi-directional communications including social media.
- Audit current communications practices and perform periodic assessments.
- Make it easy for people to participate and to be informed.

Volunteerism: Build civic capacity to understand, participate and lead the array of institutions, initiatives and traditions that make Lake Bluff great.

- Host timely mini-workshops to educate stakeholders on policies, rights, responsibilities and processes.
- Encourage brainstorming sessions and constructive dialogue on community events, traditions and challenges.
- Popularize volunteerism across all generations – redefine it, recast it as a privilege and honor to serve.
- Find ways to engage and leverage talent without overtaxing new volunteers.



Environmental Sensibility: We will celebrate, preserve and enhance our natural heritage.

Preservation: Practice and cultivate environmental stewardship.

- Apply best practices to manage the impacts of commercial and residential development.
- Leverage existing committees to facilitate and support interagency environmental initiatives.
- Work with local, state and federal groups to enhance the quality of Lake Michigan and Lake Bluff beaches.
- Emphasize and celebrate our successful approach to handling household waste.

Enhancement: Identify and implement measures to enhance our natural environment.

- Set the standard for public ravine maintenance.
- Provide education on maintenance of privately owned ravines and bluffs, and the benefits of conservation areas.
- Make forestry management resources more available to the community.
- Continue a leadership stance on storm water management.



Stability: We will ensure insightful governance, financial viability, safety and quality municipal services.

Governance and Leadership: Be true to the Village's shared vision, bring the community together, and act in the best interest of all.

- Maintain momentum toward Vision achievement, report on Strategic Plan performance and schedule timely Plan updates.
- Utilize clear, fair decision making processes and welcome dissent as a natural function of diverse perspective.
- Convene partners and peers to re-imagine partnerships, champion innovation and create leading-edge practices.
- Ensure transparency in governance and municipal functions.
- Fiscal Stability: Ensure policies, processes and practices steward Village resources and strengthen financial stability and independence.
- Build resilience by diversifying the Village's revenue base.
- Identify and pursue non-property tax revenue sources to finance programs, services and infrastructure at every opportunity.
- Public Safety: Ensure community commitment to public safety.
- Explore innovations in safety and law enforcement.
- Be diligent about emergency preparedness.
- Foster a culture of safety throughout the Village through individual awareness, education, safe practices and safe design.
- Municipal Services: Deliver high-quality, cost-effective municipal services that meet community needs.
- Evaluate current structures and systems to ensure resources can fulfill the direction of the strategic plan.
- Continue to identify and implement reductions in operating expenses.
- Continue to advance shared services and purchasing opportunities.
- Continue to support volunteer EMS and fire service provision.

FY2021-22 Accomplishments

- With the rest of management team, successfully navigated over 24 months of public and operational challenges arising from the COVID-19 pandemic. We define success in that our employees have remained healthy, Village has continuously provided high quality services from the beginning, and we have worked the Village business community to give them the best chances to survive and prosper.
- Awarded new contracts for franchised collection of residential solid waste and, for the Village's first time, commercial solid waste. The commercial contract includes the lowest rates in the State of Illinois.
- Awarded the Village's first contract for mosquito abatement services following the dissolution of the Lake Bluff Mosquito Abatement District by Lake County to reduce the number of overlapping taxing jurisdictions.
- Negotiated an extension of the Village's agreement with DK Organics to provide landscape waste composting services on five acres of Village-owned property, including compost collected through the Village's residential solid waste collection program
- Continued to coordinated Village support and planning for the Village's 28th annual Farmers Market.

- Negotiated a new 7-year extension of outsourced public safety dispatch services provided by the Village of Glenview. This action reduced the Village full time staff by three positions.
- Continued participation in the Municipal Partnering Initiative, GovIT consortium, and other procurement initiatives that realize cost-savings through economies of scale.
- Updated the Village's Employee Handbook and Pay Plan.
- Supported new businesses and expansions, including entitlements for a new self-storage facility, downtown restaurant (Half and Half Pizza), membership sports and recreation club (The Farm), and the relocation of an existing liquor wholesaler (Wine Brokers).
- Supported numerous outside special events on public property throughout the COVID-19 pandemic, including the Fourth of July Parade, downtown Block Parties, holiday observances, and more. Prepared a new special event advertising campaign to support the upcoming event season.
- Developed and adopted a new Downtown Streetscape Concept Plan in anticipation of future downtown improvements.
- Completed the replacement of the Village's water meter replacement program (2,200 meters) in order to improve efficiency and reduce revenue loss from unbilled water.

FY2023-24 Goals

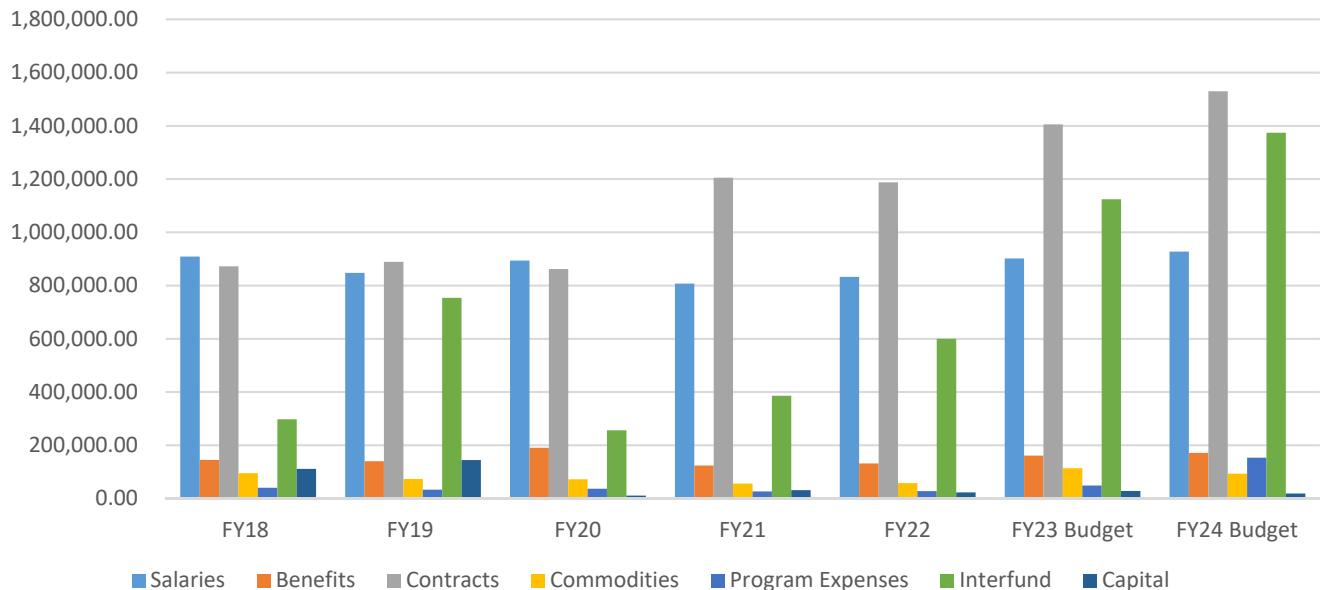
- Complete Central Business District streetscape planning and construction of initial improvements.
- Continue evaluation of Storm Sewer projects to mitigate increased flooding based on the Village Wide Storm Sewer Model.
- Continue multi-year program to replace pumps, piping, and control systems for six sanitary sewer lift stations.
- Continue the annual street resurfacing and roadway improvements program, and adjusting the program to incorporate new performance and condition data gathered through a CMAP grant.
- Evaluate and enhance the Urban Forestry Program.
- Negotiate a Fraternal Order of Police collective bargaining agreement.
- Continue the planning and reconstruction of Green Bay Rd and pursuit of grant funding.
- Continue the planning of Green Bay Rd. bridge restorations.
- Revise the Village's planned residential development (PRD) regulations in advance of future development.
- Revise the Village's building code and historic preservation regulations.
- Create a plan for the utilization of American Rescue Plan funds.
- Initiate an update to the Village's Comprehensive Land Use Plan.

ADMINISTRATION DEPARTMENT – Personnel

POSITION TITLE	FY 2020		FY 2021		FY 2022		FY 2023	FY 2024
	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Planned Positions	Number of Planned Positions
Village Administrator	1	1	1	1	1	1	1	1
Asst. to Village Administrator	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1
Asst. Director of Finance	1	1	1	0	0	0	0	0
Finance Clerk	2	2	2	2	2	2	2	2
Village Engineer	1	1	1	1	1	1	1	1
Building Code Supervisor	1	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1
Masters Public Admin Intern	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Seasonal Building Technician	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
FULL TIME EQUIVALENT	10	10	10	9	9	9	9	9

Note: All of one of the Finance Clerk's salary and 20% of the Engineer's salary are charged to the Water Fund. Authorized positions are those that are planned less those required to be intentionally vacant. The Asst. Finance Dir. Position was outsourced in FY21.

ADMINISTRATION DEPARTMENT EXPENDITURES BY CATEGORY



GENERAL FUND

ADMINISTRATOR'S OFFICE

001-610

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
PERSONNEL SERVICES									
40000 Salaries	382,579	411,860	397,525	447,050	410,205	461,000	475,000	3.1%	6.3%
40100 Overtime	193	0	128	0	0	0	0	0	0
40300 Part-Time Salaries	15,817	15,120	15,075	17,500	16,005	17,500	17,500	0.0%	0.0%
40400 Medical Insurance	38,656	60,797	46,578	53,190	44,155	53,012	60,703	-0.3%	14.1%
40410 Dental Insurance	1,494	4,165	2,126	2,625	2,471	2,502	2,650	-4.7%	1.0%
40420 Life Insurance	1,951	2,072	2,363	2,385	2,609	2,870	2,870	20.3%	20.3%
40600 Work Comp/Liability Dedctbl	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liab Premium	6,816	8,897	0	0	0	0	0	0	0
40700 Unemployment Insurance	4,022	4,842	4,928	20,000	5,669	20,000	20,000	0.0%	0.0%
40800 Employee Recognition	2,648	2,500	153	3,000	77	3,000	3,000	0.0%	0.0%
40900 Other Employee Benefits	2,749	1,453	1,365	3,000	4,216	3,000	3,000	0.0%	0.0%
TOTAL PERSONNEL SERVICES	456,926	511,706	470,238	548,750	485,407	562,884	584,723	2.6%	6.6%
CONTRACT SERV/COMMODITIES									
41200 Maintenance-Equip.	4,824	6,689	69	0	0	0	0	0	0
41300 Computer Service & Software	6,639	6,650	8,671	8,323	8,319	8,739	9,176	5.0%	10.2%
41314 Other Profess. Serv.	74,201	83,435	49,540	157,250	134,154	255,850	114,850	62.7%	-27.0%
41350 Legal Service	113,847	92,097	257,022	140,000	285,682	120,000	120,000	-14.3%	-14.3%
41351 Prosecution Services	19,702	25,103	20,400	20,000	20,493	20,000	20,000	0.0%	0.0%
42400 Professional Development	2,131	1,118	4,808	5,000	155	3,000	3,000	-40.0%	-40.0%
42410 Conferences/Seminars	6,739	3,969	178	7,000	2,329	6,700	6,700	-4.3%	-4.3%
42411 Mileage	55	264	0	300	0	300	300	0.0%	0.0%
42440 Dues	5,958	5,284	4,522	4,465	8,221	7,465	7,465	67.2%	67.2%
42450 Recruitment	0	119	274	0	49	0	0	0	0
42460 Publications	1,698	1,772	2,292	1,500	2,914	2,300	2,300	53.3%	53.3%
43210 Telephone	2,752	2,211	2,827	2,800	1,642	2,800	2,800	0.0%	0.0%
43300 Postage	2,791	3,102	2,983	3,000	5,083	3,000	3,000	0.0%	0.0%
43400 Printing	3,814	3,901	3,689	3,000	1,702	3,000	3,000	0.0%	0.0%
43550 Office Supplies	229	553	535	500	486	500	500	0.0%	0.0%
44700 Library Vliet Contribution ¹	17,535	9,184	9,521	9,000	9,412	9,600	9,600	6.7%	6.7%
45900 Minor Equip.	340	1,167	0	0	0	0	0	0	0
48200 Intergov't Services	153,498	153,498	141,004	217,500	150,325	158,100	152,600	-27.3%	-29.8%
TOTAL CONTRACT/COMMOD.	416,755	400,114	508,334	579,638	630,966	601,354	455,291	3.7%	-21.5%
OTHER									
70000 Contingency	44,841	28,600	219,227	200,000	25,319	200,000	200,000	0.0%	0.0%
71010 Interfund Transfer/Debt	254,975	255,775	255,875	0	0	0	0	0	0
71312 Interfund Transfer Out	400,000	0	50,000	500,000	500,000	1,000,000	500,000	100.0%	0.0%
71600 Interfund Transfer/Soc Sec.	55,000	0	80,000	80,000	80,000	80,000	95,000	0.0%	18.8%
TOTAL OTHER	754,816	284,375	605,102	780,000	605,319	1,280,000	795,000	64.1%	1.9%
DEPARTMENT TOTAL	1,628,496	1,196,195	1,583,675	1,908,388	1,721,692	2,444,238	1,835,014	28.1%	-3.8%

¹Previously shown as Interfund Transfer



ADMINISTRATION – Finance Division

The Finance Department is responsible for coordinating and directing the financial activities of the Village including: maintaining the central accounting system and related financial controls, managing revenue collections, controlling expenditures, cash management and investing funds, and establishing and maintaining proper internal controls to safeguard Village assets. In addition, the finance division is responsible for the computer network and telecommunications system administration. The Finance staff also prepares the payroll, processes accounts payable, reconciles bank statements, and prepares financial statements for the Lake Bluff Public Library.

The Finance Director prepares, with the assistance of all department directors, the annual budget, and is responsible for coordinating the annual independent audit and preparing the financial statements. The Finance Director assists the Village Administrator with administration of Human Resource functions: personnel policy and benefits administration, recruitment support, and union negotiations; and is the Police Pension Board Treasurer. The achievements noted below are the result of the diligence of the Assistant Finance Director and two Finance Clerks.



Municipal Services: Ensure a sound and stable fiscal condition that matches resources with community needs.

Objective: Maintain public confidence in financial stability of the Village.

- Continue to achieve the GFOA Distinguished Budget and Certificate in Achievement for Financial Reporting Awards.
- Continue to comply with federal and state laws and Village policies.

Comply with grant requirements and bond covenants

Objective: Provide financial information to Village Board and staff.

- Provide accurate and relevant reports in a timely manner.
- Prepare financial analysis for the Village Board, Administrator, and staff as needed.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.

Maintain information and communication technology infrastructure appropriate to the Village's needs.

- Coordinate automated water meter reading system with Public Works.
- Facilitate technology operations with contractual service provider and update technology infrastructure plan with contractual service provider.

Evaluate enhancements to customer service and improve efficiency.

- Continue analysis of e-business and third-party arrangements to improve collections and enhance customer payment options.

FY2021-22 Accomplishments

- Prepared the Village's third biennial budget document.
- Property tax levy was adopted and recorded pursuant to state law.
- Assisted in the completion of new water meters and their related billing.
- Administer employee benefit administration and participate in collective bargaining negotiations.
- Obtained GFOA Certificate in Achievement for Financial Reporting.

FY2023-24 Goals

- Prepared the Village's biennial budget document.
- Property tax levy was adopted and recorded pursuant to state law.
- Implement Stormwater Utility Fee Billing and the respective accounting related to it. This is estimated to net an additional \$800,000 that will be dedicated to a potential future debt payment to begin the stormwater utility viaduct improvement project planned for FY26
- Administer employee benefit administration and participate in collective bargaining negotiations.
- Obtain GFOA Certificate in Achievement for Financial Reporting.

GENERAL FUND

FINANCE DIVISION

001-620

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
PERSONNEL SERVICES									
40000 Salaries	282,422	292,251	219,530	212,700	213,382	217,800	225,000	2.4%	5.8%
40100 Overtime	102	0	0	800	0	500	500	-37.5%	-37.5%
40200 Temporary Salaries	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	36,170	49,548	36,289	41,360	41,186	39,913	43,905	-3.5%	6.2%
40410 Dental Insurance	1,519	2,413	1,724	1,550	1,471	1,470	1,620	-5.2%	4.5%
40420 Life Insurance	828	839	608	625	538	625	625	0.0%	0.0%
40600 Work Comp/Liability Ins	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liab Premium	6,589	8,563	0	0	0	0	0	0	0
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40800 Employee Recognition	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	327,630	353,614	258,151	257,035	256,577	260,308	271,650	1.3%	5.7%
CONTRACT. SERV/COMMODITIES									
41200 Maintenance-Equip.	21,925	20,533	20,826	26,000	20,414	25,000	25,750	-3.8%	-1.0%
41300 Computer Service & Software	12,197	6,428	8,694	20,600	11,755	25,000	25,800	21.4%	25.2%
41314 Other Profess. Serv.	58,407	58,240	123,562	150,250	150,928	156,500	159,800	4.2%	6.4%
41350 Legal Services	0	0	0	0	0	0	0	0	0
41500 Credit Card Merchant Fees	7,945	2,526	1,990	4,000	2,520	4,000	4,000	0.0%	0.0%
42400 Training/Education	1,235	900	270	2,400	350	2,400	2,400	0.0%	0.0%
42410 Conferences/Seminars	909	0	0	2,000	0	1,500	1,500	-25.0%	-25.0%
42411 Mileage	0	0	0	0	62	0	0	0	0
42440 Dues	690	820	460	650	450	550	550	-15.4%	-15.4%
42460 Publications	50	50	0	50	0	50	50	0.0%	0.0%
42450 Recruitment	0	0	0	0	0	0	0	0	0
43210 Telephone	1,062	1,086	833	900	556	600	600	-33.3%	-33.3%
43300 Postage	2,150	1,306	1,847	3,000	1,308	1,500	1,500	-50.0%	-50.0%
43400 Printing/Publish.	7,371	8,595	3,215	8,800	2,355	6,000	6,000	-31.8%	-31.8%
43550 Office Supplies	3,863	5,699	3,515	4,000	4,876	4,000	4,000	0.0%	0.0%
43570 Operating Supplies	0	0	0	0	0	0	0	0	0
45900 Minor Equip.	98	595	0	500	50	300	300	-40.0%	-40.0%
TOTAL CONTRACT/COMMOD.	117,901	106,777	165,212	223,150	195,624	227,400	232,250	1.9%	4.1%
OTHER ²									
71200 Interfund Transf/Equip Repl	40,000	0	0	20,000	20,000	40,000	40,000	100.0%	100.0%
CAPITAL OUTLAY									
58100 Communications/Tech Equip	0	0	0	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	485,531	460,391	423,363	500,185	472,200	527,708	543,900	5.5%	8.7%

ADMINISTRATION – Boards and Commissions



The Boards and Commissions budget funds activities of the various bodies that provide advice and support to the Village Board of Trustees, as well as the activities of the Board itself.

Members of each advisory body are appointed by the Village President with the consent of the Board of Trustees, and a staff liaison is assigned to each body to provide professional support. At present, this budget includes activities by the:

None of the Village Board or Commission members receive any compensation for their service to the community.

- **Architectural Board of Review (“ABR”)**: Performs site plan review of commercial and multi-family residential properties pursuant to the Zoning Regulations, as well as commercial signs and fences. Serves as the architectural board of appeals to hear certain issues regarding Title (Building Regulations).
- **Board of Fire and Police Commissioners (“BOFPC”)**: Required by statute to administer the recruitment of the Village’s sworn police officers.
- **Joint Plan Commission and Zoning Board of Appeals (“PCZBA”)**: Required by statute and responsible for administering Title 10 (Zoning Regulations) and Title 11 (Subdivision Regulations) of the Village Code.
- **Police Pension Board**: Oversees the retirement and disability fund for the Village’s sworn police officers.
- **Residential Building Ad Hoc Committee (“RBC”)**: Established in 2017 to advise as how to best maintain and improve the Village’s residential built environment including review of historic preservation, bulk controls, subdivisions, and residential design management.
- **Sustainability and Community Enhancement Ad Hoc Committee (“SEC”)**: Established in 2015 to develop a Village Sustainability Plan, Village Beautification Program, and advise as to solid waste; stewardship of natural assets; and other similar matters.

Each year the Board hosts a volunteer recognition reception to acknowledge the service provided to the community by residents to the Village Boards and Commissions as well as the Park District and School Boards.

This budget also provides support for initiatives of the Village Board, including:

- **Community Partnerships**: Financial support for area non-profits, including the Lake Bluff / Lake Forest Chamber of Commerce.
- **Farmers Market**: A summer weekly Friday market that engages citizens and drives activity in the Central Business District.
- **Sales Tax Incentive Rebates**: Paid to private entities as an offset to the costs of redevelopment of the former Shepard Chevrolet property on the south side of Route 176.
- **Senior Property Tax Assistance**: Provides rebates of up to \$350 in property taxes paid to the Village for residents over 65 years old meeting income and residency eligibility requirements.


Public Assets: Fortify our public assets and systems.

Infrastructure: Evaluate, invest in/transfer, and monitor Village infrastructure.

- Advance stormwater mitigation for the viaduct and related ravine.

Aesthetics: Accentuate the Village's aesthetic environment.

- Provide the Sustainability and Enhancement Committee with the resources to develop a beautification and enhancement program for all transportation corridors.
- Continue to support local volunteer efforts to beautify the Village.

Transportation: Facilitate ease of movement and improved connectivity.

- Integrate bike and pedestrian trails.
- Explore bus and bicycle public transportation opportunities.
- Create awareness about existing senior-focused transportation programs.


Economic Development: We will bolster economic vitality.

Central Business District: Create a planned vision for the growth and sustainability of our downtown.

- Identify and attract ideal profile businesses to heighten and amplify vibrancy downtown.
- Increase foot traffic by instituting an intelligent mix of business and residential uses.
- Ignite interest in the Central Business District as a destination location.
- Maximize utility of existing parking infrastructure and plan for increased demand.

Waukegan Road Corridor: Retain existing businesses and identify and pursue ideal sales tax-generating businesses.

- Maximize the potential and revenue generation of the Business Parks.
- Explore strategies to economically and aesthetically integrate the north side of Route 176, and the intersection of State Routes 176 and 41.
- Advocate for near-term construction of the Routes 41 / 176 interchange.
- Manage impacts of the new Lake Forest Hospital and modified campus, and maximize potential benefits.


Sense of Community: We will cultivate connection, stewardship and informed optimism across interests, generations, neighborhoods and borders.

Placemaking: Maintain and build upon Lake Bluff's charm and intrinsic character.

- Feature and prioritize the Village's natural beauty, setting, culture and connectivity.
- Preserve quality public space for community gathering and support community-wide events.
- Foster Village unity and connectivity.
- Maintain and manage historic and architectural preservation of the Village.
- Consider design principles that better integrate the train depot with our walkable neighborhoods and Central Business District.

Housing: Diversify housing to ensure choice and facilitate the balance of supply and demand.

- Encourage diverse housing implementation for residents in all stages of life.
- Engage the entire community in Village leadership's examination of what it takes to enjoy a variety of quality housing options, including condominiums and townhomes, in the context of Lake Bluff's historic housing legacy and the marketplace.

Inclusion: Recognize and signal support for the increasing diversity of the greater Lake Bluff community.

- Honor the community we have created and welcome new potential that accompanies change.
- Practice open-mindedness and demonstrate confidence that diversity and change are assets to our community.

Engagement and Communication: Reach out to Village stakeholders on community matters.

- Create opportunities and means to engage new residents, youth, veterans and others to enrich the quality and culture of the community.
- Convene a diverse team to guide, evaluate, select and design effective forms, composition and frequency of multi-directional communications including social media.
- Audit current communications practices and perform periodic assessments.

- Make it easy for people to participate and to be informed.

Volunteerism: Build civic capacity to understand, participate and lead the array of institutions, initiatives and traditions that make Lake Bluff great.

- Host timely mini-workshops to educate stakeholders on policies, rights, responsibilities and processes.
- Encourage brainstorming sessions and constructive dialogue on community events, traditions and challenges.
- Popularize volunteerism across all generations – redefine it, recast it as a privilege and honor to serve.
- Find ways to engage and leverage talent without overtaxing new volunteers.



Environmental Sensibility: We will celebrate, preserve and enhance our natural heritage.

Preservation: Practice and cultivate environmental stewardship.

- Apply best practices to manage the impacts of commercial and residential development.
- Leverage existing committees to facilitate and support interagency environmental initiatives.
- Work with local, state and federal groups to enhance the quality of Lake Michigan and Lake Bluff beaches.
- Emphasize and celebrate our successful approach to handling household waste.

Enhancement: Identify and implement measures to enhance our natural environment.

- Set the standard for public ravine maintenance.
- Provide education on maintenance of privately owned ravines and bluffs, and the benefits of conservation areas.
- Make forestry management resources more available to the community.
- Continue a leadership stance on stormwater management.



Stability: We will ensure insightful governance, financial viability, safety and quality municipal services.

Governance and Leadership: Be true to the Village's shared vision, bring the community together, and act in the best interest of all.

- Utilize clear, fair decision making processes and welcome dissent as a natural function of diverse perspective.
- Convene partners and peers to re-imagine partnerships, champion innovation and create leading-edge practices.
- Ensure transparency in governance and municipal functions.

Fiscal Stability: Ensure policies, processes and practices steward Village resources and strengthen financial stability and independence.

- Build resilience by diversifying the Village's revenue base.
- Identify and pursue non-property tax revenue sources to finance programs, services and infrastructure at every opportunity.

BOARDS & COMMISSIONS

001-650

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
CONTRACT SERV/COMMODITIES									
40810 Board/Committee Recognitn	10,798	11,403	705	10,500	3,555	11,000	11,000	4.8%	4.8%
41314 Other Contractual Services	215	155	120	3,320	1,487	28,420	3,420	756.0%	3.0%
42400 Training/Education	350	200	0	2,500	0	2,500	0	0.0%	-100.0%
42440 Dues	12,305	9,923	10,390	11,500	8,139	11,500	11,500	0.0%	0.0%
43400 Printing/Publishing	0	0	0	0	0	0	0	0	0
43550 Office Supplies	341	10	168	500	89	500	500	0.0%	0.0%
44610 Farmers Market	13,903	13,925	5,552	14,000	14,291	14,000	14,000	0.0%	0.0%
44620 Special Events	5,894	9,448	7,897	2,500	1,585	11,250	11,250	350.0%	350.0%
44630 Historic Preservation Comm	0	0	0	0	0	0	0	0	0
44800 Senior Prop Tax Assistance	3,174	3,158	2,743	3,000	1,425	3,000	3,000	0.0%	0.0%
44850 Community Partnership Pgm	10,015	10,015	10,015	10,100	10,015	19,900	19,900	97.0%	97.0%
44880 Sales Tax Incentive Rebates ^a	249,339	287,914	248,616	265,000	265,000	280,000	280,000	5.7%	5.7%
TOTAL CONTRACT/COMMODO.	306,333	346,151	286,205	322,920	305,586	382,070	354,570	18.3%	9.8%
CAPITAL									
58100 Computer Equipment	0	973	0	600	147	600	600	0.0%	0.0%
TOTAL CAPITAL	0	973	0	600	147	600	600	0.0%	0.0%
DEPARTMENT TOTAL	306,333	347,123	286,205	323,520	305,732	382,670	355,170	18.3%	9.8%

^aEffective July 2015 sales tax rebates are to Target Corp.

ADMINISTRATION – Community Development



The Community Development department encompasses the engineering and building/zoning services for the Village.

The *Village Engineer* performs and/or coordinates all planning, surveying, design, and construction observation for all Village infrastructure improvements. Other duties include all site reviews for commercial and residential building projects within the Village relative to drainage, public property protection, and private utility service line installations. The Village Engineer serves as the Village's Stormwater Enforcement Officer and represents the Village on the following organizations: Central Lake County Joint Action Water Agency (CLCJAWA) Executive Committee, Skokie River Consortium, Northeast Illinois Sewer Improvement Consortium, Lake Michigan Watershed Eco System Partnership, and is alternate representative to SWALCO. The Village Engineer also assists and serves as backup support for many of the duties performed by the Building Code Supervisor.

The *Building Codes Supervisor* coordinates building and zoning activities, performs site inspections, construction inspections, and addresses property maintenance issues. The Building Codes Supervisor coordinates the resolution of issues pertaining to property maintenance and code compliance. The Building Codes Supervisor also reviews plans for compliance with building, fire, life safety and zoning codes as well as site requirements and tree preservation. The Village of Lake Bluff has an intergovernmental agreement with The City of Lake Forest to provide some of the building code review and inspection services for residential, commercial, and public building projects. These services include plan review prior to building permit issuance and on-site code compliance inspections during the construction phase of each project. The Building Codes Supervisor supervises a part-time Building Inspector who does some permit review and inspection. Additionally, the Building Codes Supervisor provides for the oversight and maintenance of the Village facilities. The Building Codes Supervisor is also the staff liaison to the Architectural Board of Review.

The Village Engineer and the Building Code Supervisor interact regularly with the Public Works Superintendent as their responsibilities interconnect.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.



- Coordinate the design and construction management of water, storm sewer, sanitary sewer, street rehabilitation, and other public works infrastructure improvements:
- Review and update the Village's 10-Year Capital Improvement Program
- Provide support services to the Plan Commission/Zoning Board of Appeals (PCZBA) and the Village Architectural Board of Review
- Effectively and efficiently identify, implement and monitor the optimal balance between community desired levels of service and available resources for providing building and zoning services to the public.

VILLAGE ENGINEER - Fiscal Year 23-24 Goals

- Complete engineering and construction oversight for Village's infrastructure & capital improvements
- Complete the evaluation of stormwater problems West Scranton Underpass and provide project management for the Stormwater Utility Fee planning/implementation.
- Complete the Village's Annual Street Resurfacing program.
- Monitor water tower levels and complete annual EPA report on water purchases and consumption.
- Provide guidance to the Public Works department

BUILDING CODE SUPERVISOR - Fiscal Year 2023-24 Goals

- Coordinate and administer building inspection, plan review and elevator inspection services with the third-party providers.
- Quality Assurance review for third party providers of service.
- Improve customer satisfaction through efficiency and building department effectiveness upgrades.
- Provide zoning information and analysis for the customers and commissions
- Administration and provision of the Village potable water cross connection program including surveys and inspections of buildings and water system components
- Attend regional and national Building Officials Meetings and Educational Programs.
- Oversee the completion of facilities projects related to the Public Safety Building and its interior improvements, and parking lot redesign in FY23.
- Oversee the completion of facilities projects related to the Public Safety Building and its roof replacement.

COMMUNITY DEVELOPMENT

001-660

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
PERSONNEL SERVICES									
40000 Salaries	140,840	146,513	144,932	154,000	154,780	158,000	163,000	2.6%	5.8%
40100 Overtime Salaries	0	0	0	0	263	0	0	0	0
40200 Seasonal	0	0	0	0	0	0	0	0	0
40300 Part-time Salaries	15,413	17,381	19,006	35,000	26,676	35,000	35,000	0.0%	0.0%
40400 Medical Insurance	18,576	23,741	25,465	21,450	23,880	21,850	23,986	1.9%	11.8%
40410 Dental Insurance	807	1,139	1,055	1,175	1,143	1,115	1,225	-5.1%	4.3%
40420 Life Insurance	572	574	596	620	604	555	555	-10.5%	-10.5%
40600 Work Comp/Liability Deductible	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liab Premium	5,875	7,626	0	0	0	0	0	0	0
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	1	6	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	182,083	196,980	191,055	212,245	207,345	216,520	223,766	2.0%	5.4%
CONTRACT SERV/COMMODITIES									
41100 Maintenance - Vehicles	1,509	499	335	1,000	1,498	1,000	1,000	0.0%	0.0%
41200 Maintenance - Equipment	0	0	0	200	0	200	200	0.0%	0.0%
41300 Computer Service & Software	3,979	5,085	5,196	6,494	4,985	5,243	5,506	-19.3%	-15.2%
41301 Building Inspection Serv	33,752	33,752	35,183	38,000	35,676	38,000	38,000	0.0%	0.0%
41314 Other Profess. Serv.	46,258	22,320	37,498	51,000	37,914	42,800	53,800	-16.1%	5.5%
41315 Engineering Serv.	0	0	0	0	0	0	0	0	0
41350 Legal Service	0	0	0	2,500	0	2,500	2,500	0.0%	0.0%
42400 Training/Education	75	120	0	2,500	556	2,500	2,500	0.0%	0.0%
42410 Conferences/Seminars	2,264	2,317	0	2,750	0	2,750	2,750	0.0%	0.0%
42411 Mileage	148	59	0	500	51	500	500	0.0%	0.0%
42420 Clothing/Uniforms	21	0	0	475	0	475	475	0.0%	0.0%
42440 Dues	195	366	145	500	846	500	500	0.0%	0.0%
42450 Recruitment	0	0	0	0	0	0	0	0	0
42460 Publications	190	1,820	0	1,900	0	1,900	1,900	0.0%	0.0%
43210 Telephone	3,335	2,773	2,498	3,300	2,101	2,600	2,600	-21.2%	-21.2%
43300 Postage	553	859	622	750	53	750	750	0.0%	0.0%
43400 Printing/Publish.	337	282	72	2,000	330	1,500	1,500	-25.0%	-25.0%
43550 Office Supplies	915	743	626	1,000	760	1,000	1,000	0.0%	0.0%
43560 Gasoline & Oil	856	676	482	750	533	750	750	0.0%	0.0%
43570 Operating Supplies	0	33	0	500	92	500	500	0.0%	0.0%
43640 Maintenance Supplies-Vehicle	390	1,948	781	1,000	1,009	1,000	1,000	0.0%	0.0%
44600 Vacant Property Maintenance	0	0	0	750	124	750	750	0.0%	0.0%
45900 Minor Equip.	440	170	176	750	1,482	750	750	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	95,217	73,821	83,613	118,619	88,010	107,968	119,231	-9.0%	0.5%
OTHER									
71200 Interfund Transf/Vehicle Fund	4,000	0	0	0	0	4,000	4,000	0	0
TOTAL OTHER	4,000	0	0	0	0	4,000	4,000	0	0
CAPITAL OUTLAY									
58100 Computer Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	281,300	270,801	274,668	330,864	295,356	328,488	346,997	-0.7%	4.9%

ADMINISTRATION – Village Hall Building

This budget provides for the expenditures associated with the maintenance and improvement of the Village hall building at 40 E. Center Avenue.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.

- Maintain the building to ensure structural safety, historical significance, and security of employees, visitors, and records.
- Safeguard and maintain building assets.

Fiscal Year 2023-24 Goals

- Level Patio
- Install lawn sprinkler system

Fiscal Year 2021-22 Achievements

- Installed Supplemental AC Systems in the Village Boardroom.
- Installed Roof & Gutter Heat Cables to prevent icicles in the doorways.
- Painted the interior of Village Hall
- **Remodeled the customer counter.**

Village Hall looking east at the conference room and fountain. This 110 year old building was last remodeled in 1997 with a 2 story addition and replacement of the cupola which used to be the fire department



VILLAGE HALL BUILDING

001-680

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
PERSONNEL SERVICES									
40000 Salaries	9,872	10,483	10,904	11,140	11,204	11,500	11,800	3.2%	5.9%
40100 Overtime Salaries	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	0	0	0	0	0	0	0	0	0
40410 Dental Insurance	0	0	66	0	0	0	0	0	0
40420 Life Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	9,872	10,483	10,970	11,140	11,204	11,500	11,800	3.2%	5.9%
CONTRACT SERV/COMMODITIES									
41000 Maintenance-Building	16,024	16,874	13,844	18,000	16,997	18,000	18,000	0.0%	0.0%
41050 Maintenance-Ground	0	0	0	0	0	0	0	0	0
41050 Maintenance-Equipment	0	0	1,339	4,000	1,676	4,000	4,000	0.0%	0.0%
41304 Other Professional Services	0	0	0	0	0	0	0	0	0
43220 Wastewater Treatment	0	0	0	0	0	0	0	0	0
43230 Utilities/Water/Wastewater	3,353	3,364	3,801	3,800	3,476	3,800	3,800	0.0%	0.0%
43660 Maint-Supplies Build	2,515	3,227	3,192	5,000	3,910	5,000	5,000	0.0%	0.0%
45900 Minor Equipment	0	0	60	500	335	500	500	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	21,891	23,465	22,236	31,300	26,394	31,300	31,300	0.0%	0.0%
CAPITAL OUTLAY									
51000 Building Improvements	0	0	0	0	0	27,500	15,000	#DIV/0!	0
51150 Exterior Renovation/Improve	60,809	7,525	4,751	0	0	0	0	0	0
51225 Interior Improvements	0	2,459	26,501	38,500	22,860	0	0	0	-100.0%
58150 Boardroom Audio/Visual	58,970	0	0	0	0	0	0	0	0
58160 Conf Rm Audio/Visual	8,893	0	0	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	128,672	9,984	31,252	38,500	22,860	27,500	15,000	-28.6%	-61.0%
DEPARTMENT TOTAL	160,436	43,933	64,457	80,940	60,457	70,300	58,100	-13.1%	-28.2%



ADMINISTRATION – Village Owned Land

This division includes the expenditures associated with the maintaining of Village owned land and the Land Purchase Program which includes the administrative, engineering, legal, and capital costs associated with the acquisitions of properties determined to be in the public interest and advantageous for purchase by the Village. Further, Village owned property is exempt from all property taxes except the East Skokie Drainage taxes.

VILLAGE PROPERTIES

001-690

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
CONTRACTUAL									
41314 Other Profess Services	0	0	0	1,500	359	0	0	-100.0%	-100.0%
43230 Utilities	904	872	827	1,000	1,001	1,000	1,000	0.0%	0.0%
43680 Maintenance Supplies -Grounds	0	0	0	0	0	25,000	25,000	0	0
48700 Property Taxes	2,512	2,526	2,532	2,750	2,513	2,575	2,575	-6.4%	-6.4%
TOTAL CONTRACTUAL	3,416	3,398	3,360	5,250	3,873	28,575	28,575	444.3%	444.3%
DEBT/OTHER									
47870 Note Payable-611 Walnut	0	0	0	0	0	0	0	0	0
47880 Note Payable-Interest	0	0	0	0	0	0	0	0	0
71350 Interfund Transfer	0	0	0	0	0	0	0	0	0
TOTAL OTHER	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY									
50000 Land	0	0	0	0	0	0	0	0	0
53250 Land Improvements	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	3,416	3,398	3,360	5,250	3,873	28,575	28,575	444.3%	444.3%



PUBLIC SAFETY- Police Department



The Lake Bluff Police Department continues to strive towards our mission to consistently seek and find ways to affirmatively promote, preserve and deliver a feeling of security, safety and quality services to all members of the Lake Bluff community. Our intention is to provide the highest quality of community service to the Village of Lake Bluff. To be on point with our mission, we respond to concerns within the Village that are connected with the quality of life. Our intent is to make all persons feel safe and welcome in Lake Bluff. To accomplish our mission and goals, the Department consists of one Chief, one Deputy Chief, three Sergeants, nine Patrol Officers, one Investigator and two full-time civilian and one part-time civilian Records Clerks.



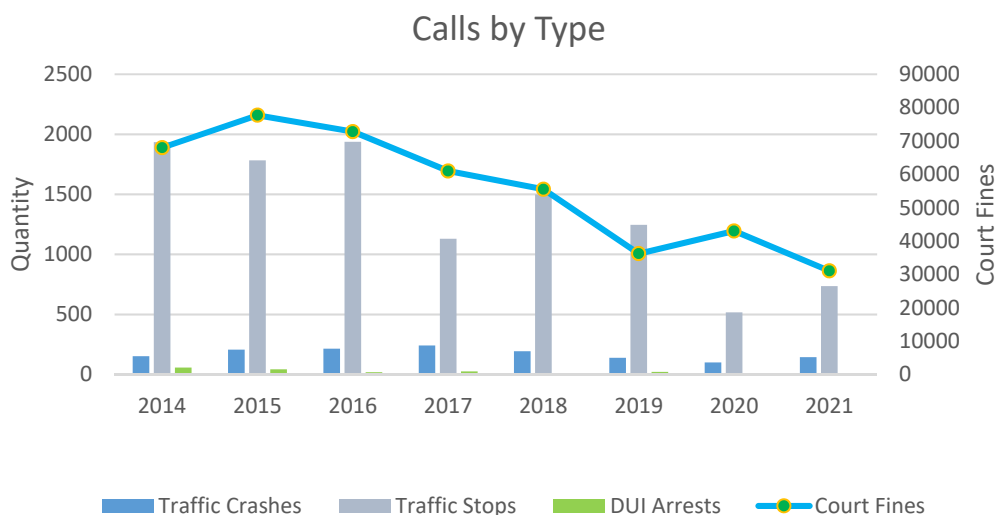
Municipal Services: Commitment to Public Safety.

The Lake Bluff Police Department provides continuous police operations allowing for prompt response to calls for service, criminal complaints, investigations, traffic enforcement, and other community focused functions. The Police Department strives to keep Emergency response time to under 3 minutes and non-emergency response time to under 5 minutes.

In conjunction with mandated training and education, department personnel seek and attend training to bolster their knowledge of law enforcement related topics. Continuing education and personal growth is important for this department to be able to address community expectations. Even with current restrictions due to the pandemic, members of this department have completed a significant amount of training this past year.

Additionally, the department has continued to partner with mutual aid groups to assist in situations that extend past the capabilities of the department alone. These task forces consist of the Lake County Major Crimes Task Force, Lake County Major Crash Assistance Team, Lake County Incident Management Team, the Northern Illinois Police Alarm System Emergency Services Team and Mobile Field Force. At any time, these resources may be called upon to help the Lake Bluff community in a time of need. These specific response groups are in addition to the general duties the officers are assigned.

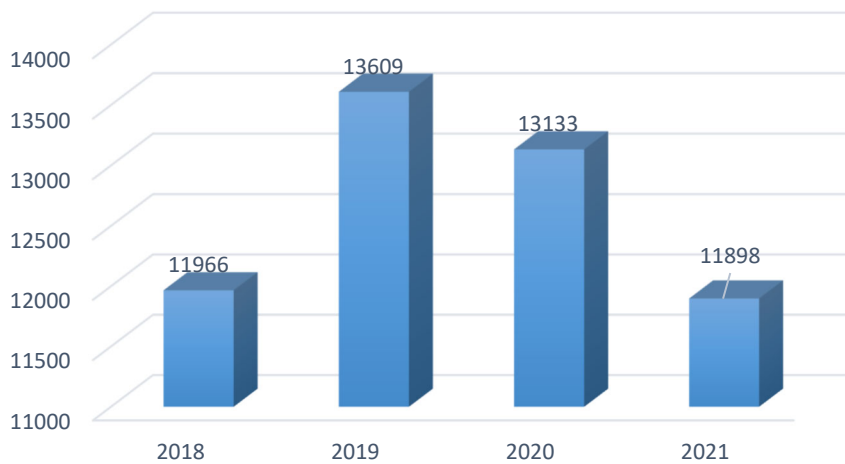
The efficient use of staffing and equipment is accomplished through the cost sharing task forces, as well as continued membership in organizations with intergovernmental agreements.



The Lake Bluff Police Department takes pride in being recognized by the Commission of Accreditation for Law Enforcement Agencies, Inc. (CALEA) as a fully accredited agency since 1999. The CALEA process is a significant undertaking and maintenance process. Each year, the department undergoes a remote review coupled with an on-site assessment the fourth year in the assessment cycle.

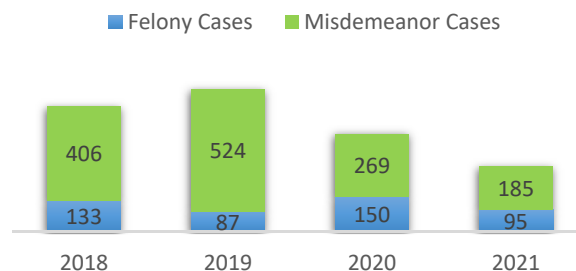
To affirm the commitment to the community, the department sought re-accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) in 2021 and ultimately received re-accreditation.

Calls for Service



<u>Self-Initiated</u>	Annual Ave.	<u>Dispatched</u>	Annual Ave.
Premise Check	5102	Business Alarm	202
Traffic Stop	1030	Ambulance Assist	198
Extra Watch	688	Residential Alarm	157
Parking Enforcement	431	Citizen Assist	139
Foot Patrol	380	Traffic Crash	130

Case Types



FY 2023/2024 Goals and Objectives***Municipal Services:*** Use of technology to improve operations.

- Expand current implemented video solutions to improve coverage areas.
- Continue to explore options to better address parking related concerns in the central business district.
- Use data collection to monitor criminal trends and traffic complaints.
- Explore grant funding options that relate to the expansion of technological systems that may increase the effectiveness of police services.

***Municipal Services:*** Strive for exceptional service to the community.

- Maintain the professional standards of the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA).
- Foster continued cooperation with other law enforcement entities.
- Determine effective ways to meet new State mandated training requirements.
- Continue to network and partner with professional organizations, including the Illinois Police Accreditation Coalition, the Illinois Chiefs of Police Association, Lake County Chiefs Association, International Chiefs of Police Association, the FBI National Academy Associates, and others.
- Affirm the commitment to consistent review, changes and needed implementation of department policies and procedures.
- Explore more opportunities of proactive community involvement that may include quarterly meetings with the community.
- Explore ways to increase positive contact with the youth of Lake Bluff.

***Municipal Services –*** Seek ways to reduce crime.

- Promote traffic enforcement as a means to bolster safety on the roadways, but also as a tool for criminal prevention and apprehension.
- Foster an open dialogue with the community to facilitate an awareness of potential criminal acts that have or may take place in the community. The use of social media applications will be explored as part of the process to delivery this type of information.
- Communicate with residents and businesses to facilitate the sharing of video related to criminal/suspicious circumstances.

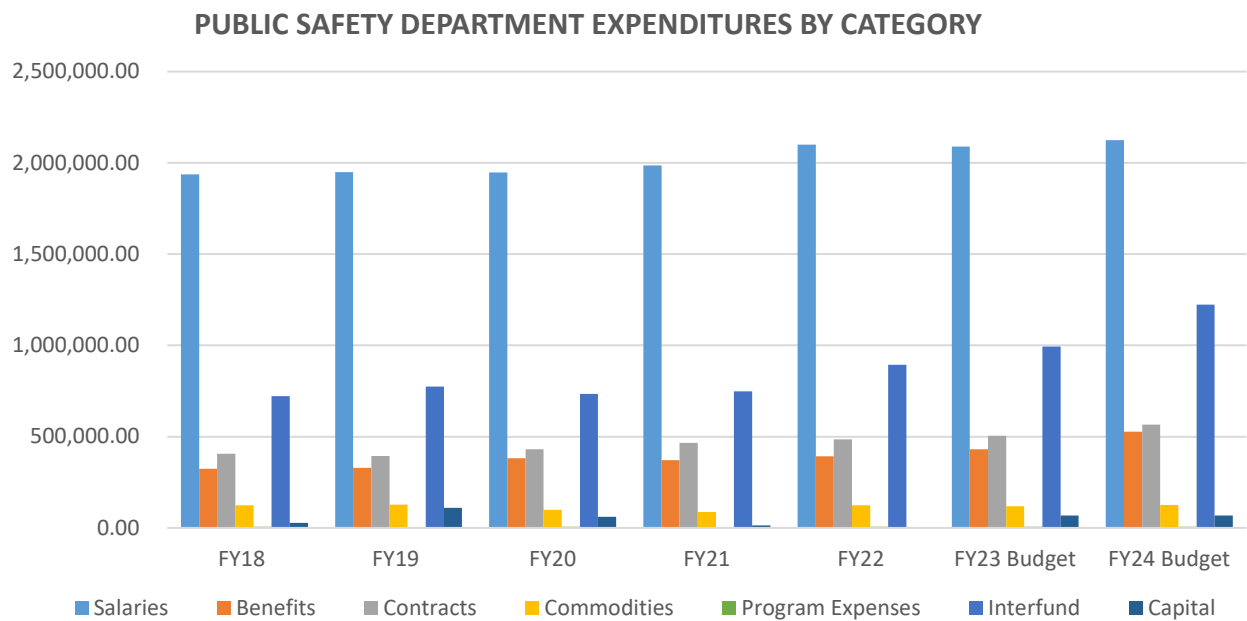
***Municipal Services –*** Recruitment and retention of staff.

- Seek ways to encourage employee growth and retention.
- Explore ideas that may contribute to the continued attraction of quality candidates in an ever changing and challenging market for law enforcement professionals.

Public Safety Department – Personnel

POSITION TITLE	FY 2020		FY 2021		FY 2022		FY 2023	FY 2024
	Number of Positions	Actual Number of Positions	Number of Positions	Actual Number of Positions	Number of Positions	Actual Number of Positions	Number of Planned Positions	Number of Planned Positions
	Authorized	Positions	Authorized	Positions	Authorized	Positions	Positions	Positions
Police Chief	1	1	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1	1	1
Sergeants	3	3	3	3	3	3	3	4
Patrol Officers	10	10	10	10	10	10	10	9
Lead Dispatcher	0	0	0	0	0	0	0	0
Dispatchers	0	0	0	0	0	0	0	0
Records Clerk	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Fire Exec Asst	1	1	1	1	1	1	1	1
FULL TIME EQUIVALENT	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5

Note: The Fire Chief, Fire Inspector, and Firefighters are paid volunteer stipends.



POLICE SWORN OFFICERS

001-710

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
PERSONNEL SERVICES									
40000 Salaries	1,556,654	1,586,818	1,630,157	1,688,550	1,722,415	1,705,200	1,760,000	1.0%	4.2%
40100 Overtime	222,944	189,800	187,527	210,000	216,554	210,000	210,000	0.0%	0.0%
40300 Part-Time	0	0	0	0	0	0	0	0	0
40350 Special Duty Salaries	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	201,347	226,789	224,265	237,000	228,068	266,700	293,500	12.5%	23.8%
40401 PSEBA Medical Insurance	45,468	51,838	55,442	61,202	58,600	60,000	63,000	-2.0%	2.9%
40410 Dental Insurance	11,878	16,243	16,693	17,085	17,188	18,300	20,150	7.1%	17.9%
40420 Life Insurance	4,045	3,154	3,603	3,645	3,528	3,715	3,715	1.9%	1.9%
40600 Work Comp/Liability Deduct	0	0	5,847	8,000	0	8,000	8,000	0.0%	0.0%
40610 Work Comp/Liability Premium	29,638	38,598	21,135	25,380	48,686	35,531	39,084	40.0%	54.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40800 Employee Recognition	720	292	363	1,000	1,038	1,200	1,200	20.0%	20.0%
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	2,072,694	2,113,533	2,145,032	2,251,862	2,296,077	2,308,646	2,398,649	2.5%	6.5%
CONTRACT. SERVICES/COMMODITIES									
41100 Maintenance-Vehicle	800	4,724	6,231	5,000	6,133	6,500	6,500	30.0%	30.0%
41200 Maintenance-Equip.	3,101	3,749	4,036	3,700	2,451	4,000	4,000	8.1%	8.1%
41300 Computer Service & Software	30,999	32,770	39,425	39,400	38,233	46,000	48,000	16.8%	21.8%
41305 Communication Services	30,500	33,103	39,918	42,528	43,147	45,000	47,000	5.8%	10.5%
41314 Other Professional Services.	28,406	27,673	29,876	29,000	24,943	31,000	32,000	6.9%	10.3%
42400 Training/Education	12,277	17,184	13,845	22,000	11,628	22,000	22,000	0.0%	0.0%
42410 Conferences	1,450	2,147	0	1,500	575	2,000	2,000	33.3%	33.3%
42400 Mileage	114	0	38	250	381	550	550	120.0%	120.0%
42420 Uniforms	11,277	9,714	11,259	12,500	14,727	15,000	17,500	20.0%	40.0%
42440 Dues	2,656	2,621	2,236	5,000	3,756	3,500	3,500	-30.0%	-30.0%
42450 Recruitment	28,079	1,866	5,575	4,000	20,491	4,000	4,000	0.0%	0.0%
42440 Dues	1,988	209	384	1,500	1,037	500	500	-66.7%	-66.7%
43210 Telephone	17,992	11,920	10,673	20,000	11,131	15,000	15,000	-25.0%	-25.0%
43300 Postage	620	556	446	900	38	500	500	-44.4%	-44.4%
43400 Printing	956	2,021	1,001	800	1,279	1,200	1,000	50.0%	25.0%
43550 Office Supplies	2,405	2,438	1,701	2,500	1,475	2,000	2,000	-20.0%	-20.0%
43560 Gasoline & Oil	29,139	27,053	22,107	30,000	31,364	30,000	30,000	0.0%	0.0%
43570 Operating Supply/Prisoner food	260	4,811	1,474	4,500	1,592	4,500	4,500	0.0%	0.0%
43640 Maint. Supplies-Vehicles	9,506	5,631	8,430	8,000	18,900	8,500	8,500	6.3%	6.3%
43650 Maint. Supplies-Equip.	356	682	0	750	65	750	750	0.0%	0.0%
44400 Animal Control	201	132	0	200	781	750	750	275.0%	275.0%
44500 Community Relations	1,159	1,786	82	1,500	799	1,500	1,500	0.0%	0.0%
44860 Accreditation Program	4,075	4,075	560	4,075	4,175	4,175	4,175	2.5%	2.5%
45900 Minor Equip.	4,832	6,999	3,660	5,000	2,942	5,000	5,000	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	223,245	203,865	202,957	244,603	242,044	253,925	261,225	3.8%	6.8%

POLICE SWORN OFFICERS

001-710

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
OTHER									
71200 Interfund Transf/Vehicle Fnd	60,000	0	0	25,000	25,000	60,000	60,000	140.0%	140.0%
71710 Interfund Transf/Police Pens	708,477	725,835	740,968	849,850	851,772	927,000	1,000,000	9.1%	17.7%
71720 Interfund Transf/PPRT Pens	5,725	7,537	7,107	5,500	16,520	7,000	7,000	27.3%	27.3%
TOTAL OTHER	774,202	733,372	748,075	880,350	893,293	994,000	1,067,000	12.9%	21.2%
CAPITAL OUTLAY									
59000 Squad Cars*	3,270	530	4,401	20,000	0	25,000	26,000	25.0%	30.0%
58100 Computer Equipment	349	96	0	1,000	0	1,000	1,000	0.0%	0.0%
58250 Equipment	106,866	60,479	9,154	2,500	0	20,300	11,500	712.0%	360.0%
TOTAL CAPITAL OUTLAY	110,485	61,105	13,555	23,500	0	46,300	38,500	97.0%	63.8%
DEPARTMENT TOTAL	3,180,626	3,111,875	3,109,619	3,400,315	3,431,414	3,602,871	3,765,374	6.0%	10.7%

* Police Squad Cars are expensed in the Vehicle Replacement Fund

PUBLIC SAFETY- Police Support Services



There are two main sections of the support services function of the Lake Bluff Police Department, communications and records. Currently the Village contracts with Glenview Public Safety Dispatch Center (GPSDC) for communications/dispatch related services. GPSDC answers emergency and non-emergency calls for service within the Village of Lake Bluff. Additionally, GPSDC provides the electronic dispatching and records management aspects for the police department through the New World operating systems. Among the benefits of combined dispatch services is the opportunity for agencies to

share costs associated with the daily and long-term costs of operating a communications center.

Another component of the support services are the records clerks who staff the police department. The department currently has two full-time and one part-time records clerks who staff the department during normal business hours. These department members work to provide statistical data, maintenance of department documents, assistance in the accreditation process, and a host of other department functions.

Additionally, the Village utilizes seasonal employees to serve as crossing guards at Rt. 176 and Green Bay Road during the summer to assist pedestrians crossing at the intersection to utilize the Park District facilities. The operations of the crossing guards also falls under the control of the support services.

The essential function of the support services division is to provide administrative duties to help facilitate the continued completion of the department's mission.

FY 2023/2024 Goals and Objectives



Municipal Services – Maintain our commitment to public safety.



- Continue to provide optimal customer service to the community when seeking assistance from the police department.
- Foster an open relationship to the community with the attempts to broaden community services besides those already provided.
- Continue to support the accreditation process for the department by assisting the process.
- Explore ways to increase the efficiency of the evidence function of the department.
- Continue to seek ways to provide crossing guard services at the Green Bay Road/Route 176 intersection during the summer season.
- Work to complete the total transition of the National Incident Based Reporting System and other recently enacted State of Illinois mandated reporting requirements.

PUBLIC SAFETY SUPPORT SERVICES

001-711

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
PERSONNEL SERVICES									
40000 Salaries	136,576	137,162	138,636	134,400	133,149	138,500	142,200	3.1%	5.8%
40100 Overtime	5,702	5,107	2,891	5,000	1,821	5,000	5,000	0.0%	0.0%
40200 Seasonal	8,722	7,568	7,084	0	6,430	0	0	0	0
40300 Part-Time	19,140	21,210	19,303	26,000	20,013	30,000	31,000	15.4%	19.2%
40400 Medical Insurance	29,777	36,270	37,743	25,500	22,859	27,500	30,250	7.8%	18.6%
40410 Dental Insurance	1,178	3,069	1,468	1,700	1,151	1,620	1,775	-4.7%	4.4%
40420 Life Insurance	233	240	237	240	228	245	245	2.1%	2.1%
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liability Prem	4,267	5,552	4,996	6,000	11,510	8,400	9,240	40.0%	54.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	100	0	0	0	0
TOTAL PERSONNEL SERVICES	205,595	216,179	212,357	198,840	197,258	211,265	219,710	6.2%	10.5%
CONTRACT. SERVICES/COMMODITIES									
41200 Maintenance-Equip.	0	0	0	0	0	0	0	0	0
41300 Computer Service & Software	6,633	17,626	23,644	23,323	23,293	20,700	21,100	-11.2%	-9.5%
41307 Communication Service	286,148	307,161	322,069	349,000	346,474	350,900	364,670	0.5%	4.5%
41314 Other Profess. Serv.	0	0	0	0	0	0	0	0	0
41310 East Shore Radio Network	8,060	4,463	0	4,250	0	0	0	0	-100.0%
42400 Training/Education	234	483	796	1,000	421	1,000	1,000	0.0%	0.0%
42410 Conferences	400	0	0	900	200	500	500	-44.4%	-44.4%
42411 Mileage	167	91	93	100	212	200	200	100.0%	100.0%
42420 Uniforms	425	648	694	1,100	956	800	800	-27.3%	-27.3%
42440 Dues	0	0	127	200	0	200	200	0.0%	0.0%
42450 Recruitment	0	0	899	0	0	0	0	0	0
42460 Publications	0	0	0	0	0	0	0	0	0
43210 Telephone	1,414	1,449	1,111	1,700	743	800	800	-52.9%	-52.9%
43550 Office Supplies	408	5	0	500	0	500	500	0.0%	0.0%
43570 Operating Supplies	0	0	0	0	0	0	0	0	0
43650 Maint. Supplies-Equip.	0	0	0	0	0	0	0	0	0
45900 Minor Equip.	0	298	0	300	0	0	0	0	-100.0%
TOTAL CONTRACT/COMMOD.	303,890	332,224	349,433	382,373	372,300	375,600	389,770	-1.8%	1.9%
CAPITAL OUTLAY									
58100 Computer Equipment	0	0	0	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	509,484	548,403	561,791	581,213	569,558	586,865	609,480	1.0%	4.9%

PUBLIC SAFETY- Fire Department



The Village of Lake Bluff Fire Department is a paid-on-call force of 47 men and women. The purpose of the Lake Bluff Fire Department is to respond, attack, confine, and extinguish fires when they occur with a minimal loss of life and property. The Fire department personnel are trained to respond to and control hazardous material situations, to provide underground and underwater rescue, and to provide medical services in order to stabilize the condition of the sick and injured. In order to reduce the incidence of fires and to lessen the impact of accidents, the Fire Department conducts

fire prevention and education programs within the community.

Lake Bluff also provides fire protection by contract to the unincorporated areas of Shore Acres Golf Club, Arden Shore North Fire Protection District and Arden Shore South Fire Protection District. Ambulance transportation for Village residents is provided by The City of Lake Forest through a contractual arrangement with the

This Volunteer Department has attained an Insurance Services Organization (ISO) rating of Class 3. As a result, fire insurance is readily available at a reasonable cost to residents and Village businesses

Village. The Lake Bluff Fire Department EMT's respond to all emergency medical incidents in the Village and response districts providing immediate medical care.



FY 2023-24 Goals and Objectives



Municipal Services: Maintain our commitment to public safety.



- Deliver superior level of service to the community
- Implement a plan to increase fire inspections in the Village
- Implementation of the National Incident Management Systems (NIMS)
- Continue close cooperation with the LBPd providing excellent service to citizens
- Continue work with area business' and schools to provide help in preparation, implementation, and testing of emergency preplans
- Prepare to bring fire preplans and safety information into the fire vehicles via a computer system
- Increase Officer training and task-oriented command structure.
- Add additional EMTs and Paramedics to the department roster
- Increase attendance at drills utilizing the department's new attendance recognition policies
- Operate without lost time injury
- Comply with NFPA 1500 regulations required by OSHA and IRMA guidance
- Operate without a lost time injury or an "at fault" vehicle incident



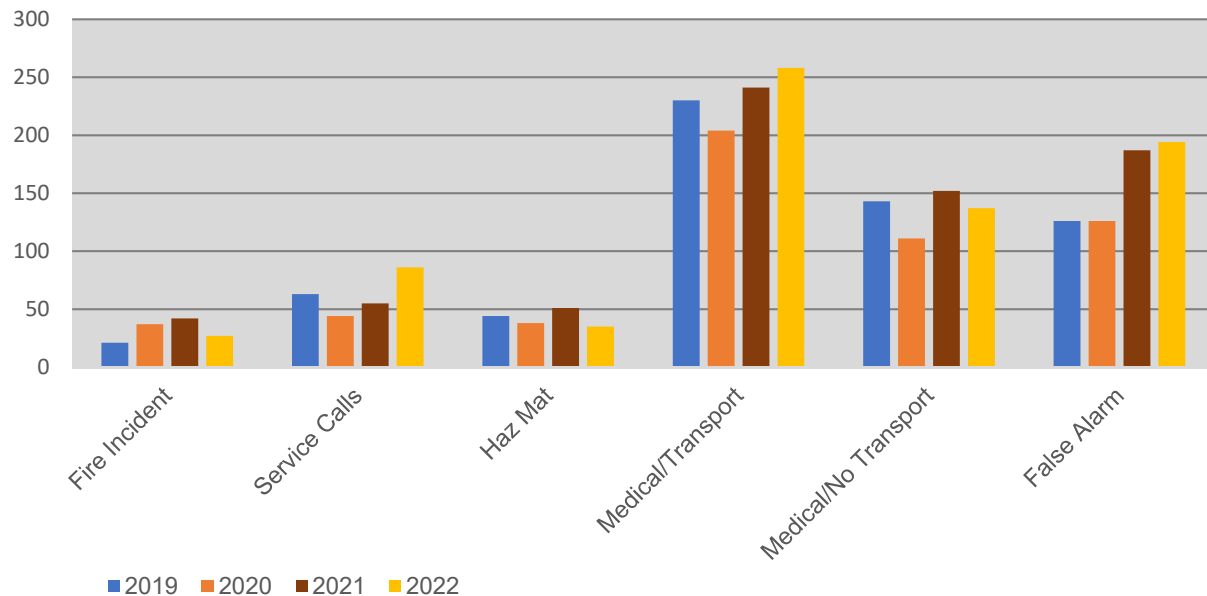
Volunteerism: Cultivate awareness and appeal of the Village's volunteer traditions.

- Maintain Volunteers essential to ensuring the sustainability of the Fire Department
- Initiate new outreach efforts for recruitment such as an open house and neighbor to neighbor efforts.
- Recognize and reward current member's efforts while providing a challenging and stimulating organization.

FY 2021-22 Accomplishments

- Deliver superior level of service to the community
- Implement a plan to increase fire inspections in the Village
- Implementation of the National Incident Management Systems (NIMS)
- Continue close cooperation with the LBPd providing excellent service to citizens
- Continue work with area business' and schools to provide help in preparation, implementation, and testing of emergency preplans
- Prepare to bring fire preplans and safety information into the fire vehicles via a computer system

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
AVERAGE RESPONSE TIME From call-out to first arrival on scene	7:26	4:18	4:07	4:28	4:49	4:32	4:38	4:33	4:29	4:31

Fire Incidents by Type & Calendar Year

FIRE DIVISION

001-730

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
PERSONNEL SERVICES									
40000 Salaries	65,960	70,375	67,579	71,450	71,583	73,250	75,500	2.5%	5.7%
40100 Overtime	0	0	0	0	0	0	0	0	0
40200 Volunteer Firefighters	117,319	322,841	311,696	320,000	314,032	380,000	395,000	18.8%	23.4%
40310 Volunteer OnCall FF	62,814	0	0	0	(200)	0	0	0	0
40400 Medical Insurance	16,821	20,414	20,019	20,667	18,432	21,050	23,200	1.9%	12.3%
40410 Dental Insurance	594	1,030	731	850	779	815	890	-4.1%	4.7%
40420 Life Insurance	115	118	118	125	118	130	130	4.0%	4.0%
40600 Work Comp/Liability Deduct	1,351	0	906	4,000	0	4,000	4,000	0.0%	0.0%
40610 Work Comp/Liability Premium	11,478	11,606	51,550	62,000	118,932	86,665	95,331	39.8%	53.8%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40730 Insurance-Fire Department	0	3,598	3,412	3,600	3,412	3,600	3,600	0.0%	0.0%
40800 Volunteer Recognition	321	179	272	500	163	500	500	0.0%	0.0%
40900 Other Employee Benefits	0	214	0	500	2,492	500	500	0.0%	0.0%
TOTAL PERSONNEL SERVICES	276,772	430,374	456,284	483,692	529,744	570,510	598,651	17.9%	23.8%
CONTRACT SERVICES/COMMODITIES									
41100 Maintenance-Vehicle	24,684	45,522	29,732	33,000	60,304	40,000	45,000	21.2%	36.4%
41200 Maintenance-Equip.	10,052	18,089	16,252	17,000	14,961	20,000	21,500	17.6%	26.5%
41300 Tech Service & Software	14,179	18,570	19,170	28,000	26,955	29,500	30,700	5.4%	9.6%
41302 Ambulance Service	263,408	318,176	402,214	400,000	566,540	525,000	550,000	31.3%	37.5%
41305 Ambulance Service Settlement	0	0	325,439	175,503	141,412	0	0	0	-100.0%
41311 Dispatch Services	21,000	21,330	22,335	23,452	23,808	24,566	25,540	4.8%	8.9%
41314 Other Professional Srv	0	0	0	0	802	1,000	1,000	#DIV/0!	0
42400 Training/Education	2,941	14,459	16,982	20,000	6,045	35,000	35,000	75.0%	75.0%
42420 Clothing and Badges	12,700	1,026	80,655	41,000	35,141	41,500	41,500	1.2%	1.2%
42440 Dues	7,210	6,296	6,851	8,200	7,561	11,240	11,290	37.1%	37.7%
42450 Recruitment	7,158	1,735	752	4,000	1,101	4,000	4,000	0.0%	0.0%
42460 Publications	823	660	546	1,000	23	1,000	1,000	0.0%	0.0%
43210 Telephone	2,053	2,629	2,809	2,800	2,707	2,800	0	0.0%	-100.0%
43300 Postage	180	372	181	500	203	500	500	0.0%	0.0%
43400 Printing	123	0	0	500	52	500	500	0.0%	0.0%
43550 Office Supplies	2,638	1,585	1,925	2,000	2,811	2,000	2,000	0.0%	0.0%
43560 Gasoline and Oil	4,112	5,912	4,307	6,000	6,239	6,000	0	0.0%	-100.0%
43570 Operating Supplies	1,265	2,376	3,690	10,000	5,308	5,500	5,500	-45.0%	-45.0%
43590 Fire Investigation Supplies	0	0	0	500	0	500	500	0.0%	0.0%
43640 Maint. Supplies-Vehic.	4,044	(1,460)	1,832	3,500	1,289	3,500	3,500	0.0%	0.0%
43650 Maint. Supplies-Equip.	4,339	4,537	11,134	23,000	7,769	23,000	23,000	0.0%	0.0%
43665 Fire Burn Bldg Supplies	0	0	1,127	800	0	2,400	2,400	200.0%	200.0%
44500 Community Awareness	1,653	2,865	538	2,500	613	2,500	2,500	0.0%	0.0%
45900 Minor Equip.	1,070	4,805	18,758	20,000	6,567	21,700	14,000	8.5%	-30.0%
TOTAL CONTRACT/COMMOD.	385,631	469,485	967,229	823,255	918,210	803,706	820,930	-2.4%	-0.3%
OTHER									
71200 Interfund Transf/Vehicle	120,000	0	0	75,000	75,000	120,000	120,000	60.0%	60.0%
TOTAL OTHER	120,000	0	0	75,000	75,000	120,000	120,000	60.0%	60.0%
CAPITAL OUTLAY									
49200 Other Improvements	0	0	0	0	0	0	0	0	0
58100 Computer Equipment	177	68	0	0	0	0	0	0	0
58210 Office Equipment	970	0	0	0	0	0	0	0	0
58250 Equipment	7,852	0	0	37,900	3,997	11,500	0	-69.7%	-100.0%
TOTAL CAPITAL OUTLAY	8,999	68	0	37,900	3,997	11,500	0	-69.7%	-100.0%
DEPT TOTAL w/o AMBULANCE SRVC	527,995	581,751	1,021,299	1,019,847	960,410	980,716	989,581	-3.8%	-3.0%
DEPARTMENT TOTAL	791,403	899,927	1,423,513	1,419,847	1,526,950	1,505,716	1,539,581	6.0%	8.4%

PUBLIC SAFETY- Public Safety Building



This department is for the expenditures associated with the maintenance and improvement of the Public Safety Building at 45 E. Center Avenue. The Public Safety building is the office space for the Police and Fire department personnel, the jail cells for temporary prisoners, and the storage for the squad cars and firefighting equipment. In addition to being used during training, the Community Room is utilized by several public groups for meetings.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.

Fiscal Year 2021-22 Achievements

- Epoxy Paint Fire Garage Bay Floor
- Remodel Police Reception Area
- Add Exterior Lights to Fire Station Driveways

Fiscal Year 2023-2024 Goals

- Replace Police Lockers
- Paint Interior
- Interior Sound Insulation
- Redesign Paving Lot with additional spaces
- Replace A/C Units

PUBLIC SAFETY BUILDING

001-740

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
PERSONNEL SERVICES									
40000 Salaries	9,493	10,483	10,904	11,150	11,204	11,500	11,800	3.1%	5.8%
40100 Overtime Salaries	380	0	0	500	0	500	500	0.0%	0.0%
40400 Medical Insurance	0	0	0	0	0	0	0	0	0
40410 Dental Insurance	123	158	80	0	0	0	0	0	0
40420 Life Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	9,995	10,642	10,984	11,650	11,204	12,000	12,300	3.0%	5.6%
CONTRACT SERV/COMMODITIES									
41000 Maintenance-Building	37,681	38,093	30,311	37,000	30,809	37,000	37,000	0.0%	0.0%
41050 Maintenance-Ground	0	152	0	2,000	0	8,500	2,000	325.0%	0.0%
41070 Maintenance-Other	0	0	0	0	0	0	0	0	0
41200 Maintenance-Equipment	843	822	619	3,000	299	3,000	3,000	0.0%	0.0%
41300 Technology Support	663	684	705	2,960	726	850	850	-71.3%	-71.3%
41314 Other Professional Serv.	0	0	0	0	0	0	0	0	0
43230 Utilities	5,478	4,961	6,013	5,950	5,676	6,420	6,420	7.9%	7.9%
43660 Maintenance Supplies-Bldg	5,352	5,072	8,864	6,500	5,166	6,500	6,500	0.0%	0.0%
43680 Maintenance Supplies-Grnd	0	0	0	0	0	0	0	0	0
45900 Minor Equipment	0	0	0	0	0	0	0	0	0
TOTAL CONTRACT/COMMOD.	50,017	49,785	46,512	57,410	42,675	62,270	55,770	8.5%	-2.9%
CAPITAL OUTLAY									
51000 Building Improve/Renovation	100,333	24,423	36,697	93,500	83,299	109,000	490,000	16.6%	424.1%
51300 Building Addition/Reconfig	0	0	0	0	0	0	0	0	0
58250 Equipment	568	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	100,900	24,423	36,697	93,500	83,299	109,000	490,000	16.6%	424.1%
DEPARTMENT TOTAL	160,913	84,850	94,194	162,560	137,178	183,270	558,070	12.7%	243.3%

Public Works Department

PUBLIC WORKS – Streets, Lighting, Sidewalks & Bridges



The Street & Bridge Division of the Public Works Department is accountable for the maintenance of 32 miles of street surfaces, road shoulders, curbs, alleys, sidewalks and bridges. Departmental activities include: keeping streets, parkways, and bridges free from litter, plowing snow from streets, sidewalks, and parking lots, patching streets, maintaining and installing traffic regulation signs and signals and pavement markings.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.

The Village staff maintains all 38 gas lamps in the Village and 129 electric lights in the Central Business District, the Belle Foret and Sanctuary subdivisions, and these streets: Campbell Court, Signe Court, Oak Ridge Court, and Wimbledon Court. All remaining 263 electric lights in the Village are maintained by franchise arrangement with ComEd.

The Public Works Department's missions remains "to preserve the unique character of the Village by maintaining a balance between development and the Village's natural resources".

FY2023-24 Goals and Objectives

- Maintain safe vehicle operations through driver's education and training
- Monthly safety training
- Internal driver testing

Performance Measures: Meet IRMA goal of zero accidents or injuries.

Reduce fuel consumption by halting of idling vehicles and minimize unplanned trips to and from The Public Works Facility.

- Maintain street and sidewalk surfaces to safe standards
- Perform street sweeping operations on a regular basis
- Replace or grind damaged sidewalk sections

Performance Measures: Remove 500 cubic yards of debris from Village streets

Patch all potholes 1" in depth or greater

- Provide adequate and safe street lighting and electrical service in the Village
- Ensure ComEd maintains all leased street lights
- Maintain Village-owned electric and gas street lights

Performance Measures: Notify ComEd of inoperable street lights within 24 hours

Reduce Department's use of electrical contractors repair cost by 10%

FY2021-2022 Accomplishments

- Maintained safe vehicle operations through driver's education and training
- Repaired problem lights through tracking system
- Maintained street and sidewalk surfaces to safe standards
- Performed street sweeping operations on a regular basis
- Conducted street patching program in coordination with MFT Overlay Plan

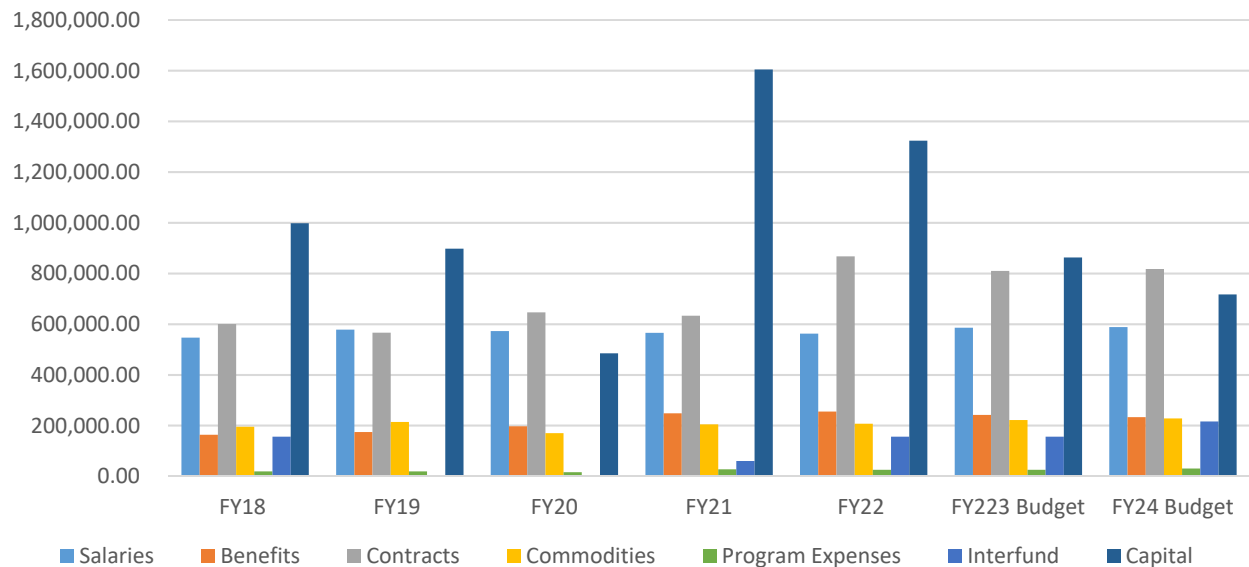
Work Statistics				
Performance Measurements	FY20	FY21	FY22	Projected FY23&24
Streets swept-lane miles	950	934	945	1000 - 1000
Debris removed (cubic yds)	402	385	392	400 - 400
Streets patched	20 tons	24tons	22 tons	15 - 15
Snow & Ice Control: Tons of Salt	423	430	378	600 - 600
Lane miles of streets plowed/salted	3906	4000	2750	3000 - 3000
Gas lights repaired	3	3	3	5-5
Electric lights repaired	10	10	10	20-20

Public Works Department – Personnel

POSITION TITLE	FY 2020		FY 2021		FY 2022		FY 2023	FY 2024
	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Planned Positions	Number of Planned Positions
Public Works Superintendent	1	1	1	1	1	1	1	1
Maintenance I & II	5	5	5	5	5	5	5	5
Water Technician	1	1	1	1	1	1	1	1
Mechanic	1	1	1	1	1	1	1	1
Part Time Seasonal	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
FULL TIME EQUIVALENT	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5

Note: 90% of the Water Technician's salary, 20% of the Superintendent's salary, and 10% of the Mechanic's salary are charged to the Water Fund. Authorized positions are those that are planned less those required to be intentionally vacant.

PUBLIC WORKS DEPARTMENT EXPENDITURES BY CATEGORY



STREETS, BRIDGES & LIGHTING

001-830

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
PERSONNEL SERVICES									
40000 Salaries	283,635	291,848	307,495	315,100	341,550	324,000	333,000	2.8%	5.7%
40100 Overtime	32,163	31,284	36,680	26,000	38,329	30,000	30,000	15.4%	15.4%
40200 Seasonal Salaries	0	0	0	0	2,984	0	0	0	0
40400 Medical Insurance	71,556	73,600	120,756	125,500	109,866	130,950	144,050	4.3%	14.8%
40410 Dental Insurance	301	551	388	425	390	405	445	-4.7%	4.7%
40420 Life Insurance	575	570	606	670	628	680	680	1.5%	1.5%
40600 Work Comp/Liab Deductible	3,585	0	7,582	4,000	3,167	8,000	8,000	100.0%	100.0%
40610 Work Comp/Liability Premium	8,336	10,837	10,761	13,000	24,937	18,091	19,900	39.2%	53.1%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	199	11	0	500	200	0	0	0	-100.0%
TOTAL PERSONNEL SERVICES	400,350	408,701	484,267	485,195	522,051	512,126	536,075	5.6%	10.5%
CONTRACT SERV/COMMODITIES									
41100 Maintenance-Vehicle	1,599	1,989	2,428	1,750	1,382	23,000	21,000	1214.3%	1100.0%
41200 Maintenance-Equipment	1,014	0	0	9,000	0	0	0	0	-100.0%
41314 Other Professional Services	30,463	13,361	42,155	30,000	25,420	30,000	30,000	0.0%	0.0%
42400 Training/Education	500	0	0	0	0	0	0	0	0
42420 Uniforms/Clothing	2,032	2,844	2,845	2,000	3,323	3,000	3,200	50.0%	60.0%
42440 Dues	100	151	100	200	100	100	200	-50.0%	0.0%
42450 Recruitment	1,724	1,650	132	600	1,692	0	0	0	-100.0%
43210 Telephone	0	0	0	0	0	0	0	0	0
43230 Utilities/Street Lights	50,371	51,470	52,876	42,000	51,105	52,000	52,000	23.8%	23.8%
43400 Printing	0	0	0	0	0	0	0	0	0
43550 Office Supplies	0	0	0	0	14	0	0	0	0
43560 Gasoline & Oil	6,763	5,699	7,564	7,000	8,937	7,000	7,000	0.0%	0.0%
43580 Ice Control Materials	49,678	77,340	26,436	50,000	40,115	50,000	50,000	0.0%	0.0%
43640 Maint. Supplies-Vehicles	6,603	6,076	4,723	5,000	6,850	8,000	8,000	60.0%	60.0%
43650 Maint. Supplies-Equip.	4,777	4,861	4,542	4,500	5,099	5,000	5,000	11.1%	11.1%
43690 Maint. Supplies-Street & Lites	7,421	3,921	7,233	5,000	7,344	5,000	5,000	0.0%	0.0%
43691 Street Signs	3,374	3,179	2,252	4,000	2,677	4,000	4,000	0.0%	0.0%
45900 Minor Equipment	0	200	1,453	1,500	1,598	1,500	1,500	0.0%	0.0%
TOTAL CONTRACT/COMMOD.	166,418	172,740	154,740	162,550	155,657	188,600	186,900	16.0%	15.0%
OTHER									
71200 Interfund Transf/Vehicle Fnd	60,000	0	0	30,000	30,000	60,000	60,000	100.0%	100.0%
TOTAL OTHER	60,000	0	0	30,000	30,000	60,000	60,000	100.0%	100.0%
CAPITAL									
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL EQUIPMENT	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	626,768	581,441	639,007	677,745	707,708	760,726	782,975	12.2%	15.5%

PUBLIC WORKS – Sanitation Services



The Public Works Department is responsible for overseeing the collection of refuse, recycling and yard waste from all residential dwellings, except multi-family units larger than 3 units, on a weekly basis and the management of the Drop-off Center located at the Public Works Facility.

Groot Industries collects and hauls household garbage, yard waste and recycling from approximately 2,120 homes once-a-week. The cost of this service is included in the property tax levy.



Environment/Green Initiatives: Maintain and enhance recycling efforts.



FY2023-24 Goals and Objectives

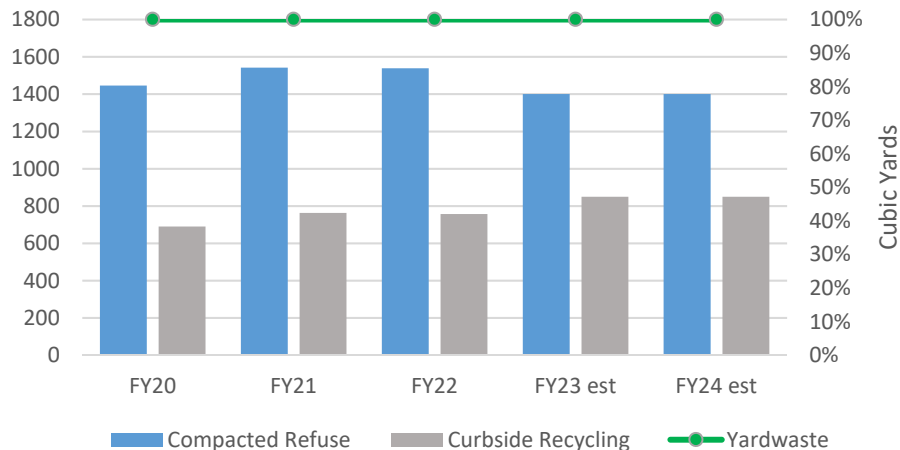
- Reduce solid waste
- Perform weekly litter patrols
- Renew all applicable EPA/IEPA permits
- Monitor drop off center to ensure proper recycling
- Promote and implement curbside composting program.

Performance Measure: Recycle 1,000 tons or greater of recyclable commodities

The Lake Bluff Household Waste Collection Program includes the collection of refuse, recyclable materials and yard waste on a once-per-week basis all at the curb side on the same day there is no charge to residents for this level of service.

FY2021-22 Accomplishments

- Renewed all IEPA permits
- Maintained recycling containers on the Village Green
- No violations from Lake County Health Dept
- Renewed Groot & DK contracts thru March 31, 202
- Negotiated commercial waste collection to Groot effective October 12, 2022.
-



SANITATION

001-840

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
PERSONNEL SERVICES									
40200 Seasonal	0	0	0	0	0	0	0	0	0
40300 Part Time	7,725	7,695	3,726	8,000	1,500	8,000	8,000	0.0%	0.0%
40610 Work Comp/Liability Prem	2,282	2,943	2,923	3,510	6,733	4,913	5,405	40.0%	54.0%
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	10,007	10,638	6,649	11,510	8,233	12,913	13,405	12.2%	16.5%
CONTRACT SERV/COMMODITIES									
41100 Maintenance-Vehicle	0	0	0	0	0	0	0	0	0
41200 Maintenance-Equipment	0	0	0	0	0	0	0	0	0
41317 Waste/Recycling Contract	470,955	473,860	486,064	500,000	499,022	457,000	470,000	-8.6%	-6.0%
42470 Recruitment	0	0	0	0	0	0	0	0	0
43560 Gasoline & Oil	203	90	0	150	0	100	100	-33.3%	-33.3%
43640 Maint. Supplies-Vehicles	105	354	1,073	500	1,183	500	500	0.0%	0.0%
43650 Maint. Supplies-Equip.	211	393	222	100	118	150	150	50.0%	50.0%
44650 Waste Disposal Services	0	0	88	500	180	500	500	0.0%	0.0%
44660 Curbside Recycle Program	0	0	0	0	0	0	0	0	0
44670 Yard Waste Disposal	30,000	32,000	34,000	36,125	36,000	38,000	40,000	5.2%	10.7%
44850 Community Partnershp Prgm	0	0	0	0	0	0	0	0	0
45900 Minor Equipment	0	0	0	5,000	0	10,000	10,000	100.0%	100.0%
TOTAL CONTRACT/COMMOD.	501,474	506,697	521,446	542,375	536,503	506,250	521,250	-6.7%	-3.9%
CAPITAL OUTLAY									
71200 Interfund Transf/Vehicle Fnd	3,000	0	0	0	0	3,000	3,000	0	0
TOTAL CAPITAL	3,000	0	0	0	0	3,000	3,000	0	0
DEPARTMENT TOTAL	514,482	517,336	528,095	553,885	544,736	522,163	537,655	-5.7%	-2.9%

PUBLIC WORKS – Forestry



The Village's Tree Management Program promotes the fostering of a healthy and natural environment in Lake Bluff. An urban forestry program for Lake Bluff is a crucial component of improving the streetscapes and the environment. The Forestry Division maintains over 6,000 public trees in the Village.



Environment/Green Initiatives: Enhance the quality of public and private open spaces.

FY2023-24 Goals and Objectives

- Continue to implement Village's Urban Forest Management Plan
- Reapply for 26th TREE CITY USA designation
- Continue care and maintenance of all public trees
- Provide forestry assistance to property owners
- Evaluate and enhance the Urban Forestry Program with a Complete update to the Village Tree Inventory and Forestry Management Plan.

Performance Measure: Plant 20 trees per year

Trim 100 trees per year to ensure health and safety of tree

Remove all hazardous parkway trees as necessary

Complete yearly grid work tree trimming

FY2021-22 Accomplishments

- Received 25th year TREE CITY USA designation
- Removed large sections of invasive species along bike path
- Processed 248 tree removal permit applications

As part of a family of over 3,200 communities that have received this designation, Lake Bluff has met the four standards that are required to become a Tree City USA.

Four Standards for Tree City USA Recognition

1. Tree Board or Department
2. A Tree Care Ordinance
3. A Community Forestry Program with an Annual Budget of at Least \$2 per Capita
4. An Arbor Day Observance and Proclamation

Work Statistics				
Performance Measurements	FY20	FY21	FY22	Projected FY23&24
Trees removed - dead or hazardous	121	72	71	70 - 70
Tree permit applications reviewed	248	258	238	200 - 200
Trees trimmed by Public Works	81	74	84	100 - 100
Trees planted	20	20	20	20 - 20

FORESTRY

001-850

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
PERSONNEL SERVICES									
40000 Salaries	71,828	73,515	73,348	81,550	70,433	83,000	85,100	1.8%	4.4%
40100 Overtime	8,951	6,378	9,086	7,000	4,911	7,000	7,000	0.0%	0.0%
40200 Seasonal	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	23,076	25,520	6,932	25,000	23,557	26,000	28,600	4.0%	14.4%
40410 Dental Insurance	140	199	183	215	195	205	225	-4.7%	4.7%
40420 Life Insurance	211	204	218	180	221	190	190	5.6%	5.6%
40600 Work Comp/Liab Deductible	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liability Prem	6,483	8,429	9,318	11,200	21,485	15,666	17,232	39.9%	53.9%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	60	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	110,690	114,305	99,086	125,145	120,802	132,061	138,347	5.5%	10.5%
CONTRACT. SERVICES/COMMODITIES									
41100 Maintenance-Vehicle	2,274	335	2,411	2,500	2,879	2,500	2,500	0.0%	0.0%
41200 Maintenance-Equipment	0	133	0	500	0	300	300	-40.0%	-40.0%
41303 Tree Removal/Trimming	23,402	19,798	26,460	25,000	31,395	60,000	60,000	140.0%	140.0%
41314 Other Contractual Services	530	255	1,838	500	345	18,000	18,000	3500.0%	3500.0%
42400 Professional Development	764	180	0	400	430	0	0	0	-100.0%
42420 Uniforms/Clothing	315	449	560	400	397	500	500	25.0%	25.0%
42440 Dues	0	0	325	180	0	400	400	122.2%	122.2%
42460 Publications	0	0	0	0	0	0	0	0	0
43560 Gasoline & Oil	2,522	3,568	2,984	3,000	4,507	3,200	3,200	6.7%	6.7%
43570 Operating Supplies	0	0	0	0	0	0	0	0	0
43640 Maint. Supplies-Vehicles	1,389	1,935	552	1,700	4,308	3,000	3,000	76.5%	76.5%
43650 Maint. Supplies-Equip.	1,238	1,550	832	2,500	2,627	2,000	2,000	-20.0%	-20.0%
43680 Maint. Supplies-Ground	19	0	0	0	0	0	0	0	0
44890 Tree Canopy/Sharing Prgm	435	0	249	500	295	500	500	0.0%	0.0%
45900 Minor Equipment	210	0	853	1,000	0	1,000	1,000	0.0%	0.0%
TOTAL CONTRACT/COMMODO.	33,098	28,202	37,065	38,180	47,184	91,400	91,400	139.4%	139.4%
OTHER									
71200 Interfund Transf/Vehicle Fnd	26,000	0	0	10,000	10,000	26,000	26,000	160.0%	160.0%
TOTAL OTHER	26,000	0	0	10,000	10,000	26,000	26,000	160.0%	160.0%
CAPITAL OUTLAY									
56000 Trees	7,124	3,023	5,136	7,000	13,965	22,500	22,500	221.4%	221.4%
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL	7,124	3,023	5,136	7,000	13,965	22,500	22,500	221.4%	221.4%
DEPARTMENT TOTAL	176,912	145,530	141,286	180,325	191,950	271,961	278,247	50.8%	54.3%

PUBLIC WORKS – Parks & Parkways



The Parks and Parkways Division of the Public Works Department is responsible for the maintenance and improvement of the Village of Lake Bluff park areas, parkways, and public building grounds. Village staff is responsible for mowing the grass and trimming of weeds for 50 acres of parks and parkway.



Environment/Green Initiatives: Enhance the quality of public and private open spaces.



FY2023-24 Goals and Objectives

- Maintain Village park areas, parkways and building grounds to the highest standard
- Improve Village Green turf and surrounding parkways
- Repair parkway damage caused by snow removal operation
- Mow grass areas on a regular basis
- Contract high visibility areas for clean ups 4 times a year

Performance Measure:

Cut parkways before grass height reaches 4 inches

Reduce weed and dandelion infestations in high visibility areas

Spray Village Green and Village Hall greenspace for dandelions and weeds

- Continue erosion control program for ravines
- Rehabilitation of Lillian Dell ravine

FY2021-22 Accomplishments

- Cleared brush along entire Bike Path system
- Replaced plantings
- Spent 1550 Man Hours cutting grass

Maintaining Lake Bluff's intrinsic character while preserving public space.

PARKS, PARKWAYS, & RAVINES

001-860

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
PERSONNEL SERVICES									
40000 Salaries	10,648	9,565	10,838	11,350	11,703	12,200	12,550	7.5%	10.6%
40100 Overtime	1,964	1,175	2,220	2,000	1,957	2,000	2,000	0.0%	0.0%
40200 Seasonal	16,986	13,893	26,962	20,000	9,675	27,000	30,000	35.0%	50.0%
40300 Part Time	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	5,035	5,383	1,489	2,000	1,903	2,100	2,300	5.0%	15.0%
40410 Dental Insurance	0	0	0	0	0	0	0	0	0
40420 Life Insurance	20	13	18	30	20	25	25	-16.7%	-16.7%
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liability Prem	2,514	3,211	4,834	5,810	11,145	8,127	8,939	39.9%	53.9%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	37,167	33,240	46,360	41,190	36,402	51,452	55,814	24.9%	35.5%
CONTRACT. SERVICES/COMMODITIES									
41050 Maintenance-Ground	1,046	2,508	5,348	3,000	0	2,500	2,500	-16.7%	-16.7%
41100 Maintenance-Vehicle	70	1,778	24	1,000	922	1,000	1,000	0.0%	0.0%
41200 Maintenance-Equipment	24	0	0	300	0	0	0	0	-100.0%
41314 Other Contractual Services	7,162	1,458	344	5,000	8,974	58,000	58,000	1060.0%	1060.0%
4118 Mosquito Management	0	0	0	0	0	40,000	40,000	0	0
42400 Training/Education	0	0	0	0	0	0	0	0	0
42420 Uniforms/Clothing	0	0	0	0	0	0	0	0	0
42440 Dues	0	0	0	0	84	0	0	0	0
43560 Gasoline & Oil	5,668	5,270	5,081	5,200	5,170	5,200	5,200	0.0%	0.0%
43570 Operating Supplies	0	0	0	0	0	0	0	0	0
43640 Maint. Supplies-Vehicles	3,466	3,404	2,404	1,500	4,211	3,000	3,000	100.0%	100.0%
43650 Maint. Supplies-Equip.	3,150	3,760	4,389	2,700	2,091	3,000	3,000	11.1%	11.1%
43680 Maint. Supplies-Ground	2,786	2,433	2,261	3,000	2,053	2,500	2,500	-16.7%	-16.7%
44870 CBD Beautification Program	18,639	19,146	15,625	18,000	27,245	25,000	25,000	38.9%	38.9%
45900 Minor Equipment	409	288	1,699	700	179	6,000	700	757.1%	0.0%
TOTAL CONTRACT/COMMODO.	42,420	40,045	37,174	40,400	50,930	146,200	140,900	261.9%	248.8%
OTHER									
71200 Interfund Transf/Vehicle Fnd	32,000	0	0	20,000	20,000	32,000	32,000	60.0%	60.0%
TOTAL OTHER	32,000	0	0	20,000	20,000	32,000	32,000	60.0%	60.0%
CAPITAL OUTLAY									
53230 Land Improvement	15,460	25,790	0	25,000	0	0	0	0	-100.0%
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL	15,460	25,790	0	25,000	0	0	0	0	-100.0%
DEPARTMENT TOTAL	127,047	99,075	83,535	126,590	107,332	229,652	228,714	81.4%	80.7%

PUBLIC WORKS – Storm & Sanitary Sewers



The Sewer Division of the Public Works Department provides for the inspection, cleaning, repair, and maintenance of the Village of Lake Bluff's sanitary sewer collection system (148,600 linear feet) and the pumping stations which transport the sewage effluent to the North Shore Sanitary District treatment facilities (6 lift stations). The Sewer Division is also responsible for the inspection, cleaning, repair, and maintenance of the Village's storm water collection system (126,000 linear feet) including manholes, catch basins, and the storm sewer utility system.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.



FY 2023-24 Goals & Objectives

- Provide reliable storm and sanitary sewer collections systems
- Perform sewer cleaning and root cutting operations
- Continue rehabilitation of storm and sanitary catch basins and manholes
- Ensure sanitary sewer lift stations function properly
- Re-shingle Kohl lift Station roof
- Pain Kohl Lift Station siding.

*Performance Measure: Clean 15,000 linear feet of sanitary and storm sewer main lines
Repair or rebuild 10 manholes and catch basins
Service sanitary sewer lift stations weekly
Continue repair of numerous storm sewer systems in North Terrace*

FY2021-22 Accomplishments

- Jetted and cleaned over 5,000 linear feet of storm and sanitary sewer lines.
- Continued low-flow and root cutting program
- Continue catch basins and manholes maintenance
- Continued weekly checks of lift stations

The Village sponsors or participates in a number of programs that help improve water quality by working to eliminate pollutants, such as: Household Waste Collection and the Solid Waste Agency of Lake

Work Statistics

Performance Measurements	FY19 & 20	FY21 & 22	FY19&20	Projected FY23 &24
Sanitary sewers jetted & cleaned (linear feet)	17,560-	7,500	13,500-14,000	15,000 – 15,00
Storm sewers jetted & cleaned (linear feet)	3000-7000	7,000	10,000-10,000	10,00 – 10,00
Catch basins cleaned	12-18	17	80 – 80	80 - 80
Catch basins repaired or rebuilt	6-7	8	10-10	10-10

SEWERS

001-870

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
PERSONNEL SERVICES									
40000 Salaries	121,134	121,957	76,408	81,100	71,954	84,500	87,000	4.2%	7.3%
40100 Overtime	14,869	12,020	10,832	5,000	7,816	8,500	8,500	70.0%	70.0%
40200 Temporary Salaries	2,576	0	0	0	0	0	0	0	0
40400 Medical Insurance	31,309	32,602	20,602	22,000	20,558	22,800	25,000	3.6%	13.6%
40410 Dental Insurance	140	199	183	215	195	205	225	-4.7%	4.7%
40420 Life Insurance	178	174	194	186	203	195	195	4.8%	4.8%
40600 Work Comp/Liability Deductibl	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liability Prem	7,641	9,900	9,831	11,810	22,655	16,527	18,180	39.9%	53.9%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	9	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	177,857	176,853	118,049	120,311	123,381	132,727	139,100	10.3%	15.6%
CONTRACT SERV/COMMODITIES									
41100 Maintenance-Vehicle	47	0	3,470	1,000	448	21,000	1,000	2000.0%	0.0%
41200 Maintenance-Equipment	0	0	0	1,000	0	0	0	0	-100.0%
41314 Professional Srv/Engineering	0	750	0	0	0	0	0	0	0
41318 Contractual Labor	5,500	0	0	0	0	0	0	0	0
41325 Lift Station Labor/Repairs	0	617	4,334	500	3,631	1,000	1,000	100.0%	100.0%
42400 Professional Development	0	0	0	0	0	0	0	0	0
42420 Clothing/Uniforms	90	368	93	500	842	150	150	-70.0%	-70.0%
43210 Telephone	3,456	3,456	3,192	4,000	3,192	0	0	0	-100.0%
43230 Utilities	7,381	8,046	7,657	6,000	8,402	0	0	0	-100.0%
43560 Gasoline & Oil	3,241	2,760	3,693	4,000	5,359	4,000	4,000	0.0%	0.0%
43570 Operating Supplies	0	0	0	0	0	0	0	0	0
43640 Maint. Supplies-Vehicles	2,276	941	3,335	3,500	1,443	2,000	2,000	-42.9%	-42.9%
43650 Maint. Supplies-Equip.	1,860	511	1,288	2,000	3,340	2,000	2,000	0.0%	0.0%
43670 Maint. Supplies-Utilities	1,312	1,163	1,064	2,000	3,431	2,500	2,500	25.0%	25.0%
44000 Sewer Cost Share Program¹	0	0	0	0	0	0	0	0	0
45900 Minor Equipment	268	295	0	700	799	3,000	300	328.6%	-57.1%
TOTAL CONTRACT/COMMODO.	25,432	18,907	28,125	25,200	30,887	35,650	12,950	41.5%	-48.6%
OTHER									
71200 Interfund Transf/Vehicle Fnd	35,000	0	0	0	0	35,000	35,000	#DIV/0!	0
TOTAL OTHER	35,000	0	0	0	0	35,000	35,000	#DIV/0!	0
CAPITAL OUTLAY									
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL	238,288	195,761	146,175	145,511	154,268	203,377	187,050	39.8%	28.5%

PUBLIC WORKS – Buildings & Site Facilities



The Public Works Center is located at 640 Rockland Road and encompasses the parking garage buildings, the Public Works Facility that provide space for the Mechanic to repair vehicles, provides office space for the Public Works Superintendent, and provides a lunchroom and locker room for Public Work employees



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.



FY 2023-24 Goals & Objectives

- Continue to improve Public Works facility to provide a safe and functional site for employees and visitors
- On-site drainage improvements
- Provide for better and safe traffic flow for those using the PW Drop-off Center
- Continued public satisfaction of drop off center.
- Garbage Barn seal wall/ceiling connection, re-fasten insulation.

*Performance Measure: Improve functionality of Public Works parking garage and storage areas
Implement textile recycling program
Recycle 100% of brush dropped off at center*

FY2021-22 Accomplishments

- Continue to improve Public Works facility to provide a safe and functional site for employees and visitors
- On-site drainage improvements
- Provide for better and safe traffic flow for those using the PW Drop-off Center
Continued public satisfaction of drop off center

PUBLIC WORKS FACILITY

001-880

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
PERSONNEL SERVICES									
40000 Salaries	5,324	2,843	7,251	0	(213)	0	0	0	0
40100 Overtime Salaries	666	451	1,143	1,000	0	0	0	0	-100.0%
40300 Part-time Salaries	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	192	0	0	0	0	0	0	0	0
40410 Dental Insurance	0	0	0	0	0	0	0	0	0
40420 Life Insurance	10	6	9	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	6,192	3,301	8,403	1,000	(213)	0	0	0	-100.0%
CONTRACT. SERVICES/COMMODITIES									
41000 Maintenance-Building	9,355	5,139	15,531	6,000	9,163	6,500	6,500	8.3%	8.3%
41050 Maintenance-Ground	0	0	0	0	0	0	0	0	0
41200 Maintenance-Equipment	6,571	1,818	9,246	3,000	4,033	14,000	3,000	366.7%	0.0%
41300 Computer Services	6,633	6,644	8,663	8,323	8,311	8,739	9,176	5.0%	10.2%
41314 Other Professional Services	3,948	4,090	4,208	5,000	1,158	5,000	5,000	0.0%	0.0%
42400 Training/Education	0	145	0	0	0	300	300	2999999900.0%	2999999900.0%
42420 Uniforms/Clothing	2,001	1,995	859	2,000	1,182	2,000	2,000	0.0%	0.0%
42450 Recruitment	0	0	0	0	0	0	0	0	0
42460 Publications	0	0	0	0	0	0	0	0	0
43210 Telephone/Internet	5,892	2,564	2,164	3,000	1,977	2,200	2,200	-26.7%	-26.7%
43220 Wastewater Treatment	0	0	0	0	0	0	0	0	0
43230 Utilities/Wastewater Treatmnt	2,116	1,463	813	2,200	958	1,500	1,500	-31.8%	-31.8%
43300 Postage	31	3	60	100	0	0	0	0	-100.0%
43550 Office Supplies	33	200	0	0	0	0	0	0	0
43550 Gasoline	0	0	0	0	638	500	500	4999999900.0%	4999999900.0%
43650 Maint-Supplies Equip	1,970	1,124	2,308	1,500	2,654	2,000	2,000	33.3%	33.3%
43660 Maint-Supplies Build	6,083	7,100	7,295	5,500	9,667	7,000	7,000	27.3%	27.3%
45900 Minor Equip.	1,547	1,055	2,547	1,700	4,457	1,700	1,700	0.0%	0.0%
TOTAL CONTRACT/COMMODO.	46,181	33,340	53,695	38,323	44,199	51,439	40,876	34.2%	6.7%
CAPITAL OUTLAY									
51000 Building Improvements	4,352	42,131	8,018	0	0	16,500	18,000	1649999900.0%	1799999900.0%
51225 Other Improvements	0	0	0	0	0	0	0	0	0
51400 Site Improvements/Resurface	0	0	0	0	0	0	0	0	0
58100 Tech Hardware/Software	0	0	0	0	0	0	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	4,352	42,131	8,018	0	0	16,500	18,000	1649999900.0%	1799999900.0%
DEPARTMENT TOTAL	56,725	78,772	70,116	39,323	43,985	67,939	58,876	72.8%	49.7%

PUBLIC WORKS – Commuter Station & Parking Lot



This division was established to account for expenditures incurred to maintain the Union Pacific (formerly the Chicago & Northwestern) Train Station depot and parking lot which has a capacity of 190 spaces. Except for inter-track maintenance, the entire train station facility is maintained by the Village. Effective, the current daily rate for parking in the lot is \$3 and

an annual permit cost is \$360.



Municipal Services: Maintain sound infrastructure, facilities and other capital assets.

FY 2023-24 Goals & Objectives

- Maintain the historic character and functionality of the building and grounds
- Maintain all repairs necessary for safe operations
- Promptly remove snow and ice from platform and walkways
- Keep the station and grounds litter free
- Improve lighting in parking lot
- Maintain landscaping

FY 2021-22 Achievements

- Remodel Building
- Provide pay by phone option for parking payments

In FY19, the Village managed the remodeling of the train station building, funded mostly by Metra that included tuck-pointing, re-roofing, painting, and new lights

Since FY21 parking permit revenue has declined nearly 90%, due to the change in commuter travel and work from home schedules. The Village continues to maintain the station and provide kiosk payment options, annual and daily permits.

COMMUTER STATION BUILDING & LOT

001-890

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
PERSONNEL SERVICES									
40000 Salaries	40,623	15,475	3,862	0	0	0	0	0	0
40100 Overtime Salaries	251	0	0	250	0	0	0	-100.0%	-100.0%
40400 Medical Insurance	3,481	4,577	965	0	0	0	0	0	0
40410 Dental Insurance	154	121	0	0	0	0	0	0	0
40420 Life Insurance	144	129	96	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	44,653	20,302	4,923	250	0	0	0	-100.0%	-100.0%
CONTRACT SERV/COMMODITIES									
41000 Maintenance-Building	6,293	8,242	7,439	6,500	7,322	7,000	7,000	7.7%	7.7%
41050 Maintenance-Grounds	1,735	1,380	1,380	2,780	2,340	0	0	-100.0%	-100.0%
41300 Computer Services	960	960	0	1,000	0	1,500	1,500	50.0%	50.0%
41500 Bank Card Fees	4,464	3,697	474	4,100	792	0	0	-100.0%	-100.0%
43210 Telephone	0	0	0	0	0	0	0	0	0
43220 Wastewater Treatment	0	0	0	0	0	0	0	0	0
43230 Utilities	230	676	486	800	526	550	550	-31.3%	-31.3%
43300 Postage	0	0	0	0	0	0	0	0	0
43400 Printing	0	0	0	0	0	0	0	0	0
43550 Office Supplies	0	0	0	0	0	0	0	0	0
43660 Maint Supplies-Building	882	766	613	800	1,261	900	900	12.5%	12.5%
43680 Maint Supplies-Grounds	0	0	0	0	0	0	0	0	0
41390 Railroad lease payments	19,526	24,273	414	33,000	7,143	15,000	20,000	-54.5%	-39.4%
TOTAL CONTRACT/COMMODO.	34,089	39,993	10,806	48,980	19,384	24,950	29,950	-49.1%	-38.9%
CAPITAL OUTLAY									
51000 Building Improvements	0	0	0	0	0	6,000	0	0	0
58250 Equipment	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	6,000	0	0	0
DEPARTMENT TOTAL	78,742	60,295	15,729	49,230	19,384	30,950	29,950	-37.1%	-39.2%

PUBLIC WORKS – Infrastructure Improvement Projects



The Public Works Improvements Projects are included here to better identify the costs. A detailed listing of the public works projects for the past three years and five years into the future is included in the multi-year projections sections. Along with being located on Lake Michigan, the Village has ravines winding through the community that carry storm water. This terrain creates environmental challenges that impact private and public property.

Along with directly financing the cost of projects, the Village also transfers funds to Capital Projects or the Motor Fuel Tax (MFT) Funds to supplement projects that may be financed by bond proceeds, grants, donations, or State taxes. In FY22 and also budgeted for FY23 the General Fund fully financed the street repaving and roadway improvements to accumulated resources in the MFT fund. In FY24 the \$927k of accumulated MFT funds are budgeted to be used to finance the necessary street repaving and roadway improvements.

FY2023 total estimated length of repaving is approximately 5960 ft.



Maintain the historic character and functionality of the building and grounds.

Street	From/To	Approximate Length	Approximate Area
Mountain Ave	Sunrise Ave to E. Scranton Ave	-----	-----
Sunrise Ave	Mountain Ave to E. Scranton Ave	1,060 FT	2,100 SY
Oak Ave	E. Center Ave to E. Scranton Ave	350 FT	1,000 SY
E Scranton Ave	Oak Ave to Glen Ave	1,000 FT	3,000 SY
Sherwood Dr	Waukegan Rd to Sherwood Terr	1,600 FT	6,100 SY
Arbor Ct	Arbor Drive to Cul-de-sac	340 FT	1,450 SY
E Witchwood Ave	Vincent Ct to Newman Ct	1,000 FT	2,550 SY
Evanston Ave	E Sheridan Pl to Sylvan Rd	340 FT	950 SY
Walnut Ave Parking Lot		-----	650 SY
Totals:		5,690 FT	17,800 SY

The above street segments will include: pavement removal, hot-mix asphalt binder course, hot-mix asphalt surface course, sidewalk removal and replacement, spot curb and gutter removal and replacement, driveway pavement removal and replacement, landscape restoration and other associated improvements.

PUBLIC WORKS CAPITAL IMPROVEMENT PROJECTS

01-830/860/870

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
PUBLIC WORKS IMPROVEMENTS									
STREETS, BRIDGES, LIGHTS (830)									
53500 Sidewalk Replacement/Village	35,291	36,945	32,631	35,000	35,970	45,000	35,000	0.0%	0.0%
53510 Sidewalk Additions	0	0	0	0	0	0	0	0	0
53511 Path Repaving	9,890	0	0	380,000	41,502	0	25,000	-93.4%	-93.4%
54000 Street Rehab Projects Non-Mft	719,081	509,063	106,533	600,000	753,289	600,000	40,000	-93.3%	-93.3%
54060 CBD Streetscape	0	0	0	0	0	100,000	1,100,000	0	0
54050 Street Crack Filing	0	0	0	15,000	0	40,000	35,000	133.3%	133.3%
54075 Lillian Dells Dr Improv	0	0	10,000	0	0	0	0	0	0
57010 Glen Ave Footbridge Improve	0	0	0	50,000	0	0	0	-100.0%	-100.0%
54200 Bike Path Modifications	2,500	23,022	1,025	0	0	0	0	0	0
54210 W Scranton Ped/Bike Bridge	28,000	3,500	0	375,000	352,482	0	0	-100.0%	-100.0%
57800 Rt 176 Underpass Handrails	0	0	0	35,000	0	0	0	-100.0%	-100.0%
57810 PW Lot Paving	0	0	0	0	0	0	0	0	0
57810 Metra Station Resurface	0	187,872	0	0	0	0	0	0	0
Subtotal Streets	794,762	760,402	150,188	1,490,000	1,183,243	785,000	1,235,000	-47.3%	-17.1%
SANITARY & STORM SEWERS (870)								0	0
55500 Storm Sewer Improvements	0	25,000	25,435	25,000	25,749	25,000	25,000	0.0%	0.0%
55520 Boardman Ct/Bath Tennis Storm Sewer	0	0	0	0	0	0	0	0	0
55600 Sanitary Sewer Improv	0	0	8,158	20,000	0	0	20,000	0.0%	0.0%
55615 Moffett/E Witchwood San	0	0	0	0	0	0	0	0	0
55620 Manhole Repairs	0	0	0	0	0	0	0	0	0
55670 Lakeland Lift Station System Improvements	29,337	6,728	40,550	0	147,941	0	0	0	0
55670 Forest Cove Lift Station Improvements	0	0	0	240,000	208,189	0	0	-100.0%	-100.0%
55670 Lift Station Improvements	0	0	0	25,000	0	25,000	0	-100.0%	-100.0%
55670 Tangley Oaks Pump Station Rebuild	0	0	0	25,000	0	0	0	-100.0%	-100.0%
55675 Village Wide Storm Model	87,110	0	0	25,000	0	0	0	-100.0%	-100.0%
55680 Underpass Storm Relief Study	8,006	34,699	15,990	15,000	5,865	20,000	20,000	33.3%	33.3%
Subtotal Sewers	124,453	66,427	90,132	375,000	387,743	70,000	65,000	-82.7%	-82.7%
TOTAL PUBLIC WORKS IMPROVEMENT	919,216	826,830	240,320	1,865,000	1,570,986	855,000	1,300,000	-54.2%	-30.3%

Special Revenue Funds

GOVERNMENTAL - SPECIAL REVENUE FUNDS

Illinois Municipal Retirement Fund

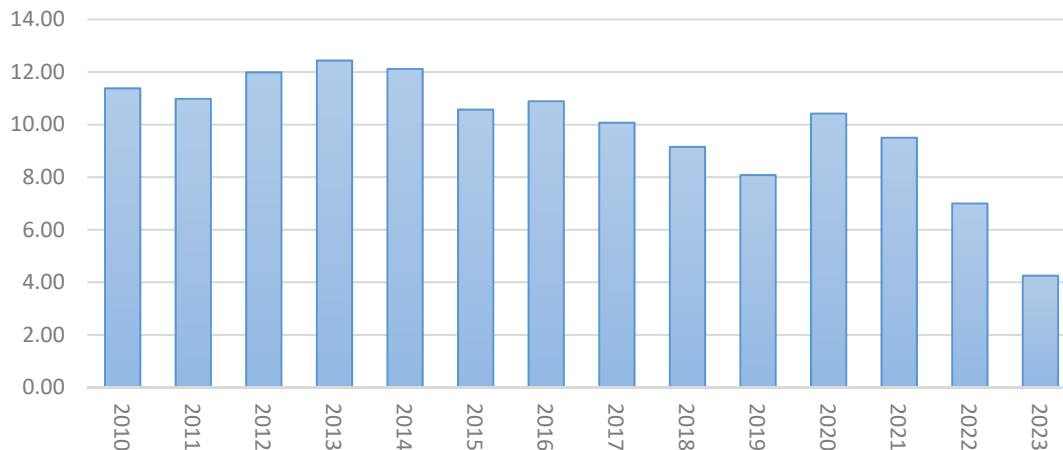


The Illinois Municipal Retirement Fund is a State sponsored retirement system established for the purpose of providing a sound and efficient method for the payment of retirement annuities as well as disability and death benefits to employees of local governments in Illinois. This fund includes the IMRF obligations of the Village of Lake Bluff and the Lake Bluff Public Library. All employees working 1,000 hours or more per year are mandated to participate in this plan except for police sworn officers who are covered by the Lake Bluff Police Pension Fund. Employee contributions are at a rate of 4.5% of their taxable salary and the employer rate is actuarially determined. Financing of this mandated pension cost is provided by the property tax levy.

Beginning in FY2007 the **Lake Bluff Public Library** levied a property tax for expenses the employer cost of IMRF directly in their personnel budget. Beginning in FY2011 the IMRF costs for Water fund salaries were expensed directly in the **Water Fund**.

Below is a schedule of IMRF employer rates for the calendar years from 2010 through 2022 with an estimate for 2023.

IMRF VILLAGE EMPLOYER RATES



ILLINOIS MUNICIPAL RETIREMENT FUND

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
REVENUES 07-40									
TAXES									
103-10000 Property Tax-IMRF	174,679	144,801	159,147	159,955	160,318	162,900	167,800	4.9%	4.9%
203-20100 Personal Prop Replace Tx	3,903	5,139	4,846	4,000	11,264	4,000	4,000	0.0%	0.0%
TOTAL TAXES	178,583	149,941	163,993	163,955	171,582	166,900	171,800	4.8%	0
MISCELLANEOUS									
603-75000 Interest Earnings	2,532	2,480	249	100	131	0	0	-100.0%	(1)
703-91000 Interfund Transfer	0	0	0	0	0	----			
TOTAL MISCELLANEOUS	2,532	2,480	249	100	131	0	0		
TOTAL IMRF REVENUES	181,115	152,420	164,241	164,055	171,713	166,900	171,800	1.7%	2,845

EXPENDITURES 07-60, 70, 80

600-40950 Employer Contrib/Admin	32,229	34,714	38,113	47,177	31,363	50,500	52,015	10.3%	10.3%
610-40950 Finance	26,570	27,586	24,654	23,575	22,774	24,000	25,200	6.9%	6.9%
680-40950 Community Development	14,726	15,524	17,601	16,865	19,229	17,500	18,025	6.9%	6.9%
680-40951 Accelerated Payments	0	0	0	0	0	0	0	0	0
711-40950 Dispatch/Police Support	12,096	12,138	12,439	16,497	13,611	15,650	16,120	-2.3%	-2.3%
730-40950 Fire	5,518	5,953	7,994	7,796	7,029	8,050	8,295	6.4%	6.4%
800-40950 Public Works	45,456	40,654	50,406	58,804	52,360	87,000	89,610	52.4%	52.4%
TOTAL EXPENDITURES	136,596	136,568	151,208	170,714	146,365	202,700	209,265	18.7%	31,986

GOVERNMENTAL - SPECIAL REVENUE FUNDS

Social Security Fund (FICA)

The purpose of the Social Security Fund is to fund the Village's mandated contribution to FICA on behalf of the Village and the Lake Bluff Public Library employees. All Village employees including the Sworn Police personnel are required to pay the combined Social Security and Medicare tax of 7.65% of gross salary (up to the annual maximum for Social Security). The employer rate is also 7.65% of gross salary. The revenue source for this expenditure is the property tax levy.

Further, the Village of Lake Bluff is one of the few communities in Illinois where sworn patrol officers pay into the Old Age, Survivors, & Disability Income (6.2%) of the FICA tax rate. Subsequently, the Village matches the FICA contributions for all employees. In most Illinois communities, sworn police officers pay only the Medicare portion (1.45%) of the 7.65% FICA tax rate.

Beginning in FY2007 the **Lake Bluff Public Library** levies a property tax for and expenses their employer cost of FICA directly in their personnel budget. Beginning in FY2011 the FICA costs for Water fund salaries is expensed directly in the **Water Fund**.

SOCIAL SECURITY FUND

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
REVENUES 14-40									
TAXES									
300-30000 Property Tax	199,634	209,710	208,942	215,000	215,536	219,000	225,000	4.7%	4.7%
300-30200 Pers Property Replace Tax	4,684	6,167	5,815	4,000	13,517	4,000	4,000	0.0%	0.0%
TOTAL TAXES	204,319	215,877	214,757	219,000	229,053	223,000	229,000		
MISCELLANEOUS									
300-37500 Interest Earnings	2,182	1,747	59	50	31	0	0	-100.0%	-100.0%
300-39100 Interfund Transfer	55,000	0	80,000	80,000	80,000	80,000	95,000	18.8%	18.8%
TOTAL MISCELLANEOUS	57,182	1,747	80,059	80,050	80,031	80,000	95,000	18.7%	18.7%
TOTAL REVENUES	261,501	217,624	294,816	299,050	309,084	303,000	324,000	1.3%	3,950

EXPENDITURES 14-60, 70, 80

600-40950 Employer FICA/Admin	22,769	24,832	30,117	33,070	43,967	37,000	38,110	15.2%	15.2%
610-40950 Finance	22,567	23,941	16,019	16,522	14,943	17,000	17,850	8.0%	8.0%
680-40950 Community Development	14,243	15,338	11,963	13,185	12,726	15,000	15,450	17.2%	17.2%
710-40950 Police	135,696	136,375	132,639	146,145	135,788	147,000	151,410	3.6%	3.6%
711-40950 Dispatch/Police Support	12,862	13,296	12,296	10,739	11,304	13,000	13,400	24.8%	24.8%
730-40950 Fire	13,061	18,695	27,676	33,004	26,991	34,750	35,800	8.5%	8.5%
800-40950 Public Works	41,787	37,641	43,174	40,943	40,184	63,000	64,900	58.5%	58.5%
810-40950 Water¹	0	0	0	0	0	0	0	0	0
600-40951 Employer FICA (Library)	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	262,986	270,118	273,885	293,608	285,904	326,750	336,920	11.3%	33,142

GOVERNMENTAL - SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund

The Motor Fuel Tax Fund receives funds from the State of Illinois which generates revenue through a tax on fuel sales and is distributed to municipalities on a per capita basis. The Village's use of this money is restricted by the State for the purpose of maintaining Village streets. The State audits the Village's MFT fund annually.

The Village compiled a multi-year plan that will assist the Village in maintaining and improving Village streets. Some road improvements are paid for by the Water Fund because the need for the replacement coincides with the water main improvements located in the street.

FY2023 Capital Outlay

The MFT will be accumulated for use in FY24, and the General Fund will fully finance the street paving and roadway improvements.

FY2024 Capital Outlay

Street paving is funded by the MFT Fund, additional streets may be repaved depending upon the Village Engineer's judgement and the availability of funds.

E Woodland Ave (Sheridan Rd to Oak Ave)
E Center Ave (Eastbound Moffett Rd to Gurney Ave)
E Washington Ave (Maple Ave to west terminus)
E Center Ave (E Scranton Ave to the south)
Vincent Ct

Armour Drive (Green Bay Rd to start of Armour Drive loop)

Pine Ct (W Center Ave to W Sheridan Pl)
Mawman Ave (Park Ln to W Center Ave)

W Sheridan Pl (340 W Sheridan Pl to MaClaren Ln)
MaClaren Ln (W Sheridan Pl to Park Ln)
Birkdale Rd (Green Bay Rd to Sunset Ter)
Sunset Ter (Birkdale Rd to W Prospect Ave)

Atkinson Rd (Waukegan Rd to W Sanctuary Ct)

MOTOR FUEL TAX FUND

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
REVENUES 29-40									
203-33200 State Allotments	145,251	211,151	204,871	160,000	228,106	180,000	180,000	12.5%	12.5%
300-31301 Rebuild Illinois Funds	0	0	188,551	0	62,850	0	0	0	0
300-37500 Interest Earnings	4,841	7,106	951	5,000	595	1,000	1,000	-80.0%	-80.0%
300-39100 Interfund Transfer	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	150,091	218,257	394,373	165,000	291,551	181,000	181,000	9.7%	9.7%

**EXPENDITURES 29-80**

830-54130 Maintenance-Streets	0	0	550,000	0	0	0	550,000	0	0
830-54140 Rebuild IL Bond Project Work	0	0	0	0	0	0	377,102	0	0
TOTAL MFT EXPENDITURES	0	0	550,000	0	0	0	927,102	-100.0%	9271019999900.000%

GOVERNMENTAL - SPECIAL REVENUE FUNDS



Enhanced 9-1-1 System Fund

The Enhanced 9-1-1 (E-911) System Fund was created in September 1989, upon approval by the Village electors on April 4, 1989 and enactment of Ordinance 89-24, for the collection of monies received from the telephone surcharge of \$.65 per month per network connection of telecommunication carriers. The E-911 System Fund is governed by the Village Board of Trustees for the purpose of financing the implementation and maintenance of the E-911 Emergency Telephone System in the Village which became operational on February 27, 1991.

In October 2000, the State of Illinois began collecting a \$1.00 surcharge on wireless communications and distributing it to the communities pursuant to the Wireless Emergency Telephone Safety Act. The Village of Lake Bluff is an Authorized Wireless 911 Answering Point in the State of Illinois.

Currently, the Joint Emergency Telephone Systems Board (JETSBS) manages this fund. The JETSBS is managed by the Village of Glenview with Board Members from the Village of Lake Bluff and other municipalities. The JETSBS manager 911 services for the specified area and the surcharge revenue removed which partially funds the service. Allotments of the State Surcharge Revenue are deposited directly to the Enhanced 911 Fund and transferred at yearend to the General Fund, where the cost of the Village's 911 emergency telephone service is accounted for.

Objectives

- Monitor the Enhanced 9-1-1 Fund revenue and expenditure costs.
- Review policies and practices.

E-911 FUND

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
REVENUES 32-40									
TAXES									
300-36035 Cellular 911 Surcharge	140,943	142,429	151,856	130,000	138,871	130,000	130,000	0.0%	0.0%
TOTAL TAXES	140,943	142,429	151,856	130,000	138,871	130,000	130,000	0.0%	0.0%
MISCELLANEOUS									
603-75000 Interest Earnings	6,005	3,138	824	50	582	50	50	0.0%	0.0%
603-89000 Miscellaneous	0	0	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	6,005	3,138	824	50	582	50	50	0.0%	0.0%
TOTAL E-911 FUND REVENUES	146,948	145,567	152,680	130,050	139,453	130,050	130,050	0.0%	0.0%

EXPENDITURES 32-70**CONTRACTUAL**

711-41200 E911 & CAD Maintenance	0	0	0	0	0	0	0	0	0
711-41304 Other Contractual Services	0	0	0	0	0	0	0	0	0
TOTAL CONTRACTUAL	0	0	0	0	0	0	0	0	0

CAPITAL OUTLAY

711-49800 Consolidation Capital Cont	5,913	0	5,988	7,805	0	0	0	-100.0%	-100.0%
711-71300 Transfer to General	141,000	145,000	134,000	127,000	127,000	130,000	130,000	2.4%	2.4%
TOTAL CAPITAL	146,913	145,000	139,988	134,805	127,000	130,000	130,000	-3.6%	-3.6%
TOTAL EXPENDITURES	146,913	145,000	139,988	134,805	127,000	130,000	130,000	-3.6%	-3.6%

FUND BALANCE:

GOVERNMENTAL - SPECIAL REVENUE FUNDS

Special Fire Insurance Tax Fund



The Special Fire Insurance Tax Fund was created for the purpose of collecting the Foreign Fire Insurance Tax monies and the disbursement of the funds for the benefit, use and maintenance of the Fire Department. Pursuant to Section 11-10-1 of the Illinois Municipal Code, 65 ILCS 5/11-10-1 (1992), the Village is authorized to impose a tax of 2% of gross receipts received as premiums upon foreign fire insurance companies providing fire insurance for property situated within the municipality.

These funds are collected annually by the Illinois Municipal League and remitted to the Treasurer of the Foreign Fire Insurance Board to be expended, upon Fire Department personnel approval, for the use and benefit of the department.

In November 1997, the Fire Department personnel began a program to install free smoke detectors in homes in the community to ensure that every home has one detector on each floor and in each bedroom. This fund pays for the purchase of the detectors; installation is provided at no cost to the resident of the Village thanks to the benevolence of our volunteers.

This fund pays for candy given during the winter holiday season to children as Santa rides through Lake Bluff on the fire engine. Also, the department pays for special dinners and outings to acknowledge specific accomplishments of the firefighters and to strengthen the camaraderie between the members.

FIRE DEPARTMENT SPECIAL FUND

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
REVENUES 10-40									
TAXES									
300-31400 Foreign Fire Ins Tax	30,257	32,695	38,208	27,500	38,852	30,000	30,000	9.1%	0
TOTAL TAXES	30,257	32,695	38,208	27,500	38,852	30,000	30,000		
MISCELLANEOUS									
300-37500 Interest Earnings	14.14	10	6	15	8	0	0	-100.0%	(1)
300-38900 Miscellaneous	0	0	512	50	0	0	0	-100.0%	(1)
TOTAL MISCELLANEOUS	14	10	518	65	8	0	-100%	-101.5%	(1)
TOTAL REVENUES	30,271	32,705	38,726	27,565	38,860	30,000	29,999	8.8%	0

**EXPENDITURES 10-70**

730-40800 Volunteer Recognition	5,571	7,285	0	7,500	4,562	7,500	7,500	0.0%	0
730-41305 Computer Services	158	0	0	900	0	900	900	0.0%	0
730-42400 Training & Meetings	6,083	9,309	310	6,000	1,730	6,000	6,000	0.0%	0
730-42420 Clothing & Badges	3,886	5,632	0	7,000	7,700	7,000	7,000	0.0%	0
730-43230 Utilities	0	288	1,441	0	1,386	0	0	0	0
730-43300 Postage	0	0	0	0	0	0	0	0	0
730-43570 Operating Supplies	0	524	5,445	0	698	0	0	0	0
730-44550 Smoke Detector Program	0	0	0	0	0	0	0	0	0
730-44500 Community Awareness	1,552	1,072	31	1,500	838	1,500	1,500	0.0%	0
730-44502 Donations	0	0	0	1,500	0	1,500	1,500	0.0%	0
730-45900 Minor Equipment	0	0	706	1,000	0	1,000	1,000	0.0%	0
730-46000 Miscellaneous	1,455	0	0	500	459	500	500	0.0%	0
TOTAL CONTRACTUAL/COMMODITIES	18,706	24,110	7,933	25,900	17,373	25,900	25,900	0.0%	0
CAPITAL 10-70									
730-58260 Furniture/Equipment	1,399	0	0	5,000	0	0	0	-100.0%	-100.0%
TOTAL CAPITAL	1,399	0	0	5,000	0	0	0	-100.0%	-100.0%
TOTAL EXPENDITURES	20,105	24,110	7,933	30,900	17,373	25,900	25,900	-16.2%	-16.2%

CAPITAL IMPROVEMENT FUND

Capital Improvement Plan



Plan Overview

Purpose

The Village's Multi-Year Capital Improvement Plan (CIP) is part of the Village's long-term strategic planning and is presented annually as part of the financial planning and reporting process. The process for preparing the plan includes reviewing the inventory of assets requiring maintenance, repair or replacement, with particular attention to those assets that are essential to the Village's mission and long-term vision for the community. Capital improvement planning is focused on four main systems of infrastructure: Transportation (Streets, Sidewalks, and Bridges), Water, Storm Sewer and Sanitary Sewer.



Definitions

Capital Assets - Tangible and intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period. They include land, land improvements, easements, buildings and improvements, machinery and equipment, infrastructure and works of art and historical treasures.

Infrastructure - Capital assets include infrastructure assets which are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, and lighting systems. A government with the primary responsibility for managing infrastructure assets reports that asset, even if a third party maintains it under contract.

Maintenance Activities – For the purposes of this plan maintenance activities are routine maintenance on an asset with a cost greater than \$5,000.

Accounting

As a local government organization, the Village utilizes Fund Accounting to account for various resources and activities. The Village accounts for the replacement and major maintenance of its infrastructure assets in various funds to segregate the resources available. The various funds and a description of each follows;

General Fund (01)- This fund accounts for some capital needs related streets, parkways, and sewers.

Water Fund (46) – This fund accounts for some capital needs related to the Village's water system from user fees and from bond issuances.

Motor Fuel Tax Fund (29) – This fund accounts for proceeds from Motor Fuel Taxes, which by statute, are to be utilized for transportation related projects. Traditionally the Village utilizes MFT funds for maintenance and replacement of its streets.

Capital Fund (40) – On October 23, 2017 the Village Board passed a resolution establishing a Capital Projects Fund. General Fund unassigned/unreserved fund balance was reserved for the

high priority capital projects without a designated funding source. The Board agreed to the creation of a capital fund financed with the General Fund excess reserves and determined that a transfer of \$2 million would equitably begin funding projects reserved as high priority. A Capital Project is defined as a project with a total budget larger than \$50,000 resulting in a major asset providing a benefit for more than a single accounting period.

Overall Funding Strategy

The funding strategy for the CIP includes utilizing expiring debt service, incremental rate adjustments, revenues from new growth and grant funding. The approach to developing a funding strategy included the following parameters;

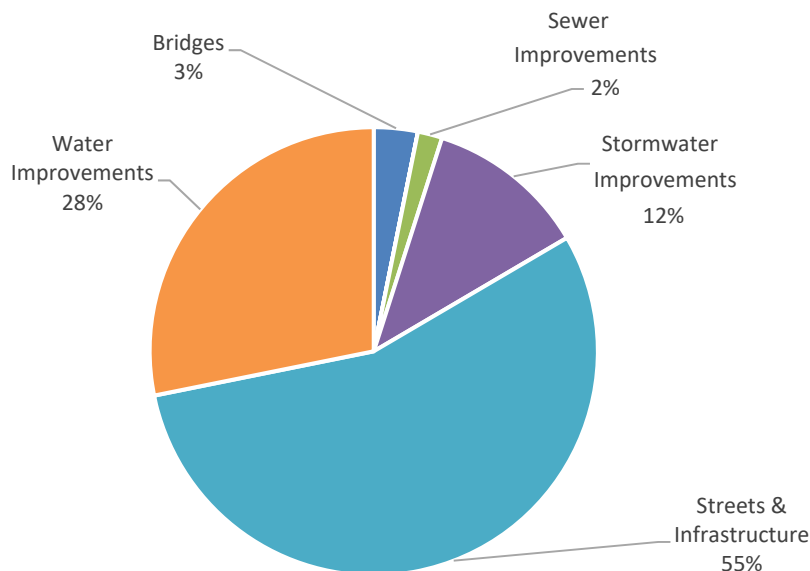
- Funding must come from existing revenue streams and charges
- Term of debt will not exceed useful life of the asset
- Utilization of grant

Recognizing the immediate need for infrastructure improvements and the lack of immediate funding for the total costs on a pay as you go basis, the Village has established a funding strategy that allows for funding through General Obligation bond issues (borrowing), and transfers from General Fund balances exceeding the policy requirements.

Project Use and Funding

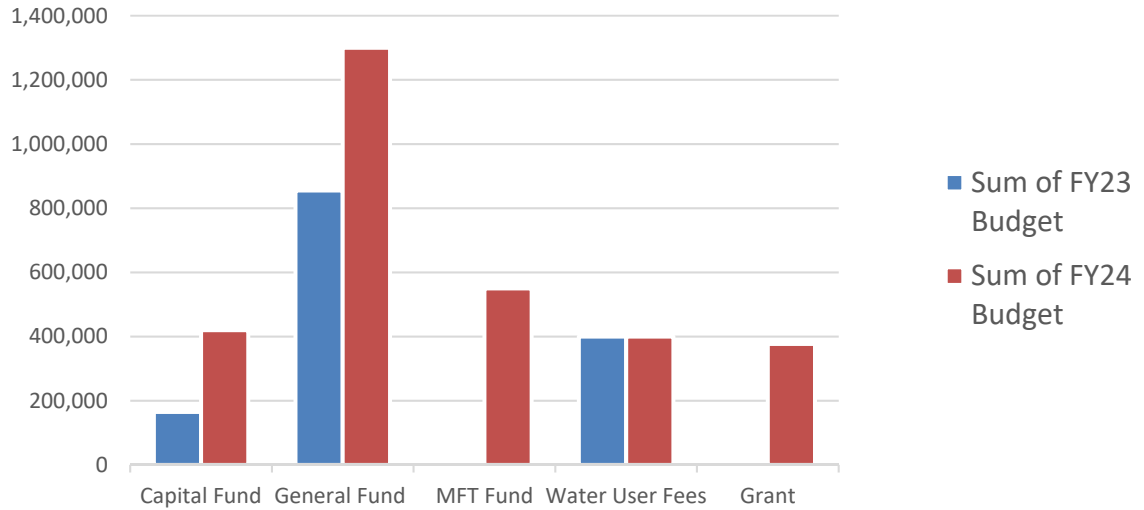
Consistent with the Village Strategic Plan, public assets and systems are being fortified. Exhibit A shows the historical investments in infrastructure since 1995 while the graphics below show the FY23 budgeted project improvements by infrastructure category and funding sources:

Capital Dollar Expenditures



The capital improvement project uses and budget will be funded through a combination of revenue sources as noted below:

Capital Project by Funding Source



Sources	FY 23 Revenues	FY 24 Revenues	Uses	FY 23 Capital Expenditures	FY 24 Capital Expenditures
Capital Fund	45,000	155,000	Bridges	45,000	155,000
General Fund	975,000	1,565,000	Sewer Improvements	25,000	320,000
Grant	0	377,102	Stormwater Improvements	165,000	45,000
MFT Fund	0	550,000	Streets & Infrastructure	785,000	2,127,102
Water User Fees	400,000	400,000	Water Improvements	400,000	400,000
Grand Total	1,420,000	3,047,102	Grand Total	1,420,000	3,047,102

The total FY2023/24 capital expenditure budget for the Village is \$4,467,102. The capital expenditure budget for FY 2023/24 represents approximately 12% and 25% of the total operating budget respectively. Detailed information related to all capital projects is included on the following pages.

CAPITAL IMPROVEMENT PROJECTS FUND

FUND #040

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
REVENUES 040									
36200 Grants	61,197	26,792	0	75,000	37,270	36,000	132,000	-108.3%	43.2%
37500 Interest Earnings	40,412	23,002	1,038	0	705	100	100	100.0%	100.0%
38900 Miscellaneous Income	0	0	0	0	0	0	0	0	0
39120 Interfund Transfer	12,335	0	50,000	500,000	500,000	1,000,000	500,000	50.0%	0.0%

TOTAL REVENUES

113,944	49,794	51,038	575,000	537,976	1,036,100	632,100	44.5%	9.0%
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EXPENDITURES 040-

60000 Green Bay Rd Reconstruction	106,548	191,098	0	0	0	0	0	0	0
60010 Green Bay Rd Bridge	0	33,412	14,080	65,000	866	45,000	120,000	-44.4%	45.8%
60120 GreenBay/W Washington Ped Xing	0	0	0	50,000	10,135	0	0	0	0
56500 Moffet Rd Box Culvert	167,239	95,558	48,693	0	0	0	0	0	0
56500 Birch Cuylibert Improvements	0	0	0	15,000	0	60,000	0	75.0%	0
55615 Moffett / E Witchwood San Sewer	88,774	124,436	32,286	165,000	26,720	0	0	0	0
60020 Sanitary Sewer Improvements	0	0	0	300,000	0	0	300,000	0	0.0%
60025 Storm Sewer Trunk	0	0	0	0	0	60,000	0	100.0%	0
60025 Other Professional Services	0	0	0	0	0	0	0	0	0

TOTAL EXPENDITURES

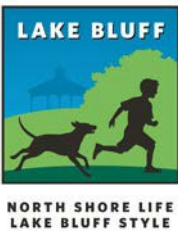
362,561	444,505	95,059	595,000	37,721	165,000	420,000	-260.6%	-41.7%
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END OF YEAR FUND BALANCE

1,746,822	517,147	473,126	497,147	973,381	1,368,247	1,580,347
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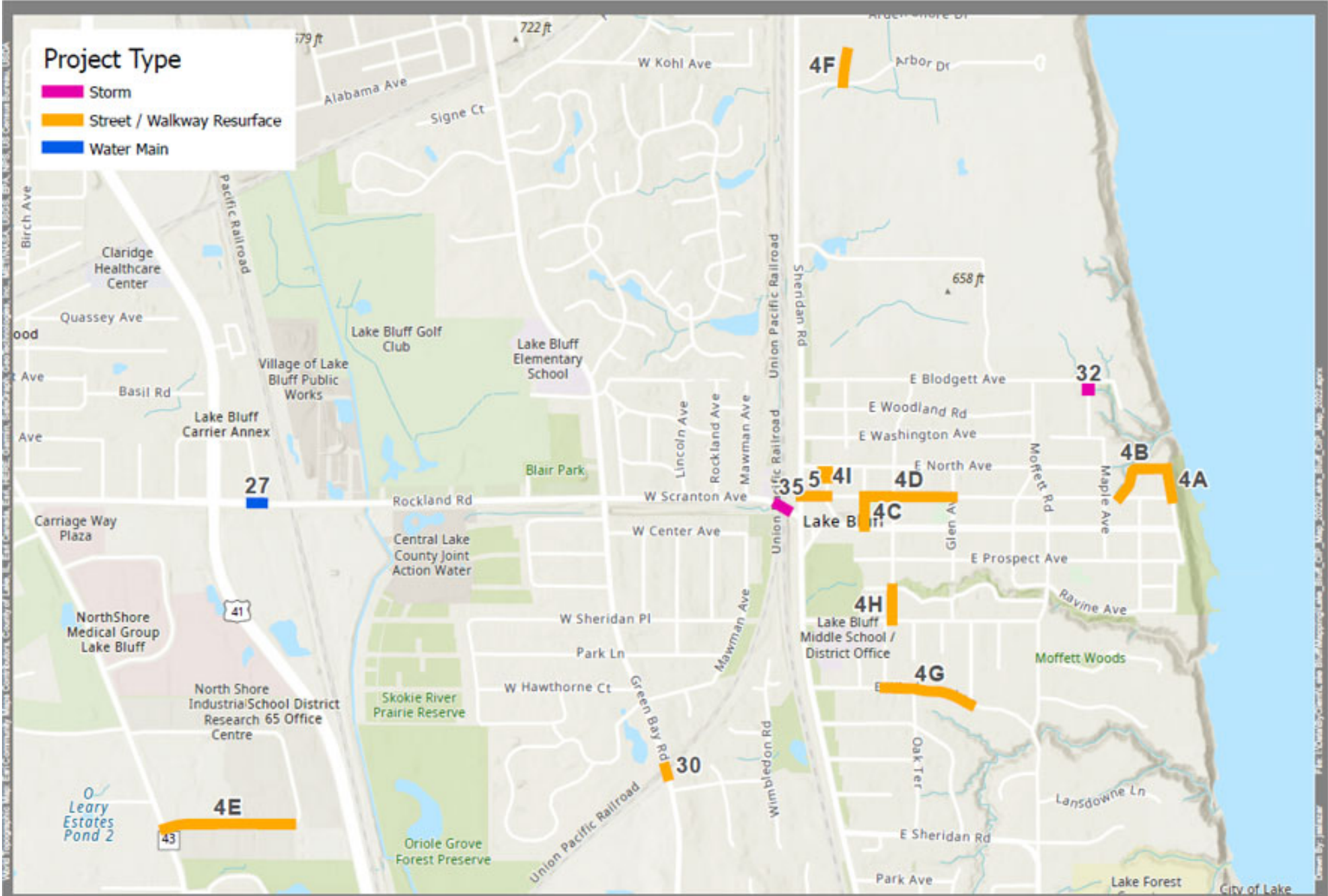
PROJECT LIST - 15 YEAR SUMMARY

		FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET REQUESTED	FY22 ACTUAL YTD	FY23 BUDGET REQUESTED	FY24 BUDGET REQUESTED	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED	FY30 PROJECTED	FY31 PROJECTED	FY32 PROJECTED
Public Works Capital Project																	
1	Sidewalk Replacement	33,820	35,291	36,945	32,631	35,000	35,970	45,000	35,000	40,000	40,000	40,000	40,000	40,000	40,000	45,000	
2	New Sidewalk (GAP)										115,000						
3	Path Repaving	0	9,890	0	0	380,000	37,666	0	25,000		50,000			50,000			
4	Street Rehab non-MFT	15,174	719,081	509,063	106,533	1,125,000	753,289	600,000	40,000	600,000	650,000	100,000	650,000	650,000	100,000	650,000	650,000
5	CBD Streetscape	0	0	0	0	0	0	100,000	1,100,000								
6	Pavement Maintenance	0	0	0	0	15,000	0	40,000	35,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
7	Glen Footbridge Repairs	0	0	0	0	50,000	0	0	0			300,000					
8	Bike Path Lighting	2,500	2,500	23,022	1,025	0	0	0	0								300,000
9	Underpass Ped Bridge	0	28,000	3,500	0	375,000	352,482	0	0								
10	Underpass Handrails	0	0	0	0	35,000	0	0	0				350,000				
11	Resurface Train Station Parking Lot	0	0	187,872	0	0	0	0	0							200,000	
12	PW Lot Paving	0	0	0	0	0	0	0	0	50,000					75,000		
13	Moffett Rd - Bridge Painting											30,000					
14	Storm Sewer Improvements	16,575	0	25,000	25,435	25,000	25,749	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
15	Boardman Ct/ Bath Tennis Storm Sewer	0	0	0	0	0	0	0	0		300,000						
16	Village Wide Storm Sewer Model	0	87,110	0	0	25,000	0	0	0	25,000			25,000			25,000	
17	Storm Relief Sewer Study	0	8,006	34,699	15,990	15,000	5,865	20,000	20,000								
18	Sanitary Sewer Improvement Planning	82,831	0	0	8,158	20,000	0	0	20,000		20,000		20,000		20,000		20,000
19	Lift Station Improvements	0	0	0	0	25,000	0	25,000	0	25,000		25,000		25,000		25,000	
20	Lakeland Lift Station Improvements	235,205	29,337	6,728	40,550	167,628	147,941	0	0								
21	Forest Cove Lift Station Improvements	0	0	0	0	240,000	208,189	0	0								
22	Tangley Oaks Pump Rebuild	0	0	0	0	25,000	0	0	0								
Total General Fund:		\$386,105	\$919,216	\$826,830	\$230,320	\$2,557,628	\$1,567,150	\$855,000	\$1,300,000	\$785,000	\$1,220,000	\$540,000	\$1,130,000	\$810,000	\$280,000	\$990,000	\$1,015,000
MFT Fund																	
23	Street Rehab MFT	469,389	0	0	550,000	0	0	0	550,000			550,000			550,000		
24	Rebuild IL - Project Work	0	0	0	0	0	0	0	377,102								
Total MFT Fund:		\$469,389	\$0	\$0	\$550,000	\$0	\$0	\$0	\$927,102	\$0	\$0	\$550,000	\$0	\$0	\$550,000	\$0	\$0
Water Fund Projects																	
25	Water Meter Replacement	0	16,136	521,261	0	50,000	10,786	0	0								
26	Water Tower										250,000						
27	Water Imp Total	29,800	521,261	541,347	653,407	1,080,000	653,407	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
28	Lead Service Replacement											200,000	200,000	200,000	200,000	200,000	-
Total Water Fund:		\$29,800	\$537,397	\$1,062,608	\$653,407	\$1,130,000	\$664,193	\$400,000	\$400,000	\$400,000	\$650,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Capital Fund Projects																	
29	Green Bay Road Reconstruction	0	106,548	191,098	0	0	0	0	0	500,000	500,000						
30	Green Bay Rd Bridge	0	0	33,412	14,080	65,000	866	45,000	120,000	270,000	270,000						
31	Green Bay/W Washington Ped Xing	0	0	0	0	50,000	10,135	0	0								
32	Birch Culvert Improvements	0	0	0	0	15,000	0	60,000	0								
33	Moffett/E Witchwood San Imp	0	88,774	124,436	32,286	165,000	26,720	0	0		-		-		-		
34	Sanitary Sewer Improvements	0	0	0	0	300,000	0	0	300,000		300,000		300,000		300,000		300,000
35	Storm Sewer Trunk	0	0	0	0	0	0	60,000	0		300,000		300,000		2,300,000		
36	Storm Water Utility Fee Study	0	0	0	0	0	0	0	0								
37	Salt Shed Replacement										400,000						
38	RT. 41/ 176 Interchange									50,000							
Total Capital Fund :		\$0	\$195,322	\$348,947	\$46,366	\$595,000	\$37,721	\$165,000	\$420,000	\$820,000	\$1,770,000	\$0	\$600,000	\$0	\$2,600,000	\$0	\$300,000



Capital Improvement Projects

(FY2023-2024)



FY2023 Capital Improvement Projects

Village of Lake Bluff, Illinois

1 inch = 1,000 Feet



No.	Project	From/At	To	Description	Notes	Est. Start	Est. Finish
32	Birch Ave Culvert Improvements	100' North of E Blodgett Ave		Extend Culvert and Repair Slope	Intermittent closure	Sep-22	Nov-22
35	Storm Sewer Trunk	E Scranton Ave Viaduct		Planning and Design		TBD	TBD
4A	Sunrise Avenue Resurfacing	E Scranton Ave	Mountain Ave	Resurfacing	Open to local traffic	May-22	Jul-22
4B	Mountain Avenue Resurfacing	Sunrise Ave	E Scranton Ave	Resurfacing	Open to local traffic	May-22	Jul-22
4C	Oak Avenue	E Scranton Ave	Oak Ave	Resurfacing	Open to local traffic	May-22	Jul-22
4D	E Scranton Avenue	Oak Ave	Glen Ave	Resurfacing	Open to local traffic	May-22	Jul-22
4E	Sherwood Drive	Waukegan Rd	Sherwood Terrace	Resurfacing	Open to local traffic	May-22	Jul-22
4F	Arbor Court	Arbor Drive	Cul-de-sac	Resurfacing	Open to local traffic	May-22	Jul-22
4G	E Witchwood Avenue	Vincent Ct	Newman Ct	Resurfacing	Open to local traffic	May-22	Jul-22
4H	Evanston Avenue	E Sheridan Pl	Sylvan Rd	Resurfacing	Open to local traffic	May-22	Jul-22
4I	Walnut Avenue Parking Lot	19 E North Ave		Resurfacing	Intermittent closures	May-22	Jul-22
5	CBD Streetscape (E Scranton Ave)	Sheridan Rd	Walnut Ave	Planning and Design	Construction estimated in 2023	TBD	TBD
30	Green Bay Bridge Rehabilitation	South of Stonebridge	North of Bath and Tennis Club Rd	Design and permitting	Construction estimated in 2025	TBD	TBD
27	Pump Station 37: Relocate Water Main			Relocation of Existing Water Main	Open to traffic, daily lane closures	May-22	Jun-22

Information is current as of date of publication. These projects relate to the Project Summary List. Start and completion dates are estimates that are driven by contractor schedules, weather, and field conditions.

Sidewalk Replacement



Project Number: FY23-01
Department: Engineering

Project Lead: Village Engineer
FY22 Budget: \$45,000

Project Description

The Village maintains over 26 miles of public sidewalk throughout the community. Each year, the Village assesses the condition of residential sidewalks and replaces them based on the structural condition of the concrete (cracking, spalling or deterioration), heaved or excessive sloping due to tree roots and poor drainage. The primary goal of the program is to maintain a safe and functional pedestrian sidewalk system.

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED
				FY24 25
Phase I - Engineering	-	-	-	-
Construction	35,000	45,000	35,000	40,000
	-	-	-	-
Total Annual Cost	\$35,000	\$45,000	\$35,000	\$40,000
Cumulative Project Cost	\$35,000	\$80,000	\$115,000	\$155,000

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
Genera Fund Revenue	35,000	45,000	35,000	40,000
	-	-	-	-
	-	-	-	-
Total	\$35,000	\$45,000	\$35,000	\$40,000

Path Repaving



Project Number: FY23-03
Department: Engineering

Project Lead: Village Engineer
FY24 Budget: \$25,000

Project Description

The Village maintains several segments of paved asphalt public paths throughout the community. The largest sections of public paths include the Robert McClory Path running on the west side of Sheridan Road, the path along the west side of Green Bay Road between the Lake Bluff Elementary School and Signe Court, and the paths in the Tangley Oaks Subdivision.

The Village routinely assesses the condition of the asphalt paths under its jurisdiction and rehabilitates sections of paths that have deteriorated due to age, tree roots, or poor drainage. The primary goal of the program is to maintain a safe and functional asphalt path system.

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED
				FY24 25
Phase I - Engineering	-	-	-	-
Construction	-	-	25,000	-
	-	-	-	-
	-	-	-	-
Total Annual Cost	\$380,000	\$0	\$25,000	\$0
Cumulative Project Cost	\$380,000	\$380,000	\$405,000	\$405,000

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund Revenue	380,000	-	25,000	-
	-	-	-	-
Total	\$380,000	\$0	\$25,000	\$0

Street Resurfacing and Patching



Project Number: FY23- 04, 23, 24
Department: Engineering
Project Lead: Village Engineer
FY23 Budget: \$600,000

Project Description

Annual Village-wide Street Improvement Program provides for the spot patching or resurfacing existing pavements according annual evaluations. Streets are selected for improvement based on existing conditions and scheduling of cost-effective rehabilitation strategies.

LIST OF STREETS TO BE REPAVED IN 2023*:

E Woodland Ave (Sheridan Rd to Oak Ave)
 E Center Ave (Eastbound Moffett Rd to Gurney Ave)
 E Washington Ave (Maple Ave to west terminus)
 E Center Ave (E Scranton Ave to the south)
 Vincent Ct
 Armour Drive (Green Bay Rd to start of Armour Drive loop)
 Pine Ct (W Center Ave to W Sheridan Pl)
 Mawman Ave (Park Ln to W Center Ave)
 W Sheridan Pl (340 W Sheridan Pl to MaClaren Ln)
 MaClaren Ln (W Sheridan Pl to Park Ln)
 Birkdale Rd (Green Bay Rd to Sunset Ter)
 Sunset Ter (Birkdale Rd to W Prospect Ave)
 Atkinson Rd (Waukegan Rd to W Sanctuary Ct)

*Streets may be added or subtracted from the list to conform to the Village budget

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED
				FY24 25
Phase I - Engineering	-	-	-	-
Construction	1,125,000	600,000	967,102	600,000
	-	-	-	-
Total Annual Cost	\$1,125,000	\$600,000	\$967,102	\$600,000
Cumulative Project Cost	\$1,125,000	\$1,725,000	\$2,692,102	\$3,292,102

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund	1,125,000	600,000	40,000	600,000
MFT Fund	-	-	550,000	-
MFT Fund – Build IL Bond	-	-	377,102	-
Total	\$1,125,000	\$600,000	\$967,102	\$600,000

CBD Streetscape



Project Number: FY23-05
Department: Engineering

Project Lead: Village Engineer
FY23 Budget: \$100,000

Project Description

Lake Bluff's Downtown has long been recognized as the historical and cultural center place of the community. The prior Streetscape Plan (2007) guided streetscape developments within the Downtown area. Since that time, many of the previously installed streetscape materials and plantings have not performed well. At the same time, recent events and initiatives have inspired the Village to pursue a comprehensive look at the future of Lake Bluff's Downtown Streetscapes and to guide capital planning.

The Downtown Streetscape Concept Plan is the result of a six-month effort by the Village to evaluate existing conditions, listen to community goals and consider conceptual streetscape enhancement plans for Lake Bluff's Central Business District (CBD).

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24
Phase I - Engineering	-	100,000	
Construction			1,100,000
	-	-	-
	-	-	-
Total Annual Cost		100,000	1,100,000
Cumulative Project Cost		\$100,000	\$1,200,000

Project Funding

Description	FY21 22	FY22 23	FY23 24
General Fund		100,000	1,100,000
	-	-	
Total		\$100,000	\$1,100,000

Street Pavement Maintenance



Project Number: FY23-06
Department: Engineering

Project Lead: Village Engineer
FY23 Budget: \$40,000

Project Description

A planned annual strategy of cost-effective treatments to the Village roadway that preserves the system, retards future deterioration, and maintains or improves the functional condition of the system without significantly increasing the structural capacity.

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED
				FY24 25
Phase I - Engineering	-	40,000	35,000	20,000
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost		40,000	35,000	20,000
Cumulative Project Cost		\$40,000	\$75,000	\$95,000

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund	-	40,000	35,000	20,000
	-	-	-	-
Total		\$40,000	\$35,000	\$20,000

Storm Sewer Improvements



Project Number: FY23-14
Department: Engineering

Project Lead: Village Engineer
FY23 Budget: \$25,000

Project Description

Storm Sewer Improvements repair, replace and install new infrastructure when it deteriorates. Investing in infrastructure reduces flood risks, protects public safety, improves surface water quality and enhances our community.

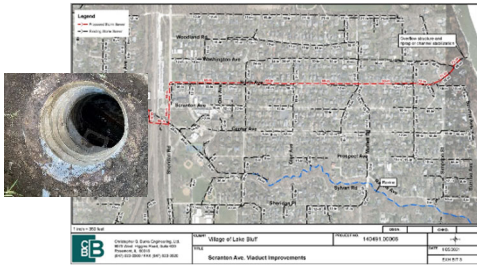
Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED
				FY24 25
Phase I - Engineering	-	-	-	-
Construction	25,000	25,000	25,000	25,000
	-	-	-	-
	-	-	-	-
Total Annual Cost		25,000	25,000	25,000
Cumulative Project Cost		\$25,000	\$50,000	\$75,000

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund		25,000	25,000	25,000
	-	-		-
Total		\$25,000	\$25,000	\$25,000

Storm Relief Sewer Study



Project Number: FY23-17
Department: Engineering

Project Lead: Village Engineer
FY23 Budget: \$20,000

Project Description

An overall feasibility study to develop conceptual design improvement alternatives that would allow for the reduction of flooding in the study area, both with the duration of the flooding and the limits of the flooding. The storm sewer study includes implementation scenarios, cost/benefit review, and an analysis of funding options.

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	FY24 25
Phase I - Engineering				
Construction	15,000	20,000	20,000	-
	-	-	-	-
	-	-	-	-
Total Annual Cost	\$15,000	20,000	20,000	-
Cumulative Project Cost	\$15,000	\$35,000	\$55,000	\$55,000

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund	15,000	25,000	25,000	-
	-	-	-	-
Total	\$15,000	\$25,000	\$25,000	\$0

Sanitary Sewer Improvement Planning



Project Number: FY23-18
Department: Engineering

Project Lead: Village Engineer
FY24 Budget: \$20,000

Project Description

A Sanitary Sewer Plan provides prioritization of improvements to increase the sanitary sewer system's capacity during wet weather conditions. This planning will focus on both increases to the capacity of the system and repairs to reduce the amount of stormwater and groundwater that can infiltrate the system.

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED FY24 25
Phase I - Engineering	-	-	20,000	-
Construction	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Annual Cost	\$0	-	20,000	-
Cumulative Project Cost	\$0	\$0	\$20,000	\$20,000

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund	0	0	20,000	-
	-	-		-
Total	\$0	\$0	\$20,000	\$0

Lift Station Improvements



Project Number: FY23-19
Department: Engineering

Project Lead: Village Engineer
FY23 Budget: \$25,000

Project Description

The Village owns and maintains seven sanitary sewer lift stations of various ages. The Village contracts for preventative and restorative maintenance as necessary to keep all lift stations operating with the capacity to handle incoming flows and prevent sewer overflows or basement backups.

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED
				FY24 25
Phase I - Engineering	-	-	-	-
Construction	-	-	25,000	-
	-	-	-	-
	-	-	-	-
Total Annual Cost	\$0	-	25,000	-
Cumulative Project Cost	\$0	\$0	\$25,000	\$25,000

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund	0	0	25,000	-
	-	-	-	-
Total	\$0	\$0	\$25,000	\$0

Water Main Improvements



Project Number: FY23-27
Department: Engineering

Project Lead: Village Engineer
FY22 Budget: \$470,000

Project Description

The Village is continuing its Water Systems Assessment identifying segments of water main for improvement. Annual distribution system improvements will be prioritized utilizing a number of factors which can include main break, fire flow improvement or water main size increases. Estimates for projects costs include design engineering services and construction. Water main improvements are constructed on an annual basis as recommended.

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED
				FY24 25
Phase I - Engineering	-	-	-	-
Construction	1,080,000	400,000	400,000	400,000
	-	-	-	-
	-	-	-	-
Total Annual Cost	\$1,080,000	400,000	400,000	400,000
Cumulative Project Cost	\$1,080,000	\$1,480,000	\$1,880,000	\$2,280,000

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund	-	-	-	-
Debt Service	1,080,000	-	-	-
Water Fund	-	400,000	400,000	400,000
Total	\$1,080,000	\$400,000	\$400,000	\$400,000

Green Bay Road Bridge



Project Number: FY23-30
Department: Public Works
Project Lead: Village Engineer
FY23 Budget: \$45,000

Project Description

Preliminary Engineering (Phase I) for the Green Bay Road Bridge Rehabilitation over Union Pacific Railroad. Complete superstructure replacement. Steel truss and boardwalk facade removal & replace with PCC sidewalk and steel railings.

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED
				FY24 25
Phase I - Engineering	-	45,000	120,000	270,000
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	\$0	45,000	120,000	270,000
Cumulative Project Cost	\$0	\$45,000	\$165,000	\$435,000

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund	-	-	-	-
Capital Fund	0	45,000	120,000	270,000
Total	\$0	\$45,000	\$120,000	\$270,000

Birch Culvert Improvements



Project Number: FY23-32
Department: Public Works

Project Lead: Village Engineer
FY23 Budget: \$15,000

Project Description

Erosion has caused the need for reconstruction of the small ravine crossing into the culvert on Birch Road, south of East Blodgett Avenue. The proposed repairs include plans to stabilize the slope all the way to the ravine area.

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED	
				FY24 25	
Phase I - Engineering	-	60,000	-	-	-
Construction	-	-	-	-	-
	-	-	-	-	-
Total Annual Cost	\$0	60,000	-	-	-
Cumulative Project Cost	\$0	\$60,000	\$60,000	\$60,000	

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund	-	-	-	-
Capital Fund	0	60,000	-	-
Total	\$0	\$60,000	\$0	\$0

Sanitary Sewer Improvements



Project Number: FY23-34
Department: Public Works

Project Lead: Village Engineer
FY24 Budget: \$300,000

Project Description

Sewer improvements can be considered both repair and renewal, to reduce extraneous flow, and address structural defects. Improvements are different from system replacement in that repairs selectively target sources and structural defects rather than complete replacement of pipes and/or manholes. Repairs are generally made to allow the pipe to function to the end of its useful life, involving location specific repairs that seal the sewer pipeline to restore structural integrity.

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED
				FY24 25
Phase I - Engineering	-	-	-	-
Construction	300,000	-	300,000	-
	-	-	-	-
Total Annual Cost	\$300,000	-	300,000	-
Cumulative Project Cost	\$300,000	\$300,000	\$600,000	\$600,000

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund	-	-	-	-
Capital Fund	300,000	0	300,000	-
Total	\$300,000	\$0	\$300,000	\$0

Storm Sewer Trunk



Project Number: FY23-35
Department: Public Works

Project Lead: Village Engineer
FY23 Budget: \$60,000

Project Description

Phase 1 of the Deep Tunnel Storm Sewer improvements consists of the Engineering design work to plan improvements and complete replacement of the pipes leading through the viaduct in Lake Bluff.

Project Timeline and Total Cost by Phase

Description	FY21 22	FY22 23	FY23 24	PROPOSED
				FY24 25
Phase I - Engineering	-	60,000	-	-
Construction	-	-	-	-
	-	-	-	-
Total Annual Cost	\$0	60,000	-	-
Cumulative Project Cost	\$0	\$60,000	\$60,000	\$60,000

Project Funding

Description	FY21 22	FY22 23	FY23 24	FY24 25
General Fund	-	-	-	-
Capital Fund	0	60,000	-	-
Total	\$0	\$60,000	\$0	\$0

GOVERNMENTAL - CAPITAL PROJECT FUND

Vehicle & Equipment Replacement Fund

The Vehicle & Equipment Replacement Fund was created in FY1993-94 for the purpose of amortizing the replacement cost of vehicles and equipment, with some exceptions, with a useful life in excess of three years and a minimum value of \$5,000. State law allows for an amount not to exceed 3% of the equalized assessed value of property subject to taxation by the municipality to be accumulated in a separate fund for the replacement of municipal equipment. Contributions to this fund are made by the General and Water funds based on a schedule of assets and a replacement timetable. These contributions are charged as an Interfund transfer out of the operating department having control over the vehicle or equipment. Expenditures to purchase vehicles and equipment are made directly from this fund. However, the assets are recorded in the General Fund or the Water Fund.

In FY1996-97 the Village's General fund began contributing to the fund for the purpose of accumulating resources to replace the computer infrastructure.

The accumulation of resources and disbursements from this fund are for the purpose of replacing existing vehicles and equipment, with exceptions noted below. All original purchases of additional capital equipment items are budgeted in the respective departments in the General fund or in the Water fund.

FY 2023 Capital Outlay

- Replace a Police squad car
- Replace a Public Works Street Truck
- Replace technology equipment as recommended by network administrator to improve reliability and security of the network
- Replacement of personal computers over 4 years old

FY 2024 Capital Outlay

- Replace Police squad cars
- Replace a Public Works Water Vehicle
- Replace technology equipment as recommended by network administrator to improve reliability and security of the network
- Replacement of personal computers over 4 years

VEHICLE/EQUIPMENT REPLACEMENT FUND

CODE/LINE ITEM		ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
300-37500	Interest Income	30,371	31,982	3,492.61	3,000	1,349	1,000	1,000	-66.7%	-66.7%
300-38980	Sale of Vehicles/Equipment	0	0	0	1,500	0	0	0	-100.0%	-100.0%
300-39150	Interfund Transf/Finance	40,000	0	0	20,000	20,000	40,000	40,000	100.0%	100.0%
300-39160	Interfund Transf/Comm Develop	4,000	0	0	0	0	0	0	0	0
300-39170	Interfund Transf/Police	60,000	0	0	25,000	25,000	60,000	60,000	140.0%	140.0%
300-39180	Interfund Transf/Fire	120,000	0	0	75,000	75,000	120,000	120,000	60.0%	60.0%
300-39190	Interfund Transf/Streets	60,000	0	0	30,000	30,000	60,000	60,000	100.0%	100.0%
300-39192	Interfund Transf/Sanitation	3,000	0	0	0	0	3,000	3,000	0	0
300-39194	Interfund Transf/Forestry	26,000	0	0	10,000	10,000	26,000	26,000	160.0%	160.0%
300-39196	Interfund Transf/Parks	32,000	0	0	20,000	20,000	32,000	32,000	60.0%	60.0%
300-39198	Interfund Transf/Sewer	35,000	0	0	0	0	35,000	35,000	0	0
300-39300	Advance from Water Fund¹	15,000	0	0	15,000	15,000	15,000	15,000	0.0%	0.0%
		425,371	31,982	3,493	199,500	196,349	392,000	392,000	96.5%	96.5%
620-58100	Technology Equipment	19,087.97	152,282	72,949	150,000	92,424	310,000	115,000	106.7%	-23.3%
660-59200	Community Development	0	0	0	0	0	0	0	0	0
710-59010	Squad Cars	36,000	0	84,703	70,000	0	80,000	83,000	14.3%	18.6%
730-59300	Fire Dept. Vehicle	0	0	0	0	0	0	0	0	0
830-59410	Street Trucks	74,602	0	0	0	0	0	0	0	0
850-59420	Pick-up/Utility Truck	0	0	0	0	0	0	0	0	0
800-59480	Water Truck	0	0	0	0	0	0	20,000	0	0
860-59500	Parks Tractor	0	0	0	66,000	79,612	0	0	-100.0%	-100.0%
850-59425	Aerial Bucket Truck	0	0	0	0	0	0	0	0	0
830-59760	Street Equipment	0	0	0	0	0	285,000	0	0	0
850-59750	Trailer for Stump Grinder	0	0	0	0	0	0	0	0	0
		129,690	152,282	157,652	286,000	172,036	675,000	218,000	136.0%	-23.8%

WATER ENTERPRISE FUND

ENTERPRISE - Water Fund

The Village Administrator provides overall direction and administration of policies and procedures



The Water fund accounts for the costs associated with purchasing water from the Central Lake County Joint Action Water Agency (CLCJAWA) and distributing it to all customers within the Village, maintaining and improving the water distribution system (36 miles of water mains) and storage facilities, and providing for the reading, installation, and testing of water meters. The Village began purchasing water from CLCJAWA on April 1, 1992.

The current wholesale water rate is \$1.63 per 1,000 gallons and an anticipated increase to \$1.68 effective May 1, 2023. The FY23-24 budget was prepared with a change in the current water rate of \$7.41 per thousand gallons to \$7.80 after review of long-term projections with a rate analysis, and an additional \$10.00 per quarter service charge on all accounts.

FY 2023-24 Goals & Objectives



Municipal Services - Goal 3: Maintain sound infrastructure, facilities and other capital assets.



Objective: *Provide and maintain a safe water distribution system and storage facility*



- A. Continue implementation of recording for private water shut-offs
- B. Continue to perform annual fire hydrant and system dead-end flushing
- C. Assist Engineering with water main projects
- F. Paint hydrants as needed



Objective: *Reduce Non-Revenue Water*

- A. Continue Leak Detection
 - a. Maintain accurate data analysis of readings
 - b. Enhance Performance Indicators to Measure Progress

Performance Measurement:

Continued verification of water shut-offs to complete program
Monitor elevated water storage tank daily
Reduced water bill adjustments



FY 2021-2022 Accomplishments

- Successfully completed lead and copper testing and tracking
- Repaired or contracted to repair 6 emergency water main breaks
- Completed the new meter installation to facilitate drive by readings with sensus iPearl meters.

	Work Statistics			Projected	
Performance Measurements	FY20	FY21	FY22	FY23	FY24
Water main breaks	11	10	8 - 10	7	7
Water meters readings	8422	8433	8438	8,300	8,300
Water meters installed or replaced	15	918	50	1,530	50
Underground utility locates	1381	1497	1397	1000	1000
Chlorine residual, bacterial water & lead/copper samples	53	78	75	50	50
Water Billed (thousand gallons)	172,696,486	157,045,071	158,089,532	160,000	160,000

WATER FUND REVENUE SUMMARY

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24
OPERATING REVENUES							
45000 Water Sales	1,271,932	1,262,449	1,362,629	1,300,000	1,525,334	1,350,000	1,350,000
47000 Water Meter Sales	5,905	4,470	5,270	5,000	3,435	5,000	0
49000 Water Permits/Connect	0	0	0	0	0	0	0
48000 Tap-On Fees	14,400	23,200	11,200	20,000	15,200	15,000	15,000
89000 Miscellaneous	298	299	128	500	186	300	300
TOTAL OPERATING	1,292,534	1,327,750	1,379,227	1,325,500	1,544,155	1,370,300	1,365,300
NON-OPERATING REVENUES							
300-39000 Bond Proceeds	0	1,930,000	0	0	0	0	0
603-75000 Interest Earnings	16,000	36,542	3,584	5,000	416	1,000	1,000
603-789200 IRMA Excess Surplus Cr ¹	0	0	0	0	16,253	0	0
TOTAL NON-OPERATING	16,000	1,966,542	3,584	5,000	16,669	1,000	1,000
WATER FUND REVENUES	1,308,535	3,294,292	1,382,811	1,330,500	1,560,824	1,371,300	1,366,300
703-91000 Interfund Transfer In/Gen'l	400,000	0	0	0	0	0	0
WATER FUND REVENUES & Transfers-In	1,708,535	3,294,292	1,382,811	1,330,500	1,560,824	1,371,300	1,366,300

WATER FUND EXPENDITURE

046-800

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
PERSONNEL SERVICES									
40000 Salaries	203,741	160,269	202,475	213,150	225,471	217,000	223,200	1.8%	4.7%
40100 Overtime	9,456	3,076	12,125	8,000	14,874	12,000	12,000	50.0%	50.0%
40200 Seasonal/Temp	0	0	0	0	0	0	0	0	0
40300 Part Time	0	0	0	0	0	0	0	0	0
40400 Medical Insurance	43,236	47,363	57,176	60,500	57,617	61,750	67,900	2.1%	12.2%
40410 Dental Insurance	939	1,318	1,216	1,350	1,247	1,290	1,420	-4.4%	5.2%
40420 Life Insurance	568	428	451	527	457	530	530	0.6%	0.6%
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	0	0	0
40610 Work Comp/Liability Prem	7,409	9,633	538	11,500	20,888	11,500	11,500	0.0%	0.0%
40700 Unemployment Insurance	0	0	0	0	0	0	0	0	0
40900 Other Employee Benefits	0	0	0	0	0	0	0	0	0
40980 IMRF Retirement	21,241	18,104	21,089	24,332	23,671	24,865	26,000	2.2%	6.9%
40970 Social Security/Medicare	18,892	16,504	15,348	17,200	16,663	17,900	18,400	4.1%	7.0%
TOTAL PERSONNEL SERVICES	305,484	256,696	310,418	336,559	360,888	346,835	360,950	3.1%	7.2%
CONTRACT SERV/COMMODITIES					882,228				
41100 Maintenance-Vehicle	835	0	324	1,600	53	1,000	1,000	-37.5%	-37.5%
41200 Maintenance-Equip.	3,512	0	0	5,000	0	700	700	-86.0%	-86.0%
41300 Technology Services	1,989	2,305	2,598	2,500	2,493	2,622	2,753	4.9%	10.1%
41314 Other Profess. Serv.	21,598	6,029	24,048	25,000	40,627	25,000	25,000	0.0%	0.0%
41315 Engineering Serv.	0	1,615	4,900	9,000	0	0	0	-100.0%	-100.0%
41318 Contractual Labor	22,645	5,413	36,685	22,000	45,142	22,000	22,000	0.0%	0.0%
41490 Water Analysis	735	1,955	1,865	2,500	1,447	2,000	2,000	-20.0%	-20.0%
42400 Training/Education	72	653	0	500	0	500	500	0.0%	0.0%
42420 Uniforms/Clothing	208	371	411	400	421	350	350	-12.5%	-12.5%
42440 Dues	690	680	700	750	721	800	800	6.7%	6.7%
42450 Recruitment	0	0	0	0	0	0	0	0	0
43210 Telephone	2,484	340	906	920	908	930	930	1.1%	1.1%
43230 Electric	3,048	3,010	2,857	3,000	2,178	3,000	3,000	0.0%	0.0%
43300 Postage	7,335	6,059	4,098	6,200	3,440	4,000	4,000	-35.5%	-35.5%
43400 Printing/Publish.	2,445	2,654	4,200	5,200	1,379	5,880	5,880	13.1%	13.1%
43550 Office Supplies	52	0	189	400	39	400	400	0.0%	0.0%
43560 Gasoline & Oil	3,103	2,808	2,489	3,500	3,093	3,000	3,000	-14.3%	-14.3%
43575 Water Meters	12,214	7,049	3,537	10,000	2,348	5,000	5,000	-50.0%	-50.0%
43640 Maint. Supplies-Vehic.	1,683	379	2,064	2,800	4,824	2,800	2,800	0.0%	0.0%
43650 Maint. Supplies-Equip.	173	448	46	500	744	500	500	0.0%	0.0%
43670 Maint. Supplies-Util.	5,727	2,285	3,908	2,000	30,522	4,000	4,000	100.0%	100.0%
44100 Water Purchases	593,776	539,822	494,390	650,000	380,408	575,000	575,000	-11.5%	-11.5%
45900 Minor Equipment	83	72	0	100	554	100	100	0.0%	0.0%
46100 Miscellaneous Expense	0	0	0	0	0	0	0	0	0
41315 Engineering Services	0	0	0	0	0	34,000	34,000	0	0
TOTAL CONTRACT/COMMODO.	684,408	583,947	590,215	753,870	521,340	693,582	693,713	-8.0%	-8.0%

WATER FUND EXPENDITURE

046-800

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
OTHER (Debt: 900-									
41450 Bank Service Charges	500	250	0	1,200	0	500	500	-58.3%	-58.3%
47802 Bond Principal Payment	0	0	0	196,000	196,000	203,000	206,000	3.6%	5.1%
47807 2019 Bond Principal Payment	0	0	0	40,000	0	40,000	40,000	0.0%	0.0%
47805 2019 Bond Interest Payments	46,595	47,601	81,577	79,310	78,307	75,000	70,000	-5.4%	-11.7%
47801 2019 Bond Interest Payments	0	56,097	0	0	0	0	0	0	0
47803 Debt Issuance Expense	0	100,626	0	0	0	0	0	0	0
70000 Contingency	33,330	0	11,121	50,000	47,163	50,000	50,000	0.0%	0.0%
TOTAL OTHER	80,425	204,574	92,698	366,510	321,469	368,500	366,500	0.5%	0.0%
CAPITAL OUTLAY									
58250 Equipment	0	0	0	10,000	0	0	0	-100.0%	-100.0%
58300 Meter Auto Read System	16,136	521,261	414,656	50,000	50,000	0	0	-100.0%	-100.0%
55800 Water Tower Improve	0	0	0	0	0	0	0	0	0
49410 Vehicle	0	0	0	0	0	0	0	0	0
55810 Water Infrastructure	29,800	541,348	218,144	805,000	815,000	400,000	400,000	-50.3%	-50.3%
55810 Water Infrastructure Misc	1,596	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	47,532	1,062,609	632,799	865,000	865,000	400,000	400,000	-53.8%	-53.8%
FUND TOTAL EXPENSES	1,117,849	2,107,826	1,626,130	2,321,939	2,068,697	1,808,917	1,821,163	-22.1%	-21.6%
TRANSFERS-OUT									
71500 Vehicle Replace Transfer	15,000	0	0	15,000	15,000	15,000	15,000	0.0%	0.0%
TOTAL TRANSFERS-OUT	15,000	0	0	15,000	15,000	15,000	15,000	0.0%	0.0%
FUND TOTAL EXPENSES & TRANSFERS OUT	1,132,849	2,107,826	1,626,130	2,336,939	2,083,697	1,823,917	1,836,163	-22.0%	-21.4%

Police Pension Trust Fund

FIDUCIARY TRUST – Police Pension Fund



The Police Pension Fund is a trust fund, established by Illinois State Statutes and regulated by the Illinois Department of Insurance that provides for a retirement and disability program for sworn Village Police personnel. Administration of the fund is provided for by two members that are appointed by the Village President, two members elected from among the active sworn personnel, one elected pension beneficiary, and the Village Director of Finance as the Treasurer of the fund.

The revenues for this fund are provided by three main sources: 1) employee contributions which are 9.91% of base salary, 2) the property tax levy, and 3) interest income. The plan provides disability and retirement benefits to fourteen beneficiaries – eight retirees and five disability recipients. All of the retiree annuitants receive a 3% per year increase in their pension amount having attained age 55. One officer retired in December 2012 and another began receiving duty disability benefits in March 2013. There is one deferred annuitant. Fifteen (15) active patrol officers participate in this fund.

Below is a table of the Village contributions which consists primarily of property taxes with an additional \$5,500 from the state-shared personal property replacement tax. This table also shows the total covered payroll and employee contributions with percentage increases for the pension fund for the past 10 years with an estimate for FY2023 and FY2024. In addition to contributions to this Pension Trust, the Village is one of the few communities in Illinois where sworn patrol officers pay into the Old Age, Survivors, & Disability Income (6 .2%) of the FICA tax rate. Subsequently, the Village matches the FICA contributions for their salary (including overtime). In most Illinois communities, sworn police officers pay only the Medicare portion (1.45%) of the 7.65% FICA tax rate. The FICA contributions are not included in table below as these taxes are paid to Social Security and expensed in the Social Security Fund.

Fiscal Year Ending	Total Covered Payroll	Employee Contributions	Village Contributions/ Tax Extension	Village Cont. As % of Payroll	Total Net Plan Assets
2024	1,660,608	158,145	1,015,000	58	13,854,931
2023	1,596,738	150,614	927,685	54	12,260,452
2022	1,462,486	144,218	868,293	59.37	12,360,025
2021	1,480,943	149,875	748,075	50.51	13,197,350
2020	1,357,472	137,033	733,500	54.02	10,350,137
2019	1,312,651	157,311	714,202	54.41	10,484,236
2018	1,400,807	131,595	662,293	49.38	10,108,524
2017	1,359,990	134,775	656,725	49.9	9,519,974
2016	1,300,050	128,835	646,464	49.16	9,120,856
2015	1,225,500	121,447	609,883	48.74	8,944,168
2014	1,168,174	115,766	572,963	49	8,558,313
2013	1,181,110	117,048	554,148	46.9	7,697,491

1 The officers contribute 9.91% of their base salary.

POLICE PENSION FUND

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
REVENUES 62-40									
TAXES									
103-19000 Property Tax (Note 1)	708,477	725,835	740,968	849,850	851,772	927,685	1,015,000	19.4%	19%
203-20100 Pers Property Replace Tax	5,725	7,537	7,107	5,500	16,520	7,000	7,000	27.3%	27%
TOTAL TAXES	714,202	733,372	748,075	855,350	868,293	934,685	1,022,000	19.5%	19%
MISCELLANEOUS									
78000 Employee Contributions	157,311	137,033	149,875	152,000	144,218	152,000	157,000	3.3%	3%
75000 Interest Income-Short term	244,852	257,668	210,346	100	932,365	100	100	0.0%	0%
75100 Interest Income-Gov't Oblig	0	0	0	0	0	0	0	0	0
75120 Interest Income-Municipals	0	0	0	0	0	0	0	0	0
75150 Interest Income-Corp Bonds	0	0	0	0	0	0	0	0	0
75200 Interest/Dividends-Mutual	0	0	0	0	0	0	0	0	0
75300 Stock Dividends	0	0	0	0	0	0	0	0	0
37800 Unrealized Gain on Invest	83,267	-324,662	2,700,924	150,000	-1,688,588	100,000	100,000	-33.3%	-33%
75610 Gain On Sale of Invest	0	0	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	485,430	70,038	3,061,145	302,100	-612,005	252,100	257,100	-14.9%	-15%
TOTAL REVENUES	1,199,632	803,411	3,809,220	1,157,450	256,287	1,186,785	1,279,100	10.5%	5%

Note 1: Pension property tax is transferred from the General Fund.

EXPENDITURES 62-70

710-41314 Other Professional Services	3,905	4,120	4,213	5,000	4,528	5,000	5,000	0.0%	0%
710-41350 Legal Fees	1,350	2,178	3,898	5,000	4,992	5,500	5,500	10.0%	10%
710-41360 Investment Advisor Fees	19,328	26,590	30,147	33,000	33,837	33,000	33,000	0.0%	0%
710-41365 Investment Managemnt Fees	25,160	19,005	15,549	25,000	18,613	25,000	25,000	0.0%	0%
710-42400 Professional Development	500	0	1,455	1,500	1,010	1,500	1,500	0.0%	0%
710-42440 Dues	795	795	795	795	795	795	795	0.0%	0%
710-46500 Benefit Payments	770,846	882,497	903,472	910,000	969,606	1,065,000	1,100,000	20.9%	21%
710-46600 Contribution Refunds	0	0	0	0	0	0	0	0	0
710-46610 Service Credit Transfer	0	0	0	0	56,794	0	0	0	0
710-46700 Bank/Other Fees	132	303	382	400	360	400	400	0.0%	0%
710-46710 State Compliance Fees	1,905	2,022	2,097	2,100	2,070	2,100	2,100	0.0%	0%
710-46800 Loss on Sale of Investment	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	823,920	937,510	962,007	982,795	1,092,605	1,138,295	1,173,295	19.4%	19%

Lake Bluff Library Fund

Lake Bluff Library Fund

www.lakebluffLibrary.org



The Lake Bluff Public Library is located in the heart of the Village, offering the residents of Lake Bluff and surrounding areas a variety of materials and services. In addition to current materials and programs, the Library also offers public computers with Internet access. Wireless Internet is also available. The collection includes books and a variety of audio-visual materials, including DVDs, Blu-rays, and music. Audio books are available both on CD and via download. There are newspapers, magazines, and journals available in both print and online formats. Library patrons use the Library for education, entertainment, and inspiration. Community organizations make use of library meeting rooms; students

meet for solitary or group study; residents contribute to programs and displays.

The Library is renowned for its personable and helpful staff, individualized service, and engaging programs. Every Library user is welcomed as a friend and neighbor. Children and their caregivers enjoy a wide variety of programs for all ages. Imaginative Summer and Winter Reading Programs are offered for both children and adults. The wide variety of Adult Programs focus on book discussions, local interest, history, health, finance, and leisure pursuits. Our goal is to be central to the community's ever-changing needs and to offer a comfortable and inviting setting with access to information and materials for all. Available services include notarization, voter registration, and passport application processing.

The Library is a component unit of the Village of Lake Bluff but has a separately elected Board of Trustees. The Library operates in accordance with the Illinois Local Library Act, 75 ILCS 5/1-0.1 et seq. The powers and duties of the Board of Library Trustees are set forth in said Act and include "the exclusive control of the expenditure of all moneys collected for the Library and deposited to the credit of the Library fund" (75 ILCS 5/4-7(2)). Library taxes are levied by the Village in amounts determined by the Library Board and collected with other Village taxes (75 ILCS 5/3-5). The Library Board meets monthly at 7:00pm on the third Tuesday of each month. Meetings are open to the public in accordance with the Open Meetings Act.

The Friends of the Library is an independent non-profit organization that raises funds and sponsors events for the Library. Entertaining and informative events are being planned for the coming year to continue advocacy and support of the Library. Membership is open to the public. New Friends are always welcome. Founded in 2019, the Lake Bluff Public Library Foundation is a not for profit organization dedicated to raising funds specifically for the renovation and expansion of the Library.

FY2021-2022 Accomplishments

- Ongoing intergovernmental agreements with School Districts 115 and 65 provided service to nonresident Lake Bluff youth attending D65 and D115 schools;
- Construction on the Carole S. and Alfred Stroh Reading Room was largely completed;
- Overdue fines were eliminated, to encourage patronage;
- The seed library was reopened thanks to the local sponsorship of Davey Tree Experts 7 Company;
- The Kiwanis Club of Lake Bluff and Lake Forest donation of \$14,000 to provide for expanded tech offerings in the Children's Department, including the STEAM kits and tablets;
- Participated in the September 2021 125 Birthday Bash with the Village Park District, School District and corporate sponsors. games, giveaways, and a Block-Party at Blair Park;
- Began offering license plate renewals to generate additional revenue;
- Continued community outreach programs with the Lake Forest Library for a third year of Read Between the Ravines two community book read, offering an opportunity for patrons to donate gifts for kids in need through Fill a Heart 4 Kids, continued maintaining a Little Free Library in partnership with the Park District; and Digital magazines can be borrowed through Overdrive/Libby;
- Repaved the parking lot;

FY2023-2024 Goals and Needs

- Complete a search for a new Library Director after long time Director Bailey announced his leave effective July 2022.
- Participate in the September 2023 128 Birthday Bash with the Village Park District, School District and corporate sponsors. games, giveaways, and a Block-Party at Blair Park in September;
- Review and update Library Policies regarding public comment, suspension and meeting rooms;
- Explore new audiobook offerings for adults;
- Coordinate the opening of the Stroh Room;
- Evaluate staffing model and explore viable, cost-effective and sustainable solutions for providing the highest level of service to the Lake Bluff community.

The main Library building is nearing 50 years in age, and the Wood Building Annex is now 19 years old. While the roof was replaced in 2018 and HVAC replacement is still 5-10 years away, regular ongoing work is essential for the health of the building.

Library Personnel

POSITION TITLE	FY 2021-2022		FY2023-24
	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized
Library Director	1	1	1
Department Heads	4	4	4
Library Associate	3.25	3.72	3.75
Library Assistant	3.75	3.42	3.50
Library Technical Assistant	.00	.00	.00
Shelver	.50	.25	.50
FULL TIME EQUIVALENT	12.50	12.50	12.75

**LAKE BLUFF PUBLIC LIBRARY
GENERAL FUND - REVENUES**

080-300-

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
TAXES									
30000 Property Taxes	919,784	962,776	982,713	1,014,510	1,016,815	1,032,715	1,063,700	4.8%	5%
TOTAL TAXES	919,784	962,776	982,713	1,014,510	1,016,815	1,032,715	1,063,700	4.8%	5%
FINES & FORFEITURES									
35700 Fines	9,928	7,474	1,094	1,000	2,744	1,000	1,000	0.0%	0%
TOTAL FINES & FORFEITURES	9,928	7,474	1,094	1,000	2,744	1,000	1,000	0.0%	0%
CHARGE FOR SERVICES									
34235 Photocopy Charges	2,215	1,865	219	2,100	1,719	2,000	2,000	-4.8%	-5%
34260 Passport Fees	7,770	9,205	0	7,000	20,803	15,000	15,000	114.3%	114%
34250 Non-Resident Fees	5,915	5,729	3,986	5,000	6,863	6,000	6,000	20.0%	20%
TOTAL CHARGE FOR SERVICES	15,900	16,799	4,205	14,100	29,385	23,000	23,000	63.1%	63%
OTHER									
37020 District 65+115 Agreements	1,500	1,513	1,500	1,550	1,550	1,550	1,550	0.0%	0%
37000 Village Contribution	17,535	9,184	9,521	9,200	9,412	10,233	10,609	15.3%	15%
38310 Vliet Operating Cost Contrib	790	400	0	780	1,180	790	790	1.3%	1%
37500 Interest Income	13,236	8,425	745	3,000	473	250	250	-91.7%	-92%
38800 Naperville/Impact Fees	0	0	6,478	0	2,159	0	0	0	0
38900 License Renewals	0	0	0	2,000	103	1,000	1,000	-50.0%	-50%
38900 Miscellaneous Income	1,622	2,666	87	1,000	24,931	25,000	25,000	2400.0%	2400%
TOTAL OTHER	33,184	22,187	18,332	17,530	39,808	38,823	39,199	123.6%	124%
TOTAL REVENUES	978,795	1,009,236	1,006,344	1,047,140	1,088,753	1,095,538	1,126,899	7.6%	8%
FUND BALANCE RESERVES	59,000	34,000	34,000	20,000	0	16,000	20,000	0.0%	0%
LIBRARY FUND REVENUE	1,037,795	1,043,236	1,040,344	1,067,140	1,088,753	1,111,538	1,146,899	7.5%	0

**LAKE BLUFF PUBLIC LIBRARY
GENERAL FUND - EXPENDITURES**

080-603-

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
PERSONNEL SERVICES									
40025 Librarian Salaries	228,024	190,764	147,535	152,000	151,645	210,000	210,000	38.2%	38%
40030 Staff Salaries	271,063	318,338	341,692	372,000	395,269	368,000	368,000	-1.1%	-1%
40400 Medical Insurance	76,660	106,170	106,688	95,000	112,588	86,000	86,000	-9.5%	-9%
40900 Other Employee Benefit	175	0	225	250	0	250	250	0.0%	0%
40980 IL Municipal Retire Fund	33,476	34,990	41,290	39,000	30,561	31,000	31,000	-20.5%	-21%
40970 Social Security	37,552	38,379	35,978	38,000	41,775	40,000	40,000	5.3%	5%
TOTAL PERSONNEL SERVICES	646,949	688,641	673,408	696,250	731,838	735,250	735,250	5.6%	6%
CONTRACT. SERVICES/COMMODITIES									
41000 Building Maintenance	49,944	34,866	32,945	32,000	33,536	34,000	34,000	6.3%	6%
41020 Elevator Maintenance	1,293	948	318	2,000	1,198	1,500	1,500	-25.0%	-25%
41050 Grounds Maintenance	7,391	6,006	7,531	6,500	7,140	6,500	6,500	0.0%	0%
41313 Copier Maintenance	3,656	3,125	1,897	4,000	3,604	4,000	4,000	0.0%	0%
41314 Other Professional Service	13,899	15,348	7,556	5,000	15,720	10,000	10,000	100.0%	100%
41300 Computer Services	12,520	13,740	13,390	13,000	14,690	14,000	14,000	7.7%	8%
41345 Marketing	0	0	0	0	0	500	500	0	0
41350 Legal & Accounting	1,470	1,995	1,463	2,000	3,263	1,500	1,500	-25.0%	-25%
42400 Professional Development	1,210	1,700	0	3,000	120	3,000	3,000	0.0%	0%
42440 Dues	2,088	2,041	1,445	2,500	1,616	2,500	2,500	0.0%	0%
43230 Utilities	12,036	13,592	11,621	14,000	8,624	10,000	10,000	-28.6%	-29%
43300 Postage	1,926	3,080	1,772	3,500	5,995	5,000	5,000	42.9%	43%
43410 Printing/E-Newsletter	7,641	7,680	5,340	10,000	8,891	10,000	10,000	0.0%	0%
43550 Office Supplies	6,044	6,893	9,336	6,000	7,892	7,000	7,000	16.7%	17%
43660 Building & Grounds Supplies	1,483	1,485	594	2,000	2,059	1,500	1,500	-25.0%	-25%
43668 Technical Services Supplies	4,823	3,992	4,183	5,000	4,977	5,500	5,500	10.0%	10%
43700 Hospitality Program Supplies	315	421	210	500	479	500	500	0.0%	0%
43730 Outreach Supplies	997	4,290	2,567	5,000	4,775	5,500	5,500	10.0%	10%
43710 Adult Program Supplies	5,358	4,049	7,158	7,000	7,550	8,000	8,000	14.3%	14%
43720 Juvenile Program Supplies	6,230	5,718	5,125	7,000	6,668	7,000	7,000	0.0%	0%
43740 Teen Program Supplies	1,179	1,009	497	1,250	765	1,250	1,250	0.0%	0%
45000 Adult Nonfiction	17,532	12,158	12,714	17,000	16,507	17,000	17,000	0.0%	0%
45100 Adult Fiction	15,095	12,527	14,415	15,500	15,275	15,500	15,500	0.0%	0%
45110 Adult Large Print	508	365	531	600	608	600	600	0.0%	0%
45200 Adult Audio-Visual	13,605	11,332	11,374	15,500	12,454	15,500	15,500	0.0%	0%
45220 Adult E-Reference	15,992	17,858	17,072	19,500	17,094	20,000	20,000	2.6%	3%
45400 Juvenile Non-fiction	8,039	9,968	9,065	11,500	9,783	12,000	12,000	4.3%	4%
45410 Picture Books, Readers	3,797	4,347	7,506	6,000	7,441	8,000	8,000	33.3%	33%
45420 Juvenile Fiction	9,183	5,824	6,288	7,750	8,314	8,000	8,000	3.2%	3%
45430 Juvenile Audio-Visual	2,202	2,214	2,568	4,000	3,141	3,000	3,000	-25.0%	-25%
45440 Juvenile eReference	189	399	1,835	4,250	1,835	2,000	2,000	-52.9%	-53%
45445 Juvenile Kits	0	0	0	0	0	3,000	3,000	0	0
45460 Ebooks	13,004	15,492	17,997	17,000	16,941	19,000	19,000	11.8%	12%
45470 Graphic Novels	481	343	315	750	822	750	750	0.0%	0%
45450 Teen Books	2,651	1,961	2,031	2,500	2,221	2,500	2,500	0.0%	0%
45500 Periodicals	7,152	7,103	4,098	6,750	6,820	6,750	6,750	0.0%	0%
45510 Video Games	3,443	2,904	3,176	3,500	3,438	3,500	3,500	0.0%	0%
45520 Hot Picks	1,372	1,136	231	2,000	769	2,000	2,000	0.0%	0%
45600 Public & Staff PC Software	4,287	6,688	9,408	12,000	9,042	10,750	10,750	-10.4%	-10%
45610 Library Automation Software	21,532	21,532	21,950	22,000	21,950	22,000	22,000	0.0%	0%
46100 Miscellaneous Expenditure	2,469	765	607	1,000	414	1,000	1,000	0.0%	0%
TOTAL CONTRACT/COMMOD.	284,032	266,894	258,129	300,350	294,430	311,600	311,600	3.7%	4%

**LAKE BLUFF PUBLIC LIBRARY
GENERAL FUND - EXPENDITURES**

080-603-

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22 - FY 24
CAPITAL OUTLAY									
50100 Library Furnishings	1,954	44	3,175	1,000	1,189	5,000	5,000	400.0%	400%
51200 Exterior Bldg Improvements	291,168	0	0	20,000	20,723	6,000	6,000	-70.0%	-70%
58100 Computer Equipment	259	25,179	38,344	1,000	317	19,000	19,000	1800.0%	1800%
58270 Library Equipment	230	0	0	7,000	282	1,000	1,000	-85.7%	-86%
71000 Transfer to Reserve	0	0	0	20,000	0	16,000	20,000	0.0%	0%
70000 Contingency	0	0	0	1,540	0	1,688	29,049	1786.3%	1786%
TOTAL CAPITAL OUTLAY	293,610	25,224	41,519	50,540	22,511	48,688	80,049	58.4%	58%
Transfer to Reserve									
LIBRARY TOTAL	1,224,592	980,759	973,056	1,047,140	1,048,779	1,095,538	1,126,899	7.6%	8%

LAKE BLUFF PUBLIC LIBRARY - GRANTS & GIFTS FUND - REVENUES & EXPENDITURES

CODE/LINE ITEM	ACTUAL FY 18/19	ACTUAL FY 19/20	ACTUAL FY 20/21	BUDGET FY 21/22	PROJECTED YEAR END FY 21/22	REQUESTED BUDGET FY 22/23	REQUESTED BUDGET FY 23/24	% CHANGE BUDGET FY 22 - FY 23	% CHANGE BUDGET FY 22- FY 24
REVENUES 82-40-603									
GRANTS									
36,263 Per Capita Grant	0	0	0	1,000	0	1,000	1,000	0.0%	0%
36,200 Miscellaneous Grants	7,153	7,152	1,288	7,153	8,284	8,440	8,440	18.0%	18%
TOTAL GRANTS	7,153	7,152	1,288	8,153	8,284	9,440	9,440	15.8%	16%
DONATIONS									
38300 Unrestricted Donations	0	0	0	15,000	660	15,000	15,000	0.0%	0%
38315 Restricted Donations	0	0	0	2,000	688	2,000	2,000	0.0%	0%
TOTAL DONATIONS	0	0	0	17,000	1,348	17,000	17,000	0.0%	0%
75000 Interest Earnings	0	0	0	0	0	0	0	0	0
TOTAL FUND REVENUES	7,153	7,152	1,288	25,153	9,632	26,440	26,440	5.1%	5%

EXPENDITURES 82-60-001**OTHER/GRANT PROGRAMS**

44810 Per Capita Grant Expend	4,443	5,367	0	7,153	2,162	8,440	8,440	18.0%	18%
44825 Misc Grant Expenditures	0	0	0	1,000	0	1,000	1,000	0.0%	0%
99999 Use of Unrestrict Donati	16,982	25,946	7,775	17,000	10,080	17,000	17,000	0.0%	0%
	21,426	31,313	7,775	25,153	12,242	26,440	26,440	5.1%	5%
TOTAL EXPENDITURES	21,426	31,313	7,775	25,153	12,242	26,440	26,440	5.1%	5%

Multi-Year Personnel Positions

PERSONNEL PROJECTIONS FY23-24 Budget

	FY2016-17	FY2017-18	FY2018-19	FY2019-20	FY20-21	FY2021-22	FY2022-23	FY2023-24
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected

FULL TIME POSITIONS

Village Administrator	1	1	1	1	1	1	1	1
Assistant to Administrator	1	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1
Village Engineer	1	1	1	1	1	1	1	1
Building Code Supervisor	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1
Assistant Director of Finance	1	1	1	1	1			
Finance Clerk	2	2	2	2	2	2	2	2
Police Chief	1	1	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1	1	1
Sergeants	3	3	3	3	3	3	3	3
Patrol Officers	10	10	10	10	10	10	10	10
Dispatchers	0	0	0	0	0	0	0	0
Records Clerks	2	2	2	2	2	2	2	2
Fire Exec Asst.	1	1	1	1	1	1	1	1
Pub Works Superintendent	1	1	1	1	1	1	1	1
Maintenanceman II & I	5	5	5	5	5	5	5	5
Water Technician	1	1	1	1	1	1	1	1
Chief Mechanic	1	1	1	1	1	1	1	1
Total Village Full Time	35	35	35	35	35	34	34	34

PART TIME/SEASONAL

Administrative Intern	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Building Inspector	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Records Clerk	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Crossing Guards	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Public Wrks Facility Monitor	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Seasonal Maintenance	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Total Part-time FTE	4.55	4.55	4.55	4.55	4.55	4.55	4.55	4.55

ON-CALL POSITIONS

Fire Chief	1	1	1	1	1	1	1	1
Volunteer Firefighters	50	50	50	50	50	50	50	50
Fire Inspector	1	1	1	1	1	1	1	1
Total On-Call	52	52	52	52	52	52	52	52

LIBRARY POSITIONS

Library Director	1	1	1	1	1	1	1	1
Department Heads	3	3	3	3	3	3	3	3
Youth Services Librarian	0	0	0	0	0	0	0	0
Library Associate	5	5	5	5	5	5	5	5
Library Assistant	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Shelver	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total Library Personnel	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75

Governmental Accounting Budgetary Policies & Procedures

SUMMARY OF SIGNIFICANT ACCOUNTING & BUDGET POLICIES

I. Accounting Entity and Policies

The Village of Lake Bluff, Illinois corporate authorities adopted a “Budgetary and Financial Policies” document on April 23, 2012 which sets forth the basic framework for the overall fiscal management of the Village. The accounting policies conform to generally accepted accounting principles as applicable to governmental units. The guiding principle of budgetary policy is to achieve structural balance between revenues and expenditures to ensure that desired service levels are provided on a sustainable basis. The following is a summary of the more significant budgetary policies and information on governmental accounting and the reporting entity.

A. Budget Reporting Entity and Services

The Village adheres to a comprehensive budget format, utilizing a line item budget with the inclusion of performance measurement and productivity indicators wherever possible. A cash basis budget is adopted each year for all funds of the Village with the exception of inactive Special Revenue or Capital Projects Funds. Budgets have been adopted for the General, Special Revenue, Debt Service, Water, Vehicle Replacement, and Pension Trust Funds, and the *Lake Bluff Public Library*. Budgets have not been adopted for the Signe Court SSA Capital Improvement Fund, SSA Debt Fund, and the Train Station Wreath Fund.

B. Basis of Presentation - Fund Accounting & Budgeting

The accounts of the Village are organized on the basis of funds, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and are accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Revenue accounts are categorized by taxes, licenses and permits, charge for services, fines, miscellaneous, and inter-fund transfers. Expenditure accounts are categorized by personnel services, commodities/contractual services, pension costs, debt, capital expenditures, and inter-fund transfers-out. The budget also shows expenditures by one of three main activities: Administration, Public Safety, or Public Works.

Village Governmental Funds

1. **General Fund:** The General Fund is the main operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.
2. **Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. The Village has 5 Special Revenue Funds: Enhanced 911, Motor Fuel Tax, Illinois Municipal Retirement, Social Security, and the Special Fire Tax Funds.
3. **Debt Service Funds:** Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Village of Lake Bluff has the 2006/2012 G.O. Refunding Debt Fund and the SSA Debt Service Fund. These do not have budgets because the bonds have matured.
4. **Capital Projects Funds:** Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds). In addition, capital projects funds are used when a capital acquisition is financed by several funds or over several accounting

periods. The Village has these 3 capital projects funds: Vehicle/Equipment Replacement, Redevelopment.

Proprietary Funds

1. Water Enterprise Fund: Enterprise Funds are used to account for operations 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 the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or 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. The Water Fund is the Village's only Enterprise Fund.

Fiduciary Funds

1. Police Pension Trust Fund: Trust Funds are used to account for assets held by the Village in a trustee capacity – in this case for the eligible police officer's retirement and disability pensions. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. The Police Pension Fund is the only Trust Fund within the Village.

The following is a listing of Funds as included in the Annual Comprehensive Financial Report (ACFR)

Number	Fund Name	Budgeted	ACFR Fund Type	Major/Non-Major
001	GENERAL FUND	Yes	General	Major
007	ILL MUNICIPAL RETIREMENT FUND	Yes	Special Revenue	Non-Major
010	FOREIGN FIRE TAX FUND	Yes	Special Revenue	Non-Major
014	SOCIAL SECURITY FUND	Yes	Special Revenue	Non-Major
029	MOTOR FUEL TAX FUND	Yes	Special Revenue	Non-Major
032	EMERGENCY 911 SURCHARGE	Yes	Special Revenue	Non-Major
038	SPECIAL SERVICE AREA BONDS	No	Debt Service	Non-Major
040	CAPITAL PROJECTS FUND	Yes	Capital Projects Fund	Non-Major
043	REDEVELOPMENT PROGRAM FUND	No	Capital Projects Fund	Non-Major
045	VEHICLE/EQUIP REPLACEMENT FUND	Yes	Capital Projects Fund	Non-Major
046	WATER FUND	Yes	Enterprise	Major
062	POLICE PENSION FUND	Yes	Fiduciary Fund - Pension Trust	Non-Major
080	LAKE BLUFF PUBLIC LIBRARY	Yes	General	Major
082	LIBRARY GRANTS & GIFTS FUND	Yes	General	Major

C. Basis of Accounting and Budgeting

Basis of accounting refers to when the revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of budgeting refers to when the revenues and expenditures or expenses are recognized and reported in the annual budget. There are some differences from the basis of accounting and the basis of budgeting.

All *Governmental Funds* are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Village's share of State-assessed income taxes, gross receipts, and sales taxes are considered "measurable" when in the hands of the intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Property tax monies are considered revenue for budgetary purposes in the year collected. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

All *Proprietary Funds and Pension Trust Funds* are accounted for using the accrual basis of accounting except for budgeting purposes. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled water utility receivables are recorded at year end in the Water Fund. However, the Water Fund budget includes capital improvements and equipment as expenses. For accounting purposes capital improvements in excess of \$10,000 are capitalized as assets on the balance sheet and are not expensed. The Village does not budget for depreciation expense. Further, the annual debt principal payment is shown as an expense in the Water Fund budget.

Property tax revenue in the Police Pension Fund is considered revenue in the General Fund and a transfer from the General to the Police Pension Fund. Appreciation in the value of investments are not budgeted.

II. Budgetary Policies and Procedures

I. Significant Budget Policies

- * The budget is prepared on a **basis** consistent with generally accepted accounting principles (GAAP), except where noted above. Budget appropriations lapse at year end and encumbrance accounting is not used by the Village; therefore, expenditures that are not substantially incurred by the end of the fiscal year must be re-appropriated in the next fiscal year budget.
- * The General **fund balance reserve** is targeted to be 50% of expenditures (increased from 30% in March 2015) excluding contingency and capital amounts. The Special Revenue Fund balances are targeted to be at a level consistent with future expenditure expectations with a minimal (5-10% of expenditures) contingency reserve. The Water Fund has a reserve policy of 25% of the operating expenditures plus 3 years of depreciation expense. The Library fund balance reserve is set by the separate Library Board.
- * Expenditures may not legally exceed the total budgeted amounts at the fund level. The Village Administrator is authorized to transfer budgeted amounts between departments within any fund; however, expenditures in excess of the budgeted amounts at the fund level must be approved by the Village Board of Trustees. The budget can be **amended** by the Village Board by a two-thirds majority of the corporate authorities, but no revision of the budget shall be made increasing the budget in the event that funds are not available.
- * The Village's General and Water Funds have a **contingency budget** amount as authorized by state law that allows for an amount not to exceed 10% of the total budget, less the amount set aside for contingency purposes, which monies may be spent for unanticipated expenditures upon a majority vote of the corporate authorities then holding office.
- * The Village defines a **balanced budget** when the budgeted expenditures, including transfers-out, do not exceed the projected revenue sources including the use of excess reserves.

II. Procedures

The Village Board of Trustees follows these procedures in establishing the budgetary data contained herein:

1. The Finance Director prepares an estimate of beginning fund balances and revenue projections for the budget year.
2. The Finance Committee, comprised of three Board members, reviews the revenue projections and multi-year fund balance projections.
3. The Village Administrator and Finance Director discuss and develop a strategy for the upcoming budget year and provide Department Heads with guidelines for and procedures for preparing their budget request.
4. Department Heads present budget requests to Village Administrator and Finance Director. Individual department meetings are held for Department Heads and Supervisors to provide additional information regarding requests. All budget requests are compiled into a preliminary budget.
5. The Village Administrator, as the Budget Officer, makes recommendations to the Finance Committee regarding public works improvements, requests for additional personnel, and new program initiatives as recommended by the Village Administrator (Budget Officer).
6. The Finance Committee holds a series of meetings, typically attended by other Village Board Trustees, on the preliminary budget.
7. The Tentative Budget is prepared following the Finance Committee's discussions.
8. No later than the first Village Board meeting in April, the Village Administrator, as Budget Officer, submits to the Board of Trustees the tentative budget for the fiscal year commencing on May 1st.

The budget includes projected revenues and fund balances/working cash balances, proposed expenditures and interfund transfers.

9. The Village makes the tentative budget available for public inspection for at least 10 days prior to the passage of the budget. Not less than one week after the tentative budget is made available to the public, a **public hearing** is noticed in the local paper and conducted to obtain taxpayer comments. The tentative budget was available on March 3, 2022 on the Village's website as well as at the Village Hall, the Public Safety Building, and the Lake Bluff Public Library and a public hearing will be held on March 28, 2022.
10. The budget ordinance is anticipated to be legally enacted on March 28, 2022 through action of the Village Board of Trustees. The final approved document is available on the website at www.lakebluff.org.
11. The approved FY2023-24 Annual Budget document will be submitted to Government Finance Director's Association for consideration of the Distinguished Budget Presentation Award.

III. Financial and Debt Policies

Below is a list of some of the more significant financial policies discussed in the Village's "Budgetary and Financial Policies" document.

1. The Village will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Illinois, and Generally Accepted Accounting Principles (GAAP), for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB);
2. The Village will invest all funds pursuant to the Investment Policy;
3. The Village will maintain a diversified and stable revenue structure to protect it from economic downturns by balancing taxes, user fees, and other revenue sources proportionally;
4. Pursuant to Resolution #2005-05, the Village will levy a property tax that complies with the Property Tax Limitation Act;
5. User charges and fees will be established at a level related to the full cost of providing the service and will be reviewed annually to consider market rates and charges levied by other public and private organizations for similar services;
6. Revenues will be collected pursuant to the Accounts Receivable Policy;
7. A reputable audit firm will be engaged to perform an annual independent audit and auditors will be rotated every six years unless extenuating circumstances allow for up to another two years engagement;
8. The Village will produce an annual financial reports in accordance with Generally Accepted Accounting Principles as outlined by the Governmental Accounting Standards Board (GASB);
9. The multi-year plan for capital improvements and equipment will be updated annually;
10. The Village will maintain its physical assets at a level adequate to protect the Village's capital investment and minimize future maintenance and replacement costs;
11. The Official Compensation Plan will be reviewed annually;
12. Cash flow shall be maintained at a level to avoid use of short term debt;
13. General obligation debt shall be no more than 5% of the equalized assessed property values and annual general obligation debt payments shall not exceed 10% of general fund revenues.



FY 2023-24 BIENNIAL BUDGET TIMETABLE

November 12, 2021	Budget Worksheets available in BSA
December 3, 2021	Finance Director prepares personnel expenditures and Special Revenue, & Pension Fund budgets.
December 8, 2021	Departmental budget requests, goals and objectives, and personnel & capital projections returned to Finance
December 9-14, 2021	Finance Director assembles preliminary department budgets
December 15-21, 2021	Departmental Budget Discussions
January 10, 2022	Finance Committee Meeting Review General Fund Operating Budget Review Schedule CIP Overview Review Multi-Year Capital Equipment – All Funds Review Multi-Year Capital Projects
January 24, 2022 Monday 5:30 PM	Finance Committee Meeting
February 14, 2022 Monday 5:30 PM	Finance Committee Meeting Review Comprehensive Fee Schedule Review Water Operating Budget & Rate Schedules Pay Plan
February 28, 2022	<i>Tentative</i> budget delivered to Board members
February 28, 2022	Publication of public hearing notice (must be published <14 days >1 week before hearing)
February 28, 2022	Tentative budget available for public inspection (10 days prior to passage)
March 14, 2022	Public Hearing on Proposed Tentative Budget First Reading of Tentative Biennial Budget and Board Discussion
March 28, 2022	Village Board Discussion and Final adoption of Budget Ordinance

By law the Budget must be approved before May 1, 2022.

ORDINANCE NO. 2022-12

**AN ORDINANCE ADOPTING THE BIENNIAL BUDGET FOR THE VILLAGE OF LAKE
BLUFF FOR THE FISCAL YEAR COMMENCING MAY 1, 2022 AND
ENDING APRIL 30, 2024**

Passed by the Board of Trustees, March 28, 2022

Printed and Published, March 29, 2022

Printed and Published in Pamphlet Form
by Authority of the
President and Board of Trustees

VILLAGE OF LAKE BLUFF
LAKE COUNTY, ILLINOIS

I hereby certify that this document
was properly published on the date
stated above.



Village Clerk

ORDINANCE NO. 2022-12

**AN ORDINANCE ADOPTING THE BIENNIAL BUDGET FOR
THE VILLAGE OF LAKE BLUFF FOR THE FISCAL YEARS
COMMENCING MAY 1, 2022 AND ENDING APRIL 30, 2024**

WHEREAS, the Village of Lake Bluff has placed on file its proposed Tentative Biennial Budget and has made such Tentative Biennial Budget conveniently available for public inspection at least 10 days prior to the passage of the Biennial Budget; and,

WHEREAS, said Village of Lake Bluff held a public hearing on March 14, 2022 and complied with the provisions of Section 8-2-9.9 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.9 (1996) in the matter of its Biennial Budget for the fiscal years commencing May 1, 2022 and ending April 30, 2024.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND THE BOARD OF TRUSTEES OF THE VILLAGE OF LAKE BLUFF, LAKE COUNTY, ILLINOIS, as follows:

SECTION 1. **BUDGET ADOPTED.**

The Biennial Budget with expenditures in the sum of fifteen million, six hundred fifty-seven thousand, nine dollars and 00/100's (\$15,657,009) be and the same is hereby adopted as the Biennial Budget for the Village of Lake Bluff for the year commencing May 1, 2022 and ending April 30, 2023. The Biennial Budget with expenditures in the sum of seventeen million, three hundred twenty-six thousand, seven hundred twelve dollars and 00/100's (\$17,326,712) be and the same is hereby adopted as the Biennial Budget for the Village of Lake Bluff for the year commencing May 1, 2023 and ending April 30, 2024. The Village Administrator is authorized to transfer amounts between line items and departments within the same fund.

SECTION 2. **INTERFUND TRANSFERS.**

Interfund transfers between Village funds, as specified in the Biennial Budget, in the sum of two million, five hundred fifty five thousand and 00/100's dollars (\$2,555,000) for the fiscal year commencing May 1, 2022 and ending April 30, 2023 and Interfund transfers between Village funds, as specified in the Biennial Budget, in the sum of two million, one hundred forty seven thousand and 00/100's dollars (\$2,147,000) for the fiscal year commencing May 1, 2023 and ending April 30, 2024 are hereby approved and incorporated into the Biennial Budget.

SECTION 3. **EFFECTIVE DATE.**

That this Ordinance shall be in full force and effect from and after its passage, approval, and publication as provided by law and shall be published in pamphlet form.

PASSED this 28th day of March 2022, by vote of the Board of Trustees of the Village of Lake Bluff, as follows:

AYES: (6) Rider, Ankenman, Briand, Fisher, Markee, Rappin

NAYS: (0)

ABSENT: (0)

APPROVED this 28th day of March 2022.



Village President

ATTEST:



Village Clerk

FIRST READING: March 14, 2022

SECOND READING: March 28, 2022

PASSED: March 28, 2022

APPROVED: March 28, 2022

PUBLISHED IN PAMPHLET FORM: March 29, 2022

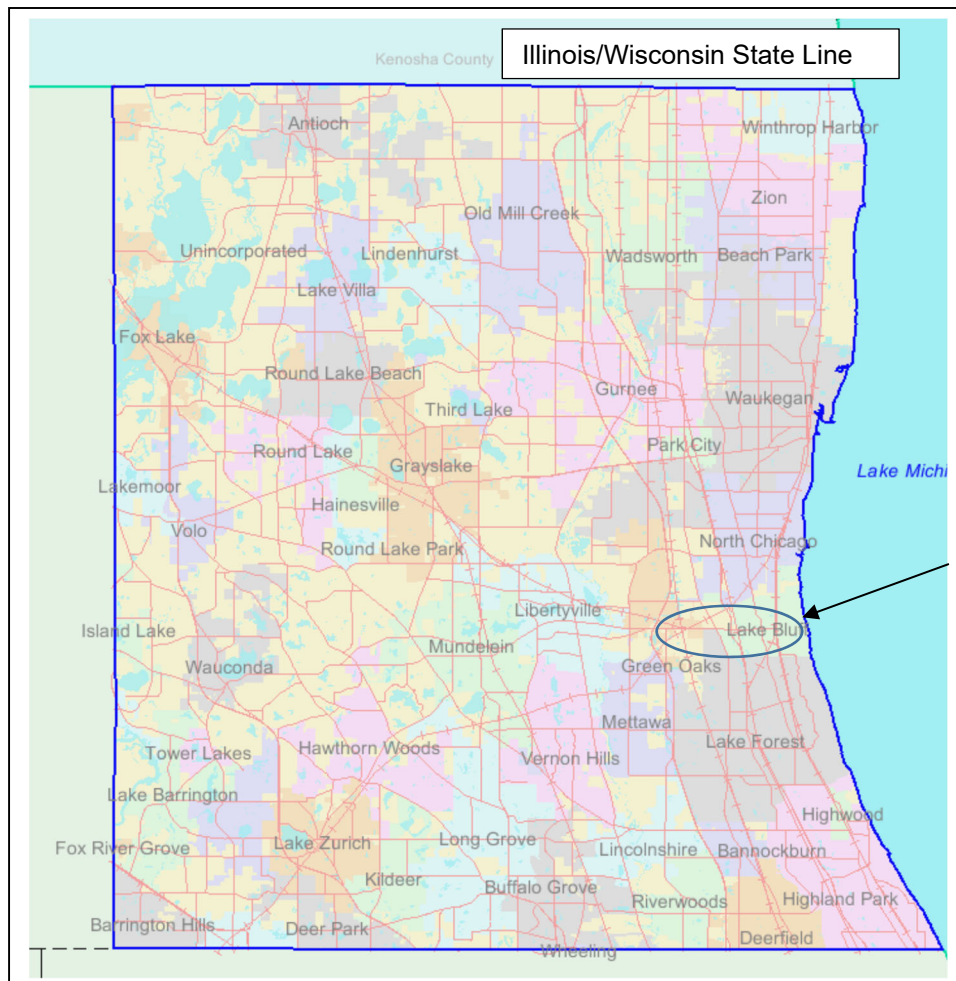
DEMOGRAPHICS

LOCATION

Lake Bluff is located 35 miles north of the City of Chicago, Illinois. Lake Bluff is the furthest north of the string of eight affluent communities all fronting on Lake Michigan and known collectively as Chicago's "North Shore". The municipal boundaries of Lake Bluff are The City of Lake Forest to the south, The Village of Green Oaks and the "Knollwood" unincorporated area to the west, the Great Lakes Naval Training Center to the north, and Lake Michigan to the east. The Village is fully located within Lake County, Illinois.

While driving time from Lake Bluff to Chicago's Loop averages 55 minutes, residents can commute to downtown Milwaukee, Wisconsin in just slightly more than an hour. Lake Bluff is conveniently located within 35 minutes of O'Hare International Airport and many travelers avail themselves of Mitchell Airport in Milwaukee or Midway Airport in Chicago which are both about a 60 minute drive.

A map of the Lake County area is below, with Lake Bluff highlighted. Lake County's northern boundary is the Illinois/Wisconsin state line. The southern boundary is Cook County, including the City of Chicago.



TRANSPORTATION

Lake Bluff is served by the Union Pacific (previously the Chicago & Northwestern) commuter rail service which provides daily service from Chicago, Illinois to Kenosha, Wisconsin. Interstate highway access is via Illinois Route 41 which runs through the west side of the Village and Interstate 294 which is 5 miles directly west of Lake Bluff's boundaries. In addition to Route 41, Green Bay and Sheridan Roads are the other two major north/south arterials. Route 176 (Rockland Road) is the Village's major east/west thoroughway.

EDUCATION

School District 65 is the public body responsible for elementary education. The district maintains two buildings, an Elementary School and the Middle School. The Community High School District 115 is located in neighboring Lake Forest. Along with the public education system, there are several private schools located in Lake Bluff and Lake Forest, including Forest Bluff Montessori School, Montessori School of Lake Forest, School of St. Mary, Lake Forest Country Day School, Lake Forest Academy, and Woodlands Academy as well as several pre-schools.

Students wishing to obtain an undergraduate degree can attend Lake Forest College, a private college in Lake Forest, or they can attend the publicly funded junior college, the College of Lake County, which is located within 15 miles of Lake Bluff. Those students desiring to pursue an advanced degree can apply to the Lake Forest Graduate School of Management which has campuses in Lake Forest, downtown Chicago and two suburban locations.

PARK DISTRICT

The Lake Bluff Park District was established as a separate taxing agency in 1925 for the purpose of providing and maintaining parks, recreational facilities, and programs for the residents of the District. The Park District provides a public 18-hole championship golf course with clubhouse services and a driving range. The Park District has an Olympic size outdoor swimming pool with an adjacent tot pool and fitness center. The District maintains a supervised Lake Michigan beach during the summer months and offers a variety of programs for children and adults all year long.

COMMUNITY FACILITIES

Located within 5 miles of Lake Bluff is Northwestern Lake Forest Hospital, is recognized by the Joint Commission on Accreditation of Healthcare Organization. The hospital is part of the Lake Forest Hospital Foundation which also includes the Dearhaven Child Care Center, the Lake Forest Health & Fitness Institute, and the Westmoreland Nursing Center. The Lake Forest/Lake Bluff Senior Center offers a diverse program of activities and access to various social services to senior citizens residing in the local communities. Lake Bluff and Lake Forest merged their respective Chambers of Commerce into one organization to represent the business and civic interests of both communities. In addition to these facilities, there are numerous religious, social, and civic organizations in the community.

SPECIAL EVENTS

The Village is known in the area for its creative and well attended (about 20,000 attendees) 4th of July parade which has been coordinated by a group of local volunteers (originally this event was coordinated by the American Legion for over 25 years). Each June through October the Village sponsors a Farmer's Market on the Village Green every Friday morning from 7:00 until noon. This successful event has now become a tradition in the community for 20 years. In 2012 the Village hosted the first Bicycle Criterium in conjunction with a Community Block Party. This successful event is held every year. The Village supports events coordinated by residents that promote the community businesses and allow for resident interaction.

CLIMATE

Being in the great lakes region, Chicago experiences average snowfalls of 37" during the months from November-March. Being along the shores of Lake Michigan, temperatures in Lake Bluff are slightly milder in the winter and cooler in the summer. On average, temperatures exceed 90° Fahrenheit only 17 days a year but typically fall below 32° F 131 days a year. This information was obtained from the CIA World Fact Book (climate-zone.com.)

GOVERNMENT

The Village of Lake Bluff is governed by its Village President and a six member Board of Trustees. They establish policies, approve ordinances, and appoint residents to advisory boards and commissions. The Village Board meets at 7 PM on the second and fourth Monday of each month. All regular meetings are open to the public and broadcast live and rebroadcast on local cable. The Village Clerk is the elected official responsible for maintaining a permanent record of Village Board actions. The Village Administrator is the Chief Administrative Officer and is appointed by the Village Board.

The Village President and Board of Trustees have established standing citizen advisory boards and commissions, including:

- The Architectural Board of Review (ABR) reviews signage and building designs, typically for commercial property.
- The Board of Fire and Police Commissioners (BOFPC) establishes the hiring and eligibility list for Police Officers and Sergeants.
- The Historic Preservation Commission (HPC) reviews the designation and alteration of the Village's historic structures, and promotes preservation through outreach and education.
- The Plan Commission and Zoning Board of Appeals (PCZBA) maintains the Village's Comprehensive Plan and Zoning Regulations, and hears requests for variations, special use permits, and planned developments.
- The Sustainability and Community Enhancement Ad Hoc Committee (SEC) plans and pursues sustainability and beautification initiatives throughout the Village.
- The Police Pension Board administers the Village's independent fund for police officer pensions (retirement and disability).

POPULATION

Village of Lake Bluff Illinois	Year	2000	2010	2015	2017	2019	2021	2022
Population		6056	5715	5684	5662	5772	5562	5549
Percentage of Change			-5.63%	-0.54%	-0.39%	1.94%	-3.64%	-3.70%

ECONOMIC CHARACTERISTICS

HOUSEHOLD INCOME¹

	Village	Lake County	State of Illinois	Village % Greater Than County	Village % Greater Than Illinois
Median Household Income	190,179	\$104,553	\$78,433	58%	83%
Per Capita Income	\$105,762	\$53,677	\$43,198	65%	84%
Median Home Value	\$722,300	\$313,700	\$239,100	79%	101%

UNEMPLOYMENT RATE²

	2013	2014	2015	2016	2017	2018	2019
Lake Bluff 60044 area	7.80%	5.70%	6.80%	6.30%	5.50%	5.50%	4.70%
Lake County, Illinois	9.60%	9.00%	7.90%	7.00%	6.30%	5.60%	5.20%
Illinois	10.50%	10.00%	9.10%	8.20%	7.40%	6.60%	5.90%
United States	9.70%	9.20%	8.30%	7.40%	6.60%	5.90%	5.30%

¹ U.S. Census Bureau, <https://www.census.gov/quickfacts>² IL Dept of Employment Security, <https://ides.illinois.gov/>

MAJOR VILLAGE EMPLOYERS³

Employer	Business/Service	Full Time Equivalents
Knauz Motors, Inc	BMW, Mercedes, Land Rover, Hyundai	300
Mariani Landscaping	Landscaping architect	300
Buehler, Inc	Scientific Instrument Supplier	198
Paterno Imports, Ltd	Wine Importers & Wholesalers	184
Target	Retailer	150
Heinen's	Grocery Store	110
Fresenius Medical Care	Health Services- dialysis	100
Lake Bluff School District	Elementary School Dist.	95
Profile Plastics	Manufacturer - plastic parts	70
Lindemann Chimney Service	Chimney hardware and tools supplier	50

³ Village of Lake Bluff Comprehensive Annual Financial Report

ABBREVIATIONS AND GLOSSARY OF TERMS

The following abbreviations are used in this document. Please refer to the full name in the glossary for the definition.

ABBREVIATIONS:

CBD	Central Business District
CLCJAWA	Central Lake County Joint Action Water Agency
COPS	Certificates of Participation Debt
EAV	Equalized Assessed Valuation
FOIA	Freedom of Information Act
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
G.O.	General Obligation
ICCBD	Industrial/Commercial Corridor Business District
IGFOA	Illinois Government Finance Officers Association
ICMA RC	International City Management Association – Retirement Corporation – Deferred Retirement Plan
IMRF	Illinois Municipal Retirement Fund – Defined Benefit Plan
IRMA	Intergovernmental Risk Management Agency – Risk Pooling Agency
NFPA	National Fire Protection Association
OPEB	Other Postemployment Benefits – See GASB Statement 45
PRD	Planned Residential Development
SSA	Special Service Area

GLOSSARY:

Abatement	A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.
Accrual Basis	The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.
Activity	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).
Actuarial Accrued Liability	Term used in connection with defined benefit pension plans. That portion, as determined by a particular actuarial cost method, of the actuarial present

value of pension plan benefits and expenses which is not provided for by future normal costs.

Actuarial Assumptions

Term used in connection with defined benefit pension plans. Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, withdrawal, disablement and retirement; changes in compensation and government-provided pension benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the actuarial value of assets; characteristics of future entrants for open group actuarial cost methods; and other relevant items.

Actuarial Value of Assets

Term used in connection with defined benefit pension plans. The value of cash, investments, and other property belonging to a pension plan, as used by the actuary for the purpose of an actuarial valuation. The actuarial value of assets, which may represent an average value over time, normally differs from the amount reported in the financial statements, which is a point-in-time measure (i.e., as of the date of the statement of net assets).

Ad Valorem Tax

A tax based on value (e.g., a property tax).

Advance to Other Funds

An asset account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity.

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. The agency fund type also is used to report the assets and liabilities of Internal Revenue Code, Section 457, deferred compensation plans.

Appropriation

A bill or ordinance providing the expenditure authority and related estimated revenues.

Assessed Valuation

A valuation set upon real estate or other property by a government as a basis for levying taxes. Equalized assessed valuation means assessed valuation after the state multiplier has been applied.

Asset

A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Balanced Budget

The Village defines a balanced budget when the requested expenditures, including inter-fund transfers, do not exceed the projected revenue sources including the use of excess reserves. A balanced budget is one that supports financial sustainability for multiple years into the future, where recurring revenues equal or exceed recurring expenditures.

Basis of Accounting

A term used to refer to *when* revenues, expenditures, expenses, and transfers-and the related 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 either the cash or the accrual method.

Basis Differences

Differences that arise through the employment of a basis of accounting for budgetary purposes that differs from the basis of accounting prescribed by GAAP for a given fund type.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A

	budget document is the instrument used by the budget-making authority to present a comprehensive financial program to the corporate authorities.
Budgetary Accounts	Special accounts used to integrate the annual operating budget into the general ledger, but not reported in the general-purpose external financial statements. By convention, ALL CAPS commonly are used to designate budgetary accounts. The most common budgetary accounts are ESTIMATED REVENUES, APPROPRIATIONS, BUDGETARY FUND BALANCE, and ENCUMBRANCES.
Business-Type Activities	One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.
Capital Improvement	Any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction, or replacement of physical assets in the community.
Capital Outlay	The purchase of land, buildings, machinery, and those equipment items which have an estimated useful life of one year or more and belong to the classes of property commonly considered as fixed assets.
Certificate of Achievement for Excellence in Financial Reporting Program	Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality comprehensive annual financial reports. The program has been in continuous operation since 1946. The program originally was known as the Certificate of Conformance Program
Certificates of Participation Debt	Debt obligations secured by an installment agreement and issued pursuant to the Installment Purchase Provisions of the Debt Reform Act, as amended by Public Act 91-868 of the State of Illinois.
Character Classification	Expenditure classification according to the periods expenditures are presumed to benefit. The four character groupings are (a) <i>current</i> operating expenditures, presumed to benefit the current fiscal period; (b) <i>debt service</i> , presumed to benefit prior fiscal periods as well as current and future periods; (c) <i>capital outlays</i> , presumed to benefit the current and future fiscal periods, and (d) <i>intergovernmental</i> , when one government transfers resources to another.
Commodities	All expenditures for materials, parts, and supplies, except those incidentally used by outside firms performing contractual services for the Village.
Component Unit	A legally separate organization for which the elected officials of the primary government are financially accountable. The Lake Bluff Public Library is a component unit of the Village.
Contractual Services	Expenditures for services which are obtained by an express or implied contract.
Debt Service	Debt service funds are used to account for the payment of interest and principal on long term, general obligation debt.
Deficit	Occurs when the expenditures are greater than the revenues.

Defined Contribution Pension Plan	A pension plan having terms that specify how contributions to a plan member's account are to be determined, rather than the amount of retirement income the member is to receive. The amounts received by a member will depend only on the amount contributed to the member's account, earnings on investments of those contributions and forfeitures of contributions made for other members that may be allocated to the member's account.
Deferred Compensation Plans	Plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes. Several sections of the Internal Revenue Code authorize certain state and local governments to provide deferred compensation plans for their employees.
Direct Expenses	Expenses specifically traceable to specific goods, services, units, programs, activities or functions. Indirect expenses cannot be specifically traced and must be allocated on a systematic basis.
Encumbrances	Commitments related to unperformed (executory) contracts for goods or services.
Enterprise Fund	A fund which accounts for an operation which is financed from user charges and whose operation is similar to a private business enterprise.
Equalized Assessed Valuation (EAV)	Equalized assessed valuation means assessed valuation after the state multiplier has been applied. (see assessed valuation) In Lake County, Illinois this is typically 1/3 rd the market value of the property.
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 grants, entitlements and shared revenues. Decreases in net financial resources in Governmental Funds are expenditures.
Expenses	Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Outflows in Enterprise funds are expenses rather than expenditures.
Financial Plan	A financial plan projects revenues and expenditures for several years into the future. Unlike a multiyear budget, it does not authorize expenditures (although it should be linked to the current budget). Instead, it illustrates what will happen to a government's ability to pay for and provide services, given a set of policy and economic assumptions. These projections help policy makers assess expenditure commitments, revenue trends, financial risks and the affordability of new services and capital investments.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety)
Functional Classification	Expenditure classification according to the principal purposes for which expenditures are made (e.g., administration, public safety or public works).
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on

	specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Accounting	A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
Governmental Accounting Standards Board (GASB)	The GASB is the authoritative accounting and financial reporting standard-setting body for government entities.
General Fund	The general fund is used to account for all revenues and expenditures of the Village which are not accounted for in any other fund. It is an operating fund from which most of the current operations of the Village are financed.
General Obligation Bond (G.O.)	A long term security where the general taxing power of the Village is pledged to pay both the principal and the interest.
General Revenues	All revenues that are <i>not</i> required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax-for example, sales tax, property tax, franchise tax, income tax. All other nontax revenues (including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.
Generally Accepted Accounting Principles (GAAP)	The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local government are set forth by SAS No. 69, <i>The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report</i>
Government Finance Officers Association (GFOA)	An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.
Illinois Municipal Retirement Fund (IMRF)	This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments (including Lake Bluff) and school districts in Illinois with a system for the payment of retirement annuities, disability, and death benefits. Police sworn officers are covered under a separate Police Pension Plan. IMRF is a defined benefit pension plan.
Impact Fees	Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

Improvement	An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset.
Infrastructure	Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the Village.
Interfund Activity	Activity between funds of the primary government, including blended component units. Interfund activities are divided into two broad categories: reciprocal and nonreciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Nonreciprocal interfund activity comprises interfund transfers and interfund reimbursements.
Interfund Transfers	A planned movement of money between funds of the same government reporting entity to offset expenses incurred in the receiving fund due to the operation of the sending fund. They include: (1) quasi-external transactions, (2) reimbursements, (3) residual equity transfers, (4) operating transfers and (5) interfund loans.
Lapse	As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.
Legal Debt Margin	The excess of the amount of debt legally authorized over the amount of debt outstanding.
Legal Level of Budgetary Control	The level at which a government's management may not reallocate resources without special approval from the legislative body.
Levy	The imposing and collecting of a tax.
Line-item Budget	A form of budget which allocates money for expenditures to specific items or objects of cost. The Village of Lake Bluff budget is a line-item budget.
Major Fund	A governmental fund or enterprise fund reported separately in the basic fund financial statements. The General Fund is always a major fund. Major funds have revenues, expenditures/expenses, assets, or liabilities that are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. Funds may also be reported as a major fund if the government believes that fund is particularly important to financial statement users.
Measurement Focus	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
Mill	One one-thousandth of a dollar of assessed value.

Millage	Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.
Modified Accrual Basis of Accounting	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.
Net Assets	Assets less liabilities. For budget purposes, the Water Fund net assets exclude fixed assets because they do not reflect spendable resources.
Net Pension Obligation	Term used in connection with defined benefit pension plans. The cumulative difference between annual pension cost and the employer's contributions to the plan, including the pension liability (asset) at transition to SGAS 27, and excluding (a) short-term differences and (b) unpaid contributions that have been converted to pension-related debt.
Non-operating Revenues and Expenses	A term used in connection with the proprietary fund statement of revenues, expenses, and changes in net assets. Revenues and expenses not qualifying as operating items, which typically include interest revenue and expense, taxes, and grants that are not equivalent to contracts for services.
Object	A term used in connection with the classification of expenditures. The article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained (<i>e.g., personal services, contractual services, materials and supplies</i>).
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.
Original Budget	The first complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. For example, a legal provision may require the automatic rolling forward of appropriations to cover prior year encumbrances.
Ordinance	A formal legislative enactment by the government body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status.
Other Expenditures	Includes operating charges primarily of a fixed charge nature that cannot properly be classified as personnel services, contractual services, commodities, capital outlay, or capital improvements.
Other Financing Source	An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the <i>other financing sources</i> category is limited to items so classified by GAAP.

Other Financing Use	A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the <i>other financing uses</i> category is limited to items so classified by GAAP.
Outcome Measures	Term used in connection with service efforts and accomplishments reporting. Indicators that measure accomplishments of results that occur (at least partially) because of services provided. Results also include measures of public perceptions of outcomes.
Output Measures	Term used in connection with service efforts and accomplishments reporting. Indicators that measure the quantity of services provided. Output measures include both measures of the <i>quantity of service provided</i> and measures of the <i>quantity of a service provided that meets a certain quality requirement</i> .
Overlapping Government	All local governments located wholly or in part within the geographic boundaries of the reporting government.
Payment in Lieu of Taxes (PILOTS)	A payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes
Pension (and other Employee Benefit) Trust Funds	A fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. The Village has a Police Pension Fund.
Pension Plan	An arrangement for the provision of pension benefits in which all assets accumulated for the payment of benefits may legally be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of the plan.
Performance Measurement	Commonly used term for service efforts and accomplishments reporting.
Permanent Fund	A fiduciary fund type used to report resources that are legally restricted for to the extent that only earnings, but not principal, may be used for the purposes that support the government's programs for the benefit of the citizenry.
Perspective Differences	Differences between the budgetary basis of accounting and GAAP that result when the structure of financial information used for GAAP financial reporting differs from the structure of financial information used for budgetary purposes
Per Capita	Refers to an amount per resident. The Village receives revenues on a per capita basis meaning that the amount received is based on the population of the Village.
Personnel Services	Expenditures directly attributed to Village employees including salaries, overtime pay, health, dental and life insurance, and other employee benefits. The Village also includes worker's compensation and unemployment insurance a personnel services.
Police Pension Plan	The plan established by Statute for the purpose of providing disability, retirement, and survivor benefits for sworn police officers. This is a defined benefit pension plan.

Postemployment Healthcare Benefits	The Village does not pay retiree health care except for sworn police officers receiving a duty disability pension as required by law. The Village does allow retirees to remain on the medical plan at their cost.
Primary Government	Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments.
Private-Purpose Trust Funds	A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments
Program	Group activities, operations or organizational units directed to attaining specific purposes or objectives.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.
Realized Gains and Losses	The cumulative effect of appreciation and depreciation in the value of investments reported at fair value at the time those investments are sold.
Reappropriation	The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for commitments outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.
Reporting Entity	The oversight unit and all of its component units. The Village's reporting entity consists of the Village funds and the Lake Bluff Public Library.
Reserved Fund Balance	The portion of a governmental fund's net assets that is not available for appropriation.
Special Revenue Fund	A governmental fund type used to account for the proceeds of specific revenue sources, other than major capital projects, that are legally restricted to expenditure for specified purposes.
Tap Fees	Fees charged to join or to extend an existing utility system. Also referred to as <i>system development fees</i> or <i>connection fees</i> .
Tax Rate	The amount of tax stated in terms of a unit of the tax base. The Village's property tax rate is shown as a percentage of every \$100 of equalized assessed valuation.

**Unrealized Gains and
Losses**

Term used in connection with the valuation of investments. Cumulative change in the market value of investments prior to their disposition.