

AMENDMENT

FISCAL YEAR

2021-2022



**Libertyville**  
*spirit of independence*

LIBERTYVILLE VILLAGE

VILLAGE OF LIBERTYVILLE

**ANNUAL BUDGET**

# TABLE OF CONTENTS

<u>Section</u> .....	<u>Pages</u>
<u>Transmittal Letter</u> .....	1-13
<u>Budget Amendment Overview Charts and Graphs</u> .....	14-16
Fund Balance Comparison .....	14
Revenues by Category and Fund.....	15
Expenditures by Category and Fund .....	16
<u>Full-Time Position List</u> .....	17-18
<u>Part-Time Positions and Pay Scale</u> .....	19
<u>Budget Amendment Detail</u> .....	20-37
General Fund.....	20-29
Special Revenue Funds .....	30-31
Hotel/Motel Tax Fund.....	30
Commuter Parking Fund .....	31
Capital Projects Funds .....	32-33
Park Improvement Fund.....	32
Public Building Improvement Fund.....	33
Internal Service Funds .....	34-35
Vehicle Maintenance & Replacement Fund.....	34
Technology Equipment Replacement Fund .....	35
Enterprise Funds .....	36-37
Libertyville Sports Complex Fund.....	36-37



September 14, 2021

Mayor Johnson  
Members of the Village Board

It is our privilege to present an amendment to the FY 2021-2022 budget that incorporates factors related to the ongoing evolution of the COVID-19 pandemic as well as recent successes on local policy issues. Fortuitously, in comparison to last year's budget amendment, the current proposed amendment does not scale back services or defer projects. Instead, the purpose of this amendment is to bolster Village programs and services while making long-term strategic investments with excess cash reserves. As some members of the Village Board may recall, staff previously advised during the FY 2021-2022 budget development process in February and March of 2021 that a budget amendment would likely be required later in the year due to the fluid economic environment.

Under the leadership of the Mayor and Village Board, the Village constantly monitors the ongoing COVID-19 pandemic. While threats, such as the Delta Variant, do remain, the Village's financial outlook this year is much more optimistic than the prior year, as the diversity of the Village's revenue base has helped to sustain overall financial performance. In addition to local and state-shared revenue sources normalizing, the Village was also awarded approximately \$2.7 million in federal American Rescue Plan Act (ARPA) Funds, half of which was received in the current fiscal year. Based on the federal government's formula for calculating revenue loss due to the COVID-19 pandemic, the Village is eligible to claim all \$2.7 million of its allotment, which will be applied to offsetting operating expenses in various funds, as well as to provide financial assistance to area businesses.

While this budget amendment makes adjustments to operating accounts in order to recognize several significant policy outcomes that occurred after the finalization of the original budget (i.e. ARPA, Canlan Sports lease), it also contemplates some significant investments into the Village's future. During the presentation of the FY 2020-2021 Annual Financial Report in August 2021, it was noted the Village's General Fund has a fund balance in excess of its policy amount by approximately \$4 million. This excess fund balance is the result of years of careful financial planning on the part of several Village Boards and the Village's staff. Given the magnitude of fund balance over the policy threshold, it is prudent to consider amending the budget to make several large strategic investments in the Village's future.

### **Budget Amendment Objectives**

There are two major objectives of this year's budget amendment. First, the amendment modifies operating funds to recognize several major policy accomplishments or changes in the intervening period between approval of the original FY 2021-2022 budget and present. These changes will be provided in detail within the body of this transmittal, but a significant portion of these adjustments can be attributed to the aid from the American Rescue Plan Act and the lease of the Indoor Sports Complex to Canlan Sports (and subsequent refinancing of the Series 2010A Sports Complex bonds). The second major objective of this budget amendment is to draw down a portion of the General Fund's excess fund balance to fund several strategic priorities. These priorities include: 1) Full payoff of the Village's Series 2010B Sports Complex bonds, 2) Investment in a comprehensive facility needs study for Village buildings, and 3) A replenishment of the Village's Fleet Services Fund fund balance. A more detailed explanation of these three major priorities is provided below.

### **Strategic Priorities/Excess Fund Balance**

As noted above, perhaps the most significant positive development from the prior fiscal year was the change in General Fund unassigned fund balance. As a reminder, the unassigned portion of a fund's fund balance is the amount that is available to use for any legal purpose of the government.

Between the beginning of FY 2020-2021 to the end of FY 2020-2021, the General Fund unassigned fund balance grew from \$11,539,257 to \$13,508,946, an increase of 17% or \$1,969,689. With the budget amendment figures outlined in this document, the General Fund fund balance policy threshold projection for April 30, 2022 is \$9,552,761. Consequently, the total amount of excess fund balance currently available for the Village to invest in internal or external initiatives is \$3,956,185 (\$13,508,946 less \$9,552,761).

To summarize, the Village is fortunate to have access to approximately \$4 million in excess fund balance. This is a unique opportunity to continue thinking strategically long-term. The Village is quite fortunate to be in a position to address a substantial amount of overdue capital related to roads and other critical infrastructure as part of its non-home rule sales tax initiative (these dollars are not accounted for in the General Fund and do not make up any portion of the excess fund balance outlined above). Fortunately, we have access to these unassigned resources while no longer needing to fund high levels of deferred capital, as has been the case in the past. For purposes of the FY 2021-2022 budget amendment, the proposed initiatives related to spending down a portion of the excess fund balance in the General Fund are as follows:

#### **Payoff of Sports Complex Series 2010B Taxable Bonds**

Given the continued burden of the Sports Complex on the Village's General Fund, it is important to take any available opportunity to pay down the existing debt on the facility. The Series 2010B bonds cover the land and buildings that constitute the Golf Learning Center and the Family Entertainment Center. These bonds are taxable and have a high interest rate of 5.31%. There is currently \$1,900,000 in outstanding par left on these bonds, which are now fully eligible for refunding. The net amount owed on these bonds is \$1,715,335 due to approximately \$225,000 still available from the Bolander property sale committed toward this refunding. These bonds make up \$330,000 per year of the Village's approximately \$1.4 million annual debt service subsidy to the Sports Complex and are due through December 2028.

There are several advantages to paying off these bonds immediately. First, the Village will save \$362,663 in interest over the remaining life of the bonds (equivalent to one year's worth of payments). Second, the Village will reduce its subsidy to the Sports Complex annually by an average of \$330,000. These savings can be invested in new personnel, other operations, or capital projects in other funds. Finally, with the Series 2010B bonds paid off, the Midwest Industrial Funds and (potentially) the Canlan Sports sale proceeds can all be directed toward paying off the Series 2021 Indoor Sports Complex Bonds, further reducing the annual General Fund Sports Complex subsidy.

#### **Village Facility Utilization Master Plan and Design (Phase I)**

One of Mayor's Johnson's major strategic priorities is to evaluate the utilization of Village facilities and the space needs of Village departments. While acquiring property or undertaking significant facility renovations may run into the tens of millions of dollars and will require more extensive financial planning over a period of several years, it is prudent to consider applying a portion (\$250,000) of the excess fund balance to engaging a professional services firm, or firms, to develop a facility master plan for the Village in order to understand future needs.

## **Make-up Deferred Fleet Fund Transfer from FY 2020-2021**

As part of the budget amendment for FY 2020-2021 in response to the COVID-19 pandemic, the Village elected to defer the annual transfer from the General Fund to the Village's Fleet Fund for capital vehicle replacements. Given the available General Fund fund balance reserves, it is prudent to consider retroactive funding of this transfer in order to ensure the long-term financial health of the Village's Fleet Fund.

Finally, it is important to note that if these strategic priorities are indeed funded, the General Fund would still have reserves in excess of its fund balance policy by \$1.15 million (\$10,703,674 vs policy amount of \$9,552,761) at the end of FY 2021-2022.

### **Personnel**

The Village's personnel resources are an integral part of the organization. Last year, due to COVID-19, the Village effectuated several layoffs in its Sports Complex and Recreation Department as a result of the extended closure of the Sports Complex. The decision was also made to hold open several position and to defer cost-of-living increases for non-union staff. Given the more favorable financial condition of the Village during the current fiscal year, this amendment does not contemplate the need to reduce full-time staff or to defer hiring of open positions. As a result, there are only very minor adjustments to personnel expenses proposed in this amendment. First, as an administrative exercise, staff has finalized the staffing expenses related to the end of the swimming pool season. While pool revenues did not achieve the levels observed prior to the pandemic, on the expense side of the program, staffing costs were held in check and came in significantly lower than the budgeted amount, yielding a total savings of approximately \$95,000.

The budget amendment also contemplates modifying staffing levels in the Police Department and Recreation Department. The specific recommendations will be discussed with the Village Board during the budget amendment presentation. In any event, the net change in personnel costs as a result of the budget amendment is a savings of \$65,788 due to the lower than anticipated personnel expenses at the swimming pools.

### **General Fund**

The Village's General Fund is subject to many of the changes contemplated in this budget amendment. Overall, the amendment results in a more favorable year-end operating position of the General Fund versus the originally adopted budget while also allowing several strategic priorities to be addressed with the fund's excess fund balance.

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<b>General Fund</b>	<u>FY 21-22 Original</u>	<u>FY 21-22 Amended</u>	<u>% Change</u>	<u>\$ Change</u>
<b>Revenues</b>				
Property Taxes	\$ 7,322,798	\$ 7,322,798	0.0%	\$ -
Other Taxes	\$ 1,370,000	\$ 1,370,000	0.0%	\$ -
Licenses and Permits	\$ 1,254,763	\$ 1,254,763	0.0%	\$ -
Intergovernmental	\$ 10,025,603	\$ 11,188,267	11.6%	\$ 1,162,664
Charges for Services	\$ 7,087,311	\$ 6,949,862	-1.9%	\$ (137,449)
Fines and Forfeitures	\$ 498,000	\$ 498,000	0.0%	\$ -
Interest	\$ 70,000	\$ 70,000	0.0%	\$ -
Miscellaneous	\$ 440,457	\$ 440,457	0.0%	\$ -
Operating Transfers	\$ 800,000	\$ 800,000	0.0%	\$ -
<b>Total Revenues</b>	<b>\$ 28,868,932</b>	<b>\$ 29,894,147</b>	<b>3.6%</b>	<b>\$ 1,025,215</b>
<b>Operating Expenses</b>				
Salaries & Wages	\$ 14,307,790	\$ 14,249,044	-0.4%	\$ (58,746)
Employee Benefits	\$ 7,788,827	\$ 7,781,785	-0.1%	\$ (7,042)
Contractual	\$ 2,494,534	\$ 2,699,534	8.2%	\$ 205,000
Utilities	\$ 288,101	\$ 288,101	0.0%	\$ -
Commodities	\$ 1,385,736	\$ 1,408,786	1.7%	\$ 23,050
Capital	\$ -	\$ -	-	\$ -
Repairs & Maintenance	\$ 1,902,117	\$ 1,902,117	0.0%	\$ -
Operating Transfers	\$ 1,873,938	\$ 1,304,717	-30.4%	\$ (569,221)
<b>Total Expenses</b>	<b>\$ 30,041,043</b>	<b>\$ 29,634,084</b>	<b>-1.4%</b>	<b>\$ (406,959)</b>
<b>Net Operating Income</b>	<b>\$ (1,172,111)</b>	<b>\$ 260,063</b>		
Capital Transfers Out	\$ 600,000	\$ 3,065,335	410.9%	\$ 2,465,335
<b>Net Fund Income</b>	<b>\$ (1,772,111)</b>	<b>\$ (2,805,272)</b>		
Beginning Fund Balance	\$ 13,508,946	\$ 13,508,946		
Ending Fund Balance	\$ 11,736,835	\$ 10,703,674		
<b>Fund Balance Policy</b>	<b>\$ 9,621,944</b>	<b>\$ 9,552,761</b>		
<b>Over/(Under) Policy</b>	<b>\$ 2,114,891</b>	<b>\$ 1,150,913</b>		

The most significant adjustments are listed below (the budget amendment detail section includes every adjustment by line item):

### Revenues

Intergovernmental – Amount was increased by \$1,162,664 due to the revenue associated with the first tranche of federal ARPA aid assigned to the General Fund as part of Village Board Resolution 21-R-57. This amount is also reflective of the portion of ARPA aid assigned to the *High Five* grant program. Note that sales tax revenues are also included in this category; however, no adjustments were made to the conservative sales tax estimates used in the originally adopted FY 2021-2022 budget.

Charges for Services – The changes made in this category solely relate to the end-of-season revenue amounts attributable to swimming pool operations, which include daily fees, programs, and concessions. Overall, pool operations are estimated to end the season \$137,449 under budget. Keep in mind, however, due to the unknown effects of the pandemic on swimming activities, revenues reflecting a regular operating year were used in the original FY 2021-2022 budget. The under budget revenues are mostly offset by significantly lower staffing costs, as outlined above.

## **Expenses**

Salaries and Benefits – As described in the *Personnel* section of this transmittal, there was a net savings in personnel expenses versus the originally prepared FY 2021-2022 budget.

Contractual – The increase in this category is attributable to the inclusion of expenditures associated with the *High Five* grant (\$200,000). Staff have also included a new expense totaling \$5,000 to make immediate improvements to emergent equipment issues in the Police Department’s employee fitness room.

Commodities – This is net increase in expense reflecting the addition of a monthly payment to Canlan Sports to sublease the Preschool wing of the Indoor Sports Complex (\$28,850 fiscal year total, rent beginning in December) offset by savings from not fully utilizing the pool concessions stand expenditure budget (\$5,800).

Operating Transfers – The General Fund debt service subsidy to the Sports Complex Fund has decreased from the originally budgeted amount of \$1,799,784 to \$1,230,563, a savings of \$569,221. This is the result of:

1. Canlan rent payments of \$20,000 per month beginning in December 2021 (Total of \$100,000 for remainder of fiscal year)
2. Savings from the refinancing of the Series 2010A bonds in June 2021.
3. Payoff of the Series 2010B bonds as contemplated in this budget amendment.

It is anticipated that this amount will fall even more next year due to the fact that the debt service savings, as well as the Canlan lease revenue, only reflects a partial year of subsidy offset.

Capital Transfers – This increased amount reflects the transfer out of financial resources to the various funds associated with the three major strategic priorities outlined earlier in this transmittal.

As a result of the adjustments to the operating accounts, most notably the Sports Complex subsidy and ARPA aid, the Village’s General Fund now reflects a positive net operating income of \$260,063. This is much more favorable than the original FY 2021-2022 budgeted net operating loss projection of \$1,172,111.

### **Hotel/Motel Tax Fund**

The Hotel/Motel Tax Fund has been significantly impacted by the economic effects of COVID-19. In recognition of the revenue disruptions as a result of the pandemic, the Village Board elected to assign a portion of the first tranche of the ARP aid payment to the Hotel/Motel Tax Fund. Additionally, staff have observed strengthening in tax receipts. Though the pandemic is still impacting the underlying economic sector, the budget amendment reflects a stronger financial position in the fund than originally anticipated.

<b><u>Hotel/Motel Tax Fund</u></b>	<b><u>FY 21-22 Original</u></b>	<b><u>FY 21-22 Amended</u></b>	<b><u>% Change</u></b>	<b><u>\$ Change</u></b>
<b>Revenues</b>				
Other Taxes	\$ 179,500	\$ 230,000	28.1%	\$ 50,500
Charges for Services	\$ 10,000	\$ 10,000	0.0%	\$ -
Intergovernmental	\$ -	\$ 152,072	-	\$ 152,072
Interest	\$ 500	\$ 500	0.0%	\$ -
Miscellaneous	\$ -	\$ -	-	\$ -
<b>Total Revenues</b>	<b>\$ 190,000</b>	<b>\$ 392,572</b>	<b>106.6%</b>	<b>\$ 202,572</b>
<b>Expenses</b>				
Contractual	\$ 343,131	\$ 343,131	0.0%	\$ -
Capital	\$ 62,500	\$ 62,500	0.0%	\$ -
<b>Total Expenses</b>	<b>\$ 405,631</b>	<b>\$ 405,631</b>	<b>0.0%</b>	<b>\$ -</b>
<b>Net Income</b>	<b>\$ (215,631)</b>	<b>\$ (13,059)</b>		
Beginning Fund Balance	\$ 388,766	\$ 388,766		
Ending Fund Balance	\$ 173,135	\$ 375,707		
Fund Balance Policy	\$ 85,783	\$ 85,783		
<b>Over/(Under) Policy</b>	<b>\$ 87,352</b>	<b>\$ 289,924</b>		

At this time, it is appropriate to make adjustments to the budgeted revenue levels in this fund. Changes to expenditure levels are not necessary at this time. Specific revenue adjustments are listed below:

### **Revenues**

Other Taxes (Hotel/Motel Tax Receipts) – Based on recent trending, along with notification that Great Lakes graduations will resume soon, the projected amount of tax receipts was slightly increased.

Intergovernmental – The portion of first tranche ARP aid, totaling \$152,072, assigned to the Hotel/Motel Tax Fund.

Overall, the changes to the Hotel/Motel Tax Fund budget will help continue to keep the fund financially solvent. The recovery of this fund continues to be 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 was, and continues to be, 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. Commuter parking receipts remain at historical lows. In recognition of these revenue disruptions, expenditures in this fund were lowered when the original FY 2021-2022 budget was prepared. The only change contemplated in this amendment is the additional of a portion of ARPA aid.

<b>Commuter Parking Fund</b>	<b>FY 21-22 Original</b>	<b>FY 21-22 Amended</b>	<b>% Change</b>	<b>\$ Change</b>
<b>Revenues</b>				
Intergovernmental	\$ 31,920	\$ 90,560	183.7%	\$ 58,640
Charges for Services	\$ 96,000	\$ 96,000	0.0%	\$ -
Fines and Forfeitures	\$ 18,000	\$ 18,000	0.0%	\$ -
Interest	\$ -	\$ -	-	\$ -
<b>Total Revenues</b>	<b>\$ 145,920</b>	<b>\$ 204,560</b>	<b>40.2%</b>	<b>\$ 58,640</b>
<b>Expenses</b>				
Salaries & Wages	\$ 33,667	\$ 33,667	0.0%	\$ -
Employee Benefits	\$ 36,468	\$ 36,468	0.0%	\$ -
Contractual	\$ 20,800	\$ 20,800	0.0%	\$ -
Utilities	\$ 6,000	\$ 6,000	0.0%	\$ -
Commodities	\$ 15,500	\$ 15,500	0.0%	\$ -
Capital	\$ 12,500	\$ 12,500	0.0%	\$ -
Repairs & Maintenance	\$ 80,901	\$ 80,901	0.0%	\$ -
<b>Total Expenses</b>	<b>\$ 205,836</b>	<b>\$ 205,836</b>	<b>0.0%</b>	<b>\$ -</b>
<b>Net Income</b>	<b>\$ (59,916)</b>	<b>\$ (1,276)</b>		
Beginning Fund Balance	\$ 477,768	\$ 477,768		
Ending Fund Balance	\$ 417,852	\$ 476,492		
Fund Balance Policy	\$ 48,334	\$ 48,334		
<b>Over/(Under) Policy</b>	<b>\$ 369,518</b>	<b>\$ 428,158</b>		

The ARP aid assigned to this fund helps to nearly balance the overall fund budget and preserve the existing fund balance amount. It will be important to sustain a reasonably high fund balance moving forward as there are a number of parking lot deficiencies that will need to be addressed if and when ridership starts to increase.

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**Park Improvement Fund**

The Park Improvement Fund is a 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 higher level of expenditures. The updated funding level by category is outlined below:

<b><u>Park Improvement Fund</u></b>	<b><u>FY 21-22 Original</u></b>	<b><u>FY 21-22 Amended</u></b>	<b><u>% Change</u></b>	<b><u>\$ Change</u></b>
<b>Revenues</b>				
Charges for Services	\$ 50,000	\$ 50,000	0.0%	\$ -
Interest	\$ 250	\$ 250	0.0%	\$ -
Capital Transfers	\$ 400,000	\$ 400,000	0.0%	\$ -
<b>Total Revenues</b>	<b>\$ 450,250</b>	<b>\$ 450,250</b>	<b>0.0%</b>	<b>\$ -</b>
<b>Expenses</b>				
Capital	\$ 740,750	\$ 915,750	23.6%	\$ 175,000
Capital Transfers Out	\$ -	\$ 225,803	-	\$ 225,803
<b>Total Expenses</b>	<b>\$ 740,750</b>	<b>\$ 1,141,553</b>	<b>54.1%</b>	<b>\$ 175,000</b>
<b>Net Income</b>	<b>\$ (290,500)</b>	<b>\$ (691,303)</b>		
Beginning Fund Balance	\$ 830,003	\$ 830,003		
Ending Fund Balance	\$ 539,503	\$ 138,700		
Fund Balance Policy	\$ 539,503	\$ 138,700		
<b>Over/(Under) Policy</b>	<b>\$ -</b>	<b>\$ -</b>		

The specific changes in expenditures are noted below:

**Expenses**

Capital – The Charles Brown Park project was originally expected to be partially paid in FY 2020-2021 and partially paid in FY 2021-2022. Due to unforeseen delays, the full expense of this project will be paid in FY 2021-2022. The budget change in this category simply increases the cost of the Charles Brown Park project to its full aggregated project cost amount. Though the expenditure is increasing, the impact on fund position is zero since these resources went unspent last year.

Capital Transfers Out – In December 2015, the Village of Libertyville sold the Bolander property on Winchester Road, receiving net sale proceeds of \$1,741,109. These proceeds were mostly spent in subsequent years on various parks and Sports Complex projects, with the most significant being the relocation of the hockey rink to the Sports Complex site. As of April 2019, only \$225,803 of these proceeds remain. On April 16, 2019, the Finance Committee unanimously voted to restrict this remaining amount for use to help pay off of either series of Sports Complex bonds. The expenditure outlined in the budget amendment above transfers these funds from the Park Improvement Fund to the Libertyville Sports Complex fund so they can be used to help refund the Series 2010B bonds, one of the major policy initiatives contemplated in this budget amendment.

While the changes being recommended in this fund as part of the budget amendment are relatively straightforward, it is important to note that the Park Improvement Fund will need significant support from the Non-Home Rule Sales Tax Fund in future years in order to continue to improve at least one playground or park site per year. Without the non-home rule sales tax in place as a dedicated funding source, the Village would have a very hard time financing these improvements.

**Public Building Improvement Fund**

The Public Building Improvement Fund is another capital project fund that accounts for capital replacement and maintenance of the Village’s non-enterprise facility assets. Staff is proposing to amend this fund’s budget to reflect a higher level of expenditures. The updated funding level by category is outlined below:

<b>Public Building Improvement Fund</b>	<b>FY 21-22 Original</b>	<b>FY 21-22 Amended</b>	<b>% Change</b>	<b>\$ Change</b>
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	-	\$ -
Interest	\$ 1,500	\$ 1,500	0.0%	\$ -
Capital Transfers	\$ 200,000	\$ 450,000	125.0%	\$ 250,000
<b>Total Revenues</b>	<b>\$ 201,500</b>	<b>\$ 451,500</b>	<b>124.1%</b>	<b>\$ 250,000</b>
<b>Expenses</b>				
Capital	\$ 421,460	\$ 671,460	59.3%	\$ 250,000
<b>Total Expenses</b>	<b>\$ 421,460</b>	<b>\$ 671,460</b>	<b>59.3%</b>	<b>\$ 250,000</b>
<b>Net Income</b>	<b>\$ (219,960)</b>	<b>\$ (219,960)</b>		
Beginning Fund Balance	\$ 474,004	\$ 474,004		
Ending Fund Balance	\$ 254,044	\$ 254,044		
Fund Balance Policy	\$ 254,044	\$ 254,044		
<b>Over/(Under) Policy</b>	<b>\$ -</b>	<b>\$ -</b>		

The specific changes in expenditures are noted below:

**Revenues**

Capital Transfers In – This increase in revenue reflects a supplemental transfer from the General Fund totaling \$250,000 to offset the expense below for facilities studies related to improving the Police Department and other Village buildings. As a reminder, this transfer is an underlying activity associated with one of the three major strategic policy objectives outlined earlier in this transmittal.

**Expenses**

Capital – The expense increase of \$250,000 reflects the addition of a new capital project dedicated to addressing Village facility deficiencies and future planning needs. Any funds associated with this project that are unspent at the end of the year will be carried forward into future years to complete related initiatives.

**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:

<b>Fleet Fund</b>	<b>FY 21-22 Original</b>	<b>FY 21-22 Amended</b>	<b>% Change</b>	<b>\$ Change</b>
<b>Revenues</b>				
Charges for Services	\$ 990,146	\$ 990,146	0.0%	\$ -
Fines and Forfeitures	\$ 10,000	\$ 10,000	0.0%	\$ -
Interest	\$ 2,000	\$ 2,000	0.0%	\$ -
Miscellaneous	\$ 160,000	\$ 160,000	0.0%	\$ -
Capital Transfers	\$ 628,989	\$ 1,128,989	79.5%	\$ 500,000
<b>Total Revenues</b>	<b>\$ 1,791,135</b>	<b>\$ 2,291,135</b>	<b>27.9%</b>	<b>\$ 500,000</b>
<b>Expenses</b>				
Salaries & Wages	\$ 293,448	\$ 293,448	0.0%	\$ -
Employee Benefits	\$ 152,064	\$ 152,064	0.0%	\$ -
Contractual	\$ 53,526	\$ 53,526	0.0%	\$ -
Utilities	\$ -	\$ -	-	\$ -
Commodities	\$ 370,411	\$ 370,411	0.0%	\$ -
Capital	\$ 1,106,623	\$ 1,106,623	0.0%	\$ -
Repairs & Maintenance	\$ 10,050	\$ 10,050	0.0%	\$ -
Debt Service	\$ 21,162	\$ 21,162	0.0%	\$ -
<b>Total Expenses</b>	<b>\$ 2,007,284</b>	<b>\$ 2,007,284</b>	<b>0.0%</b>	<b>\$ -</b>
<b>Net Income</b>	<b>\$ (216,149)</b>	<b>\$ 283,851</b>		
Beginning Fund Balance	\$ 969,322	\$ 969,322		
Ending Fund Balance	\$ 753,173	\$ 1,253,173		
Fund Balance Policy	\$ 225,165	\$ 225,165		
<b>Over/(Under) Policy</b>	<b>\$ 528,008</b>	<b>\$ 1,028,008</b>		

Staff expects no change in budgeted expenses in this fund for FY 2021-2022. On the revenue side, an increase in the Capital Transfer category of \$500,000 reflects a supplemental transfer from the General Fund to make-up for a transfer last fiscal year that deferred due to the economic impacts of COVID-19. This reflects one of the three major strategic policy objectives outlined at the beginning of this transmittal.

Since the Fleet Services Fund is a blended operating and capital project fund, it is important not only to maintain a fund balance reserve for operations, but for capital vehicle replacements as well. While not memorized in policy, it is prudent to normally keep close to \$1,000,000 in this fund each year in order to address a worst-case scenario with an emergent vehicle replacement. The worst-case scenario would be the unforeseen failure and replacement of a fire truck, the most expensive piece of Village fleet apparatus, normally costing between \$800,000-\$1,000,000. The supplemental transfer from the General Fund brings the Fleet Services Fund back up to the \$1 million level at the end of FY 2021-2022.

**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:

<b><u>TERF Fund</u></b>	<b><u>FY 21-22 Original</u></b>	<b><u>FY 21-22 Amended</u></b>	<b><u>% Change</u></b>	<b><u>\$ Change</u></b>
<b>Revenues</b>				
Charges for Services	\$ 353,321	\$ 353,321	0.0%	\$ -
Interest	\$ 350	\$ 350	0.0%	\$ -
Operating Transfers	\$ 282,884	\$ 282,884	0.0%	\$ -
Capital Transfers	\$ 200,000	\$ 200,000	0.0%	\$ -
<b>Total Revenues</b>	<b>\$ 836,555</b>	<b>\$ 836,555</b>	<b>0.0%</b>	<b>\$ -</b>
<b>Expenses</b>				
Contractual	\$ 403,051	\$ 403,051	0.0%	\$ -
Utilities	\$ 106,000	\$ 106,000	0.0%	\$ -
Commodities	\$ 183,469	\$ 220,869	20.4%	\$ 37,400
Capital	\$ 166,920	\$ 166,920	0.0%	\$ -
<b>Total Expenses</b>	<b>\$ 859,440</b>	<b>\$ 896,840</b>	<b>4.4%</b>	<b>\$ 37,400</b>
<b>Net Income</b>	<b>\$ (22,885)</b>	<b>\$ (60,285)</b>		
Beginning Fund Balance	\$ 284,225	\$ 284,225		
Ending Fund Balance	\$ 261,340	\$ 223,940		
Fund Balance Policy	\$ 173,130	\$ 182,480		
<b>Over/(Under) Policy</b>	<b>\$ 88,210</b>	<b>\$ 41,460</b>		

Staff anticipates no change in budgeted revenues in this fund for FY 2021-2022. On the expense side, the budget amendment incorporates an emergent opportunity from the Village’s financial ERP vendor, BS&A, to upgrade to the newest version of their software as the Illinois launch customer. Due to confidentiality on the part of the vendor, the Village was not aware of this new software or the opportunity to be the launch customer for the entire state when the budget was being prepared back in the winter and early spring. The current version of the software is at the end of its development cycle and will eventually be depreciated. By agreeing to be a launch customer, BS&A has offered the Village a discount of \$55,360. Since the Village will have to update to the newest software eventually, it makes sense to agree to be a launch customer now and take advantage of the discount. The cost attributable to the upgrade in FY 2021-2022 will be \$37,400. The remaining cost of \$54,100 will not be payable until FY 2022-2023. Staff will seek formal approval for this initiative sometime during the month of September.

**Libertyville Sports Complex Fund**

When the original FY 2021-2022 budget was being prepared, the Libertyville Sports Complex was closed on account of the COVID-19 pandemic. At the time, staff were in negotiations with Canlan Sports to lease the facility with an option to buy. These negotiations were ongoing during the budget process and were not finished until after the original FY 2021-2022 budget was approved. In the event the negotiations fell through, staff prepared the original budget reflecting a status quo scenario of simply keeping the building in good condition, but not operating any programs or hiring any staff.

Fortunately, the lease with Canlan Sports did end up coming to fruition, and it is appropriate to include the resulting changes to the revenue and expenditure levels in this fund as part of the budget amendment.

<b>Libertyville Sports Complex Fund</b>	<b>FY 21-22 Original</b>	<b>FY 21-22 Amended</b>	<b>% Change</b>	<b>\$ Change</b>
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	-	\$ -
Other Taxes	\$ -	\$ -	-	\$ -
Licenses and Permits	\$ -	\$ -	-	\$ -
Intergovernmental	\$ -	\$ -	-	\$ -
Charges for Services	\$ -	\$ 100,000	-	\$ 100,000
Fines and Forfeitures	\$ -	\$ -	-	\$ -
Interest	\$ -	\$ -	-	\$ -
Miscellaneous	\$ -	\$ -	-	\$ -
Operating Transfers	\$ 1,799,784	\$ 1,230,563	-31.6%	\$ (569,221)
Capital Transfers	\$ -	\$ 1,941,138	-	\$ 1,941,138
<b>Total Revenues</b>	<b>\$ 1,799,784</b>	<b>\$ 3,271,701</b>	<b>81.8%</b>	<b>\$ 1,471,917</b>
<b>Expenses</b>				
Salaries & Wages	\$ 17,290	\$ 17,290	0.0%	\$ -
Employee Benefits	\$ 3,341	\$ 3,341	0.0%	\$ -
Contractual	\$ 15,000	\$ 15,000	0.0%	\$ -
Utilities	\$ 69,170	\$ 23,000	-66.7%	\$ (46,170)
Commodities	\$ -	\$ -	-	\$ -
Capital	\$ -	\$ -	-	\$ -
Repairs & Maintenance	\$ 60,000	\$ 70,000	16.7%	\$ 10,000
Operating Transfers	\$ 12,978	\$ 12,978	0.0%	\$ -
Debt Service	\$ 1,622,005	\$ 3,130,092	93.0%	\$ 1,508,087
<b>Total Expenses</b>	<b>\$ 1,799,784</b>	<b>\$ 3,271,701</b>	<b>81.8%</b>	<b>\$ 1,471,917</b>
<b>Net Income</b>	<b>\$ -</b>	<b>\$ -</b>		
Beginning Fund Balance	\$ (1,402,136)	\$ (1,402,136)		
Ending Fund Balance	\$ (1,402,136)	\$ (1,402,136)		
Fund Balance Policy	\$ 449,946	\$ 330,141		
<b>Over/(Under) Policy</b>	<b>\$ (1,852,082)</b>	<b>\$ (1,732,277)</b>		

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

**Revenues**

Charges for Services – Beginning in December 2021, Canlan Sports will pay the Village \$20,000 per month to lease the Indoor Sports Complex. The prorated annual rent for FY 2021-2022 is \$100,000.

Operating Transfers – Savings related to the lower General Fund operating subsidy. See explanation noted in the General Fund section above.

Capital Transfers – Financing from both the General Fund and Park Improvement Fund (Bolander proceeds) to pay off the Series 2010B Sports Complex bonds.

## Expenses

Utilities – As part of its lease agreement, Canlan pays all utilities for the facility, thereby reducing the Village’s expense to what was actually incurred prior to the lease commencement date of July 1, 2021.

Repairs & Maintenance – This category is being budgeted slightly higher in the budget amendment versus the original budget. This is due to higher costs than anticipated in getting the facility ready for the Canlan lease. Similar many lease agreements, the Village was obligated to repair various items in the facility that were not working prior to Canlan taking possession of the facility. As a reminder, Canlan’s lease obligates them to address regular facility maintenance beginning on their lease commencement date.

Debt Service – Blended net total increase that includes the savings of refinancing the Series 2010A bonds into the Series 2021 bonds and the lump sum payoff of the Series 2010B bonds.

### Closing Comments

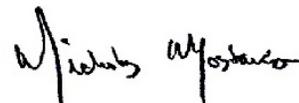
This budget amendment is being proposed using the most recent data and most reasonable projections about Village finances through the remainder of the fiscal year. As evidenced by the data contained in this Transmittal Letter, the Village’s financial position and outlook is much more favorable now than it was during the same period in the prior year. While this budget amendment contemplates improvements to the Village’s various operating budgets, it also establishes a strategic spend of a portion of the Village’s excess General Fund fund balance reserves. The major initiatives underlying such financing are a significant investment in the Village’s financial future.

Staff would like to recognize Mayor Johnson and the Village Board for their support in this process. Though it is imperative that the entire organization remains vigilant during the ongoing COVID-19 pandemic, there are countless reasons to be optimistic about the Village’s financial position during the remainder of FY 2021-2022 and into FY 2022-2023.

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 9.1.2021

<u>FUND</u>	<u>4/30/2021 Actual Fund Balance</u>	<u>2021-2022 Amended Budgeted Revenue</u>	<u>2021-2022 Amended Budgeted Expense*</u>	<u>4/30/2022 Projected Fund Balance</u>	<u>FY 2021-2022 Policy Amount</u>	<u>Surplus / (Deficiency)</u>	<u>Explanation of Target Amount</u>
General Fund	13,508,946	29,894,147	32,699,419	10,703,674	9,552,761	1,150,913	Seventeen percent (17%) of expenditures plus 60% of three-year average sales tax revenue
Hotel/Motel Tax Fund	388,766	392,572	405,631	375,707	85,783	289,923	Twenty-five percent (25%) of annual operating expenses
Commuter Parking Fund	477,768	204,560	205,836	476,492	48,334	428,158	Twenty-five percent (25%) of annual operating expenses
Park Improvement Fund	830,003	450,250	1,141,553	138,700	138,700	-	Current balance is policy amount
Public Building Improvement Fund	474,004	451,500	671,460	254,044	254,044	-	Current balance is policy amount
Vehicle Maint/Replacement Fund**	969,322	2,291,135	2,007,284	1,253,173	225,165	1,028,008	Three (3) months of operating expenses
Technology Equipment Replacement Fund**	284,225	836,555	896,840	223,940	182,480	41,460	Three (3) months of operating expenses / \$50,000/year assigned to public safety IT
Libertyville Sports Complex Fund**	(1,402,136)	3,271,701	3,271,701	(1,402,136)	330,141	(1,732,277)	Three (3) months of operating expenses
<b>TOTAL</b>	<b>\$ 15,530,898</b>	<b>\$ 37,792,420</b>	<b>\$ 41,299,724</b>	<b>\$ 12,023,594</b>	<b>\$ 10,817,408</b>	<b>\$ 1,206,185</b>	

\* - Expense totals omit depreciation

\*\* - Fund Balance is Current Assets less Current Liabilities

NOTE: The purpose of this spreadsheet is to show the effects of budgeted revenues and expenditures / expenses on Fund Balances / Net Assets and to show progress towards meeting targets set for the individual funds. Final Fund Balance is determined annually as part of the Village's audit and completion of the 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	\$ 7,322,798	\$ 1,370,000	\$ 1,254,763	\$ 11,188,267	\$ 6,949,862	\$ 498,000	\$ 70,000	\$ 440,457	\$ 800,000	\$ -	\$ 29,894,147
<i>Special Revenue Funds</i>											
Hotel Motel Tax Fund	\$ -	\$ 230,000	\$ -	\$ 152,072	\$ 10,000	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 392,572
Commuter Parking Fund	\$ -	\$ -	\$ -	\$ 90,560	\$ 96,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 204,560
<i>Capital/Project Funds</i>											
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 250	\$ -	\$ -	\$ 400,000	\$ 450,250
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 450,000	\$ 451,500
<i>Internal Service Funds</i>											
Vehicle Maint./Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 990,146	\$ 10,000	\$ 2,000	\$ 160,000	\$ -	\$ 1,128,989	\$ 2,291,135
Tech. Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 353,321	\$ -	\$ 350	\$ -	\$ 282,884	\$ 200,000	\$ 836,555
<i>Enterprise Funds</i>											
Libertyville Sports Complex	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 1,230,563	\$ 1,941,138	\$ 3,271,701
<b>Totals</b>	<b>\$ 7,322,798</b>	<b>\$ 1,600,000</b>	<b>\$ 1,254,763</b>	<b>\$ 11,430,899</b>	<b>\$ 8,549,329</b>	<b>\$ 526,000</b>	<b>\$ 74,600</b>	<b>\$ 600,457</b>	<b>\$ 2,313,447</b>	<b>\$ 4,120,127</b>	<b>\$ 37,792,420</b>

**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	\$ 14,249,044	\$ 7,781,785	\$ 2,699,534	\$ 288,101	\$ 1,408,786	\$ -	\$ 1,902,117	\$ 1,304,717	\$ 3,065,335	\$ -	\$ 32,699,419
<i>Special Revenue Funds</i>											
Hotel Motel Tax Fund	\$ -	\$ -	\$ 343,131	\$ -	\$ -	\$ 62,500	\$ -	\$ -	\$ -	\$ -	\$ 405,631
Commuter Parking Fund	\$ 33,667	\$ 36,468	\$ 20,800	\$ 6,000	\$ 15,500	\$ 12,500	\$ 80,901	\$ -	\$ -	\$ -	\$ 205,836
<i>Capital/Project Funds</i>											
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 915,750	\$ -	\$ -	\$ 225,803	\$ -	\$ 1,141,553
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 671,460	\$ -	\$ -	\$ -	\$ -	\$ 671,460
<i>Internal Service Funds</i>											
Vehicle Maint./Replacement Fund	\$ 293,448	\$ 152,064	\$ 53,526	\$ -	\$ 370,411	\$ 1,106,623	\$ 10,050	\$ -	\$ -	\$ 21,162	\$ 2,007,284
Tech Replacement Fund	\$ -	\$ -	\$ 403,051	\$ 106,000	\$ 220,869	\$ 166,920	\$ -	\$ -	\$ -	\$ -	\$ 896,840
<i>Enterprise Funds</i>											
Libertyville Sports Complex	\$ 17,290	\$ 3,341	\$ 15,000	\$ 23,000	\$ -	\$ -	\$ 70,000	\$ 12,978	\$ -	\$ 3,130,092	\$ 3,271,701
<b>Totals</b>	<b>\$ 14,593,449</b>	<b>\$ 7,973,658</b>	<b>\$ 3,535,042</b>	<b>\$ 423,101</b>	<b>\$ 2,015,566</b>	<b>\$ 2,935,753</b>	<b>\$ 2,063,068</b>	<b>\$ 1,317,695</b>	<b>\$ 3,291,138</b>	<b>\$ 3,151,254</b>	<b>\$ 41,299,724</b>

**FULL TIME POSITIONS - AMENDED FY 2021-2022 BUDGET**

<u>Department</u>	<u>Position</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>
<b><u>Administration &amp; Finance</u></b>					
	Village Administrator	1	1	1	1
	Deputy Village Administrator	1	1	1	1
	Executive Assistant	1	1	1	1
	Director of Finance	1	1	1	1
	Assistant Director of Finance	1	1	1	1
	Accounting Assistant II	2	2	2	2
	Cashier/Receptionist	1	1	1	1
	Management Analyst	0	0	0	1
<b><u>Administration &amp; Finance</u></b>	<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>
<b><u>Community Development</u></b>					
	Director of Community Development	1	1	1	1
	Economic Development Coordinator	1	1	1	1
	Senior Planner	1	1	1	1
	Associate Planner	1	1	1	1
	Administrative Assistant II	1	1	1	1
	Building Commissioner	1	1	1	1
	Plan Reviewer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Plumbing Inspector & Mechanical Inspector	1	1	1	1
	Building & Compliance Inspector	1	1	1	1
	Permit Clerk	1	1	1	1
<b><u>Community Development</u></b>	<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b><u>Public Works</u></b>					
	Director of Public Works	1	1	1	1
	Assistant Director of Public Works	1	1	1	1
	Village Engineer	1	1	1	1
	Senior Project Engineer	1	1	1	1
	Project Engineer	1	1	1	2
	Engineering Technician	1	1	1	1
	Facility Manager	1	1	1	1
	Management Analyst	1	1	1	0
	Deputy Director of Public Works	1	1	1	1
	Superintendent of Public Works	2	2	2	2
	Administrative Assistant I	1	1	1	1
	Maintenance Technician	14	14	14	14
	Supervisor	3	3	3	3
	Water System Operator	3	3	3	3
	Equipment Mechanic 1	1	1	1	1
	<i>SUB-TOTAL</i>	<i>33</i>	<i>33</i>	<i>33</i>	<i>33</i>
<b><u>Fleet Services</u></b>					
	Supervisor	1	1	1	1
	Equipment Mechanic 2	1	2	2	2
	Equipment Mechanic 1	1	0	0	0
	<i>SUB-TOTAL</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>

**FULL TIME POSITIONS - AMENDED FY 2021-2022 BUDGET**

<u>Department</u>	<u>Position</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>
<b><u>Wastewater Treatment Plant</u></b>					
	Wastewater Treatment Plant Superintendent	1	1	1	1
	Wastewater Equipment Technician	1	1	1	1
	Wastewater Treatment Plant Operator II	1	1	1	1
	Wastewater Treatment Plant Operator I	1	1	1	1
	Wastewater Operator Assistant	1	0	0	0
	<i>SUB-TOTAL</i>	<u>5</u>	<u>4</u>	<u>4</u>	<u>4</u>
<b><u>Public Works</u></b>					
	<b>TOTAL</b>	<b>41</b>	<b>40</b>	<b>40</b>	<b>40</b>
<b><u>Police Department</u></b>					
	Police Chief	1	1	1	1
	Deputy Police Chief	1	1	1	2
	Administrative Assistant II	1	1	1	1
	Police Support Services Manager	1	1	1	1
	Police Records Assistant	3	3	3	3
	Police Lieutenant	4	4	4	3
	Police Sergeant	4	4	4	4
	Police Officers	29	30	30	30
	Community Service Officers	2	2	3	2
	<b>TOTAL</b>	<u><b>46</b></u>	<u><b>47</b></u>	<u><b>48</b></u>	<u><b>47</b></u>
<b><u>Fire Department</u></b>					
	Fire Chief	1	1	1	1
	Deputy Fire Chief	1	1	1	1
	Assistant Fire Chief	4	4	3	3
	Administrative Assistant I	1	1	1	1
	Fire Lieutenant	9	9	10	10
	Firefighter/Paramedic	27	27	27	27
	<b>TOTAL</b>	<u><b>43</b></u>	<u><b>43</b></u>	<u><b>43</b></u>	<u><b>43</b></u>
<b><u>Recreation &amp; Sports Complex</u></b>					
	Director of Recreation & Sports Complex	1	1	1	0
	Recreation Manager	2	2	2	1
	Recreation & SC Business Manager	1	1	1	0
	Recreation Supervisor	2	2	2	1
	Recreation Specialist	0	0	0	1
	Administrative Assistant I	1	1	1	0
	<b>TOTAL</b>	<u><b>7</b></u>	<u><b>7</b></u>	<u><b>7</b></u>	<u><b>3</b></u>
<b><u>TOTAL OF ALL FULL TIME POSITIONS</u></b>					
		<u><b>156</b></u>	<u><b>156</b></u>	<u><b>157</b></u>	<u><b>153</b></u>

## Village of Libertyville Part-Time Pay Scale - FY 2021-2022 (Amended)

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

Position	Hourly Pay Range (5/1/2021-12/31/2021)	Hourly Pay Range (1/1/2022-4/30/2022)
Accounting Assistant	\$15.00-\$30.00	\$15.00-\$30.00
Birthday Party Attendant	\$11.00-\$14.75	\$12.00-\$15.75
Camp Counselor	\$11.00-\$14.75	\$12.00-\$15.75
Camp Supervisors	\$11.00-\$18.25	\$12.00-\$19.25
Climbing Mountain Staff	\$11.00-\$17.75	\$12.00-\$18.75
Communications Specialist	\$15.00-\$30.00	\$15.00-\$30.00
Community Service Officer (CSO)	\$15.00-\$30.00	\$15.00-\$30.00
Concessions Attendant	\$11.00-\$14.75	\$12.00-\$15.75
Concessions Leader	\$11.00-\$17.75	\$12.00-\$18.75
Crossing Guard	\$14.00-\$18.00	\$14.00-\$18.00
Dance Teacher	\$11.00-\$40.00	\$12.00-\$40.00
Desk Attendant	\$11.00-\$14.75	\$12.00-\$15.75
Fire Inspector	\$11.00-\$40.00	\$12.00-\$40.00
Fitness Instructors	\$11.00-\$40.00	\$12.00-\$40.00
Human Resources Coordinator	\$20.00-\$35.00	\$20.00-\$35.00
Intern	\$11.00-\$25.00	\$12.00-\$25.00
Manager-on-Duty	\$11.00-\$18.25	\$12.00-\$19.25
Office Assistant	\$15.00-\$30.00	\$15.00-\$30.00
Personal Trainers	\$11.00-\$40.00	\$12.00-\$40.00
Pool Attendant	\$11.00-\$14.75	\$12.00-\$15.75
Pool Lifeguard	\$11.00-\$14.75	\$12.00-\$15.75
Preschool Teacher	\$11.00-\$17.75	\$12.00-\$18.75
Recreation and Sport Instructors	\$11.00-\$40.00	\$12.00-\$40.00
Recreation Department Director	\$40.00-\$90.00	\$40.00-\$90.00
Recreation Program Leader	\$11.00-\$18.25	\$12.00-\$19.25
Recreation Specialist	\$11.00-\$30.00	\$12.00-\$30.00
Seasonal Laborers	\$11.00-\$14.75	\$12.00-\$15.75
Swim Lesson Instructor	\$11.00-\$18.25	\$12.00-\$19.25
Swim Team Leader/Coach	\$11.00-\$30.00	\$12.00-\$30.00

**Part-time employees under the age of 18 working less than 650 hours per year may be paid the Youth Minimum Wage of \$8.50 per hour between 5/1/2021 and 12/31/2021 and \$9.25 per hour between 1/1/2022 and 4/30/2022.**



**Fiscal Year 2021-2022 Budget Amendment**

**GENERAL FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0000-1-601000	Revenue	PROP TAXES GENERAL CORPORATE	\$ 1,194,735	\$ 1,194,735	\$ -
01-0000-1-602000	Revenue	PROP TAXES FIRE PROTECTION	\$ 753,000	\$ 753,000	\$ -
01-0000-1-603000	Revenue	PROP TAXES PARKS	\$ 378,000	\$ 378,000	\$ -
01-0000-1-604000	Revenue	PROP TAXES RECREATION	\$ 378,000	\$ 378,000	\$ -
01-0000-1-605000	Revenue	PROP TAXES HIGHWAYS & BRIDGES	\$ -	\$ -	\$ -
01-0000-1-606000	Revenue	PROP TAXES HIGHWAYS TOWNSHIP	\$ 365,000	\$ 365,000	\$ -
01-0000-1-607000	Revenue	PROP TAXES IMRF	\$ 334,200	\$ 334,200	\$ -
01-0000-1-608000	Revenue	PROP TAXES POLICE PENSION FUND	\$ 2,084,873	\$ 2,084,873	\$ -
01-0000-1-609000	Revenue	PROP TAXES FIRE PENSION FUND	\$ 1,640,990	\$ 1,640,990	\$ -
01-0000-1-610000	Revenue	SPECIAL RECREATION	\$ 194,000	\$ 194,000	\$ -
01-0000-2-613000	Revenue	ELECTRIC UTILITY TAX	\$ 1,200,000	\$ 1,200,000	\$ -
01-0000-2-614000	Revenue	GAS UTILITY TAX	\$ -	\$ -	\$ -
01-0000-2-615000	Revenue	PLACES FOR EATING TAX	\$ -	\$ -	\$ -
01-0000-2-616000	Revenue	LEASED CAR TAX	\$ 85,000	\$ 85,000	\$ -
01-0000-2-618000	Revenue	PERSONAL PROPERTY REPL TAX	\$ 65,000	\$ 65,000	\$ -
01-0000-2-620000	Revenue	PERS PROPERTY REPL TAX POLICE	\$ 10,000	\$ 10,000	\$ -
01-0000-2-621000	Revenue	PERS PROP REPL TAX FIRE	\$ 10,000	\$ 10,000	\$ -
01-0000-2-624000	Revenue	WIRELESS SURCHARGE	\$ -	\$ -	\$ -
01-0000-3-626000	Revenue	PLANNING REVIEW FEES	\$ -	\$ -	\$ -
01-0000-3-627000	Revenue	BUILDING PERMITS	\$ 1,034,763	\$ 1,034,763	\$ -
01-0000-3-628000	Revenue	ZONING FEES	\$ 25,000	\$ 25,000	\$ -
01-0000-3-630000	Revenue	FIRE BUREAU-PERMITS/FEES	\$ 90,000	\$ 90,000	\$ -
01-0000-3-631000	Revenue	LIQUOR LICENSES	\$ 90,000	\$ 90,000	\$ -
01-0000-3-632000	Revenue	OTHER LICENSES	\$ 15,000	\$ 15,000	\$ -
01-0000-4-611000	Revenue	SALES TAX	\$ 7,185,055	\$ 7,185,055	\$ -
01-0000-4-612000	Revenue	INCOME TAX	\$ 2,252,934	\$ 2,252,934	\$ -
01-0000-4-615000	Revenue	ILLINOIS USE TAX	\$ 452,009	\$ 452,009	\$ -
01-0000-4-619000	Revenue	STREET/SIGNAL MAINTENANCE FEES	\$ 95,605	\$ 95,605	\$ -
01-0000-4-676000	Revenue	GRANTS	\$ 40,000	\$ 1,202,664	\$ 1,162,664
01-0000-5-632000	Revenue	DONATIONS	\$ -	\$ -	\$ -
01-0000-5-641000	Revenue	LIBERTYVILLE FIRE PROT DIST	\$ 3,099,485	\$ 3,099,485	\$ -
01-0000-5-643000	Revenue	AMBULANCE FEES	\$ 1,100,000	\$ 1,100,000	\$ -
01-0000-5-649000	Revenue	GOLF RENTALS	\$ -	\$ -	\$ -
01-0000-5-651000	Revenue	RECREATION FEES	\$ 445,000	\$ 445,000	\$ -
01-0000-5-652000	Revenue	COURSE RENTAL	\$ -	\$ -	\$ -
01-0000-5-653000	Revenue	SWIMMING FEES	\$ 208,000	\$ 153,372	\$ (54,628)
01-0000-5-654000	Revenue	SWIMMING PROGRAMS	\$ 98,000	\$ 49,315	\$ (48,685)
01-0000-5-655000	Revenue	SR MEAL FEES	\$ -	\$ -	\$ -
01-0000-5-656000	Revenue	RECYCLING/REFUSE FEE	\$ 80,000	\$ 80,000	\$ -
01-0000-5-657000	Revenue	PARKING FEES-EMPLOYEE PERMITS	\$ 15,000	\$ 15,000	\$ -
01-0000-5-658000	Revenue	ENGINEERING FEES	\$ 150,000	\$ 150,000	\$ -
01-0000-5-659000	Revenue	ALARM FEES	\$ 130,000	\$ 130,000	\$ -
01-0000-5-660000	Revenue	ELEVATOR INSPECTION FEE	\$ 39,140	\$ 39,140	\$ -
01-0000-5-670000	Revenue	FIRE SERVICES	\$ 271,499	\$ 271,499	\$ -
01-0000-5-671000	Revenue	LEGAL & OTHER FEE REIMB	\$ 50,000	\$ 50,000	\$ -
01-0000-5-672000	Revenue	BIRTH/DEATH CERTIFICATES	\$ 270,000	\$ 270,000	\$ -
01-0000-5-673000	Revenue	CABLE FRANCHISE FEE	\$ 390,000	\$ 390,000	\$ -
01-0000-5-674000	Revenue	TELECOM INFRASTRUCT MAINT FEE	\$ 480,000	\$ 480,000	\$ -
01-0000-5-675000	Revenue	POLICE SERVICES	\$ 208,687	\$ 208,687	\$ -
01-0000-5-677000	Revenue	DAMAGE TO VILLAGE PROPERTY	\$ 2,500	\$ 2,500	\$ -
01-0000-5-677001	Revenue	STREETLIGHT DAMAGE	\$ -	\$ -	\$ -
01-0000-5-678000	Revenue	SR CENTER SPONSORSHIP	\$ -	\$ -	\$ -
01-0000-5-679000	Revenue	CONCESSIONS-POOLS	\$ 45,000	\$ 10,864	\$ (34,136)
01-0000-5-680000	Revenue	PRO SHOP MERCHANDISE	\$ -	\$ -	\$ -



**Fiscal Year 2021-2022 Budget Amendment**

**GENERAL FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0000-5-681000	Revenue	PARK RENTALS	\$ 5,000	\$ 5,000	\$ -
01-0000-6-636000	Revenue	LOCAL FINES	\$ 175,000	\$ 175,000	\$ -
01-0000-6-637000	Revenue	CIRCUIT COURT FINES	\$ 175,000	\$ 175,000	\$ -
01-0000-6-638000	Revenue	DUI FINES-SENATE BILL 740	\$ 18,000	\$ 18,000	\$ -
01-0000-6-639000	Revenue	AUTOMATED TRAFFIC ENFORCEMENT	\$ 130,000	\$ 130,000	\$ -
01-0000-7-690000	Revenue	INTEREST REVENUE	\$ 70,000	\$ 70,000	\$ -
01-0000-7-698000	Revenue	NET APPR/DEPR FAIR MKT VALUE	\$ -	\$ -	\$ -
01-0000-8-611000	Revenue	TIF SURPLUS REBATE	\$ 256,957	\$ 256,957	\$ -
01-0000-8-625000	Revenue	INSURANCE SURPLUS	\$ 120,000	\$ 120,000	\$ -
01-0000-8-682000	Revenue	PKS/REC SCHOLARSHIP/DONATIONS	\$ 1,000	\$ 1,000	\$ -
01-0000-8-683000	Revenue	TREE PROGRAM	\$ 22,500	\$ 22,500	\$ -
01-0000-8-684000	Revenue	HAZARDOUS MAT REIMBURSEMENT	\$ -	\$ -	\$ -
01-0000-8-685000	Revenue	GENERAL SEIZURE ACCOUNT	\$ -	\$ -	\$ -
01-0000-8-686000	Revenue	DRUG FORFEITURE ACCOUNT	\$ -	\$ -	\$ -
01-0000-8-688000	Revenue	CASH OVER	\$ -	\$ -	\$ -
01-0000-8-696000	Revenue	AMORT OF DEF REV CELL TOWERS	\$ -	\$ -	\$ -
01-0000-8-699000	Revenue	MISCELLANEOUS REVENUE	\$ 40,000	\$ 40,000	\$ -
01-0000-9-691000	Revenue	TRANSFER FROM TECH FUND	\$ -	\$ -	\$ -
01-0000-9-695000	Revenue	TRANSFER IN-SALES TAX BOND	\$ -	\$ -	\$ -
01-0000-9-696000	Revenue	TRANSFER IN-CAPITAL IMPROVEMEN	\$ -	\$ -	\$ -
01-0000-9-697000	Revenue	TRANSFER IN-FOREIGN FIRE FD	\$ -	\$ -	\$ -
01-0000-9-699000	Revenue	TRANSFERS IN	\$ 800,000	\$ 800,000	\$ -
<b>Total GENERAL FUND Revenue</b>			<b>\$ 28,868,932</b>	<b>\$ 29,894,147</b>	<b>\$ 1,025,215</b>
01-0100-1-701000	Administration	SALARIES	\$ 704,023	\$ 704,023	\$ -
01-0100-1-709000	Administration	MERIT POOL	\$ -	\$ -	\$ -
01-0100-2-720000	Administration	INSURANCE	\$ 192,883	\$ 192,883	\$ -
01-0100-2-740000	Administration	SICK LEAVE BUY BACK	\$ -	\$ -	\$ -
01-0100-2-793000	Administration	EMPLOYER CONTRIBUTION IMRF	\$ 98,072	\$ 98,072	\$ -
01-0100-2-794000	Administration	EMP CONTRIBUTION FICA/MEDICARE	\$ 51,004	\$ 51,004	\$ -
01-0100-3-705000	Administration	CONTRACTUAL SERVICES	\$ 20,000	\$ 20,000	\$ -
01-0100-3-716000	Administration	VITAL RECORDS	\$ 105,000	\$ 105,000	\$ -
01-0100-3-721000	Administration	INTERGOVMTAL RISK MGMT AGENCY	\$ 71,721	\$ 71,721	\$ -
01-0100-3-725000	Administration	AUDIT SERVICES	\$ 49,200	\$ 49,200	\$ -
01-0100-3-728000	Administration	TECHNICAL SERVICES	\$ 1,000	\$ 1,000	\$ -
01-0100-3-745000	Administration	SEC 125 ADMINISTRATIVE FEES	\$ 6,000	\$ 6,000	\$ -
01-0100-3-746000	Administration	EMPLOYEE PROGRAMS	\$ 15,000	\$ 20,000	\$ 5,000
01-0100-4-710000	Administration	TELEPHONE	\$ 14,000	\$ 14,000	\$ -
01-0100-5-722000	Administration	POSTAGE	\$ 16,900	\$ 16,900	\$ -
01-0100-5-723000	Administration	OFFICE SUPPLIES	\$ 12,000	\$ 12,000	\$ -
01-0100-5-726000	Administration	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 7,525	\$ 7,525	\$ -
01-0100-5-736000	Administration	CREDIT CARD FEES	\$ 7,000	\$ 7,000	\$ -
01-0100-5-743000	Administration	PUBLICATION	\$ 9,500	\$ 9,500	\$ -
01-0100-5-744000	Administration	PRINTING	\$ 12,500	\$ 12,500	\$ -
01-0100-5-761000	Administration	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
01-0100-5-788000	Administration	CASH UNDER	\$ -	\$ -	\$ -
01-0100-5-791000	Administration	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0100-5-799000	Administration	MISCELLANEOUS	\$ 30,651	\$ 30,651	\$ -
01-0100-6-790000	Administration	CAPITAL OUTLAY	\$ 2,000	\$ 2,000	\$ -
01-0100-7-713000	Administration	MAINTENANCE - COPY MACHINE	\$ 6,000	\$ 6,000	\$ -
01-0100-7-714000	Administration	MAINT MOTOR VEHICLE FEES	\$ -	\$ -	\$ -
01-0100-7-715000	Administration	MAINT - OTHER EQUIPMENT	\$ 1,000	\$ 1,000	\$ -
01-0100-8-789000	Administration	TECHNOLOGY EQUIP. & REPLACE	\$ 7,301	\$ 7,301	\$ -
01-0100-8-792000	Administration	TRANSFER TO CAPITAL PROJECTS	\$ -	\$ -	\$ -



**Fiscal Year 2021-2022 Budget Amendment**

**GENERAL FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0201-0-799000	Public Works	MISCELLANEOUS	\$ -	\$ -	\$ -
01-0201-1-701000	Public Works	SALARIES - FULL TIME	\$ 315,720	\$ 315,720	\$ -
01-0201-2-720000	Public Works	INSURANCE	\$ 94,612	\$ 94,612	\$ -
01-0201-2-740000	Public Works	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0201-2-747000	Public Works	UNEMPLOYMENT	\$ -	\$ -	\$ -
01-0201-2-793000	Public Works	EMPLOYER CONTRIBUTION IMRF	\$ 43,768	\$ 43,768	\$ -
01-0201-2-794000	Public Works	EMP CONTRIBUTION FICA/MEDICARE	\$ 24,153	\$ 24,153	\$ -
01-0201-3-721000	Public Works	INTERGOVMTAL RISK MGMT AGENCY	\$ -	\$ -	\$ -
01-0201-3-728000	Public Works	TECHNICAL SERVICES	\$ 30,415	\$ 30,415	\$ -
01-0201-4-710000	Public Works	TELEPHONE	\$ 1,400	\$ 1,400	\$ -
01-0201-5-706000	Public Works	MATERIALS AND SUPPLIES	\$ 2,300	\$ 2,300	\$ -
01-0201-5-723000	Public Works	OFFICE SUPPLIES	\$ 5,150	\$ 5,150	\$ -
01-0201-5-726000	Public Works	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 4,790	\$ 4,790	\$ -
01-0201-5-791000	Public Works	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0201-6-790000	Public Works	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0201-7-714000	Public Works	MAINT MOTOR VEHICLE FEES	\$ 1,599	\$ 1,599	\$ -
01-0201-7-715000	Public Works	MAINTENANCE OTHER EQUIPMENT	\$ -	\$ -	\$ -
01-0203-1-701000	Public Works	SALARIES - ADMINISTRATION	\$ 119,646	\$ 119,646	\$ -
01-0203-1-702000	Public Works	SALARIES - CLERICAL	\$ 15,178	\$ 15,178	\$ -
01-0203-1-704000	Public Works	SALARIES - MAINTENANCE	\$ 350,046	\$ 350,046	\$ -
01-0203-2-720000	Public Works	INSURANCE	\$ 256,494	\$ 256,494	\$ -
01-0203-2-740000	Public Works	SICK LEAVE BUY BACK	\$ -	\$ -	\$ -
01-0203-2-793000	Public Works	EMPLOYER CONTRIBUTION IMRF	\$ 69,341	\$ 69,341	\$ -
01-0203-2-794000	Public Works	EMP CONTRIBUTION FICA/MEDICARE	\$ 36,688	\$ 36,688	\$ -
01-0203-3-721000	Public Works	INTERGOVMTAL RISK MGMT AGENCY	\$ 43,032	\$ 43,032	\$ -
01-0203-3-725000	Public Works	AUDIT SERVICES	\$ -	\$ -	\$ -
01-0203-3-728000	Public Works	TECHNICAL SERVICES	\$ 1,305	\$ 1,305	\$ -
01-0203-3-742000	Public Works	COPY MACHINE LEASE	\$ 2,000	\$ 2,000	\$ -
01-0203-4-707000	Public Works	STREETLIGHT ENERGY	\$ 110,000	\$ 110,000	\$ -
01-0203-5-706000	Public Works	MATERIALS AND SUPPLIES	\$ 14,250	\$ 14,250	\$ -
01-0203-5-726000	Public Works	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 9,030	\$ 9,030	\$ -
01-0203-5-752000	Public Works	UNIFORMS	\$ 5,000	\$ 5,000	\$ -
01-0203-5-791000	Public Works	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0203-5-799000	Public Works	MISCELLANEOUS	\$ 500	\$ 500	\$ -
01-0203-6-790000	Public Works	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0203-7-708000	Public Works	STREETLIGHT MAINTENANCE	\$ 125,000	\$ 125,000	\$ -
01-0203-7-712000	Public Works	MAINTENANCE BUILDINGS	\$ 14,525	\$ 14,525	\$ -
01-0203-7-713000	Public Works	MAINTENANCE ROADWAY MEDIANS	\$ 49,164	\$ 49,164	\$ -
01-0203-7-714000	Public Works	MAINTENANCE VEHICLES	\$ 158,227	\$ 158,227	\$ -
01-0203-7-715000	Public Works	MAINTENANCE OTHER EQUIPMENT	\$ 1,000	\$ 1,000	\$ -
01-0203-7-716000	Public Works	MAINTENANCE STREETS AND ALLEYS	\$ 39,500	\$ 39,500	\$ -
01-0203-7-717000	Public Works	MAINTENANCE SIDEWALKS	\$ 20,000	\$ 20,000	\$ -
01-0203-7-718000	Public Works	MAINTENANCE STORM SEWERS	\$ -	\$ -	\$ -
01-0203-7-719000	Public Works	MAINTENANCE SIGNS	\$ 10,000	\$ 10,000	\$ -
01-0203-7-731000	Public Works	TRAFFIC SIGNAL MAINTENANCE	\$ 66,000	\$ 66,000	\$ -
01-0203-8-788000	Public Works	TRANSFER BUILDING IMPR FUND	\$ -	\$ -	\$ -
01-0204-1-701000	Public Works	SALARIES - ADMINISTRATION	\$ 25,423	\$ 25,423	\$ -
01-0204-1-704000	Public Works	SALARIES - MAINTENANCE	\$ 139,703	\$ 139,703	\$ -
01-0204-2-720000	Public Works	INSURANCE	\$ -	\$ -	\$ -
01-0204-2-740000	Public Works	SICK LEAVE BUY BACK	\$ -	\$ -	\$ -
01-0204-2-793000	Public Works	EMPLOYER CONTRIBUTION IMRF	\$ 23,861	\$ 23,861	\$ -
01-0204-2-794000	Public Works	EMP CONTRIBUTION FICA/MEDICARE	\$ 12,632	\$ 12,632	\$ -
01-0204-3-721000	Public Works	INTERGOVMTAL RISK MGMT AGENCY	\$ 9,563	\$ 9,563	\$ -
01-0204-3-728000	Public Works	CONTRACTUAL SERVICES	\$ 1,750	\$ 1,750	\$ -



**Fiscal Year 2021-2022 Budget Amendment**

**GENERAL FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0204-5-706000	Public Works	MATERIALS AND SUPPLIES	\$ 181,500	\$ 181,500	\$ -
01-0204-5-799000	Public Works	MISCELLANEOUS	\$ 1,500	\$ 1,500	\$ -
01-0204-6-790000	Public Works	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0204-7-715000	Public Works	MAINTENANCE OTHER EQUIPMENT	\$ 2,000	\$ 2,000	\$ -
01-0205-1-704000	Public Works	SALARIES MAINTENANCE	\$ 28,666	\$ 28,666	\$ -
01-0205-2-720000	Public Works	INSURANCE	\$ 29,071	\$ 29,071	\$ -
01-0205-2-793000	Public Works	ILLINOIS MUNICIPAL RETIREMENT	\$ 4,142	\$ 4,142	\$ -
01-0205-2-794000	Public Works	FICA	\$ 2,193	\$ 2,193	\$ -
01-0205-3-721000	Public Works	INTERGOVT RISK MGMT AGENCY	\$ -	\$ -	\$ -
01-0205-3-724000	Public Works	DISPOSAL	\$ 12,000	\$ 12,000	\$ -
01-0205-3-726000	Public Works	SWALCO FEE	\$ 9,500	\$ 9,500	\$ -
01-0205-3-728000	Public Works	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -
01-0205-5-706000	Public Works	MATERIALS & SUPPLIES	\$ 11,200	\$ 11,200	\$ -
01-0205-5-791000	Public Works	VEHICLE REPLACEMENT FEES	\$ -	\$ -	\$ -
01-0205-5-799000	Public Works	MISCELLANEOUS	\$ -	\$ -	\$ -
01-0205-7-714000	Public Works	MAINTENANCE VEHICLES	\$ 2,872	\$ 2,872	\$ -
01-0301-1-701000	Com. Devel.	SALARIES - ADMINISTRATIVE STAF	\$ 448,419	\$ 448,419	\$ -
01-0301-2-720000	Com. Devel.	INSURANCE	\$ 87,750	\$ 87,750	\$ -
01-0301-2-793000	Com. Devel.	EMPLOYER CONTRIBUTION IMRF	\$ 63,964	\$ 63,964	\$ -
01-0301-2-794000	Com. Devel.	EMP CONTRIBUTION FICA/MEDICARE	\$ 31,607	\$ 31,607	\$ -
01-0301-3-721000	Com. Devel.	INTERGOVMTAL RISK MGMT AGENCY	\$ 3,788	\$ 3,788	\$ -
01-0301-3-728000	Com. Devel.	CONSULTING SERVICES	\$ -	\$ -	\$ -
01-0301-3-742000	Com. Devel.	COPY MACHINE LEASE	\$ 4,910	\$ 4,910	\$ -
01-0301-4-710000	Com. Devel.	TELEPHONE	\$ 1,020	\$ 1,020	\$ -
01-0301-5-706000	Com. Devel.	MATERIALS AND SUPPLIES	\$ 4,250	\$ 4,250	\$ -
01-0301-5-722000	Com. Devel.	POSTAGE	\$ 1,500	\$ 1,500	\$ -
01-0301-5-726000	Com. Devel.	TRAVEL, TRAIN, SUBSCRIPT, DUES	\$ 6,500	\$ 6,500	\$ -
01-0301-5-799000	Com. Devel.	MISCELLANEOUS	\$ 350	\$ 350	\$ -
01-0301-7-714000	Com. Devel.	MAINTENANCE VEHICLES	\$ -	\$ -	\$ -
01-0301-8-789000	Com. Devel.	TECHNOLOGY EQUIP. & REPLACE	\$ 36,501	\$ 36,501	\$ -
01-0302-1-701000	Com. Devel.	SALARIES - FULL TIME	\$ 586,696	\$ 586,696	\$ -
01-0302-2-720000	Com. Devel.	INSURANCE	\$ 126,801	\$ 126,801	\$ -
01-0302-2-747000	Com. Devel.	UNEMPLOYMENT	\$ -	\$ -	\$ -
01-0302-2-793000	Com. Devel.	EMPLOYER CONTRIBUTION IMRF	\$ 84,778	\$ 84,778	\$ -
01-0302-2-794000	Com. Devel.	EMP CONTRIBUTION FICA/MEDICARE	\$ 44,882	\$ 44,882	\$ -
01-0302-3-721000	Com. Devel.	INTERGOVMTAL RISK MGMT AGENCY	\$ 8,606	\$ 8,606	\$ -
01-0302-3-728000	Com. Devel.	TECHNICAL SERVICES	\$ 26,000	\$ 26,000	\$ -
01-0302-4-710000	Com. Devel.	TELEPHONE	\$ 1,900	\$ 1,900	\$ -
01-0302-5-706000	Com. Devel.	MATERIALS AND SUPPLIES	\$ 2,020	\$ 2,020	\$ -
01-0302-5-723000	Com. Devel.	OFFICE SUPPLIES	\$ 3,950	\$ 3,950	\$ -
01-0302-5-726000	Com. Devel.	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 4,760	\$ 4,760	\$ -
01-0302-5-729000	Com. Devel.	REIMBURSEABLE EXPENSES	\$ 40,500	\$ 40,500	\$ -
01-0302-5-736000	Com. Devel.	CREDIT CARD/BANK FEES	\$ 2,000	\$ 2,000	\$ -
01-0302-5-743000	Com. Devel.	PRINTING AND PUBLICATION	\$ 2,800	\$ 2,800	\$ -
01-0302-5-799000	Com. Devel.	MISCELLANEOUS	\$ 400	\$ 400	\$ -
01-0302-6-790000	Com. Devel.	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0302-7-714000	Com. Devel.	MAINTENANCE VEHICLES	\$ 9,951	\$ 9,951	\$ -
01-0302-7-715000	Com. Devel.	MAINTENANCE OTHER EQUIPMENT	\$ 2,140	\$ 2,140	\$ -
01-0303-1-701000	Com. Devel.	SALARIES-FULL TIME	\$ 133,841	\$ 133,841	\$ -
01-0303-2-720000	Com. Devel.	INSURANCE	\$ 29,093	\$ 29,093	\$ -
01-0303-2-793000	Com. Devel.	EMPLOYER CONTRIBUTION-IMRF	\$ 19,340	\$ 19,340	\$ -
01-0303-2-794000	Com. Devel.	EMPLOYER CONTRIBUTION-FICA	\$ 10,239	\$ 10,239	\$ -
01-0303-3-721000	Com. Devel.	INTERGOVERNMENTAL RISK MGMT	\$ -	\$ -	\$ -
01-0303-3-728000	Com. Devel.	TECHNICAL SERVICE	\$ 5,070	\$ 5,070	\$ -



**Fiscal Year 2021-2022 Budget Amendment**

**GENERAL FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0303-3-729000	Com. Devel.	ECONOMIC DEVELOPMNT INCENTIVES	\$ 465,000	\$ 465,000	\$ -
01-0303-3-741000	Com. Devel.	PROMOTION & ACTIVITIES	\$ 5,100	\$ 205,100	\$ 200,000
01-0303-5-706000	Com. Devel.	MATERIALS & SUPPLIES	\$ 420	\$ 420	\$ -
01-0303-5-722000	Com. Devel.	POSTAGE	\$ 700	\$ 700	\$ -
01-0303-5-726000	Com. Devel.	TRAVEL, TRAINING, SUBS & DUES	\$ 13,010	\$ 13,010	\$ -
01-0303-5-743000	Com. Devel.	PRINTING & PUBLICATION	\$ 1,020	\$ 1,020	\$ -
01-0501-1-701000	Police	SALARIES - UNIFORMED	\$ 340,741	\$ 403,422	\$ 62,681
01-0501-1-702000	Police	SALARIES - CIVILIAN	\$ 262,039	\$ 262,039	\$ -
01-0501-2-720000	Police	INSURANCE	\$ 895,614	\$ 895,614	\$ -
01-0501-2-740000	Police	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0501-2-747000	Police	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
01-0501-2-793000	Police	EMPLOYER CONTRIBUTION IMRF	\$ 37,865	\$ 37,865	\$ -
01-0501-2-794000	Police	EMP CONTRIBUTION FICA/MEDICARE	\$ 24,987	\$ 25,896	\$ 909
01-0501-3-705000	Police	CONTRACTUAL SERVICES	\$ 386,834	\$ 386,834	\$ -
01-0501-3-721000	Police	INTERGOVMTAL RISK MGMT AGENCY	\$ 92,759	\$ 92,759	\$ -
01-0501-3-728000	Police	TECHNICAL SERVICES	\$ 12,545	\$ 12,545	\$ -
01-0501-3-742000	Police	COPY MACHINE LEASE	\$ 2,000	\$ 2,000	\$ -
01-0501-4-710000	Police	TELEPHONE	\$ 9,500	\$ 9,500	\$ -
01-0501-5-706000	Police	MATERIALS AND SUPPLIES	\$ 6,200	\$ 6,200	\$ -
01-0501-5-722000	Police	POSTAGE	\$ 2,750	\$ 2,750	\$ -
01-0501-5-723000	Police	OFFICE SUPPLIES	\$ 10,000	\$ 10,000	\$ -
01-0501-5-726000	Police	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 22,887	\$ 22,887	\$ -
01-0501-5-736000	Police	CREDIT CARD FEES	\$ 1,950	\$ 1,950	\$ -
01-0501-5-743000	Police	PRINTING AND PUBLICATIONS	\$ 9,025	\$ 9,025	\$ -
01-0501-5-752000	Police	UNIFORMS	\$ 3,000	\$ 3,000	\$ -
01-0501-5-799000	Police	MISCELLANEOUS	\$ 1,000	\$ 1,000	\$ -
01-0501-7-715000	Police	MAINTENANCE OTHER EQUIPMENT	\$ 10,050	\$ 10,050	\$ -
01-0501-8-789000	Police	TECHNOLOGY EQUIP. & REPLACE	\$ 23,051	\$ 23,051	\$ -
01-0502-1-701000	Police	SALARIES - UNIFORMED	\$ 3,661,219	\$ 3,661,219	\$ -
01-0502-2-740000	Police	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0502-2-786000	Police	EMPLOYER CONTRIB-POL PENSION	\$ 2,094,873	\$ 2,094,873	\$ -
01-0502-2-794000	Police	EMP CONTRIBUTION FICA/MEDICARE	\$ 53,407	\$ 53,407	\$ -
01-0502-3-705000	Police	CONTRACTUAL SERVICES	\$ 1,200	\$ 1,200	\$ -
01-0502-3-730000	Police	EQUIPMENT RENTAL AND USER FEES	\$ 9,175	\$ 9,175	\$ -
01-0502-5-706000	Police	MATERIALS AND SUPPLIES	\$ 28,650	\$ 28,650	\$ -
01-0502-5-720000	Police	DUI EQUIPMENT	\$ 2,500	\$ 2,500	\$ -
01-0502-5-720001	Police	DRUG EXPENSES	\$ 2,000	\$ 2,000	\$ -
01-0502-5-720002	Police	GENERAL SEIZURE	\$ -	\$ -	\$ -
01-0502-5-726000	Police	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 40,870	\$ 40,870	\$ -
01-0502-5-752000	Police	UNIFORMS	\$ 36,350	\$ 36,350	\$ -
01-0502-5-799000	Police	MISCELLANEOUS	\$ 100	\$ 100	\$ -
01-0502-6-790000	Police	CAPITAL OUTLAY	\$ 11,397	\$ 11,397	\$ -
01-0502-7-714000	Police	MAINT MOTOR VEHICLE FEES	\$ 205,965	\$ 205,965	\$ -
01-0502-7-715000	Police	MAINTENANCE OTHER EQUIPMENT	\$ 20,555	\$ 20,555	\$ -
01-0503-1-701000	Police	SALARIES - UNIFORMED	\$ 788,907	\$ 705,130	\$ (83,777)
01-0503-2-720000	Police	INSURANCE	\$ -	\$ -	\$ -
01-0503-2-740000	Police	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0503-2-794000	Police	EMP CONTRIBUTION FICA/MEDICARE	\$ 11,439	\$ 10,224	\$ (1,215)
01-0503-3-705000	Police	CONTRACTUAL SERVICES	\$ 9,370	\$ 9,370	\$ -
01-0503-3-756000	Police	NORTHERN ILLINOIS CRIME LAB	\$ 33,144	\$ 33,144	\$ -
01-0503-5-706000	Police	MATERIALS AND SUPPLIES	\$ 7,250	\$ 7,250	\$ -
01-0503-5-726000	Police	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 1,000	\$ 1,000	\$ -
01-0503-5-752000	Police	UNIFORMS	\$ 6,400	\$ 6,400	\$ -
01-0503-5-786000	Police	DRUG FORFEITURE EXPENSES	\$ -	\$ -	\$ -



**Fiscal Year 2021-2022 Budget Amendment**

**GENERAL FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0503-5-799000	Police	MISCELLANEOUS	\$ -	\$ -	\$ -
01-0503-6-790000	Police	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0504-5-706000	Police	MATERIALS AND SUPPLIES	\$ 10,250	\$ 10,250	\$ -
01-0505-1-702000	Police	SALARIES - CIVILIAN	\$ 189,719	\$ 189,719	\$ -
01-0505-2-793000	Police	EMPLOYER CONTRIBUTION IMRF	\$ 17,379	\$ 17,379	\$ -
01-0505-2-794000	Police	EMP CONTRIBUTION FICA/MEDICARE	\$ 14,514	\$ 14,514	\$ -
01-0505-3-751000	Police	ANIMAL CARE	\$ 750	\$ 750	\$ -
01-0505-5-706000	Police	MATERIALS AND SUPPLIES	\$ 500	\$ 500	\$ -
01-0505-5-726000	Police	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 500	\$ 500	\$ -
01-0505-5-752000	Police	UNIFORMS	\$ 3,000	\$ 3,000	\$ -
01-0601-1-701000	Fire	SALARIES-UNIFORMED FULL-TIME	\$ 283,370	\$ 283,370	\$ -
01-0601-1-704000	Fire	SALARIES-CIVILIAN	\$ 70,577	\$ 70,577	\$ -
01-0601-2-720000	Fire	INSURANCE	\$ -	\$ -	\$ -
01-0601-2-793000	Fire	EMPLOYER CONTRIBUTION IMRF	\$ 10,198	\$ 10,198	\$ -
01-0601-2-794000	Fire	EMP CONTRIBUTION FICA/MEDICARE	\$ 9,508	\$ 9,508	\$ -
01-0601-3-742000	Fire	COPY MACHINE LEASE	\$ 2,700	\$ 2,700	\$ -
01-0601-4-710000	Fire	TELEPHONE	\$ 26,000	\$ 26,000	\$ -
01-0601-5-722000	Fire	POSTAGE	\$ 1,385	\$ 1,385	\$ -
01-0601-5-723000	Fire	OFFICE SUPPLIES	\$ 3,000	\$ 3,000	\$ -
01-0601-5-726000	Fire	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 3,690	\$ 3,690	\$ -
01-0601-5-799000	Fire	MISCELLANEOUS	\$ 700	\$ 700	\$ -
01-0601-6-790000	Fire	CAPITAL OUTLAY	\$ 8,000	\$ 8,000	\$ -
01-0601-8-789000	Fire	TECHNOLOGY EQUIP. & REPLACE	\$ 7,301	\$ 7,301	\$ -
01-0602-1-701000	Fire	SALARIES-UNIFORMED FULL-TIME	\$ 127,104	\$ 127,104	\$ -
01-0602-1-704000	Fire	SALARIES-CIVILIAN	\$ 33,014	\$ 33,014	\$ -
01-0602-2-720000	Fire	INSURANCE	\$ -	\$ -	\$ -
01-0602-2-793000	Fire	EMPLOYER CONTRIBUTION IMRF	\$ 4,771	\$ 4,771	\$ -
01-0602-2-794000	Fire	EMP CONTRIBUTION FICA/MEDICARE	\$ 4,369	\$ 4,369	\$ -
01-0602-3-705000	Fire	CONTRACTUAL SERVICES	\$ 3,000	\$ 3,000	\$ -
01-0602-5-723000	Fire	OFFICE SUPPLIES	\$ -	\$ -	\$ -
01-0602-5-724000	Fire	PUBLIC EDUCATION	\$ 2,060	\$ 2,060	\$ -
01-0602-5-726000	Fire	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 6,550	\$ 6,550	\$ -
01-0602-7-714000	Fire	MAINT MOTOR VEHICLE FEES	\$ -	\$ -	\$ -
01-0602-7-715000	Fire	MAINTENANCE OTHER EQUIPMENT	\$ 200	\$ 200	\$ -
01-0603-1-701000	Fire	SALARIES-UNIFORMED FULL-TIME	\$ 4,312,603	\$ 4,312,603	\$ -
01-0603-1-704000	Fire	SALARIES-DISPATCHERS	\$ -	\$ -	\$ -
01-0603-2-720000	Fire	INSURANCE	\$ 1,029,316	\$ 1,029,316	\$ -
01-0603-2-740000	Fire	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0603-2-787000	Fire	EMPLOYER CONTRIB-FIRE PENSION	\$ 1,650,990	\$ 1,650,990	\$ -
01-0603-2-789000	Fire	PAID ON CALL PENSIONS	\$ 2,800	\$ 2,800	\$ -
01-0603-2-793000	Fire	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
01-0603-2-794000	Fire	EMP CONTRIBUTION FICA/MEDICARE	\$ 62,533	\$ 62,533	\$ -
01-0603-3-705000	Fire	CONTRACTUAL SERVICES	\$ 147,572	\$ 147,572	\$ -
01-0603-3-721000	Fire	INTERGOVMTAL RISK MGMT AGENCY	\$ 106,147	\$ 106,147	\$ -
01-0603-3-728000	Fire	TECHNICAL SERVICES	\$ 154,105	\$ 154,105	\$ -
01-0603-3-730000	Fire	RENTAL & USER FEES	\$ 13,795	\$ 13,795	\$ -
01-0603-4-710000	Fire	TELEPHONE	\$ -	\$ -	\$ -
01-0603-5-707000	Fire	FIREFIGHTER SUPPLIES	\$ 24,080	\$ 24,080	\$ -
01-0603-5-723000	Fire	OFFICE SUPPLIES	\$ -	\$ -	\$ -
01-0603-5-726000	Fire	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 43,800	\$ 43,800	\$ -
01-0603-5-799000	Fire	MISCELLANEOUS	\$ 1,000	\$ 1,000	\$ -
01-0603-6-790000	Fire	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0603-8-787000	Fire	TRANSFER ETSB	\$ -	\$ -	\$ -
01-0604-1-701000	Fire	SALARIES-UNIFORMED FULL-TIME	\$ 40,921	\$ 40,921	\$ -



**Fiscal Year 2021-2022 Budget Amendment**

**GENERAL FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0604-2-720000	Fire	INSURANCE	\$ -	\$ -	\$ -
01-0604-2-794000	Fire	EMP CONTRIBUTION FICA/MEDICARE	\$ 593	\$ 593	\$ -
01-0604-3-705000	Fire	CONTRACTUAL SERVICES	\$ 10,064	\$ 10,064	\$ -
01-0604-4-709000	Fire	UTILITIES - STATION 3	\$ 28,100	\$ 28,100	\$ -
01-0604-5-706000	Fire	MATERIALS AND SUPPLIES	\$ 15,000	\$ 15,000	\$ -
01-0604-5-707000	Fire	FIREFIGHTER SUPPLIES	\$ 33,900	\$ 33,900	\$ -
01-0604-5-752000	Fire	UNIFORMS	\$ 32,650	\$ 32,650	\$ -
01-0604-5-791000	Fire	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0604-5-799000	Fire	MISCELLANEOUS	\$ -	\$ -	\$ -
01-0604-6-790000	Fire	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0604-7-712000	Fire	MAINTENANCE BUILDINGS	\$ 27,265	\$ 27,265	\$ -
01-0604-7-713000	Fire	MAINTENANCE GROUNDS	\$ 12,287	\$ 12,287	\$ -
01-0604-7-714000	Fire	MAINT MOTOR VEHICLE FEES	\$ 316,214	\$ 316,214	\$ -
01-0604-7-715000	Fire	MAINTENANCE OTHER EQUIPMENT	\$ 42,900	\$ 42,900	\$ -
01-0604-8-789000	Fire	TRF PUB BLDG IMPR FUND	\$ -	\$ -	\$ -
01-0701-1-701000	Parks	SALARIES - FULL TIME	\$ 569,270	\$ 569,270	\$ -
01-0701-1-702000	Parks	SALARIES - PART TIME	\$ 15,000	\$ 15,000	\$ -
01-0701-2-720000	Parks	INSURANCE	\$ 164,387	\$ 164,387	\$ -
01-0701-2-740000	Parks	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0701-2-747000	Parks	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
01-0701-2-793000	Parks	EMPLOYER CONTRIBUTION IMRF	\$ 82,259	\$ 82,259	\$ -
01-0701-2-794000	Parks	EMP CONTRIBUTION FICA/MEDICARE	\$ 44,697	\$ 44,697	\$ -
01-0701-3-705000	Parks	CONTRACTUAL SERVICES	\$ 8,120	\$ 8,120	\$ -
01-0701-3-721000	Parks	INTERGOVMTAL RISK MGMT AGENCY	\$ 30,505	\$ 30,505	\$ -
01-0701-4-708000	Parks	ELECTRICITY	\$ 2,250	\$ 2,250	\$ -
01-0701-4-709000	Parks	NORTH SHORE GAS	\$ -	\$ -	\$ -
01-0701-4-710000	Parks	TELEPHONE	\$ 1,700	\$ 1,700	\$ -
01-0701-5-706000	Parks	MATERIALS AND SUPPLIES	\$ 12,625	\$ 12,625	\$ -
01-0701-5-711000	Parks	GASOLINE AND OIL	\$ 500	\$ 500	\$ -
01-0701-5-723000	Parks	OFFICE SUPPLIES	\$ 1,000	\$ 1,000	\$ -
01-0701-5-726000	Parks	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 3,310	\$ 3,310	\$ -
01-0701-5-728000	Parks	TREE SURGERY AND SPRAYING	\$ 123,000	\$ 123,000	\$ -
01-0701-5-729000	Parks	NURSERY STOCK AND TREES	\$ 52,000	\$ 52,000	\$ -
01-0701-5-730000	Parks	EQUIPMENT RENTAL	\$ 250	\$ 250	\$ -
01-0701-5-752000	Parks	UNIFORMS	\$ 5,265	\$ 5,265	\$ -
01-0701-5-791000	Parks	VEHICLE REPLACEMENT FUND FEES	\$ -	\$ -	\$ -
01-0701-5-799000	Parks	MISCELLANEOUS	\$ 1,090	\$ 1,090	\$ -
01-0701-6-790000	Parks	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0701-7-712000	Parks	MAINTENANCE BUILDING	\$ 14,000	\$ 14,000	\$ -
01-0701-7-713000	Parks	MAINTENANCE GROUNDS	\$ 277,230	\$ 277,230	\$ -
01-0701-7-714000	Parks	MAINT MOTOR VEHICLE FEES	\$ 98,787	\$ 98,787	\$ -
01-0701-7-715000	Parks	MAINTENANCE OTHER EQUIPMENT	\$ 7,000	\$ 7,000	\$ -
01-0701-7-716000	Parks	MAINTENANCE ROADS/PARKING LOTS	\$ 500	\$ 500	\$ -
01-0701-7-736000	Parks	MAINTENANCE-RADIOS	\$ 100	\$ 100	\$ -
01-0702-1-701000	Recreation	SALARIES - STAFF	\$ 153,616	\$ 204,016	\$ 50,400
01-0702-1-702000	Recreation	SALARIES - TOT PROGRAMS	\$ 94,530	\$ 94,530	\$ -
01-0702-1-703000	Recreation	SALARIES - YOUTH PROGRAMS	\$ 169,000	\$ 169,000	\$ -
01-0702-1-705000	Recreation	SALARIES - SPECIAL EVENTS	\$ 1,000	\$ 1,000	\$ -
01-0702-2-720000	Recreation	INSURANCE	\$ 41,301	\$ 41,301	\$ -
01-0702-2-740000	Recreation	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
01-0702-2-747000	Recreation	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
01-0702-2-793000	Recreation	EMPLOYER CONTRIBUTION IMRF	\$ 28,683	\$ 28,683	\$ -
01-0702-2-794000	Recreation	EMP CONTRIBUTION FICA/MEDICARE	\$ 31,988	\$ 31,988	\$ -
01-0702-3-713000	Recreation	INDEPENDENT CONTRACTOR	\$ 56,740	\$ 56,740	\$ -



**Fiscal Year 2021-2022 Budget Amendment**

**GENERAL FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0702-3-721000	Recreation	INTERGOVMTAL RISK MGMT AGENCY	\$ 24,863	\$ 24,863	\$ -
01-0702-3-728000	Recreation	CONSULTING SERVICES	\$ -	\$ -	\$ -
01-0702-3-742000	Recreation	COPY MACHINE LEASE	\$ -	\$ -	\$ -
01-0702-4-708000	Recreation	ELECTRICITY	\$ 20,000	\$ 20,000	\$ -
01-0702-4-709000	Recreation	NORTH SHORE GAS	\$ 2,250	\$ 2,250	\$ -
01-0702-4-710000	Recreation	TELEPHONE	\$ 4,000	\$ 4,000	\$ -
01-0702-5-706000	Recreation	SUPPL & EXP - TOT PROGRAMS	\$ 8,255	\$ 37,105	\$ 28,850
01-0702-5-707000	Recreation	SUPPL & EXP-YOUTH PROGRAMS	\$ 25,500	\$ 25,500	\$ -
01-0702-5-716000	Recreation	DANCE PROGRAM EXPENSE	\$ 9,400	\$ 9,400	\$ -
01-0702-5-722000	Recreation	SEASONAL BROCHURES	\$ 20,350	\$ 20,350	\$ -
01-0702-5-723000	Recreation	OFFICE SUPPLIES	\$ 6,500	\$ 6,500	\$ -
01-0702-5-726000	Recreation	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 4,110	\$ 4,110	\$ -
01-0702-5-732000	Recreation	SUPPLIES & EXP -SPC EVNT FMLY	\$ 16,000	\$ 16,000	\$ -
01-0702-5-736000	Recreation	CREDIT CARD BANK FEE	\$ 30,000	\$ 30,000	\$ -
01-0702-5-750000	Recreation	REFUNDS	\$ -	\$ -	\$ -
01-0702-5-761000	Recreation	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
01-0702-5-788000	Recreation	CASH SHORT	\$ -	\$ -	\$ -
01-0702-5-791000	Recreation	TRANSFER VEHICLE REPLACEMENT	\$ -	\$ -	\$ -
01-0702-5-799000	Recreation	MISCELLANEOUS	\$ 1,000	\$ 1,000	\$ -
01-0702-6-790000	Recreation	CAPITAL OUTLAY	\$ -	\$ -	\$ -
01-0702-7-712000	Recreation	MAINTENANCE BUILDING	\$ 53,855	\$ 53,855	\$ -
01-0702-7-714000	Recreation	MAINT MOTOR VEHICLE FEES	\$ 8,622	\$ 8,622	\$ -
01-0702-8-787000	Recreation	TRANSFER BUILDING IMPR FUND	\$ -	\$ -	\$ -
01-0702-8-788000	Recreation	TRANSFER SPORTS COMPLEX-DEBT	\$ 1,799,784	\$ 1,230,563	\$ (569,221)
01-0703-1-701000	Pool	SALARIES - ADMINISTRATIVE	\$ 54,749	\$ 54,749	\$ -
01-0703-1-702000	Pool	SALARIES - CONCESSIONS	\$ 9,750	\$ 7,500	\$ (2,250)
01-0703-1-703000	Pool	SALARIES - PUBLIC SWIM	\$ 166,000	\$ 100,000	\$ (66,000)
01-0703-1-704000	Pool	SALARIES - SWIM LESSONS	\$ 31,800	\$ 12,000	\$ (19,800)
01-0703-2-720000	Pool	INSURANCE	\$ -	\$ -	\$ -
01-0703-2-793000	Pool	EMPLOYER CONTRIBUTION IMRF	\$ 7,911	\$ 7,911	\$ -
01-0703-2-794000	Pool	EMP CONTRIBUTION FICA/MEDICARE	\$ 20,066	\$ 13,330	\$ (6,736)
01-0703-3-705000	Pool	CONTRACTUAL SERVICES	\$ 11,000	\$ 11,000	\$ -
01-0703-3-721000	Pool	INTERGOVMTAL RISK MGMT AGENCY	\$ 9,563	\$ 9,563	\$ -
01-0703-3-742000	Pool	COPY MACHINE LEASE	\$ -	\$ -	\$ -
01-0703-4-708000	Pool	ELECTRICITY	\$ 18,500	\$ 18,500	\$ -
01-0703-4-709000	Pool	NORTH SHORE GAS	\$ 14,000	\$ 14,000	\$ -
01-0703-4-710000	Pool	TELEPHONE	\$ 2,600	\$ 2,600	\$ -
01-0703-5-705000	Pool	SUPPLIES - SWIM LESSONS	\$ 1,500	\$ 1,500	\$ -
01-0703-5-706000	Pool	MATERIALS AND SUPPLIES	\$ 6,500	\$ 6,500	\$ -
01-0703-5-707000	Pool	SUPPLIES - MAINTENANCE	\$ 1,300	\$ 1,300	\$ -
01-0703-5-723000	Pool	OFFICE SUPPLIES	\$ 350	\$ 350	\$ -
01-0703-5-726000	Pool	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 3,550	\$ 3,550	\$ -
01-0703-5-730000	Pool	EQUIPMENT RENTAL	\$ -	\$ -	\$ -
01-0703-5-732000	Pool	CONCESSION EXPENSE	\$ 15,300	\$ 9,500	\$ (5,800)
01-0703-5-734000	Pool	SPECIAL EVENTS	\$ 1,500	\$ 1,500	\$ -
01-0703-5-752000	Pool	UNIFORMS	\$ 6,300	\$ 6,300	\$ -
01-0703-5-799000	Pool	MISCELLANEOUS	\$ 3,300	\$ 3,300	\$ -
01-0703-6-790000	Pool	CAPITAL OUTLAYS	\$ -	\$ -	\$ -
01-0703-7-712000	Pool	MAINTENANCE BUILDING	\$ 26,700	\$ 26,700	\$ -
01-0703-7-716000	Pool	MAINTENANCE POOLS	\$ 32,650	\$ 32,650	\$ -
01-0705-1-701000	Senior	SALARIES	\$ -	\$ -	\$ -
01-0705-2-793000	Senior	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
01-0705-2-794000	Senior	EMPLOYER CONTRIBUTION FICA/MED	\$ -	\$ -	\$ -
01-0705-3-713000	Senior	CONTRACTUAL SERVICES	\$ 65,545	\$ 65,545	\$ -



**Fiscal Year 2021-2022 Budget Amendment**

**GENERAL FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-0705-4-709000	Senior	UTILITIES	\$ -	\$ -	\$ -
01-0705-5-706000	Senior	PROGRAM MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
01-0705-5-707000	Senior	MEAL SUPPLIES	\$ -	\$ -	\$ -
01-0705-5-714000	Senior	SENIOR TRIPS	\$ -	\$ -	\$ -
01-0705-5-732000	Senior	SPECIAL EVENTS	\$ -	\$ -	\$ -
01-0705-5-799000	Senior	MISCELLANEOUS	\$ -	\$ -	\$ -
01-1000-3-728000	EMA	TECHNICAL SERVICES	\$ -	\$ -	\$ -
01-1000-4-708000	EMA	ELECTRICITY	\$ 20	\$ 20	\$ -
01-1000-4-710000	EMA	TELEPHONE	\$ -	\$ -	\$ -
01-1000-5-706000	EMA	MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
01-1000-5-717000	EMA	COMPUTER EQUIPMENT & SUPPLIES	\$ 300	\$ 300	\$ -
01-1000-5-723000	EMA	OFFICE SUPPLIES	\$ 125	\$ 125	\$ -
01-1000-5-724000	EMA	PUBLIC EDUCATION	\$ -	\$ -	\$ -
01-1000-5-726000	EMA	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 1,295	\$ 1,295	\$ -
01-1000-5-799000	EMA	MISCELLANEOUS	\$ 10,000	\$ 10,000	\$ -
01-1000-6-790000	EMA	CAPITAL OUTLAYS	\$ -	\$ -	\$ -
01-1000-7-715000	EMA	MAINTENANCE OTHER EQUIPMENT	\$ 5,200	\$ 5,200	\$ -
01-1000-8-789000	EMA	TECHNOLOGY EQUIP. & REPLACE	\$ -	\$ -	\$ -
01-1200-1-701000	Boards	SALARIES - VILLAGE BOARD	\$ 58,000	\$ 58,000	\$ -
01-1200-1-770000	Boards	APPEARANCE REVIEW COMMITTEE	\$ 1,300	\$ 1,300	\$ -
01-1200-1-775000	Boards	PLAN COMMISSION/ZON BD APPEALS	\$ 6,200	\$ 6,200	\$ -
01-1200-2-747000	Boards	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
01-1200-2-793000	Boards	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
01-1200-2-794000	Boards	EMP CONTRIBUTION FICA/MEDICARE	\$ 5,011	\$ 5,011	\$ -
01-1200-3-728000	Boards	TECHNICAL SERVICE	\$ 12,372	\$ 12,372	\$ -
01-1200-3-729000	Boards	ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -
01-1200-5-726000	Boards	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 20,551	\$ 20,551	\$ -
01-1200-5-771000	Boards	BD OF POLICE & FIRE COMMISSION	\$ 5,000	\$ 5,000	\$ -
01-1200-5-772000	Boards	ECONOMIC DEVELOPMT COMMISSION	\$ -	\$ -	\$ -
01-1200-5-773000	Boards	SUSTAIN LIBERTYVILLE COMMISSION	\$ -	\$ -	\$ -
01-1200-5-774000	Boards	HISTORIC PRESERVATION COMMISSION	\$ 340	\$ 340	\$ -
01-1200-5-779000	Boards	COMMISSIONS & COMMITTEES	\$ -	\$ -	\$ -
01-1200-5-798000	Boards	BUSINESS APPRECIATION BREAKFST	\$ 2,000	\$ 2,000	\$ -
01-1200-5-799000	Boards	MISCELLANEOUS	\$ 11,000	\$ 11,000	\$ -
01-1300-3-776000	Legal	VILLAGE ATTORNEY-GEN REPRESENT	\$ 195,000	\$ 195,000	\$ -
01-1300-3-777000	Legal	VILLAGE PROSECUTOR	\$ 65,000	\$ 65,000	\$ -
01-1300-3-778000	Legal	LABOR COUNSEL	\$ 35,000	\$ 35,000	\$ -
01-1300-3-779000	Legal	LITIGATION	\$ 30,000	\$ 30,000	\$ -
01-1300-3-781000	Legal	ADMINISTRATIVE ADJUDICATOR	\$ 5,000	\$ 5,000	\$ -
01-1300-3-799000	Legal	OTHER LEGAL	\$ 7,500	\$ 7,500	\$ -
01-1500-3-728000	CBD Parking	TECHNICAL SERVICES	\$ -	\$ -	\$ -
01-1500-4-708000	CBD Parking	ELECTRICITY	\$ -	\$ -	\$ -
01-1500-4-710000	CBD Parking	TELEPHONE	\$ 5,500	\$ 5,500	\$ -
01-1500-5-706000	CBD Parking	MATERIALS AND SUPPLIES	\$ -	\$ -	\$ -
01-1500-7-712000	CBD Parking	MAINTENANCE BUILDING	\$ 73,200	\$ 73,200	\$ -
01-1500-7-713000	CBD Parking	MAINTENANCE PARKING LOTS	\$ 28,366	\$ 28,366	\$ -
01-1600-3-750000	Comm. Org.	DIAL-A-RIDE	\$ 3,000	\$ 3,000	\$ -
01-1600-3-767000	Comm. Org.	MOSQUITO CONTROL	\$ 45,600	\$ 45,600	\$ -
01-1600-5-754000	Comm. Org.	NO IL SPECIAL RECREATION ASSN	\$ 150,000	\$ 150,000	\$ -
01-1600-5-761000	Comm. Org.	SPECIAL EVENTS	\$ 16,300	\$ 16,300	\$ -
01-1600-5-797000	Comm. Org.	BRAINERD BUILDING	\$ -	\$ -	\$ -
01-1600-5-799000	Comm. Org.	MISCELLANEOUS	\$ 2,500	\$ 2,500	\$ -
01-1700-1-701000	Public Buildings	SALARIES	\$ -	\$ -	\$ -
01-1700-2-720000	Public Buildings	INSURANCE	\$ -	\$ -	\$ -



**Fiscal Year 2021-2022 Budget Amendment**

**GENERAL FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
01-1700-2-747000	Public Buildings	UNEMPLOYMENT	\$ -	\$ -	\$ -
01-1700-2-793000	Public Buildings	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
01-1700-2-794000	Public Buildings	EMP CONTRIBUTION FICA/MEDICARE	\$ -	\$ -	\$ -
01-1700-3-721000	Public Buildings	INTERGOVMTAL RISK MGMT AGENCY	\$ 8,606	\$ 8,606	\$ -
01-1700-4-709000	Public Buildings	NORTH SHORE GAS	\$ 2,000	\$ 2,000	\$ -
01-1700-4-712000	Public Buildings	STORMWATER FEE	\$ 23,361	\$ 23,361	\$ -
01-1700-5-706000	Public Buildings	MATERIALS AND SUPPLIES	\$ 500	\$ 500	\$ -
01-1700-5-752000	Public Buildings	UNIFORMS	\$ 300	\$ 300	\$ -
01-1700-5-791000	Public Buildings	VEHICLE REPLACEMENT FEES	\$ -	\$ -	\$ -
01-1700-5-799000	Public Buildings	MISCELLANEOUS	\$ 4,900	\$ 4,900	\$ -
01-1700-7-712000	Public Buildings	MAINTENANCE - VILLAGE HALL	\$ 40,278	\$ 40,278	\$ -
01-1700-7-713000	Public Buildings	MAINTENANCE - SCHERTZ BLDG	\$ 90,240	\$ 90,240	\$ -
01-1700-7-714000	Public Buildings	MAINTENANCE VEHICLES	\$ 975	\$ 975	\$ -
01-1700-7-762000	Public Buildings	CIVIC CENTER MAINTENANCE	\$ -	\$ -	\$ -
01-1700-8-786000	Public Buildings	TRANSFER TO VEHICLE REPLACEMENT FU	\$ -	\$ -	\$ -
01-1700-8-789000	Public Buildings	TRANSFER BLDG IMPROVEMT FD	\$ -	\$ -	\$ -
01-9999-8-799000	Transfers	TRANSFERS OUT	\$ 600,000	\$ 3,065,335	\$ 2,465,335
<b>Total GENERAL FUND Expense</b>			<b>\$ 30,641,043</b>	<b>\$ 32,699,419</b>	<b>\$ 2,058,376</b>
<b>Total GENERAL FUND Net Income</b>			<b>\$ (1,772,111)</b>	<b>\$ (2,805,272)</b>	<b>\$ (1,033,161)</b>



**Fiscal Year 2021-2022 Budget Amendment**

**HOTEL/MOTEL TAX FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
13-0000-0-601000	Revenue	HOTEL MOTEL TAX	\$ 179,500	\$ 230,000	\$ 50,500
13-0000-0-611000	Revenue	BANNER PROGRAM	\$ -	\$ -	\$ -
13-0000-0-625000	Revenue	LCCF CONTRIBUTION-LIB DAYS	\$ 10,000	\$ 10,000	\$ -
13-0000-0-645000	Revenue	DOG DAYS FESTIVAL	\$ -	\$ -	\$ -
13-0000-0-680000	Revenue	GRANTS	\$ -	\$ 152,072	\$ 152,072
13-0000-0-690000	Revenue	INTEREST REVENUE	\$ 500	\$ 500	\$ -
13-0000-0-699000	Revenue	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -
<b>Total HOTEL/MOTEL TAX FUND Revenue</b>			<b>\$ 190,000</b>	<b>\$ 392,572</b>	<b>\$ 202,572</b>
13-0000-0-701000	Expense	LIBERTYVILLE DAYS COSTS	\$ 22,000	\$ 22,000	\$ -
13-0000-0-713000	Expense	DOWNTOWN BEAUTIFICATION	\$ 89,333	\$ 89,333	\$ -
13-0000-0-720000	Expense	COOK HOUSE	\$ 35,300	\$ 35,300	\$ -
13-0000-0-743000	Expense	SUPPL & EXP - TEEN PROGRAM	\$ -	\$ -	\$ -
13-0000-0-745000	Expense	DOG DAYS FESTIVAL	\$ -	\$ -	\$ -
13-0000-0-750000	Expense	MAINSTREET LIBERTYVILLE	\$ 10,000	\$ 10,000	\$ -
13-0000-0-755000	Expense	BANNER PROGRAM	\$ 3,000	\$ 3,000	\$ -
13-0000-0-757000	Expense	VILLAGE BAND	\$ 3,000	\$ 3,000	\$ -
13-0000-0-759000	Expense	TOURISM PROMOTIONS	\$ 46,760	\$ 46,760	\$ -
13-0000-0-760000	Expense	L C CONVENTION/VISITORS BUREAU	\$ 12,500	\$ 12,500	\$ -
13-0000-0-761000	Expense	SPECIAL EVENTS	\$ 18,200	\$ 18,200	\$ -
13-0000-0-762000	Expense	CIVIC CENTER	\$ 56,538	\$ 56,538	\$ -
13-0000-0-763000	Expense	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
13-0000-0-770000	Expense	SPORTS COMPLEX MARKETING	\$ 5,000	\$ 5,000	\$ -
13-0000-0-781000	Expense	ADLER CULTURAL CENTER	\$ 41,500	\$ 41,500	\$ -
13-0000-0-790001	Expense	COOK HOUSE-CAPITAL OUTLAY	\$ -	\$ -	\$ -
13-0000-0-790002	Expense	ADLER CULTURAL CENTER-CAPITAL OUTLAY	\$ 62,500	\$ 62,500	\$ -
13-0000-0-790003	Expense	CIVIC CENTER-CAPITAL OUTLAY	\$ -	\$ -	\$ -
13-0000-0-795000	Expense	PRINCIPAL PAYMENTS	\$ -	\$ -	\$ -
13-0000-0-799000	Expense	MISCELLANEOUS	\$ -	\$ -	\$ -
<b>Total HOTEL/MOTEL TAX FUND Expense</b>			<b>\$ 405,631</b>	<b>\$ 405,631</b>	<b>\$ -</b>
<b>Total HOTEL/MOTEL TAX FUND Net Income</b>			<b>\$ (215,631)</b>	<b>\$ (13,059)</b>	<b>\$ 202,572</b>



**Fiscal Year 2021-2022 Budget Amendment**

**COMMUTER PARKING FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
14-0000-0-636000	Revenue	LOCAL FINES	\$ 18,000	\$ 18,000	\$ -
14-0000-0-665000	Revenue	DOWNTOWN STATION - PERMIT FEES	\$ 51,000	\$ 51,000	\$ -
14-0000-0-666000	Revenue	DOWNTOWN STATION - DAILY FEES	\$ 10,000	\$ 10,000	\$ -
14-0000-0-667000	Revenue	NORTH CENTRAL STATION (137)	\$ 5,000	\$ 5,000	\$ -
14-0000-0-668000	Revenue	PRAIRIE CROSSINGS ST. (HARRIS)	\$ 25,000	\$ 25,000	\$ -
14-0000-0-669000	Revenue	LEGION LOT FEES	\$ -	\$ -	\$ -
14-0000-0-670000	Revenue	DAILY ENVELOPE FEE	\$ 5,000	\$ 5,000	\$ -
14-0000-0-671000	Revenue	CONVENIENCE PASS-PRAIRIE XING	\$ 31,920	\$ 31,920	\$ -
14-0000-0-688000	Revenue	NET APPR/DEPR FAIR MKT VALUE	\$ -	\$ -	\$ -
14-0000-0-676000	Revenue	GRANTS	\$ -	\$ 58,640	\$ 58,640
14-0000-0-689000	Revenue	GAIN ON SALE OF INVESTMENTS	\$ -	\$ -	\$ -
14-0000-0-690000	Revenue	INTEREST REVENUE	\$ -	\$ -	\$ -
14-0000-0-699000	Revenue	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -
<b>Total COMMUTER PARKING FUND Revenue</b>			<b>\$ 145,920</b>	<b>\$ 204,560</b>	<b>\$ 58,640</b>
14-0000-1-701000	Expense	SALARIES	\$ 33,667	\$ 33,667	\$ -
14-0000-2-720000	Expense	INSURANCE	\$ 29,027	\$ 29,027	\$ -
14-0000-2-747000	Expense	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
14-0000-2-793000	Expense	EMPLOYER CONTRIBUTION IMRF	\$ 4,865	\$ 4,865	\$ -
14-0000-2-794000	Expense	EMP CONTRIBUTION FICA/MEDICARE	\$ 2,576	\$ 2,576	\$ -
14-0000-3-721000	Expense	INTERGOVMTAL RISK MGMT AGENCY	\$ -	\$ -	\$ -
14-0000-3-729000	Expense	SOFTWARE MAINTENANCE	\$ 14,200	\$ 14,200	\$ -
14-0000-3-730000	Expense	RENTAL OF LAND	\$ 6,600	\$ 6,600	\$ -
14-0000-4-708000	Expense	ELECTRICITY	\$ 3,250	\$ 3,250	\$ -
14-0000-4-710000	Expense	PHONE	\$ 2,750	\$ 2,750	\$ -
14-0000-5-706000	Expense	MATERIALS AND SUPPLIES	\$ 5,500	\$ 5,500	\$ -
14-0000-5-722000	Expense	POSTAGE	\$ -	\$ -	\$ -
14-0000-5-736000	Expense	CREDIT CARD FEES	\$ 8,000	\$ 8,000	\$ -
14-0000-5-750000	Expense	REFUNDS	\$ 2,000	\$ 2,000	\$ -
14-0000-5-761000	Expense	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
14-0000-5-799000	Expense	MISCELLANEOUS	\$ -	\$ -	\$ -
14-0000-6-790000	Expense	CAPITAL OUTLAYS	\$ 12,500	\$ 12,500	\$ -
14-0000-6-791000	Expense	DOWNTOWN STATION IMPROVEMENT	\$ -	\$ -	\$ -
14-0000-6-792000	Expense	PRAIRIE CROSSING STATION IMPROVEMENT	\$ -	\$ -	\$ -
14-0000-7-713000	Expense	MAINTENANCE GROUNDS	\$ 80,901	\$ 80,901	\$ -
<b>Total COMMUTER PARKING FUND Expense</b>			<b>\$ 205,836</b>	<b>\$ 205,836</b>	<b>\$ -</b>
<b>Total COMMUTER PARKING FUND Net Income</b>			<b>\$ (59,916)</b>	<b>\$ (1,276)</b>	<b>\$ 58,640</b>



**Fiscal Year 2021-2022 Budget Amendment**

**PARK IMPROVEMENT FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
45-0000-0-654000	Revenue	PARK IMPACT FEES	\$ 50,000	\$ 50,000	\$ -
45-0000-0-655000	Revenue	TREE RESTORATION	\$ -	\$ -	\$ -
45-0000-0-685000	Revenue	GRANT REIMBURSEMENT	\$ -	\$ -	\$ -
45-0000-0-686000	Revenue	BUY A BRICK	\$ -	\$ -	\$ -
45-0000-0-687000	Revenue	SALE OF ASSETS	\$ -	\$ -	\$ -
45-0000-0-688000	Revenue	CHANGE IN FAIR MARKET VALUE	\$ -	\$ -	\$ -
45-0000-0-689000	Revenue	GAIN ON SALE OF INVESTMENTS	\$ -	\$ -	\$ -
45-0000-0-690000	Revenue	INTEREST REVENUE	\$ 250	\$ 250	\$ -
45-0000-0-691000	Revenue	TRANSFER GENERAL FUND	\$ -	\$ -	\$ -
45-0000-0-698000	Revenue	WETLAND MITIGATION	\$ -	\$ -	\$ -
45-0000-0-699000	Revenue	MISCELLANEOUS	\$ -	\$ -	\$ -
45-0000-9-699000	Revenue	TRANSFERS IN	\$ 400,000	\$ 400,000	\$ -
<b>Total PARK IMPROVEMENT FUND Revenue</b>			<b>\$ 450,250</b>	<b>\$ 450,250</b>	<b>\$ -</b>
45-0000-0-782000	Expense	PARK IMPROVEMENT COSTS	\$ 740,750	\$ 915,750	\$ 175,000
45-0000-0-788000	Expense	TRANSFER TO SPORTS COMPLEX	\$ -	\$ -	\$ -
45-0000-0-791000	Expense	TRANSFER SALES TAX BOND FUND	\$ -	\$ -	\$ -
45-0000-0-795000	Expense	PRINCIPAL PAYMENTS	\$ -	\$ -	\$ -
45-0000-0-796000	Expense	INTEREST PAYMENTS	\$ -	\$ -	\$ -
45-0000-0-799000	Expense	MISCELLANEOUS	\$ -	\$ -	\$ -
45-0000-3-728000	Expense	CONSULTING SERVICES	\$ -	\$ -	\$ -
45-0000-5-799000	Expense	MISCELLANEOUS	\$ -	\$ -	\$ -
45-0000-8-799000	Expense	TRANSFERS OUT	\$ -	\$ 225,803	\$ 225,803
<b>Total PARK IMPROVEMENT FUND Expense</b>			<b>\$ 740,750</b>	<b>\$ 1,141,553</b>	<b>\$ 400,803</b>
<b>Total PARK IMPROVEMENT FUND Net Income</b>			<b>\$ (290,500)</b>	<b>\$ (691,303)</b>	<b>\$ (400,803)</b>



**Fiscal Year 2021-2022 Budget Amendment**

**PUBLIC BUILDING IMPROVEMENT FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
46-0000-0-680000	Revenue	GRANTS	\$ -	\$ -	\$ -
46-0000-0-688000	Revenue	CHANGE IN FAIR MARKET VALUE	\$ -	\$ -	\$ -
46-0000-0-690000	Revenue	INTEREST REVENUE	\$ 1,500	\$ 1,500	\$ -
46-0000-0-691000	Revenue	TRANSFER GENERAL FUND	\$ 200,000	\$ 450,000	\$ 250,000
46-0000-0-695000	Revenue	BOND ISSUE PREMIUM	\$ -	\$ -	\$ -
46-0000-0-698000	Revenue	BOND PROCEEDS	\$ -	\$ -	\$ -
46-0000-0-699000	Revenue	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -
<b>Total PUBLIC BUILDING IMPROVEMENT FUND Revenue</b>			<b>\$ 201,500</b>	<b>\$ 451,500</b>	<b>\$ 250,000</b>
46-0000-0-790000	Expense	VILLAGE HALL	\$ 15,000	\$ 15,000	\$ -
46-0000-0-791000	Expense	CIVIC CENTER	\$ -	\$ -	\$ -
46-0000-0-792000	Expense	PUBLIC WORKS BUILDING	\$ 75,000	\$ 75,000	\$ -
46-0000-0-794000	Expense	FIRE STATIONS	\$ 95,500	\$ 95,500	\$ -
46-0000-0-795000	Expense	SCHERTZ MUNICIPAL BUILDING	\$ 10,000	\$ 260,000	\$ 250,000
46-0000-0-796000	Expense	PARK & RECREATION BUILDINGS	\$ 225,960	\$ 225,960	\$ -
46-0000-0-797000	Expense	PAYING AGENT FEES	\$ -	\$ -	\$ -
46-0000-0-799000	Expense	MISCELLANEOUS	\$ -	\$ -	\$ -
<b>Total PUBLIC BUILDING IMPROVEMENT FUND Expense</b>			<b>\$ 421,460</b>	<b>\$ 671,460</b>	<b>\$ 250,000</b>
<b>Total PUBLIC BUILDING IMPROVEMENT FUND Net Income</b>			<b>\$ (219,960)</b>	<b>\$ (219,960)</b>	<b>\$ -</b>



**Fiscal Year 2021-2022 Budget Amendment**

**FLEET FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
30-0000-0-614000	Revenue	USER FEES	\$ 978,146	\$ 978,146	\$ -
30-0000-0-615000	Revenue	SHARE SERVICES	\$ -	\$ -	\$ -
30-0000-0-656000	Revenue	GAS CHARGES-OTHER GOVERNMENTS	\$ 12,000	\$ 12,000	\$ -
30-0000-0-677000	Revenue	DAMAGE TO VILLAGE VEHICLES	\$ 5,000	\$ 5,000	\$ -
30-0000-0-678000	Revenue	COURT FINES	\$ 10,000	\$ 10,000	\$ -
30-0000-0-686000	Revenue	SALE OF FIXED ASSETS	\$ 150,000	\$ 150,000	\$ -
30-0000-0-688000	Revenue	NET APPR/DEPR FAIR MKT VALUE	\$ -	\$ -	\$ -
30-0000-0-689000	Revenue	GAIN ON SALE OF INVESTMENTS	\$ -	\$ -	\$ -
30-0000-0-690000	Revenue	INTEREST REVENUE	\$ 2,000	\$ 2,000	\$ -
30-0000-0-692000	Revenue	VEHICLE REPLACEMENT (UTILITY)	\$ -	\$ -	\$ -
30-0000-0-693000	Revenue	VEHICLE REPLACEMENT (GENERAL)	\$ -	\$ -	\$ -
30-0000-0-699000	Revenue	MISCELLANEOUS REVENUE	\$ 5,000	\$ 5,000	\$ -
30-0000-9-699000	Revenue	TRANSFERS IN	\$ 628,989	\$ 1,128,989	\$ 500,000
<b>Total FLEET FUND Revenue</b>			<b>\$ 1,791,135</b>	<b>\$ 2,291,135</b>	<b>\$ 500,000</b>
30-0000-1-701000	Expense	SALARIES ADMINISTRATION	\$ -	\$ -	\$ -
30-0000-1-702000	Expense	SALARIES CLERICAL	\$ 5,059	\$ 5,059	\$ -
30-0000-1-704000	Expense	SALARIES MECHANICS	\$ 288,389	\$ 288,389	\$ -
30-0000-2-720000	Expense	INSURANCE	\$ 87,212	\$ 87,212	\$ -
30-0000-2-793000	Expense	EMPLOYER CONTRIBUTION IMRF	\$ 42,403	\$ 42,403	\$ -
30-0000-2-794000	Expense	EMP CONTRIBUTION FICA/MEDICARE	\$ 22,449	\$ 22,449	\$ -
30-0000-3-721000	Expense	INTERGOVMTAL RISK MGMT AGENCY	\$ 19,126	\$ 19,126	\$ -
30-0000-3-728000	Expense	CONTRACTUAL REPAIR SERVICES	\$ 10,500	\$ 10,500	\$ -
30-0000-3-787000	Expense	FIRE CONTRACTUAL REPAIRS	\$ 19,700	\$ 19,700	\$ -
30-0000-3-788000	Expense	POLICE CONTRACTUAL REPAIRS	\$ 4,200	\$ 4,200	\$ -
30-0000-5-706000	Expense	SHOP SUPPLIES	\$ 5,000	\$ 5,000	\$ -
30-0000-5-707000	Expense	TOOLS	\$ 3,700	\$ 3,700	\$ -
30-0000-5-711000	Expense	GASOLINE & OIL	\$ 180,000	\$ 180,000	\$ -
30-0000-5-713000	Expense	VEHICLE WASHING	\$ 5,000	\$ 5,000	\$ -
30-0000-5-714000	Expense	VEHICLE PARTS	\$ 146,000	\$ 146,000	\$ -
30-0000-5-716000	Expense	VEHICLE MARKINGS & SAFETY	\$ -	\$ -	\$ -
30-0000-5-726000	Expense	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 895	\$ 895	\$ -
30-0000-5-752000	Expense	UNIFORMS	\$ 1,650	\$ 1,650	\$ -
30-0000-5-755000	Expense	LICENSE/TITLE/INSPECTION FEES	\$ 3,750	\$ 3,750	\$ -
30-0000-5-761000	Expense	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
30-0000-5-789000	Expense	ACCIDENT DAMAGE EXPENSE	\$ 12,000	\$ 12,000	\$ -
30-0000-5-791000	Expense	TRANSFER VEHICLE REPLACEMENT	\$ -	\$ -	\$ -
30-0000-5-799000	Expense	MISCELLANEOUS	\$ 416	\$ 416	\$ -
30-0000-6-760000	Expense	DEPRECIATION	\$ -	\$ -	\$ -
30-0000-6-782000	Expense	VEHICLE REPLACEMENT COSTS	\$ 1,078,123	\$ 1,078,123	\$ -
30-0000-6-790000	Expense	CAPITAL OUTLAY	\$ 40,500	\$ 40,500	\$ -
30-0000-7-712000	Expense	MAINTENANCE SHOP FACILITIES	\$ 500	\$ 500	\$ -
30-0000-7-715000	Expense	MAINTENANCE OTHER EQUIPMENT	\$ 9,550	\$ 9,550	\$ -
30-0000-8-799000	Expense	TRANSFERS OUT	\$ -	\$ -	\$ -
30-0000-9-795000	Expense	LEASE PAYMENTS - PRINCIPAL	\$ 21,075	\$ 21,075	\$ -
30-0000-9-796000	Expense	LEASE PAYMENTS - INTEREST	\$ 87	\$ 87	\$ -
<b>Total FLEET FUND Expense</b>			<b>\$ 2,007,284</b>	<b>\$ 2,007,284</b>	<b>\$ -</b>
<b>Total FLEET FUND Net Income</b>			<b>\$ (216,149)</b>	<b>\$ 283,851</b>	<b>\$ 500,000</b>



**Fiscal Year 2021-2022 Budget Amendment**

**TERF FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
31-0000-0-617000	Revenue	COMPUTER/TECHNOLOGY USER FEES	\$ 282,884	\$ 282,884	\$ -
31-0000-0-620000	Revenue	LEASE PMTS	\$ 203,361	\$ 203,361	\$ -
31-0000-0-674000	Revenue	TELECOM IMF FEE	\$ 129,600	\$ 129,600	\$ -
31-0000-0-676000	Revenue	GRANTS	\$ -	\$ -	\$ -
31-0000-0-686000	Revenue	SALE OF FIXED ASSETS	\$ -	\$ -	\$ -
31-0000-0-688000	Revenue	CHANGE IN FAIR MARKET VALUE	\$ -	\$ -	\$ -
31-0000-0-689000	Revenue	GAIN ON SALE OF INVESTMENTS	\$ -	\$ -	\$ -
31-0000-0-690000	Revenue	INTEREST REVENUE	\$ 350	\$ 350	\$ -
31-0000-0-696000	Revenue	AMORT OF DEF REV CELL TOWERS	\$ 20,000	\$ 20,000	\$ -
31-0000-0-697000	Revenue	AMORTIZATION OF CONTRIB CAPITAL	\$ -	\$ -	\$ -
31-0000-0-698000	Revenue	DONATED CAPITAL-GENERAL FUND	\$ -	\$ -	\$ -
31-0000-0-699000	Revenue	MISCELLANEOUS REVENUE	\$ 360	\$ 360	\$ -
31-0000-9-699000	Revenue	TRANSFERS IN	\$ 200,000	\$ 200,000	\$ -
<b>Total TERF FUND Revenue</b>			<b>\$ 836,555</b>	<b>\$ 836,555</b>	<b>\$ -</b>
31-0000-1-701000	Expense	SALARIES ADMINISTRATION	\$ -	\$ -	\$ -
31-0000-2-720000	Expense	INSURANCE	\$ -	\$ -	\$ -
31-0000-2-740000	Expense	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
31-0000-2-793000	Expense	EMPLOYER CONTRIBUTION IMRF	\$ -	\$ -	\$ -
31-0000-2-794000	Expense	EMP CONTRIBUTION FICA/MEDICARE	\$ -	\$ -	\$ -
31-0000-3-728000	Expense	CONSULTING SERVICES	\$ 403,051	\$ 403,051	\$ -
31-0000-4-711000	Expense	WIRELESS SERVICE	\$ 36,000	\$ 36,000	\$ -
31-0000-4-719000	Expense	INTERNET ACCESS	\$ 70,000	\$ 70,000	\$ -
31-0000-5-706000	Expense	COMPUTER SUPPLIES	\$ 11,200	\$ 11,200	\$ -
31-0000-5-726000	Expense	TRAVEL, TRAIN, SUBSCRIP & DUES	\$ 1,000	\$ 1,000	\$ -
31-0000-5-729000	Expense	SOFTWARE,LICENSING, UPDATES	\$ 154,663	\$ 192,063	\$ 37,400
31-0000-5-729001	Expense	SOFTWARE,LICENSING, UPDATES-ACTIVENET	\$ -	\$ -	\$ -
31-0000-5-730000	Expense	WEB PAGE SERVICES	\$ 11,606	\$ 11,606	\$ -
31-0000-5-799000	Expense	MISCELLANEOUS	\$ 5,000	\$ 5,000	\$ -
31-0000-6-760000	Expense	DEPRECIATION	\$ -	\$ -	\$ -
31-0000-6-770000	Expense	PHONE SYSTEM LEASE PAYMENT	\$ -	\$ -	\$ -
31-0000-6-790000	Expense	CAPITAL OUTLAY	\$ 166,920	\$ 166,920	\$ -
31-0000-7-714000	Expense	MAINT MOTOR VEHICLE FEES	\$ -	\$ -	\$ -
31-0000-7-715000	Expense	HARDWARE MAINTENANCE	\$ -	\$ -	\$ -
31-0000-8-791000	Expense	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -
31-0000-8-799000	Expense	TRANSFERS OUT	\$ -	\$ -	\$ -
<b>Total TERF FUND Expense</b>			<b>\$ 859,440</b>	<b>\$ 896,840</b>	<b>\$ 37,400</b>
<b>Total TERF FUND Net Income</b>			<b>\$ (22,885)</b>	<b>\$ (60,285)</b>	<b>\$ (37,400)</b>



**Fiscal Year 2021-2022 Budget Amendment**

**LIBERTYVILLE SPORTS COMPLEX FUND**

GL #	Department	Description	Current Budget	Amended Budget	Difference
60-6001-0-606000	ISC Revenue	ADULT PROGRAMS	\$ -	\$ -	\$ -
60-6001-0-607000	ISC Revenue	BASKETBALL PROGRAMS	\$ -	\$ -	\$ -
60-6001-0-608000	ISC Revenue	SOCCER PROGRAMS	\$ -	\$ -	\$ -
60-6001-0-610000	ISC Revenue	YOUTH PROGRAMS	\$ -	\$ -	\$ -
60-6001-0-611000	ISC Revenue	CONTRACTUAL PROGRAM FEES	\$ -	\$ -	\$ -
60-6001-0-612000	ISC Revenue	FACILITY RENTALS	\$ -	\$ -	\$ -
60-6001-0-613000	ISC Revenue	VIDEO GAMES	\$ -	\$ -	\$ -
60-6001-0-614000	ISC Revenue	BIRTHDAY PARTIES	\$ -	\$ -	\$ -
60-6001-0-615000	ISC Revenue	VENDING	\$ -	\$ -	\$ -
60-6001-0-616000	ISC Revenue	CLIMBING MOUNTAIN	\$ -	\$ -	\$ -
60-6001-0-617000	ISC Revenue	SPORTS FLOOR RENTAL	\$ -	\$ -	\$ -
60-6001-0-618000	ISC Revenue	OPEN GYM/DROP-IN FEES	\$ -	\$ -	\$ -
60-6001-0-619000	ISC Revenue	FITNESS CLASSES	\$ -	\$ -	\$ -
60-6001-0-620000	ISC Revenue	FITNESS MEMBERSHIPS	\$ -	\$ -	\$ -
60-6001-0-621000	ISC Revenue	LEASE REVENUES	\$ -	\$ 100,000	\$ 100,000
60-6001-0-622000	ISC Revenue	SPONSORSHIP INCOME	\$ -	\$ -	\$ -
60-6001-0-623000	ISC Revenue	PERSONAL TRAINER	\$ -	\$ -	\$ -
60-6001-0-636000	ISC Revenue	LOCAL FINES	\$ -	\$ -	\$ -
60-6001-0-639000	ISC Revenue	CONCESSION	\$ -	\$ -	\$ -
60-6001-0-677000	ISC Revenue	DAMAGE TO VILLAGE EQUIPMENT	\$ -	\$ -	\$ -
60-6001-0-688000	ISC Revenue	CASH OVER	\$ -	\$ -	\$ -
60-6001-0-690000	ISC Revenue	INTEREST REVENUE	\$ -	\$ -	\$ -
60-6001-0-699000	ISC Revenue	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -
60-6004-9-699000	LSC Fund Revenue	TRANSFERS IN	\$ -	\$ 1,941,138	\$ 1,941,138
60-6004-0-697000	LSC Fund Revenue	TRANSFER FROM GENERAL-DEBT	\$ 1,799,784	\$ 1,230,563	\$ (569,221)
<b>Total LSC FUND Revenue</b>			<b>\$ 1,799,784</b>	<b>\$ 3,271,701</b>	<b>\$ 1,471,917</b>
60-6001-1-701000	ISC Expense	SALARIES-ADMINISTRATIVE STAFF	\$ 17,290	\$ 17,290	\$ -
60-6001-1-702000	ISC Expense	SALARIES-MAINTENANCE	\$ -	\$ -	\$ -
60-6001-1-703000	ISC Expense	SALARIES-FITNESS	\$ -	\$ -	\$ -
60-6001-1-704000	ISC Expense	SALARIES-CONFERENCE	\$ -	\$ -	\$ -
60-6001-1-705000	ISC Expense	SALARIES-PROGRAMS	\$ -	\$ -	\$ -
60-6001-2-720000	ISC Expense	INSURANCE	\$ -	\$ -	\$ -
60-6001-2-740000	ISC Expense	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -
60-6001-2-747000	ISC Expense	UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -
60-6001-2-793000	ISC Expense	EMPLOYER CONTRIBUTION IMRF	\$ 2,237	\$ 2,237	\$ -
60-6001-2-794000	ISC Expense	EMP CONTRIBUTION FICA/MEDICARE	\$ 1,104	\$ 1,104	\$ -
60-6001-3-707000	ISC Expense	CONTRACTED SERVICES	\$ 15,000	\$ 15,000	\$ -
60-6001-3-713000	ISC Expense	INDEPENDENT CONTRACTORS	\$ -	\$ -	\$ -
60-6001-3-721000	ISC Expense	INTERGOVERNMENTAL RISK MGT	\$ -	\$ -	\$ -
60-6001-3-728000	ISC Expense	CONSULTING SERVICES	\$ -	\$ -	\$ -
60-6001-3-742000	ISC Expense	COPY MACHINE LEASE	\$ -	\$ -	\$ -
60-6001-4-676000	ISC Expense	GRANTS	\$ -	\$ -	\$ -
60-6001-4-708000	ISC Expense	ELECTRICITY	\$ 50,000	\$ 16,000	\$ (34,000)
60-6001-4-709000	ISC Expense	NORTH SHORE GAS	\$ 7,500	\$ 2,000	\$ (5,500)
60-6001-4-710000	ISC Expense	TELEPHONE	\$ 6,000	\$ 3,000	\$ (3,000)
60-6001-4-719000	ISC Expense	INTERNET ACCESS	\$ 5,670	\$ 2,000	\$ (3,670)
60-6001-5-706000	ISC Expense	MATERIALS AND SUPPLIES SPORTS	\$ -	\$ -	\$ -
60-6001-5-716000	ISC Expense	CONCESSIONS	\$ -	\$ -	\$ -
60-6001-5-723000	ISC Expense	OFFICE SUPPLIES	\$ -	\$ -	\$ -
60-6001-5-725000	ISC Expense	SUPPLIES ADULT ATHLETIC PRGMS	\$ -	\$ -	\$ -
60-6001-5-726000	ISC Expense	TRAVEL, TRAINING, SUBS & DUES	\$ -	\$ -	\$ -
60-6001-5-733000	ISC Expense	MATL & SUPPLIES CONF & BIRTHDY	\$ -	\$ -	\$ -
60-6001-5-734000	ISC Expense	MATERIALS & SUPPLIES FITNESS	\$ -	\$ -	\$ -
60-6001-5-736000	ISC Expense	CREDIT CARD/BANK FEES	\$ -	\$ -	\$ -
60-6001-5-736001	ISC Expense	ACTIVE MAINTENANCE FEE	\$ -	\$ -	\$ -
60-6001-5-750000	ISC Expense	REFUNDS	\$ -	\$ -	\$ -
60-6001-5-751000	ISC Expense	CLIMBING MOUNTAIN/FRONT DESK	\$ -	\$ -	\$ -



**Fiscal Year 2021-2022 Budget Amendment**

**LIBERTYVILLE SPORTS COMPLEX FUND**

<u>GL #</u>	<u>Department</u>	<u>Description</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
60-6001-5-761000	ISC Expense	BAD DEBT EXPENSE	\$ -	\$ -	\$ -
60-6001-5-788000	ISC Expense	CASH SHORT	\$ -	\$ -	\$ -
60-6001-5-799000	ISC Expense	MISCELLANEOUS	\$ -	\$ -	\$ -
60-6001-6-760000	ISC Expense	DEPRECIATION	\$ -	\$ -	\$ -
60-6001-6-790000	ISC Expense	CAPITAL OUTLAY	\$ -	\$ -	\$ -
60-6001-7-712000	ISC Expense	MAINTENANCE BUILDING	\$ 20,000	\$ 30,000	\$ 10,000
60-6001-7-714000	ISC Expense	MAINTENANCE GROUNDS	\$ 40,000	\$ 40,000	\$ -
60-6001-7-717000	ISC Expense	MAINTENANCE-VEHICLE	\$ -	\$ -	\$ -
60-6001-8-789000	ISC Expense	TECHNOLOGY EQUIP. & REPLACE	\$ 12,978	\$ 12,978	\$ -
60-6001-9-753000	ISC Expense	FITNESS EQUIPMENT LEASE	\$ -	\$ -	\$ -
60-6004-0-698000	LSC Debt Service	BOND PROCEEDS	\$ -	\$ -	\$ -
60-6004-0-699000	LSC Debt Service	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -
60-6004-8-799000	LSC Debt Service	TRANSFERS OUT	\$ -	\$ -	\$ -
60-6004-9-730000	LSC Debt Service	BOND ISSUANCE COSTS	\$ -	\$ 10,000	\$ 10,000
60-6004-9-795000	LSC Debt Service	PRINCIPAL PAYMENTS	\$ 1,060,000	\$ 815,000	\$ (245,000)
60-6004-9-796000	LSC Debt Service	INTEREST PAYMENTS	\$ 561,005	\$ 362,954	\$ (198,051)
60-6004-9-797000	LSC Debt Service	PAYING AGENT FEES	\$ 1,000	\$ 1,000	\$ -
60-6004-9-798000	LSC Debt Service	PAYMENT TO ESCROW AGENT	\$ -	\$ 1,941,138	\$ 1,941,138
<b>Total LSC FUND Expense</b>			<b>\$ 1,799,784</b>	<b>\$ 3,271,701</b>	<b>\$ 1,471,917</b>
<b>Total LSC FUND Net Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>