ORDINANCE NO. O-8-18-4

AN ORDINANCE AMENDING THE BUDGET FOR ALL CORPORATE PURPOSES OF THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS, FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF MAY, 2017, AND ENDING ON THE THIRTIETH DAY OF APRIL, 2018.

WHEREAS, on April 24, 2017, the Corporate Authorities of the Village passed Ordinance O-4-17-3, adopting a Budget for all corporate purposes of the Village of Bradley for the fiscal year commencing on the first day of May, 2017, and ending on the thirtieth day of April, 2018 (the "Budget"); and

WHEREAS, the Budget, as passed by the Corporate Authorities on April 24, 2017, was styled and intended as a temporary budget; and

WHEREAS, Section 8-2-9.6 of the Illinois Municipal Code (65 ILCS 5/8-2-9.6) permits the Corporate Authorities of the Village to amend the Budget upon a favorable vote of two-thirds of the members of the corporate authorities then holding office; and

WHEREAS, on June 12, 2017, the Corporate Authorities of the Village exercised the authority granted by the Section 8-2-9.6 of the Municipal Code (65 ILCS 5/8-2-9.6) and passed Ordinance O-5-17-1, amending the Budget; and

WHEREAS, a two-thirds (2/3) majority of the Corporate Authorities of the Village have determined that it is necessary and expedient to again amend the Budget as set forth in this Ordinance; and

WHEREAS, sufficient funds are available to effectuate the purpose of the amendment to the Budget affected by this Ordinance, as required by law; and

WHEREAS, a two-thirds (2/3) majority of the Corporate Authorities of the Village have determined that amending the Budget in the manner set forth in this Ordinance is in the best interests of the Citizens of the Village.

NOW THEREFORE, BE IT ORDAINED by the Corporate Authorities of the Village of Bradley, Kankakee County, Illinois, pursuant to its statutory authority and upon a favorable vote of at least two-thirds (2/3) of the corporate authorities presently holding office, as follows:

SECTION 1. The Budget for all corporate purposes of the Village of Bradley, Kankakee County, Illinois, for the fiscal year commencing on the first day of May, 2017 and ending on the thirtieth day of April, 2018, is hereby amended as set forth in "Attachment A," which is attached hereto and fully incorporated herein.

SECTION 2. In the event that any provision or provisions, portion or portions, or clause or clauses of this Ordinance shall be declared to be invalid or unenforceable by a Court of competent jurisdiction, such adjudication shall in no way affect or impair the validity or enforceability of any of the remaining provisions, portions, or clauses of this Ordinance that may

be given effect without such invalid or unenforceable provision or provisions, portion or portions, or clause or clauses.

SECTION 3. That all ordinances, resolutions, motions, or parts thereof, including but not limited to Ordinances O-4-17-3 and O-5-17-1, conflicting in any way with any of the provisions of this Ordinance, are hereby repealed, but only to the extent of the conflict.

SECTION 4. That the Village Clerk is hereby directed to publish this Ordinance in pamphlet form.

SECTION 5. That this Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

PASSED by the Board of Trustees of the Village of Bradley, Kankakee County, this 27 day of August, 2018.

TRUSTEES:

Jerry Balthazor:	Aye - ✓	Nay - ___	Absent - ___
Robert Redmond:	Aye - ✓	Nay - ___	Absent - ___
Lori Gadbois:	Aye - ✓	Nay - ___	Absent - ___
Michael Watson:	Aye - ___	Nay - ✓	Absent - ___
Nick Allen:	Aye - ✓	Nay - ___	Absent - ___
Don Barber:	Aye - ___	Nay - ✓	Absent - ___

Village President:

Bruce Adams:	Aye - ✓	Nay - ___	Absent - ___
TOTALS:	AYE - 5	NAY - 2	ABSENT - 0

APPROVED this 27 day of August, 2018

Bruce W. Adams

Bruce Adams, President of the Board of Trustees of the Village of Bradley

Seal

ATTEST:

Michael J. LaGesse

Michael J. LaGesse, Village Clerk

STATE OF ILLINOIS)
) §§
COUNTY OF KANKAKEE)

CERTIFICATE

I, MICHAEL J. LAGESSE, Village Clerk of the Village of Bradley, County of Kankakee and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. O-8-18-4, "An Ordinance Amending the Budget for All Corporate Purposes of The Village of Bradley, Kankakee County, Illinois, for the Fiscal Year Commencing on the First Day of May, 2017, and Ending on the Thirtieth Day of April, 2018," which was adopted by the corporate authorities of the Village of Bradley, on 27 AUGUST, 2018.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Village of Bradley, Illinois, at the said Village, in the County of Kankakee and State of Illinois, on AUGUST 27, 2018.

Michael J. LaGesse

MICHAEL J. LAGESSE, VILLAGE CLERK

(SEAL)

ATTACHMENT A

ATTACHMENT A
VILLAGE OF BRADLEY FISCAL YEAR 17/18 AMENDED BUDGET
ALL FUNDS EXPENDITURES

EXPENDITURES	FY 17/18 CURRENT BUDGET *	O-8-18-4 FY 17/18 BUDGET AMENDMENT	FY 17/18 AMENDED BUDGET
General Corporate Fund			
General Administration	1,039,996	163,551	1,203,547
Benefits	246,339	1,795,749	2,042,088
Board of Trustees	38,180	(2,780)	35,400
Village President	26,184	(2,834)	23,350
Village Administrator	135,495	(29,615)	105,880
Legal	74,239	(11,694)	62,545
Village Clerk	20,374	(574)	19,800
Village Treasurer	197,659	(42,926)	154,733
Public Benefit	1,374,666	(654)	1,374,012
Police Department	5,401,214	(691,256)	4,709,958
Fire and Police Commission	21,067	(292)	20,775
Fire Department	1,511,156	(192,031)	1,319,125
Public Works	2,055,903	(283,893)	1,772,010
Building Standards	724,483	(169,117)	555,366
Economic Incentive/Development	35,000	0	35,000
Information Technology	167,885	(7,955)	159,930
Department Totals	**13,069,840**	**523,679**	**13,593,519**
Transfer - Capital Improvement Fund	0	0	0
Transfer - Retirement Insurance Fund	500,000	0	500,000
Total General Fund	**13,569,840**	**523,679**	**14,093,519**
Capital Projects Fund	142,000	0	(41,000)
Cell Tower Rent Fund	33,000	0	(32,000)
Retirement Separation Fund	15,000	0	2,500
Retirement Insurance Fund	432,696	48,134	57,278
Rt. 50 TIF	2,039,500	0	478,700
Motor Fuel Tax Fund	505,174	22,559	91,174
Police Pension Fund	1,186,480	0	79,309
Fire Pension Fund	9,195	0	0
Sewer Fund	3,367,397	866	(105,525)
Total Fund Expenditures	**21,300,282**	**595,238**	**879,005**

* FY17 Budget originally adopted with O-4-17-3 in April 2017, then amended with O-5-17-1 in May 2017

REVENUES	FY 17/18 CURRENT BUDGET *	O-8-18-4 FY 17/18 BUDGET AMENDMENT	FY 17/18 AMENDED BUDGET
General Corporate Fund			
General Administration	11,102,044	83,024	11,655,973
Village President	60,500	0	60,825
Village Clerk	20,700	0	21,150
Public Benefit	11,500	0	11,050
Police Department	372,600	0	366,250
Fire Department	496,244	0	633,924
Public Property	14,401	0	15,550
Public Works	12,000	0	11,750
Building Standards	206,500	0	206,000
Totals	**12,296,489**	**83,024**	**12,982,472**
Capital Projects Fund	182,700	0	196,100
Cell Tower Rent Fund	33,000	0	33,000
Retirement Separation Fund	100	0	100
Retirement Insurance Fund	502,200	0	501,000
Revolving Loan Fund	3,822	0	4,504
Rt. 50 TIF	1,201,900	0	1,101,300
Motor Fuel Tax Fund	428,996	0	429,880
Police Pension Fund	1,951,471	0	1,525,887
Fire Pension Fund	183,826	0	167,078
Sewer Fund	1,990,715	0	2,097,008
Total Fund Revenues	**18,775,219**	**83,024**	**19,038,329**

* FY17 Budget originally adopted with O-4-17-3 in April 2017, then amended with O-5-17-1 in May 2017

FY18 YEAR END BUDGET TRANSFER/AMENDMENT #1

Line Item	Description	Budget Before Transfer/ Amendment	Transfer/ Amendment	Budget After Transfer/ Amendment
10-01-00-5515	Building/ Property Improvements	275,000.00	94,173.00	369,173.00

#1 Supporting Information

The above expenditure is for the City Hall Generator project. This project was initially planned and budgeted as a 2 year project. The FY17 budget was $200,000 for phase 1 work and the FY18 budget was $150,000 for phase 2 work. Due to turnover of key Village staff, this project was not started until FY18. Chief Johnston took on oversight of this project after the Village Administrator and Finance Director positions went vacant in 2017, and was able to complete the entire project in one year. This project was competitively bid.

FY18 YEAR END BUDGET TRANSFER/AMENDMENT #2

Line Item	Description	Budget Before Transfer/ Amendment	Transfer/ Amendment	Budget After Transfer/ Amendment
10-01-00-4910	Other Income	-	(83,024.43)	(83,024.43)
10-01-00-8990	Miscellaneous Expenditure	-	30,917.02	30,917.02
10-45-00-7220	Shooting Range	32,000.00	31,800.00	63,800.00
10-45-10-5013	Overtime	45,000.00	6,284.90	51,284.90
10-45-41-5013	Overtime	80,000.00	9,590.23	89,590.23
10-60-66-5013	Overtime	12,000.00	2,979.58	14,979.58
10-01-10-5013	Overtime	1,500.00	1,452.70	2,952.70

#2 Supporting Information

Village Hall flooded in January of 2018. There were $83,024.43 of costs associated with this event. This amount was recovered entirely through insurance.

FY18 YEAR END BUDGET TRANSFER/AMENDMENT #3

Line Item	Description	Budget Before Transfer/ Amendment	Transfer/ Amendment	Budget After Transfer/ Amendment
10-01-00-6020	General Liability Insurance	410,226.00	51,009.66	461,235.66

#3 Supporting Information

This account is used to track monthly General Liability and Workers Compensation insurance premiums. Village staff are actively looking for ways to decrease related insurance costs to the Village.

FY18 YEAR END BUDGET TRANSFER/AMENDMENT #4

Line Item	Description	Budget Before Transfer/ Amendment	Transfer/ Amendment	Budget After Transfer/ Amendment
10-02-00-6056	Employee Deductible Reimb	180,000.00	14,196.99	194,196.99

#4 Supporting Information

The Village is contractually required to reimburse employees for certain medical costs. This account is dependent on each employee's medical activity throughout the year. FY18 saw higher activity than expected and budgeted for.

FY18 YEAR END BUDGET TRANSFER/AMENDMENT #5

Line Item	Description	Budget Before Transfer/ Amendment	Transfer/ Amendment	Budget After Transfer/ Amendment
10-18-01-5013	Overtime - Paralegal	1,400.00	1,312.05	2,712.05

#5 Supporting Information

The Village's full time paralegal incurred additional overtime over what was originally budgeted due to the turnover of the Village Attorney position. The police department now has oversight of this position.

FY18 YEAR END BUDGET TRANSFER/AMENDMENT #6

Line Item	Description	Budget Before Transfer/ Amendment	Transfer/ Amendment	Budget After Transfer/ Amendment
10-45-01-5010(1)	Salary - Management	340,372.00	49,749.41	390,121.41
10-45-40-5011(2)	Wages - Sergeants	631,018.00	49,489.52	680,507.52
10-45-40-5013(3)	Overtime - Sergeants	45,000.00	24,391.13	69,391.13
10-45-41-5013(4)	Overtime - Patrol	80,000.00	104,113.81	184,113.81
10-45-42-5013(5)	Overtime - Dispatch	25,000.00	22,828.12	47,828.12

#6 Supporting Information

Several significant events occurred during FY18 that caused PD wage related expenditures to vary from budget. PD wage related expenditures ended up over budget 6.5% in total. The main drivers for these costs are outlined below, but also include additional PD staffing being approved during the fiscal year. Village staff are closely monitoring PD wage related expenditures to identify which costs are contractual vs. avoidable in effort to lower the overall cost to the Village.

(1) A second Lieutenant was approved by the Board.

(2) A long-tenured sergeant retired. His contractually obligated accrued vacation, comp, and sick time were paid out.

(3) A separate sergeant was injured during the fiscal year and was off duty for an extended period of time. That vacancy contractually must be filled by a sergeant, causing sergeant overtime to end over budget.

(4) The main driver for patrol overtime is vacancies. The original budgeted patrol overtime assumes a full patrol staffing level is maintained throughout the year, which is unrealistic in any given year. During FY18 there were 23 approved patrol positions, of which at least 2 were vacant throughout the entire fiscal year and 1 was vacant for part of the year. Additionally, once officers are hired they go through a field training program and do not count toward the overall staffing levels, causing more overtime as those shifts are covered.

(5) The largest driver of dispatch overtime is roll call. Roll call contractually has a cost of approximately $24,000 if taken as pay by each employee. If a dispatcher chooses to earn comp time instead, the overall cost to the Village is even higher as their comp time off (which was earned at 1.5x)is contractually filled by another dispatcher generally at overtime (1.5x).

For additional information, see minutes from the June 2018 and July 2018 Police and Fire Committee meetings.

FY18 YEAR END BUDGET TRANSFER/AMENDMENT #7

Line Item	Description	Budget Before Transfer/ Amendment	Transfer/ Amendment	Budget After Transfer/ Amendment
10-95-00-5417	Software Maintenance	30,000.00	18,127.93	48,127.93

#7 Supporting Information

The majority of this overage was caused due to an unforeseen cost of updating software on all of the Village's cameras. The Village was at risk of losing 25% of its cameras without the unforeseen software upgrades. Website maintenance and timekeeping software also had unbudgeted needed expenditures.

FY18 YEAR END BUDGET TRANSFER/AMENDMENT #8

Line Item	Description	Budget Before Transfer/ Amendment	Transfer/ Amendment	Budget After Transfer/ Amendment
31-01-00-6046	RETIREE DENTAL INSURANCE	21,743.00	15,372.97	37,115.97
31-01-00-6047	RETIREE LIFE INSURANCE	1,306.00	101.40	1,407.40
31-01-00-6050	RETIREE MEDICAL INSURANCE	364,647.00	20,880.45	385,527.45
31-01-00-6056	RETIREE DEDUCTIBLE REIMBURSE	45,000.00	11,779.13	56,779.13

#8 Supporting Information

Retiree health, dental, and life insurance premium costs came in above what was budgeted. This expenditure is based on the coverage levels that are elected by retirees. Also, the Village is contractually required to reimburse retirees for certain medical costs. This account is dependent on retiree medical activity throughout the year. FY18 saw higher activity than expected.

FY18 YEAR END BUDGET TRANSFER/AMENDMENT #9

Line Item	Description	Budget Before Transfer/ Amendment	Transfer/ Amendment	Budget After Transfer/ Amendment
65-00-00-5320	ANNUAL MAINTENANCE-CONTRACTO	426,638.00	22,558.72	449,196.72

#9 Supporting Information

Year end adjustments related to the percentage completed and retainage on large MFT projects caused the contractors expenditure to come in over budget for the fiscal year. MFT is planned annually by the Village engineer on a calendar year basis, often causing timing differences for expenditure recognition with the Village's fiscal year.

FY18 YEAR END BUDGET TRANSFER/AMENDMENT #10

Line Item	Description	Transfer/ Amendment	Transfer/ Amendment	Transfer/ Amendment
10-02-00-6050	MEDICAL INSURANCE-VILLAGE	-	1,219,388	1,219,388
10-01-10-6050	MEDICAL INSURANCE	7,072	(7,072)	-
10-16-01-6050	MEDICAL INSURANCE	14,144	(14,144)	-
10-25-00-6050	MEDICAL INSURANCE	21,543	(21,543)	-
10-45-01-6050	MEDICAL INSURANCE	57,230	(57,230)	-
10-45-40-6050	MEDICAL INSURANCE	136,487	(136,487)	-
10-45-41-6050	MEDICAL INSURANCE	409,606	(409,606)	-
10-45-42-6050	MEDICAL INSURANCE	172,004	(172,004)	-
10-50-01-6050	MEDICAL INSURANCE	21,543	(21,543)	-
10-50-10-6050	MEDICAL INSURANCE	21,543	(21,543)	-
10-50-50-6050	MEDICAL INSURANCE	4,500	(4,500)	-
10-50-51-6050	MEDICAL INSURANCE	108,514	(108,514)	-
10-60-01-6050	MEDICAL INSURANCE	24,916	(24,916)	-
10-60-66-6050	MEDICAL INSURANCE	123,771	(123,771)	-
10-81-01-6050	MEDICAL INSURANCE	14,638	(14,638)	-

10-81-10-6050	MEDICAL INSURANCE	67,733	(67,733)	-
10-95-00-6050	MEDICAL INSURANCE	14,144	(14,144)	-
General Fund	**Medical Ins Total**	**1,219,388**	**-**	**1,219,388**
80-02-00-6050	MEDICAL INSURANCE-VILLAGE	-	104,331	104,331
80-65-01-6050	MEDICAL INSURANCE	10,772	(10,772)	-
80-65-10-6050	MEDICAL INSURANCE	21,216	(21,216)	-
80-65-81-6050	MEDICAL INSURANCE	72,343	(72,343)	-
Sewer Fund	**Medical Ins Total**	**104,331**	**-**	**104,331**
10-02-00-6046	DENTAL INSURANCE	-	71,672	71,672
10-01-10-6046	DENTAL INSURANCE	381	(381)	-
10-16-01-6046	DENTAL INSURANCE	762	(762)	-
10-18-01-6046	DENTAL INSURANCE	1,080	(1,080)	-
10-25-00-6046	DENTAL INSURANCE	1,080	(1,080)	-
10-45-01-6046	DENTAL INSURANCE	2,922	(2,922)	-
10-45-40-6046	DENTAL INSURANCE	6,826	(6,826)	-
10-45-41-6046	DENTAL INSURANCE	19,256	(19,256)	-
10-45-42-6046	DENTAL INSURANCE	9,016	(9,016)	-
10-50-01-6046	DENTAL INSURANCE	1,080	(1,080)	-
10-50-10-6046	DENTAL INSURANCE	1,080	(1,080)	-
10-50-51-6046	DENTAL INSURANCE	5,237	(5,237)	-
10-60-01-6046	DENTAL INSURANCE	1,302	(1,302)	-
10-60-66-6046	DENTAL INSURANCE	5,717	(5,717)	-
10-81-01-6046	DENTAL INSURANCE	762	(762)	-
10-81-10-6046	DENTAL INSURANCE	3,146	(3,146)	-
10-95-00-6046	DENTAL INSURANCE	762	(762)	-
General Fund	**Dental Insurance Total**	**60,409**	**11,263**	**71,672**
80-02-00-6046	DENTAL INSURANCE	-	6,041	6,041
80-65-01-6046	DENTAL INSURANCE	540	(540)	-
80-65-10-6046	DENTAL INSURANCE	1,143	(1,143)	-
80-65-81-6046	DENTAL INSURANCE	3,492	(3,492)	-
Sewer Fund	**Dental Insurance Total**	**5,175**	**866**	**6,041**
10-02-00-6047	LIFE & DISABILITY INSURANCE	-	21,201	21,201
10-01-10-6047	LIFE INSURANCE & STD	145	(145)	-
10-16-01-6047	LIFE INSURANCE & STD	290	(290)	-
10-18-01-6047	LIFE INSURANCE & STD	290	(290)	-
10-25-00-6047	LIFE INSURANCE & STD	290	(290)	-
10-45-01-6047	LIFE INSURANCE & STD	868	(868)	-
10-45-10-6047	LIFE INSURANCE & STD	290	(290)	-
10-45-40-6047	LIFE INSURANCE & STD	2,024	(2,024)	-
10-45-41-6047	LIFE INSURANCE & STD	6,649	(6,649)	-
10-45-42-6047	LIFE INSURANCE & STD	2,891	(2,891)	-
10-50-01-6047	LIFE INSURANCE & STD	290	(290)	-
10-50-10-6047	LIFE INSURANCE & STD	290	(290)	-
10-50-51-6047	LIFE INSURANCE & STD	1,736	(1,736)	-
10-60-01-6047	LIFE INSURANCE & STD	434	(434)	-
10-60-66-6047	LIFE INSURANCE & STD	2,602	(2,602)	-

10-81-01-6047	LIFE INSURANCE & STD	304	(304)	-
10-81-10-6047	LIFE INSURANCE & STD	1,518	(1,518)	-
10-95-00-6047	LIFE INSURANCE & STD	290	(290)	-
General Fund	**Life Ins Total**	**21,201**	**-**	**21,201**
80-02-00-6047	LIFE & DISABILITY INSURANCE	-	1,737	1,737
80-65-01-6047	LIFE INSURANCE & STD	145	(145)	-
80-65-10-6047	LIFE INSURANCE & STD	434	(434)	-
80-65-81-6047	LIFE INSURANCE & STD	1,158	(1,158)	-
Sewer Fund	**Life Ins Total**	**1,737**	**-**	**1,737**
10-02-00-6052	VILLAGE SHARE IMRF	-	270,073	270,073
10-01-10-6052	IMRF	3,888	(3,888)	-
10-10-00-6052	IMRF	576	(576)	-
10-15-00-6052	IMRF	1,571	(1,571)	-
10-15-30-6052	IMRF	157	(157)	-
10-16-01-6052	IMRF	11,728	(11,728)	-
10-18-01-6052	IMRF	6,836	(6,836)	-
10-25-00-6052	IMRF	15,999	(15,999)	-
10-45-10-6052	IMRF	14,716	(14,716)	-
10-45-42-6052	IMRF	68,378	(68,378)	-
10-50-10-6052	IMRF	6,730	(6,730)	-
10-60-01-6052	IMRF	14,913	(14,913)	-
10-60-66-6052	IMRF	66,124	(66,124)	-
10-81-01-6052	IMRF	13,375	(13,375)	-
10-81-10-6052	IMRF	36,322	(36,322)	-
10-95-00-6052	IMRF	8,760	(8,760)	-
General Fund	**IMRF total**	**270,073**	**-**	**270,073**
80-02-00-6052	VILLAGE SHARE IMRF	-	47,379	47,379
80-65-01-6052	FICA	6,454	(6,454)	-
80-65-10-6052	FICA	9,813	(9,813)	-
80-65-81-6052	FICA	31,112	(31,112)	-
Sewer Fund	**IMRF total**	**47,379**	**-**	**47,379**
10-02-00-6053	VILLAGE SHARE FICA	-	159,296	159,296
10-01-10-6053	FICA	2,038	(2,038)	-
10-10-00-6053	FICA	1,786	(1,786)	-
10-15-00-6053	FICA	827	(827)	-
10-15-30-6053	FICA	66	(66)	-
10-16-01-6053	FICA	6,152	(6,152)	-
10-18-01-6053	FICA	3,800	(3,800)	-
10-20-00-6053	FICA	465	(465)	-
10-25-00-6053	FICA	7,886	(7,886)	-
10-40-00-6053	FICA	50	(50)	-
10-40-88-6053	FICA	434	(434)	-
10-45-10-6053	FICA	7,905	(7,905)	-
10-45-42-6053	FICA	35,836	(35,836)	-
10-45-43-6053	FICA	1,612	(1,612)	-
10-48-00-6053	FICA	236	(236)	-

10-50-01-6053	FICA	372	(372)	-
10-50-10-6053	FICA	3,578	(3,578)	-
10-50-50-6053	FICA	8,370	(8,370)	-
10-50-51-6053	FICA	1,800	(1,800)	-
10-60-01-6053	FICA	7,662	(7,662)	-
10-60-66-6053	FICA	34,670	(34,670)	-
10-81-01-6053	FICA	7,250	(7,250)	-
10-81-10-6053	FICA	21,669	(21,669)	-
10-81-36-6053	FICA	310	(310)	-
10-95-00-6053	FICA	4,522	(4,522)	-
General Fund	**FICA Total**	**159,296**	**-**	**159,296**
80-02-00-6053	VILLAGE SHARE FICA	-	24,688	24,688
80-65-01-6053	FICA	3,224	(3,224)	-
80-65-10-6053	FICA	5,155	(5,155)	-
80-65-81-6053	FICA	16,309	(16,309)	-
Sewer Fund	**FICA Total**	**24,688**	**-**	**24,688**
10-02-00-6054	VILLAGE SHARE MEDICARE	-	86,261	86,261
10-01-10-6054	MEDICARE	477	(477)	-
10-10-00-6054	MEDICARE	418	(418)	-
10-15-00-6054	MEDICARE	193	(193)	-
10-15-30-6054	MEDICARE	20	(20)	-
10-16-01-6054	MEDICARE	1,439	(1,439)	-
10-18-01-6054	MEDICARE	1,000	(1,000)	-
10-20-00-6054	MEDICARE	109	(109)	-
10-25-00-6054	MEDICARE	2,162	(2,162)	-
10-40-00-6054	MEDICARE	15	(15)	-
10-40-88-6054	MEDICARE	155	(155)	-
10-45-01-6054	MEDICARE	5,191	(5,191)	-
10-45-10-6054	MEDICARE	1,849	(1,849)	-
10-45-40-6054	MEDICARE	9,867	(9,867)	-
10-45-41-6054	MEDICARE	25,413	(25,413)	-
10-45-42-6054	MEDICARE	8,381	(8,381)	-
10-45-43-6054	MEDICARE	377	(377)	-
10-48-00-6054	MEDICARE	56	(56)	-
10-50-01-6054	MEDICARE	1,990	(1,990)	-
10-50-10-6054	MEDICARE	863	(863)	-
10-50-50-6054	MEDICARE	1,958	(1,958)	-
10-50-51-6054	MEDICARE	6,300	(6,300)	-
10-60-01-6054	MEDICARE	1,853	(1,853)	-
10-60-66-6054	MEDICARE	8,109	(8,109)	-
10-81-01-6054	MEDICARE	1,679	(1,679)	-
10-81-10-6054	MEDICARE	5,251	(5,251)	-
10-81-36-6054	MEDICARE	75	(75)	-
10-95-00-6054	MEDICARE	1,061	(1,061)	-
General Fund	**Medicare Total**	**86,261**	**-**	**86,261**
80-02-00-6054	VILLAGE SHARE MEDICARE	-	5,835	5,835
80-65-01-6054	MEDICARE	816	(816)	-

80-65-10-6054	MEDICARE	1,204	(1,204)	-
80-65-81-6054	MEDICARE	3,815	(3,815)	-
Sewer Fund	**Medicare Total**	**5,835**	**-**	**5,835**
10-02-00-6049	COMPENSATION POOL	46,339	(46,339)	-
10-50-01-5010	SALARIES		5,743	5,743
10-95-00-5011	SALARIES		3,456	3,456
10-45-01-5010	SALARIES		16,091	16,091
10-81-01-5010	SALARIES		4,915	4,915
10-25-00-5010	SALARIES		6,034	6,034
10-16-01-5010	SALARIES		4,900	4,900
10-60-01-5010	SALARIES		5,200	5,200
Sewer Fund	**Medicare Total**	**46,339**	**-**	**46,339**

#10 Supporting Information

The above budget transfer / amendment represents a change from the Village's past budgeting practices. This includes the consolidation of individual line items associated with IMRF, FICA, Medicare, and insurance premiums. Recording these costs as consolidated instead of broken out into each department allows the Village to better understand the true cost of these programs and to budget more accurately each year. Also included in the above is a transfer to allocate out the compensation pool line item into its related budget lines.

A similar budget transfer / amendment will be brought to the board for FY19, the budget for FY20 and forward will be presented in this manner.