



VILLAGE OF LIBERTYVILLE

FISCAL YEAR 2020 - 2021 BUDGET



AMENDMENT

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September 22, 2020

Mayor Wepler
Members of the Village Board

It is our privilege to present an amendment to the FY 2020-2021 budget that reflects the projected full fiscal year effects of the COVID-19 pandemic. In late March, as the original FY 2020-2021 budget was being finalized, the United States began to feel the impact of the worst global pandemic in nearly 100 years. The State of Illinois moved fairly rapidly to institute mitigation measures that included the closing of schools and businesses. Staff took immediate notice to these measures and began to evaluate their impact on the local economy and ultimately the Village's revenue base.

Under the leadership of the Mayor and Village Board, the Village Board Committee of the Whole and Finance Committee have met monthly during the COVID-19 crisis. During that time, the Village's elected officials and staff discussed the possibility of a budget amendment pending the first quarter (May-July) fiscal year financial results. In late-August, the Committee of the Whole and Finance Committee provided staff direction to move forward with the budget amendment process.

The economic effects of the COVID-19 pandemic have materially affected the financial position of several of the Village's funds. Staff are pleased to report, however, that this amendment incorporates adherence to the existing fund balance policy for each of the amended funds, with the exception of two special circumstances: the Stormwater Sewer Fund and the Libertyville Sports Complex Fund.

Budget Amendment Objectives

In evaluating potential budget amendment strategies, the Village Board considered the following options: 1) Reduction of capital transfers, 2) Reduction of service levels, 3) Imposition of emergency revenues, and 4) Planned drawdown of fund balance reserves. Staff was directed to first analyze deferral options for capital transfers as means to mitigating any original budget deviation. The consensus of the Village Board was to avoid cutting existing service levels where possible and to defer the imposition of emergency revenues until a later date, if they were to be required at all. In some funds, staff utilize fund balance reserves to help offset projected budget deficits caused by COVID-19. As noted above, however, this resource utilization was only considered if the fund in question had an existing surplus of resources over and above its fund balance policy at the audited closed of Fiscal Year 2019-2020.

Personnel

The Village's personnel resources are an integral part of the organization. In preparing this budget amendment, management tried to preserve the original budgeted full-time staff allowances, as the Village is already a lean organization in terms of personnel count. In April, the Board instituted a hiring freeze with individual positions being considered on a case-by-case basis based on need and economic benefit. There are two positions that were vacant at the beginning of the fiscal year that remain vacant due to the above-referenced hiring freeze. These include the Public Works Management Analyst (existing position) and a third Community Service Officer (new position for FY 2020-2021). In consultation with the respective department heads, management is recommending as part of this budget amendment to defer the hiring of these two positions until FY 2021-2022. It is not believed that the ongoing vacancies of these positions will have a meaningful impact on existing service levels.

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The original FY 2020-2021 budget contemplated a 2.25% cost-of-living adjustment (COLA) for the Village’s non-union employees. Based on the uncertainty pertaining to the COVID-19 pandemic, this COLA was deferred during the April Finance Committee meeting. In preparing this budget amendment, management reviewed available resources and is recommending the enactment of the 2.25% non-union COLA, effective November 1, 2020. Management staff continues to engage with the Fire, Police, and Public Works unions in an effort to formulate creative solutions to the ongoing budget challenges.

General Fund

The Village’s General Fund is under the greatest amount of pressure on account of COVID-19. As a result, it is included in the budget amendment. The chart below illustrates the proposed changes by category from the FY 2020-2021 originally adopted budget to the FY 2020-2021 proposed budget amendment:

<u>General Fund</u>	<u>FY 20-21 Original</u>	<u>FY 20-21 Amended</u>	<u>% Change</u>	<u>\$ Change</u>
Revenues				
Property Taxes	\$ 7,138,351	\$ 7,138,351	0.0%	\$ -
Other Taxes	\$ 2,305,754	\$ 1,453,612	-37.0%	\$ (852,142)
Licenses and Permits	\$ 1,349,342	\$ 1,380,000	2.3%	\$ 30,658
Intergovernmental	\$ 10,737,198	\$ 8,801,846	-18.0%	\$ (1,935,352)
Charges for Services	\$ 7,268,938	\$ 6,195,298	-14.8%	\$ (1,073,640)
Fines and Forfeitures	\$ 603,000	\$ 357,500	-40.7%	\$ (245,500)
Interest	\$ 300,000	\$ 120,000	-60.0%	\$ (180,000)
Miscellaneous	\$ 439,933	\$ 1,061,332	141.2%	\$ 621,399
Operating Transfers	\$ -	\$ 291,641	-	\$ 291,641
Capital Transfers	\$ -	\$ -	-	\$ -
Total Revenues	\$ 30,142,516	\$ 26,799,580	-11.1%	\$ (3,342,936)
Expenses				
Salaries & Wages	\$ 13,972,082	\$ 13,230,889	-5.3%	\$ (741,193)
Employee Benefits	\$ 7,555,670	\$ 7,457,823	-1.3%	\$ (97,847)
Contractual	\$ 2,659,203	\$ 2,174,368	-18.2%	\$ (484,835)
Utilities	\$ 257,210	\$ 229,210	-10.9%	\$ (28,000)
Commodities	\$ 1,434,093	\$ 1,348,683	-6.0%	\$ (85,410)
Capital	\$ -	\$ -	-	\$ -
Repairs &	\$ 1,901,335	\$ 1,850,085	-2.7%	\$ (51,250)
Operating Transfers	\$ 1,421,050	\$ 1,909,800	34.4%	\$ 488,750
Capital Transfers	\$ 1,925,000	\$ 600,000	-68.8%	\$ (1,325,000)
Debt Service	\$ -	\$ -	-	\$ -
Total Expenses	\$ 31,125,643	\$ 28,800,858	-7.5%	\$ (2,324,785)
Net Income	\$ (983,127)	\$ (2,001,278)		
Beginning Fund Balance	\$ 11,539,257	\$ 11,539,257		
Ending Fund Balance	\$ 10,556,130	\$ 9,537,979		
Fund Balance Policy	\$ 9,618,606	\$ 9,452,790		
Over/(Under) Policy	\$ 937,524	\$ 85,189		

Staff propose several adjustments to both revenues and expenditures as a consequence of the financial results observed during the first quarter of the fiscal year. The most significant adjustments are listed below (the budget amendment detail section includes every adjustment by line item):

Revenues

Sales Tax – The initial budget amount of \$7,884,415 was reduced to \$5,784,415, a \$2,100,000 difference, based upon an average \$175,000 per month revenue drop.

Recreation and Swimming Fees – The initial budget amount of \$896,710 was reduced to \$75,000, a difference of \$821,710. These changes reflect the closure of the swimming pools for the 2020 summer season and a minimal amount of recreation programming due to COVID-19 concerns.

Fines – The initial budget amount of \$603,000 was reduced to \$357,500, a difference of \$245,500. These changes reflect a lower level of fines being levied for violation of local ordinances and traffic due to fewer vehicles on the road.

Interest Revenue – The initial budget amount of \$300,000 was reduced to \$120,000, a difference of \$180,000. This change reflects yields in the Village’s investment accounts falling due to the decline in interest rates.

Miscellaneous Revenue – A miscellaneous revenue of \$655,899 was added to the General Fund budget. This represents the amount of CARES Act funds allocated to the Village from Lake County. Due to recent changes in US Treasury guidance, the Village will be able to take advantage of 100% of this allotment toward its public safety payroll costs.

Expenses

Salaries and Benefits – The initial budget amount of \$21,527,752 was reduced to \$20,688,712, a difference of \$839,040. This change reflects the enactment of the 2.25% non-union COLA on November 1, 2020, a full year deferral in the hiring of the Public Works Management Analyst position and full-time Community Service Officer position, and the vacancies of several recreation positions. There is an allowance included in the amended budget to hire a full-time recreation staff member for the swimming pool beginning in January.

IRMA Premiums – The Village has accumulated a large excess surplus reserve that is currently held on file with IRMA. These monies can be used to offset the upcoming January 2021 IRMA premium, while still leaving a substantial amount of reserves still remaining. Staff recommends using the reserve to offset the General Fund and Sports Complex Fund contributions to the Village’s IRMA premium. The General Fund share of this amount is \$462,735 and the budget has been reduced accordingly.

Car Dealer Gift Card Promotion – As discussed in previous committee meetings, the amended budget reflects an allowance of \$75,000 towards supporting the car dealer gift card promotion.

Tree Trimming – In consultation with the Parks Division of the Public Works Department, staff recommends a one-year deferral of the tree trimming program in a total amount of \$40,000.

Recreation and Pool Expenses – The initial budget amount of \$443,683 in non-personnel recreation and pool operating costs was reduced to \$169,489, a difference of \$274,194. This due to the pool being closed and a lower level of programming being facilitated in FY 2020-2021 on account of the COVID-19 pandemic.

General Fund Sports Complex Subsidy – The expense of transferring cash to the Sports Complex Fund at year end was originally projected at \$1,350,428.

This amount assumed a normal fiscal year with full operations. Based on residual personnel costs from earlier in the year and ongoing operating expenses to maintain the building, the subsidy allowance was adjusted to \$1,839,178.

COVID-19 Supplies – A specific allowance of \$75,000 was budgeted in the Emergency Management Agency budget to offset expenses for COVID-19 related supplies such as PPE, hand sanitizer, and masks. The Village will seek reimbursement of these expenses from federal and state sources where appropriate.

Capital Transfers – After reviewing available resources in the Village’s various capital project and internal service funds, management proposes reducing capital transfers out of the General Fund from \$1,925,000 to \$600,000. Transfers removed include the Fleet Fund transfer (\$500,000), the Park Improvement Fund transfer (\$250,000), and the transfer of \$75,000 to the Sports Complex Fund for the now-deferred exterior painting project. The budget amendment also reduces the capital transfer to the Stormwater Sewer Fund from \$1,000,000 to \$500,000. The \$50,000 SRA levy transfer to the Park Improvement Fund and the \$50,000 Public Safety IT transfer to the Technology Fund remain.

As noted in the chart above, even with the lower revenues, management is still able to present a budgeted year-end fund balance that is in excess of the Village’s fund balance policy amount for the General Fund. Staff’s effort to accomplish this goal was aided by recent changes to CARES Act eligible expenses. The new guidance allows the Village to utilize CARES Act funds to offset public safety payroll. The Village will be able to collect all of the \$655,899 currently allotted to it by Lake County. The changes to the CARES Act can be viewed as an indirect form of revenue replacement.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund requires minor amendments to its revenue budget. While the Village expects approximately \$197,854 less in motor fuel tax revenues versus the original budget on account of COVID-19 impacts on travel, it has received two distributions of Rebuild Illinois funds and Rockland Road reimbursements for a total amount of \$938,433. No changes to the expense budget of this fund are contemplated as part of this budget amendment.

The fund will end the year well in excess of its fund balance policy. The extra resources will help to keep the Village’s road improvement program on-track, particularly in the event of a prolonged sales tax downturn.

<u>Motor Fuel Tax Fund</u>	<u>FY 20-21 Original</u>	<u>FY 20-21 Amended</u>	<u>% Change</u>	<u>\$ Change</u>
Revenues				
Intergovernmental	\$ 849,167	\$ 1,589,746	87.2%	\$ 740,579
Interest	\$ 17,500	\$ 5,000	-71.4%	\$ (12,500)
Total Revenues	\$ 866,667	\$ 1,594,746	84.0%	\$ 728,079
Expenses				
Capital	\$ 1,511,900	\$ 1,511,900	0.0%	\$ -
Total Expenses	\$ 1,511,900	\$ 1,511,900	0.0%	\$ -
Net Income	\$ (645,233)	\$ 82,846		
Beginning Fund Balance	\$ 2,032,684	\$ 2,032,684		
Ending Fund Balance	\$ 1,387,451	\$ 2,115,530		
Fund Balance Policy	\$ 433,334	\$ 797,373		
Over/(Under) Policy	\$ 954,117	\$ 1,318,157		

Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund has been significantly impacted by the economic effects of COVID-19. One of the largest drivers of hotel usage in Libertyville is the graduation ceremonies at the Great Lakes Naval Air Station. These in-person ceremonies have been suspended since the start of the pandemic. Hotel and motel tax receipts are expected to be significantly less than in previous years. The Hotel/Motel Tax Fund ended FY 2019-2020 with excess fund balance reserves. Unfortunately, the loss of revenue projected in FY 2020-2021 will cause those reserves to shrink. The chart below illustrates the proposed changes by category from the FY 2020-2021 originally adopted budget to the FY 2020-2021 proposed budget amendment:

<u>Hotel/Motel Tax Fund</u>	<u>FY 20-21 Original</u>	<u>FY 20-21 Amended</u>	<u>% Change</u>	<u>\$ Change</u>
Revenues				
Other Taxes	\$ 370,000	\$ 92,500	-75.0%	\$ (277,500)
Charges for Services	\$ 10,000	\$ -	-100.0%	\$ (10,000)
Interest	\$ 5,000	\$ 1,500	-70.0%	\$ (3,500)
Miscellaneous	\$ 2,500	\$ -	-100.0%	\$ (2,500)
Total Revenues	\$ 387,500	\$ 94,000	-75.7%	\$ (293,500)
Expenses				
Contractual	\$ 384,454	\$ 325,454	-15.3%	\$ (59,000)
Capital	\$ 92,093	\$ 30,000	-67.4%	\$ (62,093)
Total Expenses	\$ 476,547	\$ 355,454	-25.4%	\$ (121,093)
Net Income	\$ (89,047)	\$ (261,454)		
Beginning Fund Balance	\$ 555,424	\$ 555,424		
Ending Fund Balance	\$ 466,377	\$ 293,970		
Fund Balance Policy	\$ 119,137	\$ 88,864		
Over/(Under) Policy	\$ 347,240	\$ 205,106		

Staff propose several adjustments to both revenues and expenditures as a consequence of the financial results observed during the first quarter of the fiscal year. The most significant adjustments are listed below:

Revenues

Hotel/Motel Tax Receipts – As noted above, staff expect a 75% annualized decline in receipts due to the COVID-19 pandemic.

Libertyville Days – The \$10,000 annual contribution toward Libertyville Days from the Civic Center Foundation was removed from the budget.

Expenses

Libertyville Days – The Village’s personnel costs related to Libertyville Days in an amount of \$22,000 was removed from the budget.

Sports Complex Marketing – The Sports Complex marketing budget was reduced from \$40,000 to \$10,000. An allowance was left in this account to accommodate prior year advertising expenses that were not billed to the Village until after the fiscal year began.

Adler Center Capital Outlay – Given the stress on the resources of this fund, staff is recommending the deferral of two capital projects at the Adler Center totaling \$62,093. These projects included paint and plaster repairs and well as walls and stucco repairs. These projects will be rescheduled as soon as possible.

Overall, the changes to the Hotel/Motel Tax Fund budget will help keep the fund solvent through the end of FY 2020-2021. The recovery of this fund is greatly predicated on the future resolution of the COVID-19 pandemic and the resumption of regular travel patterns.

Commuter Parking Fund

Similar to the Hotel/Motel Tax Fund, the Commuter Parking Fund is heavily affected by the COVID-19 pandemic. The transition of many companies to a work-from-home model has reduced usership of the Village’s commuter parking lots. First quarter revenues were dismal and staff expect this to be the case for some time to come. The chart below illustrates the proposed changes by category from the FY 2020-2021 originally adopted budget to the FY 2020-2021 proposed budget amendment:

<u>Commuter Parking Fund</u>	<u>FY 20-21 Original</u>	<u>FY 20-21 Amended</u>	<u>% Change</u>	<u>\$ Change</u>
Revenues				
Intergovernmental	\$ 62,000	\$ 31,920	-48.5%	\$ (30,080)
Charges for Services	\$ 340,000	\$ 58,000	-82.9%	\$ (282,000)
Fines and Forfeitures	\$ 36,000	\$ 7,500	-79.2%	\$ (28,500)
Interest	\$ 7,500	\$ 1,500	-80.0%	\$ (6,000)
Total Revenues	\$ 445,500	\$ 98,920	-77.8%	\$ (346,580)
Expenses				
Salaries & Wages	\$ 92,703	\$ 52,456	-43.4%	\$ (40,247)
Employee Benefits	\$ 48,648	\$ 39,334	-19.1%	\$ (9,314)
Contractual	\$ 23,400	\$ 23,400	0.0%	\$ -
Utilities	\$ 8,750	\$ 8,750	0.0%	\$ -
Commodities	\$ 23,500	\$ 10,500	-55.3%	\$ (13,000)
Capital	\$ 100,000	\$ 100,000	0.0%	\$ -
Repairs & Maintenance	\$ 146,883	\$ 89,383	-39.1%	\$ (57,500)
Total Expenses	\$ 443,884	\$ 323,823	-27.0%	\$ (120,061)
Net Income	\$ 1,616	\$ (224,903)		
Beginning Fund Balance	\$ 617,993	\$ 617,993		
Ending Fund Balance	\$ 619,609	\$ 393,090		
Fund Balance Policy	\$ 110,971	\$ 80,956		
Over/(Under) Policy	\$ 508,638	\$ 312,134		

Staff propose several adjustments to both revenues and expenditures as a consequence of the financial results observed during the first quarter of the fiscal year. The most significant adjustments are listed below:

Revenues

Commuter Parking Fees and Fines – Management estimates that revenue in this fund will be down nearly 78% versus budget after analyzing first quarter trends.

Expenses

Salaries and Benefits – Normally, a large percentage of Community Service Officer salaries are booked into this fund due to their role in enforcing commuter lot regulations. Since the usership of the commuter lots has significantly declined since the COVID-19 pandemic began and less enforcement has taken place, most of the Community Service Officer salaries have been reallocated to the General Fund. This results in a total expenditure reduction of \$49,561.

Grounds Maintenance – The allowance for snowplowing and custodial services has been decreased due to declining usership. If current patterns hold, staff intend to close off sections of the commuter lots in order to reduce the snowplowing costs during the winter season. Total savings on account of this change are estimated to be \$57,500.

The Commuter Parking Fund began the 2020-2021 fiscal year with excess fund balance resources. While it will draw down reserves due to the revenue interruptions, the changes above will help the fund to end the year in excess of its fund balance policy minimum. Additionally, planned capital in this fund was unchanged as part of the budget amendment process. These two projects included commuter parking capital maintenance and engineering for the reconstruction of the downtown Metra parking lot. Management believe that both of these projects need to continue to move forward, particularly if grants become available for shovel-ready projects.

Non-Home Rule Sales Tax Fund

In April, the Village Board adopted a resolution establishing the Non-Home Rule Sales Tax Fund. For transparency purposes, all non-home rule sales tax revenues will be collected in this fund. Transfers to other funds will be budgeted on an annual basis based on need. Two-thirds of non-home rule sales tax revenues will be dedicated to capital projects, while one-third of non-home rule sales tax revenues will be transferred to the General Fund to replace Places for Eating Tax revenue lost when the tax was repealed on April 30, 2020. Due to the COVID-19 pandemic, management does not expect that the Village will receive the level of non-home rule sales tax projected prior to the pandemic. However, this revenue source still provides a significant boost towards the Village’s capital improvement program. This fund was not included in the original adopted budget. The budget for this fund is established as part of the amendment process as outlined below:

<u>Non-Home Rules Sales Tax Fund</u>	<u>FY 20-21 Original</u>	<u>FY 20-21 Amended</u>	<u>% Change</u>	<u>\$ Change</u>
Revenues				
Intergovernmental	\$ -	\$ 875,000	-	\$ 875,000
Interest	\$ -	\$ 100	-	\$ 100
Total Revenues	\$ -	\$ 875,100	-	\$ 875,100
Expenses				
Operating Transfers	\$ -	\$ 291,641	-	\$ 291,641
Capital Transfers	\$ -	\$ 416,685	-	\$ 416,685
Total Expenses	\$ -	\$ 708,326	-	\$ 708,326
Net Income	\$ -	\$ 166,774		
Beginning Fund Balance	\$ -	\$ -		
Ending Fund Balance	\$ -	\$ 166,774		
Fund Balance Policy	\$ -	\$ 166,774		
Over/(Under) Policy	\$ -	\$ -		

Management expects the total amount of non-home rule sales tax revenue for FY 2020-2021 to be \$875,000. This budget amendment contemplates transferring \$416,685 to the Stormwater Sewer Fund for capital projects, \$291,641 to the General Fund for Places for Eating Tax replacement, and \$166,774 to establish a capital projects reserve for future years. The Village will receive its first distribution of non-home rule sales tax receipts in October 2020.

Project Fund

The Project Fund is one of the Village’s capital project funds that accounts for capital expenditures related to roads, sidewalks, and other infrastructure. This fund was included in the budget amendment process, but only required minor adjustments, as noted below:

<u>Project Fund</u>	<u>FY 20-21 Original</u>	<u>FY 20-21 Amended</u>	<u>% Change</u>	<u>\$ Change</u>
Revenues				
Licenses and Permits	\$ -	\$ -	-	\$ -
Intergovernmental	\$ 135,000	\$ 135,000	0.0%	\$ -
Charges for Services	\$ 380,000	\$ 425,000	11.8%	\$ 45,000
Interest	\$ 10,000	\$ 1,500	-85.0%	\$ (8,500)
Miscellaneous	\$ 2,500	\$ 2,500	0.0%	\$ -
Total Revenues	\$ 527,500	\$ 564,000	6.9%	\$ 36,500
Expenses				
Contractual	\$ 20,000	\$ 22,500	12.5%	\$ 2,500
Commodities	\$ 19,500	\$ 19,500	0.0%	\$ -
Capital	\$ 1,257,500	\$ 1,257,500	0.0%	\$ -
Total Expenses	\$ 1,297,000	\$ 1,299,500	0.2%	\$ 2,500
Net Income	\$ (769,500)	\$ (735,500)		
Beginning Fund Balance	\$ 991,271	\$ 991,271		
Ending Fund Balance	\$ 221,771	\$ 255,771		
Fund Balance Policy	\$ 221,771	\$ 255,771		
Over/(Under) Policy	\$ -	\$ -		

Revenue adjustments were made in the Project Fund to account for the higher vehicle sticker sales in FY 2020-2021. This resulted from the Village extending the vehicle sticker purchase deadline from May 1, 2020 to July 1, 2020. Many residents did not purchase their stickers until after May 1, 2020 due to the extension. On the expense side, staff have included a small allowance for final Comprehensive Plan billings from the Lakota Group. No other expense allowances for capital projects have been adjusted as part of the budget amendment process. As shown above, the available resources in this fund moving forward into FY 2021-2022 will be limited and will need to be supported in the future by non-home rule sales tax revenues.

Park Improvement Fund

The Park Improvement Fund is another capital project fund that accounts for capital replacement and maintenance of the Village’s park and recreation assets. Management is proposing to amend this fund’s budget to reflect a lower level of revenues and expenditures. The updated funding level by category is outlined below:

<u>Park Improvement Fund</u>	<u>FY 20-21 Original</u>	<u>FY 20-21 Amended</u>	<u>% Change</u>	<u>\$ Change</u>
Revenues				
Charges for Services	\$ 75,000	\$ 75,000	0.0%	\$ -
Interest	\$ 1,750	\$ 750	-57.1%	\$ (1,000)
Capital Transfers	\$ 300,000	\$ 50,000	-83.3%	\$ (250,000)
Total Revenues	\$ 376,750	\$ 125,750	-66.6%	\$ (251,000)
Expenses				
Capital	\$ 483,800	\$ 423,800	-12.4%	\$ (60,000)
Total Expenses	\$ 483,800	\$ 423,800	-12.4%	\$ (60,000)
Net Income	\$ (107,050)	\$ (298,050)		
Beginning Fund Balance	\$ 851,512	\$ 851,512		
Ending Fund Balance	\$ 744,462	\$ 553,462		
Fund Balance Policy	\$ 744,462	\$ 553,462		
Over/(Under) Policy	\$ -	\$ -		

As noted in the General Fund section above, the budget amendment reduces the transfer from the General Fund to the Park Improvement Fund by \$250,000. The remaining \$50,000 transfer is the special recreation levy that traditionally funds ADA compliant park improvements. On the expense side, in consultation with Public Works staff, management recommends the deferral of the MEP audit for the swimming pools in a total amount of \$60,000. This project will be rescheduled for next fiscal year.

Vehicle Maintenance and Replacement Fund

The Vehicle Maintenance and Replacement Fund (Fleet) accounts for the expenses related to the Village's fleet maintenance operation as well as capital vehicle replacements. The operating costs of this fund are offset by recurring user charges paid by user departments. The capital replacement of vehicles accounted for in this fund are funded by capital transfers from the General Fund and Utility Fund. Management proposes amending the budget as outlined below:

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Fleet Fund	FY 20-21 Original	FY 20-21 Amended	% Change	\$ Change
Revenues				
Charges for Services	\$ 970,967	\$ 970,967	0.0%	\$ -
Fines and Forfeitures	\$ 20,000	\$ 20,000	0.0%	\$ -
Interest	\$ 12,000	\$ 5,000	-58.3%	\$ (7,000)
Miscellaneous	\$ 210,000	\$ 80,000	-61.9%	\$ (130,000)
Capital Transfers	\$ 628,989	\$ 128,989	-79.5%	\$ (500,000)
Total Revenues	\$ 1,841,956	\$ 1,204,956	-34.6%	\$ (637,000)
Expenses				
Salaries & Wages	\$ 281,637	\$ 281,578	0.0%	\$ (59)
Employee Benefits	\$ 149,051	\$ 149,038	0.0%	\$ (13)
Utilities	\$ -	\$ -	-	\$ -
Commodities	\$ 370,381	\$ 370,381	0.0%	\$ -
Capital	\$ 1,315,533	\$ 1,251,003	-4.9%	\$ (64,530)
Repairs &	\$ 10,050	\$ 10,050	0.0%	\$ -
Debt Service	\$ 84,647	\$ 84,647	0.0%	\$ -
Total Expenses	\$ 2,265,529	\$ 2,200,927	-2.9%	\$ (64,602)
Net Income	\$ (423,573)	\$ (995,971)		
Beginning Fund Balance	\$ 1,677,288	\$ 1,677,288		
Ending Fund Balance	\$ 1,253,715	\$ 681,317		
Fund Balance Policy	\$ 237,499	\$ 234,499		
Over/(Under) Policy	\$ 1,016,216	\$ 446,818		

Staff propose several adjustments to both revenues and expenditures. The most significant adjustments are listed below:

Revenues

Sale of Fixed Assets – Since the refurbishment of the Fire Department ladder/tower was not completed until recently, the expenses associated with the project will need to be recognized in FY 2020-2021 rather than FY 2019-2020, where it was originally budgeted. This has the effect of requiring that the Village defer the expense for the replacement of the quint until next fiscal year. The revenue associated with the sale of the quint (\$150,000) has been removed from the budget.

Electric Vehicle Grant – The \$10,000 *Powering Safe Communities* electric vehicle grant has been incorporated into the amended budget.

Capital Transfer – Based on the financial condition of the General Fund, management is recommending removing the \$500,000 capital transfer from the General Fund to Fleet Fund for FY 2020-2021. In order to remain on schedule with fleet replacements, it will be necessary to restore this transfer for FY 2021-2022.

Expenses

Community Service Officer Pickup Trucks – Management evaluated the utility of this project in the current climate and determined it could be deferred to a future fiscal year. This results in a savings for the fund of \$36,030.

Technology Equipment Replacement Fund

The Technology Equipment Replacement Fund, or TERF, accounts for the Village’s information technology assets and programs. This fund is supported by user charges, cell tower leases, and a portion of the Village’s telecommunications tax. The proposed changes to this fund’s budget are listed below:

<u>Technology Fund</u>	<u>FY 20-21 Original</u>	<u>FY 20-21 Amended</u>	<u>% Change</u>	<u>\$ Change</u>
Revenues				
Charges for Services	\$ 348,580	\$ 348,580	0.0%	\$ -
Interest	\$ 750	\$ 750	0.0%	\$ -
Operating Transfers	\$ 269,412	\$ 269,412	0.0%	\$ -
Capital Transfers	\$ 50,000	\$ 50,000	0.0%	\$ -
Total Revenues	\$ 668,742	\$ 668,742	0.0%	\$ -
Expenses				
Contractual	\$ 397,746	\$ 372,642	-6.3%	\$ (25,104)
Utilities	\$ 104,000	\$ 104,000	0.0%	\$ -
Commodities	\$ 151,883	\$ 151,883	0.0%	\$ -
Capital	\$ 140,000	\$ 87,000	-37.9%	\$ (53,000)
Total Expenses	\$ 793,629	\$ 715,525	-9.8%	\$ (78,104)
Net Income	\$ (124,887)	\$ (46,783)		
Beginning Fund Balance	\$ 329,244	\$ 329,244		
Ending Fund Balance	\$ 204,357	\$ 282,461		
Fund Balance Policy	\$ 163,407	\$ 157,131		
Over/(Under) Policy	\$ 40,950	\$ 125,330		

Management expects no change in budgeted revenues in this fund for FY 2020-2021. On the expense side, the budget amendment incorporates a discount currently being provided to the Village by its GIS provider MGP on account of the COVID-19 pandemic. This results in an expenditure savings of \$25,104 on an annualized basis. Additionally, due, in part, to COVID-19, the Village’s IT contractor is currently slightly backlogged in replacing Village’s PCs (the new unassigned units were ordered in the prior fiscal year). As a result, the Village is able to defer most PC replacements for an additional year, reducing expenditures for that project by \$50,000.

Utility Fund

The Village’s Utility Fund accounts for the operations and capital of the Village’s water, sewer, and wastewater treatment functions. During the first quarter of FY 2020-2021, this fund actually performed quite well with water and sewer sales trending higher on account of the hot and relatively dry summer season. Unfortunately, the Village will need to account for the effects of the recent Winchester House closure and the at-home learning which will reduce the water and sewer sales to the schools. Staff estimates this revenue impact to be about \$175,000 on an annual basis. The proposed changes to this fund’s budget are listed below:

Utility Fund	FY 20-21 Original	FY 20-21 Amended	% Change	\$ Change
Revenues				
Charges for Services	\$ 10,503,375	\$ 10,328,375	-1.7%	\$ (175,000)
Interest	\$ 25,000	\$ 25,000	0.0%	\$ -
Miscellaneous	\$ 1,000	\$ 1,000	0.0%	\$ -
Total Revenues	\$ 10,529,375	\$ 10,354,375	-1.7%	\$ (175,000)
Expenses				
Salaries & Wages	\$ 1,732,709	\$ 1,704,540	-1.6%	\$ (28,169)
Employee Benefits	\$ 643,453	\$ 637,074	-1.0%	\$ (6,379)
Contractual	\$ 399,245	\$ 399,245	0.0%	\$ -
Utilities	\$ 1,043,050	\$ 1,043,050	0.0%	\$ -
Commodities	\$ 2,181,735	\$ 2,181,735	0.0%	\$ -
Capital	\$ 3,005,700	\$ 2,755,200	-8.3%	\$ (250,500)
Repairs &	\$ 498,508	\$ 498,508	0.0%	\$ -
Operating Transfers	\$ 186,430	\$ 186,430	0.0%	\$ -
Capital Transfers	\$ 128,989	\$ 128,989	0.0%	\$ -
Debt Service	\$ 1,123,639	\$ 1,123,639	0.0%	\$ -
Total Expenses	\$ 10,943,458	\$ 10,658,410	-2.6%	\$ (285,048)
Net Income	\$ (414,083)	\$ (304,035)		
Beginning Fund Balance	\$ 3,341,037	\$ 3,341,037		
Ending Fund Balance	\$ 2,926,954	\$ 3,037,002		
Fund Balance Policy	\$ 1,939,917	\$ 1,931,280		
Over/(Under) Policy	\$ 987,037	\$ 1,105,722		

To address the revenue loss outlined above, management asked Public Works staff to review the budget utilization for capital projects currently in progress or planned for the remainder of the fiscal year. Several projects have or will come in under budget, which results in a lower expense amount of \$250,500. This reduction in expenditures is more than sufficient to offset the revenue loss caused by the closure of the Winchester House and schools.

Stormwater Sewer Fund

The Village Board informally endorsed a budget amendment for the Stormwater Sewer Fund during the May Committee of the Whole and Finance Committee meeting. At the time, staff presented an updated cash flow model that allowed several strategic priorities to move forward without a stormwater utility fee. The fee was originally planned to start prior to FY 2020-2021, but due to the non-home rule sales tax referendum and COVID-19 was delayed. The Stormwater Sewer Fund is substantially on track to achieve the projected cash flow outlined during the May meeting. The specific changes to the original FY 2020-2021 budget are outlined below:

Stormwater Sewer Fund	FY 20-21 Original	FY 20-21 Amended	% Change	\$ Change
Revenues				
Charges for Services	\$ 409,500	\$ 204,750	-50.0%	\$ (204,750)
Interest	\$ 20,000	\$ 4,000	-80.0%	\$ (16,000)
Miscellaneous	\$ 9,582,433	\$ -	-100.0%	\$ (9,582,433)
Capital Transfers	\$ 1,000,000	\$ 916,685	-8.3%	\$ (83,315)
Total Revenues	\$ 11,011,933	\$ 1,125,435	-89.8%	\$ (9,886,498)
Expenses				
Salaries & Wages	\$ 185,782	\$ 185,550	-0.1%	\$ (232)
Employee Benefits	\$ 41,724	\$ 41,681	-0.1%	\$ (43)
Capital	\$ 2,565,837	\$ 2,612,420	1.8%	\$ 46,583
Repairs & Maintenance	\$ 117,027	\$ 117,027	0.0%	\$ -
Total Expenses	\$ 2,910,370	\$ 2,956,678	1.6%	\$ 46,308
Net Income	\$ 8,101,563	\$ (1,831,243)		
Beginning Fund Balance	\$ 1,915,327	\$ 1,915,327		
Ending Fund Balance	\$ 10,016,890	\$ 84,084		
Fund Balance Policy	\$ 96,133	\$ 96,065		
Over/(Under) Policy	\$ 9,920,757	\$ (11,981)		

The Stormwater Sewer Fund accounts for projects that are important policy goals for the Village Board. Consequently, the significant specific changes being made to this fund are as follows:

Revenues

Charges for Services – The original budget contemplated fee revenues for January-April of 2021. Based on recent discussions at the Village Board level, fee revenues were adjusted to only reflect collections in March and April, or two months of the fee in the current fiscal year.

Bond Proceeds – Based on the current status of the stormwater utility fee implementation process, it is unlikely the Village will be prepared to issue bonds prior to the end of the current fiscal year. As a result, the budget has been amended to eliminate \$9,582,433 in bond proceeds.

Capital Transfers In – As noted earlier, the General Fund capital transfer to the Stormwater Sewer Fund was lowered from \$1,000,000 to \$500,000. The difference will be made up in part by a new transfer from the Non-Home Rule Sales Tax Fund in an amount of \$416,685.

Expenses

Capital – This category was adjusted to reflect the completion of the two ongoing stormwater projects: Rockland Road and the Charles Brown reservoir. It also includes an allowance for the completion of engineering for Phase II of Rockland Road stormwater improvements and engineering for the construction of the Highlands subdivision stormwater improvements. The amended budget includes an allowance for a potential cost-share grant opportunity with Lake County for future stormwater improvements.

Libertyville Sports Complex Fund

At the onset of the COVID-19 pandemic, the Village Board took immediate steps to address the State-mandated constraints on the operation of the Libertyville Sports Complex. The Sports Complex currently remains closed and the Parks and Recreation Committee has suggested that the Sports Complex will not resume Village-run operations until potentially Phase 5 of the State’s COVID-19 recovery plan. With that policy direction in mind, management proposes the following budget adjustments:

<u>Libertyville Sports Complex Fund</u>	<u>FY 20-21 Original</u>	<u>FY 20-21 Amended</u>	<u>% Change</u>	<u>\$ Change</u>
Revenues				
Property Taxes	\$ -	\$ -	-	\$ -
Other Taxes	\$ -	\$ -	-	\$ -
Licenses and Permits	\$ -	\$ -	-	\$ -
Intergovernmental	\$ -	\$ -	-	\$ -
Charges for Services	\$ 2,240,140	\$ 28,900	-98.7%	\$ (2,211,240)
Fines and Forfeitures	\$ -	\$ -	-	\$ -
Interest	\$ -	\$ -	-	\$ -
Miscellaneous	\$ -	\$ -	-	\$ -
Operating Transfers	\$ 1,350,428	\$ 1,839,178	36.2%	\$ 488,750
Capital Transfers	\$ 75,000	\$ -	-100.0%	\$ (75,000)
Total Revenues	\$ 3,665,568	\$ 1,868,078	-49.0%	\$ (1,797,490)
Expenses				
Salaries & Wages	\$ 768,501	\$ 160,548	-79.1%	\$ (607,953)
Employee Benefits	\$ 178,141	\$ 49,156	-72.4%	\$ (128,985)
Contractual	\$ 330,916	\$ 39,850	-88.0%	\$ (291,066)
Utilities	\$ 204,170	\$ 80,670	-60.5%	\$ (123,500)
Commodities	\$ 234,650	\$ 3,500	-98.5%	\$ (231,150)
Capital	\$ 150,000	\$ -	-100.0%	\$ (150,000)
Repairs & Maintenance	\$ 328,650	\$ 63,814	-80.6%	\$ (264,836)
Operating Transfers	\$ 12,360	\$ 12,360	0.0%	\$ -
Debt Service	\$ 1,458,180	\$ 1,458,180	0.0%	\$ -
Total Expenses	\$ 3,665,568	\$ 1,868,078	-49.0%	\$ (1,797,490)
Net Income	\$ -	\$ -		
Beginning Fund Balance	\$ (1,251,051)	\$ (1,251,051)		
Ending Fund Balance	\$ (1,251,051)	\$ (1,251,051)		
Fund Balance Policy	\$ 878,892	\$ 467,020		
Over/(Under) Policy	\$ (2,129,943)	\$ (1,718,071)		

There are a number of adjustments to this fund and the significant changes are outlined specifically below:

Revenues

Program Fees – At the time the budget amendment is adopted, program fees will be negative by a significant amount. This is due to refunds issued during the first quarter of the fiscal year for programs that were cancelled on account of COVID-19 where revenues were already collected from participants. The Village also made the decision to refund outstanding fitness center membership liability due to the uncertainty surrounding the COVID-19 pandemic.

If the Village moves forward with a private winter lease of the facility to a local sports organization, management estimates the negative program revenues currently reflected in the fund and can be brought to a neutral position.

Operating Transfer – See explanation noted in the General Fund section above.

Capital Transfer – With the facility closed, the exterior painting project will be deferred to a later date.

Expenses

Salaries and Benefits – While these categories are down substantially from the original budgeted amount (savings of \$736,938), the budget amendment reflects an allowance of \$209,704 to account for separation costs paid to former employees.

Other Operating Expenditures – Based on first quarter experience, O&M expenses for the Libertyville Sports Complex have been reduced accordingly. The facility overhead is running slightly higher than expected during the original staff forecast in April. Cost control for the remainder of the fiscal year will be key. The amended operating expenditures do contemplate a higher level of utility usage during the winter months where the facility may be leased by a private party.

Closing Comments

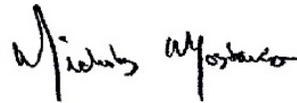
This budget amendment is being proposed using the most recent data and most reasonable projections about Village finances through the remainder of the fiscal year. As evidenced by the first quarter of the fiscal year, the COVID-19 pandemic is unpredictable. While management believes that this budget amendment substantially addresses the known effects of the pandemic, the Village Board is reminded that in the event the economic climate deteriorates further, it may be necessary to implement escalatory measures such as deeper service level cuts or emergency revenues.

Management would like to recognize the hard work of the Village’s operating departments in helping to formulate this budget amendment. The entire staff is proud to present budget changes that by and large preserve the Village’s fund balance reserves, particularly in the General Fund. The economic effects of COVID-19 will likely persist for some time. It is the fiduciary duty of the Village Board and every staff member to ensure that Village resources are allocated responsibly under the current circumstances.

Respectfully submitted,



Kelly A. Amidei
Village Administrator



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

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

Revised 9.15.2020

<u>FUND</u>	<u>4/30/2020 Audited Fund Balance</u>	<u>2020-2021 Amended Budgeted Revenue</u>	<u>2020-2021 Amended Budgeted Expense*</u>	<u>4/30/2021 Projected Fund Balance</u>	<u>FY 2020-2021 Policy Amount</u>	<u>Surplus / (Deficiency)</u>	<u>Explanation of Target Amount</u>
General Fund	11,539,257	26,799,580	28,800,858	9,537,979	9,452,790	85,189	Seventeen percent (17%) of expenditures plus 60% of three-year average sales tax revenue
Motor Fuel Tax Fund	2,032,684	1,594,746	1,511,900	2,115,530	797,373	1,318,157	Fifty (50%) of operating revenues
Hotel/Motel Tax Fund	555,424	94,000	355,454	293,970	88,864	205,106	Twenty-five percent (25%) of annual operating expenses
Commuter Parking Fund	617,993	98,920	323,823	393,090	80,956	312,134	Twenty-five percent (25%) of annual operating expenses
Non-Home Rule Sales Tax Fund	-	875,100	708,326	166,774	166,774	-	Current balance is policy amount
Project Fund	991,271	564,000	1,299,500	255,771	255,771	-	Current balance is policy amount
Park Improvement Fund	851,512	125,750	423,800	553,462	553,462	-	Current balance is policy amount / *\$225,803 assigned to LSC Bond payoff
Vehicle Maint/Replacement Fund**	1,677,288	1,204,956	2,200,927	681,317	234,499	446,818	Three (3) months of operating expenses
Technology Equipment Replacement Fund**	329,244	668,742	715,525	282,461	157,131	125,330	Three (3) months of operating expenses / \$50,000/year assigned to public safety IT
Utility Fund**	3,341,037	10,354,375	10,658,410	3,037,002	1,931,280	1,105,722	Three (3) months of operating expenses
Stormwater Sewer Fund**	1,915,327	1,125,435	2,956,678	84,084	96,065	(11,981)	Three (3) months of operating expenses
Libertyville Sports Complex Fund**	(1,251,051)	1,868,078	1,868,078	(1,251,051)	467,020	(1,718,071)	Three (3) months of operating expenses
TOTAL	\$ 22,599,987	\$ 45,373,682	\$ 51,823,279	\$ 16,150,390	\$ 14,281,984	\$ 1,868,404	

* - Expense totals omit depreciation

** - Fund Balance is Current Assets less Current Liabilities

NOTE: The purpose of this spreadsheet is to show the effects of budgeted revenues and expenditures / expenses on Fund Balances / Net Assets and to show progress towards meeting targets set for the individual funds. Final Fund Balance is determined annually as part of the Village's audit and completion of the Comprehensive Annual Financial Report.

Village of Libertyville
Revenues by Category and Fund (Amended Funds)

	Property Taxes	Other Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeitures	Interest	Miscellaneous	Operating Transfers	Capital Transfers	Total
General Fund	\$ 7,138,351	\$ 1,453,612	\$ 1,380,000	\$ 8,801,846	\$ 6,195,298	\$ 357,500	\$ 120,000	\$ 1,061,332	\$ 291,641	\$ -	\$ 26,799,580
<i>Special Revenue Funds</i>											
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ 1,589,746	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 1,594,746
Hotel Motel Tax Fund	\$ -	\$ 92,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 94,000
Commuter Parking Fund	\$ -	\$ -	\$ -	\$ 31,920	\$ 58,000	\$ 7,500	\$ 1,500	\$ -	\$ -	\$ -	\$ 98,920
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ 875,000	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 875,100
<i>Capital/Project Funds</i>											
Project Fund	\$ -	\$ -	\$ -	\$ 135,000	\$ 425,000	\$ -	\$ 1,500	\$ 2,500	\$ -	\$ -	\$ 564,000
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 750	\$ -	\$ -	\$ 50,000	\$ 125,750
<i>Internal Service Funds</i>											
Vehicle Maint./Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 970,967	\$ 20,000	\$ 5,000	\$ 80,000	\$ -	\$ 128,989	\$ 1,204,956
Tech. Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 348,580	\$ -	\$ 750	\$ -	\$ 269,412	\$ 50,000	\$ 668,742
<i>Enterprise Funds</i>											
Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ 10,328,375	\$ -	\$ 25,000	\$ 1,000	\$ -	\$ -	\$ 10,354,375
Stormwater Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 204,750	\$ -	\$ 4,000	\$ -	\$ -	\$ 916,685	\$ 1,125,435
Libertyville Sports Complex	\$ -	\$ -	\$ -	\$ -	\$ 28,900	\$ -	\$ -	\$ -	\$ 1,839,178	\$ -	\$ 1,868,078
Totals	\$ 7,138,351	\$ 1,546,112	\$ 1,380,000	\$ 11,433,512	\$ 18,634,870	\$ 385,000	\$ 165,100	\$ 1,144,832	\$ 2,400,231	\$ 1,145,674	\$ 45,373,682

**Village of Libertyville
Expenses by Category and Fund (Amended Funds)**

	Salaries & Wages	Employee Benefits	Contractual	Utilities	Commodities	Capital	Repairs & Maintenance	Operating Transfers	Capital Transfers	Debt Service	Total
General Fund	\$ 13,230,889	\$ 7,457,823	\$ 2,174,368	\$ 229,210	\$ 1,348,683	\$ -	\$ 1,850,085	\$ 1,909,800	\$ 600,000	\$ -	\$ 28,800,858
<i>Special Revenue Funds</i>											
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,511,900	\$ -	\$ -	\$ -	\$ -	\$ 1,511,900
Hotel Motel Tax Fund	\$ -	\$ -	\$ 325,454	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 355,454
Commuter Parking Fund	\$ 52,456	\$ 39,334	\$ 23,400	\$ 8,750	\$ 10,500	\$ 100,000	\$ 89,383	\$ -	\$ -	\$ -	\$ 323,823
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,641	\$ 416,685	\$ -	\$ 708,326
<i>Capital/Project Funds</i>											
Project Fund	\$ -	\$ -	\$ 22,500	\$ -	\$ 19,500	\$ 1,257,500	\$ -	\$ -	\$ -	\$ -	\$ 1,299,500
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,800	\$ -	\$ -	\$ -	\$ -	\$ 423,800
<i>Internal Service Funds</i>											
Vehicle Maint./Replacement Fund	\$ 281,578	\$ 149,038	\$ 54,230	\$ -	\$ 370,381	\$ 1,251,003	\$ 10,050	\$ -	\$ -	\$ 84,647	\$ 2,200,927
Tech Replacement Fund	\$ -	\$ -	\$ 372,642	\$ 104,000	\$ 151,883	\$ 87,000	\$ -	\$ -	\$ -	\$ -	\$ 715,525
<i>Enterprise Funds</i>											
Utility Fund	\$ 1,704,540	\$ 637,074	\$ 399,245	\$ 1,043,050	\$ 2,181,735	\$ 2,755,200	\$ 498,508	\$ 186,430	\$ 128,989	\$ 1,123,639	\$ 10,658,410
Stormwater Sewer Fund	\$ 185,550	\$ 41,681	\$ -	\$ -	\$ -	\$ 2,612,420	\$ 117,027	\$ -	\$ -	\$ -	\$ 2,956,678
Libertyville Sports Complex	\$ 160,548	\$ 49,156	\$ 39,850	\$ 80,670	\$ 3,500	\$ -	\$ 63,814	\$ 12,360	\$ -	\$ 1,458,180	\$ 1,868,078
Totals	\$ 15,615,561	\$ 8,374,106	\$ 3,411,689	\$ 1,465,680	\$ 4,086,182	\$ 10,028,823	\$ 2,628,867	\$ 2,400,231	\$ 1,145,674	\$ 2,666,466	\$ 51,823,279

**VILLAGE OF LIBERTYVILLE
CLASSIFICATION & COMPENSATION PLAN
FY 2020-2021 (Non-Union/Budget Amendment)**

Administrative & Services	<u>Range</u>
<u>Grade A1</u> Police Records Assistant Cashier/Receptionist	\$40,905 - \$51,132 - \$61,358
<u>Grade A2</u> Accounting Assistant I	\$45,369 - \$56,813 - \$68,052
<u>Grade A3</u> Accounting Assistant II Administrative Assistant I Public Services Officer Permit Clerk	\$47,248 - \$59,061 - \$70,873
<u>Grade A4</u> Administrative Assistant II	\$48,504 - \$60,630 - \$72,756
<u>Grade A5</u> Executive Assistant	\$55,737 - \$69,672 - \$83,607
 Technicians & Trades	
<u>Grade T1</u> Wastewater Operator Assistant	\$45,369 - \$56,813 - \$68,053
<u>Grade T2</u> Wastewater Equipment Technician Wastewater Treatment Plant Operator I	\$59,281 - \$74,102 - \$88,922
<u>Grade T3</u> Building & Compliance Inspector Electrical Inspector Engineering Technician Plumbing & Mechanical Inspector Wastewater Treatment Plant Operator II	\$65,869 - \$82,336 - \$98,804

Professional**Range**

<u>Grade P1</u> Associate Planner Recreation & SC Business Manager	\$64,170 - \$80,214 - \$96,257
<u>Grade P2</u> Plan Reviewer Project Engineer Senior Planner	\$69,818 - \$87,273 - \$104,728
<u>Grade P3</u> Economic Development Coordinator Senior Project Engineer	\$88,335 - \$110,418 - \$132,502

Management**Range**

<u>Grade M1</u> Management Analyst Police Support Services Manager Recreation Supervisor	\$50,854 - \$66,109 - \$81,365
<u>Grade M2</u> Assistant Director of Public Works Facility Manager Recreation Manager	\$64,445 - \$83,778 - \$103,111
<u>Grade M3</u> Assistant Finance Director Wastewater Treatment Plant Superintendent Superintendent of Public Works	\$78,037 - \$101,448 - \$124,859
<u>Grade M4</u> Building Commissioner Deputy Director of Public Works	\$83,235 - \$108,205 - \$133,175
<u>Grade M5</u> Assistant Fire Chief Police Lieutenant	\$86,261 - \$112,140 - \$138,017
<u>Grade M6</u> Deputy Police Chief Deputy Fire Chief Village Engineer	\$96,924 - \$126,000 - \$155,077

Executives

Range

Grade D1

\$97,849 - \$136,987 - \$182,650

Deputy Village Administrator

Director of Community Development

Director of Finance

Director of Public Works

Director of Recreation & Sports Complex

Fire Chief

Police Chief

Grade D2

\$110,487 - \$165,731 - \$220,975

Village Administrator

Grade D3

\$129,649 - \$194,473 - \$259,298

Vacant



Fiscal Year 2020-2021 Budget Amendment

GENERAL FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0000-1-601000	PROP TAXES GENERAL CORPORATE	\$ 1,190,923	\$ 1,190,923	\$ -
01-0000-1-602000	PROP TAXES FIRE PROTECTION	\$ 753,000	\$ 753,000	\$ -
01-0000-1-603000	PROP TAXES PARKS	\$ 378,000	\$ 378,000	\$ -
01-0000-1-604000	PROP TAXES RECREATION	\$ 378,000	\$ 378,000	\$ -
01-0000-1-605000	PROP TAXES HIGHWAYS & BRIDGES	\$ -	\$ -	\$ -
01-0000-1-606000	PROP TAXES HIGHWAYS TOWNSHIP	\$ 365,000	\$ 365,000	\$ -
01-0000-1-607000	PROP TAXES IMRF	\$ 334,200	\$ 334,200	\$ -
01-0000-1-608000	PROP TAXES POLICE PENSION FUND	\$ 2,058,130	\$ 2,058,130	\$ -
01-0000-1-609000	PROP TAXES FIRE PENSION FUND	\$ 1,487,098	\$ 1,487,098	\$ -
01-0000-1-610000	SPECIAL RECREATION	\$ 194,000	\$ 194,000	\$ -
01-0000-2-613000	ELECTRIC UTILITY TAX	\$ 1,207,942	\$ 1,207,942	\$ -
01-0000-2-614000	GAS UTILITY TAX	\$ -	\$ -	\$ -
01-0000-2-615000	PLACES FOR EATING TAX	\$ 875,000	\$ 83,359	\$ (791,641)
01-0000-2-616000	LEASED CAR TAX	\$ 122,812	\$ 72,311	\$ (50,501)
01-0000-2-618000	PERSONAL PROPERTY REPL TAX	\$ 80,000	\$ 70,000	\$ (10,000)
01-0000-2-620000	PERS PROPERTY REPL TAX POLICE	\$ 10,000	\$ 10,000	\$ -
01-0000-2-621000	PERS PROP REPL TAX FIRE	\$ 10,000	\$ 10,000	\$ -
01-0000-2-624000	WIRELESS SURCHARGE	\$ -	\$ -	\$ -
01-0000-3-626000	PLANNING REVIEW FEES	\$ -	\$ -	\$ -
01-0000-3-627000	BUILDING PERMITS	\$ 1,100,000	\$ 1,200,000	\$ 100,000
01-0000-3-628000	ZONING FEES	\$ 30,000	\$ 25,000	\$ (5,000)
01-0000-3-630000	FIRE BUREAU-PERMITS/FEES	\$ 105,000	\$ 80,000	\$ (25,000)
01-0000-3-631000	LIQUOR LICENSES	\$ 100,000	\$ 70,000	\$ (30,000)
01-0000-3-632000	OTHER LICENSES	\$ 14,342	\$ 5,000	\$ (9,342)
01-0000-4-611000	SALES TAX	\$ 7,884,415	\$ 5,784,415	\$ (2,100,000)
01-0000-4-612000	INCOME TAX	\$ 2,066,036	\$ 2,100,000	\$ 33,964
01-0000-4-615000	ILLINOIS USE TAX	\$ 665,316	\$ 775,000	\$ 109,684
01-0000-4-619000	STREET/SIGNAL MAINTENANCE FEES	\$ 96,431	\$ 96,431	\$ -
01-0000-4-676000	GRANTS	\$ 25,000	\$ 46,000	\$ 21,000
01-0000-5-632000	DONATIONS	\$ -	\$ -	\$ -
01-0000-5-641000	LIBERTYVILLE FIRE PROT DIST	\$ 3,090,446	\$ 3,029,800	\$ (60,646)
01-0000-5-643000	AMBULANCE FEES	\$ 1,026,358	\$ 1,026,358	\$ -
01-0000-5-649000	GOLF RENTALS	\$ -	\$ -	\$ -
01-0000-5-651000	RECREATION FEES	\$ 590,710	\$ 75,000	\$ (515,710)
01-0000-5-652000	COURSE RENTAL	\$ -	\$ -	\$ -
01-0000-5-653000	SWIMMING FEES	\$ 208,000	\$ -	\$ (208,000)
01-0000-5-654000	SWIMMING PROGRAMS	\$ 98,000	\$ -	\$ (98,000)
01-0000-5-655000	SR MEAL FEES	\$ -	\$ -	\$ -
01-0000-5-656000	RECYCLING/REFUSE FEE	\$ 80,000	\$ 80,000	\$ -
01-0000-5-657000	PARKING FEES-EMPLOYEE PERMITS	\$ 20,000	\$ 10,000	\$ (10,000)
01-0000-5-658000	ENGINEERING FEES	\$ 150,000	\$ 150,000	\$ -
01-0000-5-659000	ALARM FEES	\$ 200,000	\$ 130,000	\$ (70,000)
01-0000-5-660000	ELEVATOR INSPECTION FEE	\$ 39,140	\$ 39,140	\$ -
01-0000-5-670000	FIRE SERVICES	\$ 267,298	\$ 250,000	\$ (17,298)
01-0000-5-671000	LEGAL & OTHER FEE REIMB	\$ 40,000	\$ 40,000	\$ -



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GENERAL FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0000-5-672000	BIRTH/DEATH CERTIFICATES	\$ 270,000	\$ 270,000	\$ -
01-0000-5-673000	CABLE FRANCHISE FEE	\$ 410,000	\$ 400,000	\$ (10,000)
01-0000-5-674000	TELECOM INFRASTRUCT MAINT FEE	\$ 500,000	\$ 500,000	\$ -
01-0000-5-675000	POLICE SERVICES	\$ 218,486	\$ 175,000	\$ (43,486)
01-0000-5-677000	DAMAGE TO VILLAGE PROPERTY	\$ 2,500	\$ 15,000	\$ 12,500
01-0000-5-677001	STREETLIGHT DAMAGE	\$ -	\$ -	\$ -
01-0000-5-678000	SR CENTER SPONSORSHIP	\$ -	\$ -	\$ -
01-0000-5-679000	CONCESSIONS-POOLS	\$ 45,000	\$ -	\$ (45,000)
01-0000-5-680000	PRO SHOP MERCHANDISE	\$ -	\$ -	\$ -
01-0000-5-681000	PARK RENTALS	\$ 13,000	\$ 5,000	\$ (8,000)
01-0000-6-636000	LOCAL FINES	\$ 225,000	\$ 90,000	\$ (135,000)
01-0000-6-637000	CIRCUIT COURT FINES	\$ 230,000	\$ 149,500	\$ (80,500)
01-0000-6-638000	DUI FINES-SENATE BILL 740	\$ 18,000	\$ 18,000	\$ -
01-0000-6-639000	AUTOMATED TRAFFIC ENFORCEMENT	\$ 130,000	\$ 100,000	\$ (30,000)
01-0000-7-690000	INTEREST REVENUE	\$ 300,000	\$ 120,000	\$ (180,000)
01-0000-7-698000	NET APPR/DEPR FAIR MKT VALUE	\$ -	\$ -	\$ -
01-0000-8-611000	TIF SURPLUS REBATE	\$ 255,933	\$ 255,933	\$ -
01-0000-8-625000	INSURANCE SURPLUS	\$ 120,000	\$ 120,000	\$ -
01-0000-8-682000	PKS/REC SCHOLARSHIP/DONATIONS	\$ 9,000	\$ 1,000	\$ (8,000)
01-0000-8-683000	TREE PROGRAM	\$ 15,000	\$ 8,500	\$ (6,500)
01-0000-8-684000	HAZARDOUS MAT REIMBURSEMENT	\$ -	\$ -	\$ -
01-0000-8-685000	GENERAL SEIZURE ACCOUNT	\$ -	\$ -	\$ -
01-0000-8-686000	DRUG FORFEITURE ACCOUNT	\$ -	\$ -	\$ -
01-0000-8-688000	CASH OVER	\$ -	\$ -	\$ -
01-0000-8-696000	AMORT OF DEF REV CELL TOWERS	\$ -	\$ -	\$ -
01-0000-8-699000	MISCELLANEOUS REVENUE	\$ 40,000	\$ 675,899	\$ 635,899
01-0000-9-691000	TRANSFER FROM TECH FUND	\$ -	\$ -	\$ -
01-0000-9-695000	TRANSFER IN-SALES TAX BOND	\$ -	\$ -	\$ -
01-0000-9-696000	TRANSFER IN-CAPITAL IMPROVEMEN	\$ -	\$ -	\$ -
01-0000-9-697000	TRANSFER IN-FOREIGN FIRE FD	\$ -	\$ -	\$ -
01-0000-9-699000	TRANSFERS IN	\$ -	\$ 291,641	\$ 291,641
Total GENERAL FUND Revenue		\$ 30,142,516	\$ 26,799,580	\$ (3,342,936)
01-0100-1-701000	SALARIES	\$ 595,683	\$ 592,313	\$ (3,370)
01-0100-1-709000	MERIT POOL	\$ 14,284	\$ -	\$ (14,284)
01-0100-2-720000	INSURANCE	\$ 164,425	\$ 164,425	\$ -
01-0100-2-740000	SICK LEAVE BUY BACK	\$ -	\$ -	\$ -
01-0100-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 91,020	\$ 88,916	\$ (2,104)
01-0100-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 43,744	\$ 43,322	\$ (422)
01-0100-3-705000	CONTRACTUAL SERVICES	\$ 55,000	\$ 20,000	\$ (35,000)
01-0100-3-716000	VITAL RECORDS	\$ 100,000	\$ 100,000	\$ -
01-0100-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 81,113	\$ -	\$ (81,113)
01-0100-3-725000	AUDIT SERVICES	\$ 47,120	\$ 47,120	\$ -
01-0100-3-728000	TECHNICAL SERVICES	\$ 1,000	\$ 1,000	\$ -
01-0100-3-745000	SEC 125 ADMINISTRATIVE FEES	\$ 6,000	\$ 6,000	\$ -



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GENERAL FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0100-3-746000	EMPLOYEE PROGRAMS	\$ 15,000	\$ 15,000	\$ -
01-0100-4-710000	TELEPHONE	\$ 8,650	\$ 8,650	\$ -
01-0100-5-722000	POSTAGE	\$ 16,900	\$ 16,900	\$ -
01-0100-5-723000	OFFICE SUPPLIES	\$ 12,000	\$ 12,000	\$ -
01-0100-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 10,025	\$ 10,025	\$ -
01-0100-5-736000	CREDIT CARD FEES	\$ 12,000	\$ 12,000	\$ -
01-0100-5-743000	PUBLICATION	\$ 9,500	\$ 9,500	\$ -
01-0100-5-744000	PRINTING	\$ 12,500	\$ 12,500	\$ -
01-0100-5-761000	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
01-0100-5-788000	CASH UNDER	\$ 100	\$ 100	\$ -
01-0100-5-791000	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0100-5-799000	MISCELLANEOUS	\$ 30,651	\$ 30,651	\$ -
01-0100-6-790000	CAPITAL OUTLAY	\$ 2,000	\$ 2,000	\$ -
01-0100-7-713000	MAINTENANCE - COPY MACHINE	\$ 5,200	\$ 5,200	\$ -
01-0100-7-714000	MAINT MOTOR VEHICLE FEES	\$ -	\$ -	\$ -
01-0100-7-715000	MAINT - OTHER EQUIPMENT	\$ 1,000	\$ 1,000	\$ -
01-0100-8-789000	TECHNOLOGY EQUIP. & REPLACE	\$ 6,953	\$ 6,953	\$ -
01-0100-8-792000	TRANSFER TO CAPITAL PROJECTS	\$ -	\$ -	\$ -
01-0201-0-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
01-0201-1-701000	SALARIES - FULL TIME	\$ 356,683	\$ 301,885	\$ (54,798)
01-0201-2-720000	INSURANCE	\$ 115,019	\$ 115,019	\$ -
01-0201-2-740000	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0201-2-747000	UNEMPLOYMENT	\$ -	\$ -	\$ -
01-0201-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 53,707	\$ 45,227	\$ (8,480)
01-0201-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 27,286	\$ 23,094	\$ (4,192)
01-0201-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ -	\$ -	\$ -
01-0201-3-728000	TECHNICAL SERVICES	\$ 36,915	\$ 36,915	\$ -
01-0201-4-710000	TELEPHONE	\$ 1,400	\$ 1,400	\$ -
01-0201-5-706000	MATERIALS AND SUPPLIES	\$ 2,300	\$ 2,300	\$ -
01-0201-5-723000	OFFICE SUPPLIES	\$ 5,150	\$ 5,150	\$ -
01-0201-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 5,020	\$ 5,020	\$ -
01-0201-5-791000	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0201-6-790000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0201-7-714000	MAINT MOTOR VEHICLE FEES	\$ 1,568	\$ 1,568	\$ -
01-0201-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 750	\$ 750	\$ -
01-0203-1-701000	SALARIES - ADMINISTRATION	\$ 123,801	\$ 114,899	\$ (8,902)
01-0203-1-702000	SALARIES - CLERICAL	\$ 14,303	\$ 14,128	\$ (175)
01-0203-1-704000	SALARIES - MAINTENANCE	\$ 333,292	\$ 333,292	\$ -
01-0203-2-720000	INSURANCE	\$ 261,938	\$ 261,938	\$ -
01-0203-2-740000	SICK LEAVE BUY BACK	\$ -	\$ -	\$ -
01-0203-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 72,245	\$ 70,839	\$ (1,406)
01-0203-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 35,639	\$ 34,970	\$ (669)
01-0203-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 48,668	\$ -	\$ (48,668)
01-0203-3-725000	AUDIT SERVICES	\$ -	\$ -	\$ -
01-0203-3-728000	TECHNICAL SERVICES	\$ 1,785	\$ 1,785	\$ -



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GENERAL FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0203-3-742000	COPY MACHINE LEASE	\$ 2,000	\$ 2,000	\$ -
01-0203-4-707000	STREETLIGHT ENERGY	\$ 110,000	\$ 110,000	\$ -
01-0203-5-706000	MATERIALS AND SUPPLIES	\$ 14,250	\$ 14,250	\$ -
01-0203-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 8,280	\$ 8,280	\$ -
01-0203-5-752000	UNIFORMS	\$ 5,000	\$ 5,000	\$ -
01-0203-5-791000	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0203-5-799000	MISCELLANEOUS	\$ 2,500	\$ 2,500	\$ -
01-0203-6-790000	CAPITAL OUTLAY	\$ 9,500	\$ -	\$ (9,500)
01-0203-7-708000	STREETLIGHT MAINTENANCE	\$ 125,000	\$ 125,000	\$ -
01-0203-7-712000	MAINTENANCE BUILDINGS	\$ 14,525	\$ 14,525	\$ -
01-0203-7-713000	MAINTENANCE ROADWAY MEDIANS	\$ 47,354	\$ 47,354	\$ -
01-0203-7-714000	MAINTENANCE VEHICLES	\$ 155,124	\$ 155,124	\$ -
01-0203-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 1,000	\$ 1,000	\$ -
01-0203-7-716000	MAINTENANCE STREETS AND ALLEYS	\$ 39,500	\$ 39,500	\$ -
01-0203-7-717000	MAINTENANCE SIDEWALKS	\$ 20,000	\$ 20,000	\$ -
01-0203-7-718000	MAINTENANCE STORM SEWERS	\$ -	\$ -	\$ -
01-0203-7-719000	MAINTENANCE SIGNS	\$ 10,000	\$ 10,000	\$ -
01-0203-7-731000	TRAFFIC SIGNAL MAINTENANCE	\$ 66,000	\$ 66,000	\$ -
01-0203-8-788000	TRANSFER BUILDING IMPR FUND	\$ -	\$ -	\$ -
01-0204-1-701000	SALARIES - ADMINISTRATION	\$ 24,697	\$ 24,396	\$ (301)
01-0204-1-704000	SALARIES - MAINTENANCE	\$ 136,966	\$ 136,966	\$ -
01-0204-2-720000	INSURANCE	\$ -	\$ -	\$ -
01-0204-2-740000	SICK LEAVE BUY BACK	\$ -	\$ -	\$ -
01-0204-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 25,042	\$ 24,995	\$ (47)
01-0204-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 12,367	\$ 12,344	\$ (23)
01-0204-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 10,815	\$ -	\$ (10,815)
01-0204-3-728000	CONTRACTUAL SERVICES	\$ 1,500	\$ 1,500	\$ -
01-0204-5-706000	MATERIALS AND SUPPLIES	\$ 181,500	\$ 181,500	\$ -
01-0204-5-799000	MISCELLANEOUS	\$ 1,500	\$ 1,500	\$ -
01-0204-6-790000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0204-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 2,000	\$ 2,000	\$ -
01-0205-1-704000	SALARIES MAINTENANCE	\$ 28,105	\$ 28,105	\$ -
01-0205-2-720000	INSURANCE	\$ 27,960	\$ 27,960	\$ -
01-0205-2-793000	ILLINOIS MUNICIPAL RETIREMENT	\$ 4,353	\$ 4,353	\$ -
01-0205-2-794000	FICA	\$ 2,150	\$ 2,150	\$ -
01-0205-3-721000	INTERGOVT RISK MGMT AGENCY	\$ -	\$ -	\$ -
01-0205-3-724000	DISPOSAL	\$ 12,000	\$ 12,000	\$ -
01-0205-3-726000	SWALCO FEE	\$ 9,500	\$ 9,500	\$ -
01-0205-3-728000	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -
01-0205-5-706000	MATERIALS & SUPPLIES	\$ 4,700	\$ 3,700	\$ (1,000)
01-0205-5-791000	VEHICLE REPLACEMENT FEES	\$ -	\$ -	\$ -
01-0205-5-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
01-0205-7-714000	MAINTENANCE VEHICLES	\$ 2,816	\$ 2,816	\$ -
01-0301-1-701000	SALARIES - ADMINISTRATIVE STAF	\$ 438,290	\$ 433,002	\$ (5,288)
01-0301-2-720000	INSURANCE	\$ 91,279	\$ 91,279	\$ -



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GENERAL FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0301-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 66,999	\$ 66,180	\$ (819)
01-0301-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 30,742	\$ 30,476	\$ (266)
01-0301-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 4,285	\$ -	\$ (4,285)
01-0301-3-728000	CONSULTING SERVICES	\$ 10,000	\$ 10,000	\$ -
01-0301-3-742000	COPY MACHINE LEASE	\$ 4,910	\$ 4,910	\$ -
01-0301-4-710000	TELEPHONE	\$ 1,020	\$ 1,020	\$ -
01-0301-5-706000	MATERIALS AND SUPPLIES	\$ 6,000	\$ 6,000	\$ -
01-0301-5-722000	POSTAGE	\$ 1,500	\$ 1,500	\$ -
01-0301-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	\$ 8,000	\$ 8,000	\$ -
01-0301-5-799000	MISCELLANEOUS	\$ 350	\$ 350	\$ -
01-0301-7-714000	MAINTENANCE VEHICLES	\$ -	\$ -	\$ -
01-0301-8-789000	TECHNOLOGY EQUIP. & REPLACE	\$ 34,763	\$ 34,763	\$ -
01-0302-1-701000	SALARIES - FULL TIME	\$ 572,451	\$ 565,453	\$ (6,998)
01-0302-2-720000	INSURANCE	\$ 118,828	\$ 118,828	\$ -
01-0302-2-747000	UNEMPLOYMENT	\$ -	\$ -	\$ -
01-0302-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 88,673	\$ 87,589	\$ (1,084)
01-0302-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 43,793	\$ 43,257	\$ (536)
01-0302-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 9,734	\$ -	\$ (9,734)
01-0302-3-728000	TECHNICAL SERVICES	\$ 26,000	\$ 26,000	\$ -
01-0302-4-710000	TELEPHONE	\$ 1,200	\$ 1,200	\$ -
01-0302-5-706000	MATERIALS AND SUPPLIES	\$ 3,220	\$ 3,220	\$ -
01-0302-5-723000	OFFICE SUPPLIES	\$ 3,950	\$ 3,950	\$ -
01-0302-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 4,760	\$ 4,760	\$ -
01-0302-5-729000	REIMBURSEABLE EXPENSES	\$ 40,500	\$ 40,500	\$ -
01-0302-5-736000	CREDIT CARD/BANK FEES	\$ 2,000	\$ 2,000	\$ -
01-0302-5-743000	PRINTING AND PUBLICATION	\$ 2,800	\$ 2,800	\$ -
01-0302-5-799000	MISCELLANEOUS	\$ 400	\$ 400	\$ -
01-0302-6-790000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0302-7-714000	MAINTENANCE VEHICLES	\$ 9,756	\$ 9,756	\$ -
01-0302-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 2,140	\$ 2,140	\$ -
01-0303-1-701000	SALARIES-FULL TIME	\$ 126,122	\$ 124,580	\$ (1,542)
01-0303-2-720000	INSURANCE	\$ 27,266	\$ 27,266	\$ -
01-0303-2-793000	EMPLOYER CONTRIBUTION-IMRF	\$ 19,536	\$ 19,297	\$ (239)
01-0303-2-794000	EMPLOYER CONTRIBUTION-FICA	\$ 9,648	\$ 9,530	\$ (118)
01-0303-3-721000	INTERGOVERNMENTAL RISK MGMT	\$ -	\$ -	\$ -
01-0303-3-728000	TECHNICAL SERVICE	\$ 5,570	\$ 5,570	\$ -
01-0303-3-729000	ECONOMIC DEVELOPMNT INCENTIVES	\$ 453,000	\$ 453,000	\$ -
01-0303-3-741000	PROMOTION & ACTIVITIES	\$ 5,700	\$ 80,700	\$ 75,000
01-0303-5-706000	MATERIALS & SUPPLIES	\$ 420	\$ 420	\$ -
01-0303-5-722000	POSTAGE	\$ 700	\$ 700	\$ -
01-0303-5-726000	TRAVEL, TRAINING, SUBS & DUES	\$ 13,355	\$ 13,355	\$ -
01-0303-5-743000	PRINTING & PUBLICATION	\$ 1,020	\$ 1,020	\$ -
01-0501-1-701000	SALARIES - UNIFORMED	\$ 330,457	\$ 326,418	\$ (4,039)
01-0501-1-702000	SALARIES - CIVILIAN	\$ 236,588	\$ 233,708	\$ (2,880)
01-0501-1-704000	SALARIES - DISPATCHERS	\$ -	\$ -	\$ -



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01-0501-2-720000	INSURANCE	\$ 868,628	\$ 868,628	\$ -
01-0501-2-740000	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0501-2-747000	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
01-0501-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 36,647	\$ 36,201	\$ (446)
01-0501-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 22,891	\$ 22,612	\$ (279)
01-0501-3-705000	CONTRACTUAL SERVICES	\$ 390,774	\$ 390,774	\$ -
01-0501-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 104,906	\$ -	\$ (104,906)
01-0501-3-728000	TECHNICAL SERVICES	\$ 12,545	\$ 12,545	\$ -
01-0501-3-742000	COPY MACHINE LEASE	\$ 2,000	\$ 2,000	\$ -
01-0501-4-710000	TELEPHONE	\$ 8,000	\$ 8,000	\$ -
01-0501-5-706000	MATERIALS AND SUPPLIES	\$ 6,200	\$ 6,200	\$ -
01-0501-5-722000	POSTAGE	\$ 2,750	\$ 2,750	\$ -
01-0501-5-723000	OFFICE SUPPLIES	\$ 10,000	\$ 10,000	\$ -
01-0501-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 22,887	\$ 22,887	\$ -
01-0501-5-736000	CREDIT CARD FEES	\$ 1,950	\$ 1,950	\$ -
01-0501-5-743000	PRINTING AND PUBLICATIONS	\$ 7,100	\$ 7,100	\$ -
01-0501-5-752000	UNIFORMS	\$ 3,000	\$ 3,000	\$ -
01-0501-5-799000	MISCELLANEOUS	\$ 1,000	\$ 1,000	\$ -
01-0501-7-714000	MAINT MOTOR VEHICLE FEES	\$ -	\$ -	\$ -
01-0501-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 10,000	\$ 10,000	\$ -
01-0501-8-787000	TRANSFER ETSB	\$ -	\$ -	\$ -
01-0501-8-788000	TRANSFER BUILDING IMPR FUND	\$ -	\$ -	\$ -
01-0501-8-789000	TECHNOLOGY EQUIP. & REPLACE	\$ 21,953	\$ 21,953	\$ -
01-0502-1-701000	SALARIES - UNIFORMED	\$ 3,445,532	\$ 3,437,772	\$ (7,760)
01-0502-2-720000	INSURANCE	\$ -	\$ -	\$ -
01-0502-2-740000	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0502-2-786000	EMPLOYER CONTRIB-POL PENSION	\$ 2,068,130	\$ 2,068,130	\$ -
01-0502-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 50,279	\$ 50,167	\$ (112)
01-0502-3-705000	CONTRACTUAL SERVICES	\$ 1,200	\$ 1,200	\$ -
01-0502-3-730000	EQUIPMENT RENTAL AND USER FEES	\$ 7,575	\$ 7,575	\$ -
01-0502-3-756000	NORTHERN ILLINOIS CRIME LAB	\$ -	\$ -	\$ -
01-0502-5-706000	MATERIALS AND SUPPLIES	\$ 28,650	\$ 28,650	\$ -
01-0502-5-718000	SQUAD EQUIPMENT CHANGEOVER	\$ -	\$ -	\$ -
01-0502-5-720000	DUI EQUIPMENT	\$ 2,500	\$ 2,500	\$ -
01-0502-5-720001	DRUG EXPENSES	\$ 2,000	\$ 2,000	\$ -
01-0502-5-720002	GENERAL SEIZURE	\$ 1,000	\$ 1,000	\$ -
01-0502-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 40,870	\$ 40,870	\$ -
01-0502-5-752000	UNIFORMS	\$ 38,350	\$ 38,350	\$ -
01-0502-5-791000	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0502-5-799000	MISCELLANEOUS	\$ 100	\$ 100	\$ -
01-0502-6-790000	CAPITAL OUTLAY	\$ 4,700	\$ 4,700	\$ -
01-0502-7-714000	MAINT MOTOR VEHICLE FEES	\$ 201,926	\$ 201,926	\$ -
01-0502-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 19,968	\$ 19,968	\$ -
01-0503-1-701000	SALARIES - UNIFORMED	\$ 866,535	\$ 865,758	\$ (777)
01-0503-2-720000	INSURANCE	\$ -	\$ -	\$ -



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01-0503-2-740000	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0503-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 12,565	\$ 12,553	\$ (12)
01-0503-3-705000	CONTRACTUAL SERVICES	\$ 9,235	\$ 9,235	\$ -
01-0503-3-756000	NORTHERN ILLINOIS CRIME LAB	\$ 32,311	\$ 32,311	\$ -
01-0503-5-706000	MATERIALS AND SUPPLIES	\$ 7,250	\$ 7,250	\$ -
01-0503-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 1,000	\$ 1,000	\$ -
01-0503-5-752000	UNIFORMS	\$ 6,400	\$ 6,400	\$ -
01-0503-5-786000	DRUG FORFEITURE EXPENSES	\$ -	\$ -	\$ -
01-0503-5-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
01-0503-6-790000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0503-7-714000	MAINT MOTOR VEHICLE FEES	\$ -	\$ -	\$ -
01-0504-5-706000	MATERIALS AND SUPPLIES	\$ 10,250	\$ 10,250	\$ -
01-0504-7-714000	MAINTENANCE VEHICLES	\$ -	\$ -	\$ -
01-0505-1-702000	SALARIES - CIVILIAN	\$ 152,599	\$ 124,524	\$ (28,075)
01-0505-2-720000	INSURANCE	\$ -	\$ -	\$ -
01-0505-2-740000	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0505-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 15,928	\$ 14,728	\$ (1,200)
01-0505-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 11,674	\$ 9,526	\$ (2,148)
01-0505-3-751000	ANIMAL CARE	\$ 750	\$ 750	\$ -
01-0505-5-706000	MATERIALS AND SUPPLIES	\$ 500	\$ 500	\$ -
01-0505-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 500	\$ 500	\$ -
01-0505-5-752000	UNIFORMS	\$ 3,000	\$ 3,000	\$ -
01-0505-7-714000	MAINTENANCE VEHICLES	\$ -	\$ -	\$ -
01-0601-1-701000	SALARIES-UNIFORMED FULL-TIME	\$ 276,795	\$ 273,411	\$ (3,384)
01-0601-1-704000	SALARIES-CIVILIAN	\$ 68,508	\$ 67,670	\$ (838)
01-0601-2-720000	INSURANCE	\$ -	\$ -	\$ -
01-0601-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 10,612	\$ 10,482	\$ (130)
01-0601-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 9,254	\$ 9,141	\$ (113)
01-0601-3-742000	COPY MACHINE LEASE	\$ 5,000	\$ 5,000	\$ -
01-0601-4-710000	TELEPHONE	\$ 26,000	\$ 26,000	\$ -
01-0601-5-722000	POSTAGE	\$ 1,385	\$ 1,385	\$ -
01-0601-5-723000	OFFICE SUPPLIES	\$ 3,000	\$ 3,000	\$ -
01-0601-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 3,230	\$ 3,230	\$ -
01-0601-5-799000	MISCELLANEOUS	\$ 600	\$ 600	\$ -
01-0601-6-790000	CAPITAL OUTLAY	\$ 5,000	\$ 5,000	\$ -
01-0601-8-789000	TECHNOLOGY EQUIP. & REPLACE	\$ 6,953	\$ 6,953	\$ -
01-0602-1-701000	SALARIES-UNIFORMED FULL-TIME	\$ 124,306	\$ 124,306	\$ -
01-0602-1-704000	SALARIES-CIVILIAN	\$ 31,889	\$ 31,499	\$ (390)
01-0602-2-720000	INSURANCE	\$ -	\$ -	\$ -
01-0602-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 4,940	\$ 4,879	\$ (61)
01-0602-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 4,242	\$ 4,212	\$ (30)
01-0602-3-705000	CONTRACTUAL SERVICES	\$ 3,000	\$ 3,000	\$ -
01-0602-5-723000	OFFICE SUPPLIES	\$ -	\$ -	\$ -
01-0602-5-724000	PUBLIC EDUCATION	\$ 2,060	\$ 2,060	\$ -
01-0602-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 8,050	\$ 8,050	\$ -



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01-0602-7-714000	MAINT MOTOR VEHICLE FEES	\$ -	\$ -	\$ -
01-0602-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 200	\$ 200	\$ -
01-0603-1-701000	SALARIES-UNIFORMED FULL-TIME	\$ 4,259,667	\$ 4,187,972	\$ (71,695)
01-0603-1-704000	SALARIES-DISPATCHERS	\$ -	\$ -	\$ -
01-0603-2-720000	INSURANCE	\$ 1,003,253	\$ 1,003,253	\$ -
01-0603-2-740000	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0603-2-787000	EMPLOYER CONTRIB-FIRE PENSION	\$ 1,497,098	\$ 1,497,098	\$ -
01-0603-2-789000	PAID ON CALL PENSIONS	\$ 2,800	\$ 2,800	\$ -
01-0603-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
01-0603-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 61,765	\$ 60,726	\$ (1,039)
01-0603-3-705000	CONTRACTUAL SERVICES	\$ 145,374	\$ 145,374	\$ -
01-0603-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 120,047	\$ -	\$ (120,047)
01-0603-3-728000	TECHNICAL SERVICES	\$ 150,020	\$ 150,020	\$ -
01-0603-3-730000	RENTAL & USER FEES	\$ 13,695	\$ 13,695	\$ -
01-0603-4-710000	TELEPHONE	\$ -	\$ -	\$ -
01-0603-5-707000	FIREFIGHTER SUPPLIES	\$ 24,080	\$ 24,080	\$ -
01-0603-5-723000	OFFICE SUPPLIES	\$ -	\$ -	\$ -
01-0603-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 43,211	\$ 43,211	\$ -
01-0603-5-799000	MISCELLANEOUS	\$ 1,000	\$ 1,000	\$ -
01-0603-6-790000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0603-8-787000	TRANSFER ETSB	\$ -	\$ -	\$ -
01-0604-1-701000	SALARIES-UNIFORMED FULL-TIME	\$ 41,405	\$ 40,899	\$ (506)
01-0604-2-720000	INSURANCE	\$ -	\$ -	\$ -
01-0604-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 600	\$ 593	\$ (7)
01-0604-3-705000	CONTRACTUAL SERVICES	\$ 10,464	\$ 10,464	\$ -
01-0604-4-709000	UTILITIES - STATION 3	\$ 28,420	\$ 28,420	\$ -
01-0604-5-706000	MATERIALS AND SUPPLIES	\$ 15,000	\$ 15,000	\$ -
01-0604-5-707000	FIREFIGHTER SUPPLIES	\$ 32,900	\$ 32,900	\$ -
01-0604-5-752000	UNIFORMS	\$ 28,650	\$ 28,650	\$ -
01-0604-5-791000	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0604-5-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
01-0604-6-790000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0604-7-712000	MAINTENANCE BUILDINGS	\$ 26,320	\$ 26,320	\$ -
01-0604-7-713000	MAINTENANCE GROUNDS	\$ 7,200	\$ 7,200	\$ -
01-0604-7-714000	MAINT MOTOR VEHICLE FEES	\$ 310,014	\$ 310,014	\$ -
01-0604-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 42,900	\$ 42,900	\$ -
01-0604-8-789000	TRF PUB BLDG IMPR FUND	\$ -	\$ -	\$ -
01-0701-1-701000	SALARIES - FULL TIME	\$ 553,721	\$ 552,356	\$ (1,365)
01-0701-1-702000	SALARIES - PART TIME	\$ 15,000	\$ 15,000	\$ -
01-0701-2-720000	INSURANCE	\$ 157,628	\$ 157,628	\$ -
01-0701-2-740000	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0701-2-747000	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
01-0701-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 85,771	\$ 85,560	\$ (211)
01-0701-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 43,507	\$ 42,255	\$ (1,252)
01-0701-3-705000	CONTRACTUAL SERVICES	\$ 8,120	\$ 8,120	\$ -



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01-0701-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 34,499	\$ -	\$ (34,499)
01-0701-4-708000	ELECTRICITY	\$ 2,370	\$ 2,370	\$ -
01-0701-4-709000	NORTH SHORE GAS	\$ -	\$ -	\$ -
01-0701-4-710000	TELEPHONE	\$ 1,700	\$ 1,700	\$ -
01-0701-5-706000	MATERIALS AND SUPPLIES	\$ 12,625	\$ 12,625	\$ -
01-0701-5-711000	GASOLINE AND OIL	\$ 500	\$ 500	\$ -
01-0701-5-723000	OFFICE SUPPLIES	\$ 1,800	\$ 1,800	\$ -
01-0701-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 3,390	\$ 3,390	\$ -
01-0701-5-728000	TREE SURGERY AND SPRAYING	\$ 139,000	\$ 94,000	\$ (45,000)
01-0701-5-729000	NURSERY STOCK AND TREES	\$ 87,500	\$ 87,500	\$ -
01-0701-5-730000	EQUIPMENT RENTAL	\$ 250	\$ 250	\$ -
01-0701-5-752000	UNIFORMS	\$ 5,470	\$ 5,470	\$ -
01-0701-5-791000	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0701-5-799000	MISCELLANEOUS	\$ 1,038	\$ 1,038	\$ -
01-0701-6-790000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0701-7-712000	MAINTENANCE BUILDING	\$ 14,000	\$ 14,000	\$ -
01-0701-7-713000	MAINTENANCE GROUNDS	\$ 267,864	\$ 267,864	\$ -
01-0701-7-714000	MAINT MOTOR VEHICLE FEES	\$ 96,850	\$ 96,850	\$ -
01-0701-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 7,170	\$ 7,170	\$ -
01-0701-7-716000	MAINTENANCE ROADS/PARKING LOTS	\$ 500	\$ 500	\$ -
01-0701-7-736000	MAINTENANCE-RADIOS	\$ 100	\$ 100	\$ -
01-0702-1-701000	SALARIES - STAFF	\$ 235,961	\$ 129,738	\$ (106,223)
01-0702-1-702000	SALARIES - TOT PROGRAMS	\$ 95,525	\$ 64,930	\$ (30,595)
01-0702-1-703000	SALARIES - YOUTH PROGRAMS	\$ 137,000	\$ 2,500	\$ (134,500)
01-0702-1-705000	SALARIES - SPECIAL EVENTS	\$ 28,000	\$ 9,000	\$ (19,000)
01-0702-2-720000	INSURANCE	\$ 41,993	\$ 31,207	\$ (10,786)
01-0702-2-740000	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0702-2-747000	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
01-0702-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 43,361	\$ 26,824	\$ (16,537)
01-0702-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 37,715	\$ 16,647	\$ (21,068)
01-0702-3-713000	INDEPENDENT CONTRACTOR	\$ 68,800	\$ 31,700	\$ (37,100)
01-0702-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 28,119	\$ -	\$ (28,119)
01-0702-3-728000	CONSULTING SERVICES	\$ -	\$ -	\$ -
01-0702-3-742000	COPY MACHINE LEASE	\$ -	\$ -	\$ -
01-0702-4-708000	ELECTRICITY	\$ 20,000	\$ 20,000	\$ -
01-0702-4-709000	NORTH SHORE GAS	\$ 2,250	\$ 2,250	\$ -
01-0702-4-710000	TELEPHONE	\$ 4,000	\$ 4,000	\$ -
01-0702-5-706000	SUPPL & EXP - TOT PROGRAMS	\$ 8,185	\$ 7,635	\$ (550)
01-0702-5-707000	SUPPL & EXP-YOUTH PROGRAMS	\$ 25,500	\$ -	\$ (25,500)
01-0702-5-716000	DANCE PROGRAM EXPENSE	\$ 11,400	\$ 11,400	\$ -
01-0702-5-722000	SEASONAL BROCHURES	\$ 32,500	\$ 13,500	\$ (19,000)
01-0702-5-723000	OFFICE SUPPLIES	\$ 6,500	\$ 6,500	\$ -
01-0702-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 3,050	\$ 2,090	\$ (960)
01-0702-5-732000	SUPPLIES & EXP -SPC EVNT FMLY	\$ 11,100	\$ 7,000	\$ (4,100)
01-0702-5-736000	CREDIT CARD BANK FEE	\$ 20,000	\$ 5,000	\$ (15,000)



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01-0702-5-750000	REFUNDS	\$ -	\$ -	\$ -
01-0702-5-761000	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
01-0702-5-788000	CASH SHORT	\$ -	\$ -	\$ -
01-0702-5-791000	TRANSFER VEHICLE REPLACEMENT	\$ -	\$ -	\$ -
01-0702-5-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
01-0702-6-790000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0702-7-712000	MAINTENANCE BUILDING	\$ 42,675	\$ 42,675	\$ -
01-0702-7-714000	MAINT MOTOR VEHICLE FEES	\$ 2,639	\$ 2,639	\$ -
01-0702-8-787000	TRANSFER BUILDING IMPR FUND	\$ -	\$ -	\$ -
01-0702-8-788000	TRANSFER SPORTS COMPLEX-DEBT	\$ 1,350,428	\$ 1,839,178	\$ 488,750
01-0703-1-701000	SALARIES - ADMINISTRATIVE	\$ 47,173	\$ 16,709	\$ (30,464)
01-0703-1-702000	SALARIES - CONCESSIONS	\$ 7,000	\$ -	\$ (7,000)
01-0703-1-703000	SALARIES - PUBLIC SWIM	\$ 164,300	\$ 1,000	\$ (163,300)
01-0703-1-704000	SALARIES - SWIM LESSONS	\$ 32,744	\$ -	\$ (32,744)
01-0703-2-720000	INSURANCE	\$ -	\$ -	\$ -
01-0703-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 7,307	\$ 2,588	\$ (4,719)
01-0703-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 19,085	\$ 1,793	\$ (17,292)
01-0703-3-705000	CONTRACTUAL SERVICES	\$ 15,000	\$ 1,000	\$ (14,000)
01-0703-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 10,815	\$ -	\$ (10,815)
01-0703-3-742000	COPY MACHINE LEASE	\$ -	\$ -	\$ -
01-0703-4-708000	ELECTRICITY	\$ 18,500	\$ 2,500	\$ (16,000)
01-0703-4-709000	NORTH SHORE GAS	\$ 14,000	\$ 2,000	\$ (12,000)
01-0703-4-710000	TELEPHONE	\$ 2,600	\$ 2,600	\$ -
01-0703-5-705000	SUPPLIES - SWIM LESSONS	\$ 1,500	\$ -	\$ (1,500)
01-0703-5-706000	MATERIALS AND SUPPLIES	\$ 6,500	\$ 1,000	\$ (5,500)
01-0703-5-707000	SUPPLIES - MAINTENANCE	\$ 1,300	\$ -	\$ (1,300)
01-0703-5-723000	OFFICE SUPPLIES	\$ 350	\$ -	\$ (350)
01-0703-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 3,800	\$ -	\$ (3,800)
01-0703-5-730000	EQUIPMENT RENTAL	\$ -	\$ -	\$ -
01-0703-5-732000	CONCESSION EXPENSE	\$ 16,000	\$ -	\$ (16,000)
01-0703-5-734000	SPECIAL EVENTS	\$ 1,750	\$ -	\$ (1,750)
01-0703-5-752000	UNIFORMS	\$ 6,300	\$ -	\$ (6,300)
01-0703-5-799000	MISCELLANEOUS	\$ 3,300	\$ -	\$ (3,300)
01-0703-6-790000	CAPITAL OUTLAYS	\$ -	\$ -	\$ -
01-0703-7-712000	MAINTENANCE BUILDING	\$ 22,600	\$ 2,000	\$ (20,600)
01-0703-7-716000	MAINTENANCE POOLS	\$ 32,650	\$ 2,000	\$ (30,650)
01-0704-1-702000	SALARIES - PRO SHOP	\$ -	\$ -	\$ -
01-0704-1-703000	SALARIES - MAINTENANCE	\$ -	\$ -	\$ -
01-0704-2-720000	INSURANCE	\$ -	\$ -	\$ -
01-0704-2-747000	UNEMPLOYMENT INS	\$ -	\$ -	\$ -
01-0704-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
01-0704-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ -	\$ -	\$ -
01-0704-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ -	\$ -	\$ -
01-0704-4-710000	TELEPHONE	\$ -	\$ -	\$ -
01-0704-5-706000	MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -



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01-0704-5-733000	GOLF COURSE SUPPLIES	\$ -	\$ -	\$ -
01-0704-5-734000	SPECIAL EVENTS	\$ -	\$ -	\$ -
01-0704-5-791000	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0704-5-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
01-0704-7-712000	MAINTENANCE BUILDING	\$ -	\$ -	\$ -
01-0704-7-713000	MAINTENANCE GROUNDS	\$ -	\$ -	\$ -
01-0704-7-714000	MAINTENANCE VEHICLES	\$ -	\$ -	\$ -
01-0704-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ -	\$ -	\$ -
01-0705-1-701000	SALARIES	\$ -	\$ -	\$ -
01-0705-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
01-0705-2-794000	EMPLOYER CONTRIBUTION FICA/MED	\$ -	\$ -	\$ -
01-0705-3-713000	CONTRACTUAL SERVICES	\$ 64,260	\$ 53,260	\$ (11,000)
01-0705-4-709000	UTILITIES	\$ -	\$ -	\$ -
01-0705-5-706000	PROGRAM MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
01-0705-5-707000	MEAL SUPPLIES	\$ -	\$ -	\$ -
01-0705-5-714000	SENIOR TRIPS	\$ -	\$ -	\$ -
01-0705-5-732000	SPECIAL EVENTS	\$ -	\$ -	\$ -
01-0705-5-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
01-1000-3-728000	TECHNICAL SERVICES	\$ -	\$ -	\$ -
01-1000-4-708000	ELECTRICITY	\$ 100	\$ 100	\$ -
01-1000-4-710000	TELEPHONE	\$ -	\$ -	\$ -
01-1000-5-706000	MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
01-1000-5-717000	COMPUTER EQUIPMENT & SUPPLIES	\$ 300	\$ 300	\$ -
01-1000-5-723000	OFFICE SUPPLIES	\$ 125	\$ 125	\$ -
01-1000-5-724000	PUBLIC EDUCATION	\$ -	\$ -	\$ -
01-1000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 1,295	\$ 1,295	\$ -
01-1000-5-799000	MISCELLANEOUS	\$ -	\$ 75,000	\$ 75,000
01-1000-6-790000	CAPITAL OUTLAYS	\$ -	\$ -	\$ -
01-1000-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 5,000	\$ 5,000	\$ -
01-1000-8-789000	TECHNOLOGY EQUIP. & REPLACE	\$ -	\$ -	\$ -
01-1200-1-701000	SALARIES - VILLAGE BOARD	\$ 49,200	\$ 49,200	\$ -
01-1200-1-770000	APPEARANCE REVIEW COMMITTEE	\$ 1,300	\$ 1,300	\$ -
01-1200-1-775000	PLAN COMMISSION/ZON BD APPEALS	\$ 6,200	\$ 6,200	\$ -
01-1200-2-747000	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
01-1200-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
01-1200-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 4,338	\$ 4,338	\$ -
01-1200-3-728000	TECHNICAL SERVICE	\$ 12,245	\$ 12,245	\$ -
01-1200-3-729000	ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -
01-1200-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 21,951	\$ 21,951	\$ -
01-1200-5-771000	BD OF POLICE & FIRE COMMISSION	\$ 3,000	\$ 3,000	\$ -
01-1200-5-772000	ECONOMIC DEVELOPMT COMMISSION	\$ -	\$ -	\$ -
01-1200-5-773000	SUSTAIN LIBERTYVILLE COMMISSION	\$ -	\$ -	\$ -
01-1200-5-774000	HISTORIC PRESERVATION COMMISSION	\$ 340	\$ 340	\$ -
01-1200-5-779000	COMMISSIONS & COMMITTEES	\$ -	\$ -	\$ -
01-1200-5-798000	BUSINESS APPRECIATION BREAKFAST	\$ 2,000	\$ 2,000	\$ -



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01-1200-5-799000	MISCELLANEOUS	\$ 11,000	\$ 11,000	\$ -
01-1300-3-776000	VILLAGE ATTORNEY-GEN REPRESENT	\$ 240,000	\$ 240,000	\$ -
01-1300-3-777000	VILLAGE PROSECUTOR	\$ 65,000	\$ 65,000	\$ -
01-1300-3-778000	LABOR COUNSEL	\$ 35,000	\$ 35,000	\$ -
01-1300-3-779000	LITIGATION	\$ 50,000	\$ 50,000	\$ -
01-1300-3-781000	ADMINISTRATIVE ADJUDICATOR	\$ 5,000	\$ 5,000	\$ -
01-1300-3-799000	OTHER LEGAL	\$ 7,500	\$ 7,500	\$ -
01-1500-3-728000	TECHNICAL SERVICES	\$ -	\$ -	\$ -
01-1500-4-708000	ELECTRICITY	\$ -	\$ -	\$ -
01-1500-4-710000	TELEPHONE	\$ 5,000	\$ 5,000	\$ -
01-1500-5-706000	MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
01-1500-7-712000	MAINTENANCE BUILDING	\$ 122,700	\$ 122,700	\$ -
01-1500-7-713000	MAINTENANCE PARKING LOTS	\$ 28,205	\$ 28,205	\$ -
01-1600-3-750000	DIAL-A-RIDE	\$ 3,000	\$ 3,000	\$ -
01-1600-3-767000	MOSQUITO CONTROL	\$ 45,600	\$ 45,600	\$ -
01-1600-5-754000	NO IL SPECIAL RECREATION ASSN	\$ 148,000	\$ 148,000	\$ -
01-1600-5-761000	SPECIAL EVENTS	\$ 24,800	\$ 24,800	\$ -
01-1600-5-797000	BRAINERD BUILDING	\$ -	\$ -	\$ -
01-1600-5-799000	MISCELLANEOUS	\$ 2,500	\$ 2,500	\$ -
01-1700-1-701000	SALARIES	\$ -	\$ -	\$ -
01-1700-2-720000	INSURANCE	\$ -	\$ -	\$ -
01-1700-2-747000	UNEMPLOYMENT	\$ -	\$ -	\$ -
01-1700-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
01-1700-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ -	\$ -	\$ -
01-1700-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 9,734	\$ -	\$ (9,734)
01-1700-4-709000	NORTH SHORE GAS	\$ 2,000	\$ 2,000	\$ -
01-1700-5-706000	MATERIALS AND SUPPLIES	\$ 500	\$ 500	\$ -
01-1700-5-752000	UNIFORMS	\$ 300	\$ 300	\$ -
01-1700-5-791000	VEHICLE REPLACEMENT FEES	\$ -	\$ -	\$ -
01-1700-5-799000	MISCELLANEOUS	\$ 2,900	\$ 2,900	\$ -
01-1700-7-712000	MAINTENANCE - VILLAGE HALL	\$ 40,278	\$ 40,278	\$ -
01-1700-7-713000	MAINTENANCE - SCHERTZ BLDG	\$ 94,887	\$ 94,887	\$ -
01-1700-7-714000	MAINTENANCE VEHICLES	\$ 956	\$ 956	\$ -
01-1700-7-762000	CIVIC CENTER MAINTENANCE	\$ -	\$ -	\$ -
01-1700-8-786000	TRANSFER TO VEHICLE REPLACEMENT FU]	\$ -	\$ -	\$ -
01-1700-8-789000	TRANSFER BLDG IMPROVEMT FD	\$ -	\$ -	\$ -
01-9999-8-799000	TRANSFERS OUT	\$ 1,925,000	\$ 600,000	\$ (1,325,000)
01-9999-9-999000	SUSPENSE ACCOUNT	\$ -	\$ -	\$ -
Total GENERAL FUND Expense		\$ 31,125,643	\$ 28,800,858	\$ (2,324,785)
Total GENERAL FUND Net Income		\$ (983,127)	\$ (2,001,279)	\$ (1,018,152)



Fiscal Year 2020-2021 Budget Amendment

MOTOR FUEL TAX FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budge</u>	<u>Difference</u>
07-0000-0-624000	TAX/SURCHARGE	\$ 849,167	\$ 651,313	\$ (197,854)
07-0000-0-625000	STATE REIMBURSEMENT	\$ -	\$ 938,433	\$ 938,433
07-0000-0-690000	INTEREST REVENUE	\$ 17,500	\$ 5,000	\$ (12,500)
07-0000-0-699000	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -
Total MOTOR FUEL TAX FUND Revenue		\$ 866,667	\$ 1,594,746	\$ 728,079
07-0000-0-706000	MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
07-0000-0-707000	STREETLIGHT ENERGY	\$ -	\$ -	\$ -
07-0000-0-716000	MAINT STREETS & ALLEYS	\$ -	\$ -	\$ -
07-0000-0-738000	ASPHALT RESURFACING	\$ 1,511,900	\$ 1,511,900	\$ -
07-0000-0-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
Total MOTOR FUEL TAX FUND Expense		\$ 1,511,900	\$ 1,511,900	\$ -
Total MOTOR FUEL TAX FUND Net Income		\$ (645,233)	\$ 82,846	\$ 728,079



Fiscal Year 2020-2021 Budget Amendment

HOTEL/MOTEL TAX FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
13-0000-0-601000	HOTEL MOTEL TAX	\$ 370,000	\$ 92,500	\$ (277,500)
13-0000-0-611000	BANNER PROGRAM	\$ -	\$ -	\$ -
13-0000-0-625000	LCCF CONTRIBUTION-LIB DAYS	\$ 10,000	\$ -	\$ (10,000)
13-0000-0-645000	DOG DAYS FESTIVAL	\$ -	\$ -	\$ -
13-0000-0-680000	GRANTS	\$ -	\$ -	\$ -
13-0000-0-690000	INTEREST REVENUE	\$ 5,000	\$ 1,500	\$ (3,500)
13-0000-0-699000	MISCELLANEOUS REVENUES	\$ 2,500	\$ -	\$ (2,500)
Total HOTEL/MOTEL TAX FUND Revenue		\$ 387,500	\$ 94,000	\$ (293,500)
13-0000-0-701000	LIBERTYVILLE DAYS COSTS	\$ 22,000	\$ -	\$ (22,000)
13-0000-0-713000	DOWNTOWN BEAUTIFICATION	\$ 80,761	\$ 80,761	\$ -
13-0000-0-720000	COOK HOUSE	\$ 42,800	\$ 42,800	\$ -
13-0000-0-743000	SUPPL & EXP - TEEN PROGRAM	\$ -	\$ -	\$ -
13-0000-0-745000	DOG DAYS FESTIVAL	\$ -	\$ -	\$ -
13-0000-0-750000	MAINSTREET LIBERTYVILLE	\$ 10,000	\$ 10,000	\$ -
13-0000-0-755000	BANNER PROGRAM	\$ 300	\$ 300	\$ -
13-0000-0-757000	VILLAGE BAND	\$ 3,000	\$ 1,000	\$ (2,000)
13-0000-0-759000	TOURISM PROMOTIONS	\$ 57,280	\$ 52,280	\$ (5,000)
13-0000-0-760000	L C CONVENTION/VISITORS BUREAU	\$ 12,075	\$ 12,075	\$ -
13-0000-0-761000	SPECIAL EVENTS	\$ 18,200	\$ 18,200	\$ -
13-0000-0-762000	CIVIC CENTER	\$ 56,538	\$ 56,538	\$ -
13-0000-0-763000	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
13-0000-0-770000	SPORTS COMPLEX MARKETING	\$ 40,000	\$ 10,000	\$ (30,000)
13-0000-0-781000	ADLER CULTURAL CENTER	\$ 41,500	\$ 41,500	\$ -
13-0000-0-790001	COOK HOUSE-CAPITAL OUTLAY	\$ -	\$ -	\$ -
13-0000-0-790002	ADLER CULTURAL CENTER-CAPITAL OUTLAY	\$ 62,093	\$ -	\$ (62,093)
13-0000-0-790003	CIVIC CENTER-CAPITAL OUTLAY	\$ 30,000	\$ 30,000	\$ -
13-0000-0-795000	PRINCIPAL PAYMENTS	\$ -	\$ -	\$ -
13-0000-0-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
Total HOTEL/MOTEL TAX FUND Expense		\$ 476,547	\$ 355,454	\$ (121,093)
Total HOTEL/MOTEL TAX FUND Net Income		\$ (89,047)	\$ (261,454)	\$ (172,407)



Fiscal Year 2020-2021 Budget Amendment

COMMUTER PARKING FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
14-0000-0-636000	LOCAL FINES	\$ 36,000	\$ 7,500	\$ (28,500)
14-0000-0-665000	DOWNTOWN STATION - PERMIT FEES	\$ 170,000	\$ 51,000	\$ (119,000)
14-0000-0-666000	DOWNTOWN STATION - DAILY FEES	\$ 36,000	\$ 1,500	\$ (34,500)
14-0000-0-667000	NORTH CENTRAL STATION (137)	\$ 21,000	\$ 500	\$ (20,500)
14-0000-0-668000	PRAIRIE CROSSINGS ST. (HARRIS)	\$ 95,000	\$ 3,000	\$ (92,000)
14-0000-0-669000	LEGION LOT FEES	\$ -	\$ -	\$ -
14-0000-0-670000	DAILY ENVELOPE FEE	\$ 18,000	\$ 2,000	\$ (16,000)
14-0000-0-671000	CONVENIENCE PASS-PRAIRIE XING	\$ 62,000	\$ 31,920	\$ (30,080)
14-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	\$ -	\$ -	\$ -
14-0000-0-689000	GAIN ON SALE OF INVESTMENTS	\$ -	\$ -	\$ -
14-0000-0-690000	INTEREST REVENUE	\$ 7,500	\$ 1,500	\$ (6,000)
14-0000-0-699000	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -
Total COMMUTER PARKING FUND Revenue		\$ 445,500	\$ 98,920	\$ (346,580)
14-0000-1-701000	SALARIES	\$ 92,703	\$ 52,456	\$ (40,247)
14-0000-2-720000	INSURANCE	\$ 27,196	\$ 27,196	\$ -
14-0000-2-747000	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
14-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 14,360	\$ 8,125	\$ (6,235)
14-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 7,092	\$ 4,013	\$ (3,079)
14-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ -	\$ -	\$ -
14-0000-3-729000	SOFTWARE MAINTENANCE	\$ 16,800	\$ 16,800	\$ -
14-0000-3-730000	RENTAL OF LAND	\$ 6,600	\$ 6,600	\$ -
14-0000-4-708000	ELECTRICITY	\$ 6,000	\$ 6,000	\$ -
14-0000-4-710000	PHONE	\$ 2,750	\$ 2,750	\$ -
14-0000-5-706000	MATERIALS AND SUPPLIES	\$ 5,500	\$ 5,500	\$ -
14-0000-5-722000	POSTAGE	\$ -	\$ -	\$ -
14-0000-5-736000	CREDIT CARD FEES	\$ 16,000	\$ 3,000	\$ (13,000)
14-0000-5-750000	REFUNDS	\$ 2,000	\$ 2,000	\$ -
14-0000-5-761000	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
14-0000-5-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
14-0000-6-790000	CAPITAL OUTLAYS	\$ 100,000	\$ 100,000	\$ -
14-0000-6-791000	DOWNTOWN STATION IMPROVEMENT	\$ -	\$ -	\$ -
14-0000-6-792000	PRAIRIE CROSSING STATION IMPROVEMENT	\$ -	\$ -	\$ -
14-0000-7-713000	MAINTENANCE GROUNDS	\$ 146,883	\$ 89,383	\$ (57,500)
Total COMMUTER PARKING FUND Expense		\$ 443,884	\$ 323,823	\$ (120,061)
Total COMMUTER PARKING FUND Net Income		\$ 1,616	\$ (224,903)	\$ (226,519)



Fiscal Year 2020-2021 Budget Amendment

NON-HOME RULE SALES TAX FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
10-0000-4-611000	SALES TAX	\$ -	\$ 875,000	\$ 875,000
10-0000-7-690000	INTEREST REVENUE	\$ -	\$ 100	\$ 100
	Total NHR SALES TAX FUND Revenue	\$ -	\$ 875,100	\$ 875,100
10-0000-8-799000	TRANSFERS OUT	\$ -	\$ 708,326	\$ 708,326
	Total NHR SALES TAX FUND Expense	\$ -	\$ 708,326	\$ 708,326
	Total NHR SALES TAX FUND Net Income	\$ -	\$ 166,774	\$ 166,774



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PROJECT FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
40-0000-0-611000	CONTRACTUAL PROGRAM FEES	\$ -	\$ -	\$ -
40-0000-0-626000	VEHICLE LICENSE	\$ 380,000	\$ 425,000	\$ 45,000
40-0000-0-671000	TELECOM IMF FEE	\$ 135,000	\$ 135,000	\$ -
40-0000-0-676000	GRANTS	\$ -	\$ -	\$ -
40-0000-0-684000	FEDERAL/STATE REIMBURSEMENT	\$ -	\$ -	\$ -
40-0000-0-686000	SALE OF FIXED ASSETS	\$ -	\$ -	\$ -
40-0000-0-688000	FAIR MARKET VALUE	\$ -	\$ -	\$ -
40-0000-0-689000	GAIN ON SALE OF INVESTMENTS	\$ -	\$ -	\$ -
40-0000-0-690000	INTEREST REVENUE	\$ 10,000	\$ 1,500	\$ (8,500)
40-0000-0-691000	TRANSFER GENERAL FUND	\$ -	\$ -	\$ -
40-0000-0-698000	BOND PROCEEDS	\$ -	\$ -	\$ -
40-0000-0-699000	MISCELLANEOUS	\$ 2,500	\$ 2,500	\$ -
Total PROJECT FUND Revenue		\$ 527,500	\$ 564,000	\$ 36,500
40-0000-0-761000	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
40-0000-0-768000	STREETScape IMPROVEMENTS	\$ 167,500	\$ 167,500	\$ -
40-0000-0-773000	ANNUAL ROAD IMPROVEMENT PRGM	\$ 825,000	\$ 825,000	\$ -
40-0000-0-774000	STORM SEWER IMPROVEMENTS	\$ -	\$ -	\$ -
40-0000-0-775000	STREETLIGHT REPLACEMENT	\$ 100,000	\$ 100,000	\$ -
40-0000-0-778000	WELL CAPACITY STUDY	\$ -	\$ -	\$ -
40-0000-0-779000	WATER/SEWER RIVER CROSSING	\$ -	\$ -	\$ -
40-0000-0-780000	RETENTION POND MAINT	\$ -	\$ -	\$ -
40-0000-0-781000	ENGINEERING FAU PROJECTS	\$ -	\$ -	\$ -
40-0000-0-782000	BRIDGE REPAIR & REPLACEMENT	\$ -	\$ -	\$ -
40-0000-0-783000	ROCKLAND ROAD WATERMAIN	\$ -	\$ -	\$ -
40-0000-0-784000	SIDEWALKS AND BIKE PATHS	\$ 125,000	\$ 125,000	\$ -
40-0000-0-785000	ENTRYWAY SIGNAGE	\$ -	\$ -	\$ -
40-0000-0-789000	PETERSON ROAD COORIDOR	\$ -	\$ -	\$ -
40-0000-0-792000	PUBLIC WORKS BUILDING	\$ -	\$ -	\$ -
40-0000-0-793000	TRANSFER VEHICLE REPLACEMENT FUND	\$ -	\$ -	\$ -
40-0000-0-799000	MISCELLANEOUS	\$ 79,500	\$ 79,500	\$ -
40-0000-3-705000	CONTRACTUAL SERVICES	\$ -	\$ 2,500	\$ 2,500
Total PROJECT FUND Expense		\$ 1,297,000	\$ 1,299,500	\$ 2,500
Total PROJECT FUND Net Income		\$ (769,500)	\$ (735,500)	\$ 34,000



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PARK IMPROVEMENT FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
45-0000-0-654000	PARK IMPACT FEES	\$ 75,000	\$ 75,000	\$ -
45-0000-0-655000	TREE RESTORATION	\$ -	\$ -	\$ -
45-0000-0-685000	GRANT REIMBURSEMENT	\$ -	\$ -	\$ -
45-0000-0-686000	BUY A BRICK	\$ -	\$ -	\$ -
45-0000-0-687000	SALE OF ASSETS	\$ -	\$ -	\$ -
45-0000-0-688000	CHANGE IN FAIR MARKET VALUE	\$ -	\$ -	\$ -
45-0000-0-689000	GAIN ON SALE OF INVESTMENTS	\$ -	\$ -	\$ -
45-0000-0-690000	INTEREST REVENUE	\$ 1,750	\$ 750	\$ (1,000)
45-0000-0-691000	TRANSFER GENERAL FUND	\$ -	\$ -	\$ -
45-0000-0-698000	WETLAND MITIGATION	\$ -	\$ -	\$ -
45-0000-0-699000	MISCELLANEOUS	\$ -	\$ -	\$ -
45-0000-9-699000	TRANSFERS IN	\$ 300,000	\$ 50,000	\$ (250,000)
Total PARK IMPROVEMENT FUND Revenue		\$ 376,750	\$ 125,750	\$ (251,000)
45-0000-0-782000	PARK IMPROVEMENT COSTS	\$ 483,800	\$ 423,800	\$ (60,000)
45-0000-0-788000	TRANSFER TO SPORTS COMPLEX	\$ -	\$ -	\$ -
45-0000-0-791000	TRANSFER SALES TAX BOND FUND	\$ -	\$ -	\$ -
45-0000-0-795000	PRINCIPAL PAYMENTS	\$ -	\$ -	\$ -
45-0000-0-796000	INTEREST PAYMENTS	\$ -	\$ -	\$ -
45-0000-0-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
45-0000-3-728000	CONSULTING SERVICES	\$ -	\$ -	\$ -
45-0000-5-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
45-0000-8-799000	TRANSFERS OUT	\$ -	\$ -	\$ -
Total PARK IMPROVEMENT FUND Expense		\$ 483,800	\$ 423,800	\$ (60,000)
Total PARK IMPROVEMENT FUND Net Income		\$ (107,050)	\$ (298,050)	\$ (191,000)



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FLEET FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
30-0000-0-614000	USER FEES	\$ 958,967	\$ 958,967	\$ -
30-0000-0-615000	SHARE SERVICES	\$ -	\$ -	\$ -
30-0000-0-656000	GAS CHARGES-OTHER GOVERNMENTS	\$ 12,000	\$ 12,000	\$ -
30-0000-0-677000	DAMAGE TO VILLAGE VEHICLES	\$ 5,000	\$ 5,000	\$ -
30-0000-0-678000	COURT FINES	\$ 20,000	\$ 20,000	\$ -
30-0000-0-686000	SALE OF FIXED ASSETS	\$ 200,000	\$ 50,000	\$ (150,000)
30-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	\$ -	\$ -	\$ -
30-0000-0-689000	GAIN ON SALE OF INVESTMENTS	\$ -	\$ -	\$ -
30-0000-0-690000	INTEREST REVENUE	\$ 12,000	\$ 5,000	\$ (7,000)
30-0000-0-692000	VEHICLE REPLACEMENT (UTILITY)	\$ -	\$ -	\$ -
30-0000-0-693000	VEHICLE REPLACEMENT (GENERAL)	\$ -	\$ -	\$ -
30-0000-0-699000	MISCELLANEOUS REVENUE	\$ 5,000	\$ 25,000	\$ 20,000
30-0000-9-699000	TRANSFERS IN	\$ 628,989	\$ 128,989	\$ (500,000)
Total FLEET FUND Revenue		\$ 1,841,956	\$ 1,204,956	\$ (637,000)
30-0000-1-701000	SALARIES ADMINISTRATION	\$ -	\$ -	\$ -
30-0000-1-702000	SALARIES CLERICAL	\$ 4,768	\$ 4,709	\$ (59)
30-0000-1-704000	SALARIES MECHANICS	\$ 276,869	\$ 276,869	\$ -
30-0000-2-720000	INSURANCE	\$ 83,880	\$ 83,880	\$ -
30-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 43,626	\$ 43,617	\$ (9)
30-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 21,545	\$ 21,541	\$ (4)
30-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 21,630	\$ 21,630	\$ -
30-0000-3-728000	CONTRACTUAL REPAIR SERVICES	\$ 10,000	\$ 10,000	\$ -
30-0000-3-787000	FIRE CONTRACTUAL REPAIRS	\$ 18,600	\$ 18,600	\$ -
30-0000-3-788000	POLICE CONTRACTUAL REPAIRS	\$ 4,000	\$ 4,000	\$ -
30-0000-5-706000	SHOP SUPPLIES	\$ 5,000	\$ 5,000	\$ -
30-0000-5-707000	TOOLS	\$ 3,700	\$ 3,700	\$ -
30-0000-5-711000	GASOLINE & OIL	\$ 180,000	\$ 180,000	\$ -
30-0000-5-713000	VEHICLE WASHING	\$ 5,000	\$ 5,000	\$ -
30-0000-5-714000	VEHICLE PARTS	\$ 146,000	\$ 146,000	\$ -
30-0000-5-716000	VEHICLE MARKINGS & SAFETY	\$ -	\$ -	\$ -
30-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 895	\$ 895	\$ -
30-0000-5-752000	UNIFORMS	\$ 1,650	\$ 1,650	\$ -
30-0000-5-755000	LICENSE/TITLE/INSPECTION FEES	\$ 3,750	\$ 3,750	\$ -
30-0000-5-761000	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
30-0000-5-789000	ACCIDENT DAMAGE EXPENSE	\$ 12,000	\$ 12,000	\$ -
30-0000-5-791000	TRANSFER VEHICLE REPLACEMENT	\$ -	\$ -	\$ -
30-0000-5-799000	MISCELLANEOUS	\$ 386	\$ 386	\$ -
30-0000-6-760000	DEPRECIATION	\$ -	\$ -	\$ -
30-0000-6-782000	VEHICLE REPLACEMENT COSTS	\$ 1,287,033	\$ 1,251,003	\$ (36,030)
30-0000-6-790000	CAPITAL OUTLAY	\$ 40,500	\$ 12,000	\$ (28,500)
30-0000-7-712000	MAINTENANCE SHOP FACILITIES	\$ 500	\$ 500	\$ -
30-0000-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 9,550	\$ 9,550	\$ -
30-0000-8-799000	TRANSFERS OUT	\$ -	\$ -	\$ -
30-0000-9-795000	LEASE PAYMENTS - PRINCIPAL	\$ 83,437	\$ 83,437	\$ -
30-0000-9-796000	LEASE PAYMENTS - INTEREST	\$ 1,210	\$ 1,210	\$ -
Total FLEET FUND Expense		\$ 2,265,529	\$ 2,200,927	\$ (64,602)
Total FLEET FUND Net Income		\$ (423,573)	\$ (995,971)	\$ (572,398)



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TECHNOLOGY FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
31-0000-0-617000	COMPUTER/TECHNOLOGY USER FEES	\$ 269,412	\$ 269,412	\$ -
31-0000-0-620000	LEASE PMTS	\$ 193,580	\$ 193,580	\$ -
31-0000-0-674000	TELECOM IMF FEE	\$ 135,000	\$ 135,000	\$ -
31-0000-0-676000	GRANTS	\$ -	\$ -	\$ -
31-0000-0-686000	SALE OF FIXED ASSETS	\$ -	\$ -	\$ -
31-0000-0-688000	CHANGE IN FAIR MARKET VALUE	\$ -	\$ -	\$ -
31-0000-0-689000	GAIN ON SALE OF INVESTMENTS	\$ -	\$ -	\$ -
31-0000-0-690000	INTEREST REVENUE	\$ 750	\$ 750	\$ -
31-0000-0-696000	AMORT OF DEF REV CELL TOWERS	\$ 20,000	\$ 20,000	\$ -
31-0000-0-697000	AMORTIZATION OF CONTRIB CAPITAL	\$ -	\$ -	\$ -
31-0000-0-698000	DONATED CAPITAL-GENERAL FUND	\$ -	\$ -	\$ -
31-0000-0-699000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
31-0000-9-699000	TRANSFERS IN	\$ 50,000	\$ 50,000	\$ -
Total TECHNOLOGY FUND Revenue		\$ 668,742	\$ 668,742	\$ -
31-0000-1-701000	SALARIES ADMINISTRATION	\$ -	\$ -	\$ -
31-0000-2-720000	INSURANCE	\$ -	\$ -	\$ -
31-0000-2-740000	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
31-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
31-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ -	\$ -	\$ -
31-0000-3-728000	CONSULTING SERVICES	\$ 397,746	\$ 372,642	\$ (25,104)
31-0000-4-711000	WIRELESS SERVICE	\$ 34,000	\$ 34,000	\$ -
31-0000-4-719000	INTERNET ACCESS	\$ 70,000	\$ 70,000	\$ -
31-0000-5-706000	COMPUTER SUPPLIES	\$ 11,500	\$ 11,500	\$ -
31-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 1,000	\$ 1,000	\$ -
31-0000-5-729000	SOFTWARE,LICENSING, UPDATES	\$ 123,115	\$ 123,115	\$ -
31-0000-5-729001	SOFTWARE,LICENSING, UPDATES-ACTIVENET	\$ -	\$ -	\$ -
31-0000-5-730000	WEB PAGE SERVICES	\$ 11,268	\$ 11,268	\$ -
31-0000-5-799000	MISCELLANEOUS	\$ 5,000	\$ 5,000	\$ -
31-0000-6-760000	DEPRECIATION	\$ -	\$ -	\$ -
31-0000-6-770000	PHONE SYSTEM LEASE PAYMENT	\$ -	\$ -	\$ -
31-0000-6-790000	CAPITAL OUTLAY	\$ 140,000	\$ 87,000	\$ (53,000)
31-0000-7-714000	MAINT MOTOR VEHICLE FEES	\$ -	\$ -	\$ -
31-0000-7-715000	HARDWARE MAINTENANCE	\$ -	\$ -	\$ -
31-0000-8-791000	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -
31-0000-8-799000	TRANSFERS OUT	\$ -	\$ -	\$ -
Total TECHNOLOGY FUND Expense		\$ 793,629	\$ 715,525	\$ (78,104)
Total TECHNOLOGY FUND Net Income		\$ (124,887)	\$ (46,783)	\$ 78,104



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UTILITY FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
20-0000-0-601000	TAXES	\$ -	\$ -	\$ -
20-0000-0-625000	STATE REIMBURSEMENT	\$ -	\$ -	\$ -
20-0000-0-644000	WATER SALES	\$ 5,295,756	\$ 5,199,506	\$ (96,250)
20-0000-0-645000	TANKER SALES	\$ 7,500	\$ 7,500	\$ -
20-0000-0-646000	WATER SALES - PENALTIES	\$ 40,400	\$ 40,400	\$ -
20-0000-0-647000	SEWER CHARGES	\$ 4,166,029	\$ 4,087,279	\$ (78,750)
20-0000-0-648000	SEWER CHARGES - PENALTIES	\$ 28,785	\$ 28,785	\$ -
20-0000-0-650000	DIVIDENDS	\$ -	\$ -	\$ -
20-0000-0-661000	WATER CONNECTION FEES	\$ 100,000	\$ 100,000	\$ -
20-0000-0-662000	SEWER CONNECTION FEES	\$ 100,000	\$ 100,000	\$ -
20-0000-0-663000	COUNTY SEWER CHARGE	\$ 745,210	\$ 745,210	\$ -
20-0000-0-664000	LAKE COUNTY CONNECTION FEES	\$ -	\$ -	\$ -
20-0000-0-677000	DAMAGE TO VILLAGE PROPERTY	\$ -	\$ -	\$ -
20-0000-0-680000	GRANTS	\$ -	\$ -	\$ -
20-0000-0-684000	METERS AND READOUTS	\$ 19,695	\$ 19,695	\$ -
20-0000-0-686000	SALE OF FIXED ASSETS	\$ -	\$ -	\$ -
20-0000-0-688000	CHANGE IN FAIR MARKET VALUE	\$ -	\$ -	\$ -
20-0000-0-689000	GAIN ON SALE OF INVESTMENTS	\$ -	\$ -	\$ -
20-0000-0-690000	INTEREST REVENUE	\$ 25,000	\$ 25,000	\$ -
20-0000-0-692000	VEHICLE REPLACEMENT (UTILITY)	\$ -	\$ -	\$ -
20-0000-0-694000	TRANSFER FROM NW WATER/SEWER	\$ -	\$ -	\$ -
20-0000-0-695000	BOND ISSUE PREMIUM	\$ -	\$ -	\$ -
20-0000-0-696000	AMORTIZATION OF DEFERRED CELL TOWER REV	\$ -	\$ -	\$ -
20-0000-0-697000	TRANSFER FROM GENERAL-DEBT	\$ -	\$ -	\$ -
20-0000-0-698000	BOND PROCEEDS	\$ -	\$ -	\$ -
20-0000-0-699000	MISCELLANEOUS REVENUES	\$ 1,000	\$ 1,000	\$ -
20-0000-9-699000	TRANSFERS IN	\$ -	\$ -	\$ -
	Total UTILITY FUND Revenue	\$ 10,529,375	\$ 10,354,375	\$ (175,000)
20-0000-9-793000	PENSION EXPENSE	\$ -	\$ -	\$ -
20-2020-1-701000	SALARIES - ADMINISTRATIVE	\$ 245,135	\$ 235,866	\$ (9,269)
20-2020-1-702000	SALARIES - CLERICAL	\$ 171,104	\$ 169,359	\$ (1,745)
20-2020-1-703000	SALARIES - ENGINEERING	\$ 135,679	\$ 134,446	\$ (1,233)
20-2020-1-704000	SALARIES - MAINTENANCE	\$ 243,935	\$ 243,935	\$ -
20-2020-2-720000	INSURANCE	\$ 102,230	\$ 102,230	\$ -
20-2020-2-740000	SICK LEAVE BUY BACK	\$ -	\$ -	\$ -
20-2020-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 121,416	\$ 119,516	\$ (1,900)
20-2020-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 59,406	\$ 58,506	\$ (900)
20-2020-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 31,364	\$ 31,364	\$ -
20-2020-3-728000	TECHNICAL SERVICES	\$ 174,933	\$ 174,933	\$ -
20-2020-4-708000	ELECTRICITY	\$ 45,650	\$ 45,650	\$ -
20-2020-4-709000	NORTH SHORE GAS	\$ 5,000	\$ 5,000	\$ -
20-2020-4-710000	TELEPHONE	\$ 15,000	\$ 15,000	\$ -
20-2020-5-706000	MATERIALS AND SUPPLIES	\$ 11,000	\$ 11,000	\$ -
20-2020-5-722000	POSTAGE	\$ 15,000	\$ 15,000	\$ -
20-2020-5-723000	OFFICE SUPPLIES	\$ 2,000	\$ 2,000	\$ -
20-2020-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 8,465	\$ 8,465	\$ -
20-2020-5-729000	METERS - NEW CONSTRUCTION	\$ 10,000	\$ 10,000	\$ -
20-2020-5-736000	CREDIT CARD FEES	\$ 26,000	\$ 26,000	\$ -
20-2020-5-752000	UNIFORMS	\$ 4,050	\$ 4,050	\$ -
20-2020-5-761000	BAD DEBT EXPENSE	\$ 2,000	\$ 2,000	\$ -



Fiscal Year 2020-2021 Budget Amendment

UTILITY FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
20-2020-5-791000	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
20-2020-5-798000	PURCHASE OF WATER - CLCJAWA	\$ 1,705,500	\$ 1,705,500	\$ -
20-2020-5-799000	MISCELLANEOUS	\$ 2,000	\$ 2,000	\$ -
20-2020-6-760000	DEPRECIATION	\$ -	\$ -	\$ -
20-2020-6-790000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
20-2020-7-712000	MAINTENANCE BLDG AND GROUNDS	\$ 35,443	\$ 35,443	\$ -
20-2020-7-714000	MAINT MOTOR VEHICLE FEES	\$ 45,986	\$ 45,986	\$ -
20-2020-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 14,500	\$ 14,500	\$ -
20-2020-7-716000	MAINTENANCE WATER LINE	\$ 110,000	\$ 110,000	\$ -
20-2020-8-789000	TECHNOLOGY EQUIP & REPLMT FEES	\$ 82,915	\$ 82,915	\$ -
20-2021-1-701000	SALARIES - ADMINISTRATIVE	\$ 156,945	\$ 147,590	\$ (9,355)
20-2021-1-703000	SALARIES - ENGINEERING	\$ 97,728	\$ 96,553	\$ (1,175)
20-2021-1-704000	SALARIES - MAINTENANCE	\$ 268,852	\$ 268,268	\$ (584)
20-2021-2-720000	INSURANCE	\$ 64,594	\$ 64,594	\$ -
20-2021-2-740000	SICK LEAVE BUY BACK	\$ -	\$ -	\$ -
20-2021-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 80,181	\$ 78,480	\$ (1,701)
20-2021-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 39,345	\$ 38,536	\$ (809)
20-2021-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 18,386	\$ 18,386	\$ -
20-2021-3-728000	TECHNICAL SERVICES	\$ 2,878	\$ 2,878	\$ -
20-2021-4-707000	COUNTY SEWER SERVICE	\$ 675,000	\$ 675,000	\$ -
20-2021-4-708000	ELECTRICITY	\$ 22,000	\$ 22,000	\$ -
20-2021-4-709000	NATURAL GAS	\$ 2,400	\$ 2,400	\$ -
20-2021-4-710000	TELEPHONE	\$ 10,500	\$ 10,500	\$ -
20-2021-5-706000	MATERIALS AND SUPPLIES	\$ 5,700	\$ 5,700	\$ -
20-2021-5-722000	POSTAGE	\$ 10,000	\$ 10,000	\$ -
20-2021-5-723000	OFFICE SUPPLIES	\$ -	\$ -	\$ -
20-2021-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 3,580	\$ 3,580	\$ -
20-2021-5-752000	UNIFORMS	\$ 1,250	\$ 1,250	\$ -
20-2021-5-791000	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
20-2021-5-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
20-2021-6-760000	DEPRECIATION	\$ -	\$ -	\$ -
20-2021-6-790000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
20-2021-7-714000	MAINT MOTOR VEHICLE FEES	\$ 118,289	\$ 118,289	\$ -
20-2021-7-715000	MAINTENANCE LIFT STATIONS	\$ 32,100	\$ 32,100	\$ -
20-2021-7-716000	MAINTENANCE SEWER LINES	\$ 18,000	\$ 18,000	\$ -
20-2021-8-789000	TRANSFER TECHNOLOGY FUND	\$ 62,315	\$ 62,315	\$ -
20-2022-1-701000	SALARIES - ADMINISTRATIVE	\$ 70,503	\$ 69,520	\$ (983)
20-2022-1-704000	SALARIES - OPERATORS	\$ 342,828	\$ 339,003	\$ (3,825)
20-2022-2-720000	INSURANCE	\$ 82,116	\$ 82,116	\$ -
20-2022-2-740000	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
20-2022-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 63,250	\$ 62,506	\$ (744)
20-2022-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 30,915	\$ 30,590	\$ (325)
20-2022-3-705000	CONTRACTUAL SERVICES	\$ 80,620	\$ 80,620	\$ -
20-2022-3-721000	INTERGOVMTAL RISK MGMT AGENCY	\$ 31,364	\$ 31,364	\$ -
20-2022-3-728000	TECHNICAL SERVICES	\$ 59,700	\$ 59,700	\$ -
20-2022-4-708000	ELECTRICITY	\$ 230,000	\$ 230,000	\$ -
20-2022-4-709000	NORTH SHORE GAS	\$ 35,000	\$ 35,000	\$ -
20-2022-4-710000	TELEPHONE	\$ 2,500	\$ 2,500	\$ -
20-2022-5-706000	MATERIALS AND SUPPLIES	\$ 26,350	\$ 26,350	\$ -
20-2022-5-707000	CHEMICALS	\$ 118,050	\$ 118,050	\$ -
20-2022-5-718000	SLUDGE REMOVAL	\$ 164,150	\$ 164,150	\$ -



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UTILITY FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
20-2022-5-723000	OFFICE SUPPLIES	\$ -	\$ -	\$ -
20-2022-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 14,440	\$ 14,440	\$ -
20-2022-5-752000	UNIFORMS	\$ 2,570	\$ 2,570	\$ -
20-2022-5-791000	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
20-2022-5-799000	MISCELLANEOUS	\$ 530	\$ 530	\$ -
20-2022-7-712000	MAINT - BUILDING & GROUNDS	\$ 66,891	\$ 66,891	\$ -
20-2022-7-714000	MAINTENANCE VEHICLES	\$ 7,229	\$ 7,229	\$ -
20-2022-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ 50,070	\$ 50,070	\$ -
20-2022-8-789000	TRANSFER TECHNOLOGY FUND	\$ 41,200	\$ 41,200	\$ -
20-2023-9-728000	BOND ISSUE COSTS	\$ -	\$ -	\$ -
20-2023-9-794000	LOSS ON REFUNDING	\$ -	\$ -	\$ -
20-2023-9-795000	PRINCIPAL PAYMENTS	\$ 780,215	\$ 780,215	\$ -
20-2023-9-796000	INTEREST PAYMENTS	\$ 340,924	\$ 340,924	\$ -
20-2023-9-797000	PAYING AGENT FEES	\$ 2,500	\$ 2,500	\$ -
20-2024-5-788000	REPLACEMENT METERS	\$ 89,100	\$ 89,100	\$ -
20-2024-5-793000	HYDRANTS, VALVES, MISC	\$ 55,000	\$ 55,000	\$ -
20-2024-5-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
20-2024-6-750000	WWTP IMPR	\$ 983,200	\$ 970,200	\$ (13,000)
20-2024-6-761000	WATERMAIN IMPROVEMENTS	\$ -	\$ -	\$ -
20-2024-6-772000	UNDERGROUND IMPROVEMENT	\$ -	\$ -	\$ -
20-2024-6-775000	SANITARY SEWER RELOCATION	\$ -	\$ -	\$ -
20-2024-6-776000	SANITARY SEWER REPAIRS	\$ 450,000	\$ 375,000	\$ (75,000)
20-2024-6-777000	LIFT STATION IMPROVEMENTS	\$ 192,500	\$ 80,000	\$ (112,500)
20-2024-6-778000	WELL CAPACITY STUDY	\$ -	\$ -	\$ -
20-2024-6-779000	WATER/SEWER RIVER CROSSING	\$ -	\$ -	\$ -
20-2024-6-781000	RESIDENTIAL LEAD SERVICE REPLACE INCENTI	\$ 25,000	\$ 25,000	\$ -
20-2024-6-783000	NORTHWEST AREA SANITARY IMPR	\$ -	\$ -	\$ -
20-2024-6-787000	SANITARY SEWER CONVERSION INCENTIVE	\$ -	\$ -	\$ -
20-2024-6-795000	WATER SYSTEM IMPROVEMENTS	\$ 1,260,000	\$ 1,210,000	\$ (50,000)
20-2024-6-796000	WATER STORAGE TANK REHAB	\$ -	\$ -	\$ -
20-9999-8-799000	TRANSFERS OUT	\$ 128,989	\$ 128,989	\$ -
Total UTILITY FUND Expense		\$ 10,943,458	\$ 10,658,410	\$ (285,048)
Total UTILITY FUND Net Income		\$ (414,083)	\$ (304,035)	\$ 110,048



Fiscal Year 2020-2021 Budget Amendment

STORMWATER SEWER FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
21-0000-4-676000	GRANTS	\$ -	\$ -	\$ -
21-0000-5-647000	SEWER CHARGES	\$ 409,500	\$ 204,750	\$ (204,750)
21-0000-5-648000	SEWER CHARGES-PENALTIES	\$ -	\$ -	\$ -
21-0000-7-690000	INTEREST REVENUE	\$ 20,000	\$ 4,000	\$ (16,000)
21-0000-7-698000	CHANGE IN FMV	\$ -	\$ -	\$ -
21-0000-8-695000	BOND ISSUE PREMIUM	\$ -	\$ -	\$ -
21-0000-8-698000	BOND PROCEEDS	\$ 9,582,433	\$ -	\$ (9,582,433)
21-0000-8-699000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
21-0000-9-699000	TRANSFERS IN	\$ 1,000,000	\$ 916,685	\$ (83,315)
Total STORMWATER SEWER FUND Revenue		\$ 11,011,933	\$ 1,125,435	\$ (9,886,498)
21-2121-1-701000	SALARIES-ADMINISTRATIVE STAFF	\$ 66,030	\$ 65,809	\$ (221)
21-2121-1-702000	SALARIES-CLERICAL	\$ -	\$ -	\$ -
21-2121-1-703000	SALARIES-ENGINEERING	\$ 12,486	\$ 12,475	\$ (11)
21-2121-1-704000	SALARIES-MAINTENANCE	\$ 107,266	\$ 107,266	\$ -
21-2121-2-720000	INSURANCE	\$ -	\$ -	\$ -
21-2121-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 28,191	\$ 28,152	\$ (39)
21-2121-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 13,533	\$ 13,529	\$ (4)
21-2121-3-721000	INTERGOVERNMENTAL RISK MGMT	\$ -	\$ -	\$ -
21-2121-3-728000	TECHNICAL SERVICES	\$ 40,000	\$ 40,000	\$ -
21-2121-4-708000	ELECTRICITY	\$ -	\$ -	\$ -
21-2121-4-709000	NORTH SHORE GAS	\$ -	\$ -	\$ -
21-2121-4-710000	TELEPHONE	\$ -	\$ -	\$ -
21-2121-5-706000	MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
21-2121-5-722000	POSTAGE	\$ -	\$ -	\$ -
21-2121-5-736000	CREDIT CARD/BANK FEES	\$ -	\$ -	\$ -
21-2121-5-761000	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
21-2121-5-799000	MISCELLANEOUS	\$ -	\$ -	\$ -
21-2121-6-760000	DEPRECIATION	\$ -	\$ -	\$ -
21-2121-6-790000	CAPITAL OUTLAY	\$ 2,525,837	\$ 2,572,420	\$ 46,583
21-2121-7-714000	MAINTENANCE MOTOR VEHICLE FEES	\$ -	\$ -	\$ -
21-2121-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ -	\$ -	\$ -
21-2121-7-718000	MAINTENANCE STORM SEWERS	\$ 117,027	\$ 117,027	\$ -
21-2121-8-799000	TRANSFERS OUT	\$ -	\$ -	\$ -
Total STORMWATER SEWER FUND Expense		\$ 2,910,370	\$ 2,956,678	\$ 46,308
Total STORMWATER SEWER FUND Net Income		\$ 8,101,563	\$ (1,831,243)	\$ (9,932,806)



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LIBERTYVILLE SPORTS COMPLEX FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
60-0000-9-793000	PENSION EXPENSE	\$ -	\$ -	\$ -
60-6001-0-606000	ADULT PROGRAMS	\$ 80,000	\$ (11,000)	\$ (91,000)
60-6001-0-607000	BASKETBALL PROGRAMS	\$ 90,000	\$ -	\$ (90,000)
60-6001-0-608000	SOCCER PROGRAMS	\$ 210,000	\$ (16,500)	\$ (226,500)
60-6001-0-610000	YOUTH PROGRAMS	\$ 70,000	\$ (3,000)	\$ (73,000)
60-6001-0-611000	CONTRACTUAL PROGRAM FEES	\$ 40,000	\$ (1,100)	\$ (41,100)
60-6001-0-612000	FACILITY RENTALS	\$ 19,000	\$ 1,000	\$ (18,000)
60-6001-0-613000	VIDEO GAMES	\$ -	\$ -	\$ -
60-6001-0-614000	BIRTHDAY PARTIES	\$ 30,000	\$ (600)	\$ (30,600)
60-6001-0-615000	VENDING	\$ 4,000	\$ -	\$ (4,000)
60-6001-0-616000	CLIMBING MOUNTAIN	\$ 25,000	\$ (7,200)	\$ (32,200)
60-6001-0-617000	SPORTS FLOOR RENTAL	\$ 885,000	\$ 500	\$ (884,500)
60-6001-0-618000	OPEN GYM/DROP-IN FEES	\$ 139,000	\$ -	\$ (139,000)
60-6001-0-619000	FITNESS CLASSES	\$ 13,000	\$ (1,200)	\$ (14,200)
60-6001-0-620000	FITNESS MEMBERSHIPS	\$ 300,000	\$ (147,000)	\$ (447,000)
60-6001-0-621000	LEASE REVENUES	\$ 60,140	\$ 215,000	\$ 154,860
60-6001-0-622000	SPONSORSHIP INCOME	\$ 30,000	\$ -	\$ (30,000)
60-6001-0-623000	PERSONAL TRAINER	\$ 10,000	\$ -	\$ (10,000)
60-6001-0-636000	LOCAL FINES	\$ -	\$ -	\$ -
60-6001-0-639000	CONCESSION	\$ 235,000	\$ -	\$ (235,000)
60-6001-0-677000	DAMAGE TO VILLAGE EQUIPMENT	\$ -	\$ -	\$ -
60-6001-0-688000	CASH OVER	\$ -	\$ -	\$ -
60-6001-0-690000	INTEREST REVENUE	\$ -	\$ -	\$ -
60-6001-0-699000	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -
60-6004-9-699000	TRANSFERS IN	\$ 75,000	\$ -	\$ (75,000)
60-6004-0-697000	TRANSFER FROM GENERAL-DEBT	\$ 1,350,428	\$ 1,839,178	\$ 488,750
	Total LSC FUND Revenue	\$ 3,665,568	\$ 1,868,078	\$ (1,797,490)
60-6001-1-701000	SALARIES-ADMINISTRATIVE STAFF	\$ 364,223	\$ 151,548	\$ (212,675)
60-6001-1-702000	SALARIES-MAINTENANCE	\$ -	\$ -	\$ -
60-6001-1-703000	SALARIES-FITNESS	\$ 161,000	\$ -	\$ (161,000)
60-6001-1-704000	SALARIES-CONFERENCE	\$ 180,058	\$ 9,000	\$ (171,058)
60-6001-1-705000	SALARIES-PROGRAMS	\$ 63,220	\$ -	\$ (63,220)
60-6001-2-720000	INSURANCE	\$ 43,917	\$ 11,188	\$ (32,729)
60-6001-2-740000	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
60-6001-2-747000	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
60-6001-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ 76,763	\$ 23,022	\$ (53,741)
60-6001-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ 57,461	\$ 14,946	\$ (42,515)
60-6001-3-707000	CONTRACTED SERVICES	\$ 247,300	\$ 38,000	\$ (209,300)
60-6001-3-713000	INDEPENDENT CONTRACTORS	\$ 28,000	\$ -	\$ (28,000)
60-6001-3-721000	INTERGOVERNMENTAL RISK MGT	\$ 53,766	\$ -	\$ (53,766)
60-6001-3-728000	CONSULTING SERVICES	\$ -	\$ -	\$ -
60-6001-3-742000	COPY MACHINE LEASE	\$ 1,850	\$ 1,850	\$ -
60-6001-4-676000	GRANTS	\$ -	\$ -	\$ -
60-6001-4-708000	ELECTRICITY	\$ 173,000	\$ 64,000	\$ (109,000)
60-6001-4-709000	NORTH SHORE GAS	\$ 21,000	\$ 6,500	\$ (14,500)
60-6001-4-710000	TELEPHONE	\$ 4,500	\$ 4,500	\$ -
60-6001-4-719000	INTERNET ACCESS	\$ 5,670	\$ 5,670	\$ -
60-6001-5-706000	MATERIALS AND SUPPLIES SPORTS	\$ 33,940	\$ 1,000	\$ (32,940)
60-6001-5-716000	CONCESSIONS	\$ 90,000	\$ -	\$ (90,000)
60-6001-5-723000	OFFICE SUPPLIES	\$ 5,500	\$ -	\$ (5,500)



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LIBERTYVILLE SPORTS COMPLEX FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
60-6001-5-725000	SUPPLIES ADULT ATHLETIC PRGMS	\$ 3,000	\$ -	\$ (3,000)
60-6001-5-726000	TRAVEL, TRAINING, SUBS & DUES	\$ 1,700	\$ -	\$ (1,700)
60-6001-5-733000	MATL & SUPPLIES CONF & BIRTHDY	\$ 7,500	\$ -	\$ (7,500)
60-6001-5-734000	MATERIALS & SUPPLIES FITNESS	\$ 12,060	\$ 1,000	\$ (11,060)
60-6001-5-736000	CREDIT CARD/BANK FEES	\$ 45,000	\$ 1,000	\$ (44,000)
60-6001-5-736001	ACTIVE MAINTENANCE FEE	\$ 15,000	\$ 500	\$ (14,500)
60-6001-5-750000	REFUNDS	\$ -	\$ -	\$ -
60-6001-5-751000	CLIMBING MOUNTAIN/FRONT DESK	\$ 4,500	\$ -	\$ (4,500)
60-6001-5-761000	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
60-6001-5-788000	CASH SHORT	\$ -	\$ -	\$ -
60-6001-5-799000	MISCELLANEOUS	\$ 16,450	\$ -	\$ (16,450)
60-6001-6-760000	DEPRECIATION	\$ -	\$ -	\$ -
60-6001-6-790000	CAPITAL OUTLAY	\$ 150,000	\$ -	\$ (150,000)
60-6001-7-712000	MAINTENANCE BUILDING	\$ 216,100	\$ 18,000	\$ (198,100)
60-6001-7-714000	MAINTENANCE GROUNDS	\$ 106,736	\$ 40,000	\$ (66,736)
60-6001-7-717000	MAINTENANCE-VEHICLE	\$ 5,814	\$ 5,814	\$ -
60-6001-8-789000	TECHNOLOGY EQUIP. & REPLACE	\$ 12,360	\$ 12,360	\$ -
60-6001-9-753000	FITNESS EQUIPMENT LEASE	\$ -	\$ -	\$ -
60-6002-0-630000	RANGE BALLS	\$ -	\$ -	\$ -
60-6002-0-631000	EQUIPMENT RENTAL	\$ -	\$ -	\$ -
60-6002-0-632000	PRO SHOP MERCHANDISE	\$ -	\$ -	\$ -
60-6002-0-633000	LESSONS	\$ -	\$ -	\$ -
60-6002-0-634000	SPECIAL ORDER MERCHANDISE	\$ -	\$ -	\$ -
60-6002-0-635000	GOLF RANGE RENTAL	\$ -	\$ -	\$ -
60-6002-0-636000	LOCAL FINES	\$ -	\$ -	\$ -
60-6002-0-637000	CLUB FITTING	\$ -	\$ -	\$ -
60-6002-0-638000	LEASING REVENUE	\$ -	\$ -	\$ -
60-6002-0-649000	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -
60-6002-1-701000	SALARIES-ADMINISTRATIVE STAFF	\$ -	\$ -	\$ -
60-6002-1-702000	SALARIES-MAINTENANCE	\$ -	\$ -	\$ -
60-6002-1-703000	SALARIES-PRO SHOP	\$ -	\$ -	\$ -
60-6002-1-704000	SALARIES-INSTRUCTORS	\$ -	\$ -	\$ -
60-6002-1-705000	SALARIES-RANGE ATTENDANTS	\$ -	\$ -	\$ -
60-6002-2-720000	INSURANCE	\$ -	\$ -	\$ -
60-6002-2-747000	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
60-6002-2-793000	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
60-6002-2-794000	EMP CONTRIBUTION FICA/MEDICARE	\$ -	\$ -	\$ -
60-6002-3-707000	CONTRACTED SERVICES	\$ -	\$ -	\$ -
60-6002-3-716000	CONTRACTUAL-GOLF LESSONS	\$ -	\$ -	\$ -
60-6002-3-721000	INTERGOVERNMENTAL RISK MGMT	\$ -	\$ -	\$ -
60-6002-3-728000	CONSULTING SERVICES	\$ -	\$ -	\$ -
60-6002-3-742000	COPY MACHINE LEASE	\$ -	\$ -	\$ -
60-6002-4-708000	ELECTRICITY	\$ -	\$ -	\$ -
60-6002-4-709000	NORTH SHORE GAS	\$ -	\$ -	\$ -
60-6002-4-710000	TELEPHONE	\$ -	\$ -	\$ -
60-6002-5-706000	MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
60-6002-5-723000	OFFICE SUPPLIES	\$ -	\$ -	\$ -
60-6002-5-733000	MATERIALS & SUPPLIES- PRO SHOP	\$ -	\$ -	\$ -
60-6002-5-735000	PRO SHOP MERCHANDISE	\$ -	\$ -	\$ -
60-6002-5-752000	UNIFORMS	\$ -	\$ -	\$ -
60-6002-6-760000	DEPRECIATION	\$ -	\$ -	\$ -



Fiscal Year 2020-2021 Budget Amendment

LIBERTYVILLE SPORTS COMPLEX FUND

<u>GL #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
60-6002-6-790000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
60-6002-7-712000	MAINTENANCE BUILDING	\$ -	\$ -	\$ -
60-6002-7-713000	MAINTENANCE GROUNDS	\$ -	\$ -	\$ -
60-6002-7-715000	MAINTENANCE OTHER EQUIPMENT	\$ -	\$ -	\$ -
60-6003-0-621000	LEASE REVENUES	\$ -	\$ -	\$ -
60-6003-0-656000	GROUP RENTAL	\$ -	\$ -	\$ -
60-6003-0-669000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
60-6003-0-708000	ELECTRICITY	\$ -	\$ -	\$ -
60-6003-0-709000	NORTH SHORE GAS	\$ -	\$ -	\$ -
60-6003-0-712000	MAINTENANCE BUILDING	\$ -	\$ -	\$ -
60-6003-0-760000	DEPRECIATION	\$ -	\$ -	\$ -
60-6004-0-685000	GRANTS	\$ -	\$ -	\$ -
60-6004-0-689000	GAIN/LOSS BOND REFUNDING	\$ -	\$ -	\$ -
60-6004-0-690000	INTEREST REVENUE	\$ -	\$ -	\$ -
60-6004-0-695000	BOND ISSUE PREMIUM	\$ -	\$ -	\$ -
60-6004-0-696000	LAWSUIT SETTLEMENT	\$ -	\$ -	\$ -
60-6004-0-698000	BOND PROCEEDS	\$ -	\$ -	\$ -
60-6004-0-699000	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -
60-6004-8-799000	TRANSFERS OUT	\$ -	\$ -	\$ -
60-6004-9-730000	BOND ISSUANCE COSTS	\$ -	\$ -	\$ -
60-6004-9-795000	PRINCIPAL PAYMENTS	\$ 865,000	\$ 865,000	\$ -
60-6004-9-796000	INTEREST PAYMENTS	\$ 590,680	\$ 590,680	\$ -
60-6004-9-797000	PAYING AGENT FEES	\$ 2,500	\$ 2,500	\$ -
60-6004-9-798000	PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -
	Total LSC FUND Expense	\$ 3,665,568	\$ 1,868,078	\$ (1,797,490)
	Total LSC FUND Net Income	\$ -	\$ -	\$ -