

VILLAGE BOARD
Committee of the Whole Meeting

March 27, 2017 – 7:30 PM (following Village Board Meeting)
Lemont Village Hall – Village Board Room
418 Main St., Lemont, IL 60439

AGENDA

- I. Call to Order
- II. Roll Call
- III. Discussion Items
 - A. FY18 Fee Ordinance
(Admin/Finance)(Reaves/Sniegowski)(Schafer/Smith)
 - B. Fiscal Year 2017-18 Operating and Capital Budge Discussion
(Admin/Finance)(Reaves/Sniegowski)(Schafer/Smith)
- IV. Unfinished Business
- V. New Business
- VI. Audience Participation
- VII. Adjourn

TO: Mayor and Village Board
FROM: Chris Smith, Finance Director
THROUGH: George Schafer, Village Administrator
SUBJECT: FY18 Fee Ordinance
DATE: March 27, 2017

SUMMARY/BACKGROUND

Annually staff reviews all fees to ensure that the cost of service is recouped. As a result a fee ordinance is prepared and presented to the Board on an annual basis.

The attached fee ordinance contains two minor changes

- User Fee- Police Drug Incinerator fee which will be billed to other communities when used. \$250.00
- Vehicle Sticker- Senior Citizen: Delete the increase for a second vehicle. All vehicles senior citizen's own is proposed to be \$32 and trucks \$40. The multiple charges have been confusing to the senior citizens and staff.

All fees have been incorporated into the FY18 Proposed Annual Operating Budget.

ANALYSIS

Consistency with Village Policy

2014 Strategic Plan.

The Financial Stability priority outlines indicators and initiatives surrounding projecting revenues and utilizing resources. As previously mentioned when developing the budget staff incorporated recourse allocation, prioritization, evaluation of external factors, and cost evaluations. The fee ordinance is another document that is reviewed.

ATTACHMENTS

- 1. Fee Ordinance**

**VILLAGE OF LEMONT
ORDINANCE NO. _____**

Annual Fee Ordinance

**ADOPTED BY THE
PRESIDENT AND THE BOARD OF TRUSTEES
OF THE VILLAGE OF LEMONT
THIS 10th DAY OF APRIL 2017**

**Published in pamphlet form by
Authority of the President and
Board of Trustees of the Village of
Lemont, Counties of Cook, Will and
DuPage, Illinois, this 10th DAY OF APRIL 2017**

ORDINANCE _____

Annual Fee Ordinance

NOW, THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Lemont that:

SECTION 1:

CREATES AN ORDINANCE ESTABLISHING FEE, CHARGES, RATES AND REGULATORY MEASURES FOR FY 2017-18

SECTION 2:

It is intended that the fees, charge, rates and regulatory measures set forth herein will be reviewed periodically by the President and Board of Trustees. Accordingly, some or all of the provisions of this Ordinance may be amended from time to time.

SECTION 3: SCHEDULE OF FEES, CHARGES AND RATES.

Delinquent Fees - the Village shall receive a reimbursement of \$25.00 for returned checks to the Village of Lemont.

General Business License Fee (5.02.040) - \$50.00

Tobacco Dealer License Fee (5.06.020 (C)) - \$50.00

Food Service Establishment Inspections Fee (5.08.030) - ~~\$280.00~~

Solicitation Fee (5.11.050(C)) - \$150.00~~0~~

Special Event Permit Fee (5.12.010 (C)) - \$25.00

Special Event Expedited Fee - \$100.00

Food Delivery Vehicle License Fee (5.12.020 (A)) - \$50.00

Coin-Operated Amusement Device License Fee (5.12.030 (C)) - \$50.00

Junk Dealer License Fee (5.12.040 (A)) - \$50.00

Bed and Breakfast Establishment License Fee (5.12.060 (B)) - \$50.00

Hotel License (5.12.070 (B)) - \$50.00

Solid Waste and Recycling Collection License (5.12.080) - \$1,000.00

Consignment Stores (5.12.090 (D)) - \$50.00

Billable Police Officer Rate - \$61.50 per hour overtime rate

Police Range Fee- \$100 per day

Police Drug Incinerator Fee- \$250.00

Contractor License (5.14.040 (A))

General Contractors - \$200.00

All other contractors - \$75.00

Outdoor Dining/Sidewalk Café Application (5.16.040 (G)) - \$50.00

Animal Impound Fee - \$20/per day

Excessive False Alarms (9.08.030) - Upon any alarm system producing a fifth, sixth or eighth false alarm in a calendar year, a fee of \$50 per false alarm shall be charged to the subscriber.

1. The following fee schedule shall be used for each additional false alarm:
 - a. Ninth through the twentieth false alarms in a calendar year, a fee of \$75 per false alarm shall be assessed;
 - b. Twenty-one or more false alarms in a calendar year, a fee of \$500 per false alarm shall be assessed.
2. All fees assessed must be paid to the village finance department, or a written appeal must be submitted to the village administrator within three days of the fee assessment.

Commuter Parking Fees (10.22.020)

1. The fee for each such permit shall be as follows:
 - a. Six-month permit, \$135:
 - b. Annual permit, \$250.
2. These permit fees shall be effective for permits sold beginning January 2016.
3. The fee for daily designated parking spaces shall be one dollar and fifty cents (\$1.50) per day. The payment of such fee shall be paid in advance by depositing said sum in a designated depository.

Vehicle Licenses (10.32.010)

Motorcycles or motor bicycles	\$78.00
Passenger vehicles	96.00
Trucks "B" license (pickup and R. V.)	120.00
Trucks "D" and "F" licenses	210.00
Trucks "H" and "J" through "Z"	246.00
Buses and motor homes	114.00
Antique vehicle	12.00
Transfer or replacement licenses	6.00

Vehicle License - Senior Citizen Discount (10.32.022)

Passenger vehicles	\$32.00 (first vehicle), \$64.00 (each additional vehicle)
Trucks "B" license (pickup and R.V.)	\$40.00 (first vehicle), \$80.00 (each additional vehicle)

Excavation Permit Fee (12.20. 040) - \$25.

Construction of Utility Facilities in the Public Right of Way Application Fee (12.30.040)

All applications for permits pursuant to this chapter shall be accompanied by a fee in the amount of \$250.

Water for Construction (13.08.050)

Deposits
\$150.00 per meter
\$50.00 per backflow preventor (if necessary)

All deposits are to be paid in full prior to the meter being issued.
Meter Rental Fees
\$50.00 per month
\$10.00 per day
Meter Usage Rates
\$50.00 minimum -- 4,000 gallon or less
\$10.00 for each additional 1,000 gallons

Water Rates - (13.08.060)

Water service effective after September 30, 2009 shall be charged in accordance with the following schedule:

1. Single-family residence, twenty-eight dollars and seventy-three cents (\$28.73) minimum charge, plus five dollars and seventy cents (\$5.70) per one thousand gallons for each one thousand gallons in excess of four thousand gallons;
2. Single business building, twenty-eight dollars and seventy-three cents (\$28.73) minimum charge, plus five dollars and seventy cents (\$5.70) per one thousand gallons for each one thousand gallons in excess of four thousand gallons;
3. Multiple-family residence, twenty-eight dollars and seventy-three cents (\$28.73) minimum charge, plus five dollars and seventy cents (\$5.70) per one thousand gallons for each one thousand gallons in excess of four thousand gallons;
4. Multiple business building, twenty-eight dollars and seventy-three cents (\$28.73) minimum charge, plus five dollars and seventy cents (\$5.70) per one thousand gallons for each one thousand gallons in excess of four thousand gallons;
5. Residential-business building, twenty-eight dollars and seventy-three cents (\$28.73) minimum charge, plus five dollars and seventy cents (\$5.70) per one thousand gallons for each one thousand gallons in excess of four thousand gallons;

Water service effective after September 30, 2010, and annually thereafter, shall be increased in accordance with the following schedule unless the village "proves-up" the coverage on any outstanding bonds per the most recent audit and determines that the rate increase may be reduced:

1. Single-family residence, the minimum charge shall be increased by three percent annually, plus the per one thousand gallons charge for each one thousand gallons in excess of four thousand gallons shall be increased by two percent annually;
2. Single business building, the minimum charge shall be increased by three percent annually, plus the per one thousand gallons charge for each one thousand gallons in excess of four thousand gallons shall be increased by two percent annually;
3. Multiple-family residence, the minimum charge shall be increased by three percent annually per dwelling unit, plus the per one thousand gallons charge for each one thousand gallons in excess of four thousand gallons shall be increased by two percent annually per dwelling unit;
4. Multiple business building, the minimum charge shall be increased by three percent annually per business unit, plus the per one thousand gallons charge for each one thousand gallons in excess of four thousand gallons shall be increased by two percent annually per business unit;
5. Residential-business building, the minimum charge shall be increased by three percent annually per residential or business unit, plus the per one thousand gallons charge for each one thousand gallons in excess of four thousand gallons shall be increased by two percent annually per residential or business unit.

Water Rates Senior Citizen Discount (13.08.070)

Senior Citizens are eligible to receive a discount of 50% of the water service rate that would have been otherwise charged without the application of the aforementioned discount.

Water Turn-On Fee (13.08.080) - \$50

Sewer Rates (13.09.020)

1. Single-family residence, twenty-five dollars (\$25);
2. Single-business building, twenty -five dollars (\$25) minimum charge plus twenty-five cents per one thousand gallons for each one thousand gallons in excess of twenty thousand gallons;

3. Multiple-family residence, twenty-five dollars (\$25) minimum charge plus twenty-five cents per one thousand gallons for each one thousand gallons in excess of twenty thousand gallon allowance per dwelling unit;
4. Multiple-business building, twenty-five dollars (\$25) minimum charge plus twenty-five cent per one thousand gallons for each one thousand gallons in excess of twenty thousand gallon allowance per business unit;
5. Residential business building, twenty-five dollars (\$25) minimum charge plus twenty-five cent per one thousand gallons for each one thousand gallons in excess of twenty thousand gallon allowance per residential or business unit.

Sewer Rates Senior Citizen Discount (13.09.070)

Fixed rate of seventeen dollars and fifty cents (\$17.50)

Contamination Cleanup Cost- Water Service Reconnection Fee (13.12.050) - \$10

Clean-Up Bond (15.00.070) - \$1,000 (refundable)

Violation Fees (15.00.160) – Any person, firm or corporation violating any provisions of this Chapter shall be fined not less than fifty dollars (\$50.00) nor more than seven hundred fifty dollars (\$750.00) for each offense.

Late Fees (15.02.090)

New building construction work started prior to issuance of permit - \$1,000

Other construction work started prior to issuance of permit - \$50

Inspections (15.00.090 and 15.02.080) - Reinspection Fee - First Reinspection \$85; Subsequent Reinspections - \$110

Outside Agency Inspection Fees (15.02.120) – Review and fees performed by third party agency – actual cost plus 20% for administrative processing.

Certificate of Occupancy (15.00.110(e)) - Temporary Occupancy -\$500 (refundable)

Certificate of Appropriateness for Building Demolition - \$250

Escrow for Certificate of Appropriateness for Building Demolition - \$750

Building Permit Fees (15.02)

New Single Family, Duplex and Townhouse Building Permit Fees (15.02.010 (a))

Building Permit and Inspection Fee	\$0.25 per ft ²
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	(basement and garage included)
	Minimum Charge \$1,200.00

New Multifamily/Nonresidential Buildings or additions/renovations to existing structures (15.02.010(b))

Building Valuation/Construction Cost	
\$ 0.00 and up to \$ 2,499.99	\$ 50.00
\$ 2,500.00 and up to \$ 3,999.99	\$ 75.00
\$ 4,000.00 and up to \$ 5,999.99	\$ 100.00
\$ 6,000.00 and up to \$ 7,999.99	\$ 125.00
\$ 8,000.00 and up to \$ 9,999.99	\$ 155.00
\$ 10,000.00 and up to \$ 12,499.99	\$ 200.00
\$ 12,500.00 and up to \$ 14,999.99	\$ 225.00
\$ 15,000.00 and up to \$ 17,499.99	\$ 250.00
\$ 17,500.00 and up to \$ 19,999.99	\$ 300.00
\$ 20,000.00 and up to \$ 24,999.99	\$ 350.00
\$ 25,000.00 and up to \$ 29,999.99	\$ 400.00
\$ 30,000.00 and up to \$ 39,999.99	\$ 450.00
\$ 40,000.00 and up to \$ 49,999.99	\$ 550.00
\$ 50,000.00 and up to \$ 74,999.99	\$ 750.00
\$ 75,000.00 and up to \$ 99,999.99	\$ 925.00
\$ 100,000.00 and up to \$ 124,999.99	\$ 1,150.00
\$ 125,000.00 and up to \$ 149,999.99	\$ 1,375.00
\$ 150,000.00 and up to \$ 174,999.99	\$ 1,600.00
\$ 175,000.00 and up to \$ 200,000.00	\$ 1,800.00
\$ 200,000.00 and up to \$ 999,999.99	\$ 1,800.00 for first \$200,000.00 + \$7.50 for each additional \$1,000.00 (or fraction thereof) above \$200,000.00
\$ 1,000,000.00 and above	\$ 7,750.00 for first \$1,000,000.00 + \$6.25 for each additional \$1,000.00 (or fraction thereof) above \$ 1,000,000.00

Plan Review - In-house (15.02.020(b))

Building (commercial and multifamily)	
0 to 60,000 ft ³	\$ 325.00
60,001 to 80,000	\$ 400.00

80,001 to 100,000	\$510.00
100,001 to 150,000	\$ 585.00
150,001 to 200,000	\$ 665.00
Over 200,000 per 10,000 or fraction thereof	\$ 5.00
Mechanical	0.25 x Building Fee
Electrical	0.25 x Building Fee
Plumbing	0.25 x Building Fee
Single-Family/Townhomes	\$ 375.00/dwelling unit
Additional reviews, in excess of 2	\$100.00 each
Remodeling/Additions	\$250.00

Additional Permit Fees (15.02.030)

Construction trailer	\$100.00
Driveways	\$100.00
Lawn sprinkler systems	
- Less than 75 heads - Over 75 heads	\$60.00 \$30.00 each additional 50 heads or fraction thereof
Re-roof (residential single-family only)	\$50.00
Sewer/water repair	\$85.00
Sheds (120 sq. ft. or less)	\$85.00
Signs (permanent) Additional fee for electrical connection	\$1.25/sq. ft. - \$50.00 minimum
Temporary tents	\$80.00
Commercial occupancy permit	\$165.00

Plumbing Fees (15.02.040)

A . New Construction.

New single-family, duplex and townhouse buildings	\$325.00
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Plumbing permit fees for new construction other than that listed above will be combined with the building permit fee as figured in Section 15.20.010(B) of this title. This fee will be based on total construction costs and include all structural, electrical, plumbing, mechanical, interior and exterior finishes and normal site preparation.

B. Except as provided above, the permit fees for plumbing work shall be as indicated in the following schedule:

1. Three (3) fixtures or less	\$60.00
2. Each additional fixture or opening	\$6.00
(Items to be counted as fixtures include, without limitation: water closets, bidets, lavatories, bathtubs, hot water heaters, showers, kitchen sinks, utility sinks, drinking fountains, urinals, ejector pits, sump pits, floor drains, and dishwashing machines).	
3. Fire sprinkler systems:	
100 heads or less	\$180.00
Over 100 heads	+\$60.00/additional
100 heads or fraction thereof	
4. Lawn sprinkler systems:	
75 sprinkler heads or less	\$60.00
Over 75 sprinkler heads	+\$30.00/additional
50 heads or fraction thereof	
5. Water connection charges to connect to the village water distribution system shall be as follows:	
a. Single-family	\$2,500.00/dwelling unit
b. Duplex, townhome, and multifamily	\$2,500.00 per dwelling unit
c. Motels, hotels, institutional, commercial and industrial buildings:	
Water Service Lines	
1″	\$2,500.00
1-1/4″ up to and including 2″	\$3,000.00
2-1/2″ up to and including 3″	\$4,500.00
4″	\$6,000.00
5″	\$7,500.00
6″	\$9,000.00
8″	\$10,500.00
10″ or greater	\$12,000.00
d. Connection charges shall not be applicable to any current water customer who may be connected to a water service line rather than directly to the village water system.	
e. Water connection charges for any hotel, motels, institutional, commercial or industrial building shall be waived if all the following conditions apply:	
i. The water connection charge is solely related to an upgraded service connection required for the installation of a fire sprinkler system.	
ii. The building or structure was constructed prior to January 1, 1998.	
iii. A water service connection existed prior to January 1, 1998.	
6. Water meters:	
a. All meters	Cost plus installation
b. Handling fee	\$120.00
7. Sewer connection charges (connect to village sanitary sewer system):	

a. Single-family	\$2,500.00/unit
b. Duplex, townhome, multifamily	\$2,500.00/unit
c. Motels and hotels	\$1,000.00/room
d. Institutional, commercial and industrial buildings to be based on size of water service lines and its population equivalents (PE). Connection charges shall be as follows:	
Sewer Service Lines	
1&Prime:	\$2,500.00
1- 1/4″ up to and including 2″	\$4,320.00
2- 1/2″ up to and including 3″	\$6,480.00
4″ and over	\$9,000.00 + \$240.00 x PE
e. Connection charges shall not be applicable to any current sewer customer who may be connected to a sewer service line rather than directly to the village sanitary sewer system.	

Mechanical Fees (15.02.050)

Except as provided in 15.02.050(a), the permit fees for all mechanical work shall be as indicated in the following schedule:

\$0.00 and up to \$15,000.00	\$50.00
\$15,001.00 and over	\$50.00 +\$50.00/\$5,000.00 or fraction thereof

Electrical Fees (15.02.060)

A. New Construction.

New single-family, duplex and townhouse buildings	\$325.00
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Electrical permit fees for new construction other than that listed above will be combined with the building permit fee as figured in Section 15.02.010(B) of this chapter. This fee will be based on total construction costs and include all structural, electrical, plumbing, mechanical, interior and exterior finishes and normal site preparation .

B. Except as provided above, the permit fees for all electrical work shall be as indicated in the following schedule:

1. Installations or alterations of electrical services:	
0 to 200 ampere, 3 or 4 wire	\$50.00
201 to 1,000 ampere, 3 or 4 wire	\$75.00
Fees for services in excess of 1,000 amperes shall be computed on the basis of the rating of the service disconnects installed, prorated according to the schedule above.	

2. New fixtures, sockets, or receptacles	\$10.00/circuit
3. Minimum permit fee	\$50.00
4. For each motor or current-consuming device other than lighting fixtures:	
One motor or current-consuming device	\$10.00
Each additional motor or current device	\$5.00
5. Signs	\$ 1.25/sq. ft. - minimum \$50.00

Freestanding signs requiring a separate service shall require an additional service permit based on the fee schedule above.

Grading Review (15.02.070)

- Initial Review - \$750
- Additional Reviews- \$100 per additional review

Land Use Application Fees (Appendix A of Chapter 17)

ZONING APPROVAL											
Annexation \$250 per acre, existing zoning lot, existing dwelling unit, or proposed zoning lot or dwelling unit, whichever is greater. A filing fee of 10% of the total fee, or a minimum of \$250, is payable upon application. The balance is due prior to approval of the final plat of subdivision. If the territory being annexed will not be subdivided, i.e. there be no application for final plat, then the balance is due prior to approval of the annexation.											
Rezoning Application fees for re-zoning shall be based on total area to be re-zoned as follows:											
	<table> <tr> <td>< 2 acres</td> <td>\$300</td> </tr> <tr> <td>2 to <5 acres</td> <td>\$500</td> </tr> <tr> <td>5 to <10 acres</td> <td>\$750</td> </tr> <tr> <td>10 to < 20 acres</td> <td>\$1,000</td> </tr> <tr> <td>20 acres or more</td> <td>\$1,250</td> </tr> </table>	< 2 acres	\$300	2 to <5 acres	\$500	5 to <10 acres	\$750	10 to < 20 acres	\$1,000	20 acres or more	\$1,250
< 2 acres	\$300										
2 to <5 acres	\$500										
5 to <10 acres	\$750										
10 to < 20 acres	\$1,000										
20 acres or more	\$1,250										
Variation	\$250 per variation										
Appeal	\$500										
Special Use	<table> <tr> <td>< 10 acres</td> <td>\$500</td> </tr> <tr> <td>10 acres or more</td> <td>\$750</td> </tr> </table>	< 10 acres	\$500	10 acres or more	\$750						
< 10 acres	\$500										
10 acres or more	\$750										
SUBDIVISION OF LAND											
Preliminary Plat	<p>Applications for preliminary plat shall be based on total area of subdivision plus the proposed and/or existing number of dwelling units as follows:</p> <table> <tr> <td>< 3 acres</td> <td>\$300</td> </tr> <tr> <td>3 t o <5 acres</td> <td>\$600</td> </tr> <tr> <td>5 to <10 acres</td> <td>\$1,000</td> </tr> <tr> <td>10 acres or more</td> <td>\$1,200</td> </tr> </table> <p>plus \$50 per existing and/or proposed dwelling unit</p>	< 3 acres	\$300	3 t o <5 acres	\$600	5 to <10 acres	\$1,000	10 acres or more	\$1,200		
< 3 acres	\$300										
3 t o <5 acres	\$600										
5 to <10 acres	\$1,000										
10 acres or more	\$1,200										
Final Plat	Applications for final plat shall be based on total area of subdivision plus the										

	<p>proposed and/or existing number of dwelling units as follows:</p> <table> <tr> <td>< 3 acres</td> <td>\$300</td> </tr> <tr> <td>3 to <5 acres</td> <td>\$600</td> </tr> <tr> <td>5 to <10 acres</td> <td>\$1,000</td> </tr> <tr> <td>10 acres or more</td> <td>\$1,200</td> </tr> </table> <p>plus \$25 per existing and/or proposed dwelling unit</p>	< 3 acres	\$300	3 to <5 acres	\$600	5 to <10 acres	\$1,000	10 acres or more	\$1,200
< 3 acres	\$300								
3 to <5 acres	\$600								
5 to <10 acres	\$1,000								
10 acres or more	\$1,200								
Other Plats									
Applications for all other plats will be \$500 per plat									
PUDs									
Planned unit development fees, upon application, shall be the total of the all applicable fees for: annexation, rezoning, special use, and preliminary plat. Additionally, final plat fees shall be paid upon application for final plat approval.									
ESCROW ACCOUNT									
Escrow accounts shall be established with the Village for the following land use applications and in the following amounts:									
Rezoning	\$400								
Zoning Variation	\$400								
Special Use	\$400								
Subdivision	\$750								
Annexation	\$750								
PUDs	\$2,000								
SITE DEVELOPMENT PERMIT FEES									
Site development permit fees are based on the type of development: single-family residential, residential subdivision, or commercial, as indicated below.									
Single-lot residential development	Fee is based on acreage of disturbed area as follows:								
Less than 0.5 acres	\$200								
0.5 acres and less than 2.0 acres	\$500								
More than 2.0 acres, then fee is:	\$700								
Residential Subdivisions	Fee is based on the following formula:								
$(\text{ACRES} \times \$100) + (\text{ENGINEER'S ESTIMATE} \times 0.05)$									
Non-Residential Development	Fee is based on the following formula:								
$(\text{ACRES} \times \$750) + (\text{ENGINEER'S ESTIMATE} \times 0.025)$									
Where "ENGINEER'S ESTIMATE" = the total estimated cost of all on-site public improvements to be installed or constructed.									

SECTION 4: Effective Date: This Ordinance shall be in full force and effect from and after its passage, approval and publication in the manner provided by law. Each provision of this Ordinance shall remain in full force and effect unless otherwise expressly provided or expressly amended by subsequent ordinance, in which case the amended provision shall be immediately effective.

SECTION 5: Repealer: All Ordinances or parts of Ordinances in conflict herewith shall be and the same are hereby repealed.

The Village Clerk of the Village of Lemont shall certify to the adoption of this Ordinance and cause the same to be published in pamphlet form.

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL, AND DUPAGE, ILLINOIS, on this 10th day of April 2017

PRESIDENT AND VILLAGE BOARD MEMBERS:

	AYES:	NAYS:	ABSENT:	ABSTAIN
Debby Blatzer	_____	_____	_____	_____
Paul Chialdikas	_____	_____	_____	_____
Clifford Miklos	_____	_____	_____	_____
Rick Sniegowski	_____	_____	_____	_____
Ron Stapleton	_____	_____	_____	_____
Jeanette Virgilio	_____	_____	_____	_____

BRIAN K. REAVES
President

ATTEST:

CHARLENE M. SMOLLEN
Village Clerk

TO: Mayor and Village Board

FROM: Chris Smith, Finance Director

THROUGH: George Schafer, Village Administrator

SUBJECT: Proposed Fiscal Year 2018 Annual Operating Budget

DATE: March 27, 2017

SUMMARY/BACKGROUND

The Department Heads, Finance Committee, and other Village Staff have worked hard to present to you this year's budget. The proposed balanced budget focuses on continuing with the Village's core services, hitting the fund balance targets, while implementing several economic development initiatives consistent with the strategic plan.

As previously stated at the Financial Conditions workshop, the Village's major revenue sources are slowly improving from the economic recession; however, various revenues from the State of Illinois are declining. The largest challenge that Illinois communities are facing is the current financial condition of the State, City of Chicago, and Cook County.

The Proposed FY18 Annual Operating Budget document is on the Village's website www.lemont.il.us under the Transparency tab. On March 27th the Village Board will hold a public hearing on the FY18 Proposed Annual Operating Budget. The Budget Ordinance, Fee Ordinance, and Pay Plan is scheduled to be adopted on April 10, 2017.

ANALYSIS

Consistency with Village Policy

2014 Strategic Plan.

The Financial Stability priority outlines indicators and initiatives surrounding projecting revenues and utilizing resources. As previously mentioned when developing the budget staff incorporated recourse allocation, prioritization, evaluation of external factors, and cost evaluations.

Lemont 2030 Comprehensive Plan.

The Comprehensive Plan is reviewed when determining the road improvement, bike path, and water infrastructure projects.

ATTACHMENTS

- 1. Proposed Fiscal Year 2018 Annual Operating Budget**



Fiscal Year 2017-2018

Proposed Annual Operating Budget and Capital Plan

Village of Lemont

Fiscal Year 2017-2018

Proposed Annual Operating Budget and Capital Plan

Table of Contents

Budget Memo	1-7
Position Listing	8-9
Revenues Summary by Fund.....	10
Appropriations Summary by Fund	11
General Fund Revenue- Pie Chart.....	12
General Fund Expenditure- Pie Chart	13
General Fund Department Summaries and Financial Data	14-51
Water & Sewer Expenditures-Summaries and Financial Data.....	52-53
Description of Other Funds.....	54-57
Budget Worksheet Report	58-88
Capital Improvements Summary Spreadsheet	89
Slide Presentation from Committee of the Whole 2/27/2017 Presentation	90-129



February 27, 2017

Mayor and Village Board,

We are pleased to present to you the proposed Annual Operating Budget and Capital Plan for the fiscal year beginning May 1, 2017. (FY18)

The Village Staff has worked hard to present to you this year’s budget. As previously stated at the Financial Conditions workshop, the Village’s major revenue sources are slowly improving from the economic recession; however, the Lemont faces many challenges regarding the state budget. The estimated revenues are based upon the historical trends. Retail Sales Tax has been trending on the average of 4-5% per year for the last two years. The FY18 Proposed Budget has this revenue trending at 4%. The State converted over to a new software system to track State Income tax. As a result, the income tax has been lowered in FY17 and for the FY18 budget as well. On the expenditure side this proposed budget of \$21.9 million is focused on providing basic core services, continuing with economic development initiatives, ensure sound fiscal priorities, and continuing with capital investment to the Village’s infrastructure.

I. GENERAL ECONOMIC OVERVIEW

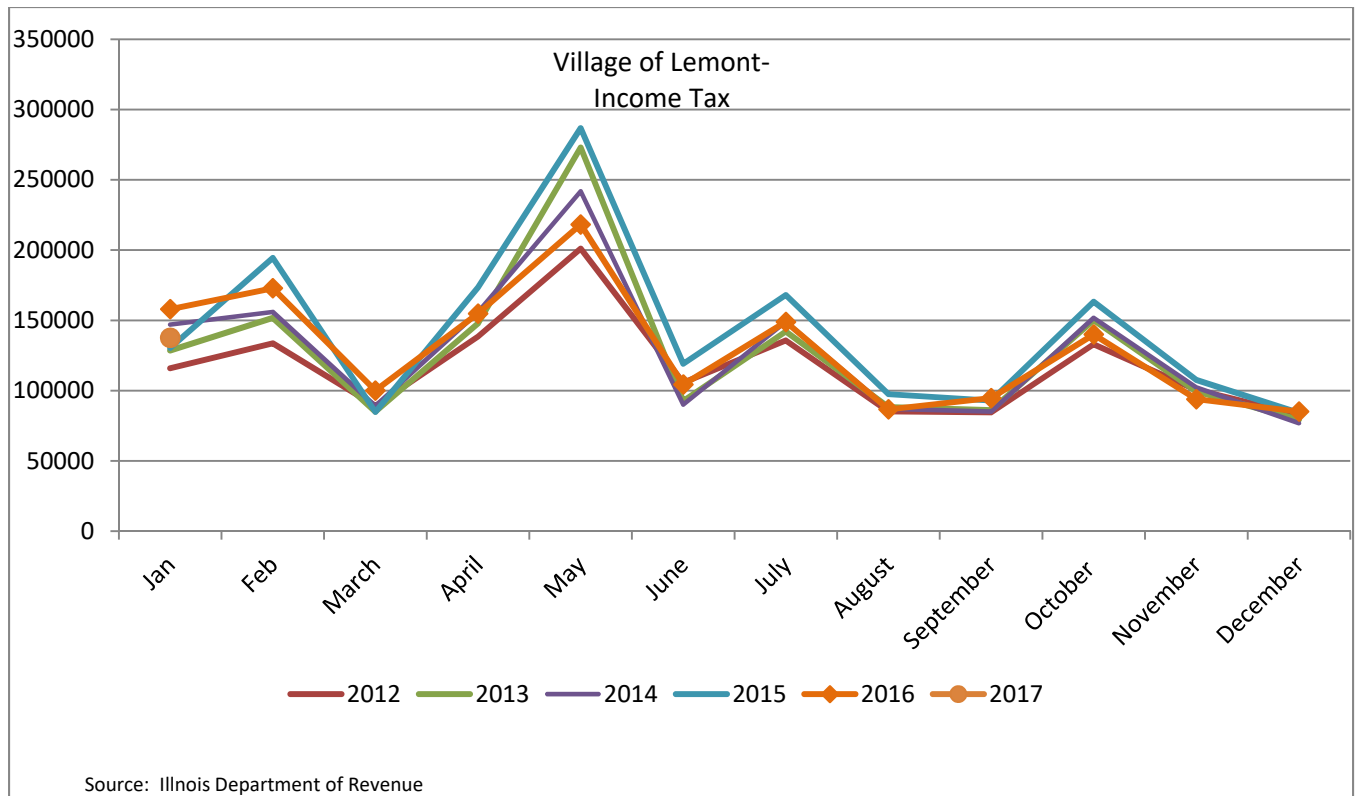
As previously stated, there are visible signs of an economic recovery for the Village. Retail sales tax revenue is 4-5% higher than the previous fiscal year. Staff continues to review all the revenues and proposes conservative increases.

State Shared Revenues

The Village receives various sources of revenue through the state, often referred to as state shared revenue. The state shared revenues are established by state statute, collected by the state and distributed to agencies on a per capita basis.

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Income Tax	84.22	92.02	91.08	79.38	77.90	81.44	90.12	96.70	97.11	106.78	97.20
Motor Fuel Tax	28.93	28.07	26.33	25.06	25.40	24.80	24.03	24.56	24.03	25.63	25.60
State Use Tax	12.91	13.57	14.44	11.91	13.73	14.71	15.92	17.06	19.26	23.02	24.20
Total Per Capita	126.06	133.66	131.85	116.35	117.03	120.95	130.07	139.08	139.72	155.43	147.00

Over the course of several years, a major concern for municipalities has been the administration and payment of income tax under state law. Historically, several proposed bills, that were never passed, introduced new law reducing or eliminated this state shared revenue to the municipalities. In fact when the temporary income tax occurred the municipal's share was dropped from 10% down to 6%. In 2015 the temporary increase expired; however, the municipal's share rose only to 8% of the collections. Unless a statutory change occurs the percentage will remain at 8% of total collections until 2025. In FY16 income tax increased significantly, showing signs that the economy is finally improving in Illinois. In FY17, the income tax dramatically decreased. IML questioned the state on the reduction of revenue and the response was that the state converted to a new software during the conversion it was noted that municipalities received more than their share of FY16 income tax.

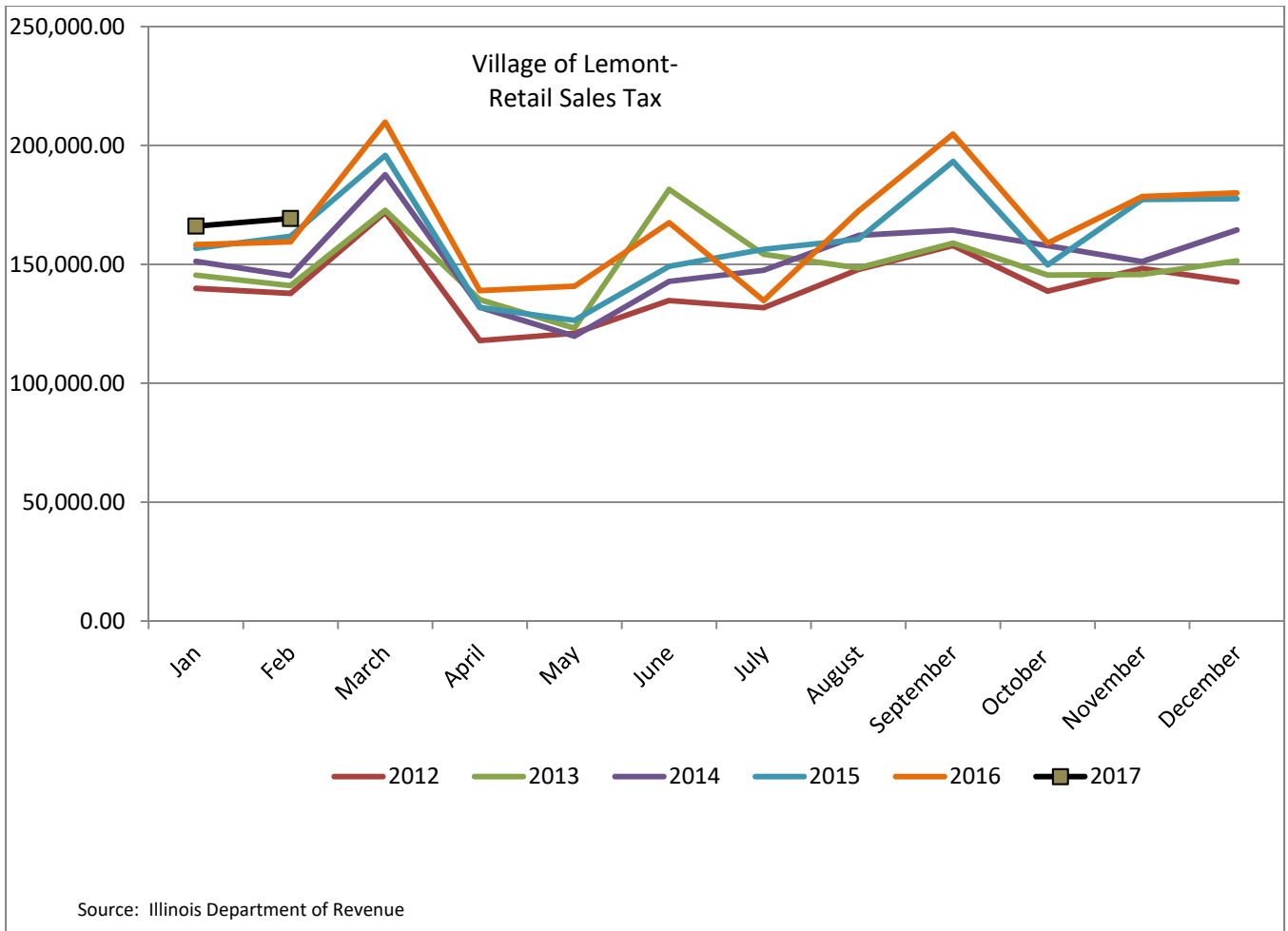


Motor Fuel Tax

The motor fuel tax fund (MFT) has seen a slight rebounding. Funds are being used on street infrastructure.

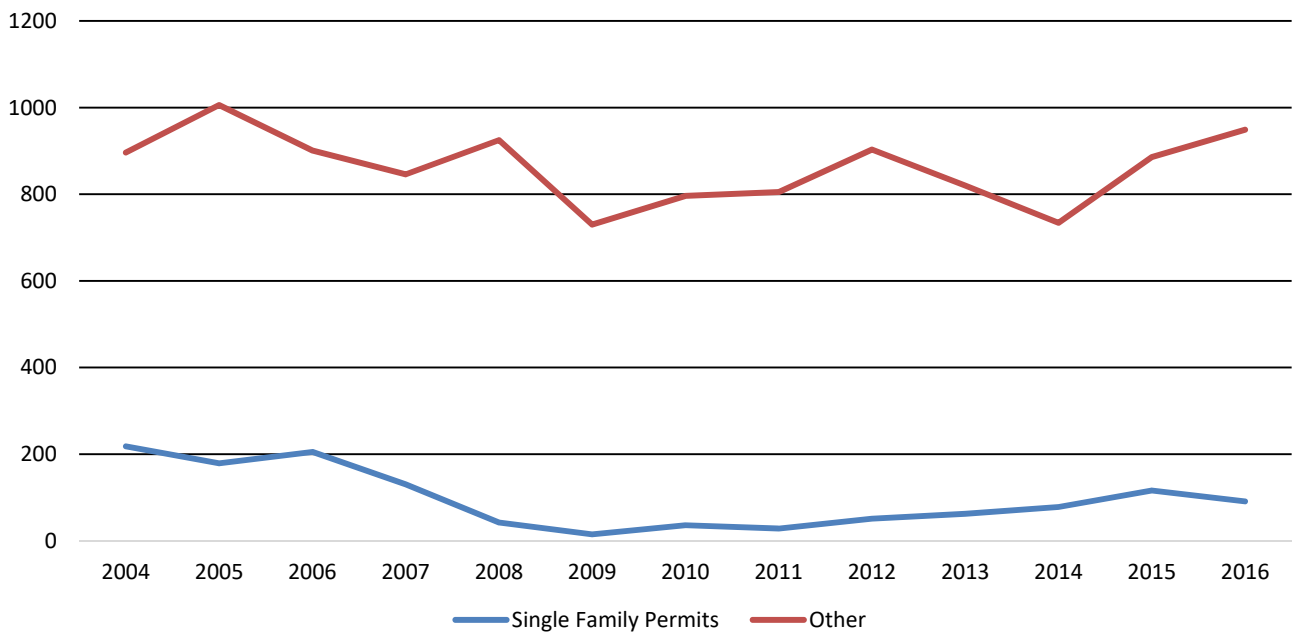
Sales Tax

The Village's sales tax revenue appears to have bottomed out in FY10 and there are positive signs of moderate increases in this revenue stream. Over the last several years this revenue has seen increases ranging from 3-5%. For FY18, staff is budgeting a 4% increase over FY17. Please note that March represents Christmas sales.



Miscellaneous Revenue

The housing market continues to show improvement as well as new construction. The proposed FY18 budget assumes growth in permit revenue as in the previous year.



It is anticipated that the water and sewer revenue will show a modest growth of 2% due to new housing and rate increases.

II. TOTAL BUDGET OVERVIEW

In October, staff entered in their requests into the budgeting system. Each position was budgeted through the Human Resources module, which automatically enters the information into the budgeting module. The Village Administrator met with each department head to discuss their requests. The Village Administrator reviewed all requests and worked with department heads to present the Village Board with a General Fund balanced budget.

The proposed budgeted expenditures and revenues submitted for FY18 show an overall decrease of 9% or \$2.3 million for expenditures over FY17 amended budget. In the General Fund expenditures increased by less than 1%, a majority of this increase relates to capital equipment expenditures.

As previously stated the overall economic recovery has been at a moderate pace. Thus staff encountered many challenges during the budget process. Assumptions used:

- Merit based salary increase 2.5% excluding public safety
- All other expenditures flat unless there is a contractual increase
- Insurance Increase 5-7% depending on coverage

III. GENERAL FUND

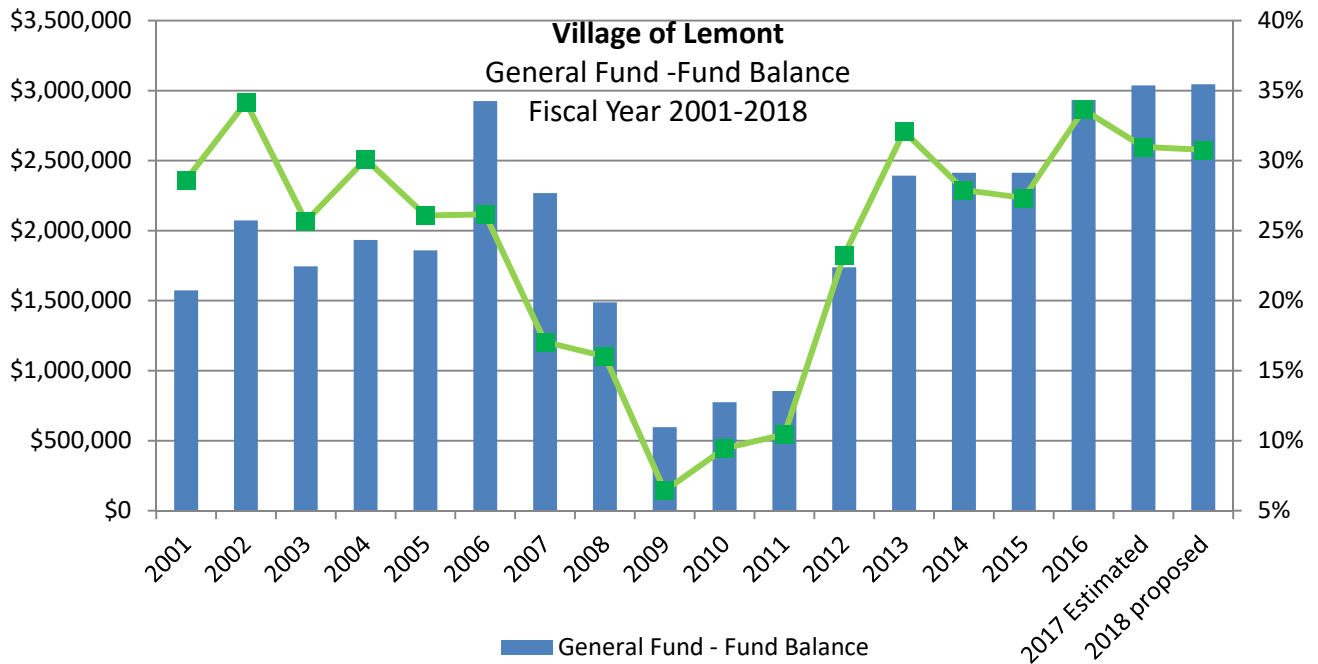
The Village has been successful and continues to be successful with rebuilding the general fund fund balance. The General Fund's fund balance in FY16 will increased by \$519K to reach 34%, which is 4% higher than the target. The proposed FY18 budget is balanced with an estimated surplus of \$8k. Listed below is a quick summary of proposed expenditures per department.

- Mayor and Village Boards- \$109,101
- Administration- \$671,558
- Finance- \$760,796
- Public Works- \$1,811,702
- Police- \$5,426,225
 - Pension \$766,765
- Emergency Management- \$139,168
- Community Development- \$961,953
- General Accounts- \$321,377

The salt expenditures remains in the Motor Fuel Tax Fund.

The Vehicle Sticker revenue is a bi-annual revenue used to purchase capital equipment. Since vehicle stickers is a two year revenue 50% will be recognized in FY18 and 50% will be recognized in FY19.

According to the Village's financial policy the target fund balance is 30% of operating expenditures (expenditures excluding capital and one time transfers). As noted above and in the following graph the Village is adhering to the policy.



II. WORKING CASH FUND

This fund represents a cash flow fund that provides financial cushion in case of unanticipated expenses or lagging real estate taxes.

III. TIF FUNDS

The Village has a total of three TIF Districts which it oversees and administers for the purpose of facilitating redevelopment in designated areas of the Village.

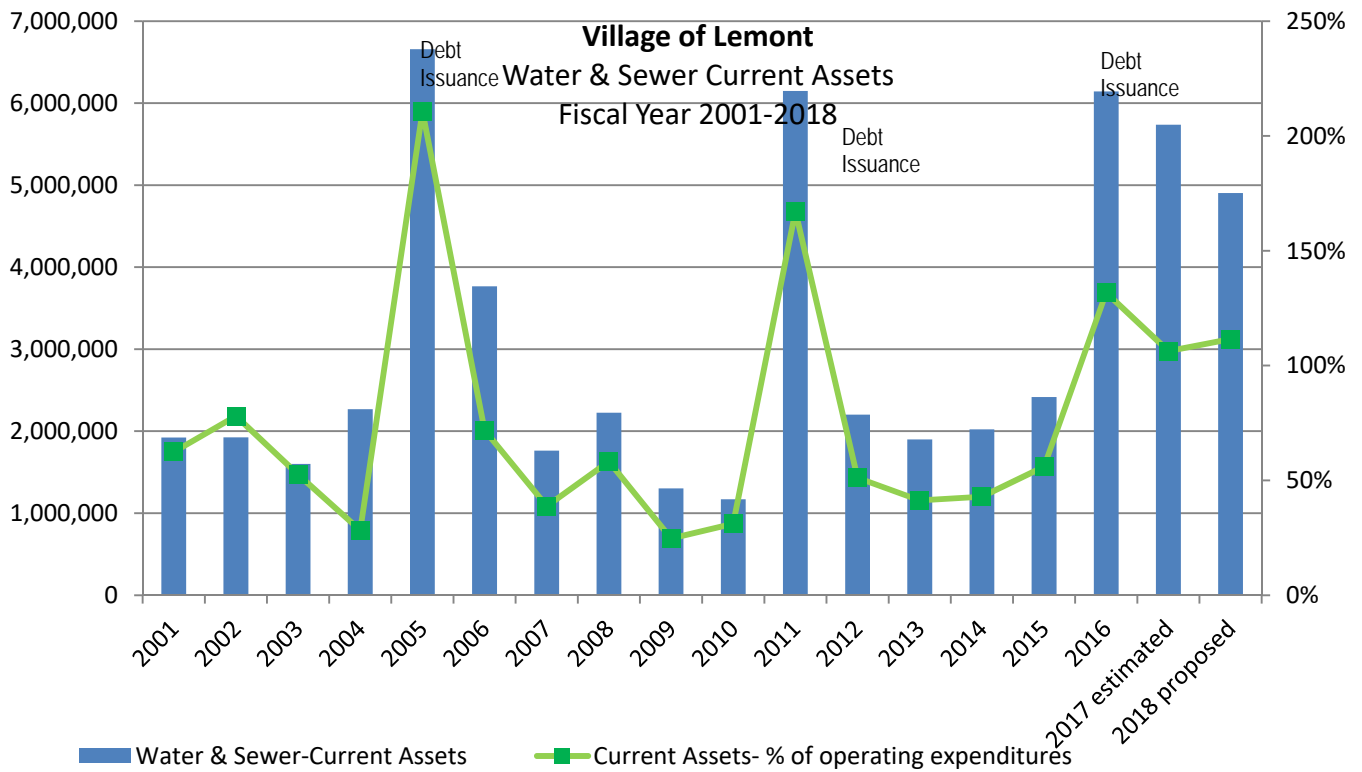
Gateway TIF-The Village received an initial EAV and first increment from this TIF in FY11. The Village has disconnected various properties from this TIF.

Canal District TIF- The Canal district was established in 2005. Significant work has been done with the increment including a Parking Garage, pathways, streetscape, etc. Revenue for the TIF has decreased significantly. For FY18 the only expenditures will be debt service payments and one I&M Canal project.

Main/Archer TIF- The Main/Archer TIF was established in 2017. The Village is looking to redevelop this area as it is connect to the Gateway of the Village.

IV. WATER AND SEWER FUND

The Water & Sewer Fund is the designated fund for the receipt of all water and sewer revenues and expenditures. The revenues include cost of service, connection fees, and grants. Operational and capital expenditures are included in this fund. In FY18 the budget proposal calls for approximately \$1.5 million in capital expenditures, which will be paid from user fees. Similar to the General Fund, the Village’s financial policy target fund balance is 30% of operating expenditures (expenditures excluding capital and one time transfers). The Water fund 30% target is based on cash balance vs. fund balance due to the capitalization of assets.



V. MOTOR FUEL TAX FUND

The MFT fund is support by state shared revenue. This revenue is distributed from the state based on the municipality’s population. Funds have been reduced based upon consumer’s consumption of fuel.

VI. ROAD IMPROVEMENT FUND

The major source of revenue for this fund is receipts from utility taxes. These funds are used to help finance the Village’s road and capital projects.

VII. IMRF FUND

The Illinois Municipal Retirement Fund represents the state-mandated pension fund for all non-sworn personnel working more than 1,000 hours per year.

VIII. SOCIAL SECURITY FUND

This fund represents the federally mandated fund that affects all staff except sworn officers.

IX. PARKING LOT FUND

The Parking Lot Fund is designated fund for all revenues and expenditures associated with the Metra Commuter lot. The expenditures is the fund cover maintenance costs of the lot and parking machines.

X. POLICE PENSION FUND

The Police Pension Fund represents the state-mandated pension system for all sworn Police personnel.

The FY18 Proposed Budget represents a concerted effort on the part of the budget team and all departments to meet service demand subject to available revenues, both in the current year and in the years to come.

Much credit and appreciation are given to the Department Directors, Managers, the internal budget review committees, Finance Committee and the Trustees, for their valuable contributions to this budget process. Your review ensures that the budget meets service level goals and the vision of the Strategic Plan.

Sincerely,

George Schafer
Village Administrator

Christina Smith
Finance Director

**Village of Lemont
Position Listing**

Full Time

	Authorized FY2013-14	Authorized FY2014-15	Authorized FY2015-16	Authorized FY2016-17	Amended FY2016-17	Proposed FY2017-18
Administration						
Village Administrator	1	1	1	1	1	1
Deputy Village Administrator/Corporation Counsel	0	0	0	0	1	1
Human Resources Manger	1	1	1	1	1	1
Executive Secretary	1	1	1	1	0	0
Community Relations Manager	0	0	0	0	1	1
Marketing Coordinator	0	0	0	0	1	1
Community Development						
Planning and Economic Development Director	1	1	1	1	0	0
Planner	1	1	1	1	1	1
Marketing Coordinator	1	1	1	1	0	0
Building Commissioner	1	1	1	1	1	1
Chief Building Inspector	1	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1	1
Administrative Assistant	2	2	2	2	2	2
Finance Department						
Finance Director/Treasurer	1	1	1	1	1	1
Treasurer	1	0	0	0	0	0
Accounting Manager	0	0	0	0	1	1
Financial Analyst	0	1	1	1	0	0
Finance/Building Clerk	0	0	0	1	1	1
Police						
Police Chief	1	1	1	1	1	1
Commander	2	2	2	2	2	2
Sergeants	6	6	5	5	4	4
Police Officers	18	18	18	19	20	20
Community Service Officer	2	2	2	2	2	2
Police Office Manager	1	1	1	1	1	1
Police Records Coordinator	1	1	1	1	1	1
Police Records Specialist	1	1	1	1	1	1
Public Works						
Public Works Director	1	1	1	1	1	1
Water And Sewer Manager	1	1	1	1	1	1
Water Operator	1	1	1	1	1	1
Operations Division Manager	1	1	1	1	1	1
Procurement and Budget Coordinator	0	0	0	0	1	1
Fleet Manager	1	1	1	1	1	1
Mechanic	1	1	1	1	1	1
Water Supervisor	1	1	1	1	0	0
Crew Leaders	2	2	2	2	3	3
Maint Workers I & II	9	9	8	8	8	8
Water Billing Supervisor	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
<hr/>						
Total Full Time	65	65	63	65	66	66

**Village of Lemont
Position Listing**

Part Time

	Authorized FY2013-14	Authorized FY2014-15	Authorized FY2015-16	Authorized FY2016-17	Amended FY2016-17	Proposed FY2017-18
Administration						
Community Development						
Planning Intern	0	0	0	0	1	1
Plumbing Inspectors	3	3	3	3	2	2
Electrical Inspectors	2	2	2	2	1	1
Summer Worker	0	1	1	1	1	1
Finance Department						
Front Desk Clerk	2	2	2	1	1	1
Account Assistant	1	1	1	1	1	1
Accountant	0	1	1	0	0	0
Police						
Police Officers	6	6	6	6	6	6
Accreditation Manager	1	1	1	1	1	1
Crime Prevention Officer	1	1	1	1	1	1
Crossing Guards	6	6	6	6	3	3
Traffic Safety Officers	19	19	19	19	0	0
Records Clerk	1	1	1	1	1	1
Records Assistant	0	0	0	3	3	3
Police Evidence Custodian	1	1	1	1	1	1
LEMA Director	1	1	1	1	1	1
LEMA Deputy	1	1	1	1	1	1
Public Works						
Meter Reader	1	1	1	1	1	1
Summer Worker	7	7	8	8	9	10
Total Part Time Positions	53	55	56	57	35	36
Police (volunteer positions)						
Cadets	11	11	11	11	11	11

*Program disbanded

Village of Lemont, Illinois

Revenue Summary by Fund

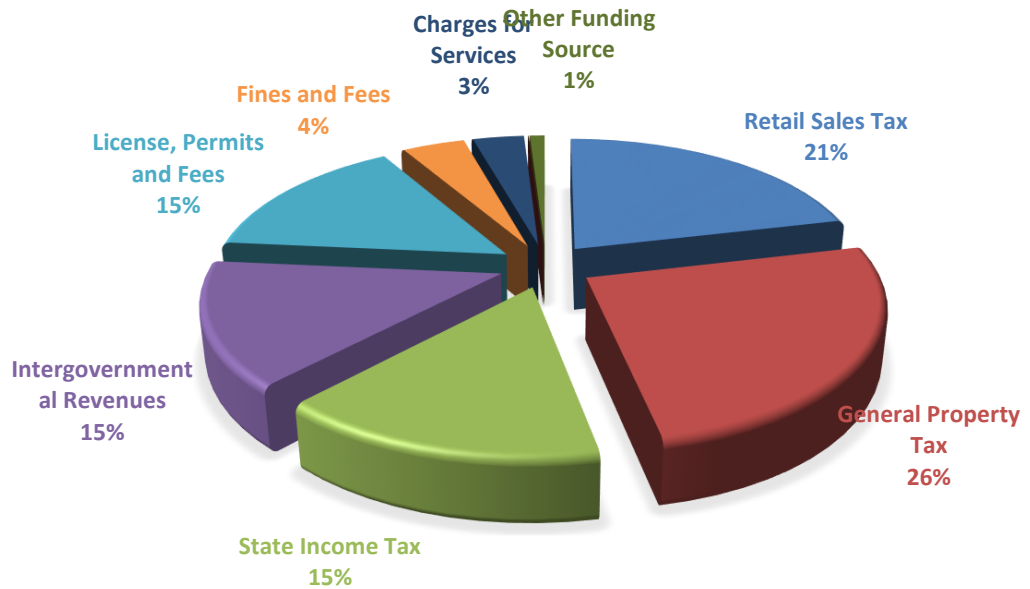
	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Amended 2016-17	Proposed 2017-18
General Fund	\$9,501,416	\$10,190,757	\$10,347,644	\$10,347,644	\$10,514,497
Working Cash Fund	1,660	(831)	-	-	-
Debt Service	3,432,845	4,218,178	1,297,630	1,297,630	1,148,715
IMRF Fund	349,130	355,941	368,070	368,070	374,038
Social Security	253,721	345,276	281,859	281,859	305,000
Motor Fuel Tax Fund	482,416	511,158	684,500	684,500	677,336
State Forfeiture Fund	-	33,105	-	-	-
State DUI Fund	-	-	-	-	-
Vehicle Replacement Fund	-	18,605	-	-	-
Downtown TIF Fund	1,012,923	542,477	-	-	-
Canal TIF District	297,239	1,902,739	716,949	716,949	320,015
Gateway TIF District	0	-	153,000	153,000	450,000
Special Service Area #1	202,349	35,217	145,540	145,540	140,815
Gateway Property Acquisition	150,019	145	-	-	-
Road Improvement Fund	1,853,930	1,422,732	2,387,240	2,387,240	1,560,000
General Capital Improvement	-	-	-	-	-
Village Hall Improvement Fund	-	132,010	-	-	-
Water & Sewer Bond	-	-	-	-	-
Water & Sewer Fund	4,687,472	4,952,845	6,456,155	6,456,155	5,854,682
Parking Garage Fund	25,069	25,032	28,000	28,000	40,854
Parking Lot Fund	90,005	96,363	93,000	93,000	93,000
Police Pension Fund	1,908,171	696,211	1,398,000	1,398,000	1,306,765
Revenue Grand Totals:	\$24,248,365	\$25,477,960	\$24,357,587	\$24,357,587	\$22,785,717

Village of Lemont, Illinois

Appropriations Summary by Fund

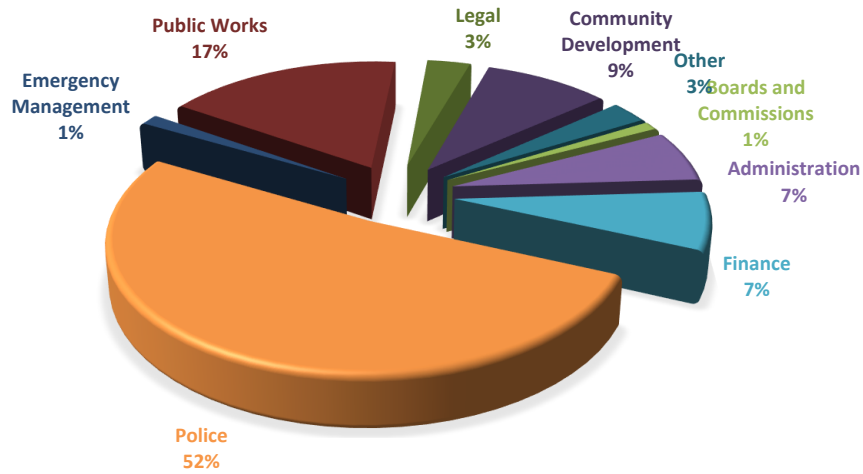
	Actual 2014-15	Actual 2016	Adopted 2017	Amended 2017	Proposed 2018
General Fund	\$9,501,313	\$9,679,963	\$10,343,076	\$10,418,125	\$10,506,468
Working Cash Fund	-	-	-	-	-
Debt Service	3,439,528	4,188,033	1,297,630	1,297,630	1,148,715
IMRF Fund	348,521	345,917	366,336	366,336	372,965
Social Security	249,762	257,042	281,859	281,859	290,463
Motor Fuel Tax Fund	378,112	238,333	684,500	791,210	677,336
State Forfeiture Fund	-	33,105	-	-	-
DUI fund	-	-	-	-	-
Vehicle Replacement Fund	-	18,605	-	-	-
Downtown TIF Fund	1,258,385	757,049	-	-	-
Canal TIF District	330,395	1,524,611	716,949	716,949	320,015
Gateway TIF District	12,540	90,879	150,000	296,209	401,205
Special Service Area #1	144,203	144,963	145,540	145,540	140,815
Gateway Property Acquisition Fund	1,262,234	451,867	-	-	-
Road Improvement Fund	1,995,645	1,520,299	2,387,240	2,449,664	1,353,180
General Capital Improvement Fund	-	-	-	-	-
Village Hall Improvement Fund	17,200	198,896	-	-	-
Water & Sewer Bond	-	150,000	-	-	-
Water & Sewer Fund	5,050,653	5,462,234	6,456,155	6,474,285	5,784,682
Parking Garage Fund	33,582	35,791	33,549	35,746	40,854
Parking Lot Fund	73,114	70,763	77,902	78,592	52,565
Police Pension Fund	801,674	745,567	821,350	821,350	833,350
Expenditure Grand Totals:	\$24,896,860	\$25,913,917	\$23,762,086	\$24,173,495	\$21,922,612

General Fund Revenue Summary



	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Amended 2016-17	Proposed 2017-18
Retail Sales Tax	\$ 1,870,562	\$ 1,958,774	\$ 1,940,000	\$ 1,940,000	\$ 2,184,000
General Property Tax	2,500,289	2,523,202	2,681,432	2,681,432	2,617,685
State Income Tax	1,566,953	1,705,159	1,632,000	1,632,000	1,555,200
Intergovernmental Revenues	1,396,960	1,405,242	1,458,350	1,458,350	1,480,100
License, Permits and Fees	976,770	1,604,973	1,419,800	1,419,800	1,544,150
Fines and Fees	384,650	328,190	426,000	426,000	419,500
Charges for Services	310,645	339,942	365,000	365,000	345,000
Investment Income	3,344	1,220	1,000	1,000	2,000
Other Funding Source	204,000	50,000	200,000	200,000	100,000
Miscellaneous	287,243	274,055	224,062	224,062	266,862
Total:	\$ 9,501,416	\$ 10,190,757	\$ 10,347,644	\$ 10,347,644	\$ 10,514,497

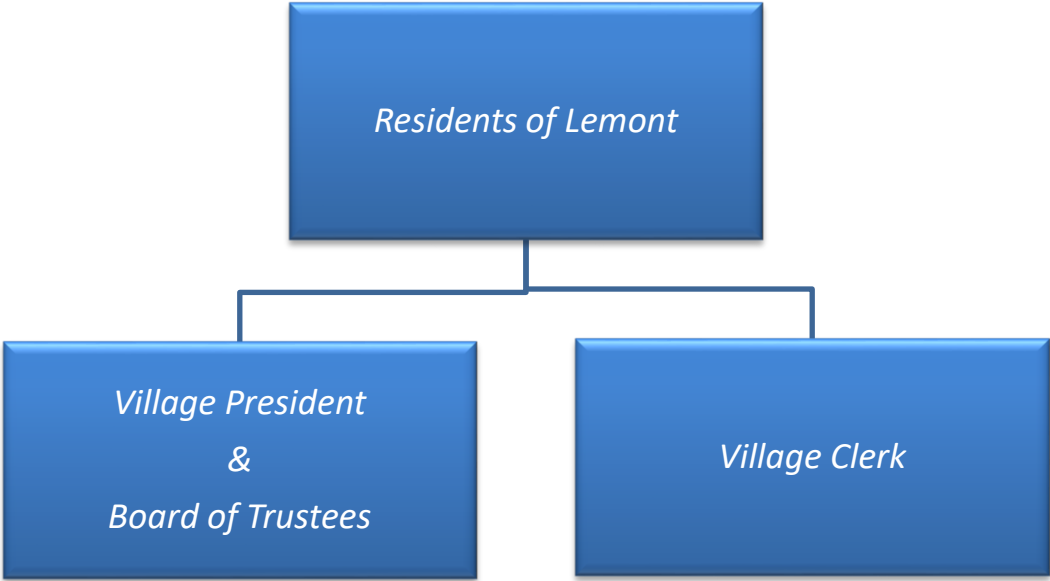
General Fund Expenditure Summary



	Actual 2014-15	Actual 2016	Adopted 2017	Amended 2017	Proposed 2018
Village Board	\$ 88,632	\$ 101,760	\$ 106,802	\$ 108,272	\$ 109,101
Administration	1,349,598	707,870	592,024	592,024	671,558
Finance	683,269	951,121	726,521	726,521	760,796
Police	4,051,412	4,867,670	5,219,012	5,219,012	5,426,225
Emergency Management	77,582	69,164	88,435	88,435	139,168
Public Works	2,003,002	1,608,946	1,997,635	2,047,362	1,811,702
Planning & Economic Development	350,744	469,971	586,057	606,016	-
Building	549,531	661,394	705,213	705,213	-
Engineering	34,129	43,776	20,000	20,000	-
Legal	-	-	-	-	331,865
Community Development	-	-	-	-	961,953
Other	313,414	198,290	301,377	305,270	294,100
Total:	\$ 9,501,313	\$ 9,679,963	\$ 10,343,076	\$ 10,418,125	\$ 10,506,468

** Note Planning and Economic Development and Building have been combined into Community Development

Departmental Summary- *Boards and Commissions*



Departmental Summary - *Boards and Commissions (con't)*

➤ ***Description of Functions***

Illinois State Statutes define the overall structure of cities and villages within the state and details the legislative structure at the local government level. The Village of Lemont, a non-home rule municipality, is governed by a Village President (Mayor) and a board of six trustees. The six members Board of Trustees are elected at large on a staggered four-year term. The Village Clerk is an elected position that is responsible for maintaining records for the Village.

The Village Board meets as the Committee of the Whole on the third Monday of every month, and conducts Board meetings on the second and fourth Monday of every month. In addition, the Village President act as the Village's Liquor Commission.

The Village Board establishes policies and procedures for the Village and is responsible for all legislative matters of the Village. The Board employs a professional Village Administrator and department heads to oversee the day-to-day operations of the Village.

FY 2016-2017 Goals and Accomplishments

General Accomplishments: Participated in Annual Strategic Plan update meeting.

Strategic Priority: Financial Stability

- Maintained reserves in excess of 30% of expenditures in the General Fund
- Funded Pension funds above the required actuarial contribution

Strategic Priority: Economic Development & Redevelopment

- Reconfigured Gateway TIF District / Creation of new Main/Archer TIF

Strategic Priority: Intergovernmental Cooperation

- Continued Restoration Program at the Heritage Quarry Recreation Area (HQRA)
- Approved boundary agreement with the City of Lockport
- Continued discussions regarding boundary agreements with Homer Glen and Romeoville

Departmental Summary - *Boards and Commissions (con't)*

Strategic Priority: Workforce Development

- Continued Annual Performance of Village Administrator
- Attended annual Illinois Municipal League Conference
- Appointed Commission Members
 - Police Commission – 2 members appointed
 - Planning & Zoning Commission – 1 member appointed
 - Art & Culture Commission – 2 members appointed
 - Environmental Commission – 1 member appointed

FY 2017-2018 Goals and Objectives

General Goals:

- Participate in and Complete Strategic Planning Process
- Receive Transparency Award for the Village website from Illinois Policy Institute

Strategic Priority: Financial Stability

- Maintain reserves in excess of 30% of expenditures in the General Fund
- Fund Pension funds above the required actuarial contribution

Strategic Priority: Economic Development & Redevelopment

- Enter into Agreement with Developer for Main/Archer TIF development

Strategic Priority: Intergovernmental Cooperation

- Continue Restoration Program at the Heritage Quarry Recreation Area (HQRA)
- Approve boundary agreements with the Villages of Homer Glen and Romeoville

Strategic Priority: Workforce Development

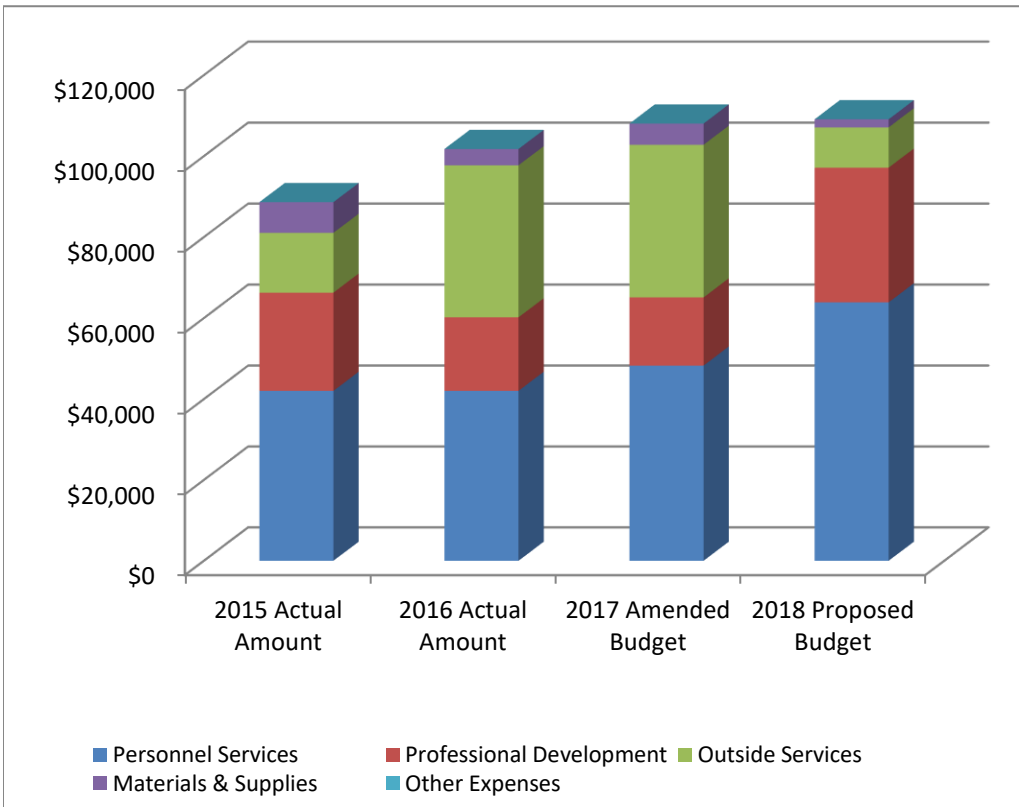
- Continue Annual Performance of Village Administrator
- Begin annual performance appraisal of Corporation Counsel
- Appoint Commission Members when vacancy exists
- New Trustee Orientation and Training

Village of Lemont

Expense Annual Budget by Account Classification Report

Village Board

	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services	\$42,030	\$42,030	\$48,276	\$63,891
Professional Development	\$24,250	\$18,157	\$16,830	\$33,260
Outside Services	\$14,776	\$37,550	\$37,696	\$9,950
Materials & Supplies	\$7,577	\$4,023	\$5,250	\$2,000
Other Expenses	\$0	\$0	\$0	\$0
Expenditure Grand Totals:	\$88,632	\$101,760	\$108,052	\$109,101

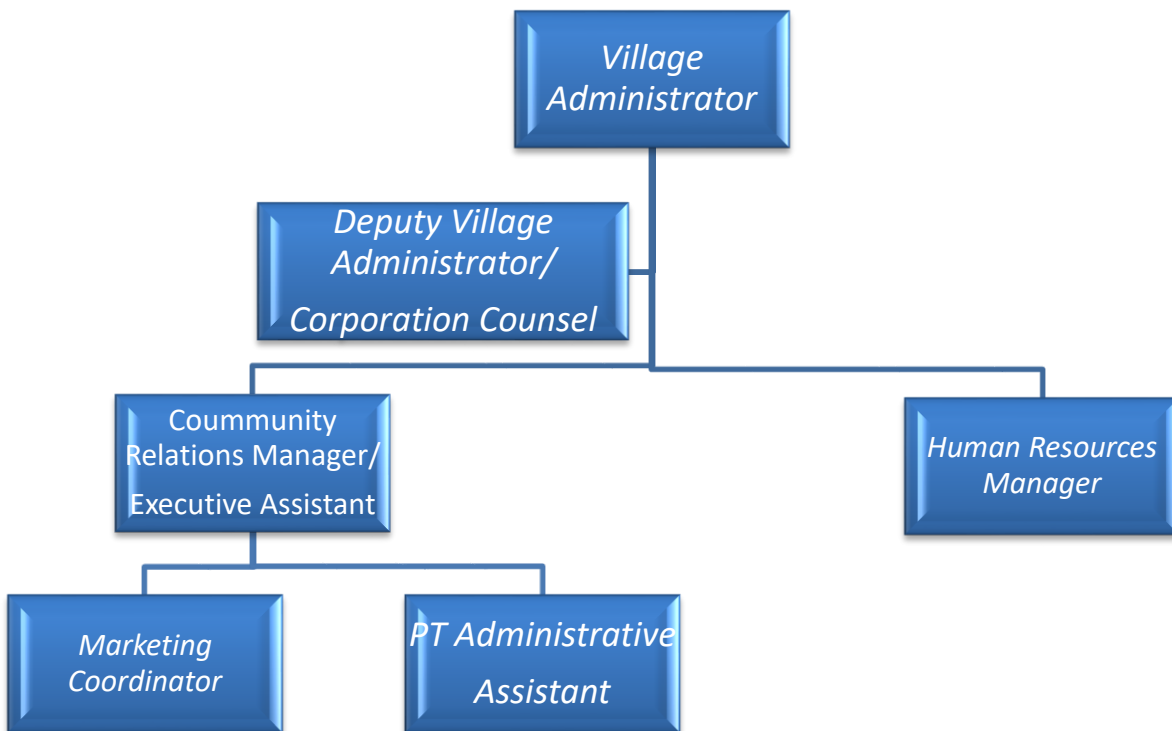


Departmental Summary- *Administration*

➤ *Description of Functions*

The Village Administrator is appointed by the Mayor and Village Board to implement Village Board policies and directives and to provide leadership and direction to all Village departments.

In addition to overseeing and coordinating the Village's day-to-day operations, the Administration Department is responsible for the preparation and administration of the human resource and employee benefits administration, Village board and committee meeting agendas, solid waste and recycling contracts, risk management and claims management, computer network administration, and intergovernmental relations. Under the direction of the Village Administrator and the Community Relations Manager, Administration oversees and coordinates the Village sponsored events and oversees all public information efforts including, websites, newsletters, social media, etc.



Fiscal Year	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Total Positions				
Full Time	3	3	4	4
Part-Time	0	0	1	1

Departmental Summary - *Administration (con't)*

FY 2016-2017 Goals and Accomplishments

General Accomplishments: Led the annual strategic planning update meeting and annual budget process with consistency with strategic plan.

Strategic Priority: Financial Stability

- Maintained reserves in excess of 30% of expenditures in the General Fund
- Funded Pension funds above the required actuarial contribution
- Implemented re-organization of Community Development and Legal Departments, creating efficiencies and saving Village funds

Strategic Priority: Economic Development & Redevelopment

- Reconfigured Gateway TIF District / Creation of new Main/Archer TIF
- Implemented comprehensive print advertisement and social media marketing program via partnership with the Heritage Corridor Convention Bureau
- Designed and implemented Village website re-design, notification tool and Mobile App

Strategic Priority: Quality Infrastructure

- Negotiated electronic recycling amendment to hauler contract.
- Finalized Village water supply and demand study
- Oversaw, coordinated and provided input for Village portion of IDOT and SWCM projects, specifically Illinois Street/Lemont Road, McCarthy Road path engineering, Archer Ave signalization project
- Continued to investigate potential quiet zone alternatives

Strategic Priority: Intergovernmental Cooperation

- Led coordination and public relations effort for the Restoration Program at the Heritage Quarry Recreation Area (HQRA)
- Negotiated update to boundary agreement with the City of Lockport
- Continued discussions with Romeoville and Homer Glen regarding boundary agreements
- Convened Joint Review Board (JRB) meetings for reconfiguration of existing Gateway TIF and the creation of new Main/Archer TIF
- Coordinated with Metra on grant program for building improvements

Departmental Summary - *Administration (con't)*

Strategic Priority: Workforce Development

- Continued specialized Leadership Training Program with portion of Leadership Team.
- Engaged consultant for customer service training for all non-sworn employees
- Began the implementation of monthly training program for all staff.
- Continued wellness program, receiving \$10,000 rebate from insurance pool for exceeding participation targets
- Implemented new IT related workforce initiatives including cloud based email and storage services, office subscription applications.

FY 2017-2018 Goals and Objectives

General Goals: Engage consultant for strategic planning process; Lead process for Board and Staff; Implement initial portions of plan.

Strategic Priority: Financial Stability

- Maintain reserves in excess of 30% of expenditures in the General Fund, or designated by indicator in new strategic plan
- Fund Pension funds above the required actuarial contribution
- Negotiate/Implement new energy contracts for Village facilities
- Negotiate new labor contract consistent with financial indicators of strategic plan

Strategic Priority: Economic Development & Redevelopment

- Enter into Agreement with Developer for Main/Archer TIF development
- Engage consultant and implement comprehensive retail attraction program
- Design and implement economic development website
- Continue to implement community branding initiatives
- Continue to implement marketing and social media initiatives

Strategic Priority: Quality Infrastructure

- Implement, publicize and track recycling amendment to hauler contract
- Oversee, provide input and track IDOT and/or SWCM projects, specifically McCarthy Road resurfacing/bike path and Route 83 and Main re-configuration projects.
- Negotiate and coordinate FPA amendment for “triangle area” near Target Kohls
- Oversee, negotiate, and implement IGA with Metra for Grant Building Improvements

Departmental Summary - *Administration (con't)*

Strategic Priority: Intergovernmental Cooperation

- Give direction to partners and public works and provide public relations for the ongoing Restoration Program at the Heritage Quarry Recreation Area (HQRA)
- Finalize and Approve boundary agreements with Homer Glen and Romeoville
- Negotiate grant for Metra improvements, complete improvements
- Coordinate intergovernmental branding annual meeting

Strategic Priority: Workforce Development

- Assign specified leadership training for select members of Leadership Team
- Implement the remaining sessions of the staff monthly training program
- Implement “Government 101” orientation/information program for new Village Board Members
- Continue wellness program for staff, increase participation numbers and receive rebate
- Continue safety program, apply for and receive IRMA annual safety awards
- Implement remaining components of departmental re-organization
- Apply for and receive website transparency award through Illinois Policy Organization

Departmental Summary- *Lemont Community TV*

FY 2016-2017 Goals and Accomplishments

Strategic Priority: Economic Development & Redevelopment

- Implemented streaming platform for Village meetings and community videos

Strategic Priority: Quality Infrastructure

- Implemented PEG line from coax to fiber for Channel 6 signal
- Improved Board room speaker systems for board meeting quality

Strategic Priority: Workforce Development

- Engaged consultant for oversight of volunteers and streaming services support

FY 2017-2018 Goals and Objectives

Strategic Priority: Economic Development & Redevelopment

- Enhance the utilization of streaming platform and/or Channel 6 for community videos and other marketing initiatives

Strategic Priority: Quality Infrastructure

- Oversee and review legal contracts for road and utility replacement contracts.
- Evaluate additional needs for board room and channel 6 equipment.

Strategic Priority: Intergovernmental Cooperation

- Engage intergovernmental partners on potential utilization of Channel 6 and/or streaming platform
- Codify and/or replace existing Lemont Community TV agreement specifying utilization of system

Strategic Priority: Workforce Development

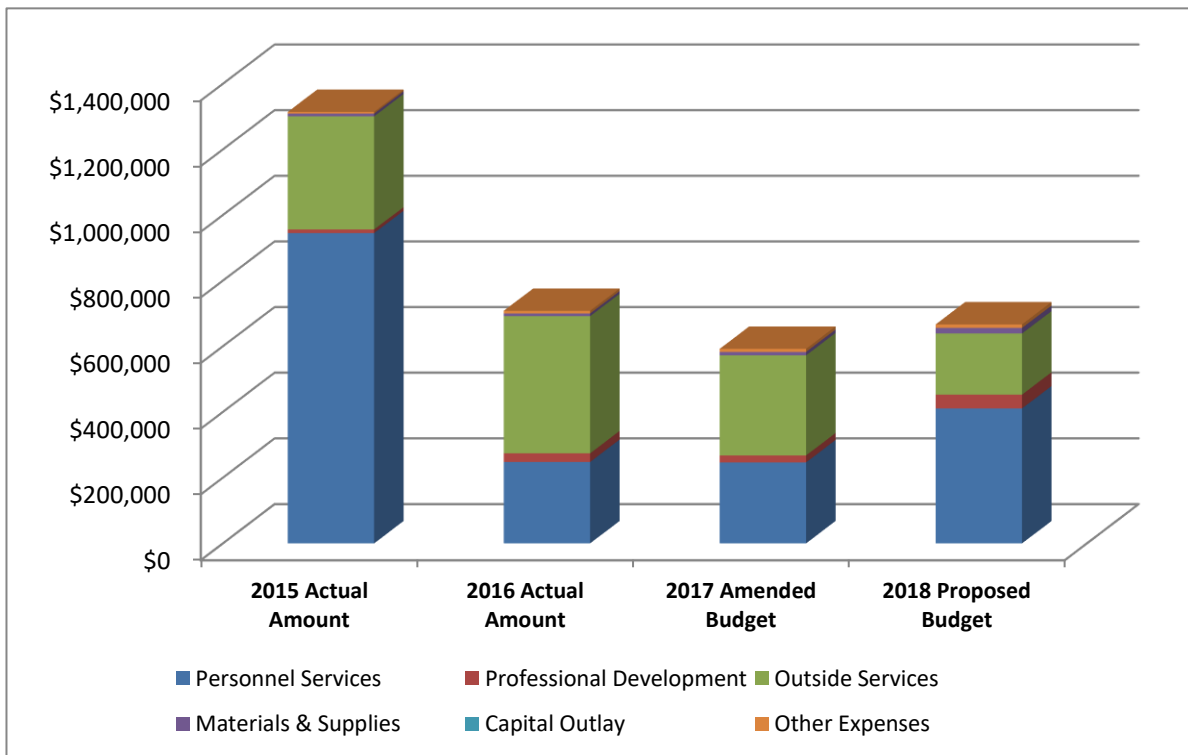
- Implement departmental informational videos for Channel 6 and/or streaming platforms.



Village of Lemont
Expense Annual Budget by Account Classification Report

Administration

	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services	\$944,799	\$247,664	\$246,383	\$410,463
Professional Development	\$10,997	\$26,175	\$21,141	\$42,045
Outside Services	\$344,731	\$417,677	\$304,650	\$186,250
Materials & Supplies	\$8,436	\$8,313	\$10,500	\$17,000
Capital Outlay	\$0	\$0	\$0	\$0
Other Expenses	\$5,092	\$8,039	\$9,350	\$10,800
Expenditure Grand Totals:	\$1,314,055	\$707,868	\$592,024	\$666,558
Lemont TV	\$35,543	\$0	\$0	\$5,000
Total	\$1,349,598	\$707,868	\$592,024	\$671,558



** FY15 Police Pension is included

Departmental Summary- *Legal*

➤ *Mission Statement*

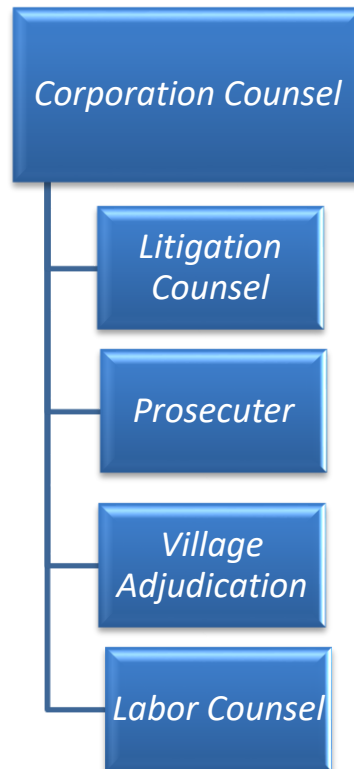
To provide municipal, legal services of the highest quality to the Mayor and Village Board, Village Administrator, Village Commissions, and Village staff, in an efficient and progressive manner, while taking into account the interest of the Village as a whole.

➤ *Description of Functions*

The Legal Department is responsible for the oversight of all legal services and functions of the Village in accordance with applicable laws, ordinance, policies and procedures

➤ *Services and Responsibilities*

- Corporate Legal Services
- Litigation Services
- Labor Services
- Village Prosecution Services
- Village Adjudication Services
- Bond/TIF Counsel Services



Departmental Summary-*Legal (con't)*

FY 2016-2017 Goals and Accomplishments

Strategic Priority: Financial Stability

- Creation of department and corporation counsel, realizing cost savings and efficiencies
- Oversight of local adjudication (both adjudicator and prosecutor)
- Overseeing prosecution cases
- Overseeing/coordinating litigation services
- Oversight of hiring labor counsel
- Revise Village ordinances to allow for easier collection of debt and fines
- Obtained tax exemptions for recently acquired Village owned property

Strategic Priority: Economic Development & Redevelopment

- Implemented enhanced local adjudication program
- Implementation and streamline of code enforcement initiatives.
- Assisted in assembling of RFP for development partner for Village owned 83 and Main property
- Oversaw numerous applications for zoning relief and annexation to the Village

Strategic Priority: Quality Infrastructure

- Reviewed contracts for road and water projects
- Reviewed RFP and responses for bridge repair project
- Reviewed RFQ for remodel of local train station

Strategic Priority: Intergovernmental Cooperation

- Assembled update to boundary agreement with the City of Lockport
- Continued legal discussions with Romeoville and Homer Glen regarding boundary agreements
- Oversaw TIF counsel for Joint Review Board (JRB) meetings for reconfiguration of existing Gateway TIF, creation of new Main/Archer TIF.

Strategic Priority: Workforce Development

- Issued RFP for labor legal services
- Reviewed and presented annual changes to employee manual
- Provided training of ethics and gift ban to all Village Employees
- Overhauled the Board of Police Commissioners Rules and Regulations
- Streamlined and formalized Board of Police Commissioners agenda and meeting process

Departmental Summary-*Legal (con't)*

FY 2017-2018 Goals and Objectives

General Goals:

- Review Village Code and recommend changes to overall structure of Village departments
- Review Village Board Executive Session minutes for potential release
- Train Village Boards and Commissions on Open Meetings Act

Strategic Priority: Financial Stability

- Evaluate effectiveness of Village prosecution program, recommend changes
- Evaluate effectiveness of litigation services
- Implement a cost recovery program for development legal related services
- Continue to monitor Village owned property for tax exemptions

Strategic Priority: Economic Development & Redevelopment

- Assist in the negotiation with Developer for Main/Archer TIF development
- Continue to negotiate numerous annexation agreements and related zoning relief with developers and businesses
- Continue to review Village's UDO and Building Codes and recommend changes to the same

Strategic Priority: Quality Infrastructure

- Oversee and review legal contracts for road and utility replacement contracts

Strategic Priority: Intergovernmental Cooperation

- Finalize and present for approval, boundary agreements with Homer Glen and Romeoville
- Continue to work with local taxing agencies in regards to their functions and the effects the Village Code provisions have upon them

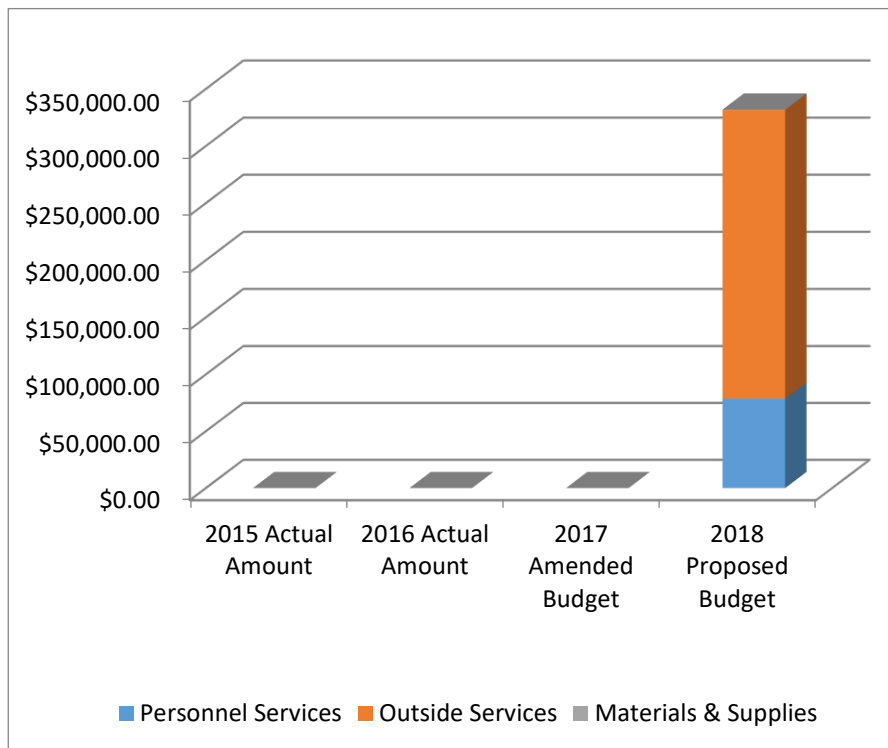
Strategic Priority: Workforce Development

- Lead legal compliance related employee training program
- Implement the remaining sessions of the staff monthly training program
- Implement "Government 101" orientation/information program for new Village Board Members
- Review annual update to personnel manual
- Review changes in employment laws (both federal and state) to keep management apprised of those changes and train Village Staff on the same
- Continue to provide support for Freedom Of Information Act requests
- Create an Ethics Officer position

Village of Lemont
Expense Annual Budget by Account Classification Report

Legal

	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services	\$0.00	\$0.00	\$0.00	\$78,365.00
Outside Services	\$0.00	\$0.00	\$0.00	\$253,000.00
Materials & Supplies	\$0.00	\$0.00	\$0.00	\$500.00
Expenditure Grand Totals:	\$0.00	\$0.00	\$0.00	\$331,865.00



** Note: Legal department is new for FY18. Previous legal expenditures resided in the Administration department

Departmental Summary- *Finance*

➤ ***Mission Statement***

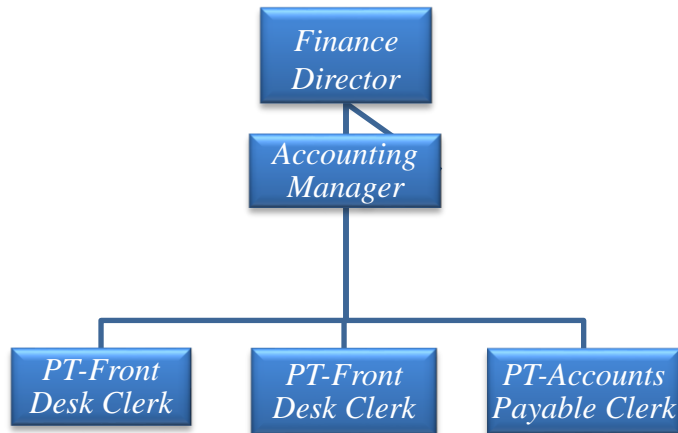
To provide municipal, financial services of the highest quality to the Residents and Businesses of the Village of Lemont, the Village Board, and the Staff, in an efficient and progressive manner, while safeguarding Village assets and upholding the Public Trust.

➤ ***Description of Functions***

The Finance Department is responsible for maintaining the integrity of all financial systems, records, and functions of the Village in accordance with applicable laws, ordinances, policies, and procedures.

➤ ***Services and Responsibilities***

- Maintain the accounting system
- Manage revenue collections
- Provide a system of internal control
- Maintain procurement standards
- Prepare annual and interim financial statements
- Prepare and produce Annual Operating Budget, Capital Improvement Program, and Comprehensive Annual Financial Plan
- Process biweekly payroll and accounts payable
- Monitor all revenues and expenditures against approved budget
- Manage Village’s cash position



Fiscal Year	FY2015-16	FY2016-17	FY2017-18
Total Positions			
Full-Time	2	2	2
Part-Time	3	3	3

Departmental Summary- *Finance (con't)*

FY 2016-2017 Goals and Accomplishments

Strategic Priority: Financial Stability

- Received the Certificate of Excellence in Financial Reporting Award from Government Finance Officers Association (GFOA)
- Received for the third time, the Distinguished Budget Award from GFOA
- Provided assistance and guidance for Village Board and Staff
- Provided accurate and relevant quarterly reports
- Implemented GASB 67 and GASB 68 for financial reports per the GFOA requirements

Management Improvements and New Efficiencies

- Implemented additional modules in the Enterprise Resource System
- E-miscellaneous Billing
- Reviewed lease agreements and assisted with land line phone agreements
- Provided assistance with Website redesign
- Provided assistance with process improvements to the Business License renewal

Strategic Priority: Intergovernmental Cooperation

- Revamped the Gateway TIF
- Created a new Main/Archer TIF
- Brought TIF reporting in house

FY 2017-2018 Goals and Objectives

Strategic Priority: Financial Stability

- Maintain public confidence in the financial stability and transparency of the Village of Lemont
- Create simplified resident financial highlights guide/dashboard by June 1st
- Continue to achieve the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting Award and Distinguished Budget Award
- Continue to receive an unqualified audit opinion and minimal management letter comments
- Create a dashboard for quarterly financials
- Provide assistance and guidance for Village Board and Staff
- Provide accurate and relevant reports monthly and quarterly
- Implement Canal Lease overhaul with Administration

Departmental Summary- *Finance (con't)*

Strategic Priority: Intergovernmental Cooperation

- Review the Gateway TIF and provide assistance with Economic Development
- Committee Member on the New World Financial Management Advisory Committee

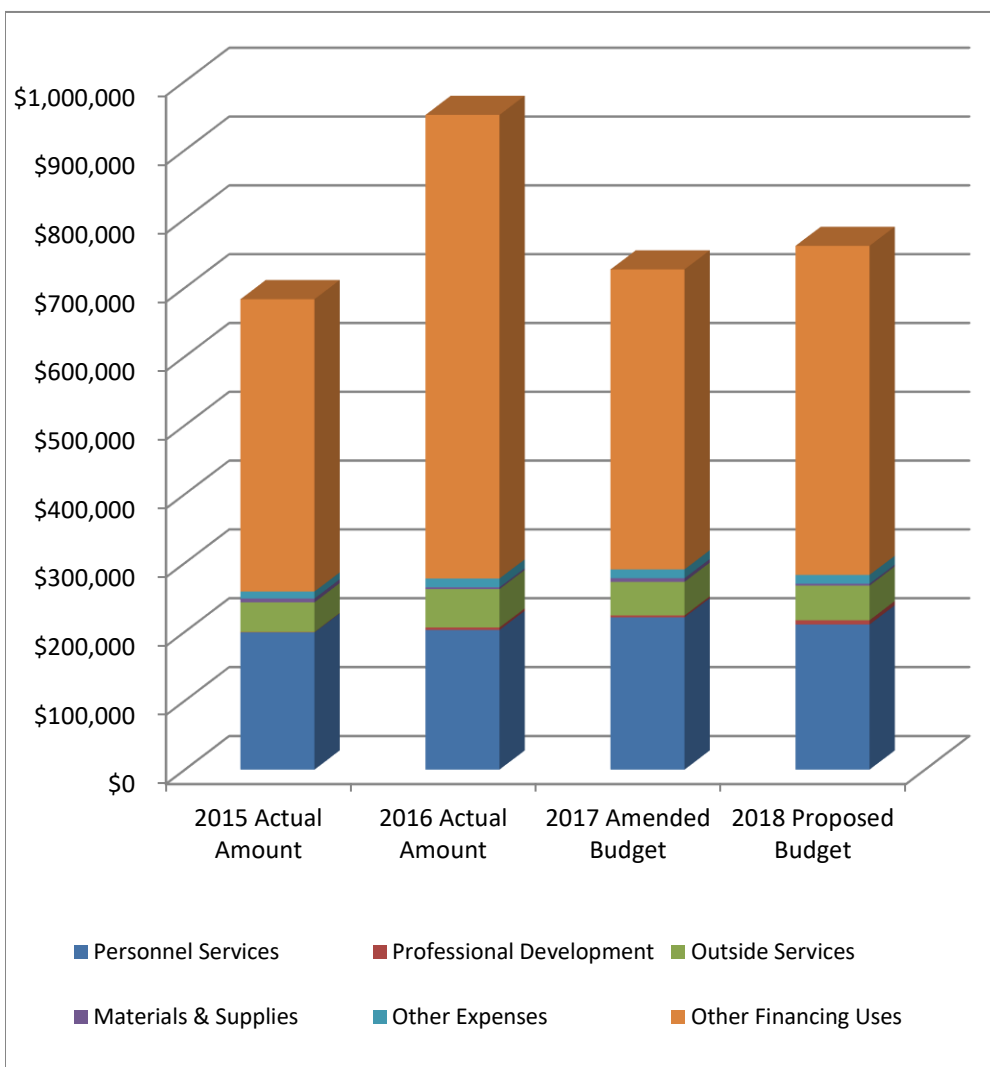
New Efficiencies / Workforce Development

- Continue with fully utilizing the newly implemented Enterprise Resource System
- Assist with the implementation of the E-Permits and E-Licensing modules
- Have electronic licensing module implemented by September 1st in conjunction with CD
- Provided training and support to Village departments

Expense Annual Budget by Account Classification Report

Finance

	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services	\$199,002	\$202,478	\$220,913	\$210,519
Professional Development	\$514	\$3,652	\$2,700	\$6,200
Outside Services	\$43,250	\$55,731	\$48,880	\$50,290
Materials & Supplies	\$5,573	\$2,608	\$5,250	\$2,700
Other Expenses	\$10,067	\$12,857	\$12,858	\$12,857
Other Financing Uses	\$424,863	\$673,795	\$435,920	\$478,230
Expenditure Grand Totals:	\$683,269	\$951,121	\$726,521	\$760,796



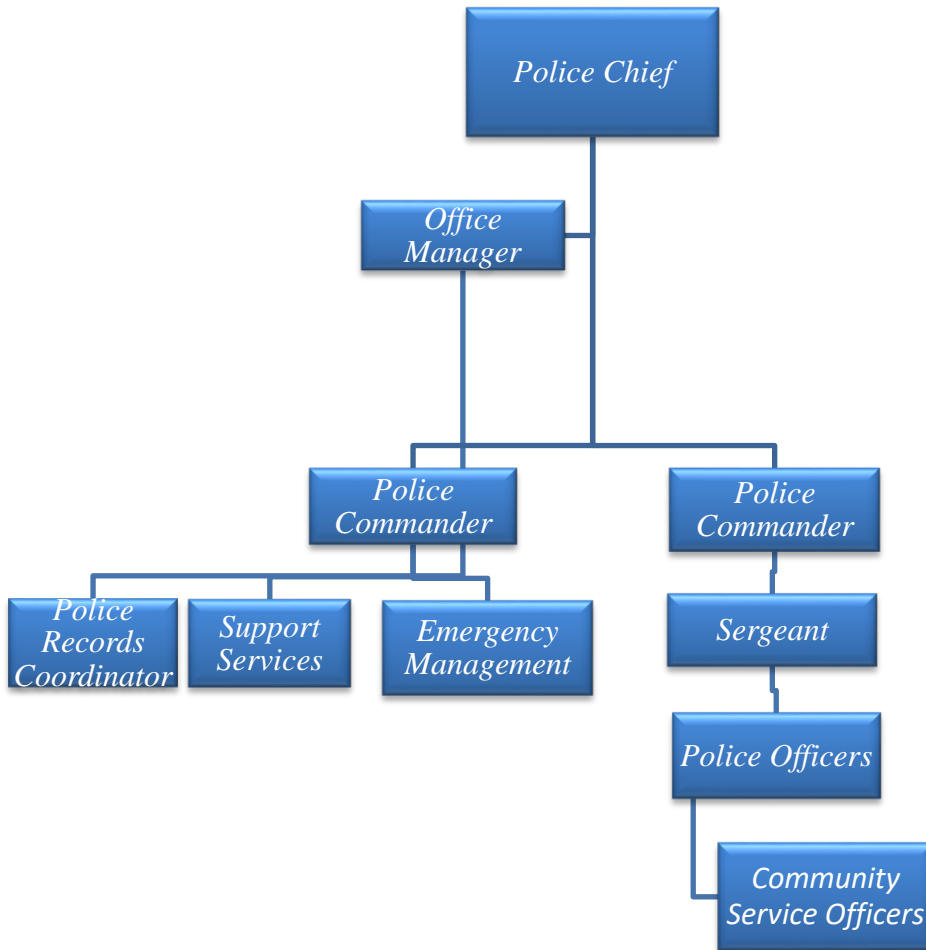
Departmental Summary-*Police*

➤ ***Mission Statement***

Our mission is to serve with Integrity, Respect and Pride.

➤ ***Description of Functions***

The Village of Lemont Police Department provides law enforcement services to citizens and visitors of the Village of Lemont. The Police Department provides these services through the enforcement of local, state, and federal laws, along with the education of citizens on law enforcement issues.



Fiscal Year	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Total Positions				
Full-Time	32	32	32	32
Part Time	46	20	20	20
Emergency Management		18	18	18

Departmental Summary-*Police (con't)*

FY 2016-2017 Goals and Accomplishments:

Strategic Priority: Intergovernmental Cooperation

- Lemont PD continued implementation of Quicket electronic E-Ticket and Crash Reporting Platform. Lemont PD is currently testing the Adjudication platform
- Lemont PD hosted the following community based events: Kops N Kidz, Cop on Top, Special Needs Open House, Police Vehicle Cruise Night, & Haunted Squad Car
- Lemont PD developed a Problem Oriented Policing Program for problem solving chronic policing events.
- Lemont PD finalized and implemented a fleet rotation and standardization plan for maintenance and rotation of police vehicles

Strategic Priority: Workforce Development

- Lemont PD revised the Tactical and Range Training Program, and delivered as in-service training to all police personnel
- 1 officer in the Police Department enrolled into College Courses during 2016 and is working towards bachelor degree
- Lemont PD conducted topical training required in the Police and Community Relations Improvement Act by conducting annual In-service training of officers in the topics of legal updates and use of force
- The instrument used to evaluate the performance of officers was updated and utilized
- Lemont PD revised the Field Training Officer Program and utilized the new program to train two officers
- A Community Events Coordinator was hired to revitalize Police Department liaison with Community Groups
- Sergeants were trained in Critical Incident Response

Strategic Priority: Infrastructure

- Replaced 4 Patrol Vehicles and 1 Admin Vehicle

FY 2017-2018 Goals and Objectives

Strategic Priority: Intergovernmental Cooperation

- Employ the Quicket Adjudication and Analytics Platforms
- Update and rebuild the Lemont Range facility utilized by multiple police departments in the region
- Revise School Response Plans and conduct series of exercises, including a Full scale exercise to deploy Rescue Task Force with Fire Department
- In conjunction with the Board of Police and Fire and Police Commissioners create and establish a new applicant list
- Install and implement WatchGuard in-car video system

Departmental Summary-*Police (con't)*

- Acquire and begin conversion of portable radio system to the new P-25 standard
- Establish and participate in the Safe Passage Program in conjunction with the Will County Executive's Office
- Design and implement a public service campaign, Lock it or Lose It, designed to inform residents of the risks of leaving vehicles and house unlocked

Strategic Priority: Infrastructure

- Continue with replacement program - 4 Patrol Vehicles and 1 Admin Vehicle
- Update Parking Garage Cameras (funding dependent) issue RFP for PD Cameras

Strategic Priority: Workforce Development

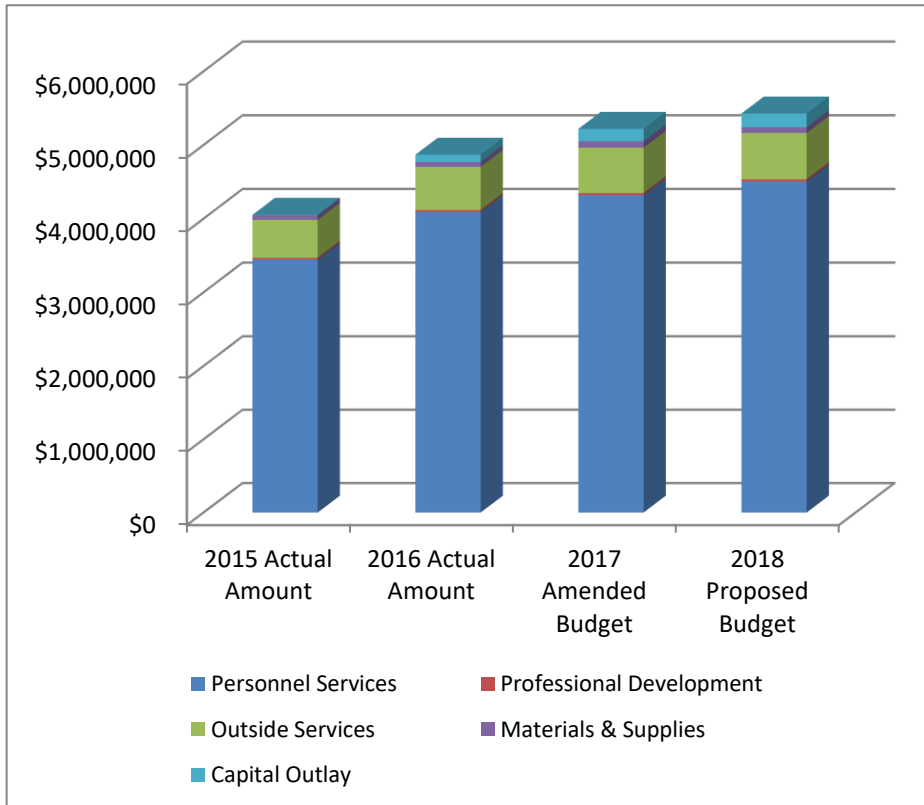
- Implement Use of Force Tactical CIT Training – train the trainer
- Become accredited with the Illinois Law Enforcement Accreditation Program and participate in the On-site assessment
- Implement Lexipol standardized policy manual
- Implement training program required in new statutes to conduct annual In-service training of officers in the additional topics required
- Expand Critical Incident Response Training to the officer rank
- Implement Customer Service Program for sworn employees
- Enhance utilization of social media/notification tool, also include emergency management notifications

Village of Lemont

Expense Annual Budget by Account Classification Report

Police

	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services	\$3,445,130	\$4,092,125	\$4,320,312	\$4,504,660
Professional Development	\$24,236	\$25,436	\$27,800	\$30,165
Outside Services	\$513,555	\$585,996	\$614,950	\$627,500
Materials & Supplies	\$64,890	\$66,541	\$86,950	\$77,900
Capital Outlay	\$3,600	\$97,573	\$169,000	\$186,000
Expenditure Grand Totals:	\$4,051,412	\$4,867,670	\$5,219,012	\$5,426,225



Departmental Summary- *EMA*

➤ *Mission Statement*

The Lemont Emergency Management Agency (LEMA) is designed to coordinate the efforts of the Village and Township to prepare for, respond to, mitigate and recover from disasters, both natural and man-made. The Lemont EMA also provides unique and supplemental emergency services to protect the general welfare and safety of the public.

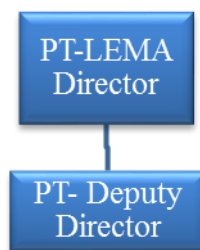
For the Village and Township of Lemont, the Lemont EMA is the primary provider of the following:

- Disaster Coordination
- Emergency Communications
- Public Notification and Warning
- Tornado Spotting
- Search and Rescue
- Emergency Sheltering (in conjunction with the American Red Cross)
- Emergency Evacuation
- Emergency Power and Lighting

The Lemont EMA is the supplemental provider of the following:

- Traffic Control
- Security
- General Assistance as needed by any Village Department

The Lemont EMA, as a member of the Will County Mutual Aid Association and Southwest Council of Mayors and Managers, provides assistance to other agencies as needed.



Fiscal Year	FY2014-15	FY2015-16	FY2017-18
Total Positions	PT-2	PT-2	PT-2

Departmental Summary- *EMA (con't)*

FY 2016-2017 Goals and Accomplishments

Strategic Priority: Intergovernmental Cooperation

- A rough draft of a three year exercise program has been completed
- Membership has been increased by 3 individuals within LEMA
- New NIMS requirements have been adopted in the Emergency Operations Plan

FY 2017-2018 Goals and Objectives

Strategic Priority: Intergovernmental Cooperation

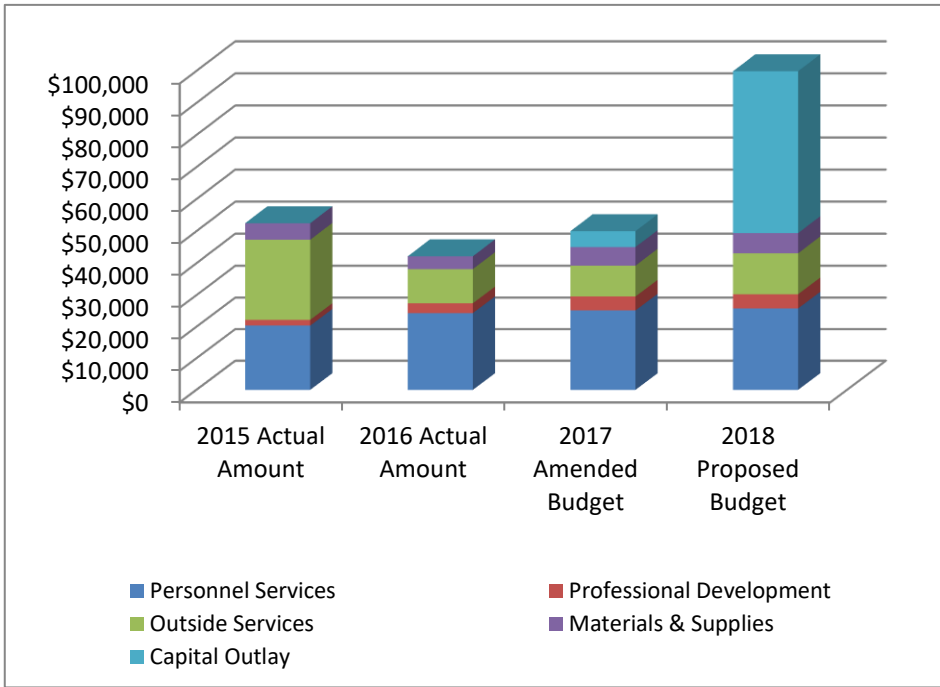
- MOU between Red Cross, Lemont Park District, High School D210, District 113A and private businesses for use of resources in time of need
- Restructure the outdoor warning sirens for better coverage of Lemont Township
- Purchase of additional siren for East side of Town
- Rough draft of continuity of Operations Plan for the Village of Lemont

Village of Lemont

Expense Annual Budget by Account Classification Report

Emergency Management

	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services	\$20,371	\$24,326	\$25,168	\$25,797
Professional Development	\$1,814	\$3,108	\$4,420	\$4,500
Outside Services	\$25,154	\$10,750	\$9,670	\$12,820
Materials & Supplies	\$5,169	\$4,002	\$5,800	\$6,300
Capital Outlay	\$0	\$0	\$4,950	\$50,500
Expenditure Grand Totals:	\$52,507	\$42,186	\$50,008	\$99,917



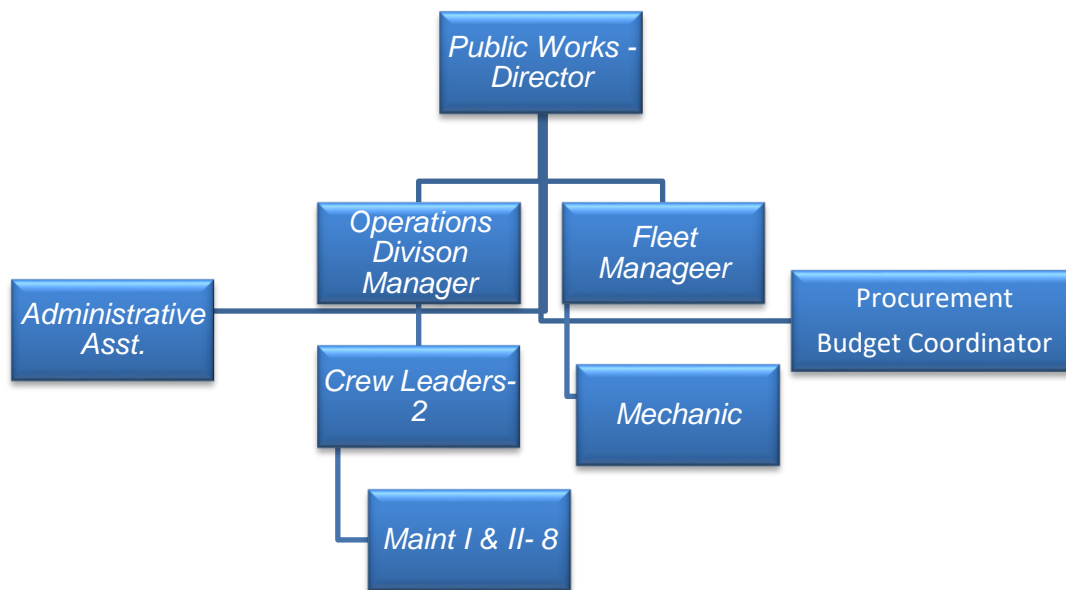
Departmental Summary- *Public Works Department*

➤ ***Mission Statement***

As a team, The Public Works Department is committed to providing for the enhancement of the Village infrastructure through aggressive planning and maintenance.

➤ ***Services and Responsibilities***

- Maintain public assets including streets, bridges, and streetlight system
- Maintain Village’s parkways, medians, quarry, and right of ways
- Provide snow and ice removal
- Managing the Village’s forestry program
 - Parkway tree trimming and removal
 - Managing the Emerald Ash Borer Program and replanting program
- Provide timely and effective external services to the Village’s residents.
- Maintain the Village’s facilities and buildings.
- Oversee Environmental and Heritage commissions.
- Perform vehicle maintenance to all Village owned vehicles/equipment.
- Assist in all Village sponsored events.



	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Total Positions	15	15	16	15

***Note: Public Works staff and Water/Sewer staff support each other**

Departmental Summary- *Public Works (con't)*

FY 2016-2017- Accomplishments

Strategic Priority: Quality Infrastructure

- Replaced deteriorating water main and resurfaced McCarthy St. from McCarthy Rd. to Schultz St.
- Continued to restructure the building maintenance within the Village
- Continued working on creating a complete model of the Villages' water system
- Continued building a Village wide and surrounding area sewer atlas
- Improved maintenance initiatives regarding the Village's recreation areas to better serve the community
- Coordinated many IDOT projects in this current year

Management Improvements and New Efficiencies

- Continued and expanded on training opportunities offered through IRMA as well as SCM
- Completed emerald ash removals by reevaluating all Village ash trees as well as identifying areas for replanting
- Involved Procurement/Budget coordinator in all aspects of Public Works operations

FY 2017-2018 Goals

Strategic Priority: Quality Infrastructure

- Replace deteriorating and undersized water main on Division St. from Custer St. to State St.
- Replace deteriorating and undersized water main on State St. from Wend St. to Freehauf St.
- Complete engineering water main projects for 2018/2019 budget year.
- Replace failed valves on Timberline dr. and Evergreen Pl.
- Continue engineering phase for McCarthy Rd. bike lane
- Coordinate and upgrade long term control plan for the Village's sewer system
- Coordinate MFT road resurfacing program
- Rebuild and pave two alley's between Singer Av. and Warner Av.
- Coordinate Cook County project grants
- Replace two ¾ ton trucks
- Oversee Metra improvements via grand funding
- Oversee I & M Canal restructuring project
- Oversee Derby Bridge project

Departmental Summary- *Public Works (con't)*

Strategic Priority: Intergovernmental Cooperation

- Work with Lemont Chamber of Commerce on street light banner project
- Coordinate sidewalk repairs along with Lemont Park District's park projects
- Continue improving relations with other taxing bodies by equipment sharing and project coordination
- Continue HQRA Restoration project

Management Improvements and New Efficiencies

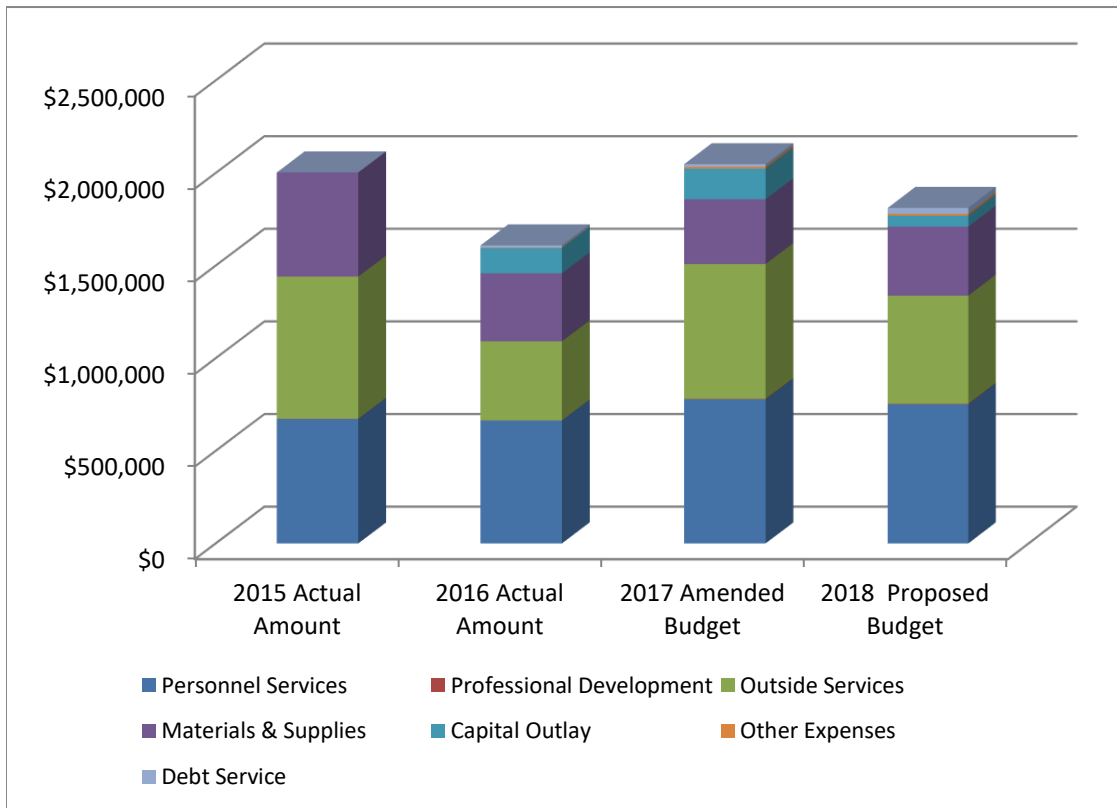
- Distribute more responsibility throughout the department by involving more employees with planning capital projects
- Utilize all employee positions to provide an (all hands on deck) atmosphere
- Involve Leadership group in succession planning within the department

Village of Lemont

Expense Annual Budget by Account Classification Report

Public Works

	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services	\$671,742	\$662,908	\$777,218	\$750,741
Professional Development	\$1,223	\$1,160	\$2,800	\$2,800
Outside Services	\$767,788	\$426,792	\$728,114	\$583,935
Materials & Supplies	\$562,249	\$367,226	\$350,067	\$372,600
Capital Outlay	\$0	\$136,834	\$165,393	\$60,000
Other Expenses	\$0	\$2,248	\$10,000	\$10,000
Debt Service	\$0	\$11,776	\$13,770	\$31,626
Expenditure Grand Totals:	\$2,003,002	\$1,608,946	\$2,047,362	\$1,811,702



Departmental Summary- *Community Development*

➤ *Mission Statement*

To ensure a high quality of life by providing services which support a quality built environment, vibrant local economy, and deeply rooted community character. To protect the public from unsafe building practices by providing reasonable controls for construction, use of occupancy of buildings, and all of their components. To provide an environment committed to continuous improvement, teamwork, and service that fully meets or exceeds our customers' needs and expectations.

➤ *Description of Functions*

The Land Use Planning Division is responsible for creating and implementing plans to support the community's health and physical development; managing and administrating local zoning regulations; and various licensing, permitting, and other functions in support of our mission.

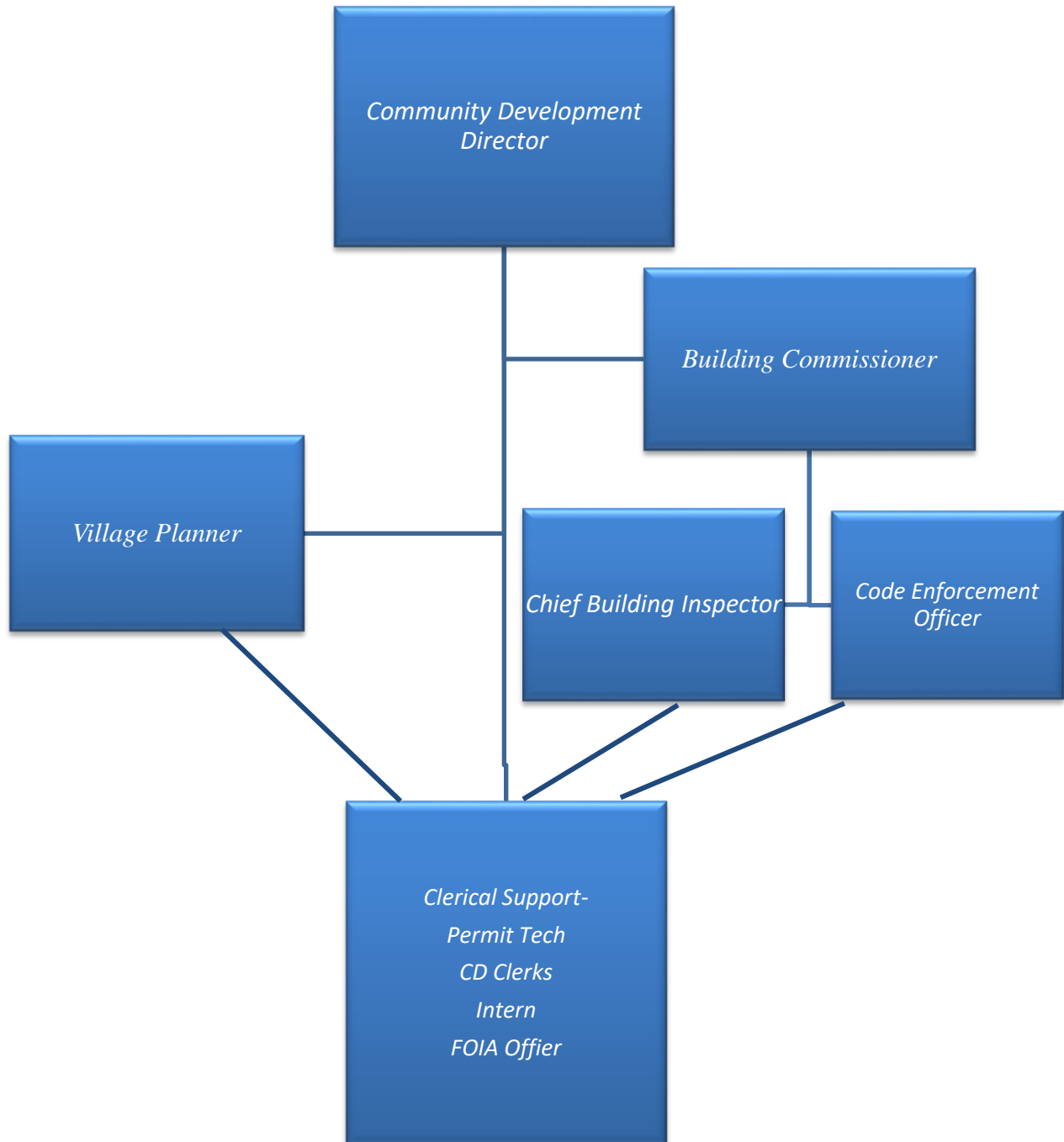
The Permitting and Inspection Division is responsible for the intake, processing, reviewing, issuing, and inspecting of all building permits, contractor licensing, and special events in accordance to Municipal, Zoning, Building, and State adopted codes.

The Code Enforcement division of the Building Department is responsible for ensuring compliance is met with all Municipal, Zoning, Building, Property Maintenance, and State adopted codes, as well as enforcing compliance with contractors for licensing and registration.

➤ *Services and Responsibilities*

- Creation and implementation of long and short-range plans.
- Zoning Administration, including review of proposed new developments.
- Oversight and evaluation of annexation requests
- Staff support to Village Commissions including the Planning and Zoning and Historic Preservation
- Oversight of Community development related economic development initiatives
- Promotion of economic development
- Oversight of engineering regarding site development and grading
- Take in and process all building permits
- Perform plan review and inspections on all building permits and special events
- Take in and process contractor licensing and registration
- Update Building and Municipal codes as needed
- Enforce Municipal, Zoning, Building, Property Maintenance, and State adopted codes for the welfare and safety of the residents of Lemont
- Enforce compliance with contractors for licensing and registration

Departmental Summary-Community Development (con't)



Departmental Summary-*Community Development* *(con't)*

FY 2016-2017 Goals and Accomplishments

Strategic Priority: Financial Stability

- Re-organized duties and functions of departments to include shared clerical for common tasks.
- Hired new grading technician firm to provide engineering services.

Strategic Priority: Economic Development & Redevelopment

- Working in conjunction with Administration, implemented comprehensive print advertisement and social media marketing program via partnership with the Heritage Corridor Convention Bureau
- Issued Request for Proposals for Village gateway, wayward and other signage program
- Coordinated attendance, display and meetings at three International Convention of Shopping Centers conventions

Strategic Priority: Quality Infrastructure

- Assisted in engineer and planning efforts for potential FPA amendment for “triangle area” near Target/Kohls
- Updated fleet with purchase of staff vehicle

Strategic Priority: Intergovernmental Cooperation

- Coordinated efforts for impact fee allocation for land use developments
- Assisted with mapping and related services associated with boundary agreement negotiations
- Implemented the branding art work and partner agencies logos with the Township and Chamber

Strategic Priority: Workforce Development

- Implemented site development process improvements
- Implemented departmental re-organization

Departmental Summary-*Community Development*

(con't)

FY 2017-2018 Goals and Objectives

Strategic Priority: Financial Stability

- Implement cost recovery programs for Village engineering review program
- Implement online license renewal program
- Review fee structure for permits, inspections and other development fees

Strategic Priority: Economic Development & Redevelopment

- Enter into Agreement with Developer for Main/Archer TIF development
- Work with Administration in the implementation and oversight of the comprehensive retail attraction program
- Coordinate attendance, display and meetings at shopping center conventions
- Oversee consultant section for Village signage program; Implement Phase 1 of Village signage program
- Issue RFP, coordinate selection and implement State Street Overlay District study
- Implement measures to improve permit response time according to established targets
- Execute brand-based marketing strategies and collateral aimed at homebuyers and retail developers or operators. Begin to develop brand-based marketing strategies and collateral aimed at commercial developers or operators
- Lead effort to bring the Gateway TIF site to land sale and entitlement process
- Continue efforts on pro-active annexation initiatives
- Assist in remaining changes to redesign of the Village website, including redesigning the “ilivelemon” site
- Work with Administration in the engagement of consultant for updating community data, our retail site plans. Additionally provide assistance developing strategic economic development plan, and retail recruitment
- Evaluate building and development codes for potential updates

Strategic Priority: Quality Infrastructure

- Continue to Assist in planning and engineering input for Village bike path projects
- Assist in engineer and planning efforts for potential FPA amendment and related development for “triangle area” near Target/Kohls

Departmental Summary-*Community Development*

(con't)

Strategic Priority: Intergovernmental Cooperation

- Participate in planning efforts for the ongoing Restoration Program at the Heritage Quarry Recreation Area (HQRA)
- Assist with mapping and related services associated with boundary agreement negotiations
- Work with other taxing agencies to develop standards for government signs for parks, facilities, open spaces, and etc.

Strategic Priority: Workforce Development

- Implement site development process improvements
- Achieve certifications for departmental staff
- Continue intern program through Northern Illinois University
- Implement remaining components of departmental re-organization
 - Activity and other reporting consolidation
 - Departmental website changes
 - Job description/procedure changes

COMPREHENSIVE PLAN IMPLEMENTATION

- Provide first bi-annual Lemont 2030 Comprehensive Plan Implementation Report to the Village Board.
- Process amendments for the Lemont 2030 Comprehensive Plan Future Land Use Map.
- Economic Prosperity –Evaluate current UDO requirements and develop new industrial design standards.
- Natural Resources & Recreation – Implement guidelines for naturalized detention facilities to ensure proper function and pleasing aesthetics for commercial and residential developments.
- Homes – Update Lemont’s Fair Housing Policy.
- Mobility – Provide support for the Main Street and McCarthy Road bike facility projects.
- Community Character – develop a strategic plan for the State Street Corridor (from Illinois St. to Rosehill Dr.)

MANAGEMENT IMPROVEMENTS & NEW EFFICIENCIES

- Update initiatives matrix for permitting process improvement study
- Continue implementation of relevant recommendations
- Communicate progress to stakeholders

Village of Lemont

Expense Annual Budget by Account Classification Report

Planning and Economic Development

	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services	\$185,681	\$226,664	\$255,655	\$0
Professional Development	\$6,236	\$8,596	\$15,229	\$0
Outside Services	\$143,039	\$214,818	\$328,185	\$0
Materials & Supplies	\$5,677	\$16,006	\$7,167	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Other Expenses	\$10,112	\$3,888	\$0	\$0
Expenditure Grand Totals:	\$350,744	\$469,971	\$606,236	\$0

Building Department

	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services	\$411,299	\$454,725	\$508,943	\$0
Professional Development	\$2,597	\$1,556	\$2,270	\$0
Outside Services	\$130,936	\$201,521	\$190,000	\$0
Materials & Supplies	\$4,699	\$3,591	\$4,000	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Other Expenses	\$0	\$0	\$0	\$0
Expenditure Grand Totals:	\$549,531	\$661,393	\$705,213	\$0

Community Development

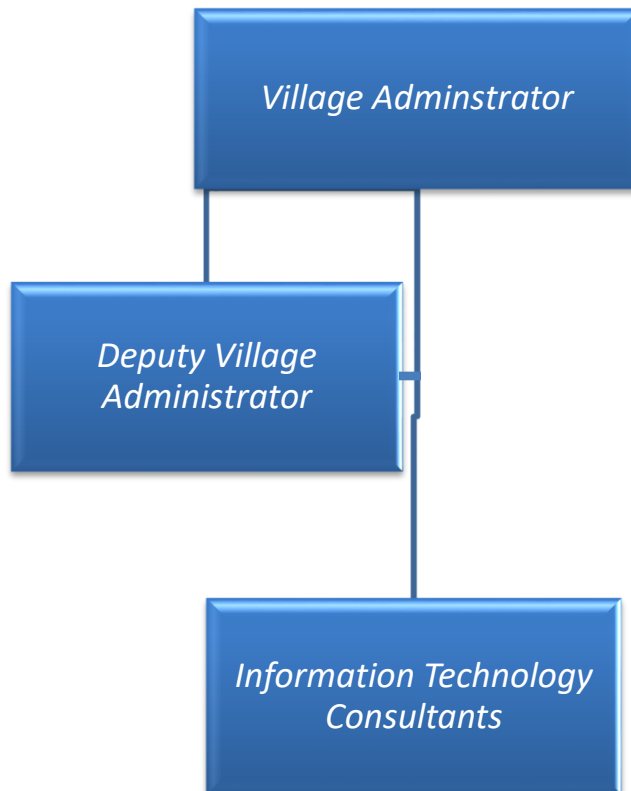
	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services				\$599,572
Professional Development				\$12,589
Outside Services				\$343,005
Materials & Supplies				\$6,787
Capital Outlay				\$0
Other Expenses				\$0
Expenditure Grand Totals:				\$961,953

** Planning and Economic Development and Building merged into Community Development

Departmental Summary- *Information Technology*

➤ *Description of Functions*

The Information Technology department in the general fund is setup to cover specific computer related expenditures to support all departments.



Departmental Summary-*Information Technology*

FY 2016-2017 Goals and Accomplishments

Strategic Priority: Financial Stability

- Migrated to cloud based services for email, archiving, file storage. A long-run savings expected.
- Implemented fiber based internet and voice contracts

Strategic Priority: Quality Infrastructure

- Continued computer replacement program
- Implemented fiber improvement to all primary Village facilities

Strategic Priority: Workforce Development

- Implemented new IT related workforce initiatives including cloud based email and storage services, office subscription applications.

FY 2017-2018 Goals and Objectives

Strategic Priority: Quality Infrastructure

- Continue computer replacement program
- Implement new wireless access points for Village Hall, Public Works and Police Facility Sally port
- Issue RFP for security cameras at Police Facility and Parking Garage. Implement portion of the program utilizing safety funds

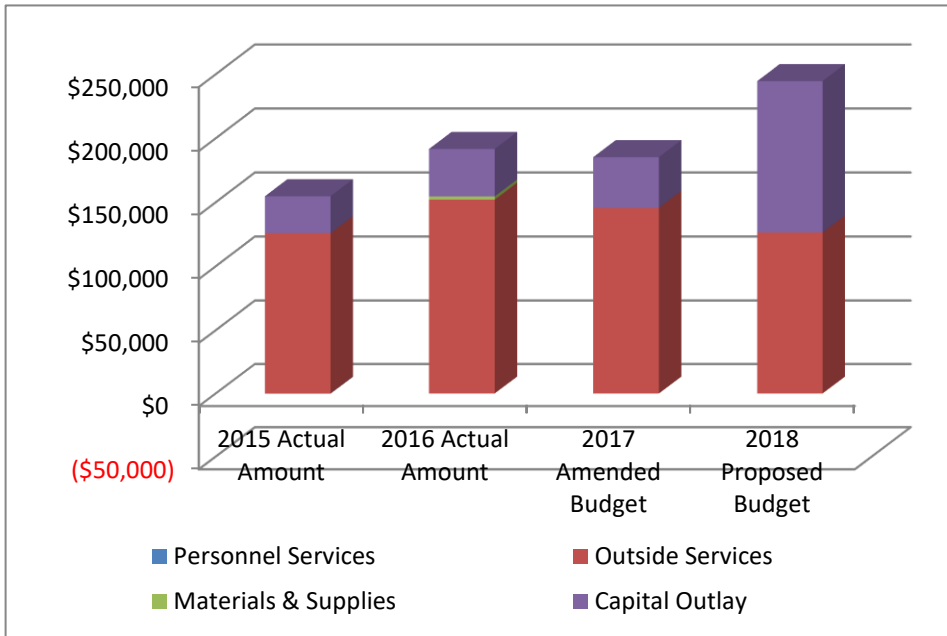
Strategic Priority: Workforce Development

- Implement remaining cloud based initiatives; investigate further the value associated with the ERP system cloud based service
- Implement document sharing initiative Village-wide

Expense Annual Budget by Account Classification Report

Information Technology

	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services	(\$41)	\$0	\$0	\$0
Outside Services	\$125,939	\$152,051	\$145,739	\$126,400
Materials & Supplies	\$0	\$2,551	\$0	\$0
Capital Outlay	\$28,785	\$37,098	\$39,531	\$118,300
Expenditure Grand Totals:	\$154,683	\$191,700	\$185,270	\$244,700



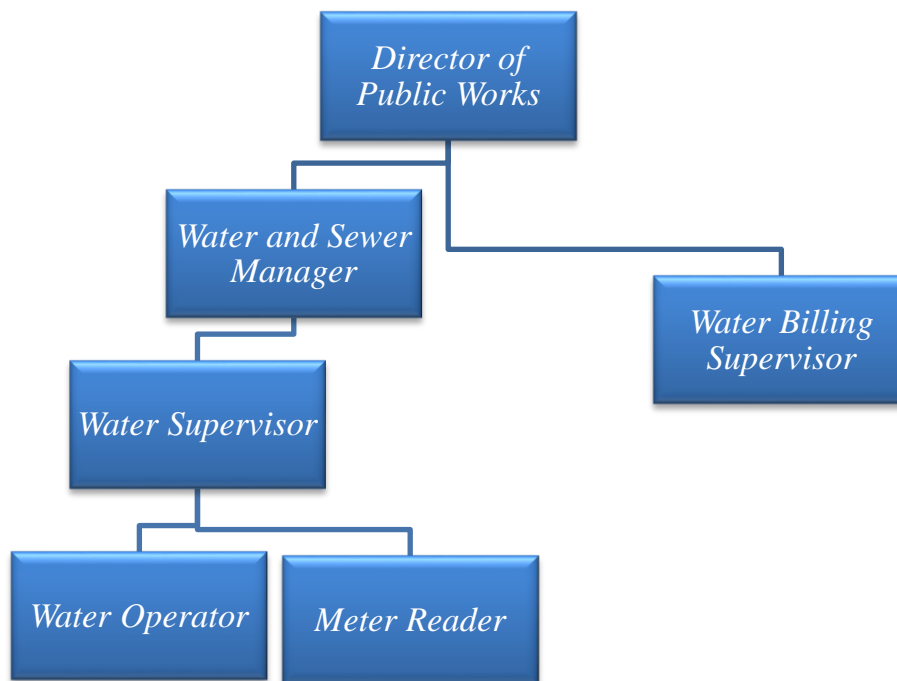
Water Department

➤ ***Mission Statement***

As a team, The Water Department is committed to providing for the enhancement of the Village infrastructure through aggressive planning and maintenance.

➤ ***Services and Responsibilities***

- Maintain administration of the water, wastewater and storm sewer services
- Provide high quality drinking water to Lemont’s utility customers through effective maintenance of the Village’s wells and the distribution lines
- Ensure that the Village is in compliance with all regulations
- Direct and coordinate all capital projects relating to the water, wastewater and storm sewer services

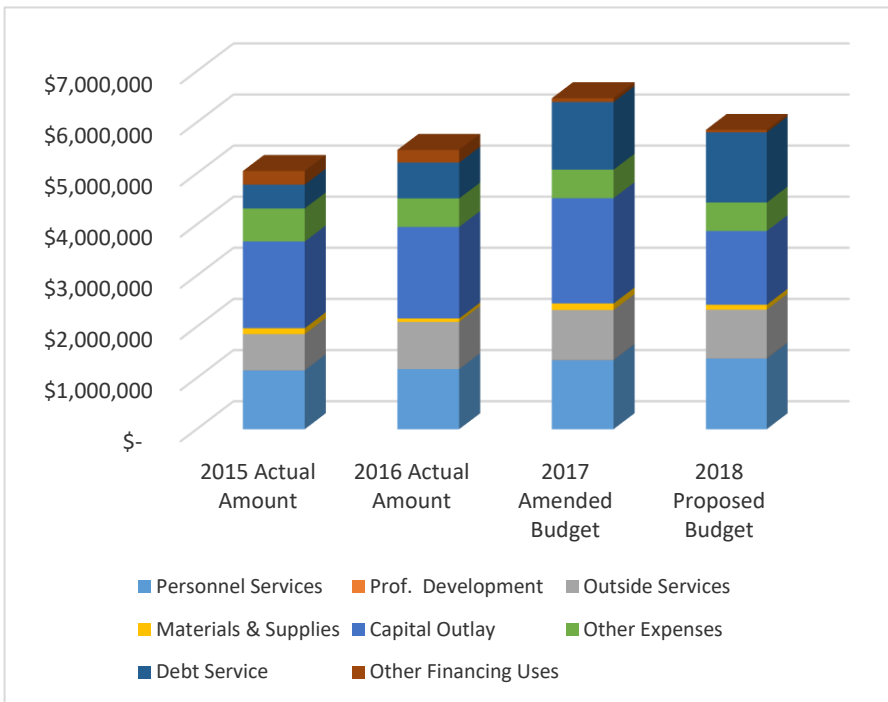


***Note: Public Works staff and Water/Sewer staff support each other- goals are listed in the Public Works section.**

Annual Budget by Account Classification Report

Water/Sewer

	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 Proposed Budget
Personnel Services	\$ 1,151,259	\$ 1,172,984	\$ 1,352,338	\$ 1,382,011
Prof. Development	524	505	3,735	3,755
Outside Services	705,425	921,311	970,419	948,907
Materials & Supplies	116,370	68,182	130,168	95,800
Capital Outlay	1,695,604	1,791,403	2,061,077	1,443,800
Other Expenses	647,053	557,500	557,550	557,550
Debt Service	465,342	702,809	1,323,998	1,372,859
Other Financing Uses	269,078	247,491	75,000	50,000
Expenditure Totals:	\$ 5,050,653	\$ 5,462,185	\$ 6,474,285	\$ 5,854,682



Village of Lemont

Descriptions of Other Funds

Debt Service Fund:

➤ Description of Functions

The Debt Service Fund is used to account for principal, interest, and agent fees for debt issued by the Village. Utility tax revenues (from Road Improvement Fund), sales tax, and charges for services are transferred from the various funds to the debt service fund to finance the payment requirements.

Bonded Debt Obligation: The Village of Lemont (Village) is committed to its residents and business community in providing excellent service in a cost effective manner. To achieve this, the Village has issued bonds to finance many infrastructure projects to meet the rapid and extraordinary economic and population growth in recent years.

The Village is a non-home rule municipality. As a non-home rule municipality, the Village is limited in the amount of debt they can incur to 8.625% of the community's equalized assessed valuation. The Village does not levy a property tax to repay debt. General Obligation debt is paid by other revenue sources such as sales tax and utility tax. The TIF debt is repaid by the incremental tax revenues generated by the TIF district. If the increment is not sufficient to repay the debt, other revenue sources are pledged.

IMRF & Social Security Funds:

➤ Description of Functions

The IMRF fund accounts for all non-sworn employees who work more than 1,000 in a year. The employee contributes 4.5% of their income and the Village contributes approximately 13% of their income into Illinois Municipal Retirement Fund. The Village's percentage that is contributed is updated each year by IMRF.

Social Security Fund accounts for all social security and medicare contributions from non-sworn employees. As with IMRF there is a percentage of contribution the employee has and a percentage the employer has. All sworn and non-sworn employees contribute to medicare.

IMRF and Social Security Funds are funded by property tax.

Descriptions of Other Funds (con't)

Motor Fuel Tax Fund:

➤ *Mission Statement*

To utilize revenues from the State of Illinois to cost effectively maintain the Village streets.

➤ *Description of Functions*

The Motor Fuel Tax Fund (MFT) accounts for motor fuel tax revenues received from the State of Illinois and expenditures related to maintaining the Village's roads. The Village's streets are selected for resurfacing or rehabilitation based on analysis conducted by the Public Works Department and the Village's Engineer. The annual program is awarded to an outside contractor through a formal bid process.

MFT funds are disbursed to the Village from the Illinois Department of Transportation on a per capita basis. Motor Fuel Tax operations include; micro-surfacing, concrete curb and gutter replacement, street rebuilding and improvements.

State & Federal Drug Enforcement Funds:

➤ *Description of Functions*

The State and Federal Drug Enforcement Funds are solely funded by illegal drug and DUI arrests, and court awards in conjunction with asset forfeitures related to these criminal offenses. Expenditures out of these funds are limited by State, Federal and Local statutes.

The Village has created four separate funds to account for these specific revenues and expenditures: State Forfeiture, Federal Forfeiture, DUI Fund, and Vehicle DUI Fund

TIF Funds:

➤ *Description of Functions*

The Village currently has three TIF Funds. Two are active and one expired on December 31, 2015.

Downtown TIF: This TIF was created in 1991 and expired in Fiscal Year 2016. This TIF has been very successful in that it has created approximately \$900,000 in increment over the last several years. Projects included Road Enhancements, Canal upgrades, façade grants, parking lots, and brick pavers in the downtown. The Downtown TIF expired on December 31, 2015.

Descriptions of Other Funds (con't)

Canal TIF: This TIF was created in 2003. Funds from this TIF are used to build a Parking Garage and enhance the canal area.

Gateway TIF: This TIF was created in 2007. Funds from this TIF are used to acquire property in the Gateway area. The last property was purchased early in 2014. Currently, the Village is reviewing potential redevelopment of the area. The Gateway TIF was redesigned in 2017.

Main/Archer TIF fund for the Village owned properties.

Special Service Area #1:

➤ Description of Functions

Special Service Area #1 was established in 2009 to provide special municipal services consisting of a sanitary sewer system and a water main system. The Village issued 20 year bonds and the tax proceeds from the area are used to pay-off the debt service. In Fiscal Year 2016 and 2017 the Village abated the tax levy and will pay the debt service from current fund balance. The Water/Sewer fund will need to pick up the debt service payment when the fund no longer has fund balance/

Road Improvement Fund:

➤ Mission Statement

To provide for additional road improvement utilizing the Village's collected utility tax.

➤ Description of Functions

Road Improvement Fund is funded by the electric, gas utility tax and telecommunications tax the Village collects. Per the Village's Strategic Plan, the Department of Public Works budgets this fund based upon the conditions of the roadway infrastructure. Additionally, this fund will support various debt service payments for debt issuances relating to street infrastructure.

Descriptions of Other Funds (con't)

Parking Lot Fund:

➤ ***Mission Statement***

To provide the service and parking spaces for Metra commuters in the most efficient and cost effective way.

➤ ***Description of Functions***

The Parking Lot Fund is an enterprise fund designated to maintain and operate the Village's Commuter Lot. Commuter parking permits are available to both residents and non-residents. Additionally, there are 150 daily parking spaces available on a first come first serve basis. The revenues generated are sufficient to meet the operating expenses. Excess funds generated over and above operating expenses are reserved for future capital expenditures.

Parking Garage Fund:

➤ ***Mission Statement***

To provide for the proper amount of parking in the downtown area.

➤ ***Description of Functions***

The Parking Garage Fund is an enterprise fund designated to maintain and operate the Village's Parking Garage. The fund is supported by transfers in from the General fund and assessments from the Condo association located in the downtown area. The revenues are sufficient to meet the operating expenses. The Village will provide for capital expenditures.

Police Pension Fund:

➤ ***Description of Functions***

The Police Pension fund is used to account for the accumulation of resources to be used for disability and retirement benefit payments to sworn members of the Police Department. Most rules and regulations are established by the Pension Division of the Illinois Department of Insurance. Revenues are contributed by the police force members at rates fixed by state statutes and by the Village through an annual property tax levy determined by an actuarial analysis. Revenues are also generated by investment income.

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
Fund: 10 - General Fund							
REVENUES							
Department: 01 - Revenues							
<i>C/S - Charges for Services</i>							
415.05	Franchise Revenue Cable TV	289,236.74	309,607.49	330,000.00	330,000.00	309,206.16	315,000.00
415.10	Franchise Revenue PEG Fees	21,408.47	30,334.94	35,000.00	35,000.00	14,103.76	30,000.00
<i>Account Classification Total: C/S - Charges for Services</i>		\$310,645.21	\$339,942.43	\$365,000.00	\$365,000.00	\$323,309.92	\$345,000.00
<i>F&F - Fines and Fees</i>							
440.10	Fees Towing Fees	74,235.00	65,000.00	80,000.00	80,000.00	32,700.00	70,000.00
440.15	Fees Bonding Fees	8,517.00	7,135.00	8,000.00	8,000.00	4,710.00	7,500.00
440.20	Fees Annexation	4,500.00	5,750.00	1,000.00	1,000.00	65,175.00	10,000.00
440.25	Fees Public Safety Land Cash	16,500.00	41,000.00	10,000.00	10,000.00	20,250.00	30,000.00
440.50	Fees Drug, Alcohol, Tobacco Class	2,200.00	4,300.00	2,000.00	2,000.00	1,900.00	2,000.00
441.05	Fines General	278,697.65	205,004.67	325,000.00	325,000.00	181,438.67	300,000.00
<i>Account Classification Total: F&F - Fines and Fees</i>		\$384,649.65	\$328,189.67	\$426,000.00	\$426,000.00	\$306,173.67	\$419,500.00
<i>IG - Intergovernmental Revenues</i>							
420.05	Shared Revenue Sales Tax	1,870,561.51	1,958,744.08	1,940,000.00	1,940,000.00	1,503,618.98	2,184,000.00
420.10	Shared Revenue Income Tax	1,566,953.42	1,705,159.38	1,632,000.00	1,632,000.00	1,226,705.59	1,555,200.00
420.15	Shared Revenue Local Use Tax	310,167.43	369,134.53	376,000.00	376,000.00	278,324.40	387,200.00
420.20	Shared Revenue PPRT	35,061.21	28,167.78	35,000.00	35,000.00	23,770.05	30,000.00
420.30	Shared Revenue Road & Bridge Tax	78,747.90	44,543.47	70,000.00	70,000.00	33,879.22	60,000.00
420.35	Shared Revenue Video Gaming	95,162.43	126,132.64	120,000.00	120,000.00	111,939.38	125,000.00
420.40	Shared Revenue Pulltabs & Jar Games	994.73	0.00	1,000.00	1,000.00	673.54	1,000.00
420.45	Shared Revenue Charitable Games	293.67	0.00	300.00	300.00	309.58	300.00
445.10	Grants Miscellaneous PD Grants	0.00	0.00	0.00	0.00	0.00	3,000.00
445.15	Grants OJP Vest Grants	579.98	2,451.28	1,500.00	1,500.00	0.00	1,000.00
445.20	Grants Transportation State Highway	33,956.00	25,623.00	25,000.00	25,000.00	44,101.50	32,000.00
445.25	Grants Image Grants	1,692.36	0.00	0.00	0.00	0.00	0.00
445.90	Grants Other Miscellaneous	0.00	40,000.00	10,000.00	10,000.00	15,000.00	10,000.00
446.05	Contributions Developer	1,014.00	17,857.35	0.00	0.00	0.00	0.00
446.20	Contributions Odor Alert Network	27,200.00	24,200.00	25,000.00	25,000.00	17,200.00	24,500.00
446.25	Contributions LEMA Township	17,800.00	17,500.00	17,000.00	17,000.00	1,371.00	29,500.00
446.27	Contributions Police Programs	26,001.00	111.00	0.00	0.00	100.00	100.00
450.05	Reimbursements Fuel/Salt Reimbursement	48,458.05	32,556.33	60,000.00	60,000.00	22,109.41	60,000.00
450.10	Reimbursements Schools P/R Reimbursement	30,832.96	35,713.37	60,000.00	60,000.00	27,826.56	60,000.00
450.15	Reimbursements Special Detail Reimbursement	88,528.94	76,758.86	100,000.00	100,000.00	21,608.40	90,000.00
450.30	Reimbursements Police Training	2,138.84	6,971.88	0.00	0.00	11,515.59	9,000.00
450.70	Reimbursements Water & Sewer Shared Services	588,218.80	557,550.00	557,550.00	557,550.00	557,550.00	557,500.00
<i>Account Classification Total: IG - Intergovernmental Revenues</i>		\$4,824,363.23	\$5,069,174.95	\$5,030,350.00	\$5,030,350.00	\$3,897,603.20	\$5,219,300.00
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	3,343.71	1,220.13	1,000.00	1,000.00	815.47	2,000.00
<i>Account Classification Total: INT - Interest Income</i>		\$3,343.71	\$1,220.13	\$1,000.00	\$1,000.00	\$815.47	\$2,000.00
<i>L&P - Licenses and Permits</i>							
430.05	Business Licenses & Permits Building Permits	332,734.46	385,784.56	400,000.00	400,000.00	266,613.65	400,000.00
430.10	Business Licenses & Permits Engineering Grading Review Fee	61,843.00	81,945.50	70,000.00	70,000.00	55,214.50	72,000.00
430.12	Business Licenses & Permits Engineering Admin Fee	11,647.00	16,412.60	12,000.00	12,000.00	11,484.50	13,000.00
430.15	Business Licenses & Permits Site Development Fees	162,113.57	173,429.16	60,000.00	60,000.00	17,654.85	50,000.00
430.20	Business Licenses & Permits Contractor Licenses	64,075.00	74,175.00	60,000.00	60,000.00	57,550.00	65,000.00
430.25	Business Licenses & Permits Reinspections Fees	32,955.40	56,845.00	35,000.00	35,000.00	31,922.00	40,000.00
430.30	Business Licenses & Permits Reinspection Fees - Engineering	6,460.00	12,380.00	10,000.00	10,000.00	10,453.00	11,000.00
430.35	Business Licenses & Permits Planning & Zoning Applications	62,468.26	124,562.86	70,000.00	70,000.00	131,131.41	130,000.00
430.45	Business Licenses & Permits Building Plan Review	57,042.06	65,833.34	65,000.00	65,000.00	44,150.99	55,000.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
430.50	Business Licenses & Permits Building Plan Review Admin Fee	8,960.96	8,768.17	10,000.00	10,000.00	5,801.38	7,500.00
430.55	Business Licenses & Permits Stop Work Order Fee	200.00	0.00	0.00	0.00	600.00	0.00
430.60	Business Licenses & Permits Recording Fees	720.00	990.00	500.00	500.00	360.00	550.00
432.05	Business Licenses & Permits Business Licenses	18,130.50	18,950.00	18,000.00	18,000.00	17,174.23	20,000.00
432.10	Business Licenses & Permits Liquor Licenses	82,989.02	80,346.00	83,000.00	83,000.00	77,125.00	82,000.00
432.15	Business Licenses & Permits Amusement Licenses	1,294.00	1,444.00	1,300.00	1,300.00	1,806.99	1,800.00
432.20	Business Licenses & Permits Scavenger Licenses	9,000.00	18,000.00	10,000.00	10,000.00	12,000.00	12,500.00
432.25	Business Licenses & Permits Cigarette & Misc License	7,896.75	4,338.75	6,500.00	6,500.00	4,027.11	4,500.00
432.30	Business Licenses & Permits Health Inspection	25,860.00	25,120.00	32,000.00	32,000.00	23,627.67	28,500.00
434.05	Vehicle Licenses Licenses	30,380.50	454,428.50	475,000.00	475,000.00	499,186.10	550,000.00
436.05	Parking Fees Permits	0.00	1,500.00	1,500.00	1,500.00	660.00	800.00
<i>Account Classification Total: L&P - Licenses and Permits</i>		\$976,770.48	\$1,604,973.44	\$1,419,800.00	\$1,419,800.00	\$1,268,543.38	\$1,544,150.00
<i>MISC - Miscellaneous Revenues</i>							
446.45	Contributions Long Run Creek Watershed	10,112.00	3,888.00	0.00	0.00	0.00	0.00
446.55	Contributions Heritage Quarry	5,800.00	573.00	0.00	0.00	0.00	0.00
450.25	Reimbursements Property Maintenance	6,965.66	2,662.50	3,000.00	3,000.00	1,080.00	2,750.00
450.35	Reimbursements Insurance	46,827.11	44,614.88	55,000.00	55,000.00	17,612.67	52,000.00
450.36	Reimbursements Retiree Insurance	31,860.49	56,882.35	20,000.00	20,000.00	28,948.11	56,000.00
450.40	Reimbursements Developer/Agency	22,851.80	22,361.80	22,362.00	22,362.00	22,361.80	22,362.00
476.05	Rental Income Buildings	22,400.00	11,000.00	19,200.00	19,200.00	11,000.00	5,000.00
476.10	Rental Income Canal Leases	6,614.71	6,766.59	7,000.00	7,000.00	4,008.78	6,500.00
476.20	Rental Income Range Rental	6,930.00	5,800.00	10,000.00	10,000.00	10,400.00	12,000.00
478.05	Event Revenue General Revenue	35.00	5,591.00	0.00	0.00	0.00	0.00
480.90	Other Miscellaneous income	21,958.23	44,140.87	30,000.00	30,000.00	38,554.12	45,000.00
481.05	Proceeds from Sale Surplus Property	4,901.50	934.65	1,000.00	1,000.00	0.00	250.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$187,256.50	\$205,215.64	\$167,562.00	\$167,562.00	\$122,965.48	\$201,862.00
<i>OTH - Other Financing Sources</i>							
485.05	Other Financing Sources Capital	257,747.40	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTH - Other Financing Sources</i>		\$257,747.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>TAX - Taxes</i>							
410.05	Property Tax Corporate	1,223,886.05	1,324,405.60	1,419,977.00	1,419,977.00	699,090.45	1,359,153.00
410.10	Property Tax Garbage	(32.50)	(93.24)	0.00	0.00	(17.77)	0.00
410.15	Property Tax Street & Bridge	121,176.75	121,628.26	127,142.00	127,142.00	62,136.34	100,000.00
410.20	Property Tax Police Protection	174,861.41	176,787.27	182,897.00	182,897.00	89,961.94	182,563.00
410.25	Property Tax Street Lighting	63,678.02	63,785.43	66,697.00	66,697.00	32,603.07	60,000.00
410.30	Property Tax Civil Defense	8,064.57	8,433.62	8,858.00	8,858.00	4,326.71	4,000.00
410.35	Property Tax Audit	24,273.64	24,589.83	25,532.00	25,532.00	12,570.23	25,109.00
410.40	Property Tax Liability Insurance	59,301.00	59,318.15	62,529.00	62,529.00	30,530.23	62,249.00
410.45	Property Tax Workers Compensation	110,712.58	109,515.51	110,000.00	110,000.00	54,182.02	50,000.00
410.50	Property Tax Crossing Guards	7,423.39	7,270.80	7,800.00	7,800.00	3,776.05	7,846.00
410.65	Property Tax Police Pension	706,944.46	627,560.43	670,000.00	670,000.00	114,913.73	766,765.00
<i>Account Classification Total: TAX - Taxes</i>		\$2,500,289.37	\$2,523,201.66	\$2,681,432.00	\$2,681,432.00	\$1,104,073.00	\$2,617,685.00
Department Total: 01 - Revenues		\$9,445,065.55	\$10,071,917.92	\$10,091,144.00	\$10,091,144.00	\$7,023,484.12	\$10,349,497.00
Department: 10 - Administration							
<i>MISC - Miscellaneous Revenues</i>							
478.05	Event Revenue General Revenue	16,055.00	0.00	0.00	0.00	0.00	20,000.00
478.10	Event Revenue Quarryman Challenge	13,189.11	0.00	0.00	0.00	0.00	30,000.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$29,244.11	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Department Total: 10 - Administration		\$29,244.11	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Department: 15 - Finance							
<i>OTH - Other Financing Sources</i>							
482.40	Interfund Transfers In Road Improvement Fund	0.00	50,000.00	200,000.00	200,000.00	200,000.00	100,000.00
<i>Account Classification Total: OTH - Other Financing Sources</i>		\$0.00	\$50,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$100,000.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
Department Total: 15 - Finance		\$0.00	\$50,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$100,000.00
Department: 20 - Police							
<i>MISC - Miscellaneous Revenues</i>							
478.05	Event Revenue General Revenue	13,530.00	13,948.53	15,000.00	15,000.00	9,047.15	15,000.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$13,530.00	\$13,948.53	\$15,000.00	\$15,000.00	\$9,047.15	\$15,000.00
Department Total: 20 - Police		\$13,530.00	\$13,948.53	\$15,000.00	\$15,000.00	\$9,047.15	\$15,000.00
Department: 30 - Planning & Economic Development							
<i>MISC - Miscellaneous Revenues</i>							
478.05	Event Revenue General Revenue	13,575.90	54,891.00	41,500.00	41,500.00	41,030.00	0.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$13,575.90	\$54,891.00	\$41,500.00	\$41,500.00	\$41,030.00	\$0.00
Department Total: 30 - Planning & Economic Development		\$13,575.90	\$54,891.00	\$41,500.00	\$41,500.00	\$41,030.00	\$0.00
REVENUES Total		\$9,501,415.56	\$10,190,757.45	\$10,347,644.00	\$10,347,644.00	\$7,273,561.27	\$10,514,497.00
EXPENSES							
Department: 05 - Village Board							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	42,029.78	42,029.78	48,276.00	48,276.00	39,352.35	63,890.84
<i>Account Classification Total: PSER - Personnel Services</i>		\$42,029.78	\$42,029.78	\$48,276.00	\$48,276.00	\$39,352.35	\$63,890.84
<i>PROFDEVEL - Professional Development</i>							
515.05	Personnel Development Meetings/Activities/Expenses	15,613.50	15,652.33	14,500.00	14,500.00	15,256.63	2,000.00
515.10	Personnel Development Training and Conferences	1,071.68	0.00	1,000.00	1,000.00	0.00	14,530.00
515.20	Personnel Development Membership and Dues	7,065.00	2,005.00	110.00	110.00	5,455.00	14,890.00
515.25	Personnel Development Publications-Subscriptions	500.00	500.00	1,220.00	1,220.00	500.00	1,840.00
<i>Account Classification Total: PROFDEVEL - Professional Development</i>		\$24,250.18	\$18,157.33	\$16,830.00	\$16,830.00	\$21,211.63	\$33,260.00
<i>OSERV - Outside Services</i>							
523.25	Other Services Events	5,230.52	9,075.77	12,746.00	12,966.00	748.02	7,500.00
523.30	Other Services Art & Culture Commission	3,348.50	3,334.35	3,000.00	3,000.00	154.45	0.00
523.65	Other Services Police Testing	1,656.00	7,114.00	1,000.00	1,000.00	0.00	0.00
523.70	Other Services Public Relations/Marketing	1,650.98	50.00	6,100.00	6,100.00	118.00	2,450.00
524.20	Subscription Services Organizational Memberships	1,238.00	15,281.10	11,025.00	11,025.00	7,098.90	0.00
525.05	Communications Postage	269.30	683.88	300.00	300.00	88.70	0.00
525.10	Communications Telephone	1,217.86	1,856.82	1,025.00	1,025.00	1,325.90	0.00
530.05	Legal Corporate	0.00	0.00	1,000.00	1,000.00	0.00	0.00
540.05	Printing/Advertising Recording and Legal Notices	66.00	154.00	1,500.00	1,500.00	75.72	0.00
540.10	Printing/Advertising Outside Print Services	98.63	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$14,775.79	\$37,549.92	\$37,696.00	\$37,916.00	\$9,609.69	\$9,950.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	773.15	588.44	500.00	1,750.00	3,500.01	1,000.00
565.40	Operating Supplies Events	6,803.54	3,434.95	3,500.00	3,500.00	368.62	1,000.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$7,576.69	\$4,023.39	\$4,000.00	\$5,250.00	\$3,868.63	\$2,000.00
Department Total: 05 - Village Board		\$88,632.44	\$101,760.42	\$106,802.00	\$108,272.00	\$74,042.30	\$109,100.84
Department: 10 - Administration							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	169,993.84	180,898.33	188,141.00	188,141.00	223,104.35	343,519.14
500.02	Salaries Overtime	2,704.94	12,397.32	3,120.00	3,120.00	11,666.34	1,000.00
500.04	Salaries Part-Time	0.00	0.00	0.00	0.00	1,606.50	0.00
510.05	Fringe Benefits Deferred Compensation	4,414.43	3,807.62	3,250.00	3,250.00	7,708.20	4,850.00
510.25	Fringe Benefits Medical/Dental Insurance	49,815.63	44,169.12	47,180.00	47,180.00	38,511.29	55,734.42
510.30	Fringe Benefits Vision Insurance	1,009.34	951.10	402.00	402.00	1,512.43	762.66
510.35	Fringe Benefits Short-Term Disability Insurance	49.34	0.00	0.00	0.00	0.00	0.00
510.45	Fringe Benefits Vehicle Reimbursement	3,737.50	3,575.00	3,900.00	3,900.00	5,462.50	3,900.00
510.46	Fringe Benefits Phone Allowance	345.00	375.00	390.00	390.00	680.00	697.20
510.50	Fringe Benefits EAP Benefit	2,114.20	1,491.00	0.00	0.00	1,491.00	0.00
510.55	Fringe Benefits Unemployment Insurance	3,669.91	60.00	0.00	0.00	0.00	0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
512.00	Police Pension Plan Employer Contribution	706,944.46	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$944,798.59	\$247,664.49	\$246,383.00	\$246,383.00	\$291,742.61	\$410,463.42
<i>PROFDEVEL - Professional Development</i>							
515.05	Personnel Development Meetings/Activities/Expenses	6,517.65	13,200.89	2,000.00	2,000.00	4,736.63	3,000.00
515.10	Personnel Development Training and Conferences	2,522.75	12,120.10	17,096.00	17,096.00	11,688.41	26,480.00
515.20	Personnel Development Membership and Dues	1,926.75	833.00	1,845.00	1,845.00	2,225.00	9,300.00
515.25	Personnel Development Publications-Subscriptions	30.00	20.95	200.00	200.00	(3.40)	1,265.00
515.30	Personnel Development Employee Recognition Activities	0.00	0.00	0.00	0.00	0.00	2,000.00
<i>Account Classification Total: PROFDEVEL - Professional Development</i>		\$10,997.15	\$26,174.94	\$21,141.00	\$21,141.00	\$18,646.64	\$42,045.00
<i>OSERV - Outside Services</i>							
520.05	Financial Services Banking	0.00	0.00	0.00	0.00	36.50	0.00
523.05	Other Services Medical	4,288.98	3,214.00	3,500.00	3,500.00	2,336.90	3,000.00
523.10	Other Services Consulting	3,016.99	41,908.68	24,000.00	24,000.00	5,640.11	25,500.00
523.25	Other Services Events	2,614.42	20,304.23	0.00	0.00	395.54	62,350.00
523.30	Other Services Art & Culture Commission	0.00	0.00	0.00	0.00	0.00	500.00
523.35	Other Services Document Destruction	1,102.42	1,007.71	1,200.00	1,200.00	420.00	0.00
523.45	Other Services Economic Development	0.00	0.00	0.00	0.00	0.00	50,000.00
523.55	Other Services Ordinance Codification	9,004.00	8,130.00	4,000.00	4,000.00	800.00	4,800.00
523.70	Other Services Public Relations/Marketing	3,126.75	1,858.22	8,000.00	8,000.00	2,513.39	2,500.00
523.90	Other Services Appraisal	7,600.00	0.00	5,000.00	5,000.00	3,600.00	3,600.00
524.20	Subscription Services Organizational Memberships	2,794.36	2,758.81	2,225.00	2,225.00	444.00	0.00
525.05	Communications Postage	9,341.99	4,142.24	7,000.00	7,000.00	5,633.95	7,000.00
525.10	Communications Telephone	0.00	0.00	0.00	0.00	0.00	2,000.00
527.05	Insurance IRMA Premium	12,528.00	4,928.08	10,000.00	10,000.00	4,204.37	5,000.00
527.10	Insurance IRMA Deductible	1,653.96	2,684.87	1,000.00	1,000.00	140.71	1,000.00
530.05	Legal Corporate	197,634.77	270,662.17	183,000.00	183,000.00	215,928.01	0.00
530.10	Legal Adjudication	12,000.00	12,000.00	12,000.00	12,000.00	8,000.00	0.00
530.15	Legal Prosecution	24,000.00	24,000.00	24,000.00	24,000.00	19,500.00	0.00
530.20	Legal Labor	26,913.75	0.00	1,000.00	1,000.00	0.00	0.00
540.05	Printing/Advertising Recording and Legal Notices	11,098.55	5,135.35	4,000.00	4,000.00	2,267.32	0.00
540.10	Printing/Advertising Outside Print Services	73.11	851.27	225.00	225.00	908.91	7,000.00
540.15	Printing/Advertising Newsletter	9,339.90	7,817.32	7,500.00	7,500.00	3,462.00	12,000.00
558.05	Rent/Lease Office Equipment	6,599.28	6,274.17	7,000.00	7,000.00	4,090.98	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$344,731.23	\$417,677.12	\$304,650.00	\$304,650.00	\$280,322.69	\$186,250.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	3,164.14	3,419.28	5,000.00	5,000.00	3,167.45	6,000.00
560.10	Office Supplies Paper	412.69	223.68	0.00	0.00	479.65	500.00
565.00	Operating Supplies General	1,022.83	0.00	0.00	0.00	0.00	0.00
565.20	Operating Supplies Safety	353.81	316.88	500.00	500.00	563.02	500.00
565.40	Operating Supplies Events	135.00	0.00	0.00	0.00	0.00	0.00
565.50	Operating Supplies Wellness	3,347.63	4,353.27	5,000.00	5,000.00	4,223.79	10,000.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$8,436.10	\$8,313.11	\$10,500.00	\$10,500.00	\$8,433.91	\$17,000.00
<i>OTHER - Other Expenses</i>							
558.10	Rent/Lease Parking Lot	0.00	0.00	0.00	0.00	3,209.78	0.00
830.00	Incentives General	0.00	3,500.00	0.00	0.00	20,476.62	0.00
830.10	Incentives Residential	5,092.31	4,539.89	9,350.00	9,350.00	7,717.97	10,800.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$5,092.31	\$8,039.89	\$9,350.00	\$9,350.00	\$31,404.37	\$10,800.00
Department Total: 10 - Administration		\$1,314,055.38	\$707,869.55	\$592,024.00	\$592,024.00	\$630,550.22	\$666,558.42
Department: 12 - Lemont TV							
<i>OSERV - Outside Services</i>							
523.15	Other Services Data Processing / Technology	0.00	0.00	0.00	0.00	2,400.00	4,000.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	\$4,000.00

CAP - Capital Outlay

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
610.10	Capital Outlay Machinery & Equipment Small Inventory Asset	35,543.18	0.00	0.00	0.00	0.00	1,000.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$35,543.18	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Department Total: 12 - Lemont TV		\$35,543.18	\$0.00	\$0.00	\$0.00	\$2,400.00	\$5,000.00
Department: 14 - Legal							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	0.00	0.00	0.00	0.00	0.00	75,849.80
510.05	Fringe Benefits Deferred Compensation	0.00	0.00	0.00	0.00	0.00	2,000.00
510.25	Fringe Benefits Medical/Dental Insurance	0.00	0.00	0.00	0.00	0.00	47.76
510.30	Fringe Benefits Vision Insurance	0.00	0.00	0.00	0.00	0.00	83.46
510.46	Fringe Benefits Phone Allowance	0.00	0.00	0.00	0.00	0.00	384.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,365.02
<i>OSERV - Outside Services</i>							
523.10	Other Services Consulting	0.00	0.00	0.00	0.00	0.00	5,000.00
524.05	Subscription Services Database	0.00	0.00	0.00	0.00	0.00	5,000.00
530.07	Legal Litigation	0.00	0.00	0.00	0.00	0.00	180,000.00
530.10	Legal Adjudication	0.00	0.00	0.00	0.00	0.00	18,000.00
530.15	Legal Prosecution	0.00	0.00	0.00	0.00	0.00	25,000.00
530.20	Legal Labor	0.00	0.00	0.00	0.00	0.00	20,000.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$253,000.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	0.00	0.00	0.00	0.00	0.00	500.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Department Total: 14 - Legal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$331,865.02
Department: 15 - Finance							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	181,905.38	181,637.41	202,911.56	202,911.56	128,908.81	156,659.00
500.02	Salaries Overtime	2,181.33	4,550.68	0.00	0.00	1,431.30	0.00
500.04	Salaries Part-Time	0.00	0.00	0.00	0.00	22,326.73	44,620.00
500.07	Salaries Temporary	0.00	0.00	0.00	0.00	2,233.00	0.00
510.25	Fringe Benefits Medical/Dental Insurance	14,621.09	16,062.80	17,743.48	17,743.48	11,312.66	8,879.00
510.30	Fringe Benefits Vision Insurance	232.61	226.62	258.10	258.10	266.77	361.00
510.35	Fringe Benefits Short-Term Disability Insurance	61.72	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$199,002.13	\$202,477.51	\$220,913.14	\$220,913.14	\$166,479.27	\$210,519.00
<i>PROFDEVEL - Professional Development</i>							
515.05	Personnel Development Meetings/Activities/Expenses	249.16	1,433.10	0.00	0.00	300.00	300.00
515.10	Personnel Development Training and Conferences	265.00	2,219.10	2,700.00	2,700.00	329.60	5,900.00
<i>Account Classification Total: PROFDEVEL - Professional Development</i>		\$514.16	\$3,652.20	\$2,700.00	\$2,700.00	\$629.60	\$6,200.00
<i>OSERV - Outside Services</i>							
520.05	Financial Services Banking	8,027.33	6,379.34	8,000.00	8,000.00	847.52	8,000.00
520.20	Financial Services Audit	26,685.00	29,580.00	30,000.00	30,000.00	24,750.00	29,580.00
520.25	Financial Services Accounting	460.00	0.00	0.00	0.00	0.00	0.00
520.30	Financial Services Discovery Benefits Fee	707.00	994.50	1,000.00	1,000.00	180.00	1,000.00
523.10	Other Services Consulting	280.00	6,586.77	1,700.00	1,700.00	3,905.35	2,000.00
523.15	Other Services Data Processing / Technology	1,500.00	4,092.00	0.00	0.00	0.00	0.00
524.20	Subscription Services Organizational Memberships	540.00	649.00	0.00	0.00	900.00	1,000.00
525.05	Communications Postage	426.80	202.85	0.00	0.00	20.25	210.00
540.05	Printing/Advertising Recording and Legal Notices	2,239.00	4,277.16	3,500.00	3,500.00	2,116.96	3,500.00
558.05	Rent/Lease Office Equipment	2,384.38	2,969.76	4,680.00	4,680.00	2,174.79	5,000.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$43,249.51	\$55,731.38	\$48,880.00	\$48,880.00	\$34,894.87	\$50,290.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	5,522.67	2,386.46	5,000.00	5,000.00	2,099.57	2,500.00
560.10	Office Supplies Paper	50.63	221.20	250.00	250.00	95.50	200.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$5,573.30	\$2,607.66	\$5,250.00	\$5,250.00	\$2,195.07	\$2,700.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
<i>OTHER - Other Expenses</i>							
520.40	Financial Services Retail Sales Tax Rebate	0.00	12,857.14	12,858.00	12,858.00	12,857.14	12,857.00
850.90	Bad Debt Miscellaneous	10,067.07	0.00	0.00	0.00	15,743.26	0.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$10,067.07	\$12,857.14	\$12,858.00	\$12,858.00	\$28,600.40	\$12,857.00
<i>OFU - Other Financing Uses</i>							
900.18	Interfund Transfers Out Debt Service Fund	424,863.00	573,795.00	435,920.00	435,920.00	449,690.00	398,230.00
900.22	Interfund Transfers Out Social Security Fund	0.00	100,000.00	0.00	0.00	0.00	80,000.00
<i>Account Classification Total: OFU - Other Financing Uses</i>		\$424,863.00	\$673,795.00	\$435,920.00	\$435,920.00	\$449,690.00	\$478,230.00
Department Total: 15 - Finance		\$683,269.17	\$951,120.89	\$726,521.14	\$726,521.14	\$682,489.21	\$760,796.00
Department: 20 - Police							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	2,650,305.84	2,620,107.52	2,798,567.40	2,798,567.40	2,059,806.87	2,739,522.97
500.02	Salaries Overtime	270,635.16	201,888.12	223,855.00	223,855.00	140,037.10	205,745.00
500.03	Salaries Mandatory Overtime	0.00	49,041.34	0.00	0.00	43,139.76	0.00
500.04	Salaries Part-Time	0.00	35,250.05	95,656.60	95,656.60	117,862.72	210,886.16
500.05	Salaries Crossing Guards	0.00	6,777.91	9,505.08	9,505.08	9,065.45	11,243.00
500.06	Salaries Special Detail	34,350.53	54,110.80	0.00	0.00	33,191.13	0.00
500.20	Salaries Uniform Allowance	24,000.00	23,000.00	23,000.30	23,000.30	24,000.00	24,000.60
510.05	Fringe Benefits Deferred Compensation	37,213.70	0.00	0.00	0.00	0.00	0.00
510.25	Fringe Benefits Medical/Dental Insurance	421,480.14	469,434.16	494,323.97	494,323.97	416,061.35	530,918.60
510.30	Fringe Benefits Vision Insurance	4,644.95	4,377.22	4,626.69	4,626.69	4,392.91	5,742.72
510.35	Fringe Benefits Short-Term Disability Insurance	624.49	0.00	0.00	0.00	0.00	0.00
510.40	Fringe Benefits Life Insurance	1,667.25	0.00	0.00	0.00	0.00	0.00
510.46	Fringe Benefits Phone Allowance	207.72	577.00	601.00	601.00	461.60	601.00
512.00	Police Pension Plan Employer Contribution	0.00	627,560.43	670,176.00	670,176.00	114,913.74	766,765.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$3,445,129.78	\$4,092,124.55	\$4,320,312.04	\$4,320,312.04	\$2,962,932.63	\$4,495,425.05
<i>PROFDEVEL - Professional Development</i>							
513.01	Budget-Deferred and pension Deferred and pension	0.00	0.00	0.00	0.00	0.00	0.00
515.05	Personnel Development Meetings/Activities/Expenses	7,047.71	4,228.10	6,500.00	6,500.00	3,876.59	6,500.00
515.10	Personnel Development Training and Conferences	8,313.80	11,874.25	5,600.00	5,600.00	6,924.97	15,000.00
515.15	Personnel Development Tuition Reimbursement	0.00	2,480.00	3,000.00	3,000.00	2,695.00	6,000.00
515.20	Personnel Development Membership and Dues	8,874.65	6,853.50	12,700.00	12,700.00	5,465.00	11,900.00
<i>Account Classification Total: PROFDEVEL - Professional Development</i>		\$24,236.16	\$25,435.85	\$27,800.00	\$27,800.00	\$18,961.56	\$39,400.00
<i>OSERV - Outside Services</i>							
522.05	Public Safety Services Accreditation	4,651.29	11,163.00	9,000.00	9,000.00	8,850.00	9,000.00
522.10	Public Safety Services Prisoner Care	1,314.62	1,377.59	2,000.00	2,000.00	325.00	2,000.00
522.15	Public Safety Services Animal Control	0.00	154.00	500.00	500.00	214.50	500.00
522.20	Public Safety Services Special Operations Detail	0.00	0.00	0.00	0.00	20.00	0.00
522.35	Public Safety Services Investigations	49.22	0.00	100.00	100.00	0.00	100.00
522.45	Public Safety Services Other	3,286.86	4,085.00	3,000.00	3,000.00	1,250.00	3,000.00
523.10	Other Services Consulting	4,500.00	50.00	0.00	0.00	0.00	0.00
523.15	Other Services Data Processing / Technology	240.00	12,700.01	40,050.00	40,050.00	33,433.63	45,000.00
523.25	Other Services Events	4,672.50	6,793.50	5,250.00	5,250.00	3,550.00	5,250.00
523.35	Other Services Document Destruction	605.53	407.75	1,000.00	1,000.00	240.00	1,000.00
523.65	Other Services Police Testing	0.00	0.00	0.00	0.00	0.00	1,200.00
523.70	Other Services Public Relations/Marketing	300.00	0.00	500.00	500.00	133.66	500.00
524.05	Subscription Services Database	4,087.00	4,087.75	12,000.00	12,000.00	5,495.00	12,500.00
525.05	Communications Postage	2,642.44	1,880.01	3,000.00	3,000.00	1,417.15	3,000.00
525.10	Communications Telephone	13,923.08	16,745.67	11,100.00	11,100.00	10,020.79	13,600.00
525.15	Communications Cell Phones	14,014.93	21,642.96	15,500.00	15,500.00	11,981.31	15,250.00
525.20	Communications Dispatch	305,183.88	314,831.59	344,300.00	344,300.00	267,195.00	345,000.00
525.25	Communications Internet Service	3,682.20	4,017.20	1,000.00	1,000.00	3,014.72	4,500.00
525.30	Communications Radios	220.00	923.15	700.00	700.00	143.47	700.00
525.35	Communications Cable TV	228.88	627.60	200.00	200.00	169.70	300.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
527.05	Insurance IRMA Premium	87,698.00	82,773.73	85,000.00	85,000.00	81,753.43	85,000.00
527.10	Insurance IRMA Deductible	11,999.65	13,582.23	15,000.00	15,000.00	21,578.71	15,000.00
540.05	Printing/Advertising Recording and Legal Notices	0.00	0.00	0.00	0.00	0.00	50.00
540.10	Printing/Advertising Outside Print Services	2,274.68	1,609.75	3,000.00	3,000.00	1,547.17	3,300.00
540.30	Printing/Advertising Citations	2,798.80	2,309.98	1,000.00	1,000.00	0.00	0.00
540.35	Printing/Advertising Forms	760.75	413.35	1,000.00	1,000.00	0.00	1,000.00
540.40	Printing/Advertising Awards	572.93	191.24	1,000.00	1,000.00	111.25	1,000.00
546.00	Equipment Maintenance General	0.00	0.00	2,500.00	2,500.00	228.00	2,000.00
546.10	Equipment Maintenance Radars	845.00	5,136.23	1,500.00	1,500.00	2,083.16	2,000.00
547.00	Vehicle Maintenance General	20,011.78	58,093.86	30,000.00	30,000.00	16,774.09	30,000.00
547.05	Vehicle Maintenance Vehicle Wash	2,851.45	2,515.50	3,000.00	3,000.00	2,579.00	3,000.00
550.20	Building and Grounds Maintenance Police Facility	5,384.75	5,700.00	0.00	0.00	0.00	0.00
558.05	Rent/Lease Office Equipment	13,178.59	10,417.40	15,000.00	15,000.00	9,044.72	15,000.00
570.25	Maintenance Supplies Communications	1,576.61	2,165.53	7,750.00	7,750.00	3,664.68	7,750.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$513,555.42	\$585,995.58	\$614,950.00	\$614,950.00	\$486,818.14	\$627,500.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	6,032.76	6,481.33	7,500.00	7,500.00	2,892.42	7,500.00
560.10	Office Supplies Paper	2,047.09	798.17	2,400.00	2,400.00	1,376.93	2,400.00
560.15	Office Supplies Data Processing	0.00	44.99	750.00	750.00	0.00	750.00
562.00	Uniforms Full Time Employees	1,164.18	425.94	2,000.00	2,000.00	549.42	2,600.00
562.05	Uniforms Sworn Command	2,775.08	1,002.30	3,000.00	3,000.00	2,066.95	3,000.00
562.10	Uniforms Full Time Sworn	10,754.63	8,627.03	13,000.00	13,000.00	270.90	3,000.00
562.15	Uniforms Part Time Sworn	1,228.23	1,134.90	2,000.00	2,000.00	1,066.09	2,000.00
562.20	Uniforms Part Time	0.00	325.18	500.00	500.00	74.89	500.00
562.25	Uniforms Community Service Officer	1,948.10	1,283.70	2,000.00	2,000.00	868.72	2,000.00
562.30	Uniforms Traffic Safety Officer	2,213.87	839.07	0.00	0.00	0.00	0.00
562.35	Uniforms Crossing Guards	0.00	55.96	500.00	500.00	0.00	500.00
562.40	Uniforms Volunteers	51.78	0.00	100.00	100.00	0.00	100.00
564.15	Public Safety Supplies Prisoner	1,196.07	415.68	1,000.00	1,000.00	18.47	1,000.00
564.20	Public Safety Supplies Animal Control	40.78	284.00	200.00	200.00	0.00	200.00
564.25	Public Safety Supplies Investigation Supplies	1,799.05	1,843.30	2,500.00	2,500.00	885.86	2,500.00
564.45	Public Safety Supplies Cadet	86.25	612.59	500.00	500.00	0.00	500.00
564.50	Public Safety Supplies Vests	1,993.15	5,831.21	8,250.00	8,250.00	7,459.74	3,400.00
564.90	Public Safety Supplies Other	392.58	149.76	0.00	0.00	0.00	0.00
565.00	Operating Supplies General	3,882.79	2,260.67	4,000.00	4,000.00	1,977.04	4,000.00
565.20	Operating Supplies Safety	3,188.66	5,694.28	6,500.00	6,500.00	1,538.62	7,700.00
565.40	Operating Supplies Events	10,064.07	10,188.66	12,250.00	12,250.00	7,137.03	12,250.00
566.00	Range Supplies General Supplies	1,950.94	1,848.36	2,000.00	2,000.00	286.02	2,000.00
566.05	Range Supplies Ammunition	6,290.78	8,394.32	9,000.00	9,000.00	327.35	11,000.00
566.10	Range Supplies Weapons	5,384.41	6,207.09	6,000.00	6,000.00	1,958.20	8,000.00
572.10	Vehicle Maintenance Supplies Public Safety	308.48	1,228.28	1,000.00	1,000.00	933.14	1,000.00
585.20	Building & Grounds Supplies Police Facility	96.74	564.31	0.00	0.00	0.00	0.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$64,890.47	\$66,541.08	\$86,950.00	\$86,950.00	\$31,687.79	\$77,900.00
<i>CAP - Capital Outlay</i>							
608.10	Capital Outlay Vehicles Small Inventory Assets	3,599.90	65,097.10	150,000.00	150,000.00	151,835.84	150,000.00
610.10	Capital Outlay Machinery & Equipment Small Inventory Asset	0.00	27,486.70	16,000.00	16,000.00	12,290.00	36,000.00
614.10	Capital Outlay Software & Technology Softward & Cloud Based Software	0.00	644.00	0.00	0.00	643.00	0.00
616.10	Capital Outlay Computer Equipment Small Inventory Asset	0.00	4,345.24	3,000.00	3,000.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$3,599.90	\$97,573.04	\$169,000.00	\$169,000.00	\$164,768.84	\$186,000.00
Department Total: 20 - Police		\$4,051,411.73	\$4,867,670.10	\$5,219,012.04	\$5,219,012.04	\$3,665,168.96	\$5,426,225.05
Department: 22 - Emergency Management							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	20,225.23	26 73.01	25,168.00	25,168.00	14,549.18	25,797.20

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
500.04	Salaries Part-Time	0.00	1,318.84	0.00	0.00	9,552.50	0.00
500.06	Salaries Special Detail	145.46	234.37	0.00	0.00	513.33	0.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$20,370.69	\$24,326.22	\$25,168.00	\$25,168.00	\$24,615.01	\$25,797.20
<i>PROFDEVEL - Professional Development</i>							
515.05	Personnel Development Meetings/Activities/Expenses	1,493.66	1,389.33	1,200.00	1,200.00	408.48	1,200.00
515.10	Personnel Development Training and Conferences	320.00	1,618.52	2,920.00	2,920.00	1,200.06	3,000.00
515.20	Personnel Development Membership and Dues	0.00	100.00	300.00	300.00	0.00	300.00
<i>Account Classification Total: PROFDEVEL - Professional Development</i>		\$1,813.66	\$3,107.85	\$4,420.00	\$4,420.00	\$1,608.54	\$4,500.00
<i>OSERV - Outside Services</i>							
524.20	Subscription Services Organizational Memberships	361.12	90.00	300.00	300.00	0.00	300.00
525.05	Communications Postage	161.41	17.30	50.00	50.00	171.69	200.00
525.15	Communications Cell Phones	3,569.70	4,246.14	4,620.00	4,620.00	3,365.63	5,220.00
525.30	Communications Radios	0.00	1,783.35	2,000.00	2,000.00	1,652.55	3,000.00
545.05	Maintenance Contract Equipment	362.99	773.78	0.00	0.00	305.00	400.00
546.00	Equipment Maintenance General	16,377.65	1,267.86	1,500.00	1,500.00	846.56	1,500.00
547.00	Vehicle Maintenance General	4,165.94	923.35	1,000.00	1,000.00	936.28	2,000.00
547.05	Vehicle Maintenance Vehicle Wash	155.00	200.00	200.00	200.00	145.00	200.00
570.25	Maintenance Supplies Communications	0.00	1,448.50	0.00	0.00	0.00	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$25,153.81	\$10,750.28	\$9,670.00	\$9,670.00	\$7,422.71	\$12,820.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	588.81	472.74	600.00	600.00	255.02	600.00
562.45	Uniforms Emergency Management	1,276.69	1,318.50	2,900.00	2,900.00	293.36	3,000.00
565.15	Operating Supplies Tools & Equipment	127.88	23.94	100.00	100.00	544.41	200.00
565.20	Operating Supplies Safety	2,572.29	1,027.05	1,000.00	1,000.00	428.75	1,000.00
572.10	Vehicle Maintenance Supplies Public Safety	603.30	1,159.81	1,200.00	1,200.00	1,258.64	1,500.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$5,168.97	\$4,002.04	\$5,800.00	\$5,800.00	\$2,780.18	\$6,300.00
<i>CAP - Capital Outlay</i>							
610.10	Capital Outlay Machinery & Equipment Small Inventory Asset	0.00	0.00	4,950.00	4,950.00	20,362.50	50,500.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$0.00	\$0.00	\$4,950.00	\$4,950.00	\$20,362.50	\$50,500.00
Department Total: 22 - Emergency Management		\$52,507.13	\$42,186.39	\$50,008.00	\$50,008.00	\$56,788.94	\$99,917.20
Department: 23 - Odor Alert Network							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	216.59	586.06	12,927.20	12,927.20	407.70	13,250.38
<i>Account Classification Total: PSER - Personnel Services</i>		\$216.59	\$586.06	\$12,927.20	\$12,927.20	\$407.70	\$13,250.38
<i>OSERV - Outside Services</i>							
523.10	Other Services Consulting	23,872.33	26,391.39	25,000.00	25,000.00	24,138.62	25,000.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$23,872.33	\$26,391.39	\$25,000.00	\$25,000.00	\$24,138.62	\$25,000.00
<i>MATSUP - Materials & Supplies</i>							
565.20	Operating Supplies Safety	986.78	0.00	500.00	500.00	1,581.00	1,000.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$986.78	\$0.00	\$500.00	\$500.00	\$1,581.00	\$1,000.00
Department Total: 23 - Odor Alert Network		\$25,075.70	\$26,977.45	\$38,427.20	\$38,427.20	\$26,127.32	\$39,250.38
Department: 25 - Public Works							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	462,114.46	459,044.54	502,999.62	502,999.62	361,695.72	481,436.00
500.02	Salaries Overtime	79,338.90	74,388.74	100,557.00	100,557.00	53,239.94	85,892.00
500.04	Salaries Part-Time	0.00	0.00	30,482.00	30,482.00	23,766.15	36,293.00
510.20	Fringe Benefits Police Pension EE Contribution	0.00	704.25	0.00	0.00	0.00	0.00
510.25	Fringe Benefits Medical/Dental Insurance	128,927.83	127,661.87	141,995.00	141,995.00	113,257.05	145,650.00
510.30	Fringe Benefits Vision Insurance	1,253.91	1,109.08	1,184.00	1,184.00	1,100.45	1,470.00
510.35	Fringe Benefits Short-Term Disability Insurance	107.28	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$671,742.38	\$662,908.48	\$777,217.62	\$777,217.62	\$553,059.31	\$750,741.00
<i>PROFDEVEL - Professional Development</i>							
515.05	Personnel Development Meetings/Activities/Expenses	357.89	65.00	500.00	500.00	376.14	0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
515.10	Personnel Development Training and Conferences	190.00	420.00	1,250.00	1,250.00	445.00	1,250.00
515.20	Personnel Development Membership and Dues	675.00	740.00	1,050.00	1,050.00	660.00	1,550.00
<i>Account Classification Total: PROFDEVEL - Professional Development</i>		\$1,222.89	\$1,160.00	\$2,800.00	\$2,800.00	\$1,481.14	\$2,800.00
<i>OSERV - Outside Services</i>							
523.25	Other Services Events	480.00	0.00	0.00	0.00	288.00	0.00
523.36	Other Services Electronic Recycling	5,485.64	648.38	0.00	0.00	0.00	0.00
523.50	Other Services General Engineering	2,804.00	13,315.00	18,000.00	18,000.00	9,814.50	18,000.00
523.70	Other Services Public Relations/Marketing	602.50	1,365.40	1,500.00	1,500.00	349.99	1,500.00
525.05	Communications Postage	0.00	21.88	300.00	300.00	0.00	300.00
525.10	Communications Telephone	2,794.19	4,088.13	2,600.00	2,600.00	3,242.47	2,600.00
525.15	Communications Cell Phones	5,327.29	4,862.15	12,000.00	12,000.00	2,543.06	8,000.00
525.25	Communications Internet Service	1,599.20	1,804.27	1,500.00	1,500.00	1,214.10	1,500.00
525.35	Communications Cable TV	945.63	1,206.32	800.00	800.00	967.46	800.00
527.05	Insurance IRMA Premium	32,574.00	26,654.00	40,000.00	40,000.00	49,039.14	40,000.00
527.10	Insurance IRMA Deductible	10,404.30	32,854.76	5,000.00	5,000.00	14,237.86	10,000.00
540.05	Printing/Advertising Recording and Legal Notices	2,717.76	2,455.92	2,500.00	2,500.00	478.80	2,500.00
545.05	Maintenance Contract Equipment	0.00	0.00	0.00	0.00	0.00	4,000.00
545.10	Maintenance Contract Streets and Alleys	366,091.92	3,640.53	150,000.00	150,000.00	6,684.15	20,000.00
545.15	Maintenance Contract Village Hall	43,298.92	42,258.05	38,152.00	39,442.00	29,405.53	45,272.00
545.20	Maintenance Contract Old Police Station	1,091.65	1,035.00	6,119.00	6,119.00	1,035.00	1,144.00
545.35	Maintenance Contract Safety Village	2,854.50	4,405.50	6,813.00	7,128.00	5,888.00	6,881.00
545.55	Maintenance Contract Public Works Facility	14,350.96	19,304.81	15,415.00	19,709.00	11,953.54	21,919.00
545.60	Maintenance Contract Police Building	31,601.47	38,208.13	57,524.00	64,218.00	36,296.18	60,829.00
545.70	Maintenance Contract Vehicle Maintenance	2,636.17	4,758.17	3,675.00	3,675.00	3,175.59	4,510.00
545.85	Maintenance Contract Sirens	3,300.00	3,300.00	3,373.00	3,373.00	3,300.00	3,850.00
546.00	Equipment Maintenance General	3,094.38	12,628.99	8,000.00	8,000.00	5,253.84	8,000.00
547.00	Vehicle Maintenance General	32,864.74	16,791.40	39,200.00	39,200.00	6,578.15	26,200.00
548.05	Streets & Alley Maintenance Services General	138,717.06	145,604.70	160,000.00	160,000.00	86,477.69	160,000.00
548.10	Streets & Alley Maintenance Services Dumping	5,751.69	2,679.68	7,000.00	7,000.00	3,550.00	7,000.00
550.05	Building and Grounds Maintenance Village Hall	21,370.57	10,769.07	7,000.00	7,000.00	9,103.22	10,000.00
550.10	Building and Grounds Maintenance Old Police Station	1,130.00	1,766.30	2,000.00	2,000.00	848.00	2,000.00
550.15	Building and Grounds Maintenance Public Works Facility	1,089.67	3,336.19	9,000.00	9,000.00	3,283.42	26,000.00
550.20	Building and Grounds Maintenance Police Facility	12,823.59	13,396.18	74,000.00	88,900.00	29,134.11	65,130.00
550.25	Building and Grounds Maintenance Safety Village	13,611.70	5,213.50	2,000.00	2,000.00	1,069.00	2,000.00
550.30	Building and Grounds Maintenance Parking Garage	2,989.05	4,900.00	0.00	0.00	0.00	0.00
550.50	Building and Grounds Maintenance Range	0.00	0.00	12,000.00	12,000.00	346.48	14,000.00
550.60	Building and Grounds Maintenance Canals	475.00	870.00	12,000.00	12,000.00	3,323.71	7,000.00
550.65	Building and Grounds Maintenance Gateway	0.00	946.44	0.00	150.00	0.00	0.00
558.05	Rent/Lease Office Equipment	2,910.54	1,703.30	3,000.00	3,000.00	1,477.64	3,000.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$767,788.09	\$426,792.15	\$700,471.00	\$728,114.00	\$330,358.63	\$583,935.00
<i>MATSUP - Materials & Supplies</i>							
550.55	Building and Grounds Maintenance Public Works Facility	9,086.82	3,185.95	0.00	0.00	800.00	0.00
560.05	Office Supplies General	1,134.55	1,876.12	2,000.00	2,000.00	1,400.06	2,000.00
560.10	Office Supplies Paper	187.93	86.27	200.00	200.00	68.98	200.00
562.00	Uniforms Full Time Employees	4,181.11	6,347.07	6,500.00	6,500.00	4,454.48	6,500.00
565.10	Operating Supplies Motor Fuel	139,087.46	131,761.78	140,000.00	140,000.00	103,912.34	140,000.00
565.15	Operating Supplies Tools & Equipment	9,456.60	14,319.65	13,500.00	13,500.00	3,761.93	8,500.00
565.20	Operating Supplies Safety	2,307.16	1,561.62	3,800.00	3,800.00	1,156.24	3,800.00
565.25	Operating Supplies Sidewalk Salt	4,042.50	2,682.75	3,000.00	3,000.00	0.00	3,000.00
565.35	Operating Supplies Quarry/Path	14,070.34	11,523.62	0.00	1,467.00	20,297.36	0.00
568.00	Streets & Alleys Maintenance Supplies General	173,651.67	19,576.54	28,000.00	28,000.00	14,505.83	53,000.00
572.05	Vehicle Maintenance Supplies General	70,663.09	49,826.57	44,600.00	44,600.00	30,325.02	43,600.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
572.10	Vehicle Maintenance Supplies Public Safety	20,369.54	23,051.96	10,000.00	10,000.00	15,724.30	15,000.00
575.05	Natural Gas Expense Franchise Accounts	6,959.80	0.00	0.00	0.00	0.00	0.00
580.00	Electric Expense Utility Expenses	0.00	96.61	0.00	0.00	0.00	0.00
580.10	Electric Expense Street Lighting	100,383.07	96,332.51	90,000.00	90,000.00	82,116.67	90,000.00
585.05	Building & Grounds Supplies Village Hall	1,505.01	1,187.59	2,000.00	2,000.00	82.32	2,000.00
585.15	Building & Grounds Supplies Public Works Facility	4,197.27	2,895.95	3,000.00	3,000.00	2,244.65	3,000.00
585.20	Building & Grounds Supplies Police Facility	631.53	718.87	1,500.00	1,500.00	493.73	1,500.00
585.25	Building & Grounds Supplies Safety Village	333.11	195.00	500.00	500.00	0.00	500.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$562,248.56	\$367,226.43	\$348,600.00	\$350,067.00	\$281,343.91	\$372,600.00
<i>CAP - Capital Outlay</i>							
608.05	Capital Outlay Vehicles Capitalized Assets	0.00	27,005.00	144,776.00	144,776.00	91,917.97	60,000.00
608.10	Capital Outlay Vehicles Small Inventory Assets	0.00	37,999.49	0.00	0.00	11,776.25	0.00
610.10	Capital Outlay Machinery & Equipment Small Inventory Asset	0.00	71,829.97	0.00	20,617.00	32,663.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$0.00	\$136,834.46	\$144,776.00	\$165,393.00	\$136,357.22	\$60,000.00
<i>OTHER - Other Expenses</i>							
558.25	Rent/Lease Storage	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
558.30	Rent/Lease Construction Equipment	0.00	2,248.45	0.00	0.00	1,155.00	0.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$0.00	\$2,248.45	\$10,000.00	\$10,000.00	\$1,155.00	\$10,000.00
<i>DS - Debt Service</i>							
700.00	Principal Payment Debt Payment	0.00	0.00	13,770.00	13,770.00	0.00	0.00
700.20	Principal Payment Capital Lease	0.00	10,099.33	0.00	0.00	0.00	28,640.00
705.20	Interest Payment Capital Leases	0.00	1,676.93	0.00	0.00	0.00	2,986.00
<i>Account Classification Total: DS - Debt Service</i>		\$0.00	\$11,776.26	\$13,770.00	\$13,770.00	\$0.00	\$31,626.00
Department Total: 25 - Public Works		\$2,003,001.92	\$1,608,946.23	\$1,997,634.62	\$2,047,361.62	\$1,303,755.21	\$1,811,702.00
Department: 30 - Planning & Economic Development							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	146,585.60	190,306.65	209,979.00	209,979.00	117,428.66	0.00
500.02	Salaries Overtime	2,309.16	954.34	0.00	0.00	7,224.83	0.00
510.25	Fringe Benefits Medical/Dental Insurance	36,412.69	34,962.33	45,144.00	45,144.00	26,700.42	0.00
510.30	Fringe Benefits Vision Insurance	328.25	440.43	532.00	532.00	385.88	0.00
510.35	Fringe Benefits Short-Term Disability Insurance	45.25	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$185,680.95	\$226,663.75	\$255,655.00	\$255,655.00	\$151,739.79	\$0.00
<i>PROFDEVEL - Professional Development</i>							
515.05	Personnel Development Meetings/Activities/Expenses	1,746.43	2,703.07	2,555.00	2,555.00	1,581.30	0.00
515.10	Personnel Development Training and Conferences	1,716.64	245.00	4,470.00	4,470.00	43.50	0.00
515.20	Personnel Development Membership and Dues	1,450.00	4,064.00	6,945.00	6,945.00	4,823.80	0.00
515.25	Personnel Development Publications-Subscriptions	1,322.83	1,583.69	1,259.00	1,259.00	979.67	0.00
<i>Account Classification Total: PROFDEVEL - Professional Development</i>		\$6,235.90	\$8,595.76	\$15,229.00	\$15,229.00	\$7,428.27	\$0.00
<i>OSERV - Outside Services</i>							
521.05	Building & Planning Services General Engineering	4,623.75	2,101.14	2,500.00	2,500.00	132.00	0.00
521.55	Building & Planning Services Mapping	5,632.00	9,382.00	4,350.00	4,350.00	1,500.00	0.00
521.70	Building & Planning Services Other Services	253.75	0.00	60,000.00	60,000.00	0.00	0.00
521.80	Building & Planning Services Eng. Services-Zoning Entitlement	9,448.00	12,479.50	8,000.00	8,000.00	15,994.25	0.00
521.85	Building & Planning Services Eng. Services-Site Development	52,064.69	59,314.56	40,000.00	40,000.00	29,843.22	0.00
521.90	Building & Planning Services Other Services-Zoning Entitlement	3,598.50	9,908.75	10,000.00	10,000.00	2,986.25	0.00
521.95	Building & Planning Services Other Services-Site Development	2,972.50	14,692.45	18,000.00	18,000.00	9,059.75	0.00
523.10	Other Services Consulting	82.00	2,700.00	0.00	0.00	9,240.00	0.00
523.25	Other Services Events	43,747.92	48,277.91	39,190.00	38,970.00	51,140.55	0.00
523.45	Other Services Economic Development	10,171.80	43,343.82	80,686.00	100,865.00	37,910.00	0.00
525.05	Communications Postage	877.85	2,054.87	400.00	400.00	1,302.69	0.00
540.05	Printing/Advertising Recording and Legal Notices	3,070.67	6,751.79	2,000.00	2,000.00	2,477.15	0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
540.10	Printing/Advertising Outside Print Services	4,009.94	5,403.51	40,350.00	40,350.00	9,109.60	0.00
545.05	Maintenance Contract Equipment	879.00	879.00	900.00	900.00	879.00	0.00
558.05	Rent/Lease Office Equipment	1,606.56	1,328.27	1,630.00	1,630.00	1,087.40	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$143,038.93	\$214,817.57	\$308,006.00	\$327,965.00	\$172,661.86	\$0.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	1,072.67	2,696.39	3,062.00	3,062.00	4,571.93	0.00
565.00	Operating Supplies General	4,603.91	12,718.90	4,105.00	4,105.00	5,326.35	0.00
565.70	Operating Supplies Other	0.00	591.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$5,676.58	\$16,006.29	\$7,167.00	\$7,167.00	\$9,898.28	\$0.00
<i>OTHER - Other Expenses</i>							
835.10	Grants Professional Consulting	10,112.00	3,888.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$10,112.00	\$3,888.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 30 - Planning & Economic Development		\$350,744.36	\$469,971.37	\$586,057.00	\$606,016.00	\$341,728.20	\$0.00
Department: 35 - Building							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	322,400.40	350,432.96	401,484.46	401,484.46	268,008.41	0.00
500.02	Salaries Overtime	5,826.44	8,659.75	0.00	0.00	2,910.02	0.00
500.04	Salaries Part-Time	0.00	824.00	0.00	0.00	16,236.40	0.00
500.20	Salaries Uniform Allowance	1,000.00	0.00	0.00	0.00	0.00	0.00
510.25	Fringe Benefits Medical/Dental Insurance	81,279.11	94,056.21	106,587.84	106,587.84	86,715.47	0.00
510.30	Fringe Benefits Vision Insurance	729.34	752.04	870.72	870.72	794.87	0.00
510.35	Fringe Benefits Short-Term Disability Insurance	63.76	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$411,299.05	\$454,724.96	\$508,943.02	\$508,943.02	\$374,665.17	\$0.00
<i>PROFDEVEL - Professional Development</i>							
515.05	Personnel Development Meetings/Activities/Expenses	1,434.00	100.00	120.00	120.00	60.00	0.00
515.10	Personnel Development Training and Conferences	95.00	700.00	1,000.00	1,000.00	230.00	0.00
515.20	Personnel Development Membership and Dues	752.50	756.06	650.00	650.00	360.00	0.00
515.25	Personnel Development Publications-Subscriptions	315.09	0.00	500.00	500.00	38.50	0.00
<i>Account Classification Total: PROFDEVEL - Professional Development</i>		\$2,596.59	\$1,556.06	\$2,270.00	\$2,270.00	\$688.50	\$0.00
<i>OSERV - Outside Services</i>							
521.10	Building & Planning Services Development Engineering	0.00	0.00	0.00	0.00	79.50	0.00
521.15	Building & Planning Services Grading - Residential	42,310.00	61,493.00	52,000.00	52,000.00	40,212.50	0.00
521.20	Building & Planning Services Grading - Commercial	2,246.25	4,580.50	4,000.00	4,000.00	3,087.25	0.00
521.25	Building & Planning Services Grading Inspections	1,300.00	1,180.00	2,500.00	2,500.00	555.00	0.00
521.40	Building & Planning Services Building Plan Review	27,406.34	43,883.35	50,000.00	50,000.00	22,991.42	0.00
521.45	Building & Planning Services Building Inspections	42,751.00	65,088.00	50,000.00	50,000.00	38,682.00	0.00
521.50	Building & Planning Services Health Inspections	5,520.00	16,500.00	20,000.00	20,000.00	7,700.00	0.00
523.10	Other Services Consulting	1,159.50	2,093.38	2,000.00	2,000.00	2,015.00	0.00
523.95	Other Services Property Maintenance	2,986.00	1,891.50	3,000.00	3,000.00	1,430.00	0.00
525.05	Communications Postage	2,081.29	1,543.52	2,000.00	2,000.00	1,593.69	0.00
525.15	Communications Cell Phones	118.98	104.95	300.00	300.00	0.00	0.00
540.05	Printing/Advertising Recording and Legal Notices	549.25	939.50	1,000.00	1,000.00	507.00	0.00
540.10	Printing/Advertising Outside Print Services	1,003.40	895.99	1,500.00	1,500.00	347.32	0.00
547.00	Vehicle Maintenance General	105.00	0.00	0.00	0.00	0.00	0.00
558.05	Rent/Lease Office Equipment	1,399.36	1,328.27	1,700.00	1,700.00	1,087.40	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$130,936.37	\$201,521.96	\$190,000.00	\$190,000.00	\$120,288.08	\$0.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	3,094.48	2,730.95	2,500.00	2,500.00	2,259.77	0.00
560.10	Office Supplies Paper	981.12	600.40	1,000.00	1,000.00	375.51	0.00
565.20	Operating Supplies Safety	623.31	259.96	500.00	500.00	0.00	0.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$4,698.91	\$3,591.31	\$4,000.00	\$4,000.00	\$2,635.28	\$0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
Department Total: 35 - Building		\$549,530.92	\$661,394.29	\$705,213.02	\$705,213.02	\$498,277.03	\$0.00
Department: 40 - Engineering							
<i>OSERV - Outside Services</i>							
521.05	Building & Planning Services General Engineering	228.00	0.00	0.00	0.00	0.00	0.00
523.50	Other Services General Engineering	33,901.20	43,776.20	20,000.00	20,000.00	18,993.80	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$34,129.20	\$43,776.20	\$20,000.00	\$20,000.00	\$18,993.80	\$0.00
Department Total: 40 - Engineering		\$34,129.20	\$43,776.20	\$20,000.00	\$20,000.00	\$18,993.80	\$0.00
Department: 45 - Community Development							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	0.00	0.00	0.00	0.00	0.00	385,474.78
500.02	Salaries Overtime	0.00	0.00	0.00	0.00	0.00	6,240.00
500.04	Salaries Part-Time	0.00	0.00	0.00	0.00	0.00	72,932.84
510.25	Fringe Benefits Medical/Dental Insurance	0.00	0.00	0.00	0.00	0.00	133,668.26
510.30	Fringe Benefits Vision Insurance	0.00	0.00	0.00	0.00	0.00	1,256.48
<i>Account Classification Total: PSER - Personnel Services</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$599,572.36
<i>PROFDEVEL - Professional Development</i>							
515.05	Personnel Development Meetings/Activities/Expenses	0.00	0.00	0.00	0.00	0.00	2,735.00
515.10	Personnel Development Training and Conferences	0.00	0.00	0.00	0.00	0.00	5,575.00
515.20	Personnel Development Membership and Dues	0.00	0.00	0.00	0.00	0.00	2,570.00
515.25	Personnel Development Publications-Subscriptions	0.00	0.00	0.00	0.00	0.00	1,709.00
<i>Account Classification Total: PROFDEVEL - Professional Development</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,589.00
<i>OSERV - Outside Services</i>							
521.05	Building & Planning Services General Engineering	0.00	0.00	0.00	0.00	0.00	2,500.00
521.15	Building & Planning Services Grading - Residential	0.00	0.00	0.00	0.00	0.00	52,000.00
521.20	Building & Planning Services Grading - Commercial	0.00	0.00	0.00	0.00	0.00	4,000.00
521.25	Building & Planning Services Grading Inspections	0.00	0.00	0.00	0.00	0.00	1,500.00
521.40	Building & Planning Services Building Plan Review	0.00	0.00	0.00	0.00	0.00	40,000.00
521.45	Building & Planning Services Building Inspections	0.00	0.00	0.00	0.00	0.00	60,000.00
521.50	Building & Planning Services Health Inspections	0.00	0.00	0.00	0.00	0.00	20,000.00
521.55	Building & Planning Services Mapping	0.00	0.00	0.00	0.00	0.00	4,350.00
521.70	Building & Planning Services Other Services	0.00	0.00	0.00	0.00	0.00	30,000.00
521.80	Building & Planning Services Eng. Services-Zoning Entitlement	0.00	0.00	0.00	0.00	0.00	15,000.00
521.85	Building & Planning Services Eng. Services-Site Development	0.00	0.00	0.00	0.00	0.00	40,000.00
521.90	Building & Planning Services Other Services-Zoning Entitlement	0.00	0.00	0.00	0.00	0.00	10,000.00
521.95	Building & Planning Services Other Services-Site Development	0.00	0.00	0.00	0.00	0.00	18,000.00
523.10	Other Services Consulting	0.00	0.00	0.00	0.00	0.00	2,500.00
523.15	Other Services Data Processing / Technology	0.00	0.00	0.00	0.00	0.00	2,500.00
523.45	Other Services Economic Development	0.00	0.00	0.00	0.00	0.00	20,250.00
525.05	Communications Postage	0.00	0.00	0.00	0.00	0.00	2,400.00
540.05	Printing/Advertising Recording and Legal Notices	0.00	0.00	0.00	0.00	0.00	3,000.00
540.10	Printing/Advertising Outside Print Services	0.00	0.00	0.00	0.00	0.00	11,300.00
545.05	Maintenance Contract Equipment	0.00	0.00	0.00	0.00	0.00	375.00
558.05	Rent/Lease Office Equipment	0.00	0.00	0.00	0.00	0.00	3,330.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$343,005.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	0.00	0.00	0.00	0.00	0.00	5,262.00
560.10	Office Supplies Paper	0.00	0.00	0.00	0.00	0.00	1,000.00
565.20	Operating Supplies Safety	0.00	0.00	0.00	0.00	0.00	525.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$0.00	690.00	\$0.00	\$0.00	\$0.00	\$6,787.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
Department Total: 45 - Community Development		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$961,953.36
Department: 50 - Information Technology							
<i>PSEER - Personnel Services</i>							
510.25	Fringe Benefits Medical/Dental Insurance	(41.20)	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: PSEER - Personnel Services</i>		(\$41.20)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>OSERV - Outside Services</i>							
523.15	Other Services Data Processing / Technology	43,202.81	73,910.89	40,000.00	40,000.00	71,836.60	30,000.00
525.10	Communications Telephone	19,178.92	23,325.60	16,000.00	16,000.00	17,257.08	20,000.00
525.15	Communications Cell Phones	3,079.75	4,246.11	3,000.00	3,000.00	2,513.07	3,000.00
525.25	Communications Internet Service	8,238.84	3,003.96	1,000.00	1,000.00	1,750.43	2,400.00
525.35	Communications Cable TV	647.17	563.72	750.00	750.00	377.68	500.00
545.05	Maintenance Contract Equipment	1,385.79	1,241.79	14,177.00	14,177.00	0.00	0.00
545.15	Maintenance Contract Village Hall	769.66	1,057.19	1,000.00	1,000.00	1,444.97	0.00
545.75	Maintenance Contract Software	36,798.30	33,677.52	56,812.00	56,812.00	24,313.80	32,600.00
546.05	Equipment Maintenance Warranty/Service	745.41	7,826.82	1,000.00	1,000.00	0.00	17,900.00
558.05	Rent/Lease Office Equipment	11,892.46	3,196.94	12,000.00	12,000.00	3,543.44	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$125,939.11	\$152,050.54	\$145,739.00	\$145,739.00	\$123,037.07	\$106,400.00
<i>MATSUP - Materials & Supplies</i>							
565.00	Operating Supplies General	0.00	2,551.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$0.00	\$2,551.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>CAP - Capital Outlay</i>							
612.10	Capital Outlay Office Equipment Small Inventory Asset	1,674.57	0.00	0.00	0.00	109.31	0.00
614.05	Capital Outlay Software & Technology Capitalized Asset	6,495.00	17,109.10	0.00	3,893.00	2,189.67	0.00
614.10	Capital Outlay Software & Technology Software & Cloud Based Software	3,251.18	2,368.30	6,750.00	6,750.00	7,090.46	23,800.00
616.10	Capital Outlay Computer Equipment Small Inventory Asset	9,369.44	9,214.79	18,888.00	18,888.00	19,423.81	15,900.00
616.15	Capital Outlay Computer Equipment Small Inventory-Computers	7,994.67	8,406.23	10,000.00	10,000.00	4,725.35	18,000.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$28,784.86	\$37,098.42	\$35,638.00	\$39,531.00	\$33,538.60	\$57,700.00
Department Total: 50 - Information Technology		\$154,682.77	\$191,699.96	\$181,377.00	\$185,270.00	\$156,575.67	\$164,100.00
Department: 90 - General Government							
<i>CAP - Capital Outlay</i>							
602.00	Capital Outlay Land Improvements Land Improvements	0.00	0.00	0.00	0.00	21,000.00	0.00
608.05	Capital Outlay Vehicles Capitalized Assets	43,245.40	0.00	120,000.00	120,000.00	18,577.50	0.00
610.05	Capital Outlay Machinery & Equipment Capitalized Asset	0.00	0.00	0.00	0.00	2,875.00	130,000.00
612.05	Capital Outlay Office Equipment Capitalized Asset	813.66	0.00	0.00	0.00	0.00	0.00
612.10	Capital Outlay Office Equipment Small Inventory Asset	0.00	3,940.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$44,059.06	\$3,940.00	\$120,000.00	\$120,000.00	\$42,452.50	\$130,000.00
Department Total: 90 - General Government		\$44,059.06	\$3,940.00	\$120,000.00	\$120,000.00	\$42,452.50	\$130,000.00
Department: 91 - Public Safety Capital							
<i>CAP - Capital Outlay</i>							
608.05	Capital Outlay Vehicles Capitalized Assets	1,684.63	0.00	0.00	0.00	0.00	0.00
610.05	Capital Outlay Machinery & Equipment Capitalized Asset	12,000.00	0.00	0.00	0.00	50,407.00	0.00
614.05	Capital Outlay Software & Technology Capitalized Asset	47,237.71	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$60,922.34	\$0.00	\$0.00	\$0.00	\$50,407.00	\$0.00
Department Total: 91 - Public Safety Capital		\$60,922.34	\$0.00	\$0.00	\$0.00	\$50,407.00	\$0.00
Department: 92 - Public Works Capital							
<i>CAP - Capital Outlay</i>							
608.90	Capital Outlay Vehicles Contra Account	53,747.40	2,650.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$53,747.40	\$2,650.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 92 - Public Works Capital		\$53,747.40	\$2,650.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES Total		\$9,501,312.70	\$9,679,962.85	\$10,343,076.02	\$10,418,125.02	\$7,549,756.36	\$10,506,468.27
Fund REVENUE Total: 10 - General Fund		\$9,501,415.56	\$10,190,757.45	\$10,347,644.00	\$10,347,644.00	\$7,273,561.27	\$10,514,497.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
Fund EXPENSE Total: 10 - General Fund		\$9,501,312.70	\$9,679,962.85	\$10,343,076.02	\$10,418,125.02	\$7,549,756.36	\$10,506,468.27
Fund Total: 10 - General Fund		\$102.86	\$510,794.60	\$4,567.98	(\$70,481.02)	(\$276,195.09)	\$8,028.73
Fund: 15 - Working Cash Fund							
REVENUES							
Department: 01 - Revenues							
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	1,754.32	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: INT - Interest Income</i>		\$1,754.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>TAX - Taxes</i>							
410.55	Property Tax Working Cash	(94.64)	(831.23)	0.00	0.00	(220.36)	0.00
<i>Account Classification Total: TAX - Taxes</i>		(\$94.64)	(\$831.23)	\$0.00	\$0.00	(\$220.36)	\$0.00
Department Total: 01 - Revenues		\$1,659.68	(\$831.23)	\$0.00	\$0.00	(\$220.36)	\$0.00
REVENUES Total		\$1,659.68	(\$831.23)	\$0.00	\$0.00	(\$220.36)	\$0.00
Fund REVENUE Total: 15 - Working Cash Fund		\$1,659.68	(\$831.23)	\$0.00	\$0.00	(\$220.36)	\$0.00
Fund EXPENSE Total: 15 - Working Cash Fund							
Fund Total: 15 - Working Cash Fund		\$1,659.68	(\$831.23)	\$0.00	\$0.00	(\$220.36)	\$0.00
Fund: 18 - Debt Service Fund							
REVENUES							
Department: 00 - Non Department							
<i>MISC - Miscellaneous Revenues</i>							
490.00	Reallocated Prior Year Funds Budget Carryover	0.00	0.00	2,700.00	2,700.00	0.00	16,305.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$2,700.00	\$2,700.00	\$0.00	\$16,305.00
Department Total: 00 - Non Department		\$0.00	\$0.00	\$2,700.00	\$2,700.00	\$0.00	\$16,305.00
Department: 15 - Finance							
<i>OTH - Other Financing Sources</i>							
482.10	Interfund Transfers In General Fund	424,863.00	573,795.00	449,690.00	449,690.00	449,690.00	398,230.00
482.40	Interfund Transfers In Road Improvement Fund	1,031,570.00	857,525.00	845,240.00	845,240.00	845,240.00	734,180.00
485.10	Other Financing Sources Bonds-Issue Premium	61,412.30	96,858.10	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTH - Other Financing Sources</i>		\$1,517,845.30	\$1,528,178.10	\$1,294,930.00	\$1,294,930.00	\$1,294,930.00	\$1,132,410.00
<i>RES - Source/Use of Reserves</i>							
483.00	Bond Proceeds ARS Bonds	1,915,000.00	2,690,000.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: RES - Source/Use of Reserves</i>		\$1,915,000.00	\$2,690,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 15 - Finance		\$3,432,845.30	\$4,218,178.10	\$1,294,930.00	\$1,294,930.00	\$1,294,930.00	\$1,132,410.00
REVENUES Total		\$3,432,845.30	\$4,218,178.10	\$1,297,630.00	\$1,297,630.00	\$1,294,930.00	\$1,148,715.00
EXPENSES							
Department: 15 - Finance							
<i>DS - Debt Service</i>							
700.00	Principal Payment Debt Payment	1,700,000.00	726,693.36	647,496.00	647,496.00	633,111.06	713,726.00
705.00	Interest Payment Debt Payment	712,681.28	661,833.30	647,124.00	647,124.00	645,876.35	432,454.00
710.00	Other financing Uses Fees	77,334.00	31,980.33	0.00	0.00	0.00	0.00
715.00	Bond Service Fees	2,702.92	3,035.00	3,010.00	3,010.00	3,325.00	2,535.00
<i>Account Classification Total: DS - Debt Service</i>		\$2,492,718.20	\$1,423,541.99	\$1,297,630.00	\$1,297,630.00	\$1,282,312.41	\$1,148,715.00
<i>OFU - Other Financing Uses</i>							
710.05	Other financing Uses Refunding Bond Agent	946,809.92	2,764,490.99	0.00	0.00	0.00	0.00
<i>Account Classification Total: OFU - Other Financing Uses</i>		\$946,809.92	\$2,764,490.99	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 15 - Finance		\$3,439,528.12	\$4,188,032.98	\$1,297,630.00	\$1,297,630.00	\$1,282,312.41	\$1,148,715.00
EXPENSES Total		\$3,439,528.12	\$4,188,032.98	\$1,297,630.00	\$1,297,630.00	\$1,282,312.41	\$1,148,715.00
Fund REVENUE Total: 18 - Debt Service Fund		\$3,432,845.30	\$4,218,178.10	\$1,297,630.00	\$1,297,630.00	\$1,294,930.00	\$1,148,715.00
Fund EXPENSE Total: 18 - Debt Service Fund							
Fund Total: 18 - Debt Service Fund		(\$6,682.82)	\$30,145.12	\$0.00	\$0.00	\$12,617.59	\$0.00
Fund: 20 - IMRF Fund							
REVENUES							
Department: 01 - Revenues							
<i>IG - Intergovernmental Revenues</i>							

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
450.15	Reimbursements Special Detail Reimbursement	683.88	999.03	1,000.00	1,000.00	0.00	1,000.00
<i>Account Classification Total: IG - Intergovernmental Revenues</i>		\$683.88	\$999.03	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	11.55	296.72	200.00	200.00	124.57	300.00
<i>Account Classification Total: INT - Interest Income</i>		\$11.55	\$296.72	\$200.00	\$200.00	\$124.57	\$300.00
<i>TAX - Taxes</i>							
410.70	Property Tax I.M.R.F.	300,434.65	314,645.68	326,870.00	326,870.00	160,961.63	342,738.00
<i>Account Classification Total: TAX - Taxes</i>		\$300,434.65	\$314,645.68	\$326,870.00	\$326,870.00	\$160,961.63	\$342,738.00
Department Total: 01 - Revenues		\$301,130.08	\$315,941.43	\$328,070.00	\$328,070.00	\$161,086.20	\$344,038.00
Department: 15 - Finance							
<i>OTH - Other Financing Sources</i>							
482.70	Interfund Transfers In Water & Sewer Fund	48,000.00	40,000.00	40,000.00	40,000.00	40,000.00	30,000.00
<i>Account Classification Total: OTH - Other Financing Sources</i>		\$48,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$30,000.00
Department Total: 15 - Finance		\$48,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$30,000.00
REVENUES Total		\$349,130.08	\$355,941.43	\$368,070.00	\$368,070.00	\$201,086.20	\$374,038.00
EXPENSES							
Department: 00 - Non Department							
<i>OTHER - Other Expenses</i>							
850.90	Bad Debt Miscellaneous	393.62	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$393.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 00 - Non Department		\$393.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 15 - Finance							
<i>PSER - Personnel Services</i>							
510.15	Fringe Benefits IMRF Er Contribution	348,127.48	345,916.65	366,335.59	366,335.59	293,127.84	372,965.43
<i>Account Classification Total: PSER - Personnel Services</i>		\$348,127.48	\$345,916.65	\$366,335.59	\$366,335.59	\$293,127.84	\$372,965.43
Department Total: 15 - Finance		\$348,127.48	\$345,916.65	\$366,335.59	\$366,335.59	\$293,127.84	\$372,965.43
EXPENSES Total		\$348,521.10	\$345,916.65	\$366,335.59	\$366,335.59	\$293,127.84	\$372,965.43
Fund REVENUE Total: 20 - IMRF Fund		\$349,130.08	\$355,941.43	\$368,070.00	\$368,070.00	\$201,086.20	\$374,038.00
Fund EXPENSE Total: 20 - IMRF Fund		\$348,521.10	\$345,916.65	\$366,335.59	\$366,335.59	\$293,127.84	\$372,965.43
Fund Total: 20 - IMRF Fund		\$608.98	\$10,024.78	\$1,734.41	\$1,734.41	(\$92,041.64)	\$1,072.57
Fund: 22 - Social Security Fund							
REVENUES							
Department: 01 - Revenues							
<i>IG - Intergovernmental Revenues</i>							
450.15	Reimbursements Special Detail Reimbursement	682.42	1,366.10	1,000.00	1,000.00	0.00	0.00
<i>Account Classification Total: IG - Intergovernmental Revenues</i>		\$682.42	\$1,366.10	\$1,000.00	\$1,000.00	\$0.00	\$0.00
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	5.63	89.97	0.00	0.00	29.15	0.00
<i>Account Classification Total: INT - Interest Income</i>		\$5.63	\$89.97	\$0.00	\$0.00	\$29.15	\$0.00
<i>MISC - Miscellaneous Revenues</i>							
490.00	Reallocated Prior Year Funds Budget Carryover	0.00	0.00	179,093.00	179,093.00	0.00	0.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$179,093.00	\$179,093.00	\$0.00	\$0.00
<i>TAX - Taxes</i>							
410.75	Property Tax Social Security	89,445.92	93,820.28	101,766.00	101,766.00	49,623.92	225,000.00
<i>Account Classification Total: TAX - Taxes</i>		\$89,445.92	\$93,820.28	\$101,766.00	\$101,766.00	\$49,623.92	\$225,000.00
Department Total: 01 - Revenues		\$90,133.97	\$95,276.35	\$281,859.00	\$281,859.00	\$49,653.07	\$225,000.00
Department: 15 - Finance							
<i>OTH - Other Financing Sources</i>							
482.10	Interfund Transfers In General Fund	0.00	100,000.00	0.00	0.00	0.00	80,000.00
482.70	Interfund Transfers In Water & Sewer Fund	163,587.00	150,000.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTH - Other Financing Sources</i>		\$163,587.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00
Department Total: 15 - Finance		\$163,587.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00
REVENUES Total		\$253,720.97	\$345,276.35	\$281,859.00	\$281,859.00	\$49,653.07	\$305,000.00
EXPENSES							
Department: 00 - Non Department							

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
<i>OTHER - Other Expenses</i>							
850.90	Bad Debt Miscellaneous	215.23	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$215.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 00 - Non Department		\$215.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 15 - Finance							
<i>PSER - Personnel Services</i>							
510.10	Fringe Benefits Medicare	77,260.29	77,697.41	80,835.30	80,835.30	63,743.54	86,400.39
510.12	Fringe Benefits Social Security	172,286.61	179,345.08	201,023.71	201,023.71	152,692.55	204,062.11
<i>Account Classification Total: PSER - Personnel Services</i>		\$249,546.90	\$257,042.49	\$281,859.01	\$281,859.01	\$216,436.09	\$290,462.50
Department Total: 15 - Finance		\$249,546.90	\$257,042.49	\$281,859.01	\$281,859.01	\$216,436.09	\$290,462.50
EXPENSES Total		\$249,762.13	\$257,042.49	\$281,859.01	\$281,859.01	\$216,436.09	\$290,462.50
Fund REVENUE Total: 22 - Social Security Fund		\$253,720.97	\$345,276.35	\$281,859.00	\$281,859.00	\$49,653.07	\$305,000.00
Fund EXPENSE Total: 22 - Social Security Fund		\$249,762.13	\$257,042.49	\$281,859.01	\$281,859.01	\$216,436.09	\$290,462.50
Fund Total: 22 - Social Security Fund		\$3,958.84	\$88,233.86	(\$0.01)	(\$0.01)	(\$166,783.02)	\$14,537.50
Fund: 24 - Motor Fuel Tax Fund							
REVENUES							
Department: 01 - Revenues							
<i>IG - Intergovernmental Revenues</i>							
420.25	Shared Revenue Motor Fuel Tax	482,375.94	427,350.12	414,400.00	414,400.00	287,263.73	414,400.00
<i>Account Classification Total: IG - Intergovernmental Revenues</i>		\$482,375.94	\$427,350.12	\$414,400.00	\$414,400.00	\$287,263.73	\$414,400.00
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	40.42	712.25	0.00	0.00	2,115.49	1,000.00
<i>Account Classification Total: INT - Interest Income</i>		\$40.42	\$712.25	\$0.00	\$0.00	\$2,115.49	\$1,000.00
<i>MISC - Miscellaneous Revenues</i>							
490.00	Reallocated Prior Year Funds Budget Carryover	0.00	0.00	270,100.00	270,100.00	0.00	261,936.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$270,100.00	\$270,100.00	\$0.00	\$261,936.00
Department Total: 01 - Revenues		\$482,416.36	\$428,062.37	\$684,500.00	\$684,500.00	\$289,379.22	\$677,336.00
Department: 15 - Finance							
<i>OTH - Other Financing Sources</i>							
482.40	Interfund Transfers In Road Improvement Fund	0.00	83,095.91	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTH - Other Financing Sources</i>		\$0.00	\$83,095.91	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 15 - Finance		\$0.00	\$83,095.91	\$0.00	\$0.00	\$0.00	\$0.00
REVENUES Total		\$482,416.36	\$511,158.28	\$684,500.00	\$684,500.00	\$289,379.22	\$677,336.00
EXPENSES							
Department: 25 - Public Works							
<i>OSERV - Outside Services</i>							
545.80	Maintenance Contract Street Lighting	0.00	0.00	28,000.00	28,000.00	0.00	12,000.00
548.05	Streets & Alley Maintenance Services General	56,338.67	0.00	51,000.00	150,901.00	91,508.16	0.00
548.15	Streets & Alley Maintenance Services Traffic Signals	30,045.64	38,299.47	25,500.00	27,743.00	22,171.34	27,336.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$86,384.31	\$38,299.47	\$104,500.00	\$206,644.00	\$113,679.50	\$39,336.00
<i>MATSUP - Materials & Supplies</i>							
580.10	Electric Expense Street Lighting	0.00	15,352.33	0.00	0.00	0.00	0.00
582.00	Streets & Alleys Maintenance Supplies General	291,728.11	184,681.54	580,000.00	584,566.00	210,328.04	638,000.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$291,728.11	\$200,033.87	\$580,000.00	\$584,566.00	\$210,328.04	\$638,000.00
Department Total: 25 - Public Works		\$378,112.42	\$238,333.34	\$684,500.00	\$791,210.00	\$324,007.54	\$677,336.00
EXPENSES Total		\$378,112.42	\$238,333.34	\$684,500.00	\$791,210.00	\$324,007.54	\$677,336.00
Fund REVENUE Total: 24 - Motor Fuel Tax Fund		\$482,416.36	\$511,158.28	\$684,500.00	\$684,500.00	\$289,379.22	\$677,336.00
Fund EXPENSE Total: 24 - Motor Fuel Tax Fund		\$378,112.42	\$238,333.34	\$684,500.00	\$791,210.00	\$324,007.54	\$677,336.00
Fund Total: 24 - Motor Fuel Tax Fund		\$104,303.94	\$272,824.94	\$0.00	(\$106,710.00)	(\$34,628.32)	\$0.00
Fund: 26 - State Forfeiture Fund							
REVENUES							
Department: 01 - Revenues							
<i>F&F - Fines and Fees</i>							
442.10	Forfeiture Proceeds State	0.00	73,18,605.00	0.00	0.00	0.00	0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
442.20	Forfeiture Proceeds Article 36	0.00	14,500.00	0.00	0.00	0.00	0.00
	<i>Account Classification Total: F&F - Fines and Fees</i>	\$0.00	\$33,105.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department Total: 01 - Revenues	\$0.00	\$33,105.00	\$0.00	\$0.00	\$0.00	\$0.00
	REVENUES Total	\$0.00	\$33,105.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES							
Department: 91 - Public Safety Capital							
<i>CAP - Capital Outlay</i>							
608.05	Capital Outlay Vehicles Capitalized Assets	0.00	33,105.00	0.00	0.00	0.00	0.00
	<i>Account Classification Total: CAP - Capital Outlay</i>	\$0.00	\$33,105.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department Total: 91 - Public Safety Capital	\$0.00	\$33,105.00	\$0.00	\$0.00	\$0.00	\$0.00
	EXPENSES Total	\$0.00	\$33,105.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund REVENUE Total: 26 - State Forfeiture Fund	\$0.00	\$33,105.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund EXPENSE Total: 26 - State Forfeiture Fund	\$0.00	\$33,105.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total: 26 - State Forfeiture Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 27 - State DUI Fund							
REVENUES							
Department: 01 - Revenues							
<i>F&F - Fines and Fees</i>							
441.10	Fines State DUI Restricted	0.00	0.00	0.00	0.00	10,128.34	0.00
	<i>Account Classification Total: F&F - Fines and Fees</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$10,128.34	\$0.00
	Department Total: 01 - Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$10,128.34	\$0.00
	REVENUES Total	\$0.00	\$0.00	\$0.00	\$0.00	\$10,128.34	\$0.00
EXPENSES							
Department: 91 - Public Safety Capital							
<i>CAP - Capital Outlay</i>							
610.05	Capital Outlay Machinery & Equipment Capitalized Asset	0.00	0.00	0.00	0.00	18,000.00	0.00
	<i>Account Classification Total: CAP - Capital Outlay</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00
	Department Total: 91 - Public Safety Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00
	EXPENSES Total	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00
	Fund REVENUE Total: 27 - State DUI Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$10,128.34	\$0.00
	Fund EXPENSE Total: 27 - State DUI Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00
	Fund Total: 27 - State DUI Fund	\$0.00	\$0.00	\$0.00	\$0.00	(\$7,871.66)	\$0.00
Fund: 28 - Vehicle Replacement Fund							
REVENUES							
Department: 01 - Revenues							
<i>F&F - Fines and Fees</i>							
441.15	Fines Vehicle Replacement Fund	0.00	18,605.00	0.00	0.00	3,143.04	0.00
	<i>Account Classification Total: F&F - Fines and Fees</i>	\$0.00	\$18,605.00	\$0.00	\$0.00	\$3,143.04	\$0.00
	Department Total: 01 - Revenues	\$0.00	\$18,605.00	\$0.00	\$0.00	\$3,143.04	\$0.00
	REVENUES Total	\$0.00	\$18,605.00	\$0.00	\$0.00	\$3,143.04	\$0.00
EXPENSES							
Department: 91 - Public Safety Capital							
<i>CAP - Capital Outlay</i>							
608.05	Capital Outlay Vehicles Capitalized Assets	0.00	18,605.00	0.00	0.00	0.00	0.00
	<i>Account Classification Total: CAP - Capital Outlay</i>	\$0.00	\$18,605.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department Total: 91 - Public Safety Capital	\$0.00	\$18,605.00	\$0.00	\$0.00	\$0.00	\$0.00
	EXPENSES Total	\$0.00	\$18,605.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund REVENUE Total: 28 - Vehicle Replacement Fund	\$0.00	\$18,605.00	\$0.00	\$0.00	\$3,143.04	\$0.00
	Fund EXPENSE Total: 28 - Vehicle Replacement Fund	\$0.00	\$18,605.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total: 28 - Vehicle Replacement Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$3,143.04	\$0.00
Fund: 30 - Downtown TIF Fund							
REVENUES							
Department: 01 - Revenues							
<i>INT - Interest Income</i>							

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
470.05	Interest Income Interest on Investments	21.70	934.81	0.00	0.00	465.41	0.00
<i>Account Classification Total: INT - Interest Income</i>		\$21.70	\$934.81	\$0.00	\$0.00	\$465.41	\$0.00
<i>MISC - Miscellaneous Revenues</i>							
480.90	Other Miscellaneous income	100.00	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>TAX - Taxes</i>							
410.80	Property Tax Downtown TIF District	1,012,801.26	541,541.83	0.00	0.00	0.00	0.00
<i>Account Classification Total: TAX - Taxes</i>		\$1,012,801.26	\$541,541.83	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 01 - Revenues		\$1,012,922.96	\$542,476.64	\$0.00	\$0.00	\$465.41	\$0.00
REVENUES Total		\$1,012,922.96	\$542,476.64	\$0.00	\$0.00	\$465.41	\$0.00
EXPENSES							
Department: 10 - Administration							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	49,323.62	14,362.24	0.00	0.00	0.00	0.00
500.02	Salaries Overtime	549.23	141.73	0.00	0.00	0.00	0.00
510.25	Fringe Benefits Medical/Dental Insurance	8,316.13	7,050.23	0.00	0.00	0.00	0.00
510.30	Fringe Benefits Vision Insurance	183.59	47.44	0.00	0.00	0.00	0.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$58,372.57	\$21,601.64	\$0.00	\$0.00	\$0.00	\$0.00
<i>OSERV - Outside Services</i>							
523.10	Other Services Consulting	2,134.00	0.00	0.00	0.00	0.00	0.00
523.70	Other Services Public Relations/Marketing	274.23	0.00	0.00	0.00	0.00	0.00
530.05	Legal Corporate	520.00	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$2,928.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>OTHER - Other Expenses</i>							
835.00	Grants Signage/Design	46,342.38	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$46,342.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 10 - Administration		\$107,643.18	\$21,601.64	\$0.00	\$0.00	\$0.00	\$0.00
Department: 15 - Finance							
<i>DS - Debt Service</i>							
700.00	Principal Payment Debt Payment	605,036.76	300,000.00	0.00	0.00	0.00	0.00
705.00	Interest Payment Debt Payment	32,670.73	12,000.00	0.00	0.00	0.00	0.00
715.00	Bond Service Fees	316.64	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: DS - Debt Service</i>		\$638,024.13	\$312,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>OFU - Other Financing Uses</i>							
900.32	Interfund Transfers Out Canal TIF District Fund	40,000.00	414,607.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OFU - Other Financing Uses</i>		\$40,000.00	\$414,607.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 15 - Finance		\$678,024.13	\$726,607.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 40 - Engineering							
<i>OSERV - Outside Services</i>							
523.50	Other Services General Engineering	836.00	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$836.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 40 - Engineering		\$836.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 90 - General Government							
<i>CAP - Capital Outlay</i>							
604.05	Infrastructure Engineering	50,067.41	0.00	0.00	0.00	0.00	0.00
604.10	Infrastructure Construction	328,155.27	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$378,222.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 90 - General Government		\$378,222.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 92 - Public Works Capital							
<i>CAP - Capital Outlay</i>							
604.10	Infrastructure Construction	93,658.53	8,840.27	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$93,658.53	\$8,840.27	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 92 - Public Works Capital		\$93,658.53	\$8,840.27	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES Total		\$1,258,384.52	\$757,048.91	\$0.00	\$0.00	\$0.00	\$0.00
Fund REVENUE Total: 30 - Downtown TIF Fund		\$1,012,922.96	\$542,476.64	\$0.00	\$0.00	\$465.41	\$0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
Fund EXPENSE Total: 30 - Downtown TIF Fund		\$1,258,384.52	\$757,048.91	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: 30 - Downtown TIF Fund		(\$245,461.56)	(\$214,572.27)	\$0.00	\$0.00	\$465.41	\$0.00
Fund: 32 - Canal TIF District Fund							
REVENUES							
Department: 01 - Revenues							
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	4.84	149.61	0.00	0.00	109.50	0.00
<i>Account Classification Total: INT - Interest Income</i>		\$4.84	\$149.61	\$0.00	\$0.00	\$109.50	\$0.00
<i>MISC - Miscellaneous Revenues</i>							
490.00	Reallocated Prior Year Funds Budget Carryover	0.00	0.00	441,949.00	441,949.00	0.00	70,015.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$441,949.00	\$441,949.00	\$0.00	\$70,015.00
<i>TAX - Taxes</i>							
410.82	Property Tax Canal TIF District Fund	257,233.73	295,521.45	275,000.00	275,000.00	139,234.39	250,000.00
<i>Account Classification Total: TAX - Taxes</i>		\$257,233.73	\$295,521.45	\$275,000.00	\$275,000.00	\$139,234.39	\$250,000.00
Department Total: 01 - Revenues		\$257,238.57	\$295,671.06	\$716,949.00	\$716,949.00	\$139,343.89	\$320,015.00
Department: 15 - Finance							
<i>OTH - Other Financing Sources</i>							
482.30	Interfund Transfers In Downtown TIF District Fund	40,000.00	414,607.00	0.00	0.00	0.00	0.00
485.10	Other Financing Sources Bonds-Issue Premium	0.00	12,461.05	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTH - Other Financing Sources</i>		\$40,000.00	\$427,068.05	\$0.00	\$0.00	\$0.00	\$0.00
<i>RES - Source/Use of Reserves</i>							
483.00	Bond Proceeds ARS Bonds	0.00	1,180,000.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: RES - Source/Use of Reserves</i>		\$0.00	\$1,180,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 15 - Finance		\$40,000.00	\$1,607,068.05	\$0.00	\$0.00	\$0.00	\$0.00
REVENUES Total		\$297,238.57	\$1,902,739.11	\$716,949.00	\$716,949.00	\$139,343.89	\$320,015.00
EXPENSES							
Department: 10 - Administration							
<i>OSERV - Outside Services</i>							
523.10	Other Services Consulting	2,139.00	2,274.65	0.00	0.00	0.00	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$2,139.00	\$2,274.65	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 10 - Administration		\$2,139.00	\$2,274.65	\$0.00	\$0.00	\$0.00	\$0.00
Department: 15 - Finance							
<i>DS - Debt Service</i>							
700.00	Principal Payment Debt Payment	160,000.00	180,000.00	185,000.00	185,000.00	185,000.00	190,000.00
705.00	Interest Payment Debt Payment	164,527.50	145,117.78	135,404.00	135,404.00	135,405.00	128,470.00
710.00	Other financing Uses Fees	0.00	14,800.43	0.00	0.00	0.00	0.00
715.00	Bond Service Fees	0.00	950.00	1,545.00	1,545.00	950.00	1,545.00
<i>Account Classification Total: DS - Debt Service</i>		\$324,527.50	\$340,868.21	\$321,949.00	\$321,949.00	\$321,355.00	\$320,015.00
<i>OFU - Other Financing Uses</i>							
710.05	Other financing Uses Refunding Bond Agent	0.00	1,181,467.84	0.00	0.00	0.00	0.00
<i>Account Classification Total: OFU - Other Financing Uses</i>		\$0.00	\$1,181,467.84	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 15 - Finance		\$324,527.50	\$1,522,336.05	\$321,949.00	\$321,949.00	\$321,355.00	\$320,015.00
Department: 90 - General Government							
<i>CAP - Capital Outlay</i>							
604.05	Infrastructure Engineering	3,728.51	0.00	0.00	0.00	0.00	0.00
604.10	Infrastructure Construction	0.00	0.00	395,000.00	395,000.00	6,445.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$3,728.51	\$0.00	\$395,000.00	\$395,000.00	\$6,445.00	\$0.00
Department Total: 90 - General Government		\$3,728.51	\$0.00	\$395,000.00	\$395,000.00	\$6,445.00	\$0.00
EXPENSES Total		\$330,395.01	\$1,524,610.70	\$716,949.00	\$716,949.00	\$327,800.00	\$320,015.00
Fund REVENUE Total: 32 - Canal TIF District Fund		\$297,238.57	\$1,902,739.11	\$716,949.00	\$716,949.00	\$139,343.89	\$320,015.00
Fund EXPENSE Total: 32 - Canal TIF District Fund		\$330,395.01	\$1,524,610.70	\$716,949.00	\$716,949.00	\$327,800.00	\$320,015.00
Fund Total: 32 - Canal TIF District Fund		(\$33,156.44)	\$378,128.41	\$0.00	\$0.00	(\$188,456.11)	\$0.00

Fund: 34 - Gateway TIF District Fund

REVENUES

Department: 01 - Revenues

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	0.38	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: INT - Interest Income</i>		\$0.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>MISC - Miscellaneous Revenues</i>							
490.00	Reallocated Prior Year Funds Budget Carryover	0.00	0.00	150,000.00	150,000.00	0.00	0.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$0.00	\$0.00
<i>TAX - Taxes</i>							
410.84	Property Tax Gateway TIF District	0.00	0.00	3,000.00	3,000.00	0.00	450,000.00
<i>Account Classification Total: TAX - Taxes</i>		\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$450,000.00
Department Total: 01 - Revenues		\$0.38	\$0.00	\$153,000.00	\$153,000.00	\$0.00	\$450,000.00
REVENUES Total		\$0.38	\$0.00	\$153,000.00	\$153,000.00	\$0.00	\$450,000.00
EXPENSES							
Department: 10 - Administration							
<i>OSERV - Outside Services</i>							
523.10	Other Services Consulting	2,034.25	72,871.00	150,000.00	296,209.00	90,144.11	0.00
523.50	Other Services General Engineering	7,663.00	0.00	0.00	0.00	0.00	0.00
540.10	Printing/Advertising Outside Print Services	0.00	0.00	0.00	0.00	1,310.90	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$9,697.25	\$72,871.00	\$150,000.00	\$296,209.00	\$91,455.01	\$0.00
Department Total: 10 - Administration		\$9,697.25	\$72,871.00	\$150,000.00	\$296,209.00	\$91,455.01	\$0.00
Department: 14 - Legal							
<i>OSERV - Outside Services</i>							
530.05	Legal Corporate	0.00	0.00	0.00	0.00	60.00	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00
Department Total: 14 - Legal		\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00
Department: 15 - Finance							
<i>DS - Debt Service</i>							
700.00	Principal Payment Debt Payment	0.00	0.00	0.00	0.00	0.00	203,770.00
705.00	Interest Payment Debt Payment	0.00	0.00	0.00	0.00	0.00	196,920.00
715.00	Bond Service Fees	0.00	0.00	0.00	0.00	0.00	515.00
<i>Account Classification Total: DS - Debt Service</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$401,205.00
Department Total: 15 - Finance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$401,205.00
Department: 25 - Public Works							
<i>OSERV - Outside Services</i>							
550.65	Building and Grounds Maintenance Gateway	0.00	1,200.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 25 - Public Works		\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 40 - Engineering							
<i>OSERV - Outside Services</i>							
523.50	Other Services General Engineering	2,842.61	9,632.50	0.00	0.00	6,163.50	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$2,842.61	\$9,632.50	\$0.00	\$0.00	\$6,163.50	\$0.00
Department Total: 40 - Engineering		\$2,842.61	\$9,632.50	\$0.00	\$0.00	\$6,163.50	\$0.00
Department: 90 - General Government							
<i>CAP - Capital Outlay</i>							
602.00	Capital Outlay Land Improvements Land Improvements	0.00	7,175.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$0.00	\$7,175.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 90 - General Government		\$0.00	\$7,175.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES Total		\$12,539.86	\$90,878.50	\$150,000.00	\$296,209.00	\$97,678.51	\$401,205.00
Fund REVENUE Total: 34 - Gateway TIF District Fund		\$0.38	\$0.00	\$153,000.00	\$153,000.00	\$0.00	\$450,000.00
Fund EXPENSE Total: 34 - Gateway TIF District Fund		\$12,539.86	\$90,878.50	\$150,000.00	\$296,209.00	\$97,678.51	\$401,205.00
Fund Total: 34 - Gateway TIF District Fund		(\$12,539.48)	(\$90,878.50)	\$3,000.00	(\$143,209.00)	(\$97,678.51)	\$48,795.00

Fund: 36 - Special Service Area #1 Fund

REVENUES

Department: 01 - Revenues

INT - Interest Income

470.05	Interest Income Interest on Investments	43.58	77 217.17	0.00	0.00	200.84	815.00
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Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
<i>Account Classification Total: INT - Interest Income</i>		\$43.58	\$217.17	\$0.00	\$0.00	\$200.84	\$815.00
<i>MISC - Miscellaneous Revenues</i>							
490.00	Reallocated Prior Year Funds Budget Carryover	0.00	0.00	110,540.00	110,540.00	0.00	90,000.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$110,540.00	\$110,540.00	\$0.00	\$90,000.00
<i>TAX - Taxes</i>							
410.86	Property Tax Special Service Area #1	167,305.00	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: TAX - Taxes</i>		\$167,305.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 01 - Revenues		\$167,348.58	\$217.17	\$110,540.00	\$110,540.00	\$200.84	\$90,815.00
Department: 15 - Finance							
<i>OTH - Other Financing Sources</i>							
482.70	Interfund Transfers In Water & Sewer Fund	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	50,000.00
<i>Account Classification Total: OTH - Other Financing Sources</i>		\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$50,000.00
Department Total: 15 - Finance		\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$50,000.00
REVENUES Total		\$202,348.58	\$35,217.17	\$145,540.00	\$145,540.00	\$35,200.84	\$140,815.00
EXPENSES							
Department: 15 - Finance							
<i>DS - Debt Service</i>							
700.00	Principal Payment Debt Payment	80,000.00	85,000.00	90,000.00	90,000.00	90,000.00	90,000.00
705.00	Interest Payment Debt Payment	63,687.50	59,487.50	55,025.00	55,025.00	55,025.00	50,300.00
715.00	Bond Service Fees	515.00	475.00	515.00	515.00	475.00	515.00
<i>Account Classification Total: DS - Debt Service</i>		\$144,202.50	\$144,962.50	\$145,540.00	\$145,540.00	\$145,500.00	\$140,815.00
Department Total: 15 - Finance		\$144,202.50	\$144,962.50	\$145,540.00	\$145,540.00	\$145,500.00	\$140,815.00
EXPENSES Total		\$144,202.50	\$144,962.50	\$145,540.00	\$145,540.00	\$145,500.00	\$140,815.00
Fund REVENUE	Total: 36 - Special Service Area #1 Fund	\$202,348.58	\$35,217.17	\$145,540.00	\$145,540.00	\$35,200.84	\$140,815.00
Fund EXPENSE	Total: 36 - Special Service Area #1 Fund	\$144,202.50	\$144,962.50	\$145,540.00	\$145,540.00	\$145,500.00	\$140,815.00
Fund Total: 36 - Special Service Area #1 Fund		\$58,146.08	(\$109,745.33)	\$0.00	\$0.00	(\$110,299.16)	\$0.00
Fund: 38 - Gateway Property Acq Fund							
REVENUES							
Department: 01 - Revenues							
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	18.79	144.65	0.00	0.00	73.79	0.00
<i>Account Classification Total: INT - Interest Income</i>		\$18.79	\$144.65	\$0.00	\$0.00	\$73.79	\$0.00
<i>MISC - Miscellaneous Revenues</i>							
476.30	Rental Income Bill Board	0.00	0.00	0.00	0.00	5,000.04	0.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.04	\$0.00
<i>OTH - Other Financing Sources</i>							
485.05	Other Financing Sources Capital	150,000.00	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTH - Other Financing Sources</i>		\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 01 - Revenues		\$150,018.79	\$144.65	\$0.00	\$0.00	\$5,073.83	\$0.00
REVENUES Total		\$150,018.79	\$144.65	\$0.00	\$0.00	\$5,073.83	\$0.00
EXPENSES							
Department: 10 - Administration							
<i>OSERV - Outside Services</i>							
523.10	Other Services Consulting	150.00	0.00	0.00	0.00	26,800.00	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$150.00	\$0.00	\$0.00	\$0.00	\$26,800.00	\$0.00
<i>OTHER - Other Expenses</i>							
520.41	Financial Services Property Taxes	22,379.44	3,145.36	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$22,379.44	\$3,145.36	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 10 - Administration		\$22,529.44	\$3,145.36	\$0.00	\$0.00	\$26,800.00	\$0.00
Department: 90 - General Government							
<i>CAP - Capital Outlay</i>							
600.00	Capital Outlay Land Land	1,239,704.82	448,721.85	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$1,239,704.82	\$448,721.85	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 90 - General Government		\$1,239,704.82	\$448,721.85	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES Total		\$1,262,234.26	\$451,867.21	\$0.00	\$0.00	\$26,800.00	\$0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
Fund REVENUE	Total: 38 - Gateway Property Acq Fund	\$150,018.79	\$144.65	\$0.00	\$0.00	\$5,073.83	\$0.00
Fund EXPENSE	Total: 38 - Gateway Property Acq Fund	\$1,262,234.26	\$451,867.21	\$0.00	\$0.00	\$26,800.00	\$0.00
Fund Total: 38 - Gateway Property Acq Fund		(\$1,112,215.47)	(\$451,722.56)	\$0.00	\$0.00	(\$21,726.17)	\$0.00
Fund: 40 - Road Improvement Fund							
REVENUES							
Department: 01 - Revenues							
<i>IG - Intergovernmental Revenues</i>							
445.05	Grants Capital Project Grants	36,743.20	0.00	232,000.00	232,000.00	0.00	0.00
445.30	Grants CDBG	250,000.00	0.00	0.00	0.00	0.00	0.00
446.05	Contributions Developer	78,655.00	0.00	669,000.00	669,000.00	0.00	0.00
450.20	Reimbursements Engineering	41,459.37	50,491.01	0.00	0.00	0.99	120,000.00
<i>Account Classification Total: IG - Intergovernmental Revenues</i>		\$406,857.57	\$50,491.01	\$901,000.00	\$901,000.00	\$0.99	\$120,000.00
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	39.56	1,329.31	0.00	0.00	726.54	0.00
<i>Account Classification Total: INT - Interest Income</i>		\$39.56	\$1,329.31	\$0.00	\$0.00	\$726.54	\$0.00
<i>MISC - Miscellaneous Revenues</i>							
490.00	Reallocated Prior Year Funds Budget Carryover	0.00	0.00	11,240.00	11,240.00	0.00	0.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$11,240.00	\$11,240.00	\$0.00	\$0.00
<i>TAX - Taxes</i>							
412.05	UT Tax Telecommunications	545,040.18	583,570.32	550,000.00	550,000.00	410,191.00	550,000.00
412.10	UT Tax Electric	595,559.02	585,856.32	625,000.00	625,000.00	463,051.45	600,000.00
412.15	UT Tax Gas	306,433.47	201,484.89	300,000.00	300,000.00	115,370.97	290,000.00
<i>Account Classification Total: TAX - Taxes</i>		\$1,447,032.67	\$1,370,911.53	\$1,475,000.00	\$1,475,000.00	\$988,613.42	\$1,440,000.00
Department Total: 01 - Revenues		\$1,853,929.80	\$1,422,731.85	\$2,387,240.00	\$2,387,240.00	\$989,340.95	\$1,560,000.00
REVENUES Total		\$1,853,929.80	\$1,422,731.85	\$2,387,240.00	\$2,387,240.00	\$989,340.95	\$1,560,000.00
EXPENSES							
Department: 10 - Administration							
<i>OSERV - Outside Services</i>							
523.10	Other Services Consulting	32,825.35	27,270.84	30,000.00	30,000.00	20,645.17	30,000.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$32,825.35	\$27,270.84	\$30,000.00	\$30,000.00	\$20,645.17	\$30,000.00
Department Total: 10 - Administration		\$32,825.35	\$27,270.84	\$30,000.00	\$30,000.00	\$20,645.17	\$30,000.00
Department: 15 - Finance							
<i>OFU - Other Financing Uses</i>							
900.10	Interfund Transfers Out General Fund	0.00	50,000.00	200,000.00	200,000.00	200,000.00	100,000.00
900.18	Interfund Transfers Out Debt Service Fund	1,031,570.00	857,525.00	845,240.00	845,240.00	845,240.00	734,180.00
900.24	Interfund Transfers Out Motor Fuel Tax Fund	0.00	83,095.91	0.00	0.00	0.00	0.00
<i>Account Classification Total: OFU - Other Financing Uses</i>		\$1,031,570.00	\$990,620.91	\$1,045,240.00	\$1,045,240.00	\$1,045,240.00	\$834,180.00
Department Total: 15 - Finance		\$1,031,570.00	\$990,620.91	\$1,045,240.00	\$1,045,240.00	\$1,045,240.00	\$834,180.00
Department: 25 - Public Works							
<i>MATSUP - Materials & Supplies</i>							
568.00	Streets & Alleys Maintenance Supplies General Supplies	0.00	40,856.68	0.00	0.00	3,499.08	0.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$0.00	\$40,856.68	\$0.00	\$0.00	\$3,499.08	\$0.00
Department Total: 25 - Public Works		\$0.00	\$40,856.68	\$0.00	\$0.00	\$3,499.08	\$0.00
Department: 90 - General Government							
<i>CAP - Capital Outlay</i>							
604.05	Infrastructure Engineering	25,435.70	4,410.30	0.00	0.00	6,858.42	0.00
604.10	Infrastructure Construction	61,692.95	170,890.00	25,000.00	87,424.00	131,408.62	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$87,128.65	\$175,300.30	\$25,000.00	\$87,424.00	\$138,267.04	\$0.00
Department Total: 90 - General Government		\$87,128.65	\$175,300.30	\$25,000.00	\$87,424.00	\$138,267.04	\$0.00
Department: 92 - Public Works Capital							
<i>CAP - Capital Outlay</i>							
604.05	Infrastructure Engineering	103,380.65	117,053.79	0.00	0.00	124,482.74	199,000.00
604.10	Infrastructure Construction	740,740.33	169,196.17	1,287,000.00	1,287,000.00	129,404.57	290,000.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$844,120.98	\$286,249.96	\$1,287,000.00	\$1,287,000.00	\$253,887.31	\$489,000.00
Department Total: 92 - Public Works Capital		\$844,120.98	\$286,249.96	\$1,287,000.00	\$1,287,000.00	\$253,887.31	\$489,000.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
EXPENSES Total		\$1,995,644.98	\$1,520,298.69	\$2,387,240.00	\$2,449,664.00	\$1,461,538.60	\$1,353,180.00
Fund REVENUE	Total: 40 - Road Improvement Fund	\$1,853,929.80	\$1,422,731.85	\$2,387,240.00	\$2,387,240.00	\$989,340.95	\$1,560,000.00
Fund EXPENSE	Total: 40 - Road Improvement Fund	\$1,995,644.98	\$1,520,298.69	\$2,387,240.00	\$2,449,664.00	\$1,461,538.60	\$1,353,180.00
Fund Total: 40 - Road Improvement Fund		(\$141,715.18)	(\$97,566.84)	\$0.00	(\$62,424.00)	(\$472,197.65)	\$206,820.00
Fund: 52 - Village Hall Improvement Fund							
REVENUES							
Department: 01 - Revenues							
<i>IG - Intergovernmental Revenues</i>							
446.25	Contributions LEMA Township	0.00	9,232.80	0.00	0.00	0.00	0.00
<i>Account Classification Total: IG - Intergovernmental Revenues</i>		\$0.00	\$9,232.80	\$0.00	\$0.00	\$0.00	\$0.00
<i>OTH - Other Financing Sources</i>							
485.05	Other Financing Sources Capital	0.00	122,777.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTH - Other Financing Sources</i>		\$0.00	\$122,777.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 01 - Revenues		\$0.00	\$132,009.80	\$0.00	\$0.00	\$0.00	\$0.00
REVENUES Total		\$0.00	\$132,009.80	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES							
Department: 90 - General Government							
<i>CAP - Capital Outlay</i>							
606.00	Capital Outlay Buildings Buildings	17,200.00	0.00	0.00	0.00	0.00	0.00
610.05	Capital Outlay Machinery & Equipment Capitalized Asset	0.00	145,859.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$17,200.00	\$145,859.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>DS - Debt Service</i>							
700.20	Principal Payment Capital Lease	0.00	49,186.30	0.00	0.00	0.00	0.00
705.20	Interest Payment Capital Leases	0.00	3,850.94	0.00	0.00	0.00	0.00
<i>Account Classification Total: DS - Debt Service</i>		\$0.00	\$53,037.24	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 90 - General Government		\$17,200.00	\$198,896.24	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES Total		\$17,200.00	\$198,896.24	\$0.00	\$0.00	\$0.00	\$0.00
Fund REVENUE	Total: 52 - Village Hall Improvement Fund	\$0.00	\$132,009.80	\$0.00	\$0.00	\$0.00	\$0.00
Fund EXPENSE	Total: 52 - Village Hall Improvement Fund	\$17,200.00	\$198,896.24	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: 52 - Village Hall Improvement Fund		(\$17,200.00)	(\$66,886.44)	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 60 - W&S Bond Fund							
EXPENSES							
Department: 60 - W&S Bond							
<i>CAP - Capital Outlay</i>							
600.00	Capital Outlay Land Land	0.00	150,000.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 60 - W&S Bond		\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES Total		\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund REVENUE	Total: 60 - W&S Bond Fund						
Fund EXPENSE	Total: 60 - W&S Bond Fund	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: 60 - W&S Bond Fund		\$0.00	(\$150,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 70 - Water & Sewer Fund							
REVENUES							
Department: 00 - Non Department							
<i>MISC - Miscellaneous Revenues</i>							
490.00	Reallocated Prior Year Funds Budget Carryover	0.00	0.00	839,655.00	839,655.00	0.00	834,182.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$839,655.00	\$839,655.00	\$0.00	\$834,182.00
Department Total: 00 - Non Department		\$0.00	\$0.00	\$839,655.00	\$839,655.00	\$0.00	\$834,182.00
Department: 01 - Revenues							
<i>F&F - Fines and Fees</i>							
440.55	Fees Recapture Administrative Fee	0.00	305.00	0.00	0.00	122.00	0.00
<i>Account Classification Total: F&F - Fines and Fees</i>		\$0.00	\$305.00	\$0.00	\$0.00	\$122.00	\$0.00
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	0.00	80 11,404.88	10,000.00	10,000.00	2,540.87	0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
<i>Account Classification Total: INT - Interest Income</i>		\$0.00	\$11,404.88	\$10,000.00	\$10,000.00	\$2,540.87	\$0.00
<i>MISC - Miscellaneous Revenues</i>							
450.35	Reimbursements Insurance	0.00	227.04	0.00	0.00	0.00	0.00
477.00	Sale of Surplus Property Village Property	6,177.00	(35,623.00)	0.00	0.00	0.00	0.00
480.90	Other Miscellaneous income	0.01	121.20	490,000.00	490,000.00	195,147.31	0.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$6,177.01	(\$35,274.76)	\$490,000.00	\$490,000.00	\$195,147.31	\$0.00
Department Total: 01 - Revenues		\$6,177.01	(\$23,564.88)	\$500,000.00	\$500,000.00	\$197,810.18	\$0.00
Department: 15 - Finance							
<i>IG - Intergovernmental Revenues</i>							
448.05	Other Intergovernmental BAB Rebate	114,353.19	114,599.79	114,000.00	114,000.00	114,846.37	114,000.00
<i>Account Classification Total: IG - Intergovernmental Revenues</i>		\$114,353.19	\$114,599.79	\$114,000.00	\$114,000.00	\$114,846.37	\$114,000.00
<i>MISC - Miscellaneous Revenues</i>							
487.00	Bond Premium Current Year Amortization	4,166.00	19,939.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$4,166.00	\$19,939.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 15 - Finance		\$118,519.19	\$134,538.79	\$114,000.00	\$114,000.00	\$114,846.37	\$114,000.00
Department: 70 - Water							
<i>C/S - Charges for Services</i>							
460.05	Water Service Water Usage	2,899,951.72	3,060,995.50	3,300,000.00	3,300,000.00	2,825,348.53	3,300,000.00
460.10	Water Service Water Penalties	34,420.46	35,864.94	35,000.00	35,000.00	31,555.21	35,000.00
460.15	Water Service Fees - Meter Fees	65,268.09	69,932.00	65,000.00	65,000.00	45,518.00	65,000.00
460.20	Water Service Fees - Turn On	1,450.00	1,250.00	2,000.00	2,000.00	300.00	1,000.00
460.25	Water Service Fees - Metered Water Use	6,041.40	26,794.50	25,000.00	25,000.00	4,108.00	10,000.00
460.40	Water Service Connection	310,000.00	370,500.00	340,000.00	340,000.00	215,500.00	300,000.00
<i>Account Classification Total: C/S - Charges for Services</i>		\$3,317,131.67	\$3,565,336.94	\$3,767,000.00	\$3,767,000.00	\$3,122,329.74	\$3,711,000.00
<i>F&F - Fines and Fees</i>							
460.12	Water Service NSF Fees	663.03	525.00	500.00	500.00	200.00	500.00
<i>Account Classification Total: F&F - Fines and Fees</i>		\$663.03	\$525.00	\$500.00	\$500.00	\$200.00	\$500.00
<i>IG - Intergovernmental Revenues</i>							
446.05	Contributions Developer	22,375.44	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: IG - Intergovernmental Revenues</i>		\$22,375.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	5,447.79	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: INT - Interest Income</i>		\$5,447.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>L&P - Licenses and Permits</i>							
430.25	Business Licenses & Permits Reinspections Fees	740.00	1,610.00	0.00	0.00	2,425.00	0.00
<i>Account Classification Total: L&P - Licenses and Permits</i>		\$740.00	\$1,610.00	\$0.00	\$0.00	\$2,425.00	\$0.00
<i>MISC - Miscellaneous Revenues</i>							
476.15	Rental Income Cell Tower Lease	65,879.75	68,811.59	60,000.00	60,000.00	59,037.93	60,000.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$65,879.75	\$68,811.59	\$60,000.00	\$60,000.00	\$59,037.93	\$60,000.00
Department Total: 70 - Water		\$3,412,237.68	\$3,636,283.53	\$3,827,500.00	\$3,827,500.00	\$3,183,992.67	\$3,771,500.00
Department: 72 - Sewer							
<i>C/S - Charges for Services</i>							
462.05	Sewer Service Sewer Usage	914,163.31	927,893.87	925,000.00	925,000.00	781,583.74	925,000.00
462.10	Sewer Service Sewer Penalty	11,515.98	11,233.88	10,000.00	10,000.00	8,965.33	10,000.00
462.20	Sewer Service Connection Fees	224,140.00	266,460.00	240,000.00	240,000.00	150,000.00	200,000.00
<i>Account Classification Total: C/S - Charges for Services</i>		\$1,149,819.29	\$1,205,587.75	\$1,175,000.00	\$1,175,000.00	\$940,549.07	\$1,135,000.00
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	719.03	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: INT - Interest Income</i>		\$719.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 72 - Sewer		\$1,150,538.32	\$1,205,587.75	\$1,175,000.00	\$1,175,000.00	\$940,549.07	\$1,135,000.00
REVENUES Total		\$4,687,472.20	\$4,952,845.19	\$6,456,155.00	\$6,456,155.00	\$4,437,198.29	\$5,854,682.00

EXPENSES

Department: 10 - Administration

OSERV - Outside Services

530.05	Legal Corporate	28,820.00	58,000.58	30,000.00	30,000.00	15,000.00	0.00
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Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
<i>Account Classification Total: OSERV - Outside Services</i>		\$28,820.00	\$52,030.58	\$30,000.00	\$30,000.00	\$15,000.00	\$0.00
Department Total: 10 - Administration		\$28,820.00	\$52,030.58	\$30,000.00	\$30,000.00	\$15,000.00	\$0.00
Department: 14 - Legal							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	0.00	0.00	0.00	0.00	0.00	18,962.84
510.05	Fringe Benefits Deferred Compensation	0.00	0.00	0.00	0.00	0.00	500.00
510.25	Fringe Benefits Medical/Dental Insurance	0.00	0.00	0.00	0.00	0.00	11.76
510.30	Fringe Benefits Vision Insurance	0.00	0.00	0.00	0.00	0.00	20.94
510.46	Fringe Benefits Phone Allowance	0.00	0.00	0.00	0.00	0.00	96.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,591.54
Department Total: 14 - Legal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,591.54
Department: 15 - Finance							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	11,455.41	11,725.02	12,262.00	12,262.00	3,417.89	20,500.00
500.02	Salaries Overtime	92.73	323.95	0.00	0.00	621.79	0.00
500.04	Salaries Part-Time	0.00	0.00	0.00	0.00	6,069.24	21,266.00
510.15	Fringe Benefits IMRF Er Contribution	0.00	16,891.00	0.00	0.00	0.00	0.00
510.25	Fringe Benefits Medical/Dental Insurance	0.00	0.00	0.00	0.00	0.00	431.00
510.30	Fringe Benefits Vision Insurance	0.00	0.00	0.00	0.00	0.00	53.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$11,548.14	\$28,939.97	\$12,262.00	\$12,262.00	\$10,108.92	\$42,250.00
<i>OTHER - Other Expenses</i>							
850.90	Bad Debt Miscellaneous	58,833.72	0.00	0.00	0.00	0.00	0.00
860.00	Shared Expense Reimbursement	588,218.80	557,550.00	557,550.00	557,550.00	557,550.00	557,550.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$647,052.52	\$557,550.00	\$557,550.00	\$557,550.00	\$557,550.00	\$557,550.00
<i>DS - Debt Service</i>							
700.00	Principal Payment Debt Payment	515,000.00	530,000.00	725,000.00	725,000.00	720,000.00	740,000.00
700.90	Principal Payment Contra Account	(515,000.00)	(530,000.00)	0.00	0.00	0.00	0.00
705.00	Interest Payment Debt Payment	458,568.50	584,319.05	597,168.00	597,168.00	615,717.50	598,978.00
705.20	Interest Payment Capital Leases	4,003.51	2,949.51	0.00	0.00	0.00	0.00
710.00	Other financing Uses Fees	475.00	113,840.00	0.00	0.00	0.00	0.00
715.00	Bond Service Fees	2,295.00	1,700.00	1,830.00	1,830.00	1,700.00	2,255.00
<i>Account Classification Total: DS - Debt Service</i>		\$465,342.01	\$702,808.56	\$1,323,998.00	\$1,323,998.00	\$1,337,417.50	\$1,341,233.00
<i>OFU - Other Financing Uses</i>							
705.30	Interest Payment Interest Exp Loss on Refunding	22,491.00	22,491.00	0.00	0.00	0.00	0.00
900.20	Interfund Transfers Out IMRF Fund	48,000.00	40,000.00	40,000.00	40,000.00	40,000.00	0.00
900.22	Interfund Transfers Out Social Security Fund	163,587.00	150,000.00	0.00	0.00	0.00	0.00
900.36	Interfund Transfers Out Special Service Area#1 Fund	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	50,000.00
<i>Account Classification Total: OFU - Other Financing Uses</i>		\$269,078.00	\$247,491.00	\$75,000.00	\$75,000.00	\$75,000.00	\$50,000.00
Department Total: 15 - Finance		\$1,393,020.67	\$1,536,789.53	\$1,968,810.00	\$1,968,810.00	\$1,980,076.42	\$1,991,033.00
Department: 40 - Engineering							
<i>OSERV - Outside Services</i>							
523.50	Other Services General Engineering	3,494.75	20,009.13	20,000.00	20,000.00	27,138.86	20,000.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$3,494.75	\$20,009.13	\$20,000.00	\$20,000.00	\$27,138.86	\$20,000.00
Department Total: 40 - Engineering		\$3,494.75	\$20,009.13	\$20,000.00	\$20,000.00	\$27,138.86	\$20,000.00
Department: 50 - Information Technology							
<i>OSERV - Outside Services</i>							
523.15	Other Services Data Processing / Technology	21,749.04	29,235.39	20,000.00	20,447.00	23,484.23	20,000.00
523.60	Other Services Geographic Info System	3,750.00	0.00	0.00	0.00	0.00	0.00
525.10	Communications Telephone	0.00	1,197.91	0.00	0.00	6,463.40	10,000.00
545.05	Maintenance Contract Equipment	0.00	3,210.00	0.00	535.00	4,815.00	0.00
545.75	Maintenance Contract Software	28,344.38	32,889.62	47,578.00	47,578.00	22,213.80	32,500.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$53,843.42	\$66,532.92	\$67,578.00	\$68,560.00	\$56,976.43	\$62,500.00
<i>CAP - Capital Outlay</i>							
614.05	Capital Outlay Software & Technology Capitalized Asset	6,360.00	820.00	0.00	0.00	0.00	0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
614.10	Capital Outlay Software & Technology Softward & Cloud Based Software	0.00	0.00	0.00	0.00	0.00	16,800.00
616.10	Capital Outlay Computer Equipment Small Inventory Asset	0.00	1,163.30	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$6,360.00	\$1,163.30	\$0.00	\$0.00	\$0.00	\$16,800.00
Department Total: 50 - Information Technology		\$60,203.42	\$67,696.22	\$67,578.00	\$68,560.00	\$56,976.43	\$79,300.00
Department: 70 - Water							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	434,162.92	435,978.26	529,013.45	529,013.45	349,578.62	478,496.14
500.02	Salaries Overtime	40,385.48	46,525.81	33,518.79	33,518.79	34,813.45	42,946.00
500.04	Salaries Part-Time	0.00	0.00	18,928.52	18,928.52	17,547.64	24,975.00
510.05	Fringe Benefits Deferred Compensation	1,188.58	802.12	876.00	876.00	729.20	1,326.00
510.25	Fringe Benefits Medical/Dental Insurance	108,844.76	106,189.95	115,546.54	115,546.54	93,014.29	121,078.80
510.30	Fringe Benefits Vision Insurance	1,052.11	956.01	1,052.28	1,052.28	975.97	1,330.72
510.35	Fringe Benefits Short-Term Disability Insurance	90.02	0.00	0.00	0.00	0.00	0.00
510.45	Fringe Benefits Vehicle Reimbursement	1,006.25	962.50	1,050.00	1,050.00	831.25	1,050.00
510.46	Fringe Benefits Phone Allowance	92.92	101.00	106.00	106.00	80.80	192.40
510.50	Fringe Benefits EAP Benefit	151.01	248.50	0.00	0.00	248.50	0.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$586,974.05	\$591,764.15	\$700,091.58	\$700,091.58	\$497,819.72	\$671,395.06
<i>PROFDEVEL - Professional Development</i>							
515.05	Personnel Development Meetings/Activities/Expenses	0.00	0.00	1,000.00	1,000.00	105.14	1,000.00
515.10	Personnel Development Training and Conferences	64.00	0.00	2,250.00	2,250.00	0.00	2,250.00
515.20	Personnel Development Membership and Dues	460.00	505.00	485.00	485.00	505.00	505.00
<i>Account Classification Total: PROFDEVEL - Professional Development</i>		\$524.00	\$505.00	\$3,735.00	\$3,735.00	\$610.14	\$3,755.00
<i>OSERV - Outside Services</i>							
520.05	Financial Services Banking	3,098.68	4,170.74	3,000.00	3,000.00	498.11	3,000.00
523.10	Other Services Consulting	5,985.00	30,004.80	0.00	3,911.00	4,245.20	0.00
523.40	Other Services Water Testing	17,171.50	17,791.60	20,000.00	20,000.00	5,852.85	20,000.00
523.50	Other Services General Engineering	306.00	0.00	5,000.00	5,000.00	0.00	0.00
525.05	Communications Postage	13,610.10	11,900.00	13,000.00	13,000.00	8,500.00	13,000.00
525.10	Communications Telephone	6,682.80	8,037.89	6,400.00	6,400.00	5,991.87	7,700.00
525.15	Communications Cell Phones	3,079.75	4,396.02	4,000.00	4,000.00	2,513.56	4,000.00
525.25	Communications Internet Service	0.00	0.00	750.00	750.00	0.00	750.00
525.35	Communications Cable TV	0.00	0.00	400.00	400.00	0.00	400.00
527.05	Insurance IRMA Premium	29,690.00	25,931.60	12,500.00	12,500.00	12,432.53	12,500.00
527.10	Insurance IRMA Deductible	0.00	0.00	0.00	0.00	0.00	5,000.00
540.05	Printing/Advertising Recording and Legal Notices	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
540.10	Printing/Advertising Outside Print Services	4,222.87	2,943.05	2,500.00	2,500.00	3,666.43	3,500.00
545.05	Maintenance Contract Equipment	31,644.75	37,916.07	31,000.00	38,969.00	20,726.89	33,000.00
545.25	Maintenance Contract Softener	0.00	3,116.00	0.00	0.00	0.00	0.00
545.70	Maintenance Contract Vehicle Maintenance	0.00	245.00	3,675.00	3,675.00	1,728.83	2,268.00
546.00	Equipment Maintenance General	0.00	2,748.63	23,400.00	23,400.00	6,548.03	11,700.00
548.10	Streets & Alley Maintenance Services Dumping	3,050.00	0.00	2,500.00	2,500.00	1,937.50	3,500.00
550.15	Building and Grounds Maintenance Public Works Facility	44.49	1,941.47	12,207.00	12,207.00	1,883.11	22,953.00
550.35	Building and Grounds Maintenance Well Houses	5,696.50	8,650.00	14,000.00	14,000.00	629.90	21,675.00
552.00	Maintenance Services Water System General	32,310.32	48,481.65	40,000.00	40,000.00	31,181.35	40,000.00
558.05	Rent/Lease Office Equipment	5,724.57	5,644.38	5,000.00	5,000.00	3,803.52	5,000.00
570.05	Maintenance Supplies Water System Supplies	5,127.42	15,082.12	20,000.00	20,000.00	14,115.84	20,000.00
570.10	Maintenance Supplies Wells	10,264.45	6,533.13	12,400.00	12,400.00	731.42	12,400.00
570.15	Maintenance Supplies Softener	66,396.94	119,335.85	150,000.00	150,000.00	58,242.64	120,000.00
580.20	Electric Expense Pump Stations	210,696.94	252,959.04	265,000.00	265,000.00	168,909.19	270,000.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$454,803.08	\$607,829.04	\$647,732.00	\$659,612.00	\$354,138.77	\$633,346.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	1,028.07	945.89	2,000.00	2,000.00	487.58	2,000.00
560.10	Office Supplies Paper	0.00	8336.99	100.00	100.00	0.00	100.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
562.00	Uniforms Full Time Employees	4,699.84	5,487.86	3,500.00	6,468.00	2,480.41	3,500.00
565.10	Operating Supplies Motor Fuel	77,400.00	14,159.15	50,000.00	50,000.00	11,331.48	20,000.00
565.15	Operating Supplies Tools & Equipment	8,459.44	7,615.56	6,500.00	6,500.00	2,529.80	5,000.00
565.20	Operating Supplies Safety	424.41	779.85	1,500.00	1,500.00	201.51	1,500.00
570.00	Maintenance Supplies Maintenance Supplies	596.95	8,563.17	0.00	0.00	850.07	0.00
572.20	Vehicle Maintenance Supplies Water & Sewer	0.00	0.00	10,000.00	10,000.00	3,533.04	10,000.00
575.10	Natural Gas Expense Pump House	2,800.26	2,073.45	4,000.00	4,000.00	1,614.09	4,000.00
585.15	Building & Grounds Supplies Public Works Facility	258.57	638.98	2,000.00	2,000.00	337.50	2,000.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$95,667.54	\$40,300.90	\$79,600.00	\$82,568.00	\$23,365.48	\$48,100.00
Department Total: 70 - Water		\$1,137,968.67	\$1,240,399.09	\$1,431,158.58	\$1,446,006.58	\$875,934.11	\$1,356,596.06
Department: 72 - Sewer							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	439,981.61	433,850.05	477,008.62	477,008.62	342,089.18	461,934.00
500.02	Salaries Overtime	946.92	8,806.40	33,518.79	33,518.79	374.54	42,946.00
500.04	Salaries Part-Time	0.00	0.00	10,542.74	10,542.74	11,254.23	23,894.48
510.05	Fringe Benefits Deferred Compensation	1,188.58	802.12	875.04	875.04	729.20	1,326.00
510.25	Fringe Benefits Medical/Dental Insurance	108,224.52	106,549.17	115,832.10	115,832.10	90,952.43	116,150.14
510.30	Fringe Benefits Vision Insurance	1,054.65	959.83	1,051.98	1,051.98	954.53	1,280.94
510.35	Fringe Benefits Short-Term Disability Insurance	90.02	0.00	0.00	0.00	0.00	0.00
510.45	Fringe Benefits Vehicle Reimbursement	1,006.25	962.50	1,050.00	1,050.00	831.25	1,050.00
510.46	Fringe Benefits Phone Allowance	92.92	101.00	105.04	105.04	80.80	192.40
510.50	Fringe Benefits EAP Benefit	151.01	248.50	0.00	0.00	248.50	0.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$552,736.48	\$552,279.57	\$639,984.31	\$639,984.31	\$447,514.66	\$648,773.96
<i>OSERV - Outside Services</i>							
520.05	Financial Services Banking	3,252.45	3,588.20	0.00	0.00	498.10	3,500.00
523.50	Other Services General Engineering	6,400.59	757.00	7,000.00	7,000.00	11,469.56	10,000.00
523.80	Other Services MWRD	8,368.37	10,993.54	20,000.00	20,000.00	0.00	20,000.00
523.85	Other Services NPDES	8,291.74	10,114.85	14,500.00	14,500.00	7,674.84	14,500.00
525.05	Communications Postage	10,200.00	11,900.00	13,000.00	13,000.00	8,500.00	13,000.00
525.10	Communications Telephone	9,410.21	12,529.28	11,200.00	11,200.00	9,806.43	15,900.00
525.15	Communications Cell Phones	3,079.73	4,246.17	4,000.00	4,000.00	2,157.60	4,000.00
525.25	Communications Internet Service	0.00	0.00	750.00	750.00	0.00	750.00
525.35	Communications Cable TV	0.00	0.00	400.00	400.00	0.00	400.00
527.05	Insurance IRMA Premium	26,557.99	26,203.31	0.00	0.00	12,432.53	12,500.00
527.10	Insurance IRMA Deductible	0.00	0.00	0.00	0.00	0.00	5,000.00
540.05	Printing/Advertising Recording and Legal Notices	0.00	0.00	0.00	0.00	0.00	1,000.00
540.10	Printing/Advertising Outside Print Services	1,149.33	521.85	1,000.00	1,000.00	1,187.87	3,000.00
540.15	Printing/Advertising Newsletter	360.40	0.00	0.00	0.00	0.00	0.00
545.05	Maintenance Contract Equipment	840.00	9,314.95	25,600.00	25,600.00	765.00	9,000.00
545.70	Maintenance Contract Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00	2,268.00
546.00	Equipment Maintenance General	0.00	0.00	0.00	0.00	5,228.86	11,700.00
548.10	Streets & Alley Maintenance Services Dumping	0.00	0.00	2,500.00	2,500.00	1,937.50	3,500.00
550.15	Building and Grounds Maintenance Public Works Facility	0.00	0.00	12,207.00	12,207.00	1,883.11	22,953.00
550.40	Building and Grounds Maintenance Lift Stations	3,605.96	14,712.00	90.00	90.00	0.00	90.00
553.00	Maintenance Services Sewer System General	73,911.14	51,000.68	60,000.00	60,000.00	35,053.51	60,000.00
558.05	Rent/Lease Office Equipment	3,110.78	2,312.89	5,000.00	5,000.00	2,186.52	5,000.00
570.20	Maintenance Supplies Sewer System	5,772.79	42.20	15,000.00	15,000.00	919.05	15,000.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$164,311.48	\$158,236.92	\$192,247.00	\$192,247.00	\$101,700.48	\$233,061.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	138.42	764.70	3,000.00	3,000.00	218.59	2,000.00
560.10	Office Supplies Paper	43.98	0.00	100.00	100.00	28.99	100.00
562.00	Uniforms Full Time Employees	0.00	0.00	0.00	0.00	1,399.82	3,500.00
565.15	Operating Supplies Tools & Equipment	39.69	692.39	2,500.00	2,500.00	213.89	5,000.00
565.20	Operating Supplies Safety	0.00	842.48	1,500.00	1,500.00	201.52	1,500.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
570.00	Maintenance Supplies Maintenance Supplies	582.57	178.80	0.00	0.00	0.00	0.00
575.15	Natural Gas Expense Lift Stations	3,348.20	3,595.53	4,000.00	4,000.00	2,522.93	3,600.00
580.30	Electric Expense Lift Stations	16,549.32	22,305.47	23,500.00	23,500.00	46,326.91	24,500.00
585.15	Building & Grounds Supplies Public Works Facility	0.00	0.00	2,000.00	2,000.00	337.89	2,000.00
585.60	Building & Grounds Supplies Lift Stations	0.00	121.80	11,000.00	11,000.00	0.00	5,500.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$20,702.18	\$27,881.17	\$47,600.00	\$47,600.00	\$51,250.54	\$47,700.00
Department Total: 72 - Sewer		\$737,750.14	\$738,397.66	\$879,831.31	\$879,831.31	\$600,465.68	\$929,534.96
Department: 93 - Water & Sewer Capital							
<i>OSERV - Outside Services</i>							
523.50	Other Services General Engineering	152.00	16,672.15	0.00	0.00	0.00	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$152.00	\$16,672.15	\$0.00	\$0.00	\$0.00	\$0.00
<i>CAP - Capital Outlay</i>							
600.00	Capital Outlay Land Land	0.00	43,000.00	0.00	0.00	0.00	0.00
600.90	Capital Outlay Land Contra Account	0.00	(150,000.00)	0.00	0.00	0.00	0.00
602.00	Capital Outlay Land Improvements Land Improvements	0.00	13,618.58	0.00	0.00	2,715.00	0.00
604.00	Infrastructure Infrastructure	223.40	31,328.56	1,884,000.00	1,884,000.00	34,374.61	0.00
604.05	Infrastructure Engineering	111,226.60	286,623.23	0.00	0.00	80,807.37	287,000.00
604.10	Infrastructure Construction	727,572.95	2,300,182.21	0.00	0.00	1,091,131.68	1,100,000.00
604.90	Infrastructure Infrastructure Contra Account	(401,570.44)	(2,036,630.62)	0.00	0.00	0.00	0.00
608.05	Capital Outlay Vehicles Capitalized Assets	0.00	62,528.59	0.00	0.00	60,288.00	30,000.00
608.90	Capital Outlay Vehicles Contra Account	(84,619.00)	(122,190.21)	0.00	0.00	0.00	0.00
610.05	Capital Outlay Machinery & Equipment Capitalized Asset	178,566.29	264,953.14	174,777.00	174,777.00	55,500.27	10,000.00
610.10	Capital Outlay Machinery & Equipment Small Inventory Asset	0.00	1,533.65	0.00	2,300.00	7,500.00	0.00
610.90	Capital Outlay Machinery & Equipment Contra Account	(60,920.10)	(163,178.00)	0.00	0.00	0.00	0.00
800.00	Depreciation Expense Current Year	1,218,764.00	1,258,470.69	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$1,689,243.70	\$1,790,239.82	\$2,058,777.00	\$2,061,077.00	\$1,332,316.93	\$1,427,000.00
<i>DS - Debt Service</i>							
700.20	Principal Payment Capital Lease	0.00	0.00	0.00	0.00	0.00	28,640.00
705.20	Interest Payment Capital Leases	0.00	0.00	0.00	0.00	0.00	2,986.00
<i>Account Classification Total: DS - Debt Service</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,626.00
Department Total: 93 - Water & Sewer Capital		\$1,689,395.70	\$1,806,911.97	\$2,058,777.00	\$2,061,077.00	\$1,332,316.93	\$1,458,626.00
EXPENSES Total		\$5,050,653.35	\$5,462,234.18	\$6,456,154.89	\$6,474,284.89	\$4,887,908.43	\$5,854,681.56
Fund REVENUE Total: 70 - Water & Sewer Fund		\$4,687,472.20	\$4,952,845.19	\$6,456,155.00	\$6,456,155.00	\$4,437,198.29	\$5,854,682.00
Fund EXPENSE Total: 70 - Water & Sewer Fund		\$5,050,653.35	\$5,462,234.18	\$6,456,154.89	\$6,474,284.89	\$4,887,908.43	\$5,854,681.56
Fund Total: 70 - Water & Sewer Fund		(\$363,181.15)	(\$509,388.99)	\$0.11	(\$18,129.89)	(\$450,710.14)	\$0.44
Fund: 74 - Parking Garage Fund							
REVENUES							
Department: 01 - Revenues							
<i>L&P - Licenses and Permits</i>							
438.00	Parking Condo Assessments	25,068.52	25,032.48	28,000.00	28,000.00	12,516.24	28,000.00
<i>Account Classification Total: L&P - Licenses and Permits</i>		\$25,068.52	\$25,032.48	\$28,000.00	\$28,000.00	\$12,516.24	\$28,000.00
<i>MISC - Miscellaneous Revenues</i>							
450.35	Reimbursements Insurance	0.00	0.00	0.00	0.00	550.00	0.00
490.00	Reallocated Prior Year Funds Budget Carryover	0.00	0.00	0.00	0.00	0.00	12,854.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$550.00	\$12,854.00
Department Total: 01 - Revenues		\$25,068.52	\$25,032.48	\$28,000.00	\$28,000.00	\$13,066.24	\$40,854.00
REVENUES Total		\$25,068.52	\$25,032.48	\$28,000.00	\$28,000.00	\$13,066.24	\$40,854.00
EXPENSES							
Department: 10 - Administration							
<i>MATSUP - Materials & Supplies</i>							
565.00	Operating Supplies General	1,040.85	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$1,040.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 10 - Administration		\$1,040.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
Department: 25 - Public Works							
<i>OSERV - Outside Services</i>							
550.30	Building and Grounds Maintenance Parking Garage	936.00	1,944.00	1,000.00	1,312.00	1,613.00	1,000.00
580.15	Electric Expense Parking Garage Lighting	10,987.69	10,389.78	7,000.00	7,000.00	8,846.28	11,000.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$11,923.69	\$12,333.78	\$8,000.00	\$8,312.00	\$10,459.28	\$12,000.00
<i>MATSUP - Materials & Supplies</i>							
545.30	Maintenance Contract Parking Garage	14,629.46	16,872.72	19,829.00	21,404.00	13,543.10	22,634.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$14,629.46	\$16,872.72	\$19,829.00	\$21,404.00	\$13,543.10	\$22,634.00
Department Total: 25 - Public Works		\$26,553.15	\$29,206.50	\$27,829.00	\$29,716.00	\$24,002.38	\$34,634.00
Department: 50 - Information Technology							
<i>OSERV - Outside Services</i>							
525.25	Communications Internet Service	1,848.12	2,299.55	2,000.00	2,000.00	1,978.98	2,500.00
545.05	Maintenance Contract Equipment	4,140.00	4,285.00	3,720.00	4,030.00	2,790.00	3,720.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$5,988.12	\$6,584.55	\$5,720.00	\$6,030.00	\$4,768.98	\$6,220.00
Department Total: 50 - Information Technology		\$5,988.12	\$6,584.55	\$5,720.00	\$6,030.00	\$4,768.98	\$6,220.00
EXPENSES Total		\$33,582.12	\$35,791.05	\$33,549.00	\$35,746.00	\$28,771.36	\$40,854.00
Fund REVENUE Total: 74 - Parking Garage Fund		\$25,068.52	\$25,032.48	\$28,000.00	\$28,000.00	\$13,066.24	\$40,854.00
Fund EXPENSE Total: 74 - Parking Garage Fund		\$33,582.12	\$35,791.05	\$33,549.00	\$35,746.00	\$28,771.36	\$40,854.00
Fund Total: 74 - Parking Garage Fund		(\$8,513.60)	(\$10,758.57)	(\$5,549.00)	(\$7,746.00)	(\$15,705.12)	\$0.00
Fund: 76 - Parking Lot Fund							
REVENUES							
Department: 00 - Non Department							
<i>F&F - Fines and Fees</i>							
440.05	Fees General	150.00	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: F&F - Fines and Fees</i>		\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>L&P - Licenses and Permits</i>							
436.05	Parking Fees Permits	(97.00)	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: L&P - Licenses and Permits</i>		(\$97.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 00 - Non Department		\$53.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 01 - Revenues							
<i>F&F - Fines and Fees</i>							
440.05	Fees General	5,216.61	4,742.50	5,000.00	5,000.00	7,717.04	5,000.00
<i>Account Classification Total: F&F - Fines and Fees</i>		\$5,216.61	\$4,742.50	\$5,000.00	\$5,000.00	\$7,717.04	\$5,000.00
<i>INT - Interest Income</i>							
470.05	Interest Income Interest on Investments	0.13	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: INT - Interest Income</i>		\$0.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>L&P - Licenses and Permits</i>							
436.05	Parking Fees Permits	35,138.26	36,800.50	42,000.00	42,000.00	41,882.50	42,000.00
436.10	Parking Fees Meters	49,597.36	54,820.07	46,000.00	46,000.00	41,921.66	46,000.00
<i>Account Classification Total: L&P - Licenses and Permits</i>		\$84,735.62	\$91,620.57	\$88,000.00	\$88,000.00	\$83,804.16	\$88,000.00
<i>MISC - Miscellaneous Revenues</i>							
450.35	Reimbursements Insurance	0.00	0.00	0.00	0.00	5,418.00	0.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$5,418.00	\$0.00
Department Total: 01 - Revenues		\$89,952.36	\$96,363.07	\$93,000.00	\$93,000.00	\$96,939.20	\$93,000.00
REVENUES Total		\$90,005.36	\$96,363.07	\$93,000.00	\$93,000.00	\$96,939.20	\$93,000.00
EXPENSES							
Department: 10 - Administration							
<i>OSERV - Outside Services</i>							
523.20	Other Services Custodial	7,650.00	6,480.00	4,140.00	4,485.00	3,450.00	4,140.00
525.10	Communications Telephone	1,074.53	1,473.81	1,000.00	1,000.00	1,169.00	1,600.00
525.25	Communications Internet Service	647.00	748.13	800.00	800.00	663.10	950.00
545.05	Maintenance Contract Equipment	0.00	0.00	7,000.00	7,000.00	0.00	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$9,371.53	\$8,701.94	\$12,940.00	\$13,285.00	\$5,282.10	\$6,690.00
<i>MATSUP - Materials & Supplies</i>							
565.00	Operating Supplies General	637.11	86	2,000.00	2,000.00	1,381.91	2,000.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$637.11	\$1,414.67	\$2,000.00	\$2,000.00	\$1,381.91	\$2,000.00
<i>OTHER - Other Expenses</i>							
558.10	Rent/Lease Parking Lot	7,800.00	13,369.24	8,000.00	8,000.00	3,900.00	4,400.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$7,800.00	\$13,369.24	\$8,000.00	\$8,000.00	\$3,900.00	\$4,400.00
Department Total: 10 - Administration		\$17,808.64	\$23,485.85	\$22,940.00	\$23,285.00	\$10,564.01	\$13,090.00
Department: 20 - Police							
<i>PSER - Personnel Services</i>							
500.01	Salaries Regular Salaries	17,947.89	19,601.93	20,651.38	20,651.38	16,521.80	21,802.68
500.02	Salaries Overtime	319.59	256.26	0.00	0.00	5.60	0.00
510.25	Fringe Benefits Medical/Dental Insurance	5,116.66	3,320.11	149.13	149.13	2,814.17	149.68
510.30	Fringe Benefits Vision Insurance	57.01	39.27	1.79	1.79	38.37	2.14
<i>Account Classification Total: PSER - Personnel Services</i>		\$23,441.15	\$23,217.57	\$20,802.30	\$20,802.30	\$19,379.94	\$21,954.50
Department Total: 20 - Police		\$23,441.15	\$23,217.57	\$20,802.30	\$20,802.30	\$19,379.94	\$21,954.50
Department: 25 - Public Works							
<i>OSERV - Outside Services</i>							
545.45	Maintenance Contract Metra Building	10.50	10.50	4,140.00	4,140.00	0.00	0.00
548.20	Streets & Alley Maintenance Services Snow Removal	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
550.45	Building and Grounds Maintenance Metra Lot	1,356.28	2,720.87	0.00	0.00	4,600.00	10,000.00
550.47	Building and Grounds Maintenance Metra Building	6.00	2,233.98	0.00	0.00	18,726.50	0.00
580.25	Electric Expense Metra Lot	0.00	0.00	2,000.00	2,000.00	0.00	0.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$11,372.78	\$4,965.35	\$16,140.00	\$16,140.00	\$23,326.50	\$10,000.00
<i>MATSUP - Materials & Supplies</i>							
585.45	Building & Grounds Supplies Metra Lot	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00
585.50	Building & Grounds Supplies Metra Building	0.00	189.00	0.00	0.00	116.78	500.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$4,000.00	\$189.00	\$4,000.00	\$4,000.00	\$116.78	\$500.00
Department Total: 25 - Public Works		\$15,372.78	\$5,154.35	\$20,140.00	\$20,140.00	\$23,443.28	\$10,500.00
Department: 50 - Information Technology							
<i>OSERV - Outside Services</i>							
545.05	Maintenance Contract Equipment	4,830.00	4,882.50	7,020.00	7,365.00	3,105.00	4,140.00
545.40	Maintenance Contract Metra Lot	0.00	6,660.00	7,000.00	7,000.00	6,660.00	2,880.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$4,830.00	\$11,542.50	\$14,020.00	\$14,365.00	\$9,765.00	\$7,020.00
Department Total: 50 - Information Technology		\$4,830.00	\$11,542.50	\$14,020.00	\$14,365.00	\$9,765.00	\$7,020.00
Department: 94 - Parking Capital							
<i>CAP - Capital Outlay</i>							
610.05	Capital Outlay Machinery & Equipment Capitalized Asset	37,980.00	1,440.00	0.00	0.00	0.00	0.00
610.90	Capital Outlay Machinery & Equipment Contra Account	(36,540.00)	0.00	0.00	0.00	0.00	0.00
800.00	Depreciation Expense Current Year	6,628.00	5,923.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: CAP - Capital Outlay</i>		\$8,068.00	\$7,363.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>OTHER - Other Expenses</i>							
820.00	Loss on Disposal Fixed Assets	3,593.00	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$3,593.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 94 - Parking Capital		\$11,661.00	\$7,363.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES Total		\$73,113.57	\$70,763.27	\$77,902.30	\$78,592.30	\$63,152.23	\$52,564.50
Fund REVENUE Total: 76 - Parking Lot Fund		\$90,005.36	\$96,363.07	\$93,000.00	\$93,000.00	\$96,939.20	\$93,000.00
Fund EXPENSE Total: 76 - Parking Lot Fund		\$73,113.57	\$70,763.27	\$77,902.30	\$78,592.30	\$63,152.23	\$52,564.50
Fund Total: 76 - Parking Lot Fund		\$16,891.79	\$25,599.80	\$15,097.70	\$14,407.70	\$33,786.97	\$40,435.50

Fund: 80 - Police Pension Fund

REVENUES

Department: 01 - Revenues

INT - Interest Income

470.05	Interest Income Interest on Investments	65.95	0.02	0.00	0.00	0.00	0.00
470.10	Interest Income Edward Jones	4,894.73	(7,897.34)	0.00	0.00	(384.65)	0.00
470.15	Interest Income Genworth	75,615.53	897.25	0.00	0.00	0.00	0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2017 Amended Budget	2017 Year to Date	2018 Proposed
470.20	Interest Income Charles Schwab	147,450.57	209,611.85	205,000.00	205,000.00	38,388.99	205,000.00
471.05	Investment Income Dividends Edward Jones	14,508.48	0.00	0.00	0.00	0.00	0.00
471.10	Investment Income Dividends Genworth	1,981.87	0.00	0.00	0.00	0.00	0.00
471.15	Investment Income Dividends Charles Schwab	181,643.61	184,722.91	318,000.00	318,000.00	14,422.26	100,000.00
472.10	Investment Income Unrealized Gain/Loss	560,704.81	(554,892.28)	0.00	0.00	452,383.36	0.00
473.05	Investment Expenses	(851.63)	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: INT - Interest Income</i>		\$986,013.92	(\$164,947.59)	\$523,000.00	\$523,000.00	\$504,809.96	\$305,000.00
<i>MISC - Miscellaneous Revenues</i>							
475.05	Pension Contributions Employer Contributions	706,944.46	627,560.43	640,000.00	640,000.00	114,913.76	766,765.00
475.10	Pension Contributions Employee Contributions	215,212.84	233,598.06	235,000.00	235,000.00	54,402.04	235,000.00
<i>Account Classification Total: MISC - Miscellaneous Revenues</i>		\$922,157.30	\$861,158.49	\$875,000.00	\$875,000.00	\$169,315.80	\$1,001,765.00
Department Total: 01 - Revenues		\$1,908,171.22	\$696,210.90	\$1,398,000.00	\$1,398,000.00	\$674,125.76	\$1,306,765.00
REVENUES Total		\$1,908,171.22	\$696,210.90	\$1,398,000.00	\$1,398,000.00	\$674,125.76	\$1,306,765.00
EXPENSES							
Department: 15 - Finance							
<i>PSER - Personnel Services</i>							
505.01	Pension Service	554,545.89	589,589.96	0.00	0.00	149,707.77	0.00
505.05	Pension Surviving Spouse	141,285.82	106,494.91	0.00	0.00	23,799.78	0.00
<i>Account Classification Total: PSER - Personnel Services</i>		\$695,831.71	\$696,084.87	\$0.00	\$0.00	\$173,507.55	\$0.00
<i>PROFDEVEL - Professional Development</i>							
515.05	Personnel Development Meetings/Activities/Expenses	200.00	0.00	1,000.00	1,000.00	0.00	0.00
515.10	Personnel Development Training and Conferences	1,350.00	1,750.00	2,000.00	2,000.00	800.00	5,000.00
515.20	Personnel Development Membership and Dues	2,598.18	3,349.72	4,000.00	4,000.00	2,800.03	4,000.00
<i>Account Classification Total: PROFDEVEL - Professional Development</i>		\$4,148.18	\$5,099.72	\$7,000.00	\$7,000.00	\$3,600.03	\$9,000.00
<i>OSERV - Outside Services</i>							
520.05	Financial Services Banking	0.00	385.00	1,000.00	1,000.00	0.00	1,000.00
520.15	Financial Services Actuarial	1,800.00	1,850.00	1,850.00	1,850.00	0.00	1,850.00
520.25	Financial Services Accounting	10,400.00	11,835.00	10,500.00	10,500.00	1,525.00	10,500.00
520.45	Financial Services Investment Manager Fee	9,394.57	26,968.00	20,000.00	20,000.00	6,059.45	30,000.00
523.12	Other Services Insurance	2,249.00	3,239.00	780,000.00	780,000.00	0.00	780,000.00
<i>Account Classification Total: OSERV - Outside Services</i>		\$23,843.57	\$44,277.00	\$813,350.00	\$813,350.00	\$7,584.45	\$823,350.00
<i>MATSUP - Materials & Supplies</i>							
560.05	Office Supplies General	0.00	51.21	1,000.00	1,000.00	51.21	1,000.00
<i>Account Classification Total: MATSUP - Materials & Supplies</i>		\$0.00	\$51.21	\$1,000.00	\$1,000.00	\$51.21	\$1,000.00
<i>OTHER - Other Expenses</i>							
505.10	Pension Refund of Contributions	37,453.31	54.20	0.00	0.00	7,785.25	0.00
505.15	Pension Transfer of Contributions	40,397.20	0.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: OTHER - Other Expenses</i>		\$77,850.51	\$54.20	\$0.00	\$0.00	\$7,785.25	\$0.00
Department Total: 15 - Finance		\$801,673.97	\$745,567.00	\$821,350.00	\$821,350.00	\$192,528.49	\$833,350.00
EXPENSES Total		\$801,673.97	\$745,567.00	\$821,350.00	\$821,350.00	\$192,528.49	\$833,350.00
Fund REVENUE Total: 80 - Police Pension Fund		\$1,908,171.22	\$696,210.90	\$1,398,000.00	\$1,398,000.00	\$674,125.76	\$1,306,765.00
Fund EXPENSE Total: 80 - Police Pension Fund		\$801,673.97	\$745,567.00	\$821,350.00	\$821,350.00	\$192,528.49	\$833,350.00
Fund Total: 80 - Police Pension Fund		\$1,106,497.25	(\$49,356.10)	\$576,650.00	\$576,650.00	\$481,597.27	\$473,415.00
REVENUE GRAND Totals:		\$24,248,364.33	\$25,477,961.24	\$24,357,587.00	\$24,357,587.00	\$15,512,415.19	\$22,785,717.00
EXPENSE GRAND Totals:		\$24,896,860.61	\$25,913,916.56	\$23,762,085.81	\$24,173,494.81	\$16,915,317.86	\$21,992,612.26
Grand Totals:		(\$648,496.28)	(\$435,955.32)	\$595,501.19	\$184,092.19	(\$1,402,902.67)	\$793,104.74

Village of Lemont
FY 2018-2022 Proposed Capital Improvement Program

CIP NAME	FY18	FY19	FY20	FY21	FY22	Funding Uses	Funding Sources
Annual Water Replacement Program	\$ 950,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	Water/Sewer/Stormwater (2050 water main on Cass/Division west of Park Pl to state and Doolin St./Rose Ct water main loop)	User Fees/Developer
Annual Water Replacement Program-design only	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	Water/Sewer Fund Design Engineering	User Fees/Developer
Police Facility Detention Basin Rehabilitation	\$ 60,000	\$ -	\$ -	\$ -	\$ -	Water/Sewer	User Fees
Annual Sanitary Sewer Cleaning & Televising	\$ 39,000	\$ 41,000	\$ 44,000	\$ 46,000	\$ 48,000	Water/Sewer/Stormwater	User Fees
Buffett Harbor Detention Basin	\$ 30,000	\$ -	\$ -	\$ -	\$ -	Water/Sewer/Stormwater	Taxes
Catherine Street Lift Station Elimination	\$ 60,000					Water Fund	User Fees
MWRDGC Infiltration and Inflow Control Program	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	Water/Sewer Fund	User Fees
Chestnut Crossing Lift Station- Emergency Generator	\$ 63,000					Water/Sewer Fund	User Fees
I&M Canal Water Enhancement: West of Ed Bossert Dr. to Stephen St.	\$ 410,000	\$ -	\$ -	\$ -	\$ -	Canal TIF	TIF
Il Route 83 and Main Street Pathways by IDOT	\$ 50,000	\$ -	\$ -	\$ -	\$ -	Main/Archer TIF	TIF/Taxes
Annual MFT Road Resurfacing & Pavement Marking Program	\$ 570,000	\$ 915,000	\$ 860,000	\$ 860,000	\$ 860,000	MFT \$395,000/Road Improvement fund \$175,000	MFT Funds/ Taxes
McCarthy Road Bike Paths: Illinois St. to Walker Road	\$ 150,000	\$ 150,000	\$ 1,000,000	\$ 100,000	\$ -	Road Improvement (80% funded)	Taxes
Sidewalk Repair	\$ 54,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	Road Improvement	Taxes
2017 Masonry Tuck Pointing	\$ 30,000	\$ -				General Fund- village hall	taxes
2017 Tree Replacement	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	General Fund	Taxes
Village Hall Generator	\$ 100,000	\$ -	\$ -	\$ -	\$ -		
Gateway Signs	\$ 20,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	General Fund, Gateway TIF, State Tourism grant	Taxes/Grants
Holmes Street	\$ 25,350	\$ -	\$ -	\$ -	\$ -	General Fund (\$24,393 reimb)	
Main Street Bike Path: Illinois St. to Il Route 83	\$ -	\$ 145,000	\$ 80,000	\$ 1,360,000	\$ 480,000	Road Improvement (80% funded)	Taxes
131st Street Com Ed Path		\$ 150,000	\$ 600,000	\$ -	\$ -	Road Improvement (80% funded)	Taxes
Bell Road Water Main Extension	\$ -	\$ 1,280,000	\$ -	\$ -	\$ -	Water Fund	Bond Funds
750,000 Gallon Elevated Tank	\$ -	\$ 1,850,000	\$ -	\$ -	\$ -	Water Fund	Bond Funds
Well No. 7	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	Water Fund	Bond Funds
131st Street Utility Extension to Well No. 7	\$ -	\$ 675,000	\$ -	\$ -	\$ -	Water Fund	Bond Funds
Stephen Street Water Main Replacement-North of River Street	\$ -	\$ -	\$ 145,000	\$ -	\$ -	Water/Sewer/Stormwater	User Fees
Stephen Street Brick Paver Replacement - Illinois St. to River St.	\$ -	\$ -	\$ 450,000	\$ -	\$ -	Canal TIF/Road Improvement Funds	TIF/Taxes
Stephen Street Beautification - North of River Street	\$ -	\$ -	\$ 230,000	\$ -	\$ -	Canal TIF	TIF
	\$ 2,751,350	\$ 9,021,000	\$ 4,224,000	\$ 3,181,000	\$ 2,203,000		



FY2017-18 Proposed Annual Operating Budget

February 27, 2017

Our Agenda for Today



Item 1

Budget Approach



Item 2

Revenue Assumptions



Item 3

Expenditure Assumptions



Item 4

Department- highlights



Item 5

Next Steps





Budget Approach





Budget Approach

Conservative Revenue Projection:

State of Illinois Uncertainty

Core Programs/Services/Events consistent with Strategic Plan

Core Programs

Infrastructure/Capital Equipment –

Discussed at January Committee Meeting

Event Admin- evaluated in FY17 – changes for FY18

Restructuring of Departments / Services

Economic Development Initiatives



Revenue Assumptions

Overall increase 2% in Revenues over FY17 Amended

Retail Sales Tax-4%

Permit Fee-3% over budget consistent with current
year projected actuals

Income Tax -

2017- \$97.20 per capita

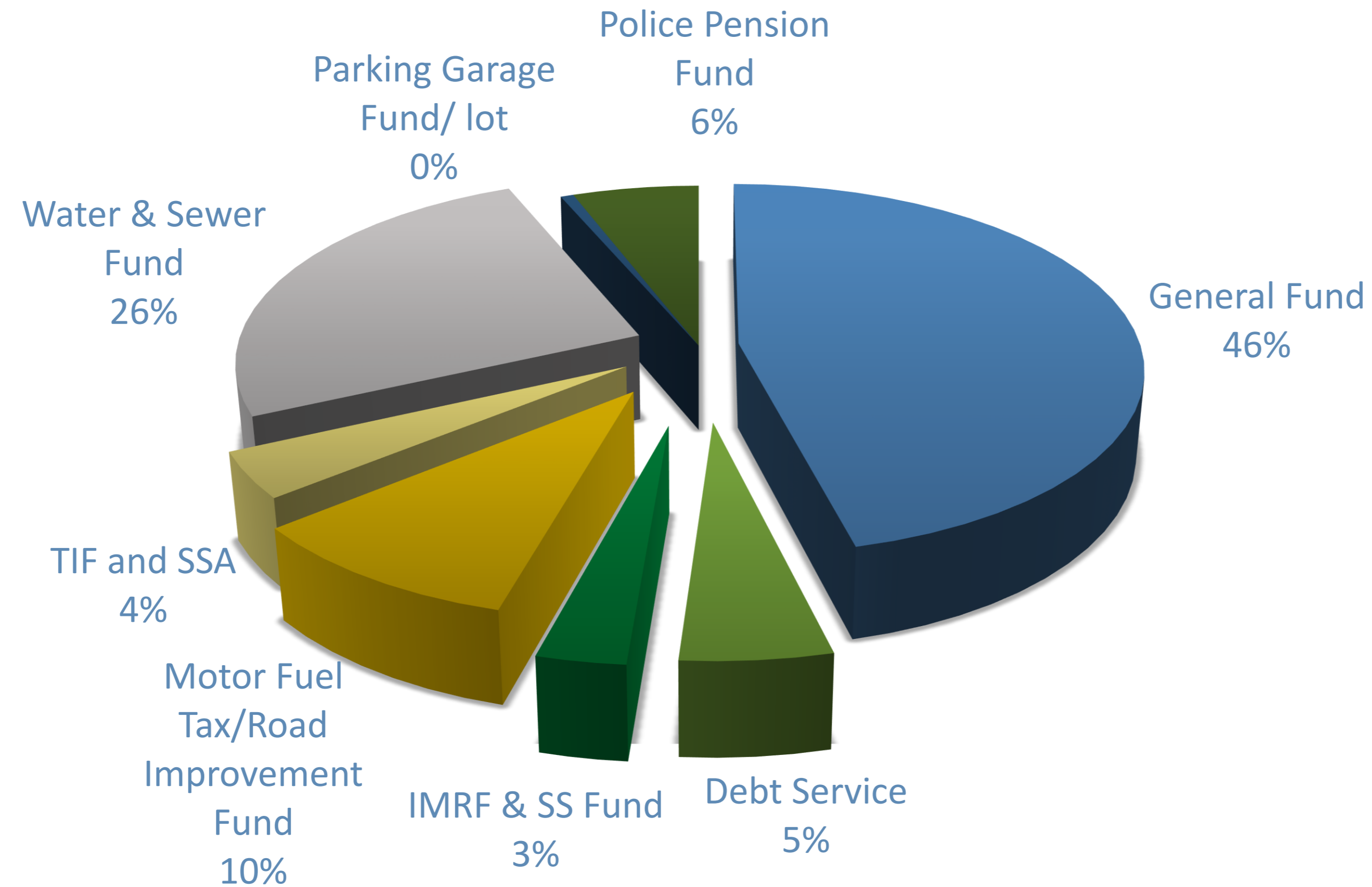
2018- \$97.20 per capita

significant drop from 2016 and 2015 –
(state accounting error)



Revenue

All Revenue \$22.79 Million





Expenditures

Overall decrease- 9%

Reduction of One time expenditures

Reduction in Transfers

Road Improvement

Debt Service

Personnel Services- 36% of total budget

2.5% Increase Merit Based Salary

Union increases based on contract

Health insurance increase 5-7% depending on coverage – conservative estimate

IRMA Contribution Decreased

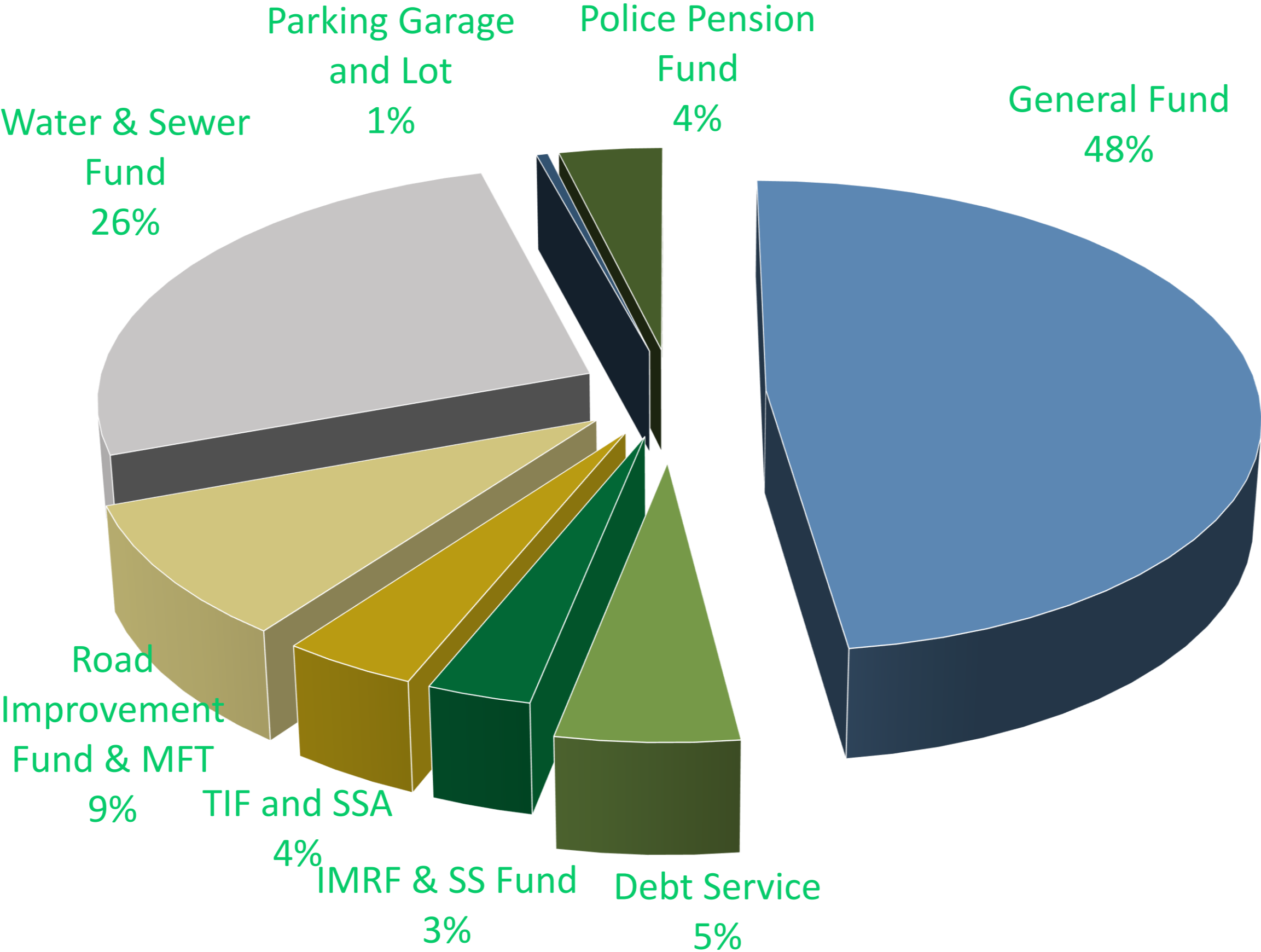
Police Dispatch expenditure flat

All other expenditures flat unless contractual obligation, capital, or new initiative



Expenditures

All Expenditures \$21.92 Million





General Fund Revenues / Expenditures

Total FY18 Revenue- \$10,514,497

Vehicle stickers - \$550,000

Road Improvement Cost Allocation - \$100,000 (FY17 transfer was \$200K)

Local Debt Recovery in full swing est. \$50,000 in early FY18

Last Year of Police Facility Detention Pond reimbursement \$22K

Total FY18 Expenditure- \$10,506,468

Core Services/Programs/Capital Equipment

Economic Development Initiatives

Public Safety Initiatives – Siren, Radios, Vehicles

Village Hall Improvements

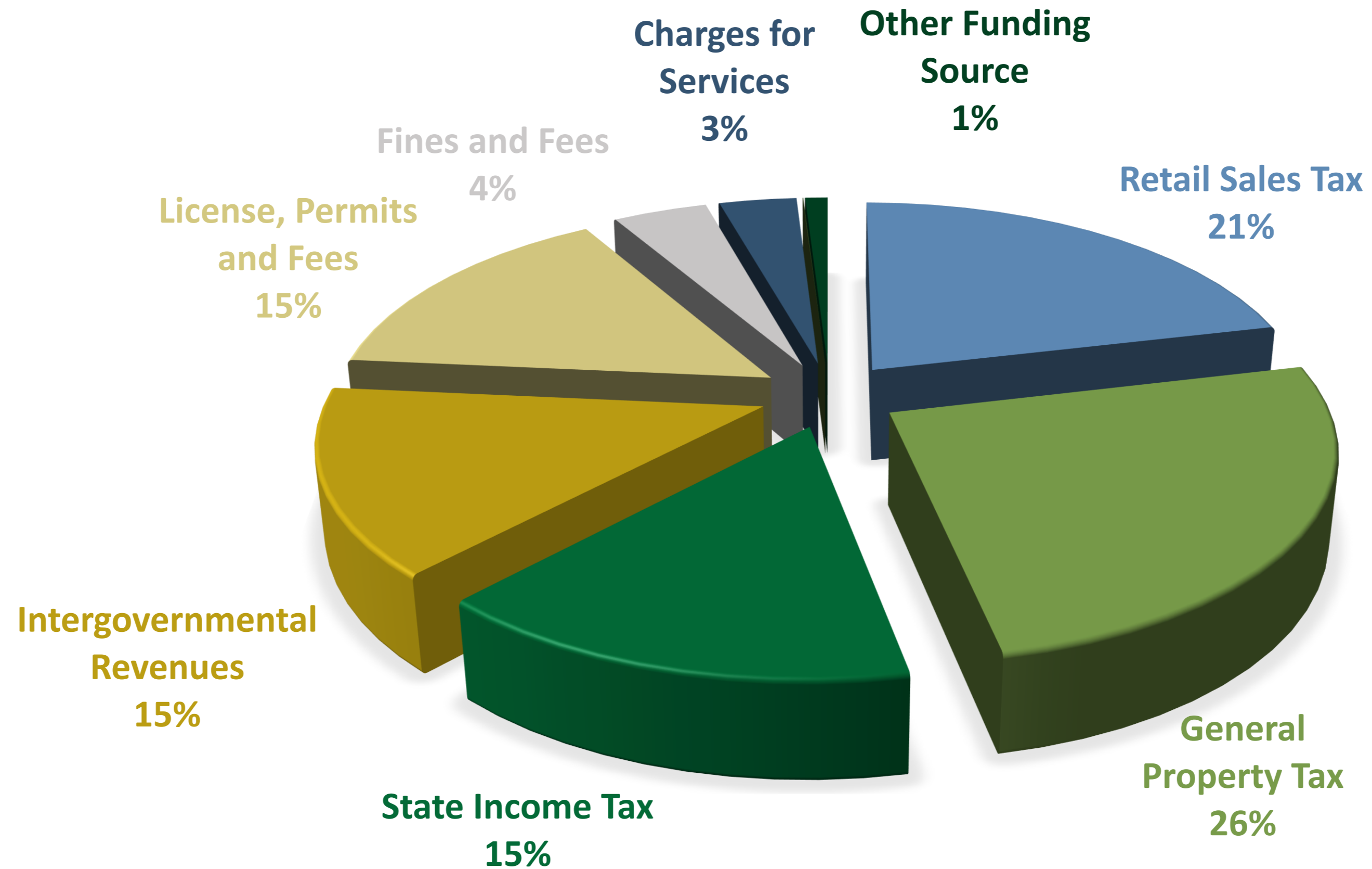
Generator - \$100k

Stone Tuck Pointing- \$20K



General Fund Revenues / Expenditures

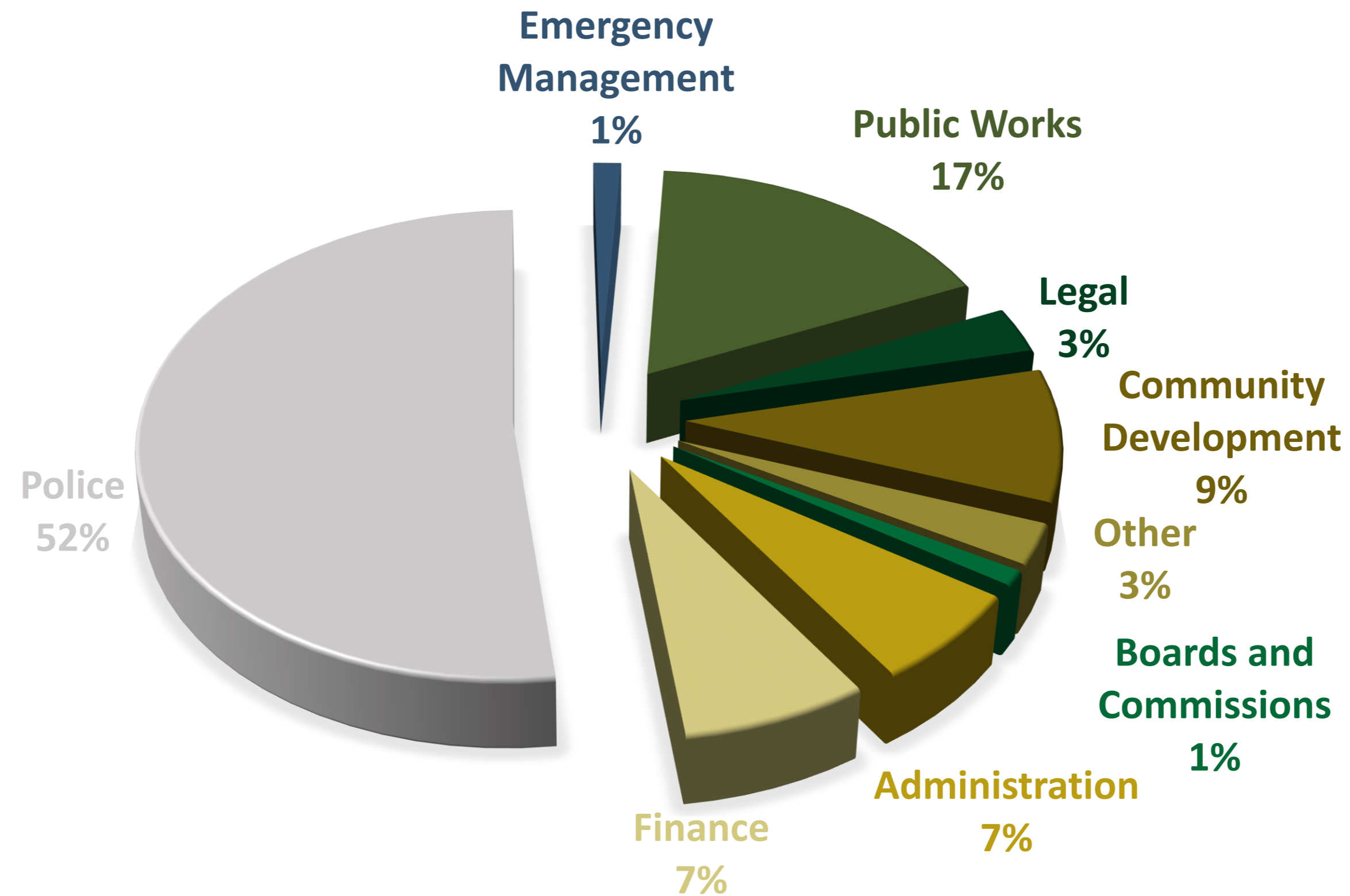
Total FY18 Revenue- \$10,514,497





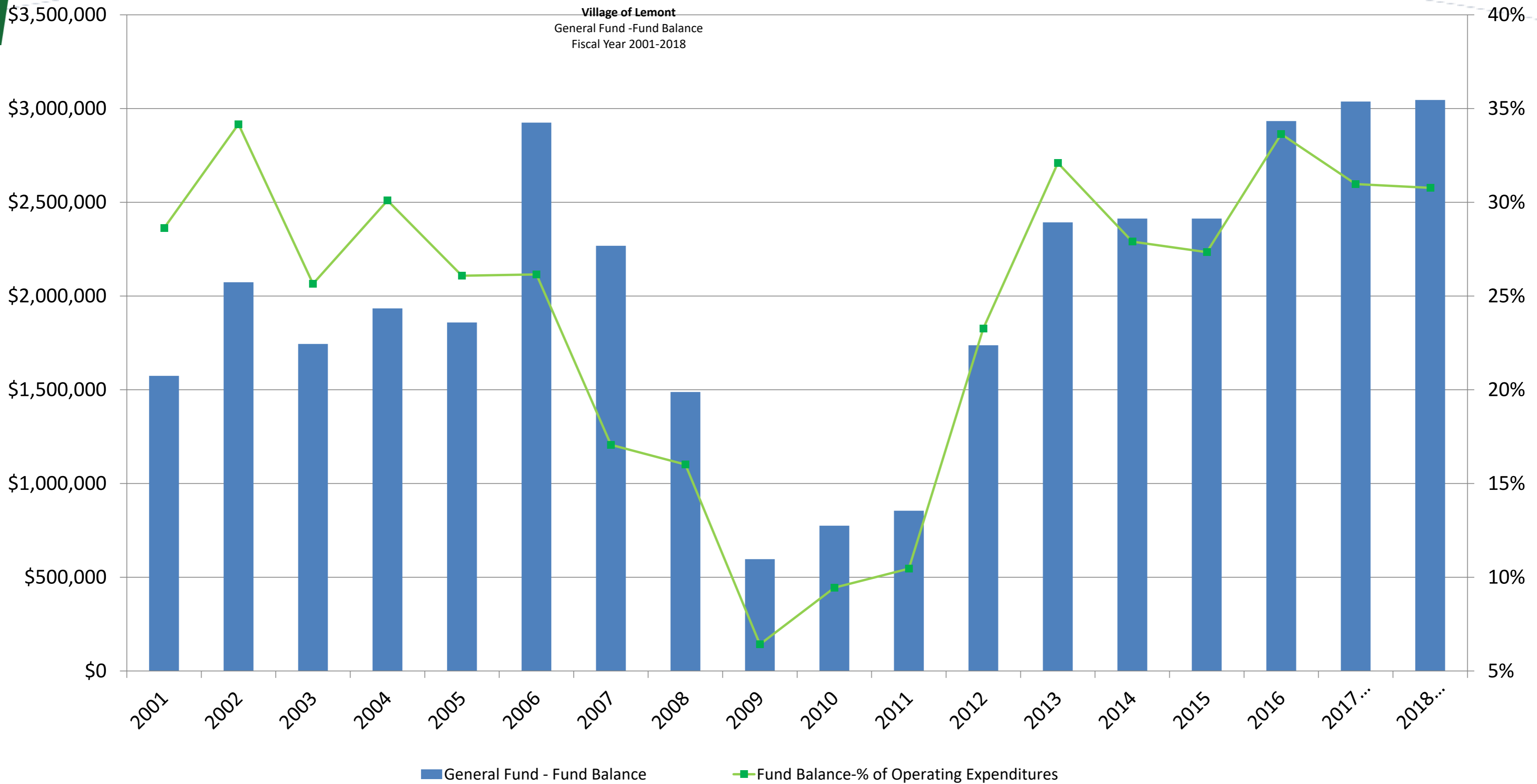
General Fund Revenues / Expenditures

Total FY18 Expenditure- \$10,506,468





General Fund-Fund Balance



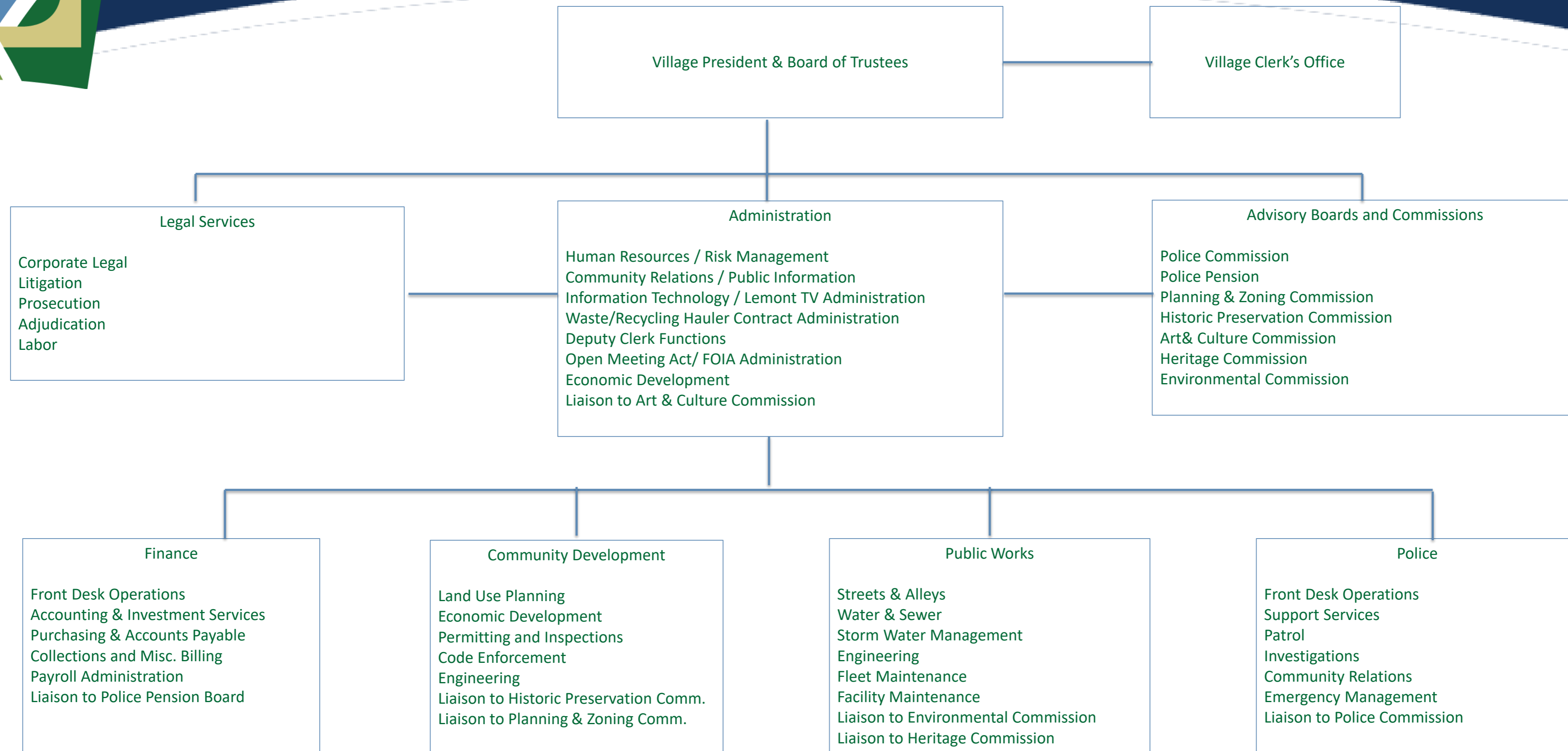


Village Funds Discussed

General Fund (multiple departments)
Water & Sewer
Road Improvement
Motor Fuel Tax (MFT)
Parking Garage
Metra Lot Fund
TIF Funds
Police Pension
Social Security
IMRF

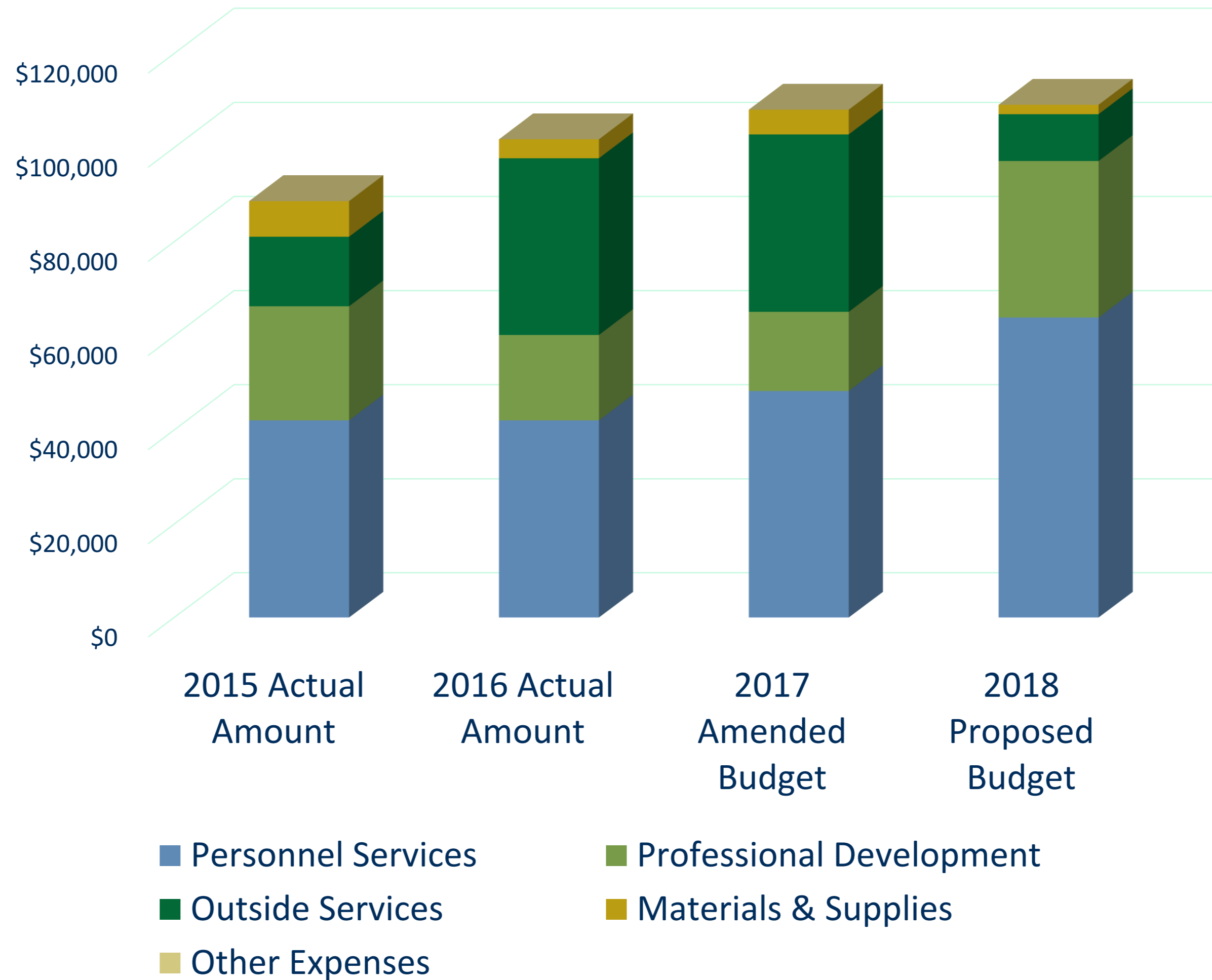


Village Organization





Village President & Board of Trustees





Village President & Board of Trustees

FY 17 Highlights

Re-Organization – Moved Advisory Boards and Commissions Expenditures to Departmental liaisons' budgets

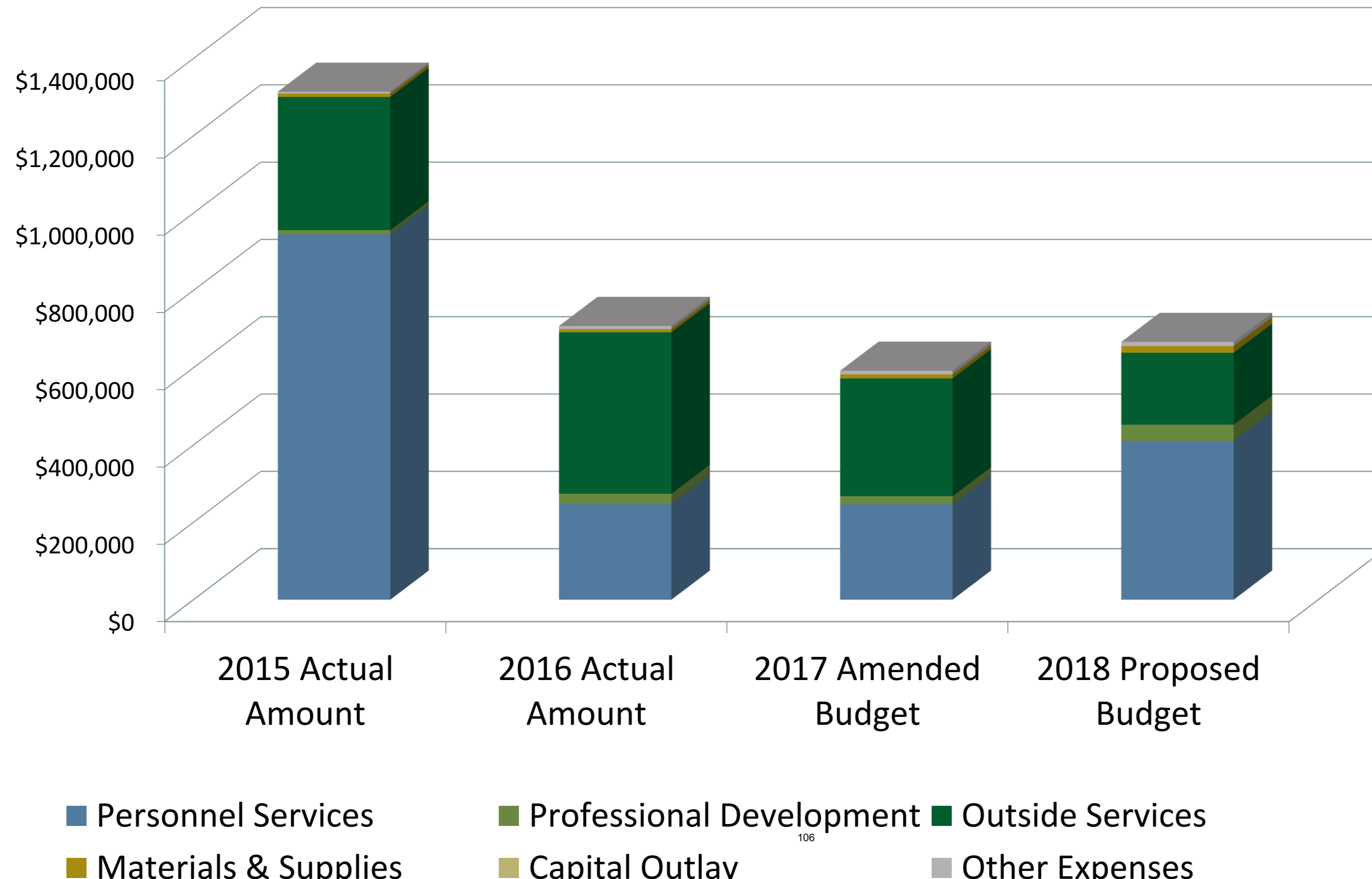
FY 18 Highlights

New Elected Official Training

Organizational Memberships – WCGL, DMMC, SWCM, Will CED, Chamber, Conferences & Training – IML, IIMC, MCI



Administration





Administration

FY 17 Highlights

Village Re-organization – Deputy Administrator and Community Relations Manager/Executive Assistant Position Changes
Leadership Training – Department/Division Managers
Health Care / Wellness / Safety Initiatives
Recycling Contract Amendment
Social Media / Print Advertisement Program
Website / Mobile App Implementation
Boundary Agreements

FY 18 Highlights

Village Strategic Plan Consultation & Training
Leadership / other training – Department/Division Managers
ICMA, SHERM/NPELRA, Tourism/Marketing Conferences
Customer Service Training – Phase 2 for non-sworn and patrol focused
Wellness Program – funded by rebate from health consortium



Administration (continued)

FY 18 Highlights

Labor Contract Negotiation and Implementation

Community Events – Status quo with exception of Farmers Market and the transition of Quarryman Challenge

General Engineering Expenditures / Coordination with CD and PW

Art & Culture Commission coordination / accounting implementation

OMA/FOIA new official training (w/legal services dept)

Economic Development Initiatives (w/ Community Development Dept)

Professional Photography for marketing campaigns

HCCVB Social Media Partnership

Print Advertisement (reduced from previous FY)

Economic Development Website

Comprehensive Retail Recruitment Consultation Program



Lemont Community TV

FY 17 Highlights

Engaged Consultant for Oversight of Volunteers

Streamed Village Board Meetings and Other Events on YouTube platform

FY 18 Highlights

Transition to New Program (Junior College, volunteers, other)

Codify New Lemont TV Agreement for Outside Agencies

Utilize Lemont TV and Streaming platforms for Community and other promotional videos



Legal

FY 17 Highlights

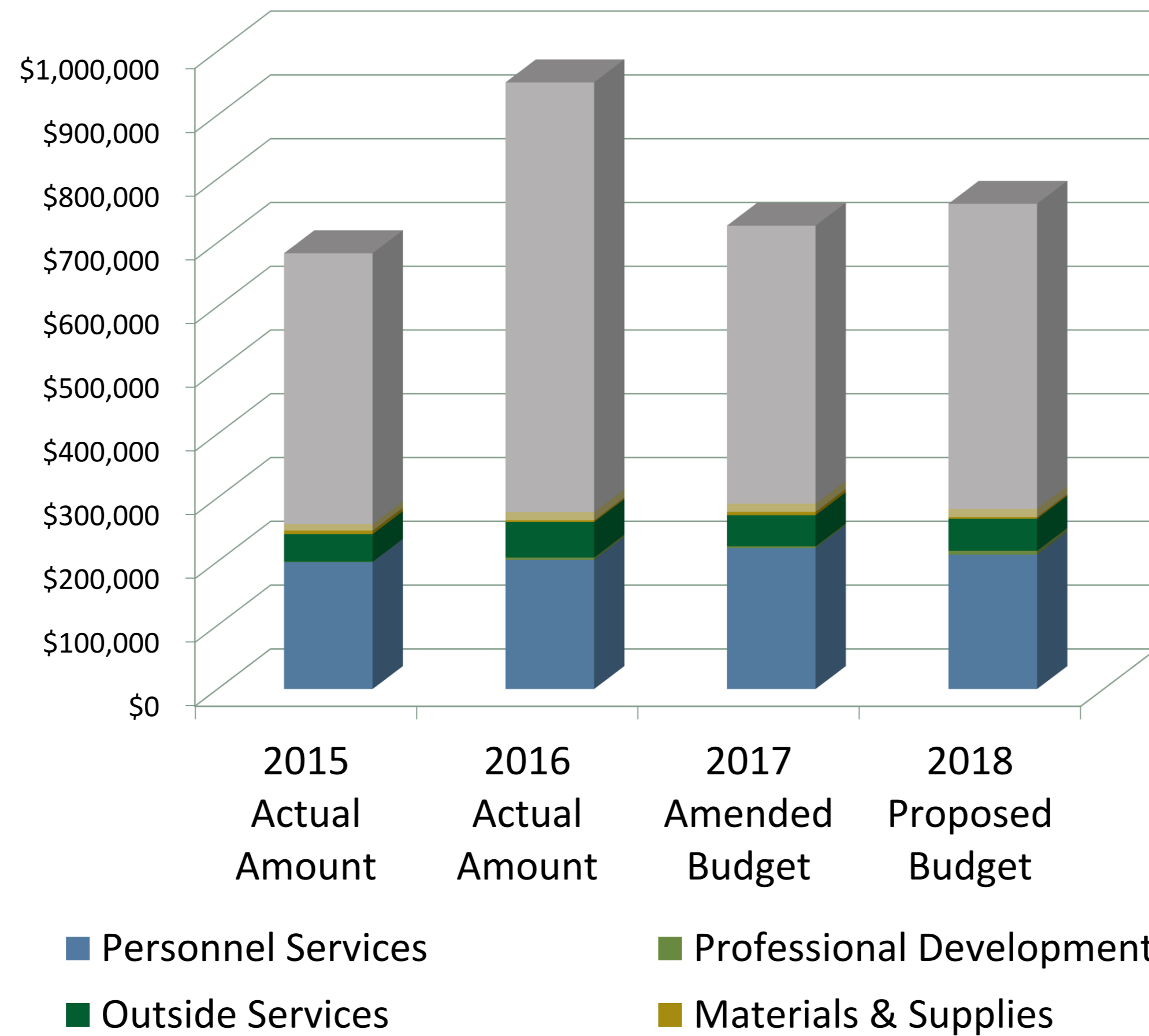
- Village Re-Organization – New Department Corporation Counsel position change
- Enhanced Local Adjudication Program with Village Prosecutor
- Boundary Agreements

FY 18 Highlights

- Corporate Legal Costs in house (cost recovery program)
- Enhanced Local Adjudication Program oversight – cost neutral program
- Prosecution Legal Expenditures (Code Enforcement related litigation)
- Litigation Expenses
- Increase in Labor counsel expenses – contract negotiation year



Finance





Finance

FY 17 Highlights

- Restructure

 - Accounting Manager

 - Front Desk Clerk

- Streamlined the Business License Process

- Implemented E Miscellaneous Billing

- Enhanced/Streamlined Internal Processes

- Hired a fixed income manager

- Continued with Cross Training

FY 18 Highlights

- Assist with on-line implementations

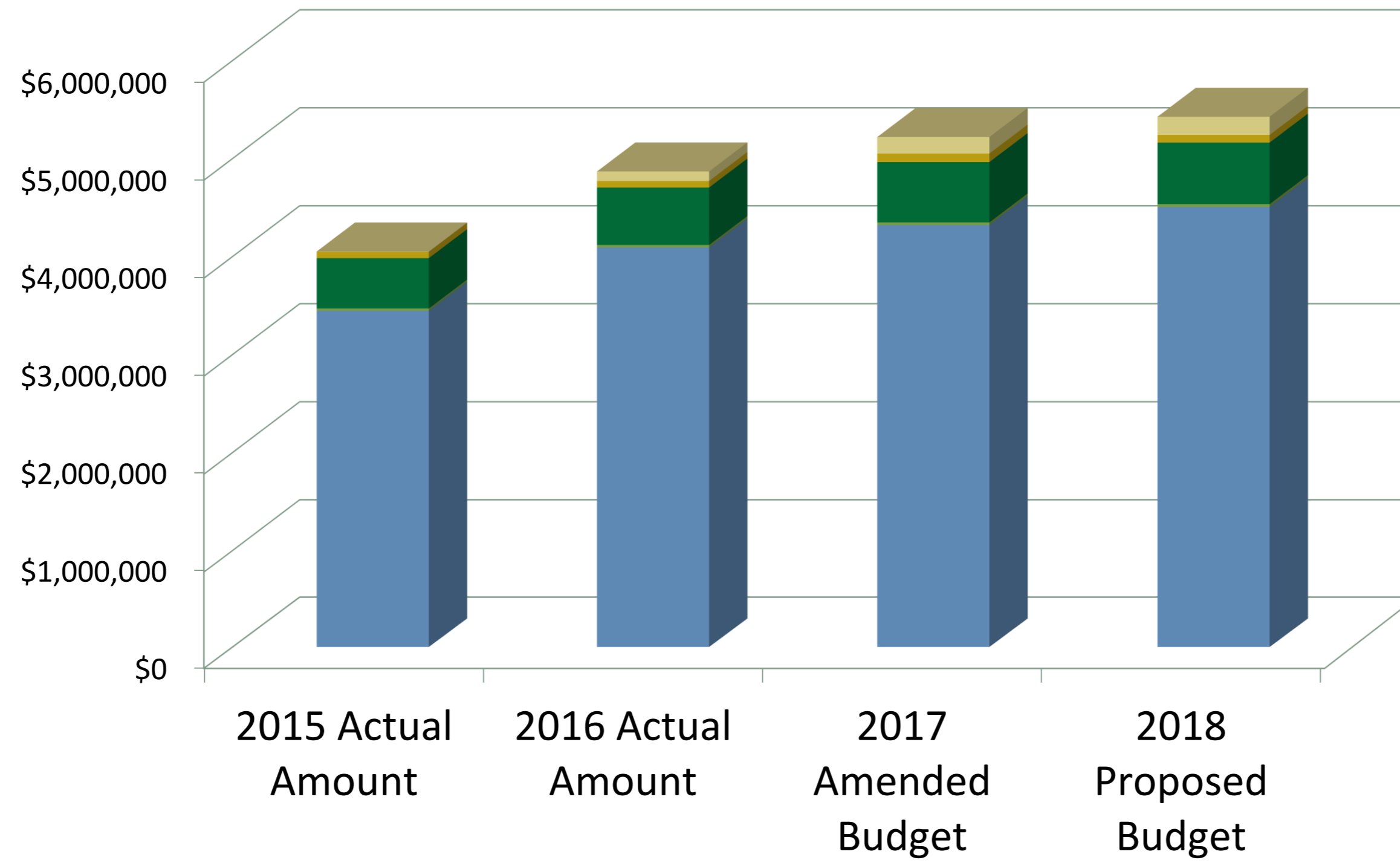
- Review credit card process

 - Enhancements

 - reduce cost



Police



■ Personnel Services
■ Outside Services
■ Capital Outlay

■ Professional Development
■ Materials & Supplies



Police

FY 17 Highlights

- Safe Passage Program Implemented
- Dash Camera Purchase and Installation
- Quicket Implementation

FY 18 Highlights

- Quicket continued implementation
- P25 Radios
- Squad Radar Units (replacement program)
- 4 Patrol Vehicles Funded from Sticker Program, 1 Admin Vehicle Funded from Forfeiture
- Kops n' Kids Day revamp and partnership
- Updates to the Range Facility



LEMA

FY 17 Highlights

Re-organized department, revamped TSO/volunteer program

FY 18 Highlights

New Siren and relocation of IMTT siren funded (50% from township)

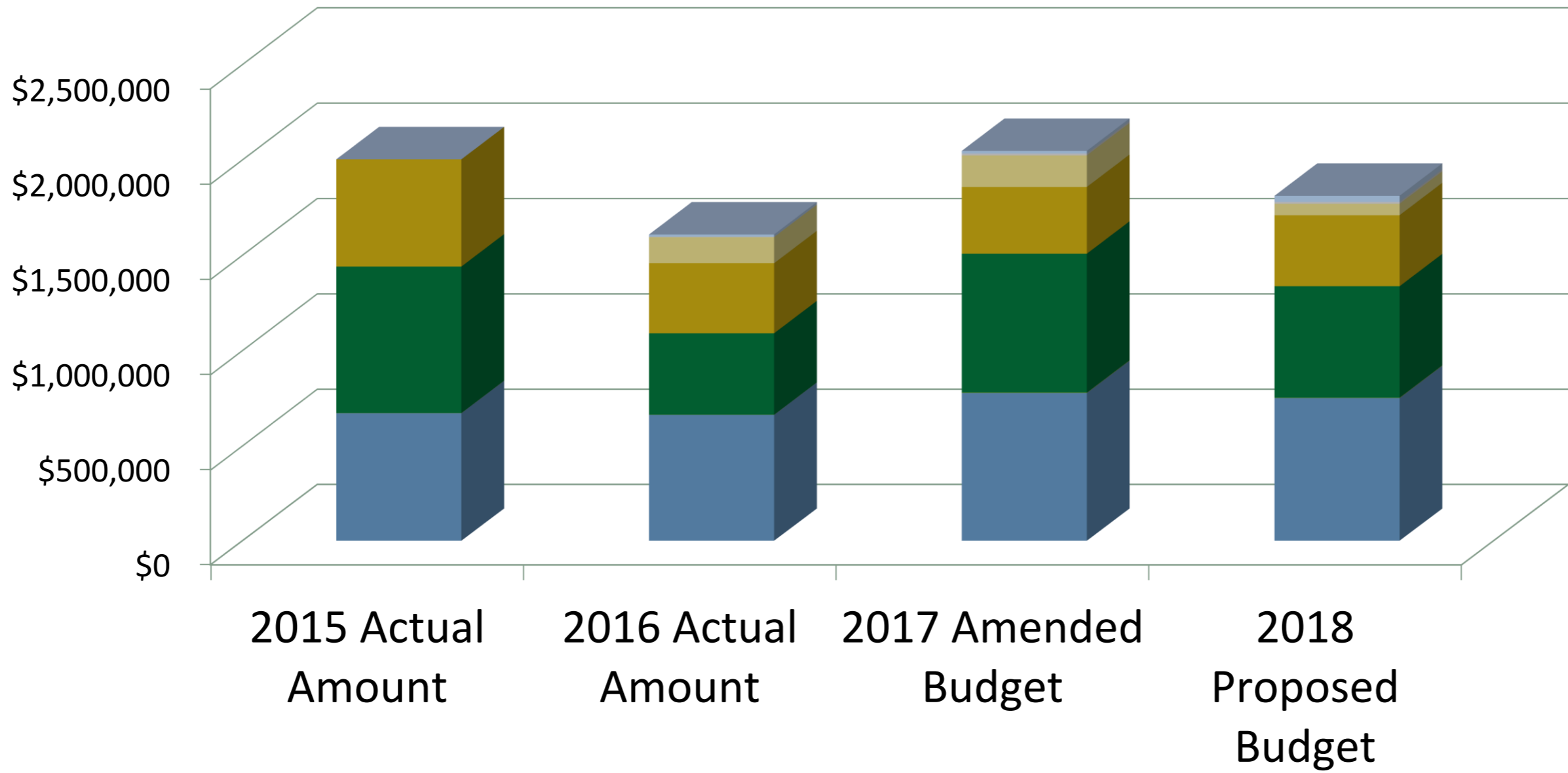
P25 Radios

New Light Unit (partial W&S)

Safety Cones



Public Works



- Personnel Services
- Outside Services
- Capital Outlay
- Debt Service
- Professional Development
- Materials & Supplies
- Other Expenses



Public Works

FY 17 Highlights

- I&M Canal South stair replacement completed
- Alley Improvement Program
- Subdivision Island rehab
- Ash Tree Removal
- Equipment purchase

FY 18 Highlights

- Tree Removal Program – FY 2017 Purchase order for allocation of tree removal, removal in FY 18
- Tree Replacement Program for FY 18
- Masonry Tuck pointing & VH Generator
- I&M Canal Restoration Project (TIF Funded)
- Subdivision Island Maintenance Budgeted
- Holmes Corridor Completion
- Vehicles – 2 Trucks (3/4 ton pickup)



Odor Alert Network

FY 17 Highlights

98% resolution rate

FY 18 Highlights

Environmental consulting costs offset by membership fees



Community Development

FY 17 Highlights

Department Re-Organization and staff replacements

Site Development Process Changes Implemented

Implementing Cost Recovery program for engineering reviews

Hired new firm to provide grading technician/other engineering services

Signage Program Plan RFP

FY 18 Highlights

AICP certification and related training / Building Division Certifications

Meet targets in strategic plan regarding permit turnaround time

Signage Program Implementation – Phase 1

Online license renewals implementation (business, liquor, contractor)

State Street Overlay District Study

NIU Intern Program (potential cost share grant)

Engineering Cost Recovery Program Implementation / Oversight



Information Technology

FY 17 Highlights

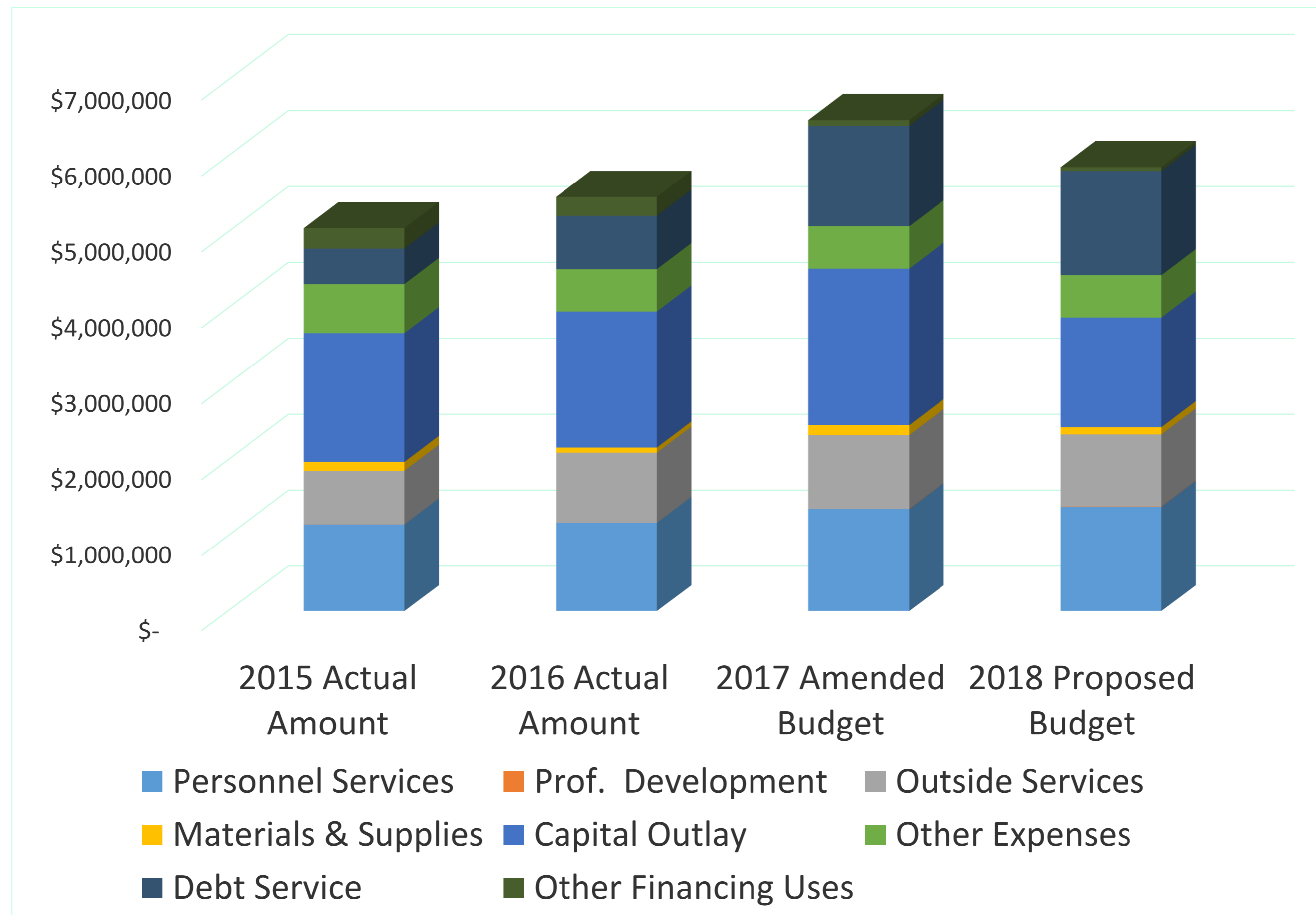
- Migrating email to Cloud service
- Migrating Office program to subscription service
- Fiber Implemented for internet and voice
- Ch 6 PEG Line enhancement (partial grant funded)

FY 18 Highlights

- Cloud Service Expenditures – ERP, website, Exchange Cloud service, email archiving service, spam filter, etc
- Computer Equipment – New wireless access points for VH and PW, PD garage
- Computer Replacement Program
- Equipment warranty service – switches, servers, firewalls
- Internet/voice Fiber expenditures



Water and Sewer Fund





Water & Sewer Fund

FY 17 Highlights

- Bell Road Extension Completion (bond funds)
- McCarthy Street – Schultz to McCarthy Road water main replacement
- Long Term Control Plan Compliance Program Approval
- Sewer Televising Program
- State Street Watermain – Late FY 17 project

FY 18 Highlights

- Cass Street/Division Street and Dulin Street water main replacement
- Pond Rehab – Police Facility and Buffet Harbor
- Catherine Street Lift station Removal
- Sewer Televising Program
- MWRDGC Infiltration/Inflow Program Implementation
- Chestnut Crossing Liftstation Generator Replacement
- Equipment – Water Meters, 2.5 ton dump w/plow/spreader, skidsteer



Motor Fuel Tax (MFT) Fund / Road Improvement

FY 17 Highlights

Road Resurfacing – Fremont, Grant, McCarthy, Spire, Steeples, Brown Alley Program
Hazardous Sidewalk Program
Derby Road Bridge Repair – Spring 2017
Salt savings

FY 18 Highlights

Road Resurfacing Program – Keepataw Dr, Keepataw Ct, Keepataw Ln, Forest, restripe timberline and other areas
Hazardous Sidewalk Program (partially funded by IRMA reserve)
Engineering for McCarthy Road Bike Path Project
Projected salt savings



Parking Garage Fund

FY 17 Highlights

Downtown Business Employee Permit Program Implemented

FY 18 Highlights

Loft Resident, commuter parking, downtown resident parking program planned



Metra Lot Fund

FY 17 Highlights

Replacement of Doors

FY 18 Highlights

Potential for Grant (will amend budget if successful)



Tax Increment Finance (TIF) Funds

FY 17 Highlights

- Debt Service Payments
- Revamped the Gateway TIF
- Created the Main/Archer TIF
- I&M Canal- Public Works Project

FY 18 Highlights

- Debt Service Payments
- Main/Archer TIF Development
- I&M Canal project



Other Funds

Police Pension
IMRF
Social Security



Items of Note Not Included in Budget

- No New Staff (retirements replaced)
- Village Board Room & Police Facility Training Room Audio Visual Upgrades
- Security Camera Upgrades for Police Facility and Parking Garage (FY 18 RFQ/RFP planned to finalize costs for future)
- Quiet Zone Expenditures
- Others open for discussion



Next Steps

- March 13th
 - Public Hearing
- March 27th
 - Public Hearing
 - Capital Resolution
- April 11th
 - Budget Ordinance
 - Fee Ordinance
 - Pay Plan