

**VILLAGE BOARD
COMMITTEE OF THE WHOLE MEETING**

NOVEMBER 21, 2011 - 6:30 P.M.

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. DISCUSSION ITEMS**
 - A. DISCUSSION OF ANNEXATION/REZONING OF PROPERTY LOCATED ON ARCHER AND BELL (PLANNING & ED)(STAPLETON)(BROWN)**
 - B. DISCUSSION OF BELLA STRADA PLAN (ADMINISTRATION/PLANNING & ED)(REAVES/STAPLETON)(WEHMEIER/BROWN)**
 - C. DISCUSSION OF COMCAST FRANCHISE (ADMINISTRATION)(REAVES)(WEHMEIER/SCHAFER)**
 - D. DISCUSSION OF ELECTRIC AGGREGATION (ADMINISTRATION)(REAVES)(WEHMEIER/SCHAFER)**
 - E. DISCUSSION OF STREETLIGHT CONTRACT (ADMINISTRATION)(REAVES)(WEHMEIER/SCHAFER)**
 - F. DISCUSSION OF FIRE SPRINKLER – DOWNTOWN – No DOCUMENTATION (ADMINISTRATION/BUILDING DEPT.)(REAVES/STAPLETON)(WEHMEIER/SCHAFER/BUETTNER)**
 - G. DISCUSSION OF IGA FOR SOUTH SUBURBAN GIS CONSORTIUM (PLANNING & ED)(STAPLETON)(BROWN/JONES)**
 - H. DISCUSSION OF IGA AS LEAD AGENCY FOR DUPAGE COUNTY AUTO TASK FORCE (ADMINISTRATION/PD)(REAVES/MIKLOS)(WEHMEIER/SCHAFER/SHAUGHNESSY)**
 - I. DISCUSSION OF 6 MONTH BUDGET REVIEW AND BUDGET AMENDMENT (ADMINISTRATION/FINANCE)(REAVES/SNIEGOWSKI)(WEHMEIER/SCHAFER/FRIEDLEY)**
 - J. DISCUSSION OF REVENUE AND CASH MANAGEMENT POLICY; REVENUE AND CASH MANAGEMENT PROCEDURES AND INTERNAL CONTROL MANUAL (ADMINISTRATION/FINANCE)(REAVES/SNIEGOWSKI)(WEHMEIER/SCHAFER/FRIEDLEY)**
 - K. DISCUSSION OF CAPITAL ASSET POLICY AND PROCEDURES (ADMINISTRATION/FINANCE)(REAVES/SNIEGOWSKI)(WEHMEIER/SCHAFER/FRIEDLEY)**
 - L. DISCUSSION OF BUDGET POLICY (ADMINISTRATION/FINANCE)(REAVES/SNIEGOWSKI)(WEHMEIER/SCHAFER/FRIEDLEY)**
 - M. DISCUSSION OF STRATEGIC PLANNING AND IMPLEMENTATION PROPOSAL (ADMINISTRATION)(REAVES)(WEHMEIER/SCHAFER)**
 - N. DISCUSSION OF PERSONAL POLICY AMENDMENTS: UPDATED FMLA POLICY (ADMINISTRATION)(REAVES)(WEHMEIER/SCHAFER)**
- IV. UNFINISHED BUSINESS**
- V. NEW BUSINESS**
- VI. AUDIENCE PARTICIPATION**
- VII. ADJOURN**



Village of Lemont
Planning & Economic Development Department

418 Main Street · Lemont, Illinois 60439
 phone 630-257-1595 · fax 630-257-1598

TO: Committee of the Whole #123-11
 FROM: James A. Brown, Planning & Economic Development Director
 THRU
 SUBJECT: Case 11-13 Archer & Bell Annexation and Rezoning
 DATE: 8 November 2011

SUMMARY

John B. Murphey, attorney acting on behalf of Standard Bank and Trust/Trust No. 16457, owner of the subject property, has requested annexation to the Village and rezoning to the B-3, Arterial Commercial zoning district. Following a public hearing on 26 October, the PZC voted to recommend approval of the requests.

PROPOSAL INFORMATION

Case No. 11.13
 Project Name Archer & Bell Annexation and Rezoning

| General Information | |
|-----------------------------|--|
| Applicant | Standard Bank and Trust/Trust No. 16457, c/o John B. Murphey |
| Status of Applicant | owner of the subject property |
| Requested Actions: | Annexation |
| Requested Actions: | Rezoning from R-1 to B-3 |
| Requested Actions: | Various special uses—see below |
| Site Location | Southwest corner of the intersection of Archer Avenue and Bell Road. |
| Existing Zoning | Cook County, R-3 Single-Family Residence District |
| Size | Approximately 2.21 acres |
| Existing Land Use | Vacant |
| Surrounding Land Use/Zoning | North: Single-family residential, Village R-1 Single-Family Residence District South: Single-family residential, Cook Co. R-3 East: Single-family residential, Cook Co. R-3 West: Single-family residential, Cook Co. R-3 |
| Comprehensive Plan 2002 | The Comp Plan calls for this site to be low density residential (0-2 du/acre). |
| Zoning History | N/A |
| Special Information | |
| Public Utilities | Water and sewer would most likely be extended from |

| | |
|--------------------------|---|
| | Main Street through the Montifiori property or ComEd easement. An amendment to an agreement with Cog Hill would be necessary for such and extension. |
| Transportation | Traffic impact study not required. |
| Physical Characteristics | The site is vacant and relatively flat. The ground slopes away toward both Bell Road and Archer Avenue. The entire site is covered with small shrubs and small trees. |
| Other | |

GENERAL ANALYSIS

Land Use/Compliance with Comprehensive Plan. The subject site is within the area recommended to be annexed to the Village by the Comprehensive Plan. The Lemont Comprehensive Plan of 2002 recommends as a long-range goal to “annex, to the extent that is practical, legally defensible, and cost-effective, the remainder of the territory in Lemont Township” (p.18). The Plan also states that the future eastern boundary of the Village should extend to Will-Cook Road, “excepting the portion of Lemont Township already occupied by Willow Springs” (p.18).

The Comprehensive Plan recommends low-density residential development for the subject site. The Comprehensive Plan map designates the subject site and the surrounding properties as low-density residential (0-2 d.u. per acre). Additionally, the Land Use chapter of the Comprehensive Plan includes a section that specifically addresses the area southeast of Archer Avenue (p.33). It states that the area should be generally comprised of low-density single-family subdivisions, that “there will be some small commercial nodes at State & Archer, 127th & Archer, McCarthy & Archer, and 131st & Bell, but the great majority of the public highway will have a parkway character” (p.33).

The requested B-3 zoning district is consistent with the Arterial Commercial¹ future land use category. Although the subject site is not designated for Arterial Commercial use by the Comprehensive Plan, it is well situated for Arterial Commercial use by the Comprehensive Plan’s standards. The Arterial Commercial future land use category is defined as “areas of existing or planned commercial development of an intensity typical of arterial highways and their intersections” (p.23). The subject site is located at the intersection of two arterial roads, as identified by the Comprehensive Plan (p.34). By comparison, the properties at 127th & Archer and at 131st & Bell are designated by the Comprehensive Plan for Arterial Commercial use, but these intersections each only include one arterial road.

Compatibility with Existing Land Uses. The nearby land uses are mostly large lot residential development. One commercial development, Montifiori (a banquet center) is nearby on the north side of Archer Avenue. Secluded single-family homes on large, wooded lots are across Bell Road to the east, and single-family homes are also to the south along Bell Road and to the west along Archer Avenue. Commercial development is not inherently incompatible with these adjacent residential uses. However, the

¹ The Comprehensive Plan map calls this land use category “Arterial Commercial” while the text of the Comprehensive Plan refers to it as “Arterial Business.” Although the titles are slightly different, they are the same future land use category.

requested zoning and special uses could create incompatibilities with adjacent residential uses. The UDO's transition yard requirements are intended to mitigate adverse impacts of commercial development on adjacent residential land use.

| UDO Section 17.07.030 Transition Yard Requirements | |
|---|--|
| Yard Depth Required | 12 feet |
| Screening Required | <p>A wood fence with a minimum of 95% opacity and with a minimum height of five feet plus at least two plant units per 100 linear feet; or</p> <p>An earthen berm at least three feet in height plus at least one plant unit per 100 linear feet along the rear lot line and side lot lines; or</p> <p>Four plant units per 100 linear feet plus an additional two evergreen trees per 100 linear feet along the rear lot line and side lot lines.</p> |
| Use Restrictions | The transition yard shall not be used for parking, loading, servicing, or storage. |

Note: One plant unit equals .5 canopy trees, 1 evergreen tree, 1.5 ornamental trees, and 6 shrubs or ornamental grasses.

Aesthetic and Environmental. No environmental concerns appear evident at this time. At the time of development of the subject site, the applicant will be required to follow all requirements of the Lemont Unified Development Ordinance to address site design, aesthetic, and environmental concerns. Depending on the type and scale of the proposed development, the applicant may need to seek Planned Unit Development (PUD) approval.

Storm Water Management/Engineering Concerns. The Village reached an agreement with the owners of Cog Hill to extend water and sewer to the Main Street / Rte 83 area. These utilities have been extended and are available for the hook-up to the Montifiori property on the north side of Archer Avenue near the subject property. The agreement with Cog Hill, however, limited the area to which water and sewer could be extended. The subject property is not within this area, and therefore an amendment to the agreement with Cog Hill would be needed to bring water and sewer to the site. The applicant is aware of the need to amend the agreement with Cog Hill.

STAFF RECOMMENDATIONS

The requested rezoning to the B-3 zoning district is not consistent with the land use recommendations of the Comprehensive Plan. However, the Village has started the process of updating its Comprehensive Plan, and staff and elected officials have indicated that the current Comprehensive Plan is outdated, particularly as it relates to land use.

The site is located along two arterial roads. The site is 2.2 acres in size, large enough to accommodate a variety of B-3 commercial uses. The site is relatively level with no known environmental issues that need to be mitigated. The UDO contains standards that will mitigate the adverse impacts of commercial development of the site on the neighboring residential properties. Moreover, many of the nearby residential properties are on large, wooded lots, with the homes secluded and well screened from the roads and from the subject site. Because of these factors I find the B-3 zoning appropriate.

PUBLIC HEARING AND PZC RECOMMENDATION

The Planning & Zoning Commission (PZC) conducted a public hearing on the applications on 26 October 2011. The meeting was well attended by residents of the nearby, unincorporated Equestrian Estates subdivision. The residents expressed concerns about traffic, storm water management, and questioned the need for commercial uses at this location. DRAFT minutes of the hearing are attached.

The petitioner's application had also contained a request for approval of special uses for a drive-through establishment, funeral home, banquet hall, retail business with a gross floor area of 15,000-24,999 square feet, self-storage facility, and childcare facility. In my staff report to the PZC I did not think it prudent to approve a special use without plans—it is difficult to mitigate potential adverse effects of the use without knowing what the site layout, illumination, traffic circulation or other such details might be. Mr. Murphey withdrew the application for the special uses at the conclusion of the hearing.

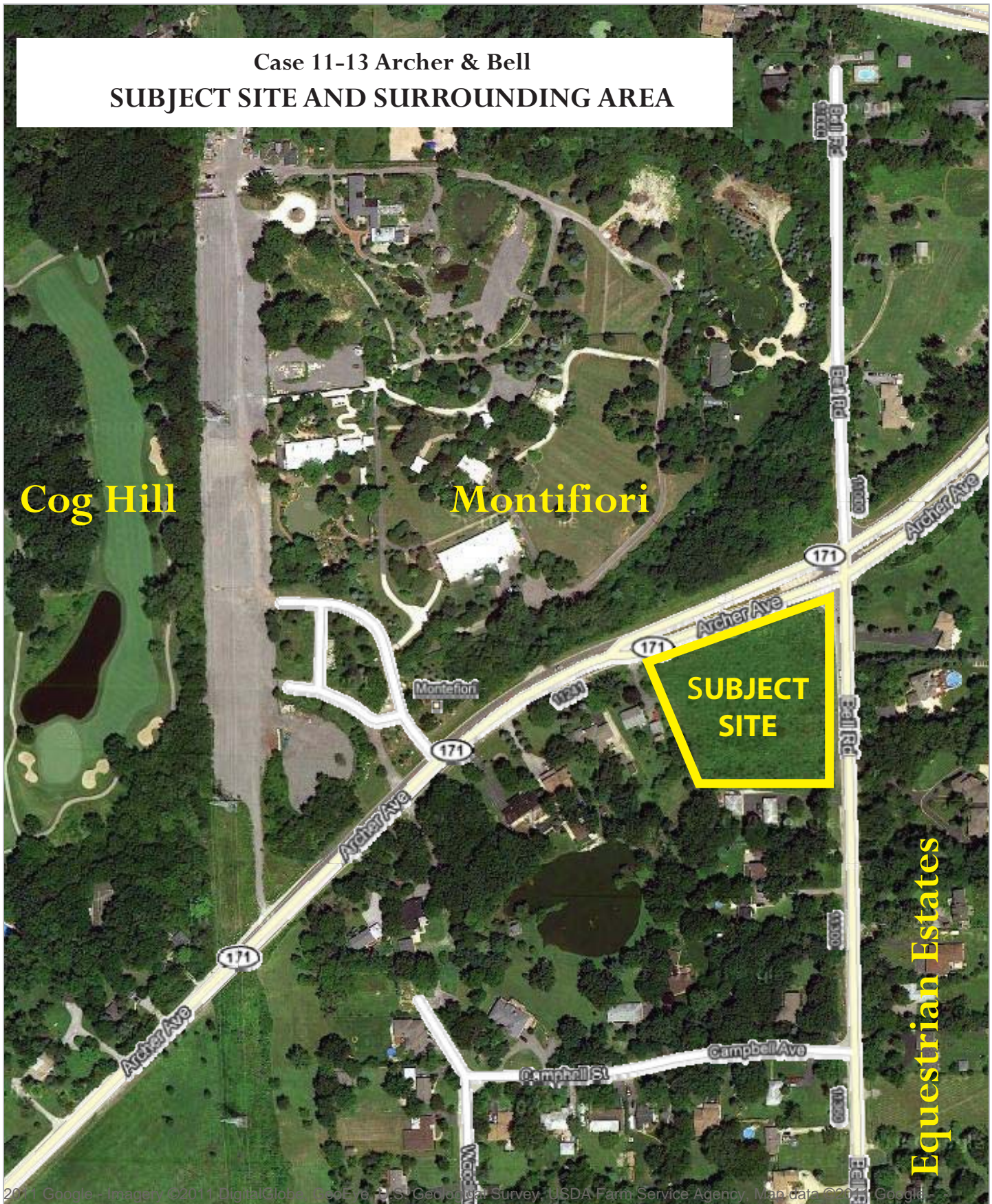
The PZC voted 5-0 to recommend approval of the requests for annexation and rezoning to B-3. The PZC adopted the following findings of fact:

- a. The requested rezoning is consistent with the intent of the Comprehensive Plan in that it provides commercial space along Bell Road, at the intersection of two arterial roads. Although the requested rezoning deviates from the location of commercial land use proposed in the Comprehensive Plan, this deviation is justified by the acknowledgement that the Comprehensive Plan is currently being updated and changes in land use that have taken place along stretches of Bell Road since the Comprehensive Plan's adoption in 2002.
- b. Sufficient safeguards exist within the Unified Development Ordinance to mitigate any potential incompatibility of commercial use with surrounding residential land uses.

ATTACHMENTS

1. Air photo of site and surrounding area
2. Site photos
3. Plat of Annexation
4. DRAFT Annexation Ordinance (without exhibits)
5. DRAFT Rezoning Ordinance (without exhibits)

Case 11-13 Archer & Bell
SUBJECT SITE AND SURROUNDING AREA



2011 Google - Imagery ©2011 DigitalGlobe, GeoEye, - S, GeoEye, Survey, USDA Farm Service Agency, Map data ©2011 Google

**Case 11-13 Archer and Bell Annexation and Rezoning
Photos of Site and Surrounding Area**



Subject site



Looking southwest along Archer Avenue. The subject site is to the left in the photo.



Looking northeast, intersection of Archer Avenue and Bell Road. The subject site is at the photographer's back.



Single-family residence to the south of the subject site, on the west side of Bell Rd.



A single-family residence directly across from the subject site, on the east side of Bell Rd.



Another single-family residence across from the subject site, on the east side of Bell Rd.

PIN: 22-23-204-006
 PIN: 22-23-204-007
 PIN: 22-23-204-008
 PIN: 22-23-204-013

PLAT OF ANNEXATION

INTO

THE VILLAGE OF LEMONT

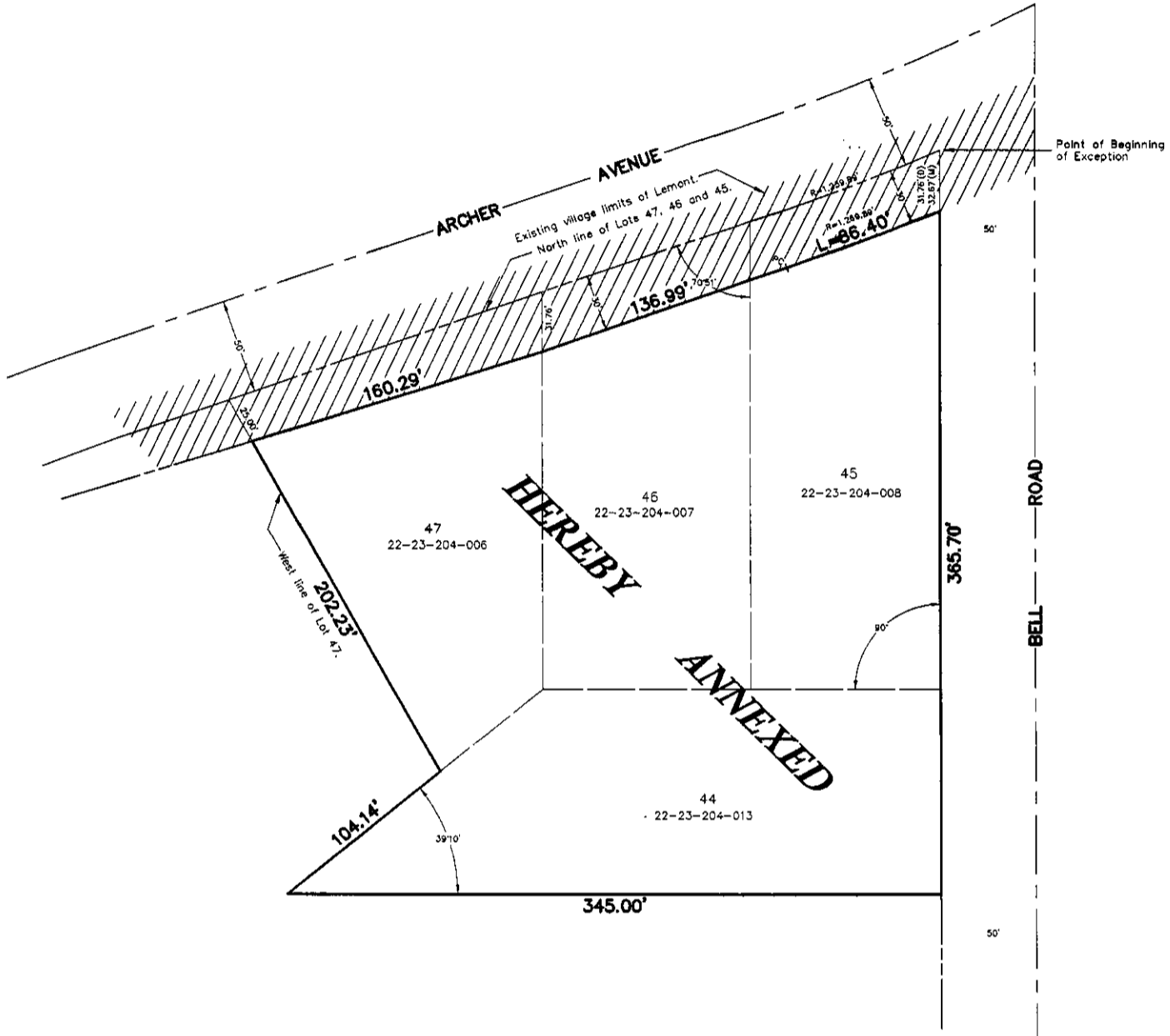
OF



SCALE: 1" = 50'

Area: 96,726 Square Feet

LOTS 44, 45, 46 AND 47 (EXCEPT THAT PART BOUNDED AND DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHEAST CORNER OF LOT 45; THENCE SOUTH ALONG THE EAST LINE OF LOT 45, A DISTANCE OF 31.76 FEET, MORE OR LESS, TO A POINT NORMALLY DISTANT 30.00 FEET SOUTH OF THE NORTH LINE OF SAID LOT 45; THENCE SOUTHWESTERLY ALONG A LINE PARALLEL WITH AND NORMALLY DISTANT 30.00 FEET SOUTH OF THE NORTH LINE OF LOTS 45 AND 46, A DISTANCE OF 223.7 FEET TO A POINT BEING 31.78 FEET, MORE OR LESS, SOUTH OF THE NORTHWEST CORNER OF LOT 46, AS MEASURED ALONG THE WEST LINE OF SAID LOT 46; THENCE SOUTHWESTERLY ALONG A STRAIGHT LINE, A DISTANCE OF 160.29 FEET, MORE OR LESS, TO A POINT ON THE WEST LINE OF LOT 47, SAID POINT BEING 25.00 FEET SOUTH OF THE NORTHWEST CORNER THEREOF; THENCE NORTH ALONG THE WEST LINE OF SAID LOT 47, A DISTANCE OF 25.00 FEET, TO THE NORTHWEST CORNER OF SAID LOT 47; THENCE NORTHEASTERLY ALONG THE NORTH LINE OF LOTS 47, 46 AND 45, TO THE POINT OF BEGINNING), ALL IN ARCHER GARDENS, A SUBDIVISION OF PART OF THE EAST 1/2 OF THE NORTHEAST 1/4 OF SECTION 23, TOWNSHIP 37 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.



State of Illinois) s.s.
 County of _____)

STANDARD BANK AND TRUST COMPANY, as Trustee under the terms of a Trust Agreement dated January 8, 2000, and known as Trust No. 18457, does hereby certify that it is the holder of record title to the property described in the above caption, and that as such title-holder it does hereby agree and consent to said property being annexed as shown on the plat hereon drawn.

Dated at _____, on this _____ day of _____, A.D. 2011.

STANDARD BANK AND TRUST COMPANY

Address _____
 City, State, Zip _____
 as Trustee as aforesaid;

BY: _____

ATTEST: _____

State of Illinois) s.s.
 County of _____)

I, _____, a NOTARY PUBLIC in and for said county and state, do hereby certify that

_____, and _____
 (Name) (Title)
 _____ of _____
 (Name) (Title)

Standard Bank and Trust Company, both personally known to me to be the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that they signed said instrument as their own free and voluntary act and as the free and voluntary act of said Standard Bank and Trust Company for the uses and purposes therein

set forth, and said _____ as custodian of the Corporate Seal of said Standard Bank and Trust Company did then and there affix said seal to said instrument as their own free and voluntary act and as the free and voluntary act of said Standard Bank and Trust Company for the uses and purposes therein set forth.

Given under my hand and Notarial Seal this _____ day of _____, A.D. 2011.

 NOTARY PUBLIC

State of Illinois) s.s.
 County of Will)

We, VANTAGEPOINT ENGINEERING, LLC, do hereby certify that we have prepared the plat hereon drawn for the purpose of annexation into the Village of Lemont, Illinois.

Dated at Orland Park, Illinois this 2nd day of September, A.D. 2011.

FOR REVIEW

BRADLEY K. LUEDERS
 ILLINOIS PROFESSIONAL LAND SURVEYOR NO. 035-003406
 (LICENSE EXPIRATION DATE: 11-30-12)

State of Illinois) s.s.
 County of _____)

The annexed plat is identified as that plat incorporated into and made part of the Village of Lemont, Illinois by Ordinance No. _____ and the property shown and described hereon is hereby incorporated into and made part of the Village of Lemont, Illinois by said ordinance this _____ day of _____, A.D. 2011.

BY: _____
 VILLAGE PRESIDENT

ATTEST: _____
 VILLAGE CLERK



**VILLAGE OF LEMONT
ORDINANCE NO. _____**

**AN ORDINANCE ANNEXING TO THE VILLAGE OF LEMONT
AN APPROXIMATELY 2.2 ACRE PARCEL AT THE SOUTHWEST CORNER OF THE
INTERSECTION OF ARCHER AVENUE & BELL ROAD IN LEMONT, IL**

(SW Corner Archer & Bell)

**ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF LEMONT
THIS 28TH DAY OF NOVEMBER, 2011**

**Published in pamphlet form by
authority of the President and
Board of Trustees of the Village
of Lemont, Cook, DuPage, and Will
Counties, Illinois this 28th day of
November, 2011.**

ORDINANCE NO. _____

**AN ORDINANCE ANNEXING TO THE VILLAGE OF LEMONT
AN APPROXIMATELY 2.2 ACRE PARCEL AT THE SOUTHWEST CORNER OF THE
INTERSECTION OF ARCHER AVENUE & BELL ROAD IN LEMONT, IL**

(SW Corner Archer & Bell)

WHEREAS, the Clerk of Village of Lemont has received a petition for annexation pursuant to Chapter 65, Act 5, Section 7-1-1 of the Illinois Compiled Statutes; and

WHEREAS, the territory described in the petition is not within the corporate limits of any municipality but is contiguous to the Village of Lemont; and

WHEREAS, the land proposed to be annexed will continue to be serviced by the same Library District and the Lemont Fire Protection District; and

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Lemont, Counties of Cook, Dupage, and Will, State of Illinois, as follows:

SECTION 1: That the subject property (PINs 22-23-204-006, 22-23-204-007, 22-23-204-008, 22-23-204-013), being accurately described and depicted on the map attached hereto as Exhibit "A" is hereby annexed to the Village of Lemont, county of Cook, DuPage, and Will, Illinois.

SECTION 2: That the Village Clerk is hereby directed to record with the Recorder of Deeds and to file with the County Clerk a certified copy of this Ordinance together with an accurate map of the territory annexed appended to this Ordinance.

SECTION 3: That this Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

SECTION 4: All Ordinances or parts of Ordinances in conflict herewith shall be and the same are hereby repealed.

**PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF
THE VILLAGE OF LEMONT, COUNTIES OF COOK, DuPAGE, AND WILL,
ILLINOIS, on this 28th day of November, 2011.**

| | <u>AYES</u> | <u>NAYS</u> | <u>ABSENT</u> | <u>ABSTAIN</u> |
|--------------------------|-------------|-------------|---------------|----------------|
| Debby Blatzer | | | | |
| Paul Chialdikas | | | | |
| Clifford Miklos | | | | |
| Ron Stapleton | | | | |
| Rick Sniegowski | | | | |
| Jeanette Virgilio | | | | |

Approved by me this 28th day of November, 2011

BRIAN K. REAVES, Village President

Attest:

CHARLENE M. SMOLLEN, Village Clerk

**VILLAGE OF LEMONT
ORDINANCE NO. _____**

**AN ORDINANCE AMENDING THE ZONING MAP OF THE VILLAGE OF LEMONT
FROM R-1 SINGLE-FAMILY DETACHED RESIDENTIAL DISTRICT TO B-3
ARTERIAL COMMERCIAL DISTRICT AT THE SOUTHWEST CORNER OF THE
INTERSECTION OF ARCHER AVENUE & BELL ROAD IN LEMONT, IL**

(SW Corner of Archer & Bell)

**ADOPTED BY THE
PRESIDENT AND THE BOARD OF TRUSTEES
OF THE VILLAGE OF LEMONT
THIS 28th DAY OF NOVEMBER, 2011**

**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 28th day of November, 2011.**

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE ZONING MAP OF THE VILLAGE OF LEMONT FROM R-1 SINGLE-FAMILY DETACHED RESIDENTIAL DISTRICT TO B-3 ARTERIAL COMMERCIAL DISTRICT AT THE SOUTHWEST CORNER OF THE INTERSECTION OF ARCHER AVENUE & BELL ROAD IN LEMONT, IL

(SW Corner of Archer & Bell)

WHEREAS, Ogden Main, LLC, as sole beneficiary under Standard Bank and Trust Trust No. 16457, hereinafter referred to as the "Petitioner," is the owner of property covering approximately 2.2 acres located at the southwest corner of the intersection of Archer Avenue and Bell Road (PINs 22-23-204-006, 22-23-204-007, 22-23-204-008, 22-23-204-013) hereinafter referred to as "the subject property," and legally described and depicted in the Plat of Annexation, attached hereto and made a part hereof as Exhibit "A"; and

WHEREAS, the Petitioner applied under the provisions of the Village of Lemont Unified Development Ordinance, Ordinance # O-7-08, as amended, to rezone the subject property from R-1 Single Family Detached Residential zoning district to B-3 Arterial Commercial zoning district; and

WHEREAS, the Planning and Zoning Commission of the Village of Lemont, Illinois conducted a public hearing on October 26, 2011 for the rezoning request and voted 5-0 to recommend approval of the rezoning; and

WHEREAS, a notice of the aforesaid public hearing was made in the manner provided by law and was published in the *Lemont Reporter-Met*, a newspaper of general circulation within the Village; and

WHEREAS, the President and Board of Trustees of the Village has reviewed the matter herein and has determined that the zoning map amendment is in the best interest of the Village of Lemont, and herein adopts the finding of facts as set forth in Exhibit "B".

NOW, THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, DUPAGE, AND WILL, ILLINOIS:.

SECTION 1: Zoning Map Amendment Approval. That the subject property described above is hereby rezoned from its current R-1 Single Family Detached Residential zoning district to the B-3 Arterial Commercial zoning district. The zoning map of the Village of Lemont is hereby amended in accordance with the provisions of this Ordinance.

SECTION 2 Publication: That the Village Clerk of the Village of Lemont be and is directed hereby to publish this Ordinance in pamphlet form, pursuant to the Statutes of the State of Illinois, made and provided.

SECTION 3 Effective Date: That this Ordinance shall be in full force and effect from and after its passage, approval and publication provided by law.

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL, AND DuPAGE, ILLINOIS, on this 28th day of November, 2011.

| | <u>AYES</u> | <u>NAYS</u> | <u>ABSENT</u> | <u>ABSTAIN</u> |
|--------------------------|--------------------|--------------------|----------------------|-----------------------|
| Debby Blatzer | | | | |
| Paul Chialdikas | | | | |
| Clifford Miklos | | | | |
| Ron Stapleton | | | | |
| Rick Sniegowski | | | | |
| Jeanette Virgilio | | | | |

Approved by me this 28th day of November, 2011

BRIAN K. REAVES, Village President

Attest:

CHARLENE M. SMOLLEN, Village Clerk

**Village Board
Agenda Memorandum**

Item #

to: Mayor & Village Board
from: Ben Wehmeier, Village Administrator
James Brown, Planning and Economic Development Director
Subject: Bella Strada
date: Nov 14, 2011

BACKGROUND/HISTORY

Recently, New Horizon Home has looked into taking over the long dormant project Bella Strada located on Talcott. Enclosed is a site plan and conceptual drawings for the front and rear elevation of the proposed townhouses to be built. A couple of quick notes. First the plan shows the two buildings facing Talcott (building 1 & 2) would be reduced from five units to four units per building. The primary purpose is to assist with additional parking for the complex. Elimination of these units will result in a net gain of ten parking spots, which the developer believes is important in marketing the development.

With the current market changes, they are asking to reduce the stone on the concept drawings for Building 1 & 2, but still maintain an all masonry product on the side facing the street, with the rear elevation being a split. The intent is for Building 4 will remain as a five unit building with the design maintaining similar characteristics of the already erected Building 3. If the board is open to this and the final sale is approved, the developer aims to begin the project this winter.

RECOMMENDATION

Staff is open to this

ATTACHMENTS (IF APPLICABLE)-

- Proposed Site Layout
- Proposed Townhouse Concept

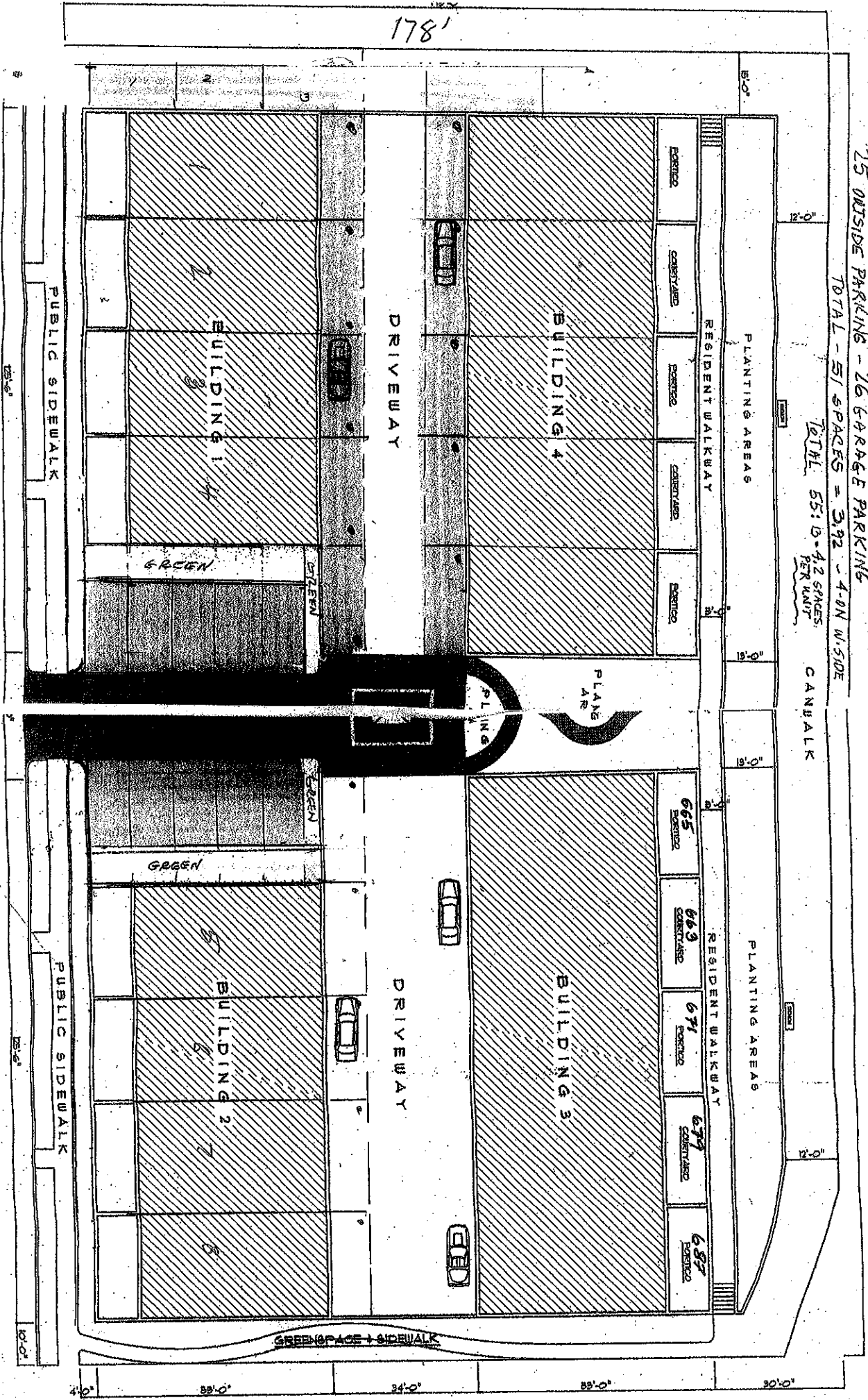
25 OUTSIDE PARKING - 26 GARAGE PARKING

TOTAL - 51 SPACES = 3,92' 4.0N W SIDE

TOTAL 55:0-42 SPACES PER UNIT

CANWALK

178'



TA:OTT

**Village Board
Agenda Memorandum**

Item #

to: Mayor & Village Board
from: Ben Wehmeier, Village Administrator
George Schafer, Assistant Village Administrator
Subject: Comcast Franchise Agreement
date: Nov 14, 2011

BACKGROUND/HISTORY

Over the course of the last year, the Village, as well as many other municipalities in the Chicago region, have been in discussion with Comcast concerning the renewal of their Franchise Agreement. The Village's current agreement expires in 2013, however both parties believe it was advantageous to begin discussion specifically as Comcast inherited this agreement and to ensure the current agreement is line with today current requirements.

Due to the number of municipalities that had an agreement expiring in a 2-3 year span, the Metropolitan Mayor's Caucus took the lead by developing Telecommunications Task Force which included legal representatives, representatives of COGs, and municipalities. This is similar in nature to the model ordinances that the IML produced as it related to the statewide license for AT&T U-verse improvements. The primary objectives was to create a standard and reduce outside costs for each municipalities.

Subsequent to the development of this model agreement, a group of municipalities in the region met with various representatives to review the model agreement and to discuss various terms of the contract. Attached is the recommend Agreement as a result of these meeting.

RECOMMENDATION

ATTACHMENTS (IF APPLICABLE)

Comcast Franchise Agreement
Enabling Ordinance
Metropolitan Mayors Caucus Comments

**CABLE TELEVISION FRANCHISE AGREEMENT
BY AND BETWEEN
The
VILLAGE OF LEMONT
And
COMCAST OF ILLINOIS VI, LLC**

This Franchise Agreement (hereinafter, the "Agreement" or "Franchise Agreement") is made between the Village of Lemont, Illinois (hereinafter, the "Village") and Comcast of Illinois VI, LLC, (hereinafter, "Grantee") this ____ day of _____, 2011 (the "Effective Date").

The Village, having determined that the financial, legal, and technical abilities of the Grantee are reasonably sufficient to provide the services, facilities, and equipment necessary to meet the future cable-related needs of the community, desires to enter into this Franchise Agreement with the Grantee for the construction, operation and maintenance of a Cable System on the terms and conditions set forth herein.

This Agreement is entered into by and between the parties under the authority of and shall be governed by the Cable Act, and the Illinois Municipal Code, as amended from time to time; provided that any provisions of the Illinois Municipal Code that are inconsistent with the Cable Act shall be deemed to be preempted and superseded.

SECTION 1: Definition of Terms

For the purpose of this Franchise Agreement, capitalized terms, phrases, words, and abbreviations shall have the meanings ascribed to them in the Cable Act, unless otherwise defined herein.

"Cable Act" or "Act" means the Cable Communications Policy Act of 1984, as amended by the Cable Consumer Protection and Competition Act of 1992 and the Telecommunications Act of 1996, 47 U.S.C. §§ 521 et seq., as the same may be amended from time to time.

"Cable Operator" means any Person or group of Persons who provides Cable Service over a Cable System and directly or through one or more affiliates owns a significant interest in such Cable System; or who otherwise controls or is responsible for, through any arrangement, the management and operation of such a Cable System.

"Cable Service" or "Service" means the one-way transmission to Subscribers of Video Programming or Other Programming Service and Subscriber interaction, if any, which is required for the selection or use of such Video Programming or Other Programming Service.

“Cable System” or “System,” has the meaning set forth in 47 U.S.C. § 522 of the Cable Act, and means Grantee's facilities, consisting of a set of closed transmission paths and associated signal generation, reception and control equipment, that is designed to provide Cable Service which includes Video Programming and which is provided to multiple Subscribers within the Franchise Area, but such term does not include (i) a facility that serves only to re-transmit the television signals of one or more television broadcast stations; (ii) a facility that serves Subscribers without using any public right-of-way, (iii) a facility of a common carrier which is subject, in whole or in part, to the provisions of Title II of the Communications Act of 1934, as amended, except that such a facility shall be considered a Cable System (other than for purposes of section 621(c) of the Cable Act) to the extent such facility is used in the transmission of Video Programming directly to Subscribers, unless the extent of such use is solely to provide Interactive On-Demand Services; (iv) an open video system that complies with section 653 of the Cable Act; or (v) any facilities of any electric utility used solely for operating its electric utility systems.

“Channel” or “Cable Channel” means a portion of the electromagnetic frequency spectrum which is used in a Cable System and which is capable of delivering a television channel as a television channel is defined by the Federal Communications Commission by regulation.

“Customer” or “Subscriber” means a Person who lawfully receives and pays for Cable Service with the Grantee’s express permission.

“FCC” means the Federal Communications Commission or successor governmental entity thereto.

“Franchise” means the initial authorization, or renewal thereof, issued by the Village, whether such authorization is designated as a franchise, agreement, permit, license, resolution, contract, certificate, ordinance or otherwise, which authorizes the construction or operation of the Cable System.

“Franchise Agreement” or “Agreement” shall mean this Agreement and any amendments or modifications hereto.

“Franchise Area” means the present legal boundaries of the Village as of the Effective Date, and shall also include any additions thereto, by annexation or other legal means as provided in this Agreement.

“Grantee” shall mean Comcast of Illinois VI, LLC.

“Gross Revenue” means the Cable Service revenue received by the Grantee from the operation of the Cable System in the Franchise Area to provide Cable Services, calculated in accordance with generally accepted accounting principles. Cable Service revenue includes monthly Basic Cable Service, cable programming service regardless of Service Tier, premium and pay-per-view video fees, advertising and home shopping revenue, installation fees and equipment rental fees. Gross revenues shall also include such other revenue sources from Cable Service delivered over the Cable System as may now exist or hereafter develop, provided that such revenues, fees, receipts, or charges may be lawfully included in the gross revenue base for

purposes of computing the Village's permissible franchise fee under the Cable Act, as amended from time to time. Gross Revenue shall not include refundable deposits, bad debt, investment income, programming launch support payments, third party advertising sales commissions and agency fees, nor any taxes, fees or assessments imposed or assessed by any governmental authority. Gross Revenues shall include amounts collected from Subscribers for Franchise Fees pursuant to *City of Dallas, Texas v. F.C.C.*, 118 F.3d 393 (5th Cir. 1997), and amounts collected from non-Subscriber revenues in accordance with the Court of Appeals decision resolving the case commonly known as the "Pasadena Decision," *City of Pasadena, California et. al., Petitions for Declaratory Ruling on Franchise Fee Pass Through Issues, CSR 5282-R, Memorandum Opinion and Order, 16 FCC Rcd. 18192 (2001)*, and *In re: Texas Coalition of Cities for Utility Issues v. F.C.C.*, 324 F.3d 802 (5th Cir. 2003).

"Initial Franchise Service Area" means that portion of the Franchise Area served by the Grantee's Cable System as of the Effective Date of this Franchise Agreement.

"Person" means any natural person or any association, firm, partnership, joint venture, corporation, or other legally recognized entity, whether for-profit or not-for profit, but shall not mean the Village.

"Public Way" shall mean, pursuant and in addition to the Village's Right of Way Ordinance (Title 12, Chapter 12.30 of the Lemont, Illinois Municipal Code), the surface of, and the space above and below, any street, alley, other land or waterway, dedicated or commonly used for pedestrian or vehicular traffic or other similar purposes, including, but not limited to, public utility easements and other easements dedicated for compatible uses, now or hereafter held by the Village in the Franchise Area, to the extent that the Village has the right and authority to authorize, regulate, or permit the location of facilities other than those of the Village. Public Way shall not include any real or personal Village property that is not specifically described in this definition and shall not include Village buildings, fixtures, and other structures and improvements, regardless of whether they are situated in the Public Way.

"Standard Installation" means those installations to Subscribers that are located up to one hundred twenty-five (125) feet from the existing distribution system (Cable System).

"Village" means the Village of Lemont, Illinois or the lawful successor, transferee, designee, or assignee thereof.

"Video Programming" or "Programming" means programming provided by, or generally considered comparable to programming provided by, a television broadcast station.

SECTION 2: Grant of Authority

2.1. Pursuant to Section 621(a) of the Cable Act, 47 U.S.C. § 541 (a), and 65 ILCS 5/11-42-11(a) of the Illinois Municipal Code, and Ordinance No. _____, the Village hereby grants to the Grantee a nonexclusive Franchise authorizing the Grantee to construct and operate a Cable System in the Public Ways within the Franchise Area, and for that purpose to erect, install, construct, repair, replace, reconstruct, maintain, or retain in any Public Way such poles, wires,

cables, conductors, ducts, conduits, vaults, manholes, pedestals, amplifiers, appliances, attachments, and other related property or equipment as may be necessary or appurtenant to the Cable System, and to provide such services over the Cable System as may be lawfully allowed.

2.2. Term of Franchise. The term of the Franchise granted hereunder shall be from the Effective Date through and including December 31, 2021, unless the Franchise is renewed or is lawfully terminated in accordance with the terms of this Franchise Agreement and/or applicable law. From and after the Effective Date of this Franchise Agreement, the Parties acknowledge that this Franchise Agreement is intended to be the sole and exclusive Franchise Agreement between the Parties pertaining to the Grantee's Franchise for the provision of Cable Service.

2.3. Renewal. Any renewal of this Franchise shall be governed by and comply with the provisions of Section 626 of the Cable Act, as amended, and any applicable State law which may exist at the time of renewal and which is not superseded by the Cable Act.

2.4. Police Powers. Nothing in this Franchise Agreement shall be construed as an abrogation by the Village of any of its police powers to adopt and enforce generally applicable ordinances deemed necessary for the health, safety, and welfare of the public, and the Grantee shall comply with all generally applicable laws and ordinances enacted by the Village pursuant to such police power.

2.5 Reservation of Authority. Nothing in this Franchise Agreement shall (A) abrogate the right of the Village to perform any public works or public improvements of any description, (B) be construed as a waiver of any codes or ordinances of general applicability promulgated by the Village, or (C) be construed as a waiver or release of the rights of the Village in and to the Public Ways.

2.6 Competitive Equity.

2.6.1. In the event the Village grants an additional Franchise to use and occupy any Public Way for the purposes of operating a Cable System, the additional Franchise shall only be granted in accordance with the Illinois Level Playing Field Statute, 65 ILCS 5/11-42-11.

2.6.2. In the event an application for a new cable television franchise or other similar authorization is filed with the Village proposing to serve the Franchise Area, in whole or in part, the Village shall to the extent permitted by law promptly notify the Grantee, or require the Grantee to be notified, and include a copy of such application.

SECTION 3: Construction and Maintenance of the Cable System

3.1. Except as may be otherwise provided in this Franchise Agreement, Grantee shall comply with all generally applicable provisions of Title 12, Chapter 12.30 of the Lemont, Illinois Municipal Code, entitled "Construction of Utility Facilities in the Public Rights-Of-Way," as may be amended from time to time.

3.2. Aerial and Underground Construction. At the time of Cable System construction, if all of the transmission and distribution facilities of all of the respective public or municipal utilities in any area of the Franchise Area are underground, the Grantee shall place its Cable Systems' transmission and distribution facilities underground, provided that such underground locations are actually capable of accommodating the Grantee's cable and other equipment without technical degradation of the Cable System's signal quality. In any region(s) of the Franchise Area where the transmission or distribution facilities of the respective public or municipal utilities are both aerial and underground, the Grantee shall have the discretion to construct, operate, and maintain all of its transmission and distribution facilities or any part thereof, aerially or underground. Nothing in this Section shall be construed to require the Grantee to construct, operate, or maintain underground any ground-mounted appurtenances such as customer taps, line extenders, system passive devices, amplifiers, power supplies, pedestals, or other related equipment.

3.3. Undergrounding and Beautification Projects.

3.3.1. In the event the Village requires users of the Public Way who operate aerial facilities to relocate such aerial facilities underground, Grantee shall participate in the planning for relocation of its aerial facilities, if any, contemporaneously with such users. Grantee shall be reimbursed its relocation costs from public or private funds allocated for the project to the same extent as such funds are made available to other users of the Public Way, if any, provided that any utility's exercise of authority granted under its tariff to charge consumers for the said utility's cost of the project that are not reimbursed by the Village shall not be considered to be public or private funds.

3.3.2. The Grantee shall not be required to relocate its facilities unless it has been afforded at least sixty (60) days notice of the necessity to relocate its facilities. Upon adequate notice the Grantee shall provide a written estimate of the cost associated with the work necessary to relocate its facilities. In instances where a third party is seeking the relocation of the Grantee's facilities or where the Grantee is entitled to reimbursement pursuant to the preceding Section, the Grantee shall not be required to perform the relocation work until it has received payment for the relocation work.

SECTION 4: Service Obligations

4.1. Initial Service Obligations. As of the Effective Date of this Agreement, Grantee's Cable System has been designed to provide, and is capable of providing, Cable Service to residential Customers throughout the Initial Franchise Service Area. The Grantee shall continue to make Cable Service available in the Initial Service Area throughout the term of this Agreement and Grantee shall extend its Cable System and provide service consistent with the provisions of this Franchise Agreement.

4.2. General Service Obligation. The Grantee shall make Cable Service available beyond the Initial Franchise Service Area to every residential dwelling unit within the Franchise Area where the minimum density is at least thirty (30) dwelling units per mile and within one (1)

mile of the existing Cable System's technically feasible connection point. Subject to the density requirement, Grantee shall offer Cable Service to all new homes or previously unserved homes located within one hundred twenty-five (125) feet of the Grantee's distribution cable (e.g., a Standard Installation).

4.2.1. The Grantee may elect to provide Cable Service to areas not meeting the above density and distance standards. The Grantee may impose an additional charge in excess of its regular installation charge for any service installation requiring a drop or line extension in excess of a Standard Installation. Any such additional charge shall be computed on a time plus materials basis plus a reasonable rate of return.

4.3. Programming. The Grantee agrees to provide cable programming services in the following broad categories:

| | | |
|-----------------|-----------------------------------|--------------------|
| Children | General Entertainment | Family Oriented |
| Ethnic/Minority | Sports | Weather |
| Educational | Arts, Culture and Performing Arts | News & Information |

Pursuant and subject to federal law, all Video Programming decisions, excluding PEG Access Programming, are at the sole discretion of the Grantee.

4.4. Technical Standards. The Grantee shall comply with all applicable technical standards of the FCC as published in 47 C.F.R., Part 76, Subpart K, as amended from time to time. The Grantee shall cooperate with the Village in conducting inspections related to these standards upon reasonable prior written request from the Village based on a significant number of Subscriber complaints.

4.5. Annexations and New/Planned Developments. In cases of annexation the Village shall provide the Grantee written notice of such annexation. In cases of new construction, planned developments or property development where undergrounding or extension of the Cable System is required, the Village shall provide or cause the developer or property owner to provide notice of the same. Such notices shall be provided at the time of notice to all utilities or other like occupants of the Village's Public Way. If advance notice of such annexation, new construction, planned development or property development is not provided, the Grantee shall be allowed an adequate time to prepare, plan and provide a detailed report as to the timeframe for it to construct its facilities and provide the services required under this Franchise Agreement.

4.6. Service to School Buildings and Governmental Facilities.

4.6.1. The Village and the Grantee acknowledge the provisions of 220 ILCS 5/22-501(f), whereby the Grantee shall provide complimentary Basic Cable Service and a free Standard Installation at one outlet to all eligible buildings as defined in said state statute. Eligible buildings shall not include buildings leased to non-governmental third parties or buildings such as storage facilities at which government employees are not regularly stationed.

4.6.2. Long Drops. The Grantee may impose an additional charge in excess of its regular installation charge for any service installation requiring a drop or line extension in

excess of a Standard Installation. Any such additional charge shall be computed on a time plus materials basis to be calculated on that portion of the installation that exceeds a Standard Installation.

4.7. Emergency Alerts. At all times during the term of this Franchise Agreement, the Grantee shall provide and maintain an “Emergency Alert System” (“EAS”) consistent with applicable Federal law and regulation – including 47 C.F.R., Part 11 and the “State of Illinois Emergency Alert System State Plan” – as may be amended from time to time. Should the Village become qualified and authorized to activate the EAS, the Grantee shall provide instructions on the access and use of the EAS by the Village to the Village on an annual basis. The Village agrees to indemnify and hold the Grantee harmless from any damages or penalties arising out of the negligence of the Village, its employees or agents in using such system.

4.8. Customer Service Obligations. The Village and Grantee acknowledge that the customer service standards and customer privacy protections are set forth in the Cable and Video Customer Protection Law, 220 ILCS 5/22-501 *et seq.*, and enforcement provisions are included in Title 3, Chapter 3.32 of the Lemont, Illinois Municipal Code. Enforcement of such requirements and standards and the penalties for non-compliance with such standards shall be consistent with the Cable and Video Customer Protection Law, 220 ILCS 5/22-501 *et seq.*

SECTION 5: Oversight and Regulation by Village

5.1. Franchise Fees. The Grantee shall pay to the Village a Franchise Fee in an amount equal to five percent (5%) of annual Gross Revenues received from the operation of the Cable System to provide Cable Service in the Franchise Area; provided, however, that Grantee shall not be compelled to pay any higher percentage of fees than any other video service provider, under state authorization or otherwise, providing service in the Franchise Area. The payment of Franchise Fees shall be made on a quarterly basis and shall be due forty-five (45) days after the close of each calendar quarter. If mailed, the Franchise Fee shall be considered paid on the date it is postmarked. Each Franchise Fee payment shall be accompanied by a report prepared by a representative of the Grantee showing the basis for the computation of the franchise fees paid during that period. Any undisputed Franchise Fee payment which remains unpaid in whole or in part, after the date specified herein shall be delinquent. For any delinquent Franchise Fee payments, Grantee shall make such payments including interest at the prime lending rate as quoted by JPMorgan Chase & Co., or its successor, computed from time due until paid. Any undisputed overpayments made by the Grantee to the Village shall be credited upon discovery of such overpayment until such time when the full value of such credit has been applied to the Franchise Fee liability otherwise accruing under this Section.

5.1.1. The Parties acknowledge that, at present, the Cable Act limits the Village to collection of a maximum permissible Franchise Fee of five percent (5%) of Gross Revenues. In the event that a change in the Cable Act would allow the Village to increase the Franchise Fee above five percent (5%), the Village shall hold a public hearing and determine if the Village should collect the additional amount. Following the determination, the Village shall notify the Grantee of its intent to collect the increased Franchise Fee and Grantee shall have a reasonable

time (not to be less than ninety (90) days from receipt of notice from the Village) to effectuate any changes necessary to begin the collection of such increased Franchise Fee or notify the Grantee of its intent to not collect the increased fee. In the event that the Village increases said Franchise Fee, the Grantee shall notify its Subscribers of the Village's decision to increase said fee prior to the implementation of the collection of said fee from Subscribers as required by law.

5.1.2. In the event a change in state or federal law requires the Village to reduce the franchise fee percentage that may be collected, the parties agree the Grantee shall reduce the percentage of franchise fees collected to the lower of: i) the maximum permissible franchise fee percentage; or ii) the lowest franchise fee percentage paid by any other Cable Operator granted a Cable Franchise by the Village pursuant to the Cable Act, and Section 11-42-11 of the Illinois Municipal Code; provided that: (a) such amendment is in compliance with the change in state or federal law; (b) the Village approves the amendment by ordinance; and (c) the Village notifies Grantee at least ninety (90) days prior to the effective date of such an amendment.

5.1.3. Taxes Not Included. The Grantee acknowledges and agrees that the term "Franchise Fee" does not include any tax, fee, or assessment of general applicability (including any such tax, fee, or assessment imposed on both utilities and Cable Operators on their services but not including a tax, fee, or assessment which is unduly discriminatory against Cable Operators or Cable Subscribers).

5.2. Franchise Fees Subject to Audit. The Village and Grantee acknowledge that the audit standards are set forth in the Illinois Municipal Code at 65 ILCS 5/11-42-11.05 (Municipal Franchise Fee Review; Requests For Information). Any audit shall be conducted in accordance with generally applicable auditing standards.

5.3. Proprietary Information. Notwithstanding anything to the contrary set forth in this Agreement, the Grantee shall not be required to disclose information which it reasonably deems to be proprietary or confidential in nature, with the exception of the information directly related to an audit of Franchise Fees as set forth in Section 5.2. The Village agrees to treat any information disclosed by the Grantee as confidential and only to disclose it to those employees, representatives, and agents of the Village that have a need to know in order to enforce this Franchise Agreement and who agree to maintain the confidentiality of all such information. For purposes of this Section, the terms "proprietary or confidential" include, but are not limited to, information relating to the Cable System design, customer lists, marketing plans, financial information unrelated to the calculation of Franchise Fees or rates pursuant to FCC rules, or other information that is reasonably determined by the Grantee to be competitively sensitive. Grantee may make proprietary or confidential information available for inspection but not copying or removal by the Franchise Authority's representative. In the event that the Village has in its possession and receives a request under the Illinois Freedom of Information Act (5 ILCS 140/1 *et seq.*), or similar law for the disclosure of information the Grantee has designated as confidential, trade secret or proprietary, the Village shall notify Grantee of such request and cooperate with Grantee in opposing such request. Grantee shall indemnify and defend the Village from and against any claims arising from the Village's opposition to disclosure of any information Grantee designates as proprietary or confidential. Compliance by the Village with an opinion or directive from the Illinois Public Access Counselor or the Illinois Attorney General

under the Illinois Freedom of Information Act, 5 ILCS 140/1 *et seq.*, or with a decision or order of a court with jurisdiction over the Village, shall not be a violation of this Section.

SECTION 6: Transfer of Cable System or Franchise or Control of Grantee

6.1. Neither the Grantee nor any other Person may transfer the Cable System or the Franchise without the prior written consent of the Village, which consent shall not be unreasonably withheld or delayed.

6.2. No transfer of control of the Grantee, defined as an acquisition of fifty-one percent (51%) or greater ownership interest in Grantee, shall take place without the prior written consent of the Village, which consent shall not be unreasonably withheld or delayed.

6.3. No consent shall be required, however, for (i) a transfer in trust, by mortgage, hypothecation, or by assignment of any rights, title, or interest of the Grantee in the Franchise or in the Cable System in order to secure indebtedness, or (ii) a transfer to an entity directly or indirectly owned or controlled by Comcast Corporation.

6.4. The Grantee, and any proposed transferee under this Section 6, shall submit a written application to the Village containing or accompanied by such information as is required in accordance with applicable law and FCC regulations, specifically including a completed Form 394 or its successor, and in compliance with the processes established for transfers under FCC rules and regulations, including Section 617 of the Cable Act, 47 U.S.C. §537. Within thirty (30) days after receiving a request for consent, the Village shall, in accordance with FCC rules and regulations, notify the Grantee in writing of the additional information, if any, it requires to determine the legal, financial and technical qualifications of the transferee or new controlling party. If the Village has not taken final action on the Grantee's request for consent within one hundred twenty (120) days after receiving such request, consent shall be deemed granted. As a condition to granting of any consent, the Village may require the transferee to agree in writing to assume the obligations of the Grantee under this Franchise Agreement.

6.5. Any transfer of control resulting from or after the appointment of a receiver or receivers or trustee or trustees, however denominated, designated to take over and conduct the business of the grantee, whether in a receivership, reorganization, bankruptcy or other action or proceeding, unless such receivership or trusteeship shall have been vacated prior to the expiration of a one hundred twenty (120) day period, shall be treated as a transfer of control pursuant to 47 U.S.C. §537 and require the Village's consent thereto in the manner described in Section 6 above.

SECTION 7: Insurance and Indemnity

7.1. Insurance. Throughout the term of this Franchise Agreement, the Grantee shall, at its own cost and expense, maintain such insurance and provide the Village certificates of insurance in accordance with Title 12, Chapter 12.30 of the Lemont, Illinois Municipal Code.

7.2. Indemnification. The Grantee shall indemnify, defend and hold harmless the Village, its officers, employees, and agents (the “Indemnitees”) from and against any injuries, claims, demands, judgments, damages, losses and expenses, including reasonable attorney’s fees and costs of suit or defense, arising from the Grantee’s construction and operation of its Cable System within the Village. This duty shall survive for all claims made or actions filed within one (1) year following either the expiration or earlier termination of this Agreement. The Village shall give the Grantee timely written notice of its obligation to indemnify and defend the Village after the Village’s receipt of a claim or action pursuant to this Section. For purposes of this Section, the word “timely” shall mean within a time period that does not cause prejudice to the respective positions of the Grantee and/or the Village. If the Village elects in its own discretion to employ additional counsel, the costs for such additional counsel for the Village shall be the responsibility of the Village.

7.2.1. The Grantee shall not indemnify the Village for any liabilities, damages, costs or expense resulting from any conduct for which the Village, its officers, employees and agents may be liable under the laws of the State of Illinois.

7.2.2. Nothing herein shall be construed to limit the Grantee’s duty to indemnify the Village by reference to the limits of insurance coverage described in this Agreement.

SECTION 8: Public, Educational and Governmental (PEG) Access

8.1. PEG Capacity. Grantee shall provide capacity for the Village’s noncommercial public, educational and governmental (“PEG”) programming through Grantee’s Cable Service consistent with the requirements set forth herein. As of the Effective Date of this Agreement, the Village utilizes one (1) PEG channel. The Village may request, and Grantee shall provide, a second PEG channel upon 180 days advance written notice by the Village and sufficient proof that the current channel is inadequate for all programming offered. “Sufficient proof” shall include a verified program log of all original, non-repeat, first-run, locally produced programs that are carried on the existing channel for the prior six month period during the times of noon to midnight. In the event that 80% of the programming on the channel meets the criteria of being original, non-repeat, first-run locally produced programming, Grantee shall provide a second channel. Unless otherwise agreed to by the Village and the Grantee to the extent required by applicable law, the PEG Channels described in this Section 8.1. shall be carried on the most basic service tier offered by the Grantee.

8.1.1. Grantee does not relinquish its ownership of or ultimate right of control over a channel by designating it for PEG use. However, the PEG channel(s) is (are), and shall be, operated by the Village, and the Village may at any time allocate or reallocate the usage of the PEG channel(s) among and between different non-commercial uses and Users.

8.2. Comcast Access Facility Usage. To the extent the Grantee operates and maintains public access studio facilities and equipment in the metropolitan Chicago area, Grantee agrees that these facilities and equipment will be available to residents of the City on a first-come, non-discriminatory basis for the production of public access programming consistent with the

Grantee's public access rules and procedures. Nothing herein shall be construed to require the Grantee to operate or maintain any public access studios or equipment.

8.3. Origination Point. At such time that the Village determines that it wants the capacity to allow subscribers in the Village to receive public, educational and/or governmental access programming (video and character generated) which may originate from Schools and/or Village facilities (other than those having a signal point of origination at the time of the execution of this Agreement); or at such time that the Village determines that it wants to establish or change a location from which public, educational and/or governmental access programming is originated; or in the event the Village wants to upgrade the connection to the Grantee from an existing signal point of origination, the Village will give the Grantee written notice detailing the point of origination and the capability sought by the Village. The Grantee agrees to submit a cost estimate to implement the Village's plan within a reasonable period of time. After an agreement for the Village to reimburse the Grantee for its expenditure, the Grantee will implement any necessary system changes within a reasonable period of time.

8.4. PEG Capital Support. At its sole discretion, the Village may designate PEG access capital projects to be funded by the Village. The Village shall send written notice of the Village's desire for Grantee to collect as an external charge a PEG Capital Fee of up to thirty-five cents (\$0.35) per customer per month charge to be passed on to each Subscriber pursuant Section 622(g)(2)(C) of the Cable Act (47 U.S.C. §542(g)(2)(C)). The Grantee shall collect the external charge over a period of twelve (12) months, unless some other period is mutually agreed upon in writing, and shall make the PEG capital payments from such sums at the same time and in the same manner as Franchise Fee payments. The notice shall include a detailed and itemized description of the intended utilization of the PEG Capital Fee for PEG Access Channel facilities and/or equipment – for instance, cameras, recording devices, and other video and sound equipment related to PEG program production, or capital repairs to the PEG studio – and the Grantee shall have the opportunity to review and make recommendations upon the Village's plan prior to agreeing to collect and pay to the Village the requested amount. The capital payments shall be expended for capital costs associated with PEG access. Consistent with the description of the intended utilization of the PEG Capital Fee, the Village shall be permitted to hold all or a portion of the PEG Capital Fee from year to year as a designated fund to permit the Village to make large capital expenditures, if necessary, as long as the Village spends the entire amount collected by the end of the term of this Agreement. Moreover, if the Village chooses to borrow from itself or a financial institution revenue for large PEG capital purchases or capital expenditures, the Village shall be permitted to make periodic repayments using the PEG Capital Fee. Said PEG Capital Fee shall be imposed within one hundred twenty days (120) of the Village's written request.

8.4.1. For any payments owed by Grantee in accordance with this Section 8.3 which are not made on or before the due dates, Grantee shall make such payments including interest at an annual rate of the prime lending rate as quoted by JPMorgan Chase & Co., or its successor, whichever is higher, computed from time due until paid. Any undisputed overpayments made by the Grantee to the Village shall be credited upon discovery of such overpayment until such time when the full value of such credit has been applied to the Franchise Fee liability otherwise accruing under this section.

8.4.2. Grantee and Village agree that the capital obligations set forth in this Section are not “Franchise Fees” within the meaning of 47 U.S.C. § 542.

8.5. Rules and Procedures for Use of the PEG Access Channel. The Village shall be responsible for establishing and enforcing rules for the non-commercial use the Public, Educational and Governmental Access Channel and to promote the use and viewership of the Channel.

8.6. Allocation and Use of the PEG Channel. The PEG Channel is, and shall be, operated by the Village and the Village may at any time allocate or reallocate the usage of the PEG Channel among and between different non-commercial uses and Users. The Village shall adopt rules and procedures under which Grantee may use the PEG Channel for the provision of Video Programming if the PEG Channel is not being used for its respective purposes pursuant to Section 611(d) of the Cable Act, 47 U.S.C. §531.

8.7. Editorial Control. Grantee shall not exercise any editorial control over any use of the PEG Channel, nor shall Grantee or its Affiliates incur any criminal or civil liability pursuant to the federal, state or local laws of libel, slander, obscenity, incitement, invasions of privacy, false or misleading advertising, or other similar laws for any programs carried on the PEG Channel.

8.8. PEG Signal Quality. Provided the PEG signal feed is delivered by the Village to the designated signal input point without material degradation, the PEG channel delivery system from the designated signal input point shall meet the same FCC technical standards as the remainder of the Cable System set forth in this Agreement.

8.9. Grantee Use of Unused Time. Because the Village and Grantee agree that a blank or under utilized Access Channel is not in the public interest, in the event the Village does not completely program a Channel, Grantee may utilize the Channel for its own purposes. Grantee may program unused time on the Channel subject to reclamation from the Village upon no less than sixty (60) days notice. The programming of the Access Channel with text messaging or playback of previously aired programming shall not constitute unused time. Text messaging containing out of date or expired information for a period of thirty (30) days shall be considered fallow time. A programming schedule that contains playback of previously aired programming that has not been updated for a period of ninety (90) days shall be considered unused time. Unused time shall be considered to be a period of time, in excess of six (6) consecutive hours, where no community produced programming of any kind can be viewed on an access Channel. Unused time shall not include periods of time where programming cannot be viewed that are caused by technical difficulties, transition of broadcast media, signal testing, replacement or repair of equipment, or installation or relocation of facilities.

SECTION 9: Enforcement of Franchise

9.1. Notice of Violation or Default. In the event the Village believes that the Grantee has not complied with a material term of the Franchise, it shall notify the Grantee in writing with specific details regarding the exact nature of the alleged noncompliance or default.

9.2. Grantee's Right to Cure or Respond. The Grantee shall have thirty (30) days from the receipt of the Village's written notice: (A) to respond to the Village, contesting the assertion of noncompliance or default; or (B) to cure such default; or (C) in the event that, by nature of the default, such default cannot be cured within the thirty (30) day period, initiate reasonable steps to remedy such default and notify the Village of the steps being taken and the projected date that the cure will be completed.

9.3. Enforcement. Subject to applicable federal and state law, and following notice and an opportunity to cure and respond pursuant to the provisions of Section 9.2 above, in the event the Village determines that the Grantee is in default of any material provision of the Franchise, the Village may:

9.3.1. seek specific performance of any provision that reasonably lends itself to such remedy or seek other relief available at law, including declaratory or injunctive relief; or

9.3.2. in the case of a substantial or frequent default of a material provision of the Franchise, declare the Franchise Agreement to be revoked in accordance with the following:

(i) The Village shall give written notice to the Grantee of its intent to revoke the Franchise on the basis of a pattern of noncompliance by the Grantee. The notice shall set forth with specificity the exact nature of the noncompliance. The Grantee shall have ninety (90) days from the receipt of such notice to object in writing and to state its reasons for such objection. In the event the Village has not received a response from the Grantee or upon receipt of the response does not agree with the Grantee's proposed remedy or in the event that the Grantee has not taken action to cure the default, it may then seek termination of the Franchise at a public hearing. The Village shall cause to be served upon the Grantee, at least ten (10) days prior to such public hearing, a written notice specifying the time and place of such hearing and stating its intent to request termination of the Franchise.

(ii) At the designated hearing, the Village shall give the Grantee an opportunity to state its position on the matter, present evidence and question witnesses, after which the Village shall determine whether or not the Franchise shall be terminated. The public hearing shall be on the record. A copy of the transcript shall be made available to the Grantee at its sole expense. The decision of the Village shall be in writing and shall be delivered to the Grantee in a manner authorized by Section 10.2. The Grantee may appeal such determination to any court with jurisdiction within thirty (30) days after receipt of the Village's decision.

9.4. Remedies Not Exclusive. In addition to the remedies set forth in this Section 9, the Grantee acknowledges the Village's ability pursuant to Section 4.8 of this Franchise Agreement to enforce the requirements and standards, and the penalties for non-compliance with such standards, consistent with the Illinois Cable and Video Customer Protection Law enacted by

the Village as Title 3, Chapter 3.32 of the Lemont, Illinois Municipal Code; and, pursuant to Section 3.1 of this Franchise Agreement and Title 12, Chapter 12.30 of the Lemont, Illinois Municipal Code, to enforce the Grantee's compliance with the Village's requirements regarding "Construction of Utility Facilities in the Rights-Of-Way." Notwithstanding the foregoing, nothing in this Agreement shall be interpreted to permit the Village to exercise such rights and remedies in a manner that permits duplicative recovery from, or payments by, the Grantee. Such remedies may be exercised from time to time and as often and in such order as may be deemed expedient by the Village.

SECTION 10: Miscellaneous Provisions

10.1. Force Majeure. The Grantee shall not be held in default under, or in noncompliance with, the provisions of the Franchise, nor suffer any enforcement or penalty relating to noncompliance or default (including termination, cancellation or revocation of the Franchise), where such noncompliance or alleged defaults occurred or were caused by strike, riot, war, earthquake, flood, tidal wave, unusually severe rain or snow storm, hurricane, tornado or other catastrophic act of nature, labor disputes, failure of utility service necessary to operate the Cable System, governmental, administrative or judicial order or regulation or other event that is reasonably beyond the Grantee's ability to anticipate or control. This provision also covers work delays caused by waiting for utility providers to service or monitor their own utility poles on which the Grantee's cable or equipment is attached, as well as unavailability of materials or qualified labor to perform the work necessary. Non-compliance or default shall be corrected within a reasonable amount of time after force majeure has ceased.

10.2. Notice. Any notification that requires a response or action from a party to this franchise within a specific time-frame, or that would trigger a timeline that would affect one or both parties' rights under this franchise, shall be in writing and shall be sufficiently given and served upon the other party by hand delivery, first class mail, registered or certified, return receipt requested, postage prepaid, or by reputable overnight courier service and addressed as follows:

To the Village:

Village of Lemont
418 Main Street
Lemont, Illinois 60439
ATTN: Village Administrator

To the Grantee:

Comcast
155 Industrial Drive
Elmhurst, Illinois 60126
ATTN: Director of Government Affairs

Recognizing the widespread usage and acceptance of electronic forms of communication, emails and faxes will be acceptable as formal notification related to the conduct of general business amongst the parties to this contract, including but not limited to programming and price adjustment communications. Such communication should be addressed and directed to the person of record as specified above. Either party may change its address and addressee for notice by notice to the other party under this Section.

10.3. Entire Agreement. This Franchise Agreement embodies the entire understanding and agreement of the Village and the Grantee with respect to the subject matter hereof and supersedes all prior and contemporaneous agreements, understandings, negotiations and communications, whether written or oral. Except for ordinances adopted pursuant to Sections 2.4 and 2.5 of this Agreement, all ordinances or parts of ordinances related to the provision of Cable Service that are in conflict with or otherwise impose obligations different from the provisions of this Franchise Agreement are superseded by this Franchise Agreement.

10.3.1. The Village may adopt a cable television/video service provider regulatory ordinance that complies with applicable law, provided the provisions of any such ordinance adopted subsequent to the Effective Date of this Franchise Agreement shall not apply to the Grantee during the term of this Franchise Agreement.

10.4. Severability. If any section, subsection, sentence, clause, phrase, or other portion of this Franchise Agreement is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body, or other authority of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent portion. Such declaration shall not affect the validity of the remaining portions hereof, which other portions shall continue in full force and effect. If any material provision of this Agreement is made or found to be unenforceable by such a binding and final decision, either party may notify the other in writing that the Franchise has been materially altered by the change and of the election to begin negotiations to amend the Franchise in a manner consistent with said proceeding or enactment; provided, however, that any such negotiated modification shall be competitively neutral, and the parties shall be given sufficient time to implement any changes necessitated by the agreed-upon modification.

10.5. Governing Law. This Franchise Agreement shall be deemed to be executed in the State of Illinois, and shall be governed in all respects, including validity, interpretation and effect, and construed in accordance with, the laws of the State of Illinois and/or Federal law, as applicable.

10.6. Venue. Except as to any matter within the jurisdiction of the federal courts or the FCC, all judicial actions relating to any interpretation, enforcement, dispute resolution or any other aspect of this Agreement shall be brought in the Circuit Court of the State of Illinois, Will County, Illinois. Any matter brought pursuant to the jurisdiction of the federal court shall be brought in the United States District Court of the Northern District of Illinois.

10.7. Modification. Except as provided in Sections 5.1.1 and 5.1.2, no provision of this Franchise Agreement shall be amended or otherwise modified, in whole or in part, except by an instrument, in writing, duly executed by the Village and the Grantee, which amendment shall be authorized on behalf of the Village through the adoption of an appropriate ordinance or resolution by the Village, as required by applicable law.

10.8. No Third-Party Beneficiaries. Nothing in this Franchise Agreement is intended to confer third-party beneficiary status on any person, individual, corporation or member of the public to enforce the terms of this Franchise Agreement.

10.9. No Waiver of Rights. Nothing in this Franchise Agreement shall be construed as a waiver of any rights, substantive or procedural, Grantee may have under Federal or state law unless such waiver is expressly stated herein.

10.10. Validity of Franchise Agreement. The parties acknowledge and agree in good faith on the validity of the provisions, terms and conditions of this Franchise Agreement, in their entirety, and that the Parties have the power and authority to enter into the provisions, terms, and conditions of this Agreement.

10.11. Authority to Sign Agreement. Grantee warrants to the Village that it is authorized to execute, deliver and perform this Franchise Agreement. The individual signing this Franchise Agreement on behalf of the Grantee warrants to the Village that s/he is authorized to execute this Franchise Agreement in the name of the Grantee.

IN WITNESS WHEREOF, this Franchise Agreement has been executed by the duly authorized representatives of the parties as set forth below, as of the date set forth below:

For the Village of Lemont:

For Comcast of Illinois VI, LLC:

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

ORDINANCE NO. 2011-___

**AN ORDINANCE GRANTING A CABLE TELEVISION FRANCHISE
TO Comcast of Illinois VI, LLC**

WHEREAS, Comcast of Illinois VI, LLC (“Comcast”) has submitted to the Village Lemont a proposal for the renewal of a franchise to provide cable television services within the Village; and

WHEREAS, representatives of the Village and Comcast have engaged in negotiations regarding the terms and conditions of the renewal of the franchise and have presented a proposed cable television franchise agreement for consideration; and

WHEREAS, the “President and Board of Trustees”, of the Village have determined that it is necessary, desirable, and in the best interest of the Village to award a franchise to Comcast for the provision of Cable Services, as defined in the franchise agreement, within the Village, subject to the terms and conditions of the franchise agreement;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT and BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COOK, DUPAGE AND WILL COUNTIES, ILLINOIS, as follows:

Section One. **Recitals.** The foregoing recitals are incorporated into and made a part of this Ordinance by this reference.

Section Two. **Grant of Franchise.** A non-exclusive franchise is hereby granted to Comcast of Illinois VI, LLC to provide Cable Services within the Village for a period of ten (10) years from the Effective Date of the Agreement, subject to the terms and conditions of the Cable Television Franchise Agreement By and Between Comcast of Illinois VI, LLC and the Village of Lemont attached as Exhibit A.

Section Three. **Execution of Agreement.** The “Village President and the Village Clerk are hereby authorized and directed to execute and seal the franchise agreement attached as Exhibit A to this Ordinance following the effective date of this Ordinance and upon receipt of at least two copies thereof fully executed by Comcast.

Section Four. Prior Franchise. Upon full execution of the franchise agreement pursuant to this Ordinance, the original franchise, granted to Comcast's predecessor, shall be considered at an end and shall no longer be in effect except for those terms that survive the termination of that franchise.

Section Five. Effective Date. This Ordinance shall be in full force and effect following its passage, approval, and publication in pamphlet form, in the manner provided by law.

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL, AND DUPAGE, ILLINOIS, on this ____ day of _____, 2011.

PRESIDENT AND VILLAGE BOARD MEMBERS:

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

BRIAN K. REAVES
President

ATTEST:

CHARLENE M. SMOLLEN
Village Clerk

EXHIBIT A

Cable Television Franchise Agreement By and Between
Comcast of Illinois VI, LLC
and the
Village of Lemont



Richard M. Daley
Mayor, City of Chicago
Founding Chair

Larry Hartwig
Mayor, Village of Addison
Executive Board Chair

Edward J. Zabrocki
Mayor, Village of Tinley Park
Executive Board Vice Chair

TO: Chicago Area Municipal Officials

FROM: Dave Bennett, Executive Director

DATE: December 3, 2010

RE: Comcast Franchise Agreement Template & Drafters' Notes

For the last several months, the Metropolitan Mayors Caucus has been engaged in discussions with Comcast to develop a franchise agreement template. We took on this project to assist those member municipalities who are either considering or will soon be considering renewals of their cable television franchise agreements.

The Caucus and Comcast have recently reached agreement on a template document. We are pleased to provide you with the accompanying copy of the template. In addition, a drafters' subcommittee of our Telecommunications Task Force has prepared notes to help you better understand those sections of the template that are not self-explanatory. The drafters' notes also are included in this packet.

Please note that the accompanying documents have been prepared as resources for your municipality. The franchise agreement template, while substantially complete, is not intended to be the final product. It requires your decisions as to modifications that best reflect your community's concerns, needs, interests, policies and past experience. The Public Education and Government Access section (Section 8), in particular, needs your attention as it requires separate negotiations to account for your community's individual level of, and desire for, access programming operations.

At all times, please be aware of applicable Federal cable law and regulations, including those relevant to franchise renewal, as well as State law when addressing issues or concerns to ensure you are in full compliance with the law. We strongly suggest that you include your local attorney and appropriate staff in the preparation and review of the final product your municipality adopts.

The Metropolitan Mayors Caucus is providing the enclosed franchise agreement template and drafters' notes as a service. Neither the Caucus nor the members of its Telecommunications Task Force or the drafters' subcommittee is rendering any legal advice and no attorney-client relationship is formed by virtue of the distribution of these documents. The documents will also be available on the Caucus' website (www.mayorscaucus.org).

City of Chicago · DuPage Mayors and Managers Conference · Lake County Municipal League · McHenry County Council of Governments
Metro West Council of Governments · Northwest Municipal Conference · South Suburban Mayors and Managers Association
Southwest Conference of Mayors · West Central Municipal Conference · Will County Governmental League

177 North State Street, Suite 500, Chicago, Illinois 60601
Tel: 312.201.4505 Fax: 312.553.4355
www.mayorscaucus.org

Comcast Franchise Agreement Template
Page 2

The Mayors Caucus thanks Comcast for its willingness to work with its Telecommunications Task Force and the drafters' subcommittee on the development of the template document. Wendy Farley, Vice President of Government Affairs, Dan Maloney, Director of Government Affairs, and their staff are to be commended for the spirit of cooperation they demonstrated throughout our discussions.

Finally, the Caucus would like to thank the members of its Telecommunications Task Force, but most importantly the following individuals for their invaluable assistance in preparing the template and drafters' notes:

Barbara A. Adams, Attorney
Holland & Knight LLP

Stuart G. Chapman, President
Municipal Services Associates, Inc.

Ellen Baer, Assistant Village Manager
Village of Orland Park

Rick O. Curneal, Legislative Director
DuPage Mayors and Managers Conference

Mark A. Baloga, Executive Director
DuPage Mayors and Managers Conference

Adam B. Simon, Attorney
Ancel, Glink, Diamond, Bush, DiCianni
& Krafthefer, P.C.

Curt Barrett, Village Manager
Village of Winfield

Gregory T. Smith, Attorney
Klein, Thorpe & Jenkins, Ltd.

Melissa Bohse, Management Analyst
Village of Woodridge

Please feel free to contact me at 312.201.4505 or dbennett@mayorscaucus.org with questions.



**Drafters' Notes for Use With the
Comcast Franchise Agreement Template**

| <u>Page</u> | <u>Section</u> | <u>Notes</u> |
|-------------|----------------|---|
| 1 | Title | Insert the correct legal name of your City/County/Village as well as the correct legal name of the Comcast entity that operates the cable system in your community (e.g., Comcast of Illinois, IV). Your Comcast representative will be able to provide the current name of this entity. Some entity names have changed since Comcast assumed control of various Chicago-area franchises since 2002. |
| 1 | Preamble | <u>First paragraph:</u> Insert the correct legal name of your City/County/Village and the correct legal name of the Comcast entity that operates the cable system in your community. Also enter the Effective Date. In selecting the Effective Date, you will want to consider whether the Agreement should be effective from a date prior to its actual execution. |
| 1 | Preamble | <u>Third paragraph:</u> We have given you two options for this paragraph. Please use the Non-Home Rule provision if you are a non-home rule government or the Home Rule paragraph if you are home rule. The distinction between the two is a reference to the Illinois Constitution from which home rule units receive their powers. |
| 2 | Definitions | <u>Grantee:</u> Insert the correct legal name of the Comcast entity that operates the cable system in the community. |
| 3 | Definitions | <u>Gross Revenues:</u> Each City/County/Village should be aware that the last sentence of this definition includes Franchise Fees collected from Subscribers in Gross Revenues, which has the effect of imposing a Franchise Fee on a Franchise Fee. Different communities have different views in whether they wish to include it. Most communities elect to allow this practice, but some do not. The Cable Act has been interpreted by court decisions to prohibit the inclusion of revenues from cable modems and Internet service, telephone service, or wireless service, as they are not "cable service," even though those services are sold under the Comcast brand. |

| <u>Page</u> | <u>Section</u> | <u>Notes</u> |
|-------------|----------------|--|
| 3 | Definitions | <u>Public Way</u> : Each City/County/Village should insert the citation to its local code or other ordinance containing its Right of Way Construction Standards in the first sentence of this definition. |
| 4 | 2.1 | All municipalities should use the citation to Chapter 65 of the Illinois Compiled Statutes in the first sentence of this paragraph. Counties should use the citation to Chapter 55. If you are a home rule unit, you should also cite the Illinois Constitution. Each local government should insert a citation to the ordinance it adopts (which grants the actual franchise which is subject to the franchise agreement) and authorizes this Agreement. |
| 4 | 2.2 | <u>Term of Franchise</u> : The term is to be separately negotiated between the local franchising authority and Comcast. The drafters do not recommend a specific term, but the most common term among recent renewals is 10 years. If there are issues on which the City/Village wants more frequent review, it should consider a shorter term, but be aware that the renewal process under the Cable Act begins three years before the end of the term. |
| 4 | 2.6 | <u>Competitive Equity</u> : This section does not include the issuance of a video service authorization by the ICC to a video service provider (e.g., AT&T or WOW). The Illinois General Assembly has provided that an authorization to provide video service is considered substantially equivalent to an existing cable provider. 65 ILCS 5/11-42-11.2(c); 55 ILCS 5/5-1096.5. |
| 5 | 3.1 | <u>Construction and Maintenance</u> : Insert citation to location in the local code in which your Right-of-Way Construction Standards Ordinance is codified or other local ordinance which governs construction in the Public Way. |
| 5 | 3.3.1 | <u>Undergrounding and Beautification Projects</u> : The last clause in this section refers to ComEd's use of its Rider 28 (granted by the ICC) that allows it to recover the cost of facilities relocation from ratepayers in the community that has required it to move its facilities. Comcast, AT&T, Nicor and Peoples Gas do not have similar riders or ratemaking powers. For the purposes of the section, ratepayer recovery funds are not considered public or private funds. |
| 6 | 4.2 | <u>General Service Obligation</u> : This provision establishes the residential density requirement for extensions of the Cable System to new areas at 30 dwelling units per mile. This would include dwelling units on both sides of a street, regardless of whether or not the units are occupied. Some communities may wish to discuss with Comcast commitments to serve non-residential areas as well. |

| <u>Page</u> | <u>Section</u> | <u>Notes</u> |
|-------------|----------------|---|
| 6 | 4.3 | <p><u>Programming:</u> Local franchising authorities have little, if any, authority to dictate specific programming (other than on PEG Channels, see Section 8).</p> <p>In the past, this section of a cable franchise agreement contained language prohibiting indecent or obscene programming. The Cable and Video Customer Protection Law, 220 ILCS 5/22-501(n), specifically addresses obscene or indecent programming.</p> |
| 6 | 4.4 | <p><u>Technical Standards:</u> Technical inspections conducted by the local franchising authority and Comcast to determine signal quality under 47 CFR Part 76, Subpart K are allowed. The “significant” number of complaints triggering the need for such inspections will vary based on the size of the community and the nature of the complaints.</p> |
| 7 | 4.6.1 | <p><u>Service to School Buildings and Governmental Facilities:</u> The Cable and Video Customer Protection Law, 220 ILCS 5/22-501(f) may be broadly interpreted to include buildings owned by a local unit of government. This free service requirement is for one cable television set or box per building and is now imposed by the Cable and Video Customer Protection Law, 220 ILCS 5/22-501(f), and the Agreement acknowledges it.</p> |
| 7 | 4.7 | <p><u>Emergency Alerts:</u> Prior to entering into this Agreement, check with your local ESDA coordinator to determine if your City/County/Village participates in the State of Illinois Emergency Alert System State Plan. If a municipality belongs to a county-wide or regional ESDA, check to see if the county or regional ESDA participates in the State Plan. If a City/County/Village is not part of the State Plan, it should discuss with Comcast how best to do emergency alerts.</p> |
| 7 | 4.8 | <p><u>Customer Service Obligations:</u> The Cable and Video Customer Protection Law, 220 ILCS 5/22-501 et seq., applies throughout Illinois, and cities, villages and counties are authorized to adopt this Law by local ordinance with local penalties that can be locally enforced. If you have done so, you should include the appropriate cite to your local code in this section. If you have not adopted such an ordinance, a model is available at www.Impl.org.</p> |
| 8 | 5.1.2 | <p><u>Franchise Fees:</u> Insert the applicable state law citation: Municipalities use Section 11-42-11 of the Illinois Municipal Code; Counties use Section 5-1095 of the Counties Code.</p> |
| 8 | 5.2 | <p><u>Franchise Fees Subject to Audit:</u> Insert the appropriate cite to State law. Municipalities should cite Chapter 65. Counties should cite Chapter 55. These new provisions are effective</p> |

| <u>Page</u> | <u>Section</u> | <u>Notes</u> |
|-------------|----------------|--|
| 8 | 5.2 (cont.) | August 3, 2010 (Public Act 96-1422, SB 2612) and establish provisions for municipal audits of cable providers and require compliance with the Local Government Taxpayers Bill of Rights Act. Prior to conducting an audit, local cable administrators should become familiar with P.A.96-1422 and its rules and procedures. |
| 9 | 6.4 | <u>Transfer of Cable System or Franchise or Control of Grantee:</u> These transfers are largely governed by the Cable Act. In the event of a transfer under this Section, it is important to review the FCC Form 394 and request additional information before the conclusion of the 30-day timeline. After that timeline has expired, the franchising authority's rights to request such additional information are diminished. |
| 10 | 7.1 | <u>Insurance:</u> Include a citation to your local code or ordinance provision containing the applicable insurance requirements. |
| 10 | 7.2 | <u>Indemnification:</u> This section was extensively discussed and addresses a variety of important issues pertaining to indemnity. You may wish to compare it to any local indemnification requirements. |
| 10 | 8 | <p><u>Public, Educational and Governmental Access:</u> This section is to be separately negotiated based on your community's level of, and desire for, access programming operations. Local franchising authorities that have an access programming operation or plan seeking to establish an access programming channel will want to consider conducting a needs ascertainment that includes, but may not be limited to, identifying public interest in PEG programming, determining equipment and operational requirements, and estimating resources needed for current and future programming, in order to support a request from Comcast for capital support in this Section.</p> <p>In negotiating this section with Comcast, the City/County/Village (as the local franchising authority) should note the following:</p> <ol style="list-style-type: none"> a. PEG channels must be for non-commercial use; b. A City/County/Village which uses a PEG Channel and makes it available for non-governmental use should create content-neutral rules governing access to the channel; c. PEG Access Fees are limited to capital expenditures and may not be used for operating expenses. PEG Access Fees used for operating expenses can be considered a credit against the Franchise Fee; |

| <u>Page</u> | <u>Section</u> | <u>Notes</u> |
|-------------|----------------|---|
| 10 | 8 (cont.) | <p>d. Comcast reports that it will not agree to PEG Access Fees of more than \$0.35/subscriber/month. However, Comcast has agreed to a higher amount where there is a well-established PEG Access Program with a track record and documentable PEG capital needs that were funded by a PEG fee of greater than \$0.35; and</p> <p>e. The Cable Act provides authority to pass on the PEG Fee to Subscribers, which means such a PEG Fee could appear on your local Subscribers' bill as an itemized fee imposed by your unit of government.</p> |
| 11 | 9.4 | <p><u>Remedies Not Exclusive:</u> Include citations to your Local Customer Service Ordinance and Right-of-Way Construction Standards Ordinance. The Franchise Agreement does not restrict remedies exclusively to revocation or fines. The City/Village/County may impose other legal remedies, including specific performance related to enforcement.</p> |
| 12 | 10.3 | <p><u>Entire Agreement:</u> It is highly recommended that municipal officials review their current code to identify old cable regulatory ordinances which may no longer apply to this renewal agreement. In the early years of cable TV franchising, many communities adopted a cable regulatory ordinance as well as executing a franchise agreement. It is recommended that the old ordinances be repealed or modified prior to the approval of a new franchise agreement to avoid confusion and misapplication.</p> |
| 13 | 10.3.1 | <p>In the event a City/County/Village does not have a cable provider/video service provider regulatory ordinance and seeks to enact such an ordinance, the regulatory ordinance should be prepared and enacted prior to franchise agreement approval in order for it to apply to the grantee when the City/County/Village approves the Agreement.</p> |

Village Board

Agenda Memorandum

Item #

To: Mayor & Village Board

From: Ben Wehmeier, Village Administrator
George Schafer, Assistant Village Administrator

Subject: **Discussion of Electrical Utility Aggregation**

Date: November 16, 2011

BACKGROUND/HISTORY

Municipal aggregation allows for a municipality to assist in reducing its residents' electric bills by authorizing local governments to bundle residential and small commercial accounts and seek bids for a lower cost source of power for the accounts. Approximately 16 communities have already implemented this process.

Illinois Public Act 096-0176 gives municipalities the authority to implement this aggregation process. However, this can only be implemented when the voters approve a referendum in a primary or general election. The next available election will be March 20, 2012. More information will be presented at the meeting, but here is a sample timeline for the community to participate

| | |
|-----------------|---|
| Nov 28, 2011: | Village Board passes an ordinance authorizing the question to be placed item on March ballot |
| Jan 12, 2012: | If authorizing Ordinance is passed by Board, Village must file paperwork with Cook County by January 12th. |
| March 20, 2012: | Referendum |
| April 2012: | If Referendum passes, two public hearings are conducted before going to bid |
| June 2012: | Village goes out to bid (could be assisted by energy consultants). Rates will be compared to ComEd's rates. If bids do not produce a savings to residents, Village can reject bids and stay with ComEd. |
| August 2012: | Changeover occurs from ComEd to third party provider (if third party provider wins the bid over ComEd). |

These are just required milestones. The Village would conduct multiple public information sessions before the referendum as well as information mailings.

PROS/CONS/ALTERNATIVES (IF APPLICABLE)

Many of the communities that have implemented the program have seen close to 20% savings on residents' bills. If the bid is higher, or there is no significant difference, the Village can stay with ComEd. In addition, any resident can opt out of the program and continue to have power supplied by ComEd.

ComEd will continue to provide the transmission of power, even if the supplier changes. The resident will not notice a difference from the change in supplier. The bills will continue to come from ComEd, and if there are service issues, the ComEd will handle these as well.

RECOMMENDATION

ATTACHMENTS (IF APPLICABLE)

1. Model Ordinance
2. Q/A about aggregation

SPECIFIC VILLAGE BOARD ACTION REQUIRED

The item is up for discussion purposes only. If the action is deemed favorable, an ordinance can be presented at the next Board Meeting to move forward in the process.

AN ORDINANCE PROVIDING FOR THE SUBMISSION TO THE ELECTORS OF THE ELECTORS OF THE VILLAGE OF LEMONT, COOK, WILL, AND DUPAGE COUNTIES, THE QUESTION WHETHER THE VILLAGE SHOULD HAVE THE AUTHORITY UNDER PUBLIC ACT 096-0176 TO ARRANGE FOR THE SUPPLY OF ELECTRICITY FOR ITS RESIDENTIAL AND SMALL COMMERCIAL RETAIL CUSTOMERS WHO HAVE NOT OPTED OUT OF SUCH PROGRAM

1. Recently, the Illinois Power Agency Act, Chapter 20, Illinois Compiled Statutes, Act 3855, added Section 1-92 entitled Aggregation of Electrical Loads by Municipalities and Counties, hereinafter referred to as the "Act"
2. Under the Act if the Village seeks to operate the aggregation program under the Act as an opt-out program for residential and small commercial retail customers, then prior to an adoption of an ordinance to establish a program, the Village must first submit a referendum to its residents to determine whether or not the aggregation program shall operate as an opt-out aggregation program for residential and small commercial retail customers.
3. The Board of Trustees of the Village of Lemont hereby finds that it is in the best interest of the Village of Lemont to operate the aggregation program under the Act as an opt-out program and to submit the question to the electors in a referendum pursuant to the Act

BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COOK, WILL AND DUPAGE COUNTY ILLINOIS AS FOLLOWS:

SECTION ONE: The Board of Trustees of the Village of Lemont finds that the recitals set forth above are true and correct and includes the recitals in the Ordinance.

SECTION TWO: The Board of Trustees of the Village of Lemont finds and determines that it is in the best interest of the Village of Lemont to operate the aggregation program under the Act as an opt-out program.

SECTION THREE: In the event such question is approved by a majority of the electors voting on the question at the General Primary Election held on March 20th, 2012, the Board of Trustees of the Village of Lemont may implement an opt-out aggregation program and if said Board of Trustees adopts the program the Village shall comply with all the terms and provision of the Act.

SECTION FOUR: The Village Clerk of the Village of Lemont is directed to certify and submit on or before January 12, 2012, the following question to the Cook County Clerk to be placed on the ballot for the General Primary Election to be held on March 20, 2012 in the following form:

| | |
|---|-----|
| Shall the Village of Lemont have the authority to arrange for the supply of electricity for its residential and small commercial retail customers who have not opted out of such program? | YES |
| | NO |

SECTION FIVE: Severability. If any section, paragraph, clause or provision of this ordinance is held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any other provisions of this ordinance.

SECTION SIX: Repeal of Inconsistent Ordinances: That all ordinances or parts thereof in conflict with the terms of the ordinance are hereby repealed and of no further force and effect to the extent of any such conflict.

SECTION SEVEN: Publication: That the Village Clerk is hereby directed to publish this ordinance in pamphlet form.

SECTION EIGHT: This ordinance shall be in full force and effect from and after its passage and approval as required by law.

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL AND DU PAGE, ILLINOIS on this 28th day of November, 2011.

AYES

NAYS

PASSED

ABSENT

Debby Blatzer
 Paul Chialdikas
 Clifford Miklos
 Rick Sniegowski
 Ronald Stapleton
 Jeanette Virgilio

 Brian K. Reaves, Village President

Attest:

 CHARLENE SMOLLEN, Village Clerk

What's New?**Electric Aggregation: Frequently Asked Questions*****Q: What is Deregulation?***

A: On December 16, 1997, the State of Illinois implemented a plan to deregulate Commonwealth Edison ("ComEd"). Under this plan, ComEd no longer generates electricity for its customers but continues to provide power generated by others through its distribution system. Deregulation means that power can be purchased through any of the 23 Illinois Commerce Commission approved power suppliers.

***Q: What is Electric Aggregation?***

A: Electric Aggregation is a program that allows local governments to bundle - or aggregate - residential and small commercial retail electric accounts and seek bids for a cheaper source of power. Currently, ComEd customers receive electricity at a price set each year by the Illinois Power Agency, a governmental body that secures electricity on the wholesale market on behalf of ComEd. By bundling residential and small commercial accounts, municipalities can go out into the open market to seek a lower rate for electric power. Since 1999, large industrial and commercial customers have used this option to reduce electricity costs.

Q: How does the program work?

A: Under state law, the municipality must place a referendum on the ballot to ask voters to give the municipal government the authority to aggregate electric accounts and seek bids for power generation. Once voters have approved the referendum on the March 20, 2012 ballot, the municipality will hold at least two public hearings to discuss and create an aggregation plan. Once the plan is in place, municipal staff, with the assistance of energy experts, would prepare and publicize a request for proposals. Only energy suppliers certified and regulated by the Illinois Commerce Commission could respond. The bid that comes closest to achieving the goals of the aggregation plan would be accepted. However, if none of the bids meet the plan's goals, there is no obligation to accept one, and the aggregated accounts will continue to receive power from ComEd at the prevailing rates. A resident or small business has no obligation to participate and could choose to opt-out of the program altogether.

Q: What is the Referendum on the March 20, 2012 Election Ballot?

A: Voters will be asked whether or not our municipality should have the authority to arrange for the supply of electricity for its residential and small commercial retail customers who have not opted out of such a program.

Q: What are the benefits of aggregation?

A: The most important benefit is the opportunity for residents and small businesses to save money on electric supply costs.

Q: Am I obligated to participate?

A: No. Any account holder may opt-out of the program and remain on ComEd's supply service rate. The opportunity to opt-out will be available up to the time of program implementation. Customers will receive notice information of the opt-out period, who to contact, and how they must communicate their intention to opt-out.

Q: What is ComEd's role in this program?

A: ComEd distributes electricity, but does not generate it. As the local electricity distributor, ComEd is responsible for infrastructure, like power lines that bring electricity into homes and businesses, responding to outages and billing. ComEd will continue to bill customers for electric usage regardless of the supplier of that electricity. ComEd, by law, will still be paid to distribute the power to the homes and businesses and handle any emergency repairs.

Q: If I participate, will I get two bills - one from ComEd for delivering the power and another from a company that provides it?

A: No. ComEd will remain responsible for billing customers for all electricity, regardless of the electric supplier. The only change would be the name of the electricity provider on the bill's electricity supply.

Q: I am currently enrolled in ComEd's budget program where you are able to spread out your ComEd electric service costs evenly throughout the year. Will the new power provider have this or a similar program?

A: The Request for Proposals will request that this program is included in the bid specs.

Q: If voters approve the referendum, how long will it be before the program is implemented?

A: State law requires certain steps be followed to approve and implement the Electric Aggregation Program. If voters give our municipality the authority to pursue aggregation, two public hearings must be held to gather citizen input for an aggregation plan that outlines goals such as savings targets. Once the plan is created and adopted, municipal staff would seek competitive bids from energy suppliers via a formal request for proposals (RFP) process. If a bid is received that meets the goals of the plan, a contract would be negotiated.

**Village Board
Agenda Memorandum**

Item #

to: Mayor & Village Board
from: Ben Wehmeier, Village Administrator
George Schafer, Assistant Village Administrator
Subject: Discussion of Electrical Contracts – Street Lighting
date: November 16, 2011

BACKGROUND/HISTORY

The Village's street light accounts are currently with ComEd, as set up during time of installation. The Village has been presented with an opportunity to seek an alternative supplier of the energy for these accounts. Third party providers are often able to provide for better electricity rates.

Back in 2007 the Village first began to utilize a third party supplier of energy for its wells and pumping stations. In 2009, the parking garage was converted over from ComEd to third party as well. The only accounts the Village still has with ComEd, are the accounts associated with the streetlights in the Village. In the past, because of the size of the accounts, the streetlight accounts were unable to be bundled to a point where they were eligible for a third party supplier. The Village has been notified that these accounts are eligible now, and it would be advantageous to convert over at this time.

The attached spreadsheet shows the Village's 10 street light accounts under ComEd. As with the Village's pumping stations and well accounts, ComEd will continue to own and maintain the facilities. ComEd will still be responsible for transmission of the energy and any service calls associated with it.

It is difficult to project exact annual savings from the program due to some of the current accounts being on a variable rate. When the third party supplier takes over, all accounts will be converted to a fixed rate. Three firms presented quotes, with Exelon offering the low rate. Annual savings of approximately \$22,000 are expected; please see attached spreadsheet for more information on our accounts and quotes from three suppliers. The quoted rates are for a three year term.

If acceptable, staff would prepare the contracts to be executed at the November 28th Village Board Meeting.

PROS/CONS/ALTERNATIVES (IF APPLICABLE)

The Village will be saving money on its street lighting energy, as well as administration time with consolidated billing. There are minimal, if any drawbacks to this program.

RECOMMENDATION

Staff recommends converting to a third party supplier for these accounts at this time. If acceptable, contracts will be presented to the Board at the next board meeting.

ATTACHMENTS (IF APPLICABLE)

1. Street lighting account spreadsheet

SPECIFIC VILLAGE BOARD ACTION REQUIRED

Discussion

| Account # | Meter # | Address | Rate | Annual kWhs | Demand | Rate | Type | Meter Read | Capacity PLC | Potential Savings* |
|--------------------------|-----------------|----------------------------|----------------------|-------------|--------|------|---------------------------|------------|--------------|--------------------|
| 15029017 | 141278661 | 55 Stevens St. | 0.07966 | 21,737.0 | 9.05 | B73 | DEMAND SUPPLY GROUP | 4 | 6.9066 | \$801.88 |
| 348702009 | 141474639 | 0 N New Ave., 101 Main St. | 0.07966 | 53,395.0 | 11.6 | B73 | DEMAND SUPPLY GROUP | 4 | 7.6663 | \$1,969.74 |
| 348764009 | 121506564 | 45 Stevens St. | 0.08067 | 3,944.0 | 0 | B72 | WATT HR SUPPLY GROUP | 4 | 0.48 | \$149.48 |
| 432203015 | 70652311 | 44 Stevens St. | 0.08067 | 7,748.0 | 0 | B72 | WATT HR SUPPLY GROUP | 3 | 1.4231 | \$293.65 |
| 6534089011 | 140165516 | 411 Singer Ave. | 0.07966 | 38,223.0 | 8.64 | B73 | DEMAND SUPPLY GROUP | 3 | 6.1134 | \$1,410.05 |
| 615008029* | 141627657 | Ed Bossert Dr. Metro | 0.075 | 4,944.0 | 0 | H84 | DUSK TO DAWN SUPPLY GROUP | 19 | 0.0775 | \$159.35 |
| 1274527008* | 141534850 | 1 N Sanitary | 0.075 | 5,452.0 | 0 | H82 | COMP DECL SUPPLY GROUP | 19 | 0.0196 | \$175.72 |
| 2124138023* | 141537664 | 164 E. Peiffer Light | 0.075 | 34,291.0 | 0 | H82 | COMP DECL SUPPLY GROUP | 19 | 0.0429 | \$1,105.20 |
| 2834014007* | 0 | 1080 Norwalk Rd | 0.075 | 413,571.0 | 0 | H86 | COMP DECL SUPPLY GROUP | 19 | 0 | \$13,329.39 |
| 7710116007* | 141613868 | 0 Steven St., 1 N Alley | 0.075 | 82,788.0 | 0 | H82 | COMP DECL SUPPLY GROUP | 19 | 0.1906 | \$2,668.26 |
| | | | | | | | | | | \$22,062.71 |
| Exelon | Energy (\$/kWh) | RTO Costs (\$/kWh) | All-In Cost (\$/kWh) | | | | | | | |
| December 2011 - May 2013 | 0.03639 | 0.00638 | 0.04277 | | | | | | | |
| MidAmerican | Energy (\$/kWh) | RTO Costs (\$/kWh) | All-In Cost (\$/kWh) | | | | | | | |
| October 2011 - May 2013 | 0.04095 | 0.0076 | 0.04855 | | | | | | | |
| Constellation NewEnergy | Energy (\$/kWh) | RTO Costs (\$/kWh) | All-In Cost (\$/kWh) | | | | | | | |
| October 2011 - May 2013 | 0.03754 | 0.007152 | 0.044692 | | | | | | | |

* Note - The last 5 accounts were under a variable rate with ComEd. Average Rate is estimated for purpose of cost savings analysis.



Village of Lemont
Planning & Economic Development Department

418 Main Street · Lemont, Illinois 60439
phone 630-257-1595 · fax 630-257-1598

TO: Committee of the Whole #127-11

FROM: Charity Jones, Village Planner

THRU James A. Brown, Community Development Director

SUBJECT: **South Suburban GIS Consortium**

DATE: November 16, 2011

SUMMARY

The South Suburban Mayors and Managers Association (SSMMA) recently received a 2.4 million dollar grant from the Department of Housing and Urban Development (HUD). One portion of this grant is dedicated to improving information management. The SSMMA has been working closely with Cook County and GIS professionals, and has invested approximately \$300,000 to date to develop the South Suburban GIS Consortium.

The South Suburban GIS Consortium is available to members of the SSMMA and other nearby communities that are not members, like Lemont. There are two levels of membership. Tier One membership costs \$7,500 annually and includes all of the benefits listed below. Tier Two membership costs \$12,786 annually; it includes all of the tier one benefits plus GIS technical support from Consortium staff.

Data Access – Existing Data. South Suburban GIS Consortium provides access to a wide variety of GIS datasets, such as parcels, aerial photos, infrastructure, etc. Many of these are the same datasets the Village currently acquires from Cook County, Illinois DOT and other various sources. However, Cook County only publishes its datasets annually for distribution to local municipalities. All of South Suburban GIS Consortium's GIS data is being hosted by Cook County and the Consortium's staff have administrator rights to Cook County data. This means that Consortium members have real time access to Cook County datasets; it also means that Consortium staff can correct any errors the Village finds in Cook County's datasets.

Data Access – New Data. The South Suburban GIS Consortium is also creating new datasets. For example, all consortium members will receive a file showing the footprints of all buildings in their jurisdiction. Also, any local data in CAD format will be transferred to GIS by Consortium staff.

GIS Availability / Mapping. The South Suburban GIS Consortium will have web based mapping applications available for all members. There will be a public version, which people could use to view zoning, look up addresses, view aerial photos, etc. There will also be a private web-based mapping application, which would include additional datasets like sewer and water infrastructure, and would only be available to municipal staff. The web-based mapping application will make interactive GIS maps available to all Village staff at all three Village facilities. Planning and Administration staff have previously researched ways to achieve similar web mapping capability; the cost was approximately \$25,000 annually.

GPS Data Collection. The South Suburban GIS Consortium has partnered with several local educational institutions with GIS programs including Governors State University and Chicago State University to offer GPS services to municipalities. Master's students with GPS units would conduct inventories (e.g. location of manhole covers), supervised by Professors and Consortium staff to maintain quality control. This service is arranged by the Consortium and is available for an extra cost.

RECOMMENDATIONS

Staff feels the South Suburban GIS Consortium is offering a valuable service at a reasonable cost. Joining the consortium will vastly increase the Village's GIS capability, which has the potential to create new efficiencies. The following are a few examples of what the Village can do, if it joins the consortium and staff begins using the web-based mapping applications.

- Any Village employee can tell a citizen whether their property is in Village limits or not.
- The police department can code incidents of crime and analyze patterns.
- The Public Works Department can easily update existing infrastructure inventories.
- The public can view zoning online.

Staff recommends that the Village join the South Suburban GIS Consortium at the tier one level.

**Village Board
Agenda Memorandum**

Item #

to: Mayor & Village Board

from: Ben Wehmeier, Village Administrator
George Schafer, Assistant Village Administrator
Kevin Shaughnessy, Chief of Police

Subject: IGA - GMAT

date: Nov 14, 2011

BACKGROUND/HISTORY

The Village of Lemont has been approached to be the lead agency for GMAT, a regional auto task force. The responsibility of the Village as the lead agency will primarily be administrative, with oversight for fiscal items. The Village will be made whole for work related to this project. In addition, there may opportunities to utilize equipment in lieu of Village purchasing to assist in the police efforts locally. Finally, the task force is available to assist Lemont as needed.

RECOMMENDATION

ATTACHMENTS (IF APPLICABLE)

Draft IGA

Greater Metropolitan Auto Theft Task Force (GMAT) Intergovernmental Agreement

This agreement is entered into by the State of Illinois, Illinois State Police, (“State Police”); and the Lemont Police Department on behalf of the Village of Lemont, (“Village”); and Hoffman Estates, Round Lake Park, Western Springs, Warrenville, Elk Grove Village, and DuPage County, (“Participating Municipalities”) to establish the “Greater Metropolitan Auto Theft (GMAT) Task Force”.

Recitals

WHEREAS, the Illinois State Police, Lemont Police Department on behalf of the Village of Lemont, and the Participating Municipalities (“Parties”) have the duty to enforce the law and protect their citizens from illegal activity including motor vehicle theft; and

WHEREAS, the Parties recognize that the most effective means to accomplish this is to coordinate law enforcement efforts across jurisdictional boundaries and to jointly exercise their authority; and

WHEREAS, Chapter 20, par. 4005/1 et seq. of the Illinois Compiled Statutes (1992) established the Illinois Motor Vehicle Theft Prevention Council (“Council”) to improve and support motor vehicle theft law enforcement, prosecution and administration of motor vehicle theft laws, and said council awards Trust Funds pursuant to the Act and enters into agreements with state agencies and units of local government entitled to use such funds to support motor vehicle theft law enforcement efforts; and

WHEREAS, the Council and the Lemont Police Department on behalf of the Village of Lemont have entered into an agreement for an award of such funds to implement the Greater Metropolitan Auto Theft (GMAT) Task Force; and

WHEREAS, that agreement between the Council and the Village requires that the state agencies and units of government participating in this multi-jurisdictional task force enter into an intergovernmental agreement; and

WHEREAS, the Parties have the authority pursuant to Article VII, Section 10 of the Constitution of the State of Illinois and the Intergovernmental Cooperation Act, Ch. 5, par. 220/1 et seq. (ILCS, 1992) to enter into such an agreement.

NOW THEREFORE BE IT AGREED by and between the Parties as follows:

Section 1. Incorporation of Recitals

The Recitals set forth above are incorporated by reference into this agreement as if fully set forth here.

Section 2. Purpose

The purpose of this Agreement is to create a multi-jurisdictional authority, to be known as the “Greater Metropolitan Auto Theft Task Force,” (hereinafter “GMAT”), which will direct its efforts to:

- A. Conduct covert and overt investigations of vehicle theft operations in cooperation with local police departments and other auto theft task force units on a priority basis.
- B. Development and dissemination of intelligence data regarding vehicle theft and insurance fraud.
- C. Investigate insurance and title fraud and provide assistance to other law enforcement agencies, insurance companies, and related organizations in a coordinated effort to identify and arrest offenders involved in such activity; and
- D. Promote the vigorous, consistent, and effective prosecution of vehicle theft crimes by providing specially trained investigators and an Assistant State’s Attorney to advise and prosecute developed cases.

Section 3. Organization

A. Policy Board

The Parties agree that effective use of their personnel in the enforcement of motor vehicle theft laws requires that a Policy Board shall be established for the Task Force. The activities of GMAT shall be overseen by a Policy Board consisting of at least one designated official from each of the participating agencies who are parties to this Agreement.

The Policy Board may add one member from a DuPage County law enforcement agency and one member from a federal law enforcement agency that currently does not contribute personnel to GMAT.

The Policy Board shall supervise and oversee the operations of GMAT and make reports to the Motor Vehicle Theft Prevention Council as required. The Policy Board shall ensure that the operations of GMAT are limited exclusively to the enforcement of motor vehicle theft laws of this state, sister states, or the United States. The Policy Board shall also have the responsibility for directing the operation of GMAT including:

- 1. Approve a budget prepared by the Project Director in charge of the day-to-day operations;
- 2. Establish project goals and objectives, and set investigative priorities and targets;
- 3. Establish rules and guidelines for operations by supervisors and staff;

4. Receive and cause to be investigated complaints of misconduct by any member of the staff of the project;
5. Recommend the appointment or dismissal of the Project Director and members of GMAT;
6. Meet at least quarterly and maintain minutes of those meetings which include votes of the Policy Board on all decisions; and
7. Approve reports submitted to the Motor Vehicle Theft Prevention Council.

B. Fiscal Officer

The Fiscal Officer shall be the Village of Lemont Treasurer, who shall receive and disburse Trust Funds from the Illinois Motor Vehicle Theft Prevention Council for the operation of GMAT.

C. Project Director

The State Police shall designate an Illinois State Police Officer as Project Director who shall be assigned to supervise the personnel in GMAT in order to carry out its purposes and the policies and directives of the Policy Board.

The Project Director:

1. Is responsible for daily operations of GMAT and overall direction and supervision of the assigned work force;
2. Will devise, implement, arrange, and administer training for personnel assigned to his/her supervision;
3. Will review, analyze, document, and approve use of Official Advanced Funds in accordance with Policy Board directives, if any, and otherwise by Illinois State Police reporting practices and directives where no Policy Board directive is applicable.
4. Is responsible for overtime approval; and
5. Is responsible for apprising the Policy Board of GMAT operations and for providing required activity reports.

D. Task Force Officers:

1. The Policy Board shall appoint the officers of GMAT. An officer shall serve a twelve (12) month minimum tour of duty as a GMAT officer and may be reappointed to successive tours of duty at the discretion of the Policy Board. Any contributing agency has the option, at any time during an officer's tour of

duty and with a 30 day notice to the Project Director, to terminate an appointment to GMAT and reassign the officer.

2. GMAT officers will be full-time police officers from the Illinois State Police and the participating municipalities or public agencies. Such officers shall, prior to appointment, have completed the appropriate training as required by law and may not be subject to any current or pending disciplinary action. They must also pass an Illinois State Police background check.
3. GMAT officers will adhere to all laws of the State of Illinois and the United States of America.
4. GMAT officers will maintain compliance with their respective agency's policies and procedures as well as the policies and procedures of the Illinois State Police. In the event of conflict, the most rigid standard will apply.
5. GMAT officers will request annual leave (vacation) through the GMAT Project Director who shall grant or deny the request based upon operational needs.
6. Notwithstanding any provision herein to the contrary, in the case of any of the cities, no procedure will abrogate the rules and regulations of the appropriate Board of Fire and Police Commissioners or the authority of the appropriate Chief of Police relative to the officer assigned to GMAT.

Section 4. Other Operational Considerations

A. Report Writing:

The Illinois State Police reporting system shall be generally utilized to document the enforcement activities and operations undertaken by GMAT or other system as approved by the Policy Board.

B. Confidential Sources:

The Illinois State Police Confidential Source (CS) policy shall be followed. CS policy includes, but is not limited to, preparation of reports identifying the CS, a record of his/her motivation, fictitious names, true signature, photos, fingerprints, and other data which will serve to protect both the CS and his/her Control Officer(s). The CS procedure shall include strict adherence to policy for monetary payments (i.e., witnesses and receipts) and debriefing procedures. It is further understood that all file informants developed by GMAT "belong" to GMAT and are not the sole providence of one (1) officer.

C. Official Advanced Funds:

GMAT Policy Board directives and/or Illinois State Police directives concerning utilization of Official Advanced Funds shall be followed.

Section 5. Misconduct

A. Misconduct by officers of GMAT shall include the following:

1. Commission of a criminal offense;
2. Neglect of duties;
3. Violation of GMAT policies and/or rules of procedure; and/or
4. Conduct which may tend to reflect unfavorably upon any of the parties to this agreement.

B. Upon receipt of a complaint from a law enforcement agency, state's attorney's office, or any other credible source alleging misconduct by a GMAT officer, the following procedures will be initiated:

1. If the complaint is of a minor nature, the inquiry may be conducted by the GMAT Project Director or respective agency head;
2. If the complaint is of a major or criminal nature, the GMAT Project Director will notify the Illinois State Police through the chain of command and the chief executive of the officer's parent agency;
3. If the complaint is of a criminal nature, the GMAT Project Director and the agency head may request a criminal investigation be conducted;
4. If the complaint is verified, the chief executive of the parent agency will implement disciplinary action as deemed necessary. In addition, if a criminal complaint is verified, the information will be forwarded to the appropriate prosecutor;
5. No authority shall abrogate the authority of the appropriate agency head or appropriate board or commission that oversees agency conduct.

Section 6. Obligations of Parties

Each participating agency and unit of local government shall contribute personnel and equipment to GMAT as set forth below. Personnel appointed to GMAT shall continue to be the employee of the Party who has appointed the employee to GMAT and the employee shall be compensated

by the Party in accordance with its regular procedures and subject to the Party's rules and regulations, as well as those established by the Policy Board of GMAT.

Each Party shall retain disciplinary authority and jurisdiction over its employees assigned to GMAT.

A. State of Illinois, Illinois State Police

1. Illinois State Police shall provide the services of a sworn law enforcement officer as Project Director.
2. The Illinois State Police shall, from the sworn personnel provided in paragraphs B and C below, appoint GMAT officers as "Inspectors" pursuant to its authority in Illinois Compiled Statutes, Ch. 20, par. 2620/4, who shall be considered employees of the State while engaged in GMAT activities.
3. The State of Illinois, pursuant to Ch. 20 ILCS 405/405-105, and Ch. 5 ILCS 350/1, et seq., shall represent and indemnify all GMAT officers as are required to be appointed as "inspectors" and, in any case, such GMAT officers shall be acknowledged to be providing, for the purpose of this section, services as employees of the State for their acts and omissions while engaged in the performance of GMAT activities. To the extent that any liability exceeds this indemnification, the Village of Lemont and the participating agencies, but only with regard to the employee which each unit of government assigned to GMAT, shall be liable for the errors, acts, or omissions of their assigned officer to the extent required by law. The obligation of the State of Illinois to indemnify shall be in full force and effect even if the State should fail to properly appoint GMAT officers as "Inspectors" and shall function as an intergovernmental contractual obligation.
4. Upon termination of a sworn officer's affiliations with GMAT or upon dissolution of GMAT, any credentials, equipment, and components supplied by the State Police or GMAT to any GMAT officer must be surrendered to the State Police or GMAT.

B. The County of DuPage

The DuPage County Sheriff shall provide the services of two sworn law enforcement officers to GMAT. The DuPage County State's Attorney's office shall assign one Assistant State's Attorney to GMAT.

The County will further accept liability for its employees to the extent required by the Illinois Worker's Compensation Act (Illinois Compiled Statutes, 1992, Ch. 820, par. 305 (et seq.) and the Public Employee Disability Act (ILCS, 1992, Ch. 5, par. 345/1) for personal injuries to its employees while engaged in GMAT activities.

C. Participating Municipality

The Participating Municipality shall provide the services of one sworn law enforcement officer to GMAT. The Participating Municipality will accept liability for its employee to the extent required by the Illinois Worker's Compensation Act (ILCS, 1992, Ch. 820, par. 305/1 et seq.) and the Public Employee Disability Act (ILCS, 1992, Ch 5, par. 345/1) for personal injuries to its employee while engaged in GMAT activities.

Section 7. Payment

The Parties agree that personnel appointed to GMAT will remain employees of their respective units of government for payroll purposes. The Parties will supply necessary equipment items, excluding vehicles, and will compensate their officer(s) for personal services in support of GMAT operations, including costs for wages, overtime, injury, death, and/or retirement benefits and insurance.

Pursuant to the agreement between the Illinois Motor Vehicle Theft Prevention Council and the Village of Lemont, each Party's costs for personnel, their equipment, and benefits related to its participation in GAMT will be reimbursed to the extent and in the amount indicated on Exhibit A attached from Illinois Motor Vehicle Theft Trust Fund. The Village of Lemont shall make such disbursement to participating agencies on a quarterly basis, pursuant to the submission of acceptable documentation except that in the event the Trust Funds are not received by the Village of Lemont for any reason the Village shall have no obligation to reimburse any such costs to any participating agency.

Section 8. Vehicles

- A. Vehicles will be provided to GMAT personnel by the insurance industry pursuant to the terms and conditions of a contractual agreement executed between the individual company and the Village of Lemont.
- B. The Illinois Motor Vehicle Theft Prevention Council may elect to allow GMAT to lease vehicles. The Village of Lemont will provide and/or assure vehicle insurance coverage as required by the individual contractual agreements or by law for the respective vehicles that have been leased. This coverage will meet or exceed statutory minimums.

Section 9. Fiscal Year

The GMAT fiscal year shall commence January 1 and terminate December 31 of each year.

Section 10. Use of Award Agreement Funds/Project Income

The Parties expressly agree that all trust funds provided to the grantee shall be used for the operations of GMAT in effecting the purposes of this agreement. The Parties also expressly

agree that any fines, restitution, reimbursement, service and/or administrative fees, interest on trust funds, or other monies or income earned, donated, granted, or awarded to GMAT shall be deposited into the GMAT Project Income Account and shall be expended for such purposes as are allowed by the Award Agreement.

Section 11. Nondiscrimination

Equal Employment Opportunity

The undersigned participating agencies are Equal Opportunity Employers and agree to subscribe to and comply with any and all laws, rules, and regulations pertaining to Equal Opportunity and Anti-Discrimination in Employment, and further agree to abide by the rules and regulations of the equal Employment Opportunity Commission (EEOC) and the Illinois Department of Human Rights and federal and Illinois laws applicable thereto.

Section 12. Amendment

This agreement may be amended at any time by written approval of all of participants named herein.

Any subsequent changes or amendments to this agreement are binding upon all participants named herein.

Section 13. Cancellation

This agreement may be cancelled at anytime by written agreement of a majority of all Parties herein named subject to any conditions on the reversion of funds or equipment provided by Illinois Motor Vehicle Theft Trust Funds as set forth in the Agreement between the Illinois Motor Vehicle Theft Prevention Council and the Village of Lemont. Any Participating Municipality may withdraw from and terminate its obligations under the Agreement upon a 30 day prior written notice to the GMAT Project Director.

Section 14. Effective Date

This agreement shall become effective when subscribed to by two or more participating units of local or county government and the State of Illinois and shall be in full force and effect upon the passage and approval in accordance with law.

Date: _____
Hiram Grau, Director, Illinois State Police

Date: _____
Chairman, Kane County Board

Date: _____
Mayor, Village of Hoffman Estates

Date: _____
State's Attorney, Kane County

Date: _____
State's Attorney DuPage County

Date: _____
Mayor, Village of Round Lake Park

Date: _____
Mayor, Village of Western Springs

Date: _____
Mayor, Village of Elk Grove Village

Date: _____
Mayor, Village of Warrenville

**Village Board
Agenda Memorandum**

Item #

to: Mayor & Village Board

from: Ben Wehmeier, Village Administrator and Budget Officer
George Schafer, Assistant Village Administrator
Ted Friedley, Village Treasurer

Subject: Propose First Budget Amendment and Mid- Year Budget Review

date: Nov 14, 2011

BACKGROUND/HISTORY

As the Village closes out the half way point of the current fiscal year, the Village continues to maintain a positive fiscal picture as it moves forward, obtaining many of the goals laid out by the Village Board to include aggressive building of reserve accounts, investment of capital equipment and find continuous savings while maintaining a high level of service. With the changes within the finance arena, the Village this past year has not been only reviewing and updating many of its policies, but moved from an Appropriation System of financial oversight to a Budget System of financial oversight. As part of this new system, the Budget Officer will be recommending on a periodic basis amendments to budget based on trends and other items that come up throughout the year. As the Village moves forward, a recommended amended budget will be made a part of the quarterly budget update report.

As the recommendations of the budget amendments are reviewed with the 6-month budget report, staff anticipates future amendments after the third quarter, pending those quarter activities. A prime example of this is Public Works overtime line item which is tracking to be well below the budgeted amount. However, as the board is aware from past budgets, the vast majority of this line item is for snowplowing. Another example is the Real Estate Taxes. There will be adjustments made to certain line items, once the formal levy is based, as that will impact the second payment the Village receives.

RECOMMENDATION

Staff recommends the first budget amendment as presented

ATTACHMENTS (IF APPLICABLE)

Proposed Budget Amendment
Six-Month Budget Report

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|-------------------------------------|-----------------------------|---------------------------|-------------|
| <u>General Fund Revenues</u> | | | |
| 10-00-40005 | Reallocated P/Y Funds | \$0 | |
| | Real Estate Taxes | | |
| 10-00-41050 | Corporate | \$892,943 | \$892,943 |
| 10-00-41100 | Garbage | 5,500 | 5,500 |
| 10-00-41150 | Street & Bridge | 190,000 | 190,000 |
| 10-00-41200 | Police Protection | 180,000 | 180,000 |
| 10-00-41250 | Street Lighting | 100,000 | 100,000 |
| 10-00-41300 | Civil Defense | 10,000 | 10,000 |
| 10-00-41350 | Audit | 32,000 | 32,000 |
| 10-00-41400 | Liability Insurance | 155,000 | 155,000 |
| 10-00-41450 | Workers Compensation | 65,000 | 65,000 |
| 10-00-41500 | Crossing Guards | 25,000 | 25,000 |
| 10-00-41900 | Police Pension | 510,000 | 510,000 |
| | Total Real Estate Taxes | \$2,165,443 | \$2,165,443 |
| | Franchise Revenues | | |
| 10-00-42100 | Telephone Franchise | \$0 | \$0 |
| 10-00-42200 | Cable TV Franchise | 225,000 | 235,000 |
| | Total Franchise Revenues | \$225,000 | \$235,000 |
| | State Shared Revenues | | |
| 10-00-43100 | Sales Tax | \$1,700,000 | \$1,700,000 |
| 10-00-43200 | Income Tax | 1,168,000 | 1,250,000 |
| 10-00-43500 | Use Tax | 211,200 | 230,000 |
| 10-00-43600 | Personal Prop Repl Tax | 33,700 | 30,000 |
| | Total State Shared Revenues | \$3,112,900 | \$3,210,000 |
| | Licenses & Permits | | |
| 10-00-44050 | Building Permits | \$400,000 | \$325,000 |
| 10-00-44055 | Engineering Permit Fees | 30,000 | 30,000 |
| 10-00-44060 | Site Development Fees | 0 | 0 |
| 10-00-44100 | Contractor Licenses | 60,000 | 60,000 |
| 10-00-44150 | Vehicle Licenses | 500,000 | 500,000 |
| 10-00-44250 | Business Licenses | 22,500 | 22,500 |
| 10-00-44300 | Liquor Licenses | 35,000 | 35,000 |
| 10-00-44350 | Amusement Licenses | 0 | 0 |
| 10-00-44400 | Scavenger Licenses | 10,000 | 10,000 |
| 10-00-44450 | Cigarette & Misc Licenses | 1,500 | 1,500 |
| 10-00-44500 | Animal Licenses | 0 | 0 |
| 10-00-44550 | Health Insp Fees | 13,000 | 13,000 |
| | Total Licenses & Permits | \$1,072,000 | \$997,000 |
| | Fines | | |
| 10-00-45100 | Fines | \$175,000 | \$195,000 |
| 10-00-45105 | Towing Fees | 85,000 | 65,000 |
| 10-00-45110 | Bonding Fees | 30,000 | 10,000 |
| | Total Fines | \$290,000 | \$270,000 |

BUDGET FISCAL YEAR 2011-2012

| | | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|----------------------------------|--|-----------------------|---------------------------|------------|
| Mayor & Village Board | | | | |
| Personal Services | | | | |
| 10-05-51100 | Regular Salaries | \$63,891 | \$63,891 | \$0 |
| 10-05-51200 | Overtime | 0 | 0 | \$0 |
| | Total Personal Services | \$63,891 | \$63,891 | \$0 |
| Outside Services | | | | |
| 10-05-52100 | Meetings/Conf/Training | \$15,700 | \$15,700 | \$0 |
| 10-05-52200 | Membership Fees | 11,670 | 11,670 | \$0 |
| | Total Outside Services | \$27,370 | \$27,370 | \$0 |
| Materials & Supplies | | | | |
| 10-05-60100 | Office Supplies | \$250 | \$250 | \$0 |
| 10-05-60300 | Publications | 0 | 0 | \$0 |
| | Total Materials & Supplies | \$250 | \$250 | \$0 |
| | Total Mayor & Village Board | \$91,511 | \$91,511 | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference | |
|-------------------------------|-------------------------------------|---------------------------|------------------|------------------|
| Administration/Finance | | | | |
| Personal Services | | | | |
| 10-10-51100 | Regular Salaries | \$415,000 | \$405,000 | (\$10,000) |
| 10-10-51200 | Overtime | 2,000 | 7,500 | \$5,500 |
| 10-10-51300 | Deferred Compensation | 7,500 | 7,500 | \$0 |
| | Total Personal Services | \$424,500 | \$420,000 | (\$4,500) |
| Outside Services | | | | |
| 10-10-52100 | Meetings/Conf/Training | \$6,000 | \$6,000 | \$0 |
| 10-10-52200 | Membership Fees | 3,550 | 3,550 | \$0 |
| 10-10-52250 | Bank Charges | 0 | 0 | \$0 |
| 10-10-52300 | Postage | 9,000 | 9,000 | \$0 |
| 10-10-52450 | Rec/Adv/Printing | 16,000 | 16,000 | \$0 |
| 10-10-52550 | Newsletter | 16,000 | 16,000 | \$0 |
| 10-10-53200 | IRMA/Insurance Deductible | 0 | 0 | \$0 |
| 10-10-53500 | Ordinance Codification | 3,000 | 5,000 | \$2,000 |
| 10-10-56200 | Prof Svc - Data Processing | 6,000 | 2,000 | (\$4,000) |
| 10-10-56600 | Prof Svc - Consulting | 83,500 | 83,500 | \$0 |
| | Total Outside Services | \$143,050 | \$141,050 | (\$2,000) |
| Materials & Supplies | | | | |
| 10-10-60100 | Office Supplies | \$12,000 | \$12,000 | \$0 |
| 10-10-60200 | Vehicle Expense | 6,000 | 6,000 | \$0 |
| 10-10-60300 | Publications | 200 | 200 | \$0 |
| | Total Materials & Supplies | \$18,200 | \$18,200 | \$0 |
| | Total Administration/Finance | \$585,750 | \$579,250 | (\$6,500) |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---|-----------------------|---------------------------|----------------|
| Public Works / Engineering | | | |
| Personal Services | | | |
| 10-15-51100 Regular Salaries | \$366,017 | \$376,017 | \$10,000 |
| 10-15-51200 Overtime | 80,000 | 80,000 | \$0 |
| 10-15-51400 Temporary Salaries | 15,000 | 12,000 | (\$3,000) |
| Total Personal Services | \$461,017 | \$468,017 | \$7,000 |
| Outside Services | | | |
| 10-15-52100 Meetings/Conf/Training | \$1,800 | \$1,800 | \$0 |
| 10-15-52200 Membership Fees | 800 | 800 | \$0 |
| 10-15-52300 Postage | 0 | 0 | \$0 |
| 10-15-52500 Advertising/Printing | 600 | 600 | \$0 |
| 10-15-52600 Communications | 300 | 300 | \$0 |
| 10-15-52900 Dumping Fees | 10,000 | 10,000 | \$0 |
| 10-15-53000 Electricity - Street Lighting | 80,000 | 80,000 | \$0 |
| 10-15-53200 IRMA/Insurance Deductible | 6,000 | 6,000 | \$0 |
| 10-15-56300 Pro Svc - General Engineering | 30,000 | 30,000 | \$0 |
| 10-15-56400 Pro Svc - Subdivision Plan Review | 7,500 | 7,500 | \$0 |
| 10-15-57000 Maint Svc - Equipment | 20,000 | 20,000 | \$0 |
| 10-15-57400 Maint Svc - Streets & Alleys | 90,000 | 90,000 | \$0 |
| Total Outside Services | \$247,000 | \$247,000 | \$0 |
| Materials & Supplies | | | |
| 10-15-60100 Office Supplies | \$3,000 | \$3,000 | \$0 |
| 10-15-60900 Maint Supl - Street/Alleys | 25,000 | 25,000 | \$0 |
| 10-15-61200 Safety Equipment | 2,000 | 2,000 | \$0 |
| 10-15-61300 Tools & Hardware | 2,500 | 2,500 | \$0 |
| 10-15-61400 Uniforms | 5,000 | 5,000 | \$0 |
| Total Materials & Supplies | \$37,500 | \$37,500 | \$0 |
| Capital Outlay | | | |
| 10-15-70100 Office Equipment | \$0 | \$0 | \$0 |
| 10-15-70200 Other Equipment | 0 | 75,000 | \$75,000 |
| 10-15-70300 Vehicles | 75,000 | 0 | (\$75,000) |
| Total Capital Outlay | \$75,000 | \$75,000 | \$0 |
| Total Public Works | \$820,517 | \$827,517 | \$7,000 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---------------------------------------|-----------------------|---------------------------|-----------------|
| Vehicle Maintenance Division | | | |
| Outside Services | | | |
| 10-17-52100 Meetings/Conf/Training | \$1,200 | \$1,200 | \$0 |
| 10-17-52200 Membership Fees | 350 | 350 | \$0 |
| 10-17-57000 Maint Serv - Equipment | 35,000 | 25,000 | (\$10,000) |
| Total Outside Services | \$36,550 | \$26,550 | (\$10,000) |
| Materials & Supplies | | | |
| 10-17-61100 Maint Supplies - Vehicles | \$80,000 | \$80,000 | \$0 |
| 10-17-61200 Safety Equipment | 1,000 | 1,000 | \$0 |
| 10-17-61300 Tools & Hardware | 6,500 | 6,500 | \$0 |
| 10-17-61400 Uniforms | 800 | 800 | \$0 |
| 10-17-61500 Fuel | 205,000 | 230,000 | \$25,000 |
| Total Material & Supplies | \$293,300 | \$318,300 | \$25,000 |
| Capital Outlay | | | |
| 10-17-70100 Office Equipment | \$0 | \$0 | \$0 |
| 10-17-70200 Other Equipment | 0 | 0 | \$0 |
| Total Capital Outlay | \$0 | \$0 | \$0 |
| Total Vehicle Maintenance | \$329,850 | \$344,850 | \$15,000 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference | |
|--------------------------|---------------------------------------|---------------------------|--------------------|-------------------|
| Police Department | | | | |
| Personal Services | | | | |
| 10-20-51100 | Regular Salaries | \$2,396,884 | \$2,400,000 | \$3,116 |
| 10-20-51200 | Overtime | 259,350 | 259,350 | \$0 |
| 10-20-51250 | Special Detail | 63,000 | 63,000 | \$0 |
| 10-20-51300 | Deferred Compensation | 8,820 | 12,000 | \$3,180 |
| 10-20-51500 | Training Wages | 0 | 0 | \$0 |
| 10-20-51600 | Auxiliary Wages | 0 | 0 | \$0 |
| 10-20-51700 | Crossing Guards | 33,496 | 10,000 | (\$23,496) |
| 10-20-51800 | Part-time | 0 | 0 | \$0 |
| | Total Personal Services | \$2,761,550 | \$2,744,350 | (\$17,200) |
| Outside Services | | | | |
| 10-20-52100 | Meetings / Conf / Training | \$9,620 | \$8,000 | (\$1,620) |
| 10-20-52200 | Membership Fees | 3,700 | 5,000 | \$1,300 |
| 10-20-52300 | Postage | 2,000 | 2,000 | \$0 |
| 10-20-52500 | Advertising / Printing | 9,750 | 7,000 | (\$2,750) |
| 10-20-52600 | Communications | 4,900 | 3,500 | (\$1,400) |
| 10-20-52700 | Animal Control | 300 | 1,500 | \$1,200 |
| 10-20-53200 | IRMA/Insurance Deductible | 10,000 | 10,000 | \$0 |
| 10-20-53400 | K-9 Services | 0 | 0 | \$0 |
| 10-20-53550 | Accreditation | 11,975 | 11,975 | \$0 |
| 10-20-53800 | Southwest Central Dispatch | 300,000 | 283,394 | (\$16,606) |
| 10-20-56200 | Pro Svc - Data Processing | 2,500 | 2,500 | \$0 |
| 10-20-57000 | Maint Svc - Equipment | 16,500 | 16,500 | \$0 |
| 10-20-57010 | Maint Svc - E.R.T. | 1,000 | 1,000 | \$0 |
| | Total Outside Services | \$372,245 | \$352,369 | (\$19,876) |
| Materials & Supplies | | | | |
| 10-20-60100 | Office Supplies | \$17,200 | \$17,200 | \$0 |
| 10-20-60110 | Investigation Supplies | 5,000 | 5,000 | \$0 |
| 10-20-60400 | E.R.T. Equipment | 0 | 0 | \$0 |
| 10-20-60450 | Crime Prevention / CADET | 500 | 500 | \$0 |
| 10-20-60550 | Ammo / Range Supplies | 15,000 | 15,000 | \$0 |
| 10-20-60600 | K-9 Equip & Supplies | 2,500 | 2,500 | \$0 |
| 10-20-60601 | Misc Police Grant Expense | 110,000 | 110,000 | \$0 |
| 10-20-60701 | Pubic Relations | 9,150 | 14,000 | \$4,850 |
| 10-20-61200 | Safety Equipment | 4,500 | 4,500 | \$0 |
| 10-20-61400 | Uniforms | 34,300 | 34,300 | \$0 |
| | Total Materials & Supplies | \$198,150 | \$203,000 | \$4,850 |
| Capital Outlay | | | | |
| 10-20-70100 | Office Equipment | \$0 | \$22,000 | \$22,000 |
| 10-20-70200 | Other Equipment | 0 | 0 | \$0 |
| 10-20-70201 | I-Clear Equipment | 0 | 0 | \$0 |
| 10-20-70300 | Vehicles | 75,000 | 75,000 | \$0 |
| | Total Capital Outlay | \$75,000 | \$97,000 | \$22,000 |
| | Total Police Dept. Expenses | \$3,406,945 | \$3,396,719 | (\$10,226) |
| | less I-Clear | \$3,406,945 | | |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---|-----------------------|---------------------------|-------------------|
| Building Department | | | |
| Personal Services | | | |
| 10-25-51100 Regular Salaries | \$254,000 | \$260,000 | \$6,000 |
| 10-25-51200 Overtime | 2,200 | 2,200 | \$0 |
| 10-25-51800 Part-time Salaries | 22,000 | 22,000 | \$0 |
| Total Personal Services | \$278,200 | \$284,200 | \$6,000 |
| Outside Services | | | |
| 10-25-52100 Meetings / Conf / Training | \$2,000 | \$2,000 | \$0 |
| 10-25-52200 Membership Fees | 600 | 600 | \$0 |
| 10-25-52300 Postage | 4,000 | 4,000 | \$0 |
| 10-25-52450 Rec / Ad / Printing | 2,600 | 2,600 | \$0 |
| 10-25-52600 Communications | 0 | 0 | \$0 |
| 10-25-53200 IRMA/Insurance Deductible | 0 | 0 | \$0 |
| 10-25-56305 Pro Svc - Grad Residential | 15,500 | 15,500 | \$0 |
| 10-25-56307 Pro Svc - Grad Commercial | 1,000 | 1,000 | \$0 |
| 10-25-56310 Pro Svc - Grading Inspections | 6,000 | 4,500 | (\$1,500) |
| 10-25-56400 Pro Svc - Bldg Plan Review | 60,500 | 45,000 | (\$15,500) |
| 10-25-56550 Pro Svc - Bldg Inspections | 45,500 | 35,000 | (\$10,500) |
| 10-25-56600 Pro Svc - Consulting | 10,000 | 6,000 | (\$4,000) |
| 10-25-56710 Pro Svc - Health Inspections | 10,000 | 10,000 | \$0 |
| 10-25-57650 Maint Svc - Property Maint | 5,000 | 5,000 | \$0 |
| Total Outside Services | \$162,700 | \$131,200 | (\$31,500) |
| Materials & Supplies | | | |
| 10-25-60100 Office Supplies | \$3,000 | \$3,000 | \$0 |
| 10-25-60200 Vehicle Expense | 200 | 200 | \$0 |
| 10-25-60300 Publications | 1,000 | 1,000 | \$0 |
| 10-25-61200 Safety Equipment | 500 | 500 | \$0 |
| Total Materials & Supplies | \$4,700 | \$4,700 | \$0 |
| Capital Outlay | | | |
| 10-25-70100 Office Equipment | \$0 | \$0 | \$0 |
| 10-25-70200 Other Equipment | 0 | 0 | \$0 |
| 10-25-70300 Vehicles | 0 | 0 | \$0 |
| Total Capital Outlay | \$0 | \$0 | \$0 |
| Total Building Department | \$445,600 | \$420,100 | (\$25,500) |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|--|-----------------------|---------------------------|--------------|
| Community Development | | | |
| Personal Services | | | |
| 10-30-51100 Regular Salaries | \$150,309 | \$151,000 | \$691 |
| 10-30-51200 Overtime | 0 | 0 | \$0 |
| 10-30-51400 Temporary Salaries | 3,500 | 3,500 | \$0 |
| Total Personal Services | \$153,809 | \$154,500 | \$691 |
| Outside Services | | | |
| 10-30-52100 Meetings / Conf / Training | \$980 | \$980 | \$0 |
| 10-30-52200 Membership Fees | 360 | 400 | \$40 |
| 10-30-52300 Postage | 200 | 200 | \$0 |
| 10-30-52400 Recording / Publishing | 1,725 | 1,725 | \$0 |
| 10-30-52500 Advertising / Printing | 700 | 700 | \$0 |
| 10-30-53200 IRMA/Insurance Deductible | 0 | 0 | \$0 |
| 10-30-56200 Pro Svc - Data Processing | 0 | 0 | \$0 |
| 10-30-56250 Pro Svc - Mapping | 3,300 | 3,300 | \$0 |
| 10-30-56300 Pro Svc - Engineering | 12,500 | 12,500 | \$0 |
| 10-30-56450 Pro Svc - Economic Development | 16,000 | 16,000 | \$0 |
| 10-30-56600 Pro Svc - Plan Review | 2,000 | 2,000 | \$0 |
| 10-30-56900 Pro Svc - Marketing | 0 | 0 | \$0 |
| Total Outside Services | \$37,765 | \$37,805 | \$40 |
| Materials & Supplies | | | |
| 10-30-60100 Office Supplies | \$550 | \$550 | \$0 |
| 10-30-60300 Publications | 820 | 820 | \$0 |
| Total Materials & Supplies | \$1,370 | \$1,370 | \$0 |
| Capital Outlay | | | |
| 10-30-70100 Office Equipment | \$0 | \$0 | \$0 |
| Total Capital Outlay | \$0 | \$0 | \$0 |
| Total Community Devel. Dept. | \$192,944 | \$193,675 | \$731 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|--|-----------------------|---------------------------|------------------|
| Building & Grounds | | | |
| Outside Services | | | |
| 10-35-54100 Utility Expense - 127th St | \$0 | \$0 | \$0 |
| 10-35-54200 Utility Expense - V/H & Police | 0 | 0 | \$0 |
| 10-35-54300 Utility Expense - Safety Village | 0 | 0 | \$0 |
| 10-35-54350 Utility Expense - New Ave | 0 | 0 | \$0 |
| 10-35-57200 Maint Svc - 127th St | 0 | 0 | \$0 |
| 10-35-57500 Maint Svc - V/H & Police | 50,000 | 50,000 | \$0 |
| 10-35-57505 Maint Svc - Safety Village | 3,600 | 3,600 | \$0 |
| 10-35-57510 Maint Svc - New Ave | 0 | 0 | \$0 |
| 10-35-57515 Maint Svc - Police Dept. | \$36,000 | \$36,000 | \$0 |
| Total Outside Services | \$89,600 | \$89,600 | \$0 |
| Materials & Supplies | | | |
| 10-35-61000 Maint Supplies - V/H & Police | \$5,500 | \$5,500 | \$0 |
| 10-35-61010 Maint Supplies - Safety Village | 250 | 250 | \$0 |
| 10-35-61015 Maint supplies - Police Dept | 2,000 | 2,000 | \$0 |
| Total Materials & Supplies | \$7,750 | \$7,750 | \$0 |
| Capital Outlay | | | |
| 10-35-70200 Other Equipment V/H & P/D | \$18,000 | \$5,000 | (\$13,000) |
| 10-35-70220 Other Equipment - Police | 3,000 | 10,000 | \$7,000 |
| Total Capital Outlay | \$21,000 | \$15,000 | (\$6,000) |
| Total Building & Grounds | \$118,350 | \$112,350 | (\$6,000) |

BUDGET FISCAL YEAR 2011-2012

| | | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|------------------------|--------------------------------|-----------------------|---------------------------|------------|
| Plan Commission | | | | |
| | Personal Services | | | |
| 10-40-51100 | P/C Salaries | \$0 | \$0 | \$0 |
| | Total Personal Services | \$0 | \$0 | |
| | Outside Services | | | |
| 10-40-52100 | Meetings / Conf / Training | \$1,000 | \$1,000 | \$0 |
| 10-40-52300 | Postage | 0 | 0 | \$0 |
| 10-40-52400 | Recording / Publishing | 1,000 | 1,000 | \$0 |
| | Total Outside Services | \$2,000 | \$2,000 | \$0 |
| | Materials & Supplies | | | |
| 10-40-60300 | Publicatiions | \$200 | \$200 | \$0 |
| | Total Materials & Supplies | \$200 | \$200 | \$0 |
| | Total Plan Commission | \$2,200 | \$2,200 | \$0 |
| | Zoning Board of Appeals | | | |
| | Personal Services | | | |

BUDGET FISCAL YEAR 2011-2012

| | | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|-------------|--------------------------------------|-----------------------|---------------------------|------------|
| 10-45-51100 | Regular Salaries | \$0 | | |
| | Total Personal Services | \$0 | | |
| | Outside Services | | | |
| 10-45-52100 | Meetings / Conf / Training | \$0 | | |
| 10-45-52300 | Postage | 0 | | |
| 10-45-52400 | Recording / Public Notices | 0 | | |
| | Total Outside Services | \$0 | | |
| | Total Zoning Board of Appeals | \$0 | | |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|--|-----------------------|---------------------------|------------|
| Police Commission | | | |
| Outside Services | | | |
| 10-50-52100 Meetings / Conf / Training | \$400 | \$400 | \$0 |
| 10-50-52200 Membership Fees | 400 | 400 | \$0 |
| 10-50-52450 Rec / Ad / Printing | 200 | 200 | \$0 |
| 10-50-56400 Prof Svc - Legal | 1,000 | 1,000 | \$0 |
| 10-50-56700 Prof Svc - Testing | 0 | 0 | \$0 |
| Total Outside Services | \$2,000 | \$2,000 | \$0 |
| Materials & Supplies | | | |
| 10-50-60100 Office Supplies | \$0 | \$0 | \$0 |
| Total Materials & Supplies | \$0 | \$0 | \$0 |
| Total Police Commission | \$2,000 | \$2,000 | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|-------------------------------------|-----------------------|---------------------------|--------------|
| Downtown Commission | | | |
| Outside Services | | | |
| 10-53-52300 HC - Postage | \$100 | \$100 | \$0 |
| 10-53-52301 FSE - Postage | 400 | 500 | \$100 |
| 10-53-52650 HC - Services | 0 | 0 | \$0 |
| 10-53-58000 FSE - Services | 20,500 | 20,500 | \$0 |
| 10-53-58001 Quarryman - Svc | 21,000 | 21,000 | \$0 |
| 10-53-58500 EDC - Services | 6,500 | 6,500 | \$0 |
| Total Outside Services | \$48,500 | \$48,600 | \$100 |
| Materials & Supplies | | | |
| 10-53-60110 HC - Operating Supplies | \$5,330 | \$5,330 | \$0 |
| 10-53-68010 P.A.A.L. Expenses | 2,500 | 2,500 | \$0 |
| Total Materials & Supplies | \$7,830 | \$7,830 | \$0 |
| Capital Outlay | | | |
| 10-53-70400 HC - Canal Improvements | \$0 | \$0 | \$0 |
| Total Capital Outlay | \$0 | \$0 | \$0 |
| Total Downtown Commission | \$56,330 | \$56,430 | \$100 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|--|-----------------------|---------------------------|------------|
| Historic District Commission | | | |
| Outside Services | | | |
| 10-58-52100 Meetings / Conf / Training | \$200 | \$200 | \$0 |
| 10-58-52200 Membership Fees | 50 | 50 | \$0 |
| 10-58-52300 Postage | 50 | 50 | \$0 |
| 10-58-52450 Rec / Adv / Printing | 125 | 125 | \$0 |
| 10-58-56600 Prof Svc - Consulting | 0 | 0 | \$0 |
| Total Outside Services | \$425 | \$425 | \$0 |
| Materials & Supplies | | | |
| 10-58-60110 Operating Supplies - Signage | \$1,800 | \$1,800 | \$0 |
| Total Materials & Supplies | \$1,800 | \$1,800 | \$0 |
| Total Historic Dist. Commiss. | \$2,225 | \$2,225 | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|----------------------|----------------------------|-----------------------|---------------------------|------------|
| L.E.M.A. | | | | |
| Personnel Services | | | | |
| 10-60-51100 | Regular Salaries | 13,400 | 13,400 | 0 |
| | Total Personnel Services | \$13,400 | \$13,400 | |
| Outside Services | | | | |
| 10-60-52100 | Meetings / Conf / Training | \$2,445 | \$2,445 | 0 |
| 10-60-52200 | Memberships | 275 | 275 | 0 |
| 10-60-52300 | Postage | 50 | 50 | 0 |
| 10-60-52500 | Advertising / Printing | 200 | 200 | 0 |
| 10-60-52600 | Communications | 275 | 275 | 0 |
| 10-60-57000 | Maint Svc - Equipment | 4,500 | 4,500 | 0 |
| | Total Outside Services | \$7,745 | \$7,745 | 0 |
| Materials & Supplies | | | | |
| 10-60-60100 | Office Supplies | \$980 | \$980 | 0 |
| 10-60-61200 | Safety Equipment | 1,000 | 1,000 | 0 |
| 10-60-61300 | Tools & Hardware | 100 | 100 | 0 |
| 10-60-61400 | Uniforms | 1,200 | 1,200 | 0 |
| | Total Materials & Supplies | \$3,280 | \$3,280 | 0 |
| Capital Outlay | | | | |
| 10-60-70200 | Other Equipment | \$28,416 | \$28,416 | 0 |
| 10-60-70300 | Vehicles | 0 | 0 | 0 |
| | Total Capital Outlay | \$28,416 | \$28,416 | 0 |
| | Total L.E.M.A. | \$52,841 | \$52,841 | 0 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|------------------------------------|-----------------------|---------------------------|------------|
| Oder Alert Network | | | |
| Personal Services | | | |
| 10-61-51100 Regular Salaries | \$2,600 | \$2,600 | \$0 |
| Total Personal Services | \$2,600 | \$2,600 | \$0 |
| Outside Services | | | |
| 10-61-52300 Postage | \$0 | \$0 | \$0 |
| 10-61-52500 Advertising / Printing | 0 | 0 | \$0 |
| 10-61-56600 Pro Svc - Consulting | 20,000 | 20,000 | \$0 |
| Total Outside Services | \$20,000 | \$20,000 | \$0 |
| Materials & Supplies | | | |
| 10-61-60100 Office Supplies | \$20 | \$20 | \$0 |
| Total Materials & Supplies | \$20 | \$20 | \$0 |
| Total Oder Alert Network | \$22,620 | \$22,620 | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---------------------------------|---------------------------------|-----------------------|---------------------------|------------|
| Environmental Commission | | | | |
| | Personal Services | | | |
| 10-65-51100 | Regular Salaries | \$0 | \$0 | \$0 |
| | Total Personal Services | \$0 | \$0 | \$0 |
| | Outside Services | | | |
| 10-65-52300 | Postage | \$100 | \$100 | \$0 |
| 10-65-52500 | Advertising / Printing | 200 | 200 | \$0 |
| 10-65-53600 | Public Relations | 3,000 | 3,000 | \$0 |
| | Total Outside Services | \$3,300 | \$3,300 | \$0 |
| | Materials & Supplies | | | |
| 10-65-60100 | Office Supplies | \$200 | \$200 | \$0 |
| | Total Materials & Supplies | \$200 | \$200 | \$0 |
| | Total Environmental Comm | \$3,500 | \$3,500 | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|----------------------------------|-----------------------|---------------------------|------------|
| Video Access League | | | |
| Capital Outlay | | | |
| 10-70-70200 Other Equipment | \$9,000 | \$9,000 | \$0 |
| Total Capital Outlay | \$9,000 | \$9,000 | \$0 |
| Total Video Access League | \$9,000 | \$9,000 | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|--|-----------------------|---------------------------|-------------------|
| General Accounts | | | |
| Outside Services | | | |
| 10-90-52250 Bank Charges | \$9,000 | \$9,000 | \$0 |
| 10-90-53100 Health / Life Insurance | 850,000 | 775,000 | (\$75,000) |
| 10-90-53200 IRMA / Insurance Deductible | 10,000 | 10,000 | \$0 |
| 10-90-53300 IRMA / Insurance Premium | 280,000 | 280,000 | \$0 |
| 10-90-53600 Public Relations | 0 | 0 | \$0 |
| 10-90-53700 Recognition Dinner | 4,000 | 4,000 | \$0 |
| 10-90-53900 Telephone Expense | 80,000 | 80,000 | \$0 |
| 10-90-54000 Unemployment Insurance | 0 | 0 | \$0 |
| 10-90-54250 Leases | 3,400 | 3,400 | \$0 |
| 10-90-56000 Pro Svc - Appraisal | 5,000 | 5,000 | \$0 |
| 10-90-56100 Pro Svc - Audit | 35,000 | 35,000 | \$0 |
| 10-90-56410 Pro Svc - Legal Corporate | 60,000 | 80,000 | \$20,000 |
| 10-90-56420 Pro Svc - Legal Adjudication | 12,000 | 12,000 | \$0 |
| 10-90-56430 Pro Svc - Legal Prosecution | 18,000 | 18,000 | \$0 |
| 10-90-56440 Pro Svc - Legal Labor | 15,000 | 10,000 | (\$5,000) |
| 10-90-56500 Pro Svc - Medical | 5,000 | 5,000 | \$0 |
| 10-90-56600 Pro Svc - Consulting | 0 | 37,000 | \$37,000 |
| 10-90-57000 Maint Svc - Equipment | 0 | 0 | \$0 |
| 10-90-57010 Suggestion Awards/Empl Relations | 0 | 0 | \$0 |
| 10-90-57900 Special Census | 0 | 0 | \$0 |
| 10-90-58100 Developer Incentives | 5,000 | 5,000 | \$0 |
| Total Outside Services | \$1,391,400 | \$1,368,400 | (\$23,000) |
| Materials & Supplies | | | |
| 10-90-60601 Misc Grant Expenses | \$0 | \$5,000 | \$5,000 |
| 10-90-61600 Festival Expenses | \$8,000 | \$11,000 | \$3,000 |
| Total Materials & Supplies | \$8,000 | \$16,000 | \$8,000 |
| Capital Outlay | | | |
| 10-90-70100 Office Equipment | \$15,000 | \$15,000 | \$0 |
| Total Capital Outlay | \$15,000 | \$15,000 | \$0 |
| Interfund Transfers Out | | | |
| 10-90-80140 To Debt Service Fund | \$515,000 | \$515,000 | \$0 |
| 10-90-80500 To IMRF Fund | 5,000 | 5,000 | \$0 |
| 10-90-80800 To General Capital Improv Fund | 30,000 | 30,000 | \$0 |
| 10-90-80820 To Police Building Fund | 0 | 0 | \$0 |
| 10-90-80900 To Police Pension Fund | 510,000 | 510,000 | \$0 |
| Total Interfund Transfers Out | \$1,060,000 | \$1,060,000 | \$0 |
| 10-90-90200 | \$0 | \$0 | |
| Total General Accounts | \$2,474,400 | \$2,459,400 | (\$15,000) |
| Total Gen. Fund Expenses | \$8,616,583 | \$8,576,188 | (\$40,395) |
| Total General Fund Revenue | \$9,121,950 | \$9,286,143 | \$164,193 |
| Total Gen. Fund Expenses | \$8,616,583 | \$8,576,188 | (\$40,395) |
| Difference | \$505,367 | \$709,955 | \$204,588 |
| LESS I-CLEAR | \$9,121,950 | \$9,286,143 | \$164,193 |
| LESS I-CLEAR | \$8,616,583 | \$8,576,188 | (\$40,395) |
| | \$505,367 | \$709,955 | \$204,588 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---------------------------------------|-----------------------|---------------------------|------------|
| <u>Debt Service Fund</u> | | | |
| Revenue | | | |
| | | | |
| | | | |
| 14-00-48100 | | | |
| Other Income | | | |
| Interest | \$500 | \$500 | \$0 |
| Total Other Income | \$500 | \$500 | \$0 |
| | | | |
| | | | |
| 14-00-49100 | | | |
| Interfund Transfers In | | | |
| From General Fund | \$515,000 | \$515,000 | \$0 |
| 14-00-49450 | | | |
| From Road Improvement Fund | 732,030 | 732,030 | \$0 |
| 14-00-49820 | | | |
| From Police Station Building Fund | | | \$0 |
| Total Interfund Transfers In | \$1,247,030 | \$1,247,030 | \$0 |
| | | | |
| Total Revenue | \$1,247,530 | \$1,247,530 | \$0 |
| Expenses | | | |
| | | | |
| | | | |
| 14-00-56950 | | | |
| Outside Services | | | |
| Bond Fees | \$3,000 | \$3,000 | \$0 |
| Total Outside Services | \$3,000 | \$3,000 | \$0 |
| | | | |
| | | | |
| 14-00-80250 | | | |
| Interfund Transfers Out | | | |
| To W & S Capital Improvement Fund | \$0 | \$0 | \$0 |
| 14-00-80810 | | | |
| To Public Works Building Fund | 0 | 0 | \$0 |
| Total Interfund Transfers Out | \$0 | \$0 | \$0 |
| | | | |
| | | | |
| 14-00-82100 | | | |
| Debt Service | | | |
| 2000A Road Imp Bond Principal | \$0 | \$0 | \$0 |
| 14-00-82200 | | | |
| 2000A Road Imp Bond Interest | 0 | 0 | \$0 |
| 14-00-82510 | | | |
| 2004 Sales Tax Rev LRM Bond Principal | 345,000 | 345,000 | \$0 |
| 14-00-82520 | | | |
| 2004 Sales Tax Rev LRM Bond Interest | 63,500 | 63,500 | \$0 |
| 14-00-82530 | | | |
| 2005 ARS Project Bond Principal | 65,000 | 65,000 | \$0 |
| 14-00-82540 | | | |
| 2005 ARS Project Bond Interest | 50,015 | 50,015 | \$0 |
| 14-00-82550 | | | |
| 2007 ARS Police Bldg Bond Principal | 200,000 | 200,000 | \$0 |
| 14-00-82560 | | | |
| 2007 ARS Police Bldg Bond Interest | 303,760 | 303,760 | \$0 |
| 14-00-82570 | | | |
| 2008 ARS Police Bldg Bond Principal | 55,000 | 55,000 | \$0 |
| 14-00-82580 | | | |
| 2008 ARS Police Bldg Bond Interest | 73,270 | 73,270 | \$0 |
| Tollway Payment | 100,000 | 100,000 | \$0 |
| Total Debt Service | \$1,255,545 | \$1,255,545 | \$0 |
| | | | |
| Total Expenses | \$1,258,545 | \$1,258,545 | \$0 |
| | | | |
| Total Revenue | \$1,247,530 | \$1,247,530 | \$0 |
| Total Expenses | \$1,258,545 | \$1,258,545 | \$0 |
| Difference | (\$11,015) | (\$11,015) | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---------------------------------|-----------------------|---------------------------|------------------|
| <u>Working Cash Fund</u> | | | |
| Revenue | | | |
| | | | |
| 15-00-41700 | | | |
| Real Estate Taxes | | | |
| Working Cash | \$5,000 | \$2,500 | (\$2,500) |
| Total Real Estate Taxes | \$5,000 | \$2,500 | (\$2,500) |
| | | | |
| 15-00-48100 | | | |
| Other Income | | | |
| Interest | \$10,000 | \$3,000 | (\$7,000) |
| Total Other Income | \$10,000 | \$500 | (\$9,500) |
| | | | |
| Total Revenue | \$15,000 | \$5,500 | (\$9,500) |
| Expenses | | | |
| | | | |
| 15-00-80100 | | | |
| Interfund Transfers Out | | | |
| To General Fund | \$10,000 | \$3,000 | (\$7,000) |
| Total Interfund Transfers Out | \$10,000 | | (\$10,000) |
| | | | |
| Total Expenses | \$10,000 | \$3,000 | (\$7,000) |
| Total Revenue | \$15,000 | \$5,500 | (\$9,500) |
| Total Expenses | \$10,000 | \$3,000 | (\$7,000) |
| Difference | \$5,000 | \$2,500 | (\$2,500) |

BUDGET FISCAL YEAR 2011-2012

| | | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---------------------------|-------------------------------|-----------------------|---------------------------|----------------|
| <u>T.I.F. Fund</u> | | | | |
| Revenues | | | | |
| 17-00-40005 | Reallocated P/Y Funds | \$0 | | |
| | Real Estate Taxes | | | |
| 17-00-41750 | T.I.F. District | \$980,000 | \$990,000 | \$10,000 |
| | Total Real Estate Taxes | \$980,000 | \$990,000 | \$10,000 |
| | Other Income | | | |
| 17-00-48100 | Interest | \$1,000 | \$500 | (\$500) |
| 17-00-47700 | Engr / Main Street Project | 0 | | \$0 |
| 17-00-47710 | Engr / Const Reimb - Canal St | 0 | | \$0 |
| | Total Other Income | \$1,000 | \$500 | (\$500) |
| | Total T.I.F. Revenues | \$981,000 | \$990,500 | \$9,500 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference | |
|---------------------------------------|-------------------------------------|---------------------------|------------------|------------------|
| T.I.F. Administrative Expenses | | | | |
| Personal Services | | | | |
| 17-00-51100 | Regular Salaries | \$45,000 | \$46,125 | \$1,125 |
| 17-00-51850 | FICA / IMRF | 8,050 | 8,050 | \$0 |
| | Total Personal Services | \$53,050 | \$54,175 | \$1,125 |
| Outside Services | | | | |
| 17-00-52200 | Memberships | \$375 | \$375 | \$0 |
| 17-00-52300 | Postage | 50 | 50 | \$0 |
| 17-00-52450 | Rec / Ad / Printing | 0 | 0 | \$0 |
| 17-00-56100 | Prof Svc - Audit | 5,000 | 2,500 | (\$2,500) |
| 17-00-56900 | Prof Svc - TIF Marketing | 35,000 | 25,000 | (\$10,000) |
| 17-00-56950 | Prof Svc - Bond Fees | 1,200 | 1,200 | \$0 |
| | Total Outside Services | \$41,625 | \$29,125 | (\$12,500) |
| Materials & Supplies | | | | |
| 17-00-60100 | Office Supplies | \$0 | \$0 | \$0 |
| | Total Materials & Supplies | \$0 | \$0 | \$0 |
| Capital Outlay | | | | |
| 17-00-70700 | Construction | \$15,000 | \$19,000 | \$4,000 |
| | Total Outlay | \$15,000 | \$19,000 | \$4,000 |
| Interfund Transfers Out | | | | |
| 17-00-80300 | To T.I.F. Canal Dist. Fund | \$100,000 | \$100,000 | \$0 |
| | Total Interfund Transfers Out | \$100,000 | \$100,000 | \$0 |
| | Total T.I.F. Admin, Expenses | \$209,675 | \$202,300 | (\$7,375) |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|--|-----------------------|---------------------------|-------------------|
| T.I.F. Capital Expenses | | | |
| Talcott Street Improvements | | | |
| 17-11-550100 Engineering | \$0 | \$0 | \$0 |
| 17-11-550200 Construction | \$0 | \$14,000 | \$14,000 |
| Total Talcott Street Improvements | \$0 | \$14,000 | \$14,000 |
| Main Street Improvements | | | |
| 17-11-561100 Engineering | \$0 | \$1,500 | \$1,500 |
| 17-11-561200 Construction | \$0 | \$0 | \$0 |
| Total Main Street Improvements | \$0 | \$1,500 | \$1,500 |
| Signage / Design Grants | | | |
| 17-11-567200 Construction | \$25,000 | \$25,000 | \$0 |
| Total Signage / Design Grants | \$25,000 | \$25,000 | \$0 |
| Canal / Lemont Street Parking | | | |
| 17-11-571100 Engineering | \$0 | \$5,000 | \$5,000 |
| 17-11-571200 Construction | \$40,000 | \$40,000 | \$0 |
| Total Canal / Lemont Street Parking | \$40,000 | \$45,000 | \$5,000 |
| Stephen St Lot | | | |
| 17-11-572100 Engineering | \$0 | \$5,000 | \$5,000 |
| 17-11-572200 Construction | \$20,000 | \$20,000 | \$0 |
| Total Stephen St Lot | \$20,000 | \$25,000 | \$5,000 |
| Illinois Street | | | |
| 17-11-581100 Engineering | \$25,000 | \$55,000 | \$30,000 |
| Total Illinois Street | \$25,000 | \$55,000 | \$30,000 |
| Debt Service | | | |
| 17-11-82010 Talcott Loan Principal | \$0 | \$0 | \$0 |
| 17-11-82020 Talcott Loan Interest | 0 | 0 | \$0 |
| 17-11-82425 2005 Ref Bond Principal | 435,000 | 435,000 | \$0 |
| 17-11-82430 2005 Ref Bond Interest | 86,273 | 86,273 | \$0 |
| 17-11-82500 Senior Housing Senior Bond | 62,000 | 62,000 | \$0 |
| 17-11-82600 Senior Housing Junior Lein | 1,000 | 1,000 | \$0 |
| Total Debt Service | \$584,273 | \$584,273 | \$0 |
| Total Capital Expenses | \$694,273 | \$749,773 | \$55,500 |
| Tot T.I.F. Expenses | \$903,948 | \$952,073 | \$48,125 |
| Total T.I.F. Revenues | \$981,000 | \$990,500 | \$9,500 |
| Total T.I.F. Expenses | \$903,948 | \$952,073 | \$48,125 |
| Difference | \$77,052 | \$38,427 | (\$38,625) |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|--------------------------------------|--------------------------------|---------------------------|--------------------|
| <u>Water & Sewer Fund</u> | | | |
| Revenues | | | |
| 22-00-40005 | Reallocated P/Y Funds | \$0 | \$0 |
| | Charges for Service | | |
| 22-00-45100 | Fines | | |
| 22-00-46210 | Cell Tower Lease | 64,000 | 64,000 |
| 22-00-46300 | Developer Reimb / B-Box Reinsp | 1,000 | 1,000 |
| 22-00-46400 | Water Usage | 2,950,000 | 3,100,000 |
| 22-00-46401 | Water Penalty | 25,000 | 35,000 |
| 22-00-46500 | Meter Fees | 20,000 | 20,000 |
| 22-00-46550 | Sewer Charges | 800,000 | 850,000 |
| 22-00-46551 | Sewer Penalty | 7,500 | 12,500 |
| 22-00-46630 | Turn-on Fee | 300 | 300 |
| 22-00-46650 | Metered Water Use (hydrant) | 5,000 | 5,000 |
| | Total Charges for Service | \$3,872,800 | \$4,087,800 |
| | Other Income | | |
| 22-00-48100 | Interest | \$1,500 | \$1,500 |
| 22-00-48300 | Sale of Village Property | 0 | 0 |
| | Build America Bond Tax Rebate | 113,360 | 113,360 |
| 22-00-48500 | Miscellaneous Income | 1,500 | 1,500 |
| | Total Other Income | \$116,360 | \$116,360 |
| | Total Revenues | \$3,989,160 | \$4,204,160 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---|-----------------------|---------------------------|-------------------|
| Water Expenses | | | |
| Personal Services | | | |
| 22-05-51100 Regular Salaries | \$0 | \$0 | \$0 |
| 22-05-51200 Overtime | 0 | 0 | \$0 |
| 22-05-51400 Temporary Salaries | 0 | 0 | \$0 |
| Total Personal Services | \$0 | \$0 | \$0 |
| Outside Services | | | |
| 22-05-52100 Meetings / Conf / Training | \$2,000 | \$2,000 | \$0 |
| 22-05-52200 Membership Fees | 500 | 500 | \$0 |
| 22-05-52250 Bank Charges | 0 | 0 | \$0 |
| 22-05-52300 Postage | 23,000 | 23,000 | \$0 |
| 22-05-52450 Rec / Ad / Print | 3,500 | 5,500 | \$2,000 |
| 22-05-52550 Newsletter | 500 | 500 | \$0 |
| 22-05-52600 Communications | 1,000 | 1,000 | \$0 |
| 22-05-54300 Dumping Fees | 11,000 | 7,500 | (\$3,500) |
| 22-05-54400 Electricity / Gas / Phone | 290,000 | 310,000 | \$20,000 |
| 22-05-56200 Pro Svc - Data Processing | 1,000 | 1,000 | \$0 |
| 22-05-56300 Pro Svc - Engineering | 4,500 | 4,500 | \$0 |
| 22-05-56700 Pro Svc - Testing | 15,000 | 15,000 | \$0 |
| 22-05-57000 Maint Svc - Equipment | 100,000 | 100,000 | \$0 |
| 22-05-58000 Maint Svc - Softener | 9,000 | 9,000 | \$0 |
| 22-05-58100 Maint Svc - Water System | 25,000 | 25,000 | \$0 |
| 22-05-58200 Build Illinois Loan Payment | 0 | 0 | \$0 |
| Total Outside Services | \$486,000 | \$504,500 | \$18,500 |
| Materials & Supplies | | | |
| 22-05-60100 Office Supplies | \$6,000 | \$7,000 | \$1,000 |
| 22-05-60850 Maint Supplies - Water System | 15,000 | 12,500 | (\$2,500) |
| 22-05-60950 Maint Supplies - Wells | 4,000 | 4,000 | \$0 |
| 22-05-61050 Maint Supplies - Softener | 118,000 | 75,000 | (\$43,000) |
| 22-05-61200 Safety Equipment | 1,000 | 1,000 | \$0 |
| 22-05-61300 Tools & Hardware | 2,000 | 2,000 | \$0 |
| 22-05-61400 Uniforms | 5,000 | 5,000 | \$0 |
| Total Materials & Supplies | \$151,000 | \$106,500 | (\$44,500) |
| Capital Outlay | | | |
| 22-05-70100 Office Equipment | \$4,700 | \$4,700 | \$0 |
| 22-05-70200 Other Equipment | 120,000 | 120,000 | \$0 |
| 22-05-70300 Vehicles | 50,000 | 57,000 | \$7,000 |
| Total Capital Outlay | \$174,700 | \$181,700 | \$7,000 |
| Total Water Expenses | \$811,700 | \$792,700 | (\$19,000) |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|--|-----------------------|---------------------------|-------------------|
| Sewer Expenses | | | |
| Outside Services | | | |
| 22-10-54150 Utility Exp - Lift Station | \$28,000 | \$23,000 | (\$5,000) |
| 22-10-56300 Pro Svc - Engineering | 45,000 | 30,000 | (\$15,000) |
| 22-10-57050 Maint Svc - Sewer System | 75,000 | 75,000 | \$0 |
| 22-10-57150 Maint Svc - Lift Station | 40,000 | 40,000 | \$0 |
| 22-10-58300 MWRD User Fee | 15,000 | 15,000 | \$0 |
| Total Outside Services | \$203,000 | \$183,000 | (\$20,000) |
| Materials & Supplies | | | |
| 22-10-60650 Maint Supplies - Sewer | \$15,000 | \$15,000 | \$0 |
| 22-10-61300 Tools & Hardware | 0 | 0 | \$0 |
| Total Materials & Supplies | \$15,000 | \$15,000 | \$0 |
| Total Sewer Expenses | \$218,000 | \$198,000 | (\$20,000) |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---|-----------------------|---------------------------|------------------|
| W&S Gen. Account Expenses | | | |
| Personal Services | | | |
| 22-15-51100 Regular Salaries | \$604,098 | \$647,000 | \$42,902 |
| 22-15-51200 Overtime | 40,000 | 33,000 | (\$7,000) |
| 22-15-51400 Temporary Salaries | 20,000 | 18,000 | (\$2,000) |
| Total Personal Services | \$664,098 | \$698,000 | \$33,902 |
| Outside Services | | | |
| 22-15-52250 Bank Charges | \$9,400 | \$9,400 | \$0 |
| 22-15-53100 Health / Life Insurance | 225,000 | 225,000 | \$0 |
| 22-15-54110 ND PES | 10,000 | 10,000 | \$0 |
| 22-15-56000 Pro Svc - Appraisal | 2,000 | 2,000 | \$0 |
| 22-15-56010 GASB 34 | 0 | 0 | \$0 |
| 22-15-56110 Geographic Info System | 10,000 | 10,000 | \$0 |
| 22-15-58010 Pro Svc - Other Projects | 10,000 | 10,000 | \$0 |
| Total Outside Services | \$266,400 | \$266,400 | \$0 |
| Interfund Transfers Out | | | |
| 22-15-80100 To General Fund | \$858,407 | \$1,000,000 | \$141,593 |
| 22-15-80230 To W&S Alt Rev Bond | 803,555 | 803,955 | \$400 |
| 22-15-80250 To W&S Cap Improv Fund | 282,000 | 282,000 | \$0 |
| 22-15-80350 To Gateway TIF Fund | 35,000 | 35,000 | \$0 |
| 22-15-80450 To Road Improvement Fund | 0 | 0 | \$0 |
| 22-15-80800 To Gen Cap Improv Fund | 50,000 | 50,000 | \$0 |
| 22-15-80810 To Public Works Building Fund | 0 | 0 | \$0 |
| Total Interfund Transfers Out | \$2,028,962 | \$2,170,955 | \$141,993 |
| Reserve for Reclassifications & increases | \$0 | \$0 | \$0 |
| Total W&S Gen. Account Exp. | \$2,959,460 | \$3,135,355 | \$175,895 |
| Total Water & Sewer Exp | \$3,989,160 | \$4,126,055 | \$136,895 |
| Total Water & Sewer Revenue | \$3,989,160 | \$4,204,160 | \$215,000 |
| Total Water & Sewer Expenses | \$3,989,160 | \$4,126,055 | \$136,895 |
| Difference | \$0 | \$78,105 | \$78,105 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---|-----------------------|---------------------------|------------|
| <u>W&S Alternate Rev.Bond Fund</u> | | | |
| Revenue | | | |
| Other Income | | | |
| 23-00-48100 Interest | \$500 | \$100 | (\$400) |
| Total Other Income | \$500 | \$100 | (\$400) |
| Interfund Transfers In | | | |
| 23-00-49270 From Capitalized interest | 225,203 | 225,203 | \$0 |
| 23-00-49220 From W&S Operation & Maint | \$803,555 | \$803,955 | \$400 |
| Total Interfund Transfers In | \$1,028,758 | \$1,029,158 | \$400 |
| Total Revenue | \$1,029,258 | \$1,029,258 | \$0 |
| Expenses | | | |
| Outside Services | | | |
| 23-00-56950 Bond Fees | \$1,600 | \$1,600 | \$0 |
| Total Outside Services | \$1,600 | \$1,600 | \$0 |
| Debt Service | | | |
| 23-00-82101 2004 Well 6 Bond Principal | \$270,000 | \$270,000 | \$0 |
| 23-00-82102 2004 Well 6 Bond Interest | 188,705 | 188,705 | \$0 |
| 2010 Build America Principal | 0 | 0 | \$0 |
| 2010 Build America Interest | 338,563 | 338,563 | \$0 |
| 23-00-82205 2005 ARS W&S Refunding Bond Principal | 195,000 | 195,000 | \$0 |
| 23-00-82210 2005 ARS W&S Refunding Bond Interest | 35,390 | 35,390 | \$0 |
| Total Debt Service | \$1,027,658 | \$1,027,658 | \$0 |
| Total W&S A.R.S. Bond Exp | \$1,029,258 | \$1,029,258 | \$0 |
| Total W&S A.R.S. Bond Rev | \$1,029,258 | \$1,029,258 | \$0 |
| Total W&S A.R.S. Bond Exp | \$1,029,258 | \$1,029,258 | \$0 |
| Difference | (\$0) | (\$0) | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|--|------------------------------|-----------------------|---------------------------|------------------|
| <u>W&S Capital Improvement Fund</u> | | | | |
| Revenues | | | | |
| 25-00-40005 | Reallocated P/Y Funds | \$3,314,917 | \$4,150,739 | \$835,822 |
| | | | | \$0 |
| Revenues | | | | |
| | Charges for Service | | | \$0 |
| 25-00-46450 | Connection Fee - Water | \$125,000 | \$125,000 | \$0 |
| 25-00-46600 | Connection Fee - Sewer | 75,000 | 75,000 | \$0 |
| | Total Charges for Service | \$200,000 | \$200,000 | \$0 |
| Other Income | | | | |
| 25-00-48100 | Interest | \$0 | \$0 | \$0 |
| 25-00-48350 | Developer Contributions | 105,000 | 128,000 | \$23,000 |
| 25-00-48505 | CBDG / Watermain | 80,000 | 120,000 | \$40,000 |
| | Misc. Income | 0 | 8,000 | \$8,000 |
| | Total Other Income | \$185,000 | \$256,000 | \$71,000 |
| Interfund Transfers In | | | | |
| 25-00-49140 | From Debt Service Fund | \$0 | \$0 | \$0 |
| 25-00-49220 | From W&S Operation & Maint | 282,000 | 282,000 | \$0 |
| 25-00-49450 | From Road Improvement Fund | 0 | 0 | \$0 |
| | Total Interfund Transfers In | \$282,000 | \$282,000 | \$0 |
| | Total Revenues | \$3,981,917 | \$4,888,739 | \$906,822 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---|-----------------------|---------------------------|------------------|
| Expenses | | | |
| Logan Dam | | | |
| 25-00-517100 Engr - Flood Control | \$15,000 | \$13,000 | (\$2,000) |
| 25-00-517201 Construction | 100,000 | 60,775 | (\$39,225) |
| Total Logan Dam | \$115,000 | \$73,775 | (\$41,225) |
| Bell Road W&S Main(West Shore) | | | |
| 25-00-565100 Engineering | \$12,750 | \$36,000 | \$23,250 |
| 25-00-565200 Construction | 92,242 | 92,242 | \$0 |
| Total Bell Road W&S Main | \$104,992 | \$128,242 | \$23,250 |
| Warner Eureka Storm Sewer -grant | | | \$0 |
| 25-00-566100 Engineering | \$25,000 | \$9,000 | (\$16,000) |
| 25-00-566200 Construction | 87,500 | 395,007 | \$307,507 |
| Total Warner Eureka Storm Sewer | \$112,500 | \$404,007 | \$291,507 |
| State Street and Houston Softener | | | |
| 25-00-567100 Engineering | \$200,000 | \$68,277 | (\$131,723) |
| 25-00-567200 Construction | 1,800,000 | 1,850,000 | \$50,000 |
| Total New Avenue | \$2,000,000 | \$1,918,277 | (\$81,723) |
| Houston St Rehab - Painting | | | |
| 25-00-568100 Engineering | \$9,000 | \$3,026 | (\$5,974) |
| 25-00-568200 Construction | 144,680 | 165,580 | \$20,900 |
| Total Houston St Rehab | \$153,680 | \$168,606 | \$14,926 |
| Houston St Water Main | | | |
| 25-00-569100 Engineering | \$10,994 | \$19,598 | \$8,605 |
| 25-00-569200 Construction | 91,613 | 383,451 | \$291,838 |
| Total Houston St Water Main | \$102,606 | \$403,049 | \$300,443 |
| Kim/Kip/Keepataw Water Main | | | |
| 25-00-570100 Engineering | \$14,590 | \$26,281 | \$11,691 |
| 25-00-570200 Construction | 145,909 | 385,758 | \$239,849 |
| Total Kim / Kip Water Main | \$160,499 | \$412,039 | \$251,540 |
| New Avenue / Timberline-Lockport | | | |
| 25-00-571100 Engineering | \$80,000 | \$90,000 | \$10,000 |
| 25-00-571200 Construction | 810,440 | 791,736 | (\$18,704) |
| Total New Avenue | \$890,440 | \$881,736 | (\$8,704) |
| Illinois Street - Lockport to State | | | |
| 25-00-572100 Engineering | \$6,000 | \$0 | (\$6,000) |
| 25-00-572200 Construction | \$40,000 | \$0 | (\$40,000) |
| Total Illinois Street - Lockport to State | \$46,000 | \$0 | (\$46,000) |
| State Street Water - Wend to Peiffer/Warner | | | |
| 25-00-573100 Engineering | \$12,000 | \$31,000 | \$19,000 |
| 25-00-573200 Construction | \$75,000 | \$245,800 | \$170,800 |
| Total State Street Water - Wend to Peiffer | \$87,000 | \$276,800 | \$189,800 |
| Keepataw / Freehauf Spillway | | | |
| 25-00-574100 Engineering | \$7,200 | \$8,000 | \$800 |
| 25-00-574200 Construction | \$60,000 | \$43,100 | (\$16,900) |
| Total Keepataw / Freehauf Spillway | \$67,200 | \$51,100 | (\$16,100) |
| Water Main - McCarthy Rd - CBDG | | | |
| 25-00-575100 Engineering | \$42,000 | \$42,000 | \$0 |
| 25-00-575200 Construction | \$100,000 | \$122,000 | \$22,000 |
| Total Water Main - McCarthy Rd - CDBG | \$142,000 | \$164,000 | \$22,000 |
| Total W&S Cap Imp Exp | \$3,981,917 | \$4,881,631 | \$899,714 |
| Total W&S Cap Imp Rev | \$3,981,917 | \$4,888,739 | \$906,822 |
| Total W&S Cap Imp Exp | \$3,981,917 | \$4,881,631 | \$899,714 |
| Difference | (\$0) | \$7,108 | \$7,108 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference | |
|---|---------------------------------------|---------------------------|------------------|------------------|
| <u>Downtown Canal Dist. T.I.F.</u> | | | | |
| Revenues | | | | |
| 30-00-40005 | Reallocated P/Y Funds | \$60,000 | \$92,000 | \$32,000 |
| | Real Estate Taxes | | | |
| 30-00-41755 | T.I.F. Canal District | \$215,000 | \$182,000 | (\$33,000) |
| | Total Real Estate Taxes | \$215,000 | \$182,000 | (\$33,000) |
| | Other Income | | | |
| 30-00-48100 | Interest | \$1,000 | \$1,000 | \$0 |
| | Developer Contribution | \$65,000 | \$65,000 | \$0 |
| 30-00-48600 | Bond Proceeds | 0 | 0 | \$0 |
| | Total Other Income | \$66,000 | \$66,000 | \$0 |
| | Interfund Transfers In | | | |
| 30-00-49170 | From T.I.F. Downtown Fund | \$100,000 | \$100,000 | \$0 |
| | Total Interfund Transfers In | \$100,000 | \$100,000 | \$0 |
| | Total D/T Canal Dist. Revenues | \$441,000 | \$440,000 | (\$1,000) |
| Expenses | | | | |
| | Outside Services | | | |
| 30-00-52450 | Rec / Adv / Printing | \$0 | \$0 | \$0 |
| 30-00-56100 | Pro Svc - Audit | \$1,000 | \$1,000 | \$0 |
| 30-00-56950 | Bond Fees | 1,000 | 1,000 | \$0 |
| | Total Outside Services | \$2,000 | \$2,000 | \$0 |
| | River / Front Street | | | |
| 30-11-516100 | Engineering | \$0 | \$0 | \$0 |
| 30-11-516200 | Construction | 0 | 0 | \$0 |
| | Total Outside Services | \$0 | \$0 | \$0 |
| | Parking Garage | | | |
| 30-11-517100 | Engineering | \$0 | \$0 | \$0 |
| 30-11-517200 | Construction | 35,000 | 35,000 | \$0 |
| | Total Parking Garage | \$35,000 | \$35,000 | \$0 |
| | Debt Service | | | |
| 30-11-82301 | 2007 Canal Bond Principal | \$100,000 | \$100,000 | \$0 |
| 30-11-82302 | 2007 Canal Bond Interest | 109,575 | 109,575 | \$0 |
| 30-11-82304 | 2010 Canal TIF P&I | 68,830 | 68,830 | \$0 |
| | Total Debt Service | \$278,405 | \$278,405 | \$0 |
| | Capital Outlay | | | |
| 30-11-70200 | Other Equipment | \$0 | \$0 | \$0 |
| 30-11-70700 | Construction | 125,000 | 125,000 | \$0 |
| | Total Capital Outlay | \$125,000 | \$125,000 | \$0 |
| | Total Expenses | \$440,405 | \$440,405 | \$0 |
| | Total Revenues | \$441,000 | \$440,000 | (\$1,000) |
| | Total Expenses | \$440,405 | \$440,405 | \$0 |
| | Difference | \$595 | (\$405) | (\$1,000) |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|-----------------------|---|---------------------------|-------------------|
| Gateway T.I.F. | | | |
| Revenues | | | |
| 34-00-40005 | Reallocated P/Y Funds | \$0 | \$0 |
| 34-00-41756 | Real Estate Taxes Gateway TIF District | \$100,000 | \$100,000 |
| | Total Real Estate Taxes | \$100,000 | \$100,000 |
| | Total Revenues | \$100,000 | \$100,000 |
| Expenses | | | |
| 34-00-56600 | Outside Service Consulting | \$30,000 | \$30,000 |
| 34-00-56950 | Bond Fees | \$0 | \$0 |
| | Total Outside Services | \$0 | \$30,000 |
| 34-00-70700 | Construction | 50000 | \$50,000 |
| | Total Capital Outlay | 50000 | \$50,000 |
| | Interfund Transfers Out SSA #1 - Fund 35 | \$50,000 | \$0 |
| | | 0 | 0 |
| | Total Transfers Out | \$50,000 | \$0 |
| | Total Expenses | \$50,000 | \$80,000 |
| | Total Revenues | \$100,000 | \$100,000 |
| | Total Expenses | \$50,000 | \$80,000 |
| | Difference | \$50,000 | (\$30,000) |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---|-----------------------|---------------------------|------------|
| SSA #1 | | | |
| Revenues | | | |
| 35-00-40005 Reallocated P/Y Funds | \$0 | \$0 | \$0 |
| 35-00-41757 Real Estate Taxes SSA #1 | \$56,000 | \$106,000 | \$50,000 |
| Total Real Estate Taxes | \$56,000 | \$106,000 | \$50,000 |
| 35-00-49220 Interfund Transfers In From Water & Sewer Fund | \$35,000 | \$35,000 | \$0 |
| From Gateway TIF | \$50,000 | \$0 | (\$50,000) |
| Total Interfund Transfers In | \$85,000 | \$35,000 | (\$50,000) |
| Total Revenues | \$141,000 | \$141,000 | \$0 |
| Expenses | | | |
| 35-00-56950 Outside Service Bond Fees | \$1,000 | \$1,000 | \$0 |
| Total Outside Services | \$1,000 | \$1,000 | \$0 |
| Debt Service Payments Principal | \$65,000 | \$65,000 | \$0 |
| Interest | 74,713 | 74,713 | \$0 |
| Total Debt Service Payments | \$139,713 | \$139,713 | \$0 |
| Total Expenses | \$140,713 | \$140,713 | \$0 |
| Total Revenues | \$141,000 | \$141,000 | \$0 |
| Total Expenses | \$140,713 | \$140,713 | \$0 |
| Difference | \$287 | \$287 | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|-----------------------------------|---|-----------------------|---------------------------|-----------------|
| <u>Motor Fuel Tax Fund</u> | | | | |
| Revenues | | | | |
| 40-00-40005 | Reallocated P/Y Funds | \$0 | \$0 | \$0 |
| 40-00-43700 | State Shared Revenue Allotments | \$380,000 | \$473,000 | \$93,000 |
| | Total State Shared Revenue | \$380,000 | \$473,000 | \$93,000 |
| 40-00-48100 | Other Income Interest | \$1,000 | \$4,000 | \$3,000 |
| | Total Other Income | \$1,000 | \$4,000 | \$3,000 |
| | Total Revenues | \$381,000 | \$477,000 | \$96,000 |
| Expenses | | | | |
| 40-00-53000 | Outside Services Electricity - Street Lighting | \$25,000 | \$25,000 | \$0 |
| 40-00-56300 | Pro Svc - Engineering | 10,000 | 10,000 | \$0 |
| 40-00-58150 | Maint Svc - Streets | 176,000 | 176,000 | \$0 |
| | Total Outside Services | 211,000 | 211,000 | \$0 |
| 40-00-60900 | Materials & Supplies Maint Supl - Street/Alleys | \$170,000 | \$170,000 | \$0 |
| | Total Materials & Supplies | \$170,000 | \$170,000 | \$0 |
| | Total Expenses | \$381,000 | \$381,000 | \$0 |
| | Total Revenues | \$381,000 | \$477,000 | \$96,000 |
| | Total Expenses | \$381,000 | \$381,000 | \$0 |
| | Difference | \$0 | \$96,000 | \$96,000 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference | |
|-------------------------------------|------------------------------------|---------------------------|--------------------|------------------|
| <u>Road Improvement Fund</u> | | | | |
| Revenues | | | | |
| 45-00-40005 | Reallocated P/Y Revenues | \$0 | \$105,000 | \$105,000 |
| Intergovernmental Revenue | | | | |
| 45-00-47700 | Engr Reimb - 127th Street GRANT | | | |
| 45-00-47701 | Land Acq Reimb - 127th St | 0 | 0 | \$0 |
| 45-00-47702 | McCarthy Road Grant | 110,250 | 110,250 | \$0 |
| 45-00-47703 | Land Acq Reimb - McCarthy Road STP | 0 | 0 | \$0 |
| | Total Intergovernmental Revenue | \$110,250 | \$110,250 | \$0 |
| Other Income | | | | |
| 45-00-48100 | Interest | \$2,000 | \$2,000 | \$0 |
| 45-00-48200 | Utility Tax - Communications | 700,000 | 710,000 | \$10,000 |
| 45-00-48201 | Utility Tax - Electric | 600,000 | 640,000 | \$40,000 |
| 45-00-48202 | Utility Tax - Gas | 300,000 | 300,000 | \$0 |
| 45-00-48350 | Developer Contributions | 290,000 | 290,000 | \$0 |
| | Total Other Income | \$1,892,000 | \$1,942,000 | \$50,000 |
| Interfund Transfers In | | | | |
| 45-00-49220 | From Water & Sewer Fund | \$0 | \$0 | \$0 |
| | Total Interfund Transfers In | \$0 | \$0 | \$0 |
| | Total Revenue | \$2,002,250 | \$2,157,250 | \$155,000 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|------------------------------------|----------------------------------|---------------------------|--------------------|
| Expenses | | | |
| 45-00-56600 | Pro Svc - Consulting | \$0 | \$0 |
| | Interfund Transfers Out | | |
| 45-00-80100 | To General Fund | \$695,000 | \$695,000 |
| 45-00-80140 | To Debt Service Fund | 732,030 | 732,030 |
| 45-00-80250 | To W & S Capital Improvements | 0 | 0 |
| | Total Interfund Transfers Out | \$1,427,030 | \$1,427,030 |
| | Total Expenses | \$1,427,030 | \$1,427,030 |
| Road Reconstruction Program | | | |
| | McCarthy Road Improvements | | |
| 45-20-506100 | Engineering | \$0 | \$0 |
| 45-20-506200 | Construction | 0 | 0 |
| | Total McCarthy Road Improvements | \$0 | \$0 |
| | 127th Street Improvements | | |
| 45-20-507100 | Engineering | \$0 | \$4,000 |
| 45-20-507200 | Construction | 0 | 0 |
| 45-20-507300 | Land Acquisition | 0 | 0 |
| | Total 127th Street Improvements | \$0 | \$4,000 |
| | Czacki/Division/East | | |
| 45-20-511100 | Engineering | \$0 | \$0 |
| 45-20-511200 | Construction | 0 | 0 |
| | Total Czacki | \$0 | \$0 |
| | East / Logan / Moczygamba | | |
| 45-20-514100 | Engineering | \$0 | \$0 |
| 45-20-514200 | Construction | 0 | 0 |
| | Total East / Logan / Moczygamba | \$0 | \$0 |
| | River / Front Streets | | |
| 45-20-516100 | Engineering | \$0 | \$0 |
| 45-20-516200 | Construction | 0 | 0 |
| | Total River / Front Streets | \$0 | \$0 |
| | McCarthy Rd (STP-Ph 1) | | |
| 45-20-517100 | Engineering | \$189,000 | \$189,000 |
| 45-20-517200 | Construction | 361,350 | 361,350 |
| 45-20-517300 | Land Acquisition | 20,000 | 50,000 |
| | Total McCarthy Rd (STP - Ph 1) | \$570,350 | \$600,350 |
| | State Street LAPP | | |
| 45-20-518100 | Engineering | \$0 | \$0 |
| 45-20-518200 | Construction | 0 | 154,123 |
| | Total State Street LAPP | \$0 | \$154,123 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---|-----------------------|---------------------------|-------------------|
| Road Reconstruction Program | | | |
| Walker / McCarthy Traffic Signal | | | |
| 45-20-520100 Engineering | \$0 | \$0 | \$0 |
| 45-20-520200 Construction | 0 | 0 | \$0 |
| Total Walker / McCarthy Traffic Signas | \$0 | \$0 | \$0 |
| Derby Road LAPP | | | |
| 45-20-521100 Engineering | \$0 | \$0 | \$0 |
| 45-20-521200 Construction | 0 | 0 | \$0 |
| Total Derby LAPP | \$0 | \$0 | \$0 |
| Norton Dr / Norton Ave Reconstruction | | | |
| 45-20-522100 Engineering | \$0 | \$0 | \$0 |
| 45-20-522200 Construction | 0 | 0 | \$0 |
| Total Norton Dr / Norton Ave Reconstruction | \$0 | \$0 | \$0 |
| Timberline / 127th Signal | | | |
| 45-20-523100 Engineering | \$0 | \$1,000 | \$1,000 |
| 45-20-523200 Construction | 0 | 0 | \$0 |
| Total Timberline / 127th Signal | \$0 | \$1,000 | \$1,000 |
| Reconstruction Projects | | | |
| 45-20-777777 Reconstruction Projects | 0 | 0 | \$0 |
| Total Reconstruction Projects | \$0 | \$0 | \$0 |
| Total Reconstruction Program | \$570,350 | \$759,473 | \$189,123 |
| Total Road Improv Expenses | \$1,997,380 | \$2,186,503 | \$189,123 |
| Total Road Improv Revenue | \$2,002,250 | \$2,157,250 | \$155,000 |
| Total Road Improv Expenses | \$1,997,380 | \$2,186,503 | \$189,123 |
| Difference | \$4,870 | (\$29,253) | (\$34,123) |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|--------------------------------|-----------------------|---------------------------|------------------|
| <u>I.M.R.F. Fund</u> | | | |
| Revenues | | | |
| | | | |
| | | | |
| | | | |
| 50-00-41800 | | | |
| Real Estate Tax | | | |
| I.M.R.F. | \$245,000 | \$245,000 | \$0 |
| Total Real Estate Tax | \$245,000 | \$245,000 | \$0 |
| | | | |
| | | | |
| 50-00-46230 | | | |
| Charges for Service | | | |
| Special Detal Reimbursement | \$0 | \$0 | \$0 |
| Total Charges for Service | \$0 | \$0 | \$0 |
| | | | |
| | | | |
| 50-00-48100 | | | |
| Other Income | | | |
| Interest | \$200 | \$200 | \$0 |
| Total Other Income | \$200 | \$200 | \$0 |
| | | | |
| | | | |
| 50-00-49100 | | | |
| Interfund Transfers In | | | |
| From General Fund (PPRT) | \$5,000 | \$5,000 | \$0 |
| Total Interfund Transfers In | \$5,000 | \$5,000 | \$0 |
| | | | |
| Total Revenues | \$250,200 | \$250,200 | \$0 |
| Expenses | | | |
| | | | |
| | | | |
| | | | |
| 50-00-52150 | | | |
| Outside Services | | | |
| Village I.M.R.F. Contribution | \$245,000 | \$241,000 | (\$4,000) |
| Total Outside Services | \$245,000 | \$241,000 | (\$4,000) |
| | | | |
| Total I.M.R.F. Expenses | \$245,000 | \$241,000 | (\$4,000) |
| | | | |
| Total I.M.R.F. Revenues | \$250,200 | \$250,200 | \$0 |
| Total I.M.R.F. Expenses | \$245,000 | \$241,000 | (\$4,000) |
| Difference | \$5,200 | \$9,200 | \$4,000 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|-----------------------------------|-------------------------------|---------------------------|-----------------|
| <u>Parking Lot Account</u> | | | |
| Revenues | | | |
| 75-00-40005 | Reallocated P/Y Funds | \$0 | \$0 |
| 75-00-44200 | Licenses & Permits | | |
| | Parking Permits | \$31,000 | \$31,000 |
| 75-00-44220 | Parking Meters | 43,000 | 43,000 |
| | Total Licenses & Permits | \$74,000 | \$74,000 |
| 75-00-45100 | Fines | | |
| | Fines | \$5,000 | \$5,000 |
| | Total Fines | \$5,000 | \$5,000 |
| 75-00-48100 | Other Income | | |
| | Interest | \$1,000 | \$1,000 |
| | Total Other Income | \$1,000 | \$1,000 |
| | Total Revenues | \$80,000 | \$80,000 |
| Expenses | | | |
| 75-00-51100 | Personal Services | | |
| | Regular Salaries | \$33,432 | \$33,432 |
| 75-00-51850 | Payroll Taxes | 6,100 | 6,100 |
| | Total Personal Services | \$39,532 | \$39,532 |
| 75-00-52300 | Outside Services | | |
| | Postage | \$175 | \$175 |
| 75-00-52500 | Advertising / Printing | 1,500 | 1,500 |
| 75-00-54150 | Electricity | 6,000 | 6,000 |
| 75-00-54250 | Village Leases | 3,600 | 3,600 |
| 75-00-57000 | Maint Svc - Equipment | 10,000 | 10,000 |
| 75-00-57350 | Maint Svc - Parking Lots | 3,000 | 3,000 |
| 75-00-57550 | Maint Svc - Snow Removal | 10,000 | 10,000 |
| | Total Outside Services | \$34,275 | \$34,275 |
| 75-00-60820 | Materials & Supplies | | |
| | Maint Supplies - Landscaping | \$1,000 | \$1,000 |
| | Total Materials & Supplies | \$1,000 | \$1,000 |
| 75-00-70200 | Capital Outlay | | |
| | Other Equipment | \$0 | \$0 |
| 75-00-70600 | Engineering | 0 | 0 |
| 75-00-70700 | Construction | 0 | 0 |
| | Total Capital Outlay | \$0 | \$0 |
| 75-00-80100 | Interfund Transfers Out | | |
| | To General Fund | \$0 | \$0 |
| | Total Interfund Transfers Out | \$0 | \$0 |
| | Total Expenses | \$74,807 | \$74,807 |
| | Total Revenues | \$80,000 | \$80,000 |
| | Total Expenses | \$74,807 | \$74,807 |
| | Difference | \$5,193 | \$5,193 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference | |
|--|---------------------------------|---------------------------|-----------------|------------|
| <u>General Capital Improvement Fund</u> | | | | |
| Revenues | | | | |
| 80-00-40005 | Reallocated P/Y Funds | \$0 | \$0 | \$0 |
| | Intergovernmental Revenue | | | |
| 80-00-47509 | Brownfield Grant | \$0 | \$0 | \$0 |
| 80-00-47511 | Miscellaneous Grants | 0 | 0 | \$0 |
| 80-00-47905 | Engr Rmb - Canal Path | 0 | 0 | \$0 |
| | Total Intergovernmental Revenue | \$0 | \$0 | \$0 |
| | Other Income | | | |
| 80-00-48100 | Interest | \$50 | \$50 | \$0 |
| 80-00-48250 | 50/50 Sidewalk Reimb | 0 | 0 | \$0 |
| 80-00-48260 | 50/50 Parkway Tree Contrib | 0 | 0 | \$0 |
| 80-00-48350 | Developer Contributions | 0 | 0 | \$0 |
| 80-00-48500 | Miscellaneous Income | 0 | 0 | \$0 |
| | Total Other Income | \$50 | \$50 | \$0 |
| | Interfund Transfers In | | | |
| 80-00-49100 | From General Fund | \$30,000 | \$30,000 | \$0 |
| 80-00-49220 | From W & S Oper & Maint | 50,000 | 50,000 | \$0 |
| 80-00-49450 | From Road Improvement fund | 0 | 0 | \$0 |
| | Total Interfund Transfers In | \$80,000 | \$80,000 | \$0 |
| | Total Revenues | \$80,050 | \$80,050 | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference | |
|--|--|---------------------------|-----------------|------------|
| <u>General Capital Improv. Fund (cont.)</u> | | | | |
| Expenses | | | | |
| Quarry Area | | | | |
| 80-00-546100 | Engineering | \$0 | \$0 | \$0 |
| 80-00-546200 | Construction | 0 | 0 | \$0 |
| | Total Quarry Area | \$0 | \$0 | \$0 |
| Sidewalks / Miscellaneous | | | | |
| 80-00-570100 | Engineering | \$0 | \$0 | \$0 |
| 80-00-570200 | Construction | 0 | 0 | \$0 |
| | Total Sidewalks / Miscellaneous | \$0 | \$0 | \$0 |
| Main Street Culvert Removal / Fire Station | | | | |
| 80-00-573100 | Engineering | \$0 | \$0 | \$0 |
| 80-00-573200 | Construction | 0 | 0 | \$0 |
| | Total Main Street Culvert Removal / Fire Station | \$0 | \$0 | \$0 |
| I & M Canal West Pathway Improvements | | | | |
| 80-00-575100 | Engineering | \$0 | \$0 | \$0 |
| 80-00-575200 | Construction | 0 | 0 | \$0 |
| | Total I & M Canal West Pathway Improvements | \$0 | \$0 | \$0 |
| Tri-Central | | | | |
| 80-00-576100 | Engineering | \$0 | \$0 | \$0 |
| 80-00-576200 | Construction | 0 | 0 | \$0 |
| | Total Tri-Central | \$0 | \$0 | \$0 |
| Parkway Tree Program | | | | |
| 80-00-580300 | Parkway Trees | \$0 | \$0 | \$0 |
| | Total Parkway Tree Program | \$0 | \$0 | \$0 |
| Capital Outlay | | | | |
| 80-00-70100 | Office Equipment | \$80,000 | \$80,000 | \$0 |
| 80-00-70700 | Construction | 0 | 0 | \$0 |
| | Total Capital Outlay | \$80,000 | \$80,000 | \$0 |
| | Total Gen Cap Imp Exp | \$80,000 | \$80,000 | \$0 |
| | Total Gen Cap Imp Rev | \$80,050 | \$80,050 | \$0 |
| | Total Gen Cap Imp Exp | \$80,000 | \$80,000 | \$0 |
| | Difference | \$50 | \$50 | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|-----------------------------------|--------------------------------------|---------------------------|------------|
| Public Works Building Fund | | | |
| Revenue | | | |
| 81-00-40005 | P/Y Fund Balance | \$0 | \$0 |
| | Other Income | | |
| 81-00-48100 | Interest | \$0 | \$0 |
| | Total Other Income | \$0 | \$0 |
| | Interfund Transfers In | | |
| 81-00-49100 | From General Fund | \$0 | \$0 |
| 81-00-49140 | From Debt Service fund | 0 | 0 |
| 81-00-49220 | From Water & Sewer Fund | 0 | 0 |
| 81-00-49230 | From Water & Sewer Bond Fund | 0 | 0 |
| | Total Interfund Transfers In | \$0 | \$0 |
| | Total Revenue | \$0 | \$0 |
| Expenses | | | |
| | Outside Services | | |
| 81-00-56300 | Pro Svc - Engineering | \$0 | \$0 |
| 81-00-56600 | Pro Svc - Consulting | 0 | 0 |
| | Total Outside Services | \$0 | \$0 |
| | Capital Outlay | | |
| 81-00-70600 | Land Acquisition | \$0 | \$0 |
| 81-00-70700 | Construction | 0 | 0 |
| | Total Capital Outlay | \$0 | \$0 |
| | Interfund Transfers Out | | |
| 81-00-80100 | To General Fund | \$0 | \$0 |
| 81-00-80820 | To Police Building Fund | | |
| | Total Interfund Transfers Out | \$0 | \$0 |
| | Total Expenses | \$0 | \$0 |
| | Total Pub Works Bldg Fund Rev | \$0 | \$0 |
| | Total Pub Works Bldg Fund Exp | \$0 | \$0 |
| | Difference | \$0 | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|---------------------------------------|-------------------------------|---------------------------|------------|
| Police Building Fund | | | |
| Revenue | | | |
| 82-00-40005 | P/Y Fund Balance | \$0 | \$0 |
| Other Income | | | |
| 82-00-48100 | Interest | \$0 | \$0 |
| | Total Other Income | \$0 | \$0 |
| Interfund Transfers In | | | |
| 82-00-49100 | From General Fund | \$0 | \$0 |
| | Total Interfund Transfers In | \$0 | \$0 |
| Total Revenue | | | |
| | | \$0 | \$0 |
| Expenses | | | |
| Outside Services | | | |
| 82-00-56300 | Pro Svc - Engineering | \$0 | \$0 |
| 82-00-56600 | Pro Svc - Consulting | 0 | 0 |
| | Total Outside Services | \$0 | \$0 |
| Capital Outlay | | | |
| 82-00-70600 | Land Acquisition | \$0 | \$0 |
| 82-00-70700 | Construction | 0 | 0 |
| | Total Capital Outlay | \$0 | \$0 |
| Interfund Transfers Out | | | |
| 82-00-80140 | To Debt Service Fund | \$0 | \$0 |
| 82-00-80140 | To Debt Service Fund | 0 | 0 |
| | Total Interfund Transfers Out | \$0 | \$0 |
| Total Expenses | | | |
| | | \$0 | \$0 |
| Total Police Building Fund Rev | | \$0 | \$0 |
| Total Police Building Fund Exp | | \$0 | \$0 |
| Difference | | \$0 | \$0 |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|-------------------------------------|-----------------------|---------------------------|------------|
| <u>SUMMARY</u> | | | |
| GENERAL FUND | | | |
| revenue | 9,121,950 | 9,286,143 | \$164,193 |
| expense | 8,616,583 | 8,576,188 | (\$40,395) |
| difference | 505,367 | 709,955 | \$204,588 |
| DEBT SERVICE FUND | | | |
| revenue | 1,247,530 | 1,247,530 | \$0 |
| expense | 1,258,545 | 1,258,545 | \$0 |
| difference | (11,015) | (11,015) | \$0 |
| GENERAL CAPITAL IMPROVEMENTS | | | |
| revenue | 80,050 | 80,050 | \$0 |
| expense | 80,000 | 80,000 | \$0 |
| difference | 50 | 50 | \$0 |
| PUBLIC WORKS BUILDING FUND | | | |
| revenue | 0 | 0 | |
| expense | 0 | 0 | |
| difference | 0 | 0 | |
| POLICE BUILDING FUND | | | |
| revenue | 0 | 0 | |
| expense | 0 | 0 | |
| difference | 0 | 0 | |
| ROAD IMPROVEMENT FUND | | | |
| revenue | 2,002,250 | 2,157,250 | |
| expense | 1,997,380 | 2,186,503 | |
| difference | 4,870 | (29,253) | |
| MOTOR FUEL TAX FUND | | | |
| revenue | 381,000 | 477,000 | |
| expense | 381,000 | 381,000 | |
| difference | 0 | 96,000 | |

BUDGET FISCAL YEAR 2011-2012

| | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|-------------------------------------|-----------------------|---------------------------|------------|
| SUMMARY cont. | | | |
| I.M.R.F. FUND | | | |
| revenue | 250,200 | 250,200 | |
| expense | 245,000 | 241,000 | |
| difference | 5,200 | 9,200 | |
| SOCIAL SECURITY FUND | | | |
| revenue | 240,500 | 240,500 | |
| expense | 220,000 | 213,000 | |
| difference | 20,500 | 27,500 | |
| WORKING CASH FUND | | | |
| revenue | 15,000 | 5,500 | |
| expense | 10,000 | 3,000 | |
| difference | 5,000 | 2,500 | |
| T.I.F. Fund - Downtown | | | |
| revenue | 981,000 | 990,500 | |
| expense | 903,948 | 952,073 | |
| difference | 77,052 | 38,427 | |
| T.I.F. Fund - Canal District | | | |
| revenue | 441,000 | 440,000 | |
| expense | 440,405 | 440,405 | |
| difference | 595 | (405) | |
| T.I.F. Fund - Gateway | | | |
| revenue | 100,000 | 100,000 | |
| expense | 50,000 | 80,000 | |
| difference | 50,000 | 20,000 | |
| Special Service District #1 | | | |
| revenue | 141,000 | 141,000 | |
| expense | 140,713 | 140,713 | |
| difference | 287 | 287 | |
| POLICE PENSION FUND | | | |
| revenue | 970,000 | 970,000 | |
| expense | 383,100 | 383,100 | |
| difference | 586,900 | 586,900 | |
| TOTAL ALL FUNDS | | | |
| revenue | 25,076,415 | 26,612,430 | |
| expense | 23,832,721 | 25,080,568 | |
| difference | 1,243,694 | 1,531,862 | |

BUDGET FISCAL YEAR 2011-2012

| | | FY 11-12 (Current) | FY 11-12 1st Amendment | Difference |
|----------------------------|-----------------------------------|-----------------------|---------------------------|------------|
| INTERFUND TRANSFERS | | | | |
| 10-00-49150 | From Working Cash | | | |
| 10-00-49220 | From Water & Sewer Fund | | | |
| 10-00-49450 | From Road Improv fund | | | |
| 10-00-49750 | From Commuter Lot | | | |
| 14-00-49100 | From General Fund | | | |
| 14-00-49450 | From Road Improvement Fund | | | |
| 14-00-49820 | From Police Building Fund | | | |
| 23-00-49220 | From Water & Sewer Fund | | | |
| 23-00-27220 | From L/T Debt Capitalized Int | | | |
| 25-00-49220 | From Water & Sewer Fund | | | |
| 25-00-49450 | From Road Improvement Fund | | | |
| 30-00-49170 | From T.I.F. Downtown | | | |
| 35-00-49220 | From Water & Sewer Fund | | | |
| 45-00-49220 | From Water & Sewer Fund | | | |
| 50-00-49100 | From General Fund (PPRT) | | | |
| REALLOCATIONS | | | | |
| 80-00-49100 | From General Fund | | | |
| 80-00-49220 | From Water & Sewer Fund | | | |
| 90-00-49100 | From General Fund | | | |
| 10-90-80140 | To Debt Service Fund | | | |
| 10-90-80500 | To IMRF Fund | | | |
| 10-90-80800 | To General Capital Improv Fund | | | |
| 10-90-80900 | To Police Pension Fund | | | |
| 15-00-80100 | To General Fund | | | |
| 17-00-80300 | To T.I.F. Canal Dist Fund | | | |
| 22-15-80100 | To General Fund | | | |
| 22-15-80230 | To W&S Alt Rev Bond | | | |
| 22-15-80250 | To W & S Capital Improvement Fund | | | |
| 22-15-80350 | To Special Service District #1 | | | |
| 22-15-80450 | To Road Improvement Fund | | | |
| 22-15-80800 | To Gen Cap Improv Fund | | | |
| 27-00-27220 | To W&S Alt Rev Bond | | | |
| 45-00-80100 | To General Fund | | | |
| 45-00-80140 | To Debt Service Fund | | | |
| 45-00-80250 | To W & S Capital Improvement fund | | | |
| 72 | | | | |
| 75-00-80100 | To General Fund | | | |
| 82-00-80140 | To Debt Service Fund | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-------------------------------|-----------------------------|-------------------------|------------|------------|---------------|------------------|--------|-------------------|
| REAL ESTATE TAXES | | | | | | | | |
| 10-00-41050 | CORPORATE | 102469.78 | 134573.58 | .00 | 892943.00 | 758369.42 | 15.07 | 269147.16 |
| 10-00-41100 | GARBAGE | 602.59 | 812.64 | .00 | 5500.00 | 4687.36 | 14.78 | 1625.28 |
| 10-00-41150 | STREET & BRIDGE | 21171.22 | 28418.44 | .00 | 190000.00 | 161581.56 | 14.96 | 56836.88 |
| 10-00-41200 | POLICE PROTECTION | 20450.51 | 27364.53 | .00 | 180000.00 | 152635.47 | 15.20 | 54729.06 |
| 10-00-41250 | STREET LIGHTING | 11081.55 | 14872.40 | .00 | 100000.00 | 85127.60 | 14.87 | 29744.80 |
| 10-00-41300 | CIVIL DEFENSE | 1191.24 | 1587.67 | .00 | 10000.00 | 8412.33 | 15.88 | 3175.34 |
| 10-00-41350 | AUDIT | 3642.73 | 4858.01 | .00 | 32000.00 | 27141.99 | 15.18 | 9716.02 |
| 10-00-41400 | LIABILITY INSURANCE | 17616.29 | 23503.20 | .00 | 155000.00 | 131496.80 | 15.16 | 47006.40 |
| 10-00-41450 | WORKERS COMPENSATION | 7345.95 | 9814.51 | .00 | 65000.00 | 55185.49 | 15.10 | 19629.02 |
| 10-00-41500 | CROSSING GUARDS | 2739.19 | 3691.47 | .00 | 25000.00 | 21308.53 | 14.77 | 7382.94 |
| 10-00-41900 | POLICE PENSION | 52182.36 | 71912.60 | .00 | 510000.00 | 438087.40 | 14.10 | 143825.20 |
| ** | TOTAL REAL ESTATE TAXES | 240493.41 | 321409.05 | .00 | 2165443.00 | 1844033.95 | 14.84 | 642818.10 |
| FRANCHISE REVENUES | | | | | | | | |
| 10-00-42100 | TELEPHONE FRANCHISE | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| 10-00-42200 | CABLE TV FRANCHISE | .00 | 118397.03 | .00 | 225000.00 | 106602.97 | 52.62 | 236794.06 |
| ** | TOTAL FRANCHISE REVENUES | .00 | 118397.03 | .00 | 225000.00 | 106602.97 | 52.62 | 236794.06 |
| STATE SHARED REVENUES | | | | | | | | |
| 10-00-43100 | SALES TAX | 132111.50 | 809047.44 | .00 | 1700000.00 | 890952.56 | 47.59 | 1618094.88 |
| 10-00-43200 | INCOME TAX | .00 | 582677.23 | .00 | 1168000.00 | 585322.77 | 49.89 | 1165354.46 |
| 10-00-43500 | USE TAX | 16627.04 | 115541.78 | .00 | 211200.00 | 95658.22 | 54.71 | 231083.56 |
| 10-00-43600 | PERSONAL PROP REPL TAX | 7095.26 | 16986.18 | .00 | 33700.00 | 16713.82 | 50.40 | 33972.36 |
| ** | TOTAL STATE SHARED REVENUES | 155833.80 | 1524252.63 | .00 | 3112900.00 | 1588647.37 | 48.97 | 3048505.26 |
| LICENSES & PERMITS | | | | | | | | |
| 10-00-44050 | BUILDING PERMITS | 29442.30 | 162350.47 | .00 | 400000.00 | 237649.53 | 40.59 | 324700.94 |
| 10-00-44055 | ENGINEERING PERMIT FEES | 3705.00 | 16780.00 | .00 | 30000.00 | 13220.00 | 55.93 | 33560.00 |
| 10-00-44060 | SITE DEVEL FEES | 5306.25 | 5306.25 | .00 | .00 | 5306.25 | .00 | 10612.50 |
| 10-00-44100 | CONTRACTOR LICENSES | 3475.00 | 25820.00 | .00 | 60000.00 | 34180.00 | 43.03 | 51640.00 |
| 10-00-44150 | VEHICLE LICENSES | 3522.00 | 454230.00 | .00 | 500000.00 | 45770.00 | 90.85 | 908460.00 |
| 10-00-44200 | PARKING PERMITS | .00 | 39.00 | .00 | .00 | 39.00 | .00 | 78.00 |
| 10-00-44250 | BUSINESS LICENSES | 400.00 | 1363.99 | .00 | 22500.00 | 21136.01 | 6.06 | 2727.98 |
| 10-00-44300 | LIQUOR LICENSES | 15300.00 | 16991.68 | .00 | 35000.00 | 18008.32 | 48.55 | 33983.36 |
| 10-00-44350 | AMUSEMENT LICENSE | .00 | 72.00 | .00 | .00 | 72.00 | .00 | 144.00 |
| 10-00-44400 | SCAVENGER LICENSES | .00 | 1000.00 | .00 | 10000.00 | 9000.00 | 10.00 | 2000.00 |
| 10-00-44450 | CIGARETTE & MISC LICENSE | 25.00 | 310.00 | .00 | 1500.00 | 1190.00 | 20.67 | 620.00 |
| 10-00-44500 | ANIMAL LICENSES | 5.00 | 5.00 | .00 | .00 | 5.00 | .00 | 10.00 |
| 10-00-44550 | HEALTH INSP FEE | 200.00 | 500.00 | .00 | 13000.00 | 12500.00 | 3.85 | 1000.00 |
| ** | TOTAL LICENSES & PERMITS | 61380.55 | 684768.39 | .00 | 1072000.00 | 387231.61 | 63.88 | 1369536.78 |
| FINES | | | | | | | | |
| 10-00-45100 | FINES | 16445.27 | 117921.26 | .00 | 175000.00 | 57078.74 | 67.38 | 235842.52 |
| 10-00-45105 | TOWING FEES | 5900.00 | 35720.00 | .00 | 85000.00 | 49280.00 | 42.02 | 71440.00 |
| 10-00-45110 | BONDING FEES | 1110.00 | 4865.00 | .00 | 30000.00 | 25135.00 | 16.22 | 9730.00 |
| ** | TOTAL FINES | 23455.27 | 158506.26 | .00 | 290000.00 | 131493.74 | 54.66 | 317012.52 |
| CHARGES FOR SERVICE | | | | | | | | |
| 10-00-46050 | PUBLIC HEARING/ANNEXATION | .00 | 1500.00 | .00 | 20000.00 | 18500.00 | 7.50 | 3000.00 |
| 10-00-46100 | STATE HIGHWAY MAINTENANCE | .00 | 22949.25 | .00 | 30000.00 | 7050.75 | 76.50 | 45898.50 |
| 10-00-46150 | EMPLOYEE INS CONTRIBUTION | 7806.18 | 50314.34 | .00 | 90000.00 | 39685.66 | 55.90 | 100628.68 |
| 10-00-46200 | I & M CANAL LEASES | .00 | 4498.31 | .00 | 8000.00 | 3501.69 | 56.23 | 8996.62 |
| 10-00-46220 | SCHOOLS P/R REIMB | .00 | 9943.65 | .00 | 35000.00 | 25056.35 | 28.41 | 19887.30 |
| 10-00-46230 | SPECIAL DETAIL REIMB | 2194.65 | 35574.70 | .00 | 110000.00 | 74425.30 | 32.34 | 71149.40 |
| 10-00-46240 | DRUG, ALCOHOL, TOBACCO CLAS | 400.00 | 1600.00 | .00 | .00 | 1600.00 | .00 | 3200.00 |
| 10-00-46250 | CHAMBER OF COMMERCE RENT | 100.00 | 600.00 | .00 | 1200.00 | 600.00 | 50.00 | 1200.00 |
| 10-00-46251 | RANGE RENTAL | 200.00 | 3350.00 | .00 | 7500.00 | 4150.00 | 44.67 | 6700.00 |
| 10-00-46253 | OLD POLICE STATION RENT | 4500.00 | 10500.00 | .00 | 18000.00 | 7500.00 | 58.33 | 21000.00 |
| 10-00-46300 | DEVELOPER / AGENCY REIMB | .00 | .00 | .00 | 20000.00 | 20000.00 | .00 | .00 |
| 10-00-46310 | PROPERTY MAINT REIMB | .00 | 4395.00 | .00 | 5000.00 | 605.00 | 87.90 | 8790.00 |
| ** | TOTAL CHARGES FOR SERVICE | 15200.83 | 145225.25 | .00 | 344700.00 | 199474.75 | 42.13 | 290450.50 |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|---------------------------|----------------------------|-------------------------|------------|------------|---------------|------------------|--------|-------------------|
| INTERGOVERNMENTAL REVENUE | | | | | | | | |
| 10-00-47100 | TOWNSHIP ROAD & BRIDGE TA | 10790.27 | 13377.72 | .00 | 60000.00 | 46622.28 | 22.30 | 26755.44 |
| 10-00-47300 | TOWNSHIP LEMA CONTRIBUTIO | .00 | .00 | .00 | 15000.00 | 15000.00 | .00 | .00 |
| 10-00-47305 | FUEL / SALT REIMB | 7389.29 | 27993.54 | .00 | 38000.00 | 10006.46 | 73.67 | 55987.08 |
| 10-00-47500 | IMAGE GRANT | 996.23 | 2285.37 | .00 | 10000.00 | 7714.63 | 22.85 | 4570.74 |
| 10-00-47507 | OJP VEST GRANT | .00 | .00 | .00 | 2000.00 | 2000.00 | .00 | .00 |
| 10-00-47511 | MISC GRANTS | .00 | 4595.00 | .00 | .00 | 4595.00- | .00 | 9190.00 |
| 10-00-47512 | MISC POLICE GRANTS | .00 | 41750.00 | .00 | 110000.00 | 68250.00 | 37.95 | 83500.00 |
| ** | TOTAL INTERGOVERN. REVENUE | 19175.79 | 90001.63 | .00 | 235000.00 | 144998.37 | 38.30 | 180003.26 |
| OTHER INCOME | | | | | | | | |
| 10-00-48100 | INTEREST | 65.40 | 288.12 | .00 | 2000.00 | 1711.88 | 14.41 | 576.24 |
| 10-00-48300 | SALE OF SURPLUS PROPERTY | .00 | 31.90 | .00 | 7500.00 | 7468.10 | .43 | 63.80 |
| 10-00-48350 | DEVELOPER / AGENCY CONTRI | .00 | 22361.80 | .00 | .00 | 22361.80- | .00 | 44723.60 |
| 10-00-48408 | SNOW REIMB - FEMA | .00 | 59446.31 | .00 | .00 | 59446.31- | .00 | 118892.62 |
| 10-00-48416 | INSURANCE REIMBURSEMENTS | .00 | 850.00 | .00 | 5000.00 | 4150.00 | 17.00 | 1700.00 |
| 10-00-48425 | ODOR ALERT NETWORK CONTRI | .00 | 18700.00 | .00 | 17000.00 | 1700.00- | 110.00 | 37400.00 |
| 10-00-48450 | POLICE TRAINING REIMB | .00 | 1050.00 | .00 | 1000.00 | 50.00- | 105.00 | 2100.00 |
| 10-00-48500 | MISC INCOME | 674.47 | 10532.35 | .00 | 35000.00 | 24467.65 | 30.09 | 21064.70 |
| 10-00-48550 | FESTIVAL COMMISSION REVEN | 80.00 | 13727.00 | .00 | 15000.00 | 1273.00 | 91.51 | 27454.00 |
| 10-00-48551 | QUARRYMAN CONTRIBUTIONS | .00 | 9815.00 | .00 | 21000.00 | 11185.00 | 46.74 | 19630.00 |
| 10-00-48560 | POLICE PROG / LEMA CONTRI | .00 | 14914.00 | .00 | 10000.00 | 4914.00- | 149.14 | 29828.00 |
| ** | TOTAL OTHER INCOME | 819.87 | 151716.48 | .00 | 113500.00 | 38216.48- | 133.67 | 303432.96 |
| INTERFUND TRANSFERS IN | | | | | | | | |
| 10-00-49150 | FROM WORKING CASH | 27.19 | 959.20 | .00 | 10000.00 | 9040.80 | 9.59 | 1918.40 |
| 10-00-49220 | FROM WATER & SEWER FUND | 71533.92 | 429203.52 | .00 | 858407.00 | 429203.48 | 50.00 | 858407.04 |
| 10-00-49450 | FROM ROAD IMPROV FUND | 57916.67 | 347500.02 | .00 | 695000.00 | 347499.98 | 50.00 | 695000.04 |
| 10-00-49750 | FROM PARKING LOT | .00 | 5000.00 | .00 | .00 | 5000.00- | .00 | 10000.00 |
| ** | TOTAL INTERFUND TRASNFRS I | 129477.78 | 782662.74 | .00 | 1563407.00 | 780744.26 | 50.06 | 1565325.48 |
| ** | TOTAL REVENUE | 645837.30 | 3976939.46 | .00 | 9121950.00 | 5145010.54 | 43.60 | 7953878.92 |
| DEPARTMENT 00 TOTALS | | 645837.30 | 3976939.46 | .00 | 9121950.00 | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-----------------|----------------------------|-------------------------|-----------|------------|---------------|------------------|--------|-------------------|
| 10-05-51100 | PERSONAL SERVICES | | | | | | | |
| | REGULAR SALARIES | 14411.25 | 28822.50 | .00 | 63891.00 | 35068.50 | 45.11 | 57645.00 |
| ** | TOTAL PERSONAL SERVICES | 14411.25 | 28822.50 | .00 | 63891.00 | 35068.50 | 45.11 | 57645.00 |
| 10-05-52100 | OUTSIDE SERVICES | | | | | | | |
| | MEETINGS/CONF/TRAINING | 3412.70 | 9729.69 | .00 | 15700.00 | 5970.31 | 61.97 | 19459.38 |
| 10-05-52200 | MEMBERSHIP FEES | 600.00 | 10920.42 | .00 | 11670.00 | 749.58 | 93.58 | 21840.84 |
| ** | TOTAL OUTSIDE SERVICES | 4012.70 | 20650.11 | .00 | 27370.00 | 6719.89 | 75.45 | 41300.22 |
| 10-05-60100 | MATERIALS & SUPPLIES | | | | | | | |
| | OFFICE SUPPLIES | .00 | .00 | .00 | 250.00 | 250.00 | .00 | .00 |
| ** | TOTAL MATERIALS & SUPPLIES | .00 | .00 | .00 | 250.00 | 250.00 | .00 | .00 |
| ** | TOTAL EXPENSE | 18423.95 | 49472.61 | .00 | 91511.00 | 42038.39 | 54.06 | 98945.22 |
| | DEPARTMENT 05 TOTALS | 18423.95- | 49472.61- | .00 | 91511.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|------------------------|----------------------------|-------------------------|------------|------------|---------------|------------------|--------|-------------------|
| ADMINISTRATION/FINANCE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| 10-10-51100 | REGULAR SALARIES | 28486.89 | 219472.20 | .00 | 415000.00 | 195527.80 | 52.88 | 438944.40 |
| 10-10-51200 | OVERTIME | 616.06 | 5711.76 | .00 | 2000.00 | 3711.76- | 285.59 | 11423.52 |
| 10-10-51300 | DEFERRED COMPENSATION | 625.00 | 3750.00 | .00 | 7500.00 | 3750.00 | 50.00 | 7500.00 |
| ** | TOTAL PERSONAL SERVICES | 29727.95 | 228933.96 | .00 | 424500.00 | 195566.04 | 53.93 | 457867.92 |
| OUTSIDE SERVICES | | | | | | | | |
| 10-10-52100 | MEETINGS/CONF/TRAINING | 1058.92 | 2811.04 | .00 | 6000.00 | 3188.96 | 46.85 | 5622.08 |
| 10-10-52200 | MEMBERSHIP FEES | 107.50 | 3211.25 | .00 | 3550.00 | 338.75 | 90.46 | 6422.50 |
| 10-10-52300 | POSTAGE | 265.78 | 7391.64 | .00 | 9000.00 | 1608.36 | 82.13 | 14783.28 |
| 10-10-52450 | REC/AD/PRINT | 670.00 | 7817.80 | .00 | 16000.00 | 8182.20 | 48.86 | 15635.60 |
| 10-10-52550 | NEWSLETTER | .00 | 8011.46 | .00 | 16000.00 | 7988.54 | 50.07 | 16022.92 |
| 10-10-53500 | ORDINANCE CODIFICATION | .00 | 400.00 | .00 | 3000.00 | 2600.00 | 13.33 | 800.00 |
| 10-10-56200 | PRO SVC - DATA PROCESSING | 288.00 | 288.00 | .00 | 6000.00 | 5712.00 | 4.80 | 576.00 |
| 10-10-56600 | PROF SVC - CONSULTING | 10022.00 | 44359.00 | .00 | 83500.00 | 39141.00 | 53.12 | 88718.00 |
| ** | TOTAL OUTSIDE SERVICES | 12412.20 | 74290.19 | .00 | 143050.00 | 68759.81 | 51.93 | 148580.38 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 10-10-60100 | OFFICE SUPPLIES | 813.26 | 6373.16 | .00 | 12000.00 | 5626.84 | 53.11 | 12746.32 |
| 10-10-60200 | VEHICLE EXPENSE | 500.00 | 3000.00 | .00 | 6000.00 | 3000.00 | 50.00 | 6000.00 |
| 10-10-60300 | PUBLICATIONS | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| ** | TOTAL MATERIALS & SUPPLIES | 1313.26 | 9373.16 | .00 | 18200.00 | 8826.84 | 51.50 | 18746.32 |
| ** | TOTAL EXPENSE | 43453.41 | 312597.31 | .00 | 585750.00 | 273152.69 | 53.37 | 625194.62 |
| DEPARTMENT 10 TOTALS | | 43453.41- | 312597.31- | .00 | 585750.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|----------------------------|-------------------------|------------|------------|---------------|------------------|--------|-------------------|
| PUBLIC WORKS | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| 10-15-51100 | REGULAR SALARIES | 30562.61 | 198794.76 | .00 | 366017.00 | 167222.24 | 54.31 | 397589.52 |
| 10-15-51200 | OVERTIME | 383.40 | 16380.27 | .00 | 80000.00 | 63619.73 | 20.48 | 32760.54 |
| 10-15-51250 | SPECIAL DETAIL | .00 | 1886.66 | .00 | .00 | 1886.66- | .00 | 3773.32 |
| 10-15-51400 | TEMPORARY SALARIES | 940.80 | 9943.59 | .00 | 15000.00 | 5056.41 | 66.29 | 19887.18 |
| ** | TOTAL PERSONAL SERVICES | 31886.81 | 227005.28 | .00 | 461017.00 | 234011.72 | 49.24 | 454010.56 |
| OUTSIDE SERVICES | | | | | | | | |
| 10-15-52100 | MEETINGS/CONF/TRAINING | .00 | 94.80 | .00 | 1800.00 | 1705.20 | 5.27 | 189.60 |
| 10-15-52200 | MEMBERSHIP FEES | .00 | .00 | .00 | 800.00 | 800.00 | .00 | .00 |
| 10-15-52500 | ADVERTISING/PRINTING | .00 | 674.00 | .00 | 600.00 | 74.00- | 112.33 | 1348.00 |
| 10-15-52600 | COMMUNICATIONS | .00 | 97.62 | .00 | 300.00 | 202.38 | 32.54 | 195.24 |
| 10-15-52900 | DUMPING FEES | 2104.00 | 4813.33 | .00 | 10000.00 | 5186.67 | 48.13 | 9626.66 |
| 10-15-53000 | ELECTRICITY-STREET LIGHTI | 2900.87 | 41719.02 | .00 | 80000.00 | 38280.98 | 52.15 | 83438.04 |
| 10-15-53200 | IRMAINS DEDUCTIBLE | 2267.00 | 2267.00 | .00 | 6000.00 | 3733.00 | 37.78 | 4534.00 |
| 10-15-56300 | PRO SVC - GEN ENGINEERING | 4429.44 | 4429.44 | .00 | 30000.00 | 25570.56 | 14.76 | 8858.88 |
| 10-15-56400 | PRO SVC - SUBDIV PLAN REV | 322.00 | 828.00 | .00 | 7500.00 | 6672.00 | 11.04 | 1656.00 |
| 10-15-57000 | MAINT SVC - EQUIPMENT | 4676.16 | 13682.36 | .00 | 20000.00 | 6317.64 | 68.41 | 27364.72 |
| 10-15-57400 | MAINT SVC - STREETS & ALL | 633.00 | 20529.48 | .00 | 90000.00 | 69470.52 | 22.81 | 41058.96 |
| ** | TOTAL OUTSIDE SERVICES | 17332.47 | 89135.05 | .00 | 247000.00 | 157864.95 | 36.09 | 178270.10 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 10-15-60100 | OFFICE SUPPLIES | 59.20 | 1469.63 | .00 | 3000.00 | 1530.37 | 48.99 | 2939.26 |
| 10-15-60900 | MAINT SUPL - STREETS & AL | 973.62 | 7922.60 | .00 | 25000.00 | 17077.40 | 31.69 | 15845.20 |
| 10-15-61200 | SAFETY EQUIPMENT | .00 | 900.52 | .00 | 2000.00 | 1099.48 | 45.03 | 1801.04 |
| 10-15-61300 | TOOLS & HARDWARE | .00 | 1572.85 | .00 | 2500.00 | 927.15 | 62.91 | 3145.70 |
| 10-15-61400 | UNIFORMS | .00 | 3939.58 | .00 | 5000.00 | 1060.42 | 78.79 | 7879.16 |
| ** | TOTAL MATERIALS & SUPPLIES | 1032.82 | 15805.18 | .00 | 37500.00 | 21694.82 | 42.15 | 31610.36 |
| CAPITAL OUTLAY | | | | | | | | |
| 10-15-70200 | OTHER EQUIPMENT | 261.08 | 33339.08 | .00 | .00 | 33339.08- | .00 | 66678.16 |
| 10-15-70300 | VEHICLES | .00 | .00 | .00 | 75000.00 | 75000.00 | .00 | .00 |
| ** | TOTAL CAPITAL OUTLAY | 261.08 | 33339.08 | .00 | 75000.00 | 41660.92 | 44.45 | 66678.16 |
| ** | TOTAL EXPENSE | 50513.18 | 365284.59 | .00 | 820517.00 | 455232.41 | 44.52 | 730569.18 |
| DEPARTMENT 15 TOTALS | | 50513.18- | 365284.59- | .00 | 820517.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|----------------------------|-------------------|------------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | OUTSIDE SERVICES | | | | | | | |
| 10-17-52100 | MEETINGS/CONF/TRAINING | .00 | 50.00 | .00 | 1200.00 | 1150.00 | 4.17 | 100.00 |
| 10-17-52200 | MEMBERSHIPS | .00 | 30.00 | .00 | 350.00 | 320.00 | 8.57 | 60.00 |
| 10-17-57000 | MAINT SVC - EQUIPMENT | 2051.60 | 10067.54 | .00 | 35000.00 | 24932.46 | 28.76 | 20135.08 |
| ** | TOTAL OUTSIDE SERVICES | 2051.60 | 10147.54 | .00 | 36550.00 | 26402.46 | 27.76 | 20295.08 |
| | MATERIALS & SUPPLIES | | | | | | | |
| 10-17-61100 | MAINT SUPPL - VEHICLES | 5539.70 | 40027.38 | .00 | 80000.00 | 39972.62 | 50.03 | 80054.76 |
| 10-17-61200 | SAFETY EQUIPMENT | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 10-17-61300 | TOOLS & HARDWARE | 74.40 | 427.60 | .00 | 6500.00 | 6072.40 | 6.58 | 855.20 |
| 10-17-61400 | UNIFORMS | .00 | .00 | .00 | 800.00 | 800.00 | .00 | .00 |
| 10-17-61500 | FUEL | 13719.75 | 115802.90 | .00 | 205000.00 | 89197.10 | 56.49 | 231605.80 |
| ** | TOTAL MATERIALS & SUPPLIES | 19333.85 | 156257.88 | .00 | 293300.00 | 137042.12 | 53.28 | 312515.76 |
| ** | TOTAL EXPENSE | 21385.45 | 166405.42 | .00 | 329850.00 | 163444.58 | 50.45 | 332810.84 |
| | DEPARTMENT 17 TOTALS | 21385.45- | 166405.42- | .00 | 329850.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|----------------------------|-------------------|-------------|------------|---------------|------------------|--------|-------------------|
| | | M-T-D | Y-T-D | | | | | |
| POLICE DEPARTMENT | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| 10-20-51100 | REGULAR SALARIES | 183110.77 | 1180036.13 | .00 | 2396884.00 | 1216847.87 | 49.23 | 2360072.26 |
| 10-20-51200 | OVERTIME | 13313.16 | 116631.17 | .00 | 259350.00 | 142718.83 | 44.97 | 233262.34 |
| 10-20-51250 | SPECIAL DETAIL | 5752.56 | 27464.18 | .00 | 63000.00 | 35535.82 | 43.59 | 54928.36 |
| 10-20-51300 | DEFERRED COMPENSATION | 735.00 | 4410.00 | .00 | 8820.00 | 4410.00 | 50.00 | 8820.00 |
| 10-20-51700 | CROSSING GUARDS | 1373.52 | 4960.87 | .00 | 33496.32 | 28535.45 | 14.81 | 9921.74 |
| ** | TOTAL PERSONNEL SERVICES | 204285.01 | 1333502.35 | .00 | 2761550.32 | 1428047.97 | 48.29 | 2667004.70 |
| OUTSIDE SERVICES | | | | | | | | |
| 10-20-52100 | MEETINGS/CONF/TRAINING | 154.28 | 2298.51 | .00 | 9620.00 | 7321.49 | 23.89 | 4597.02 |
| 10-20-52200 | MEMBERSHIP FEES | 50.00 | 4785.00 | .00 | 3700.00 | 1085.00- | 129.32 | 9570.00 |
| 10-20-52300 | POSTAGE | 209.37 | 1179.79 | .00 | 2000.00 | 820.21 | 58.99 | 2359.58 |
| 10-20-52500 | ADVERTISING/PRINTING | 3619.01 | 4713.76 | .00 | 9750.00 | 5036.24 | 48.35 | 9427.52 |
| 10-20-52600 | COMMUNICATIONS | 39.99 | 435.38 | .00 | 4900.00 | 4464.62 | 8.89 | 870.76 |
| 10-20-52700 | ANIMAL CONTROL | 65.25 | 1030.50 | .00 | 300.00 | 730.50- | 343.50 | 2061.00 |
| 10-20-53200 | IRMA INS DEDUCTIBLE | 4334.99 | 4350.36 | .00 | 10000.00 | 5649.64 | 43.50 | 8700.72 |
| 10-20-53550 | ACCREDITATION | 4000.73 | 6261.73 | .00 | 11975.00 | 5713.27 | 52.29 | 12523.46 |
| 10-20-53800 | SOUTHWEST CENTRAL DISPATCH | .00 | 141696.84 | .00 | 300000.00 | 158303.16 | 47.23 | 283393.68 |
| 10-20-56200 | PRO SVC - DATA PROCESSING | .00 | .00 | .00 | 2500.00 | 2500.00 | .00 | .00 |
| 10-20-57000 | MAINT SVC - EQUIPMENT | 2464.17 | 7667.54 | .00 | 16500.00 | 8832.46 | 46.47 | 15335.08 |
| 10-20-57010 | MAINT SVC - E. R. T. | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| ** | TOTAL OUTSIDE SERVICES | 14937.79 | 174419.41 | .00 | 372245.00 | 197825.59 | 46.86 | 348838.82 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 10-20-60100 | OFFICE SUPPLIES | 660.36 | 6169.37 | .00 | 17200.00 | 11030.63 | 35.87 | 12338.74 |
| 10-20-60110 | INVESTIGATION SUPPLIES | 147.00 | 2346.12 | .00 | 5000.00 | 2653.88 | 46.92 | 4692.24 |
| 10-20-60450 | CRIME PREVENTION / CADET | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 10-20-60550 | AMMO/RANGE SUPPLIES | .00 | 972.39 | .00 | 15000.00 | 14027.61 | 6.48 | 1944.78 |
| 10-20-60600 | K-9 EQUIP & SUPPLIES | 303.29 | 936.10 | .00 | 2500.00 | 1563.90 | 37.44 | 1872.20 |
| 10-20-60601 | MISC P/D GRANT EXPENSES | .00 | 5031.00 | .00 | 110000.00 | 104969.00 | 4.57 | 10062.00 |
| 10-20-60701 | PUBLIC RELATIONS | 189.26 | 13145.40 | .00 | 9150.00 | 3995.40- | 143.67 | 26290.80 |
| 10-20-61200 | SAFETY EQUIPMENT | .00 | 2645.70 | .00 | 4500.00 | 1854.30 | 58.79 | 5291.40 |
| 10-20-61400 | UNIFORMS | 250.47 | 23540.75 | .00 | 34300.00 | 10759.25 | 68.63 | 47081.50 |
| ** | TOTAL MATERIALS & SUPPLIES | 1550.38 | 54786.83 | .00 | 198150.00 | 143363.17 | 27.65 | 109573.66 |
| CAPITAL OUTLAY | | | | | | | | |
| 10-20-70100 | OFFICE EQUIPMENT | 1446.49 | 10891.21 | .00 | .00 | 10891.21- | .00 | 21782.42 |
| 10-20-70300 | VEHICLES | 44018.16 | 63846.24 | .00 | 75000.00 | 11153.76 | 85.13 | 127692.48 |
| ** | TOTAL CAPITAL OUTLAY | 45464.65 | 74737.45 | .00 | 75000.00 | 262.55 | 99.65 | 149474.90 |
| ** | TOTAL EXPENSE | 266237.83 | 1637446.04 | .00 | 3406945.32 | 1769499.28 | 48.06 | 3274892.08 |
| DEPARTMENT 20 TOTALS | | 266237.83- | 1637446.04- | .00 | 3406945.32- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-----------------|----------------------------|-------------------------|------------|------------|---------------|------------------|--------|-------------------|
| ----- | | | | | | | | |
| | BUILDING DEPARTMENT | | | | | | | |
| | PERSONAL SERVICES | | | | | | | |
| 10-25-51100 | REGULAR SALARIES | 19445.14 | 125662.18 | .00 | 254000.00 | 128337.82 | 49.47 | 251324.36 |
| 10-25-51200 | OVERTIME | 150.53 | 874.71 | .00 | 2200.00 | 1325.29 | 39.76 | 1749.42 |
| 10-25-51800 | PART TIME SALARIES | 1680.00 | 11293.75 | .00 | 22000.00 | 10706.25 | 51.34 | 22587.50 |
| ** | TOTAL PERSONAL SERVICES | 21275.67 | 137830.64 | .00 | 278200.00 | 140369.36 | 49.54 | 275661.28 |
| | OUTSIDE SERVICES | | | | | | | |
| 10-25-52100 | MEETINGS/CONF/TRAINING | .00 | .00 | .00 | 2000.00 | 2000.00 | .00 | .00 |
| 10-25-52200 | MEMBERSHIP FEES | .00 | 102.00 | .00 | 600.00 | 498.00 | 17.00 | 204.00 |
| 10-25-52300 | POSTAGE | 53.80 | 739.95 | .00 | 4000.00 | 3260.05 | 18.50 | 1479.90 |
| 10-25-52450 | REC/AD/PRINT | .00 | 1092.85 | .00 | 2600.00 | 1507.15 | 42.03 | 2185.70 |
| 10-25-56305 | PRO SVC - GRAD RESIDENTIAL | 3355.00 | 12090.00 | .00 | 15500.00 | 3410.00 | 78.00 | 24180.00 |
| 10-25-56307 | PRO SVC - GRAD COMMERCIAL | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 10-25-56310 | PRO SVC - GRADING INSPECT | 260.00 | 1690.00 | .00 | 6000.00 | 4310.00 | 28.17 | 3380.00 |
| 10-25-56400 | PRO SVC - BLDG PLAN REVIE | 2835.50 | 20903.36 | .00 | 60500.00 | 39596.64 | 34.55 | 41806.72 |
| 10-25-56550 | PRO SVC - BLDG INSPECTION | 2020.00 | 14820.00 | .00 | 45500.00 | 30680.00 | 32.57 | 29640.00 |
| 10-25-56600 | PRO SVC - CONSULTING | 740.50 | 1330.50 | .00 | 10000.00 | 8669.50 | 13.31 | 2661.00 |
| 10-25-56710 | PRO SVC - HEALTH INSPECTI | .00 | 4200.00 | .00 | 10000.00 | 5800.00 | 42.00 | 8400.00 |
| 10-25-57650 | MAINT SERV - PROPERTY MAI | .00 | 1566.00 | .00 | 5000.00 | 3434.00 | 31.32 | 3132.00 |
| ** | TOTAL OUTSIDE SERVICES | 9264.80 | 58534.66 | .00 | 162700.00 | 104165.34 | 35.98 | 117069.32 |
| | MATERIALS & SUPPLIES | | | | | | | |
| 10-25-60100 | OFFICE SUPPLIES | 106.16 | 1178.19 | .00 | 3000.00 | 1821.81 | 39.27 | 2356.38 |
| 10-25-60200 | VEHICLE EXPENSE | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| 10-25-60300 | PUBLICATIONS | .00 | 126.77 | .00 | 1000.00 | 873.23 | 12.68 | 253.54 |
| 10-25-61200 | SAFETY EQUIPMENT | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| ** | TOTAL MATERIALS & SUPPLIES | 106.16 | 1304.96 | .00 | 4700.00 | 3395.04 | 27.77 | 2609.92 |
| ** | TOTAL EXPENSE | 30646.63 | 197670.26 | .00 | 445600.00 | 247929.74 | 44.36 | 395340.52 |
| | DEPARTMENT 25 TOTALS | 30646.63- | 197670.26- | .00 | 445600.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|----------------------------|-------------------------|-----------|------------|---------------|------------------|--------|-------------------|
| PLANNING DEPARTMENT | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| 10-30-51100 | REGULAR SALARIES | 11561.60 | 70927.05 | .00 | 150309.00 | 79381.95 | 47.19 | 141854.10 |
| 10-30-51400 | TEMPORARY SALARIES | 325.09 | 3148.34 | .00 | 3500.00 | 351.66 | 89.95 | 6296.68 |
| ** | TOTAL PERSONAL SERVICES | 11886.69 | 74075.39 | .00 | 153809.00 | 79733.61 | 48.16 | 148150.78 |
| OUTSIDE SERVICES | | | | | | | | |
| 10-30-52100 | MEETINGS/CONF/TRAINING | 22.06 | 122.76 | .00 | 980.00 | 857.24 | 12.53 | 245.52 |
| 10-30-52200 | MEMBERSHIP FEES | .00 | 370.00 | .00 | 360.00 | 10.00- | 102.78 | 740.00 |
| 10-30-52300 | POSTAGE | 1.32 | 6.56 | .00 | 200.00 | 193.44 | 3.28 | 13.12 |
| 10-30-52400 | RECORDING/PUBLISHING | 465.96 | 668.01 | .00 | 1725.00 | 1056.99 | 38.73 | 1336.02 |
| 10-30-52500 | ADVERTISING/PRINTING | .00 | .00 | .00 | 700.00 | 700.00 | .00 | .00 |
| 10-30-56250 | PRO SVC - MAPPING | .00 | 1700.00 | .00 | 3300.00 | 1600.00 | 51.52 | 3400.00 |
| 10-30-56300 | PRO SVC - ENGINEERING | .00 | 3192.45 | .00 | 12500.00 | 9307.55 | 25.54 | 6384.90 |
| 10-30-56450 | PRO SVC - ECONOMIC DEVELO | 300.00 | 300.00 | .00 | 16000.00 | 15700.00 | 1.88 | 600.00 |
| 10-30-56600 | PRO SVC - PLAN REVIEW | .00 | 1675.00 | .00 | 2000.00 | 325.00 | 83.75 | 3350.00 |
| ** | TOTAL OUTSIDE SERVICES | 789.34 | 8034.78 | .00 | 37765.00 | 29730.22 | 21.28 | 16069.56 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 10-30-60100 | OFFICE SUPPLIES | .00 | 40.51 | .00 | 550.00 | 509.49 | 7.37 | 81.02 |
| 10-30-60300 | PUBLICATIONS | .00 | .00 | .00 | 820.00 | 820.00 | .00 | .00 |
| ** | TOTAL MATERIALS & SUPPLIES | .00 | 40.51 | .00 | 1370.00 | 1329.49 | 2.96 | 81.02 |
| ** | TOTAL EXPENSE | 12676.03 | 82150.68 | .00 | 192944.00 | 110793.32 | 42.58 | 164301.36 |
| DEPARTMENT 30 TOTALS | | 12676.03- | 82150.68- | .00 | 192944.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|----------------------------|----------------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| ===== | | | | | | | | |
| | OUTSIDE SERVICES | | | | | | | |
| 10-35-57500 | MAINT SVC - V/H & P/D | 2598.19 | 21809.51 | .00 | 50000.00 | 28190.49 | 43.62 | 43619.02 |
| 10-35-57505 | MAINT SVC - SAFETY VILLAG | 300.00 | 2152.00 | .00 | 3600.00 | 1448.00 | 59.78 | 4304.00 |
| 10-35-57515 | MAINT SVC - POLICE DEPT | 3001.93 | 26722.96 | .00 | 36000.00 | 9277.04 | 74.23 | 53445.92 |
| ** | TOTAL OUTSIDE SERVICES | 5900.12 | 50684.47 | .00 | 89600.00 | 38915.53 | 56.57 | 101368.94 |
| | MATERIALS & SUPPLIES | | | | | | | |
| 10-35-61000 | MAINT SUPL - V/H & P/D | 78.25 | 1501.94 | .00 | 5500.00 | 3998.06 | 27.31 | 3003.88 |
| 10-35-61010 | MAINT SUPL - SAFETY VILLA | .00 | .00 | .00 | 250.00 | 250.00 | .00 | .00 |
| 10-35-61015 | MAINT SUPL - POLICE DEPT | .00 | 1183.70 | .00 | 2000.00 | 816.30 | 59.19 | 2367.40 |
| ** | TOTAL MATERIALS & SUPPLIES | 78.25 | 2685.64 | .00 | 7750.00 | 5064.36 | 34.65 | 5371.28 |
| | CAPITAL OUTLAY | | | | | | | |
| 10-35-70200 | OTHER EQUIPMENT V/H & P/D | .00 | .00 | .00 | 18000.00 | 18000.00 | .00 | .00 |
| 10-35-70220 | OTHER EQUIPMENT - POLICE | .00 | 7475.00 | .00 | 3000.00 | 4475.00- | 249.17 | 14950.00 |
| ** | TOTAL CAPITAL OUTLAY | .00 | 7475.00 | .00 | 21000.00 | 13525.00 | 35.60 | 14950.00 |
| ** | TOTAL EXPENSE | 5978.37 | 60845.11 | .00 | 118350.00 | 57504.89 | 51.41 | 121690.22 |
| | DEPARTMENT 35 TOTALS | 5978.37- | 60845.11- | .00 | 118350.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|------------------------------|----------------------------|-------|------------|------------------|---------------------|-----------|----------------------|
| | PLANNING & ZONING COMMISSION | | | | | | | |
| | PERSONAL SERVICES | | | | | | | |
| ** | TOTAL PERSONAL SERVICES | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| | DEPARTMENT 39 TOTALS | .00 | .00 | .00 | .00 | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---|----------------------------|---------|------------|------------------|---------------------|-----------|----------------------|
| | PLANNING COMMISSION PERSONNEL SERVICES | | | | | | | |
| ** | TOTAL PERSONNEL SERVICES | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| | OUTSIDE SERVICES | | | | | | | |
| 10-40-52100 | MEETINGS/CONF/TRAINING | .00 | 220.18 | .00 | 1000.00 | 779.82 | 22.02 | 440.36 |
| 10-40-52400 | RECORDING/PUBLISHING | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| ** | TOTAL OUTSIDE SERVICES | .00 | 220.18 | .00 | 2000.00 | 1779.82 | 11.01 | 440.36 |
| | MATERIALS & SUPPLIES | | | | | | | |
| 10-40-60300 | PUBLICATIONS | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| ** | TOTAL MATERIALS & SUPPLIES | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | 220.18 | .00 | 2200.00 | 1979.82 | 10.01 | 440.36 |
| | DEPARTMENT 40 TOTALS | .00 | 220.18- | .00 | 2200.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---|----------------------------|-------|------------|------------------|---------------------|-----------|----------------------|
| | ZONING COMMISSION PERSONNEL SERVICES | | | | | | | |
| ** | TOTAL PERSONNEL SERVICES | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| | DEPARTMENT 45 TOTALS | .00 | .00 | .00 | .00 | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|------------------------|-------------------|---------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | OUTSIDE SERVICES | | | | | | | |
| 10-50-52100 | MEETINGS/CONF/TRAINING | 440.00 | 440.00 | .00 | 400.00 | 40.00- | 110.00 | 880.00 |
| 10-50-52200 | MEMBERSHIP FEES | 375.00 | 375.00 | .00 | 400.00 | 25.00 | 93.75 | 750.00 |
| 10-50-52450 | REC/AD/PRINT | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| 10-50-56400 | PRO SVC - LEGAL | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| ** | TOTAL OUTSIDE SERVICES | 815.00 | 815.00 | .00 | 2000.00 | 1185.00 | 40.75 | 1630.00 |
| ** | TOTAL EXPENSE | 815.00 | 815.00 | .00 | 2000.00 | 1185.00 | 40.75 | 1630.00 |
| | DEPARTMENT 50 TOTALS | 815.00- | 815.00- | .00 | 2000.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|----------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | DOWNTOWN COMMISSION | | | | | | | |
| | OUTSIDE SERVICES | | | | | | | |
| 10-53-52300 | HC - POSTAGE | .00 | .00 | .00 | 100.00 | 100.00 | .00 | .00 |
| 10-53-52301 | FSE - POSTAGE | .00 | 489.17 | .00 | 400.00 | 89.17- | 122.29 | 978.34 |
| 10-53-58000 | FSE - SERVICES | 366.00 | 16850.86 | .00 | 20500.00 | 3649.14 | 82.20 | 33701.72 |
| 10-53-58001 | QUARRYMAN - SVC | .00 | 12258.69 | .00 | 21000.00 | 8741.31 | 58.37 | 24517.38 |
| 10-53-58500 | EDC - SERVICES | 194.06 | 2174.34 | .00 | 6500.00 | 4325.66 | 33.45 | 4348.68 |
| ** | TOTAL OUTSIDE SERVICES | 560.06 | 31773.06 | .00 | 48500.00 | 16726.94 | 65.51 | 63546.12 |
| | MATERIALS & SUPPLIES | | | | | | | |
| 10-53-60110 | HC - OPERATING SUPPLIES | 2768.82 | 4913.38 | .00 | 5330.00 | 416.62 | 92.18 | 9826.76 |
| 10-53-68010 | ART & CULTURE EXPENSES | 350.44 | 1350.76 | .00 | 2500.00 | 1149.24 | 54.03 | 2701.52 |
| ** | TOTAL MATERIALS & SUPPLIES | 3119.26 | 6264.14 | .00 | 7830.00 | 1565.86 | 80.00 | 12528.28 |
| ** | TOTAL EXPENSE | 3679.32 | 38037.20 | .00 | 56330.00 | 18292.80 | 67.53 | 76074.40 |
| | DEPARTMENT 53 TOTALS | 3679.32- | 38037.20- | .00 | 56330.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|--|----------------------------|-------|------------|------------------|---------------------|-----------|----------------------|
| | I&M CANAL COMMISSION OUTSIDE SERVICES | | | | | | | |
| ** | TOTAL OUTSIDE SERVICES | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| | DEPARTMENT 55 TOTALS | .00 | .00 | .00 | .00 | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|-------------------------------|----------------------------|---------|------------|------------------|---------------------|-----------|----------------------|
| ----- | | | | | | | | |
| | HI STORIC DISTRICT COMMISSION | | | | | | | |
| | OUTSIDE SERVICES | | | | | | | |
| 10-58-52100 | MEETING/CONF/TRAINING | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| 10-58-52200 | MEMBERSHIPS | .00 | .00 | .00 | 50.00 | 50.00 | .00 | .00 |
| 10-58-52300 | POSTAGE | .00 | 123.20 | .00 | 50.00 | 73.20- | 246.40 | 246.40 |
| 10-58-52450 | REC/AD/PRINT | .00 | .00 | .00 | 125.00 | 125.00 | .00 | .00 |
| ** | TOTAL OUTSIDE SERVICES | .00 | 123.20 | .00 | 425.00 | 301.80 | 28.99 | 246.40 |
| | MATERIALS & SUPPLIES | | | | | | | |
| 10-58-60110 | OPERATING SUPPLIES - SIGN | .00 | .00 | .00 | 1800.00 | 1800.00 | .00 | .00 |
| ** | TOTAL MATERIALS & SUPPLIES | .00 | .00 | .00 | 1800.00 | 1800.00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | 123.20 | .00 | 2225.00 | 2101.80 | 5.54 | 246.40 |
| | DEPARTMENT 58 TOTALS | .00 | 123.20- | .00 | 2225.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-----------------|----------------------------|-------------------------|-----------|------------|---------------|------------------|--------|-------------------|
| | L. E. M. A. | | | | | | | |
| | PERSONAL SERVICES | | | | | | | |
| 10-60-51100 | REGULAR SALARIES | 1183.10 | 10896.36 | .00 | 13400.00 | 2503.64 | 81.32 | 21792.72 |
| ** | TOTAL PERSONAL SERVICES | 1183.10 | 10896.36 | .00 | 13400.00 | 2503.64 | 81.32 | 21792.72 |
| | OUTSIDE SERVICES | | | | | | | |
| 10-60-52100 | MEETINGS/CONF/TRAINING | 235.20 | 422.44 | .00 | 2445.00 | 2022.56 | 17.28 | 844.88 |
| 10-60-52200 | MEMBERSHIPS | .00 | .00 | .00 | 275.00 | 275.00 | .00 | .00 |
| 10-60-52300 | POSTAGE | .00 | 39.23 | .00 | 50.00 | 10.77 | 78.46 | 78.46 |
| 10-60-52500 | ADVERTISING/PRINTING | .00 | 80.25 | .00 | 200.00 | 119.75 | 40.13 | 160.50 |
| 10-60-52600 | COMMUNICATIONS | .00 | 46.74 | .00 | 275.00 | 228.26 | 17.00 | 93.48 |
| 10-60-57000 | MAINT SVC - EQUIPMENT | 990.00 | 1743.16 | .00 | 4500.00 | 2756.84 | 38.74 | 3486.32 |
| ** | TOTAL OUTSIDE SERVICES | 1225.20 | 2331.82 | .00 | 7745.00 | 5413.18 | 30.11 | 4663.64 |
| | MATERIALS & SUPPLIES | | | | | | | |
| 10-60-60100 | OFFICE SUPPLIES | .00 | .00 | .00 | 980.00 | 980.00 | .00 | .00 |
| 10-60-61200 | SAFETY EQUIPMENT | .00 | 444.85 | .00 | 1000.00 | 555.15 | 44.49 | 889.70 |
| 10-60-61300 | TOOLS & HARDWARE | .00 | 31.50 | .00 | 100.00 | 68.50 | 31.50 | 63.00 |
| 10-60-61400 | UNIFORMS | .00 | .00 | .00 | 1200.00 | 1200.00 | .00 | .00 |
| ** | TOTAL MATERIALS & SUPPLIES | .00 | 476.35 | .00 | 3280.00 | 2803.65 | 14.52 | 952.70 |
| | CAPITAL OUTLAY | | | | | | | |
| 10-60-70200 | OTHER EQUIPMENT | 2740.10 | 2740.10 | .00 | 28416.00 | 25675.90 | 9.64 | 5480.20 |
| ** | TOTAL CAPITAL OUTLAY | 2740.10 | 2740.10 | .00 | 28416.00 | 25675.90 | 9.64 | 5480.20 |
| ** | TOTAL EXPENSE | 5148.40 | 16444.63 | .00 | 52841.00 | 36396.37 | 31.12 | 32889.26 |
| | DEPARTMENT 60 TOTALS | 5148.40- | 16444.63- | .00 | 52841.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|----------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| 10-61-51100 | REGULAR SALARIES | .00 | 118.30 | .00 | 2600.00 | 2481.70 | 4.55 | 236.60 |
| 10-61-56600 | PRO SVC - CONSULTING | 4759.61 | 13128.86 | .00 | 20000.00 | 6871.14 | 65.64 | 26257.72 |
| 10-61-60100 | OFFICE SUPPLIES | .00 | .00 | .00 | 20.00 | 20.00 | .00 | .00 |
| | ** TOTAL EXPENSE | 4759.61 | 13247.16 | .00 | 22620.00 | 9372.84 | 58.56 | 26494.32 |
| | DEPARTMENT 61 TOTALS | 4759.61- | 13247.16- | .00 | 22620.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---|----------------------------|-------|------------|------------------|---------------------|-----------|----------------------|
| | ENVIRONMENTAL COMMISSION PERSONAL SERVICES | | | | | | | |
| ** | TOTAL PERSONAL SERVICES | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| | OUTSIDE SERVICES | | | | | | | |
| 10-65-52300 | POSTAGE | .00 | .00 | .00 | 100.00 | 100.00 | .00 | .00 |
| 10-65-52500 | ADVERTISING/PRINTING | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| 10-65-53600 | PUBLIC RELATIONS | .00 | .00 | .00 | 3000.00 | 3000.00 | .00 | .00 |
| ** | TOTAL OUTSIDE SERVICES | .00 | .00 | .00 | 3300.00 | 3300.00 | .00 | .00 |
| | MATERIALS & SUPPLIES | | | | | | | |
| 10-65-60100 | OFFICE SUPPLIES | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| ** | TOTAL MATERIALS & SUPPLIES | .00 | .00 | .00 | 200.00 | 200.00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | .00 | .00 | 3500.00 | 3500.00 | .00 | .00 |
| | DEPARTMENT 65 TOTALS | .00 | .00 | .00 | 3500.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|----------------------|----------------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| 10-70-70200 | CAPITAL OUTLAY | | | | | | | |
| | OTHER EQUIPMENT | 706.50 | 10910.90 | .00 | 9000.00 | 1910.90- | 121.23 | 21821.80 |
| ** | TOTAL CAPITAL OUTLAY | 706.50 | 10910.90 | .00 | 9000.00 | 1910.90- | 121.23 | 21821.80 |
| ** | TOTAL EXPENSE | 706.50 | 10910.90 | .00 | 9000.00 | 1910.90- | 121.23 | 21821.80 |
| | DEPARTMENT 70 TOTALS | 706.50- | 10910.90- | .00 | 9000.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | EXPENSE Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-----------------------------------|-----------------------------|-------------------------|---------------|------------|---------------|------------------|--------|-------------------|
| GENERAL ACCOUNTS OUTSIDE SERVICES | | | | | | | | |
| 10-90-52250 | BANK CHARGES | 834.58 | 5549.81 | .00 | 9000.00 | 3450.19 | 61.66 | 11099.62 |
| 10-90-53100 | HEALTH/LIFE INSURANCE | 65255.00 | 386782.38 | .00 | 850000.00 | 463217.62 | 45.50 | 773564.76 |
| 10-90-53200 | IRMA INS DEDUCTIBLE | .00 | 7859.26 | .00 | 10000.00 | 2140.74 | 78.59 | 15718.52 |
| 10-90-53300 | IRMA/INSURANCE PREMIUM | .00 | .00 | .00 | 280000.00 | 280000.00 | .00 | .00 |
| 10-90-53700 | RECOGNITION DINNER | .00 | 250.00 | .00 | 4000.00 | 3750.00 | 6.25 | 500.00 |
| 10-90-53900 | TELEPHONE EXPENSE | 6589.42 | 45083.15 | .00 | 80000.00 | 34916.85 | 56.35 | 90166.30 |
| 10-90-54250 | VILLAGE LEASES | .00 | .00 | .00 | 3400.00 | 3400.00 | .00 | .00 |
| 10-90-56000 | PRO SVC - APPRAISAL | .00 | .00 | .00 | 5000.00 | 5000.00 | .00 | .00 |
| 10-90-56100 | PRO SVC - AUDIT | .00 | 22785.00 | .00 | 35000.00 | 12215.00 | 65.10 | 45570.00 |
| 10-90-56400 | PRO SVC - LEGAL | .00 | 1500.00 | .00 | .00 | 1500.00- | .00 | 3000.00 |
| 10-90-56410 | PRO SVC - LEGAL CORPORATE | .00 | 36403.84 | .00 | 60000.00 | 23596.16 | 60.67 | 72807.68 |
| 10-90-56420 | PRO SVC - LEGAL ADJUDICAT | 1000.00 | 6000.00 | .00 | 12000.00 | 6000.00 | 50.00 | 12000.00 |
| 10-90-56430 | PRO SVC - LEGAL PROSECUTI | 1500.00 | 7500.00 | .00 | 18000.00 | 10500.00 | 41.67 | 15000.00 |
| 10-90-56440 | PRO SVC - LEGAL LABOR | 175.00 | 398.75 | .00 | 15000.00 | 14601.25 | 2.66 | 797.50 |
| 10-90-56500 | PRO SVC - MEDICAL | 1833.72 | 3077.19 | .00 | 5000.00 | 1922.81 | 61.54 | 6154.38 |
| 10-90-56600 | PRO SVC - CONSULTING | 1416.00- | 37931.00 | .00 | .00 | 37931.00- | .00 | 75862.00 |
| 10-90-57010 | SUGG AWARDS/EMPL RELATION | .00 | 775.00 | .00 | .00 | 775.00- | .00 | 1550.00 |
| 10-90-58100 | DEVELOPER INCENTIVES | 1273.34 | 3979.96 | .00 | 5000.00 | 1020.04 | 79.60 | 7959.92 |
| ** | TOTAL OUTSIDE SERVICES | 77045.06 | 565875.34 | .00 | 1391400.00 | 825524.66 | 40.67 | 1131750.68 |
| MATERIALS AND SUPPLIES | | | | | | | | |
| 10-90-60601 | MISC GRANT EXPENSES | 48.00 | 4446.75 | .00 | .00 | 4446.75- | .00 | 8893.50 |
| 10-90-61600 | FESTIVAL EXPENSES | 162.75 | 10473.93 | .00 | 8000.00 | 2473.93- | 130.92 | 20947.86 |
| ** | TOTAL MATERIALS & SUPPLIES | 210.75 | 14920.68 | .00 | 8000.00 | 6920.68- | 186.51 | 29841.36 |
| CAPITAL OUTLAY | | | | | | | | |
| 10-90-70100 | OFFICE EQUIPMENT | 785.00 | 5820.00 | .00 | 15000.00 | 9180.00 | 38.80 | 11640.00 |
| ** | TOTAL CAPITAL OUTLAY | 785.00 | 5820.00 | .00 | 15000.00 | 9180.00 | 38.80 | 11640.00 |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| 10-90-80140 | TO DEBT SERVICE FUND | .00 | .00 | .00 | 515000.00 | 515000.00 | .00 | .00 |
| 10-90-80500 | TO IMRF ACCOUNT | .00 | .00 | .00 | 5000.00 | 5000.00 | .00 | .00 |
| 10-90-80800 | TO GENERAL CAPITAL IMPROV | 2500.00 | 15000.00 | .00 | 30000.00 | 15000.00 | 50.00 | 30000.00 |
| 10-90-80900 | TO POLICE PENSION FUND | 52182.36 | 71912.60 | .00 | 510000.00 | 438087.40 | 14.10 | 143825.20 |
| ** | TOTAL INTERFUND TRANSFERS O | 54682.36 | 86912.60 | .00 | 1060000.00 | 973087.40 | 8.20 | 173825.20 |
| ** | TOTAL EXPENSE | 132723.17 | 673528.62 | .00 | 2474400.00 | 1800871.38 | 27.22 | 1347057.24 |
| DEPARTMENT 90 TOTALS | | | | | | | | |
| ** | FUND 10 | 48690.45 | 351740.55 | .00 | 2474400.00- | | | |
| EXPENSE TOTAL | | 597146.85 | 3625198.91 | .00 | 8616583.32 | 4991384.41 | 42.07 | |
| REVENUE TOTAL | | 645837.30 | 3976939.46 | .00 | 9121950.00 | 5145010.54 | 43.59 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-----------------------|-----------------------------|-------------------------|-----------|------------|---------------|------------------|--------|-------------------|
| ----- | | | | | | | | |
| 14-00-48100 | OTHER INCOME | | | | | | | |
| | INTEREST | 8.75 | 25.44 | .00 | 500.00 | 474.56 | 5.09 | 50.88 |
| ** | TOTAL OTHER INCOME | 8.75 | 25.44 | .00 | 500.00 | 474.56 | 5.09 | 50.88 |
| | | | | | | | | |
| 14-00-49100 | INTERFUND TRANSFERS IN | | | | | | | |
| | FROM GENERAL FUND | .00 | .00 | .00 | 515000.00 | 515000.00 | .00 | .00 |
| 14-00-49450 | FROM ROAD IMPROV FUND | 59740.00 | 364752.50 | .00 | 732030.00 | 367277.50 | 49.83 | 729505.00 |
| ** | TOTAL INTERFUND TRANSFERS I | 59740.00 | 364752.50 | .00 | 1247030.00 | 882277.50 | 29.25 | 729505.00 |
| | | | | | | | | |
| ** | TOTAL REVENUE | 59748.75 | 364777.94 | .00 | 1247530.00 | 882752.06 | 29.24 | 729555.88 |
| | | | | | | | | |
| DEBT SERVICE EXPENSES | | | | | | | | |
| OUTSIDE SERVICES | | | | | | | | |
| 14-00-56950 | PROF SERV - BOND FEES | .00 | 485.00 | .00 | 3000.00 | 2515.00 | 16.17 | 970.00 |
| ** | TOTAL OUTSIDE SERVICES | .00 | 485.00 | .00 | 3000.00 | 2515.00 | 16.17 | 970.00 |
| | | | | | | | | |
| DEBT SERVICE | | | | | | | | |
| 14-00-82510 | 2004 BOND PRINCIPAL LRM | .00 | .00 | .00 | 345000.00 | 345000.00 | .00 | .00 |
| 14-00-82520 | 2004 BOND INTEREST LRM | .00 | 31750.00 | .00 | 63500.00 | 31750.00 | 50.00 | 63500.00 |
| 14-00-82530 | 2005 BOND PRINCIPAL GEN | .00 | .00 | .00 | 65000.00 | 65000.00 | .00 | .00 |
| 14-00-82540 | 2005 BOND INTEREST GEN | .00 | 25007.50 | .00 | 50015.00 | 25007.50 | 50.00 | 50015.00 |
| 14-00-82550 | 2007A BOND PRINCIPAL PSB | .00 | .00 | .00 | 200000.00 | 200000.00 | .00 | .00 |
| 14-00-82560 | 2007A BOND INTEREST PSB | .00 | 151880.00 | .00 | 303760.00 | 151880.00 | 50.00 | 303760.00 |
| 14-00-82570 | 2008 BOND PRINCIPAL PSB | .00 | .00 | .00 | 55000.00 | 55000.00 | .00 | .00 |
| 14-00-82580 | 2008 BOND INTEREST PSB | .00 | 36635.00 | .00 | 73270.00 | 36635.00 | 50.00 | 73270.00 |
| 14-00-82880 | TOLLWAY PAYMENT | .00 | .00 | .00 | 100000.00 | 100000.00 | .00 | .00 |
| ** | TOTAL DEBT SERVICE | .00 | 245272.50 | .00 | 1255545.00 | 1010272.50 | 19.54 | 490545.00 |
| | | | | | | | | |
| ** | TOTAL EXPENSE | .00 | 245757.50 | .00 | 1258545.00 | 1012787.50 | 19.53 | 491515.00 |
| | | | | | | | | |
| DEPARTMENT 00 TOTALS | | 59748.75 | 119020.44 | .00 | 11015.00- | | | |
| | | | | | | | | |
| ** FUND 14 | | 59748.75 | 119020.44 | | | | | |
| EXPENSE TOTAL | | .00 | 245757.50 | .00 | 1258545.00 | 1012787.50 | 19.52 | |
| REVENUE TOTAL | | 59748.75 | 364777.94 | .00 | 1247530.00 | 882752.06 | 29.24 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|-----------------------------|-------------------|----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | WORKING CASH REVENUES | | | | | | | |
| | REAL ESTATES TAXES | | | | | | | |
| 15-00-41700 | WORKING CASH | 248.65- | 252.43- | .00 | 5000.00 | 5252.43 | 5.05- | 504.86- |
| ** | TOTAL REAL ESTATE TAXES | 248.65- | 252.43- | .00 | 5000.00 | 5252.43 | 5.05- | 504.86- |
| | OTHER INCOME | | | | | | | |
| 15-00-48100 | INTEREST | 27.19 | 125.87 | .00 | 10000.00 | 9874.13 | 1.26 | 251.74 |
| ** | TOTAL OTHER INCOME | 27.19 | 125.87 | .00 | 10000.00 | 9874.13 | 1.26 | 251.74 |
| ** | TOTAL REVENUE | 221.46- | 126.56- | .00 | 15000.00 | 15126.56 | .84- | 253.12- |
| | INTERFUND TRANSFERS OUT | | | | | | | |
| | TO GENERAL FUND | | | | | | | |
| 15-00-80100 | TO GENERAL FUND | 27.19 | 959.20 | .00 | 10000.00 | 9040.80 | 9.59 | 1918.40 |
| ** | TOTAL INTERFUND TRANSFERS O | 27.19 | 959.20 | .00 | 10000.00 | 9040.80 | 9.59 | 1918.40 |
| ** | TOTAL EXPENSE | 27.19 | 959.20 | .00 | 10000.00 | 9040.80 | 9.59 | 1918.40 |
| | DEPARTMENT 00 TOTALS | 248.65- | 1085.76- | .00 | 5000.00 | | | |
| ** | FUND 15 | 248.65- | 1085.76- | | | | | |
| EXPENSE TOTAL | | 27.19 | 959.20 | .00 | 10000.00 | 9040.80 | 9.59 | |
| REVENUE TOTAL | | 221.46- | 126.56- | .00 | 15000.00 | 15126.56 | .84- | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-----------------|-----------------------------|-------------------------|-----------|------------|---------------|------------------|---------|-------------------|
| 17-00-41750 | REAL ESTATE TAXES | | | | | | | |
| | T. I. F. DISTRICT | 94142.22 | 204713.55 | .00 | 980000.00 | 775286.45 | 20.89 | 409427.10 |
| ** | TOTAL REAL ESTATE TAXES | 94142.22 | 204713.55 | .00 | 980000.00 | 775286.45 | 20.89 | 409427.10 |
| 17-00-47700 | ENGR REIMB - MAIN ST PROJ | .00 | 21632.84 | .00 | .00 | 21632.84- | .00 | 43265.68 |
| | OTHER INCOME | | | | | | | |
| 17-00-48100 | INTEREST | 29.21 | 134.98 | .00 | 1000.00 | 865.02 | 13.50 | 269.96 |
| 17-00-48500 | MISC INCOME | 30.00 | 30.00 | .00 | .00 | 30.00- | .00 | 60.00 |
| ** | TOTAL OTHER INCOME | 59.21 | 21797.82 | .00 | 1000.00 | 20797.82- | 2179.78 | 43595.64 |
| ** | TOTAL REVENUE | 94201.43 | 226511.37 | .00 | 981000.00 | 754488.63 | 23.09 | 453022.74 |
| 17-00-51100 | PERSONAL SERVICES | | | | | | | |
| | REGULAR SALARIES | 3509.76 | 22813.44 | .00 | 45000.00 | 22186.56 | 50.70 | 45626.88 |
| 17-00-51850 | PAYROLL TAXES | 654.17 | 4291.73 | .00 | 8050.00 | 3758.27 | 53.31 | 8583.46 |
| ** | TOTAL PERSONAL SERVICES | 4163.93 | 27105.17 | .00 | 53050.00 | 25944.83 | 51.09 | 54210.34 |
| 17-00-52200 | OUTSIDE SERVICES | | | | | | | |
| | MEMBERSHIPS | .00 | .00 | .00 | 375.00 | 375.00 | .00 | .00 |
| 17-00-52300 | POSTAGE | .00 | .00 | .00 | 50.00 | 50.00 | .00 | .00 |
| 17-00-52450 | REC/AD/PRINT | .00 | 1312.44 | .00 | .00 | 1312.44- | .00 | 2624.88 |
| 17-00-56100 | PRO SVC - AUDIT | .00 | 500.00 | .00 | 5000.00 | 4500.00 | 10.00 | 1000.00 |
| 17-00-56900 | PRO SVC - MARKETING | .00 | 9521.66 | .00 | 35000.00 | 25478.34 | 27.20 | 19043.32 |
| 17-00-56950 | PRO SVC - BOND FEES | .00 | .00 | .00 | 1200.00 | 1200.00 | .00 | .00 |
| ** | TOTAL OUTSIDE SERVICES | .00 | 11334.10 | .00 | 41625.00 | 30290.90 | 27.23 | 22668.20 |
| 17-00-70700 | CAPITAL OUTLAY | | | | | | | |
| | CONSTRUCTION | .00 | 19000.00 | .00 | 15000.00 | 4000.00- | 126.67 | 38000.00 |
| ** | TOTAL CAPITAL OUTLAY | .00 | 19000.00 | .00 | 15000.00 | 4000.00- | 126.67 | 38000.00 |
| 17-00-80300 | INTERFUND TRANSFERS OUT | | | | | | | |
| | TO T. I. F. CANAL DIST. FUN | .00 | 85655.94 | .00 | 100000.00 | 14344.06 | 85.66 | 171311.88 |
| ** | TOTAL INTFUND TRANS OUT | .00 | 85655.94 | .00 | 100000.00 | 14344.06 | 85.66 | 171311.88 |
| ** | TOTAL EXPENSE | 4163.93 | 143095.21 | .00 | 209675.00 | 66579.79 | 68.25 | 286190.42 |
| | DEPARTMENT 00 TOTALS | 90037.50 | 83416.16 | .00 | 771325.00 | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-------------------------|-----------------------------|-------------------------|------------|------------|---------------|------------------|--------|-------------------|
| DOWNTOWN TIF CAP IMPROV | | | | | | | | |
| 17-11-550200 | TALCOTT ST IMPROVEMENTS | | | | | | | |
| | CONST - TALCOTT ST IMPROV | .00 | 13723.34 | .00 | .00 | 13723.34- | .00 | 27446.68 |
| ** | TOTAL TALCOTT ST IMPROV | .00 | 13723.34 | .00 | .00 | 13723.34- | .00 | 27446.68 |
| 17-11-561100 | ENGR - MAIN ST IMP | .00 | 714.77 | .00 | .00 | 714.77- | .00 | 1429.54 |
| SIGNAGE/DESIGN GRANTS | | | | | | | | |
| 17-11-567200 | CONST- SIGNAGE/DESIGN GRA | 11157.02 | 15922.52 | .00 | 25000.00 | 9077.48 | 63.69 | 31845.04 |
| ** | TOTAL SIGNAGE/DESIGN GRANTS | 11157.02 | 16637.29 | .00 | 25000.00 | 8362.71 | 66.55 | 33274.58 |
| 17-11-571100 | ENGR - CANAL/LEMONT ST PK | 4684.93 | 4684.93 | .00 | .00 | 4684.93- | .00 | 9369.86 |
| 17-11-571200 | CONS - CANAL/LEMONT ST PK | .00 | .00 | .00 | 40000.00 | 40000.00 | .00 | .00 |
| 17-11-572100 | ENGR - STEPHEN ST LOT | 4684.93 | 4684.93 | .00 | .00 | 4684.93- | .00 | 9369.86 |
| 17-11-572200 | CONST - STEPHEN ST LOT | .00 | .00 | .00 | 20000.00 | 20000.00 | .00 | .00 |
| ILLINOIS STREET | | | | | | | | |
| 17-11-581100 | ENGR - ILLINOIS STREET | 884.25 | 42142.24 | .00 | 25000.00 | 17142.24- | 168.57 | 84284.48 |
| ** | TOTAL ILLINOIS STREET | 10254.11 | 51512.10 | .00 | 85000.00 | 33487.90 | 60.60 | 103024.20 |
| DEBT SERVICE | | | | | | | | |
| 17-11-82425 | BOND PRINCIPAL - 05 TIF R | .00 | .00 | .00 | 435000.00 | 435000.00 | .00 | .00 |
| 17-11-82430 | BOND INTEREST - 05 TIF RE | .00 | 43136.25 | .00 | 86273.00 | 43136.75 | 50.00 | 86272.50 |
| 17-11-82500 | SR HOUSING SENIOR BOND | .00 | .00 | .00 | 62000.00 | 62000.00 | .00 | .00 |
| 17-11-82600 | SR HOUSING SUBORD BOND | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| ** | TOTAL DEBT SERVICE | .00 | 43136.25 | .00 | 584273.00 | 541136.75 | 7.38 | 86272.50 |
| ** | TOTAL EXPENSE | 21411.13 | 125008.98 | .00 | 694273.00 | 569264.02 | 18.01 | 250017.96 |
| DEPARTMENT 11 TOTALS | | | | | | | | |
| | | 21411.13- | 125008.98- | .00 | 694273.00- | | | |
| ** FUND 17 | | | | | | | | |
| EXPENSE TOTAL | | 68626.37 | 41592.82- | | | | | |
| REVENUE TOTAL | | 25575.06 | 268104.19 | .00 | 903948.00 | 635843.81 | 29.65 | |
| | | 94201.43 | 226511.37 | .00 | 981000.00 | 754488.63 | 23.08 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---|----------------------------|------------|------------|------------------|---------------------|-----------|----------------------|
| 22-00-40010 | WATER & SEWER REVENUE TRANSFER ACCOUNT | 26.96- | 1.97- | .00 | .00 | 1.97 | .00 | 3.94- |
| | CHARGES FOR SERVICE | | | | | | | |
| 22-00-46210 | CELL TOWER LEASE | 2338.63 | 13707.20 | .00 | 64000.00 | 50292.80 | 21.42 | 27414.40 |
| 22-00-46300 | DEV REIMB / B-BOX REINSP | 260.00 | 500.00 | .00 | 1000.00 | 500.00 | 50.00 | 1000.00 |
| 22-00-46400 | WATER USAGE | 372915.10 | 1805069.86 | .00 | 2950000.00 | 1144930.14 | 61.19 | 3610139.72 |
| 22-00-46401 | WATER PENALTY | 5722.59 | 23091.36 | .00 | 25000.00 | 1908.64 | 92.37 | 46182.72 |
| 22-00-46500 | METER FEES | 2033.20 | 10302.52 | .00 | 20000.00 | 9697.48 | 51.51 | 20605.04 |
| 22-00-46550 | SEWER CHARGES | 73399.34 | 482669.63 | .00 | 800000.00 | 317330.37 | 60.33 | 965339.26 |
| 22-00-46551 | SEWER PENALTY | 1331.91 | 6960.09 | .00 | 7500.00 | 539.91 | 92.80 | 13920.18 |
| 22-00-46630 | TURN ON FEE | 20.00 | 80.00 | .00 | 300.00 | 220.00 | 26.67 | 160.00 |
| 22-00-46650 | METERED WATER USE (HYDRAN | 436.50 | 1466.00 | .00 | 5000.00 | 3534.00 | 29.32 | 2932.00 |
| ** | TOTAL CHARGES FOR SERVICE | 458430.31 | 2343844.69 | .00 | 3872800.00 | 1528955.31 | 60.52 | 4687689.38 |
| | OTHER INCOME | | | | | | | |
| 22-00-48100 | INTEREST | 60.93 | 216.35 | .00 | 1500.00 | 1283.65 | 14.42 | 432.70 |
| 22-00-48420 | BUILD AMERICA BOND TAX RE | .00 | 51714.09 | .00 | 113360.02 | 61645.93 | 45.62 | 103428.18 |
| 22-00-48500 | MISC INCOME | 45.00 | 243.92 | .00 | 1500.00 | 1256.08 | 16.26 | 487.84 |
| ** | TOTAL OTHER INCOME | 105.93 | 52174.36 | .00 | 116360.02 | 64185.66 | 44.84 | 104348.72 |
| ** | TOTAL REVENUE | 458536.24 | 2396019.05 | .00 | 3989160.02 | 1593140.97 | 60.06 | 4792038.10 |
| | DEPARTMENT 00 TOTALS | 458536.24 | 2396019.05 | .00 | 3989160.02 | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|----------------------------|-------------------|------------|------------|---------------|------------------|--------|-------------------|
| | | M-T-D | Y-T-D | | | | | |
| ----- | | | | | | | | |
| OUTSIDE SERVICES | | | | | | | | |
| 22-05-52100 | MEETINGS/CONF/TRAINING | .00 | .00 | .00 | 2000.00 | 2000.00 | .00 | .00 |
| 22-05-52200 | MEMBERSHIP FEES | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 22-05-52300 | POSTAGE | 2.84 | 11438.02 | .00 | 23000.00 | 11561.98 | 49.73 | 22876.04 |
| 22-05-52450 | REC/AD/PRINT | .00 | 4136.11 | .00 | 3500.00 | 636.11- | 118.17 | 8272.22 |
| 22-05-52550 | NEWSLETTER | .00 | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 22-05-52600 | COMMUNICATIONS | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 22-05-54300 | DUMPING FEES | .00 | 2059.16 | .00 | 11000.00 | 8940.84 | 18.72 | 4118.32 |
| 22-05-54400 | ELECTRIC / GAS / PHONE | 28788.53 | 161433.05 | .00 | 290000.00 | 128566.95 | 55.67 | 322866.10 |
| 22-05-56200 | PROF SERV - DATA PROCESS | 287.00 | 287.00 | .00 | 1000.00 | 713.00 | 28.70 | 574.00 |
| 22-05-56300 | PRO SVC - ENGINEERING | 5398.95 | 6090.45 | .00 | 4500.00 | 1590.45- | 135.34 | 12180.90 |
| 22-05-56700 | PRO SVC - TESTING | 384.50 | 4425.00 | .00 | 15000.00 | 10575.00 | 29.50 | 8850.00 |
| 22-05-57000 | MAINT SERV - EQUIPMENT | .00 | 1738.75 | .00 | 100000.00 | 98261.25 | 1.74 | 3477.50 |
| 22-05-58000 | MAINT SERV - SOFTENER | .00 | .00 | .00 | 9000.00 | 9000.00 | .00 | .00 |
| 22-05-58100 | MAINT SERV - WATER SYSTEM | .00 | 946.34 | .00 | 25000.00 | 24053.66 | 3.79 | 1892.68 |
| ** | TOTAL OUTSIDE SERVICES | 34861.82 | 192553.88 | .00 | 486000.00 | 293446.12 | 39.62 | 385107.76 |
| | | | | | | | | |
| MATERIALS & SUPPLIES | | | | | | | | |
| 22-05-60100 | OFFICE SUPPLIES | 599.93 | 4609.28 | .00 | 6000.00 | 1390.72 | 76.82 | 9218.56 |
| 22-05-60850 | MAINT SUPPLIES - WATER SY | 1299.11 | 6378.86 | .00 | 15000.00 | 8621.14 | 42.53 | 12757.72 |
| 22-05-60950 | MAINT SUPPLIES - WELLS | 860.00 | 2032.59 | .00 | 4000.00 | 1967.41 | 50.81 | 4065.18 |
| 22-05-61050 | MAINT SUPPLIES - SOFTENER | 4346.59 | 30363.36 | .00 | 118000.00 | 87636.64 | 25.73 | 60726.72 |
| 22-05-61200 | SAFETY EQUIPMENT | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 22-05-61300 | TOOLS & HARDWARE | 29.95 | 29.95 | .00 | 2000.00 | 1970.05 | 1.50 | 59.90 |
| 22-05-61400 | UNIFORMS | .00 | 2325.36 | .00 | 5000.00 | 2674.64 | 46.51 | 4650.72 |
| ** | TOTAL MATERIALS & SUPPLIES | 7135.58 | 45739.40 | .00 | 151000.00 | 105260.60 | 30.29 | 91478.80 |
| | | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | |
| 22-05-70100 | OFFICE EQUIPMENT | .00 | 2412.00 | .00 | 4700.00 | 2288.00 | 51.32 | 4824.00 |
| 22-05-70200 | OTHER EQUIPMENT | .00 | 48100.09 | .00 | 120000.00 | 71899.91 | 40.08 | 96200.18 |
| 22-05-70300 | VEHICLES | 12326.00 | 56426.34 | .00 | 50000.00 | 6426.34- | 112.85 | 112852.68 |
| ** | TOTAL CAPITAL OUTLAY | 12326.00 | 106938.43 | .00 | 174700.00 | 67761.57 | 61.21 | 213876.86 |
| | | | | | | | | |
| ** | TOTAL EXPENSE | 54323.40 | 345231.71 | .00 | 811700.00 | 466468.29 | 42.53 | 690463.42 |
| | | | | | | | | |
| DEPARTMENT 05 TOTALS | | 54323.40- | 345231.71- | .00 | 811700.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|----------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| SEWER EXPENSES | | | | | | | | |
| OUTSIDE SERVICES | | | | | | | | |
| 22-10-54150 | UTILITY EXP - LIFT STATIO | 1355.61 | 10893.88 | .00 | 28000.00 | 17106.12 | 38.91 | 21787.76 |
| 22-10-56300 | PRO SVC - ENGINEERING | 984.50 | 4256.00 | .00 | 45000.00 | 40744.00 | 9.46 | 8512.00 |
| 22-10-57050 | MAINT SERV - SEWER SYSTEM | 5943.00 | 16568.00 | .00 | 75000.00 | 58432.00 | 22.09 | 33136.00 |
| 22-10-57150 | MAINT SERV - LIFT STATION | .00 | 18262.08 | .00 | 40000.00 | 21737.92 | 45.66 | 36524.16 |
| 22-10-58300 | MWRD USER FEE | .00 | .00 | .00 | 15000.00 | 15000.00 | .00 | .00 |
| ** | TOTAL OUTSIDE SERVICES | 8283.11 | 49979.96 | .00 | 203000.00 | 153020.04 | 24.62 | 99959.92 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 22-10-60650 | MAINT SUPPLIES - SEWER | 1521.93 | 2121.73 | .00 | 15000.00 | 12878.27 | 14.14 | 4243.46 |
| ** | TOTAL MATERIALS & SUPPLIES | 1521.93 | 2121.73 | .00 | 15000.00 | 12878.27 | 14.14 | 4243.46 |
| ** | TOTAL EXPENSE | 9805.04 | 52101.69 | .00 | 218000.00 | 165898.31 | 23.90 | 104203.38 |
| DEPARTMENT 10 TOTALS | | 9805.04- | 52101.69- | .00 | 218000.00- | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------------|-------------------------------|-------------------------|------------|------------|---------------|------------------|--------|-------------------|
| GENERAL ACCOUNT EXPENSES | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| 22-15-51100 | REGULAR SALARIES | 46078.35 | 307927.66 | .00 | 604098.00 | 296170.34 | 50.97 | 615855.32 |
| 22-15-51200 | OVERTIME | 2200.94 | 11992.43 | .00 | 40000.00 | 28007.57 | 29.98 | 23984.86 |
| 22-15-51400 | TEMPORARY SALARIES | 1747.20 | 16964.91 | .00 | 20000.00 | 3035.09 | 84.82 | 33929.82 |
| ** | TOTAL PERSONAL SERVICES | 50026.49 | 336885.00 | .00 | 664098.00 | 327213.00 | 50.73 | 673770.00 |
| OUTSIDE SERVICES | | | | | | | | |
| 22-15-52250 | BANK CHARGES | 819.57 | 5294.67 | .00 | 9400.00 | 4105.33 | 56.33 | 10589.34 |
| 22-15-53100 | HEALTH/LIFE INSURANCE | 20285.63 | 119199.45 | .00 | 225000.00 | 105800.55 | 52.98 | 238398.90 |
| 22-15-54110 | NPDES | 1136.12 | 7951.85 | .00 | 10000.00 | 2048.15 | 79.52 | 15903.70 |
| 22-15-56000 | PRO SVC - APPRAISAL | .00 | .00 | .00 | 2000.00 | 2000.00 | .00 | .00 |
| 22-15-56110 | GEOGRAPHIC INFO SYS | .00 | .00 | .00 | 10000.00 | 10000.00 | .00 | .00 |
| 22-15-58010 | PRO SVC - OTHER PROJECTS | .00 | .00 | .00 | 10000.00 | 10000.00 | .00 | .00 |
| ** | TOTAL OUTSIDE SERVICES | 22241.32 | 132445.97 | .00 | 266400.00 | 133954.03 | 49.72 | 264891.94 |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| 22-15-80100 | TO GENERAL FUND | 71533.92 | 429203.52 | .00 | 858407.00 | 429203.48 | 50.00 | 858407.04 |
| 22-15-80230 | TO W&S ALT REV BOND | 66959.07 | 401772.00 | .00 | 803555.00 | 401783.00 | 50.00 | 803544.00 |
| 22-15-80250 | TO W&S CAP IMPROV FUND | .00 | 141000.00 | .00 | 282000.00 | 141000.00 | 50.00 | 282000.00 |
| 22-15-80350 | TO SSA #1 | .00 | .00 | .00 | 35000.00 | 35000.00 | .00 | .00 |
| 22-15-80800 | TO GENERAL CAPITAL IMPROV | 4166.67 | 25000.02 | .00 | 50000.00 | 24999.98 | 50.00 | 50000.04 |
| ** | TOTAL INTERFUND TRANSFERS OUT | 142659.66 | 996975.54 | .00 | 2028962.00 | 1031986.46 | 49.14 | 1993951.08 |
| ** | TOTAL EXPENSE | 214927.47 | 1466306.51 | .00 | 2959460.00 | 1493153.49 | 49.55 | 2932613.02 |
| DEPARTMENT 15 TOTALS | | | | | | | | |
| | ** FUND 22 | 179480.33 | 532379.14 | | | | | |
| EXPENSE TOTAL | | 279055.91 | 1863639.91 | .00 | 3989160.00 | 2125520.09 | 46.71 | |
| REVENUE TOTAL | | 458536.24 | 2396019.05 | .00 | 3989160.02 | 1593140.97 | 60.06 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|-----------------------------|-------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| | | M-T-D | Y-T-D | | | | | |
| | OTHER INCOME | | | | | | | |
| 23-00-48100 | INTEREST | 11.80 | 29.06 | .00 | 500.00 | 470.94 | 5.81 | 58.12 |
| ** | TOTAL OTHER INCOME | 11.80 | 29.06 | .00 | 500.00 | 470.94 | 5.81 | 58.12 |
| | INTERFUND TRANSFERS IN | | | | | | | |
| 23-00-49220 | FROM WATER & SEWER FUND | 66959.07 | 401772.00 | .00 | 803555.00 | 401783.00 | 50.00 | 803544.00 |
| 23-00-49270 | FROM W&S L/T DEBT LIABILI | .00 | .00 | .00 | 225203.38 | 225203.38 | .00 | .00 |
| ** | TOTAL INTERFUND TRANSFERS I | 66959.07 | 401772.00 | .00 | 1028758.38 | 626986.38 | 39.05 | 803544.00 |
| ** | TOTAL REVENUE | 66970.87 | 401801.06 | .00 | 1029258.38 | 627457.32 | 39.04 | 803602.12 |
| | W&S REVENUE BOND EXPENSES | | | | | | | |
| | OUTSIDE SERVICES | | | | | | | |
| 23-00-56950 | PROF SERV - BOND FEES | .00 | .00 | .00 | 1600.00 | 1600.00 | .00 | .00 |
| ** | TOTAL OUTSIDE SERVICES | .00 | .00 | .00 | 1600.00 | 1600.00 | .00 | .00 |
| | DEBT SERVICE | | | | | | | |
| 23-00-82101 | 2004 WELL 6 BOND PRINCIPA | .00 | 94352.50 | .00 | 270000.00 | 175647.50 | 34.95 | 188705.00 |
| 23-00-82102 | 2004 WELL 6 BOND INTEREST | .00 | .00 | .00 | 188705.00 | 188705.00 | .00 | .00 |
| 23-00-82202 | 2010 BUILD AMERICA INTERE | .00 | 51714.09 | .00 | 338563.40 | 286849.31 | 15.27 | 103428.18 |
| 23-00-82205 | 2005 REFND BOND PRINCIPAL | .00 | .00 | .00 | 195000.00 | 195000.00 | .00 | .00 |
| 23-00-82210 | 2005 REFND BOND INTEREST | .00 | 17695.00 | .00 | 35390.00 | 17695.00 | 50.00 | 35390.00 |
| ** | TOTAL DEBT SERVICES | .00 | 163761.59 | .00 | 1027658.40 | 863896.81 | 15.94 | 327523.18 |
| ** | TOTAL EXPENSE | .00 | 163761.59 | .00 | 1029258.40 | 865496.81 | 15.91 | 327523.18 |
| | DEPARTMENT 00 TOTALS | 66970.87 | 238039.47 | .00 | .02- | | | |
| ** | FUND 23 | 66970.87 | 238039.47 | | | | | |
| EXPENSE TOTAL | | .00 | 163761.59 | .00 | 1029258.40 | 865496.81 | 15.91 | |
| REVENUE TOTAL | | 66970.87 | 401801.06 | .00 | 1029258.38 | 627457.32 | 39.03 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------------------|-----------------------------|-------------------------|-----------|------------|---------------|------------------|--------|-------------------|
| W & S CAPITAL IMPROVEMNT REVENUE | | | | | | | | |
| 25-00-40005 | REALLOCATED P/Y FUNDS | .00 | .00 | .00 | 3314917.00 | 3314917.00 | .00 | .00 |
| CHARGES FOR SERVICE | | | | | | | | |
| 25-00-46300 | DEVELOPER REIMBURSEMENTS | .00 | 8000.00 | .00 | .00 | 8000.00- | .00 | 16000.00 |
| 25-00-46450 | CONNECTION FEES-WATER | 9000.00 | 51000.00 | .00 | 125000.00 | 74000.00 | 40.80 | 102000.00 |
| 25-00-46600 | CONNECTION FEES - SEWER | 7500.00 | 40000.00 | .00 | 75000.00 | 35000.00 | 53.33 | 80000.00 |
| ** | TOTAL CHARGES FOR SERVICE | 16500.00 | 99000.00 | .00 | 3514917.00 | 3415917.00 | 2.82 | 198000.00 |
| OTHER INCOME | | | | | | | | |
| 25-00-48100 | INTEREST | 120.65 | 697.10 | .00 | .00 | 697.10- | .00 | 1394.20 |
| 25-00-48350 | DEVELOPER CONTRIBUIONS | .00 | .00 | .00 | 105000.00 | 105000.00 | .00 | .00 |
| 25-00-48505 | CBDG / WATERMAIN | .00 | 50000.00 | .00 | 80000.00 | 30000.00 | 62.50 | 100000.00 |
| ** | TOTAL OTHER INCOME | 120.65 | 50697.10 | .00 | 185000.00 | 134302.90 | 27.40 | 101394.20 |
| INTERFUND TRANSFERS IN | | | | | | | | |
| 25-00-49220 | FROM WATER & SEWER FUND | .00 | 141000.00 | .00 | 282000.00 | 141000.00 | 50.00 | 282000.00 |
| ** | TOTAL INTERFUND TRANSFERS I | .00 | 141000.00 | .00 | 282000.00 | 141000.00 | 50.00 | 282000.00 |
| ** | TOTAL REVENUE | 16620.65 | 290697.10 | .00 | 3981917.00 | 3691219.90 | 7.30 | 581394.20 |
| W&S GEN CAP IMP EXPENSES | | | | | | | | |
| 25-00-517100 | ENGR - FLOOD CONTROL | 292.48 | 8847.10 | .00 | 15000.00 | 6152.90 | 58.98 | 17694.20 |
| 25-00-517201 | CONST - LOGAN POND | .00 | 331.32 | .00 | 100000.00 | 99668.68 | .33 | 662.64 |
| BOWL STORMWATER | | | | | | | | |
| ** | TOTAL BOWL STORMWATER | 292.48 | 9178.42 | .00 | 115000.00 | 105821.58 | 7.98 | 18356.84 |
| 25-00-547200 | CONS - SENON LANE OVERFLO | .00 | 32036.40 | .00 | .00 | 32036.40- | .00 | 64072.80 |
| SINGER / NORTON SEWER REPL | | | | | | | | |
| 25-00-549200 | CONS-SINGER/NORTON/WARNER | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| ** | TOTAL SINGER / NORTON SEWER | .00 | 32036.40 | .00 | .00 | 32036.40- | .00 | 64072.80 |
| 25-00-550100 | ENGR-ILLINOIS ST WATERMN | .00 | 180.00 | .00 | .00 | 180.00- | .00 | 360.00 |
| 25-00-550200 | CONS-ILLINOIS ST WATERMN | .00 | 16259.44 | .00 | .00 | 16259.44- | .00 | 32518.88 |
| ** | TOTAL ILLINOIS ST WATERMAIN | .00 | 16439.44 | .00 | .00 | 16439.44- | .00 | 32878.88 |
| BELL RD W & S MAINS | | | | | | | | |
| 25-00-565100 | ENGR-BELL RD W & S MAINS | .00 | .00 | .00 | 12750.00 | 12750.00 | .00 | .00 |
| 25-00-565200 | CONS-BELL RD W & S MAINS | .00 | 78249.50 | .00 | 92242.00 | 13992.50 | 84.83 | 156499.00 |
| ** | TOTAL BELL RD W & S MAINS | .00 | 78249.50 | .00 | 104992.00 | 26742.50 | 74.53 | 156499.00 |
| 25-00-566100 | ENGR-WARNER EUREKA | .00 | 4841.91 | .00 | 25000.00 | 20158.09 | 19.37 | 9683.82 |
| 25-00-566200 | CONS-WARNER EUREKA | .00 | 317053.99 | .00 | 87500.00 | 229553.99- | 362.35 | 634107.98 |
| 25-00-567100 | ENGR-STATE AND HOUSTON ST | 3118.90 | 9389.65 | .00 | 200000.00 | 190610.35 | 4.69 | 18779.30 |
| 25-00-567200 | CONS-STATE AND HOUSTON ST | 159513.30 | 159513.30 | .00 | 1800000.00 | 1640486.70 | 8.86 | 319026.60 |
| 25-00-568100 | ENGR-HOUSTON ST TOWER PAI | 71.50 | 1573.00 | .00 | 9000.00 | 7427.00 | 17.48 | 3146.00 |
| 25-00-568200 | CONS-HOUSTON ST TOWER PAI | .00 | 172213.33 | .00 | 144680.00 | 27533.33- | 119.03 | 344426.66 |
| 25-00-569100 | ENGR-HOUSTON ST WATER MAI | 3252.25 | 18924.25 | .00 | 10993.50 | 7930.75- | 172.14 | 37848.50 |
| 25-00-569200 | CONS-HOUSTON ST WATER MAI | .00 | 383518.49 | .00 | 91612.75 | 291905.74- | 418.63 | 767036.98 |
| 25-00-570100 | ENGR-KIM/KIP/CHEROKEE WAT | 4092.63 | 29905.68 | .00 | 14590.00 | 15315.68- | 204.97 | 59811.36 |
| 25-00-570200 | CONS-KIM/KIP/CHEROKEE WAT | .00 | 418732.29 | .00 | 145909.00 | 272823.29- | 286.98 | 837464.58 |
| 25-00-571100 | ENGR-NEW AVENUE LOCKPORT- | 13521.00 | 80854.16 | .00 | 80000.00 | 854.16- | 101.07 | 161708.32 |
| 25-00-571200 | CONS-NEW AVENUE LOCKPORT- | 238480.56 | 413472.89 | .00 | 810440.00 | 396967.11 | 51.02 | 826945.78 |
| 25-00-572100 | ENGR-ILLINOIS LOCKPORT-ST | .00 | .00 | .00 | 6000.00 | 6000.00 | .00 | .00 |
| 25-00-572200 | CONS-ILLINOIS LOCKPORT-ST | .00 | .00 | .00 | 40000.00 | 40000.00 | .00 | .00 |
| 25-00-573100 | ENGR-STATE ST WEND-PEIFFE | 417.55 | 71603.97 | .00 | 12000.00 | 59603.97- | 596.70 | 143207.94 |
| 25-00-573200 | CONS-STATE ST WEND-PEIFFE | .00 | .00 | .00 | 75000.00 | 75000.00 | .00 | .00 |
| 25-00-574100 | ENGR-KEEPATAW/FREEHAUF SP | 701.48 | 6045.73 | .00 | 7200.00 | 1154.27 | 83.97 | 12091.46 |
| 25-00-574200 | CONS-KEEPATAW/FREEHAUF SP | .00 | .00 | .00 | 60000.00 | 60000.00 | .00 | .00 |
| 25-00-575100 | ENGR-STEPHEN ST CDBG | 8612.07 | 23519.59 | .00 | 42000.00 | 18480.41 | 56.00 | 47039.18 |
| 25-00-575200 | CONS-STEPHEN ST CDBG | .00 | 95858.32 | .00 | 100000.00 | 4141.68 | 95.86 | 191716.64 |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|----------------------|----------------------------|-------------|------------|------------------|---------------------|-----------|----------------------|
| ** | TOTAL EXPENSE | 432073.72 | 2342924.31 | .00 | 3981917.25 | 1638992.94 | 58.84 | 4685848.62 |
| | DEPARTMENT 00 TOTALS | 415453.07- | 2052227.21- | .00 | .25- | | | |
| | ** FUND 25 | 415453.07- | 2052227.21- | | | | | |
| EXPENSE TOTAL | | 432073.72 | 2342924.31 | .00 | 3981917.25 | 1638992.94 | 58.83 | |
| REVENUE TOTAL | | 16620.65 | 290697.10 | .00 | 3981917.00 | 3691219.90 | 7.30 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|-----------------------------|-------------------------|-----------|------------|---------------|------------------|--------|-------------------|
| 30-00-40005 | T.I.F. CANAL DIST. REVENUE | | | | | | | |
| | REALLOCATED P/Y FUNDS | .00 | .00 | .00 | 60000.00 | 60000.00 | .00 | .00 |
| ** | TOTAL REALLOCATED P/Y FUNDS | .00 | .00 | .00 | 60000.00 | 60000.00 | .00 | .00 |
| 30-00-41755 | REAL ESTATE TAXES | | | | | | | |
| | C/D T.I.F. DISTRICT | 55756.69 | 67283.26 | .00 | 215000.00 | 147716.74 | 31.29 | 134566.52 |
| ** | TOTAL REAL ESTATE TAXES | 55756.69 | 67283.26 | .00 | 215000.00 | 147716.74 | 31.29 | 134566.52 |
| 30-00-48100 | OTHER INCOME | | | | | | | |
| | INTEREST | 2.24 | 6.91 | .00 | 1000.00 | 993.09 | .69 | 13.82 |
| ** | TOTAL OTHER INCOME | 2.24 | 6.91 | .00 | 1000.00 | 993.09 | .69 | 13.82 |
| 30-00-49170 | INTERFUND TRANSFERS IN | | | | | | | |
| | FROM T.I.F. DOWNTOWN FUND | .00 | 85655.94 | .00 | 100000.00 | 14344.06 | 85.66 | 171311.88 |
| ** | TOTAL INTERFUND TRANSFERS I | .00 | 85655.94 | .00 | 100000.00 | 14344.06 | 85.66 | 171311.88 |
| ** | TOTAL REVENUE | 55758.93 | 152946.11 | .00 | 376000.00 | 223053.89 | 40.68 | 305892.22 |
| 30-00-56100 | PRO SVC - AUDIT | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| 30-00-56950 | PRO SVC - BOND FEES | .00 | 515.00 | .00 | 1000.00 | 485.00 | 51.50 | 1030.00 |
| ** | TOTAL EXPENSE | .00 | 515.00 | .00 | 2000.00 | 1485.00 | 25.75 | 1030.00 |
| DEPARTMENT 00 TOTALS | | 55758.93 | 152431.11 | .00 | 374000.00 | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-----------------|---|-------------------------|------------|------------|---------------|------------------|--------|-------------------|
| ** | TOTAL RIVER / FRONT ST | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| 30-11-517200 | PARKING GARAGE CONS - PARKING GARAGE | 214.50 | 214.50 | .00 | 35000.00 | 34785.50 | .61 | 429.00 |
| ** | TOTAL PARKING GARAGE | 214.50 | 214.50 | .00 | 35000.00 | 34785.50 | .61 | 429.00 |
| 30-11-70700 | CAPITAL OUTLAY CONSTRUCTION | 395.00 | 154872.74 | .00 | 125000.00 | 29872.74- | 123.90 | 309745.48 |
| ** | TOTAL CAPITAL OUTLAY | 395.00 | 154872.74 | .00 | 125000.00 | 29872.74- | 123.90 | 309745.48 |
| 30-11-82301 | DEBT SERVICE 2007 CANAL TIF BOND - PRI | .00 | .00 | .00 | 100000.00 | 100000.00 | .00 | .00 |
| 30-11-82302 | 2007 CANAL TIF BOND - INT | .00 | 54787.50 | .00 | 109575.00 | 54787.50 | 50.00 | 109575.00 |
| 30-11-82304 | 2010 CANAL TIF BOND - INT | .00 | 34415.00 | .00 | 68830.00 | 34415.00 | 50.00 | 68830.00 |
| ** | TOTAL DEBT SERVICE | .00 | 89202.50 | .00 | 278405.00 | 189202.50 | 32.04 | 178405.00 |
| ** | TOTAL EXPENSE | 609.50 | 244289.74 | .00 | 438405.00 | 194115.26 | 55.72 | 488579.48 |
| | DEPARTMENT 11 TOTALS | 609.50- | 244289.74- | .00 | 438405.00- | | | |
| | ** FUND 30 | 55149.43 | 91858.63- | | | | | |
| EXPENSE TOTAL | | 609.50 | 244804.74 | .00 | 440405.00 | 195600.26 | 55.58 | |
| REVENUE TOTAL | | 55758.93 | 152946.11 | .00 | 376000.00 | 223053.89 | 40.67 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|-----------------------------|----------------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| 34-00-41756 | REAL ESTATE TAXES | | | | | | | |
| | GATEWAY T.I.F. DIST | 30439.99 | 33076.85 | .00 | 100000.00 | 66923.15 | 33.08 | 66153.70 |
| ** | TOTAL REAL ESTATE TAXES | 30439.99 | 33076.85 | .00 | 100000.00 | 66923.15 | 33.08 | 66153.70 |
| 34-00-48100 | OTHER INCOME | | | | | | | |
| | INTEREST | 1.47 | 7.83 | .00 | .00 | 7.83- | .00 | 15.66 |
| ** | TOTAL OTHER INCOME | 1.47 | 7.83 | .00 | .00 | 7.83- | .00 | 15.66 |
| | INTERFUND TRANSFERS IN | | | | | | | |
| ** | TOTAL INTERFUND TRANSFERS I | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| ** | TOTAL REVENUE | 30441.46 | 33084.68 | .00 | 100000.00 | 66915.32 | 33.08 | 66169.36 |
| 34-00-56600 | PRO SVC - CONSULTING | .00 | 13162.50 | .00 | .00 | 13162.50- | .00 | 26325.00 |
| 34-00-70700 | CAPITAL OUTLAY | | | | | | | |
| | CONSTRUCTION | .00 | 46250.00 | .00 | .00 | 46250.00- | .00 | 92500.00 |
| ** | TOTAL CAPITAL OUTLAY | .00 | 59412.50 | .00 | .00 | 59412.50- | .00 | 118825.00 |
| 34-00-80350 | TO SSA #1 FUND | .00 | .00 | .00 | 50000.00 | 50000.00 | .00 | .00 |
| ** | TOTAL DEBT SERVCIE | .00 | .00 | .00 | 50000.00 | 50000.00 | .00 | .00 |
| ** | TOTAL EXPENSE | .00 | 59412.50 | .00 | 50000.00 | 9412.50- | 118.83 | 118825.00 |
| | DEPARTMENT 00 TOTALS | 30441.46 | 26327.82- | .00 | 50000.00 | | | |
| | ** FUND 34 | 30441.46 | 26327.82- | | | | | |
| EXPENSE TOTAL | | .00 | 59412.50 | .00 | 50000.00 | 9412.50- | 118.82 | |
| REVENUE TOTAL | | 30441.46 | 33084.68 | .00 | 100000.00 | 66915.32 | 33.08 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|---------------------------|-------------------------|-----------|------------|---------------|------------------|--------|-------------------|
| 35-00-41757 | REAL ESTATE TAXES | | | | | | | |
| | SSA #1 T. I. F. DISTRICT | 10262.04 | 17341.20 | .00 | 56000.00 | 38658.80 | 30.97 | 34682.40 |
| ** | TOTAL REAL ESTATE TAXES | 10262.04 | 17341.20 | .00 | 56000.00 | 38658.80 | 30.97 | 34682.40 |
| 35-00-48100 | OTHER INCOME | | | | | | | |
| | INTEREST | 9.11 | 42.17 | .00 | .00 | 42.17- | .00 | 84.34 |
| ** | TOTAL OTHER INCOME | 9.11 | 42.17 | .00 | .00 | 42.17- | .00 | 84.34 |
| 35-00-49220 | FROM WATER & SEWER FUND | .00 | .00 | .00 | 35000.00 | 35000.00 | .00 | .00 |
| 35-00-49340 | FROM GATEWAY TIF FUND | .00 | .00 | .00 | 50000.00 | 50000.00 | .00 | .00 |
| ** | TOTAL REVENUE | 10271.15 | 17383.37 | .00 | 141000.00 | 123616.63 | 12.33 | 34766.74 |
| 35-00-56950 | OUTSIDE SERVICES | | | | | | | |
| | PRO SVC - BOND FEES | .00 | 475.00 | .00 | 1000.00 | 525.00 | 47.50 | 950.00 |
| ** | TOTAL OUTSIDE SERVICES | .00 | 475.00 | .00 | 1000.00 | 525.00 | 47.50 | 950.00 |
| 35-00-82313 | DEBT SERVICE | | | | | | | |
| | 2009 SPEC SVC AREA - PRIN | .00 | .00 | .00 | 65000.00 | 65000.00 | .00 | .00 |
| 35-00-82314 | 2009 SPEC SVC AREA - INTE | .00 | 37356.25 | .00 | 74713.00 | 37356.75 | 50.00 | 74712.50 |
| ** | TOTAL DEBT SERVICE | .00 | 37356.25 | .00 | 139713.00 | 102356.75 | 26.74 | 74712.50 |
| ** | TOTAL EXPENSE | .00 | 37831.25 | .00 | 140713.00 | 102881.75 | 26.89 | 75662.50 |
| DEPARTMENT 00 TOTALS | | 10271.15 | 20447.88- | .00 | 287.00 | | | |
| ** FUND 35 | | 10271.15 | 20447.88- | | | | | |
| EXPENSE TOTAL | | .00 | 37831.25 | .00 | 140713.00 | 102881.75 | 26.88 | |
| REVENUE TOTAL | | 10271.15 | 17383.37 | .00 | 141000.00 | 123616.63 | 12.32 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---|----------------------------|-----------|------------|------------------|---------------------|-----------|----------------------|
| 40-00-40005 | MOTOR FUEL TAX REVENUES REALLOCATED P/Y FUNDS | .00 | 303.50- | .00 | .00 | 303.50 | .00 | 607.00- |
| 40-00-43700 | STATE SHARED REVENUE ALLOTMENTS | 30757.62 | 271543.47 | .00 | 380000.00 | 108456.53 | 71.46 | 543086.94 |
| ** | TOTAL STATE SHARED REVENUE | 30757.62 | 271239.97 | .00 | 380000.00 | 108760.03 | 71.38 | 542479.94 |
| 40-00-47700 | ENGR REIMB - 127TH STREET OTHER INCOME | .00 | 3732.88 | .00 | .00 | 3732.88- | .00 | 7465.76 |
| 40-00-48100 | INTEREST | 24.06 | 99.42 | .00 | 1000.00 | 900.58 | 9.94 | 198.84 |
| ** | TOTAL OTHER INCOME | 24.06 | 3832.30 | .00 | 1000.00 | 2832.30- | 383.23 | 7664.60 |
| 40-00-49450 | FROM ROAD IMPROVEMENT FUN | .00 | 41396.61 | .00 | .00 | 41396.61- | .00 | 82793.22 |
| ** | TOTAL REVENUE | 30781.68 | 316468.88 | .00 | 381000.00 | 64531.12 | 83.06 | 632937.76 |
| | MOTOR FUEL TAX EXPENSES OUTSIDE SERVICES | | | | | | | |
| 40-00-53000 | ELECTRICITY - STREET LIGH | .00 | .00 | .00 | 25000.00 | 25000.00 | .00 | .00 |
| 40-00-56300 | PRO SVC - ENGINEERING | 2356.58 | 7053.58 | .00 | 10000.00 | 2946.42 | 70.54 | 14107.16 |
| 40-00-58150 | MAINT SERV - STREETS | .00 | 158157.70 | .00 | 176000.00 | 17842.30 | 89.86 | 316315.40 |
| ** | TOTAL OUTSIDE SERVICES | 2356.58 | 165211.28 | .00 | 211000.00 | 45788.72 | 78.30 | 330422.56 |
| 40-00-60900 | MATERIALS & SUPPLIES MAINT SUPP - STREETS & AL | 3316.97 | 51066.47 | .00 | 170000.00 | 118933.53 | 30.04 | 102132.94 |
| ** | TOTAL MATERIALS & SUPPLIES | 3316.97 | 51066.47 | .00 | 170000.00 | 118933.53 | 30.04 | 102132.94 |
| ** | TOTAL EXPENSE | 5673.55 | 216277.75 | .00 | 381000.00 | 164722.25 | 56.77 | 432555.50 |
| | DEPARTMENT 00 TOTALS | 25108.13 | 100191.13 | .00 | .00 | | | |
| | ** FUND 40 | 25108.13 | 100191.13 | | | | | |
| | EXPENSE TOTAL | 5673.55 | 216277.75 | .00 | 381000.00 | 164722.25 | 56.76 | |
| | REVENUE TOTAL | 30781.68 | 316468.88 | .00 | 381000.00 | 64531.12 | 83.06 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE | | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|---------------------------|-----------------------------|-------------------|-----------|------------|---------------|------------------|--------|-------------------|
| | | M-T-D | Y-T-D | | | | | |
| INTERGOVERNMENTAL REVENUE | | | | | | | | |
| 45-00-47702 | MCCARTHY ROAD GRANT | .00 | 13313.92 | .00 | 110250.00 | 96936.08 | 12.08 | 26627.84 |
| 45-00-47704 | DERBY ROAD GRANT | .00 | 227.92 | .00 | .00 | 227.92- | .00 | 455.84 |
| 45-00-47705 | STATE ST GRANT | .00 | 1356.72 | .00 | .00 | 1356.72- | .00 | 2713.44 |
| ** | TOTAL INTERGOVERNMENTAL REV | .00 | 14898.56 | .00 | 110250.00 | 95351.44 | 13.51 | 29797.12 |
| OTHER INCOME | | | | | | | | |
| 45-00-48100 | INTEREST | 24.33 | 104.58 | .00 | 2000.00 | 1895.42 | 5.23 | 209.16 |
| 45-00-48200 | U/T - TELECOMMUNICATIONS | 58035.49 | 355185.57 | .00 | 700000.00 | 344814.43 | 50.74 | 710371.14 |
| 45-00-48201 | U/T - ELECTRIC | 60865.22 | 323048.61 | .00 | 600000.00 | 276951.39 | 53.84 | 646097.22 |
| 45-00-48202 | U/T - GAS | 9991.42 | 90862.23 | .00 | 300000.00 | 209137.77 | 30.29 | 181724.46 |
| 45-00-48350 | CONTRIBUTIONS | .00 | .00 | .00 | 290000.00 | 290000.00 | .00 | .00 |
| ** | TOTAL OTHER INCOME | 128916.46 | 769200.99 | .00 | 1892000.00 | 1122799.01 | 40.66 | 1538401.98 |
| ** | TOTAL REVENUE | 128916.46 | 784099.55 | .00 | 2002250.00 | 1218150.45 | 39.16 | 1568199.10 |
| ROAD PROGRAM EXPENSES | | | | | | | | |
| 45-00-56600 | PRO SVC - CONSULTING | 809.19 | 4855.14 | .00 | .00 | 4855.14- | .00 | 9710.28 |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| 45-00-80100 | TO GENERAL FUND | 57916.67 | 347500.02 | .00 | 695000.00 | 347499.98 | 50.00 | 695000.04 |
| 45-00-80140 | TO DEBT SERVICE FUND | 59740.00 | 364752.50 | .00 | 732030.00 | 367277.50 | 49.83 | 729505.00 |
| 45-00-80400 | TO MOTOR FUEL TAX FUND | .00 | 41396.61 | .00 | .00 | 41396.61- | .00 | 82793.22 |
| ** | TOTAL INTERFUND TRANSFERS O | 118465.86 | 758504.27 | .00 | 1427030.00 | 668525.73 | 53.15 | 1517008.54 |
| ** | TOTAL EXPENSE | 118465.86 | 758504.27 | .00 | 1427030.00 | 668525.73 | 53.15 | 1517008.54 |
| DEPARTMENT 00 TOTALS | | 10450.60 | 25595.28 | .00 | 575220.00 | | | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|----------------------|----------------------------------|-------------------------|------------|------------|---------------|------------------|--------|-------------------|
| 45-20-507100 | 127TH STREET IMPROVEMENTS | | | | | | | |
| ** | ENGR/127TH STREET IMPROV | .00 | 3949.91 | .00 | .00 | 3949.91- | .00 | 7899.82 |
| ** | TOTAL 127TH STREET IMPROV | .00 | 3949.91 | .00 | .00 | 3949.91- | .00 | 7899.82 |
| 45-20-517100 | MCCARTHY RD (STP - PH 1) | | | | | | | |
| 45-20-517200 | ENGR - MCCARTHY RD (STP - | .00 | 11989.76 | .00 | 189000.00 | 177010.24 | 6.34 | 23979.52 |
| 45-20-517300 | CONS - MCCARTHY RD (STP - | .00 | .00 | .00 | 361350.00 | 361350.00 | .00 | .00 |
| ** | LAND ACQUISITION | .00 | 3250.00 | .00 | 20000.00 | 16750.00 | 16.25 | 6500.00 |
| ** | TOTAL MCCARTHY RD (STP - PH | .00 | 15239.76 | .00 | 570350.00 | 555110.24 | 2.67 | 30479.52 |
| 45-20-518200 | STATE STREET LAPP | | | | | | | |
| ** | CONS - STATE ST LAPP | .00 | 154122.55 | .00 | .00 | 154122.55- | .00 | 308245.10 |
| ** | TOTAL STATE ST LAPP | .00 | 154122.55 | .00 | .00 | 154122.55- | .00 | 308245.10 |
| 45-20-520100 | WALKER / MCCARTHY TRAFFIC SIGNAL | | | | | | | |
| ** | ENGR - WALKER / MCCARTHY | .00 | 24595.86 | .00 | .00 | 24595.86- | .00 | 49191.72 |
| ** | TOTAL WALKER / MCCARTHY TRA | .00 | 24595.86 | .00 | .00 | 24595.86- | .00 | 49191.72 |
| 45-20-523100 | TIMBERLINE / 127TH SIGNAL | | | | | | | |
| ** | ENGR - TIMBERLINE / 127TH | .00 | 865.02 | .00 | .00 | 865.02- | .00 | 1730.04 |
| ** | TOTAL TIMBERLINE - 127TH SI | .00 | 865.02 | .00 | .00 | 865.02- | .00 | 1730.04 |
| ** | TOTAL EXPENSE | .00 | 198773.10 | .00 | 570350.00 | 371576.90 | 34.85 | 397546.20 |
| DEPARTMENT 20 TOTALS | | .00 | 198773.10- | .00 | 570350.00- | | | |
| ** FUND 45 | | 10450.60 | 173177.82- | | | | | |
| EXPENSE TOTAL | | 118465.86 | 957277.37 | .00 | 1997380.00 | 1040102.63 | 47.92 | |
| REVENUE TOTAL | | 128916.46 | 784099.55 | .00 | 2002250.00 | 1218150.45 | 39.16 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | EXPENSE Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-----------------|-----------------------------|-------------------------|---------------|------------|---------------|------------------|--------|-------------------|
| 50-00-41800 | REAL ESTATE TAXES | | | | | | | |
| | I. M. R. F. | 27543.70 | 37060.59 | .00 | 245000.00 | 207939.41 | 15.13 | 74121.18 |
| ** | TOTAL REAL ESTATE TAXES | 27543.70 | 37060.59 | .00 | 245000.00 | 207939.41 | 15.13 | 74121.18 |
| 50-00-46230 | CHARGES FOR SERVICE | | | | | | | |
| | SPECIAL DETAIL REIMBURSEM | 33.97 | 1697.29 | .00 | .00 | 1697.29- | .00 | 3394.58 |
| ** | TOTAL CHARGES FOR SERVICE | 33.97 | 1697.29 | .00 | .00 | 1697.29- | .00 | 3394.58 |
| 50-00-48100 | OTHER INCOME | | | | | | | |
| | INTEREST | 5.97 | 33.64 | .00 | 200.00 | 166.36 | 16.82 | 67.28 |
| ** | TOTAL OTHER INCOME | 5.97 | 33.64 | .00 | 200.00 | 166.36 | 16.82 | 67.28 |
| 50-00-49100 | INTERFUND TRANSFERS IN | | | | | | | |
| | FROM GENERAL FUND (PPRT) | .00 | .00 | .00 | 5000.00 | 5000.00 | .00 | .00 |
| ** | TOTAL INTERFUND TRANSFERS I | .00 | .00 | .00 | 5000.00 | 5000.00 | .00 | .00 |
| ** | TOTAL REVENUE | 27583.64 | 38791.52 | .00 | 250200.00 | 211408.48 | 15.50 | 77583.04 |
| 50-00-52150 | I. M. R. F. FUND EXPENSES | | | | | | | |
| | OUTSIDE SERVICES | | | | | | | |
| | VILL. I. M. R. F. CONTRIB. | 17776.03 | 120580.82 | .00 | 245000.00 | 124419.18 | 49.22 | 241161.64 |
| ** | TOTAL OUTSIDE SERVICES | 17776.03 | 120580.82 | .00 | 245000.00 | 124419.18 | 49.22 | 241161.64 |
| ** | TOTAL EXPENSE | 17776.03 | 120580.82 | .00 | 245000.00 | 124419.18 | 49.22 | 241161.64 |
| | DEPARTMENT 00 TOTALS | 9807.61 | 81789.30- | .00 | 5200.00 | | | |
| | ** FUND 50 | 9807.61 | 81789.30- | | | | | |
| EXPENSE TOTAL | | 17776.03 | 120580.82 | .00 | 245000.00 | 124419.18 | 49.21 | |
| REVENUE TOTAL | | 27583.64 | 38791.52 | .00 | 250200.00 | 211408.48 | 15.50 | |

| G/L ACCT NUMBER | TITLE | REVENUE / M-T-D | EXPENSE Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---------------------------|--------------------|------------------|------------|------------------|---------------------|-----------|----------------------|
| 55-00-41850 | REAL ESTATE TAXES | | | | | | | |
| | SOCIAL SECURITY | 26741.92 | 36276.88 | .00 | 240000.00 | 203723.12 | 15.12 | 72553.76 |
| ** | TOTAL REAL ESTATE TAXES | 26741.92 | 36276.88 | .00 | 240000.00 | 203723.12 | 15.12 | 72553.76 |
| 55-00-46230 | CHARGES FOR SERVICE | | | | | | | |
| | SPECIAL DETAIL REIMBURSEM | 120.12 | 465.48 | .00 | .00 | 465.48- | .00 | 930.96 |
| ** | TOTAL CHARGES FOR SERVICE | 120.12 | 465.48 | .00 | .00 | 465.48- | .00 | 930.96 |
| 55-00-48100 | OTHER INCOME | | | | | | | |
| | INTEREST | 9.82 | 50.60 | .00 | 500.00 | 449.40 | 10.12 | 101.20 |
| ** | TOTAL OTHER INCOME | 9.82 | 50.60 | .00 | 500.00 | 449.40 | 10.12 | 101.20 |
| ** | TOTAL REVENUE | 26871.86 | 36792.96 | .00 | 240500.00 | 203707.04 | 15.30 | 73585.92 |
| 55-00-52150 | SOCIAL SECURITY EXPENSES | | | | | | | |
| | OUTSIDE SERVICES | | | | | | | |
| ** | VILL SOC SEC CONTRIB | 16483.21 | 106188.50 | .00 | 220000.00 | 113811.50 | 48.27 | 212377.00 |
| ** | TOTAL OUTSIDE SERVICES | 16483.21 | 106188.50 | .00 | 220000.00 | 113811.50 | 48.27 | 212377.00 |
| ** | TOTAL EXPENSE | 16483.21 | 106188.50 | .00 | 220000.00 | 113811.50 | 48.27 | 212377.00 |
| | DEPARTMENT 00 TOTALS | 10388.65 | 69395.54- | .00 | 20500.00 | | | |
| | ** FUND 55 | 10388.65 | 69395.54- | | | | | |
| EXPENSE TOTAL | | 16483.21 | 106188.50 | .00 | 220000.00 | 113811.50 | 48.26 | |
| REVENUE TOTAL | | 26871.86 | 36792.96 | .00 | 240500.00 | 203707.04 | 15.29 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|--------------------|---------------------------|----------------------------|----------|------------|------------------|---------------------|-----------|----------------------|
| ===== | | | | | | | | |
| | PARKING GARAGE REVENUE | | | | | | | |
| | CHARGES FOR SERVICE | | | | | | | |
| 72-00-46252 | CONDO ASSESSMENTS | 6150.00 | 18450.00 | .00 | .00 | 18450.00- | .00 | 36900.00 |
| ** | TOTAL CHARGES FOR SERVICE | 6150.00 | 18450.00 | .00 | .00 | 18450.00- | .00 | 36900.00 |
| | OTHER INCOME | | | | | | | |
| 72-00-48100 | INTEREST | .15 | .69 | .00 | .00 | .69- | .00 | 1.38 |
| ** | TOTAL OTHER INCOME | .15 | .69 | .00 | .00 | .69- | .00 | 1.38 |
| ** | TOTAL REVENUE | 6150.15 | 18450.69 | .00 | .00 | 18450.69- | .00 | 36901.38 |
| | PARKING GARAGE EXPENSES | | | | | | | |
| | OUTSIDE SERVICES | | | | | | | |
| 72-00-57000 | MAINT SERV - STRUCTURE | 1968.43 | 9466.21 | .00 | 16490.00 | 7023.79 | 57.41 | 18932.42 |
| 72-00-57450 | MAINT SERV - LIGHTING | 1055.73 | 6556.87 | .00 | 16800.00 | 10243.13 | 39.03 | 13113.74 |
| ** | TOTAL OUTSIDE SERVICES | 3024.16 | 16023.08 | .00 | 33290.00 | 17266.92 | 48.13 | 32046.16 |
| ** | TOTAL EXPENSE | 3024.16 | 16023.08 | .00 | 33290.00 | 17266.92 | 48.13 | 32046.16 |
| | DEPARTMENT 00 TOTALS | 3125.99 | 2427.61 | .00 | 33290.00- | | | |
| ** | FUND 72 | 3125.99 | 2427.61 | | | | | |
| EXPENSE TOTAL | | 3024.16 | 16023.08 | .00 | 33290.00 | 17266.92 | 48.13 | |
| REVENUE TOTAL | | 6150.15 | 18450.69 | .00 | .00 | 18450.69- | .00 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|---|-----------------------------|-------------------------|----------|------------|---------------|------------------|--------|-------------------|
| L I C E N S E S & P E R M I T S | | | | | | | | |
| 75-00-44200 | PARKING PERMITS | 30263.50 | 30047.33 | .00 | 31000.00 | 952.67 | 96.93 | 60094.66 |
| 75-00-44220 | PARKING METERS | 3579.40 | 20725.72 | .00 | 43000.00 | 22274.28 | 48.20 | 41451.44 |
| ** | TOTAL CHARGES FOR SERVICE | 33842.90 | 50773.05 | .00 | 74000.00 | 23226.95 | 68.61 | 101546.10 |
| F I N E S | | | | | | | | |
| 75-00-45100 | FINES | 250.00 | 2273.00 | .00 | 5000.00 | 2727.00 | 45.46 | 4546.00 |
| ** | TOTAL FINES | 250.00 | 2273.00 | .00 | 5000.00 | 2727.00 | 45.46 | 4546.00 |
| O T H E R I N C O M E | | | | | | | | |
| 75-00-48100 | INTEREST | 2.13 | 6.89 | .00 | 1000.00 | 993.11 | .69 | 13.78 |
| ** | TOTAL OTHER INCOME | 2.13 | 6.89 | .00 | 1000.00 | 993.11 | .69 | 13.78 |
| ** | TOTAL REVENUE | 34095.03 | 53052.94 | .00 | 80000.00 | 26947.06 | 66.32 | 106105.88 |
| P A R K I N G L O T E X P E N S E S | | | | | | | | |
| P E R S O N A L S E R V I C E S | | | | | | | | |
| 75-00-51100 | REGULAR SALARIES | 2596.32 | 16876.11 | .00 | 33432.00 | 16555.89 | 50.48 | 33752.22 |
| 75-00-51850 | PAYROLL TAXES | 523.74 | 3400.83 | .00 | 6100.00 | 2699.17 | 55.75 | 6801.66 |
| ** | TOTAL PERSONAL SERVICES | 3120.06 | 20276.94 | .00 | 39532.00 | 19255.06 | 51.29 | 40553.88 |
| O U T S I D E S E R V I C E S | | | | | | | | |
| 75-00-52300 | POSTAGE | .00 | .00 | .00 | 175.00 | 175.00 | .00 | .00 |
| 75-00-52500 | ADVERTISING/PRINTING | 1262.06 | 1262.06 | .00 | 1500.00 | 237.94 | 84.14 | 2524.12 |
| 75-00-54150 | ELECTRICITY | 393.04 | 1573.39 | .00 | 6000.00 | 4426.61 | 26.22 | 3146.78 |
| 75-00-54250 | VILLAGE LEASES | .00 | 3600.00 | .00 | 3600.00 | .00 | 100.00 | 7200.00 |
| 75-00-57000 | MAINT SERV - EQUIPMENT | 304.00 | 1929.00 | .00 | 10000.00 | 8071.00 | 19.29 | 3858.00 |
| 75-00-57350 | MAINT SERV - PARKING LOTS | 100.00 | 700.00 | .00 | 3000.00 | 2300.00 | 23.33 | 1400.00 |
| 75-00-57550 | MAINT SERV - SNOW REMOVAL | .00 | .00 | .00 | 10000.00 | 10000.00 | .00 | .00 |
| ** | TOTAL OUTSIDE SERVICES | 2059.10 | 9064.45 | .00 | 34275.00 | 25210.55 | 26.45 | 18128.90 |
| M A T E R I A L S & S U P P L I E S | | | | | | | | |
| 75-00-60820 | MAINT SUPPLIES - LANDSCAP | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| ** | TOTAL MATERIALS & SUPPLEIS | .00 | .00 | .00 | 1000.00 | 1000.00 | .00 | .00 |
| I N T E R F U N D T R A N S F E R S O U T | | | | | | | | |
| 75-00-80100 | TO GENERAL FUND | .00 | 5000.00 | .00 | .00 | 5000.00- | .00 | 10000.00 |
| ** | TOTAL INTERFUND TRANSFERS O | .00 | 5000.00 | .00 | .00 | 5000.00- | .00 | 10000.00 |
| ** | TOTAL EXPENSE | 5179.16 | 34341.39 | .00 | 74807.00 | 40465.61 | 45.91 | 68682.78 |
| DEPARTMENT 00 TOTALS | | 28915.87 | 18711.55 | .00 | 5193.00 | | | |
| ** FUND 75 | | 28915.87 | 18711.55 | | | | | |
| EXPENSE TOTAL | | 5179.16 | 34341.39 | .00 | 74807.00 | 40465.61 | 45.90 | |
| REVENUE TOTAL | | 34095.03 | 53052.94 | .00 | 80000.00 | 26947.06 | 66.31 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|---------------------------|-------------------------------|-------------------------|----------|------------|---------------|------------------|--------|-------------------|
| INTERGOVERNMENTAL REVENUE | | | | | | | | |
| 80-00-47509 | BROWNFIELD GRANT | .00 | 19618.90 | .00 | .00 | 19618.90- | .00 | 39237.80 |
| 80-00-47511 | MISC GRANTS | 6538.41 | 13119.37 | .00 | .00 | 13119.37- | .00 | 26238.74 |
| ** | TOTAL INTERGOVERNMENTAL REVEN | 6538.41 | 32738.27 | .00 | .00 | 32738.27- | .00 | 65476.54 |
| OTHER INCOME | | | | | | | | |
| 80-00-48100 | INTEREST | .51 | 3.77 | .00 | 50.00 | 46.23 | 7.54 | 7.54 |
| ** | TOTAL OTHER INCOME | .51 | 3.77 | .00 | 50.00 | 46.23 | 7.54 | 7.54 |
| INTERFUND TRANSFERS IN | | | | | | | | |
| 80-00-49100 | FROM GENERAL FUND | 2500.00 | 12500.00 | .00 | 30000.00 | 17500.00 | 41.67 | 25000.00 |
| 80-00-49220 | FROM WATER & SEWER FUND | 4166.67 | 27500.02 | .00 | 50000.00 | 22499.98 | 55.00 | 55000.04 |
| ** | TOTAL INTERFUND TRANSFERS I | 6666.67 | 40000.02 | .00 | 80000.00 | 39999.98 | 50.00 | 80000.04 |
| ** | TOTAL REVENUE | 13205.59 | 72742.06 | .00 | 80050.00 | 7307.94 | 90.87 | 145484.12 |
| I&M CANAL PATH WEST | | | | | | | | |
| 80-00-575100 | ENGR - I&M CANAL PATH WES | .00 | 260.00 | .00 | .00 | 260.00- | .00 | 520.00 |
| 80-00-575200 | CONS - I&M CANAL PATH WES | .00 | 1224.11 | .00 | .00 | 1224.11- | .00 | 2448.22 |
| ** | TOTAL I&M CANAL PATH WEST | .00 | 1484.11 | .00 | .00 | 1484.11- | .00 | 2968.22 |
| TRI-CENTRAL | | | | | | | | |
| 80-00-576100 | ENGR - TRI-CENTRAL | .00 | 30014.50 | .00 | .00 | 30014.50- | .00 | 60029.00 |
| ** | TOTAL TRI-CENTRAL | .00 | 30014.50 | .00 | .00 | 30014.50- | .00 | 60029.00 |
| 80-00-590400 | MODEL COMMUNITY GRANT | .00 | 6536.91 | .00 | .00 | 6536.91- | .00 | 13073.82 |
| CAPITAL OUTLAY | | | | | | | | |
| 80-00-70100 | OFFICE EQUIPMENT | 2266.01 | 22028.28 | .00 | 80000.00 | 57971.72 | 27.54 | 44056.56 |
| ** | TOTAL CAPITAL OUTLAY | 2266.01 | 28565.19 | .00 | 80000.00 | 51434.81 | 35.71 | 57130.38 |
| ** | TOTAL EXPENSE | 2266.01 | 60063.80 | .00 | 80000.00 | 19936.20 | 75.08 | 120127.60 |
| DEPARTMENT 00 TOTALS | | 10939.58 | 12678.26 | .00 | 50.00 | | | |
| ** FUND 80 | | 10939.58 | 12678.26 | | | | | |
| EXPENSE TOTAL | | 2266.01 | 60063.80 | .00 | 80000.00 | 19936.20 | 75.07 | |
| REVENUE TOTAL | | 13205.59 | 72742.06 | .00 | 80050.00 | 7307.94 | 90.87 | |

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBERED | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS |
|-----------------|---|-------------------------|------------|------------|---------------|------------------|--------|-------------------|
| 90-00-41900 | POLICE PENSION REVENUES POLICE PENSION OTHER INCOME | .59 | 276.68 | .00 | .00 | 276.68- | .00 | 553.36 |
| 90-00-48001 | GAIN (LOSS) M V ADJ | .00 | 279928.72- | .00 | .00 | 279928.72 | .00 | 559857.44- |
| 90-00-48100 | INTEREST | 12848.29 | 155963.96 | .00 | 250000.00 | 94036.04 | 62.39 | 311927.92 |
| 90-00-48110 | INVESTMENT INCOME -MUTUAL | .00 | 7466.32 | .00 | .00 | 7466.32- | .00 | 14932.64 |
| 90-00-48450 | EMPLOYEE CONTRIBUIONS | 15184.64 | 98110.30 | .00 | 210000.00 | 111889.70 | 46.72 | 196220.60 |
| ** | TOTAL OTHER INCOME | 28033.52 | 18111.46- | .00 | 460000.00 | 478111.46 | 3.94- | 36222.92- |
| 90-00-49100 | INTERFUND TRANSFERS IN FROM GENERAL FUND | 52181.77 | 71635.92 | .00 | 510000.00 | 438364.08 | 14.05 | 143271.84 |
| ** | TOTAL INTERFUND TRANSFERS I | 52181.77 | 71635.92 | .00 | 510000.00 | 438364.08 | 14.05 | 143271.84 |
| ** | TOTAL REVENUE | 80215.29 | 53524.46 | .00 | 970000.00 | 916475.54 | 5.52 | 107048.92 |
| 90-00-52100 | POLICE PENSION EXPENSES OUTSIDE SERVICES MEETINGS/CONF/TRAINING | .00 | 1896.30 | .00 | 2200.00 | 303.70 | 86.20 | 3792.60 |
| 90-00-52200 | MEMBERSHIPS | .00 | 1744.58 | .00 | 2500.00 | 755.42 | 69.78 | 3489.16 |
| 90-00-52250 | BANK CHARGES | .00 | 2.25 | .00 | .00 | 2.25- | .00 | 4.50 |
| 90-00-52251 | INVESTMENT CHARGES | .00 | 12.25 | .00 | 100.00 | 87.75 | 12.25 | 24.50 |
| 90-00-56150 | PROF SERV - ACCOUNTING | 200.00 | 1200.00 | .00 | 2000.00 | 800.00 | 60.00 | 2400.00 |
| 90-00-58500 | PENSION PAYMENTS | 30966.49 | 185798.94 | .00 | 376000.00 | 190201.06 | 49.41 | 371597.88 |
| ** | TOTAL OUTSIDE SERVICES | 31166.49 | 190654.32 | .00 | 382800.00 | 192145.68 | 49.81 | 381308.64 |
| 90-00-60100 | MATERIALS & SUPPLIES OFFICE SUPPLIES | .00 | 9.24 | .00 | 200.00 | 190.76 | 4.62 | 18.48 |
| 90-00-60300 | PUBLICATIONS | .00 | .00 | .00 | 100.00 | 100.00 | .00 | .00 |
| ** | TOTAL MATERIALS & SUPPLIES | .00 | 9.24 | .00 | 300.00 | 290.76 | 3.08 | 18.48 |
| ** | TOTAL EXPENSE | 31166.49 | 190663.56 | .00 | 383100.00 | 192436.44 | 49.77 | 381327.12 |
| ** | FUND 90 | 49048.80 | 137139.10- | .00 | 383100.00 | 192436.44 | 49.76 | 381327.12 |
| EXPENSE TOTAL | | 31166.49 | 190663.56 | .00 | 383100.00 | 192436.44 | 49.76 | 381327.12 |
| REVENUE TOTAL | | 80215.29 | 53524.46 | .00 | 970000.00 | 916475.54 | 5.51 | 107048.92 |

**Village Board
Agenda Memorandum**

Item #

to: Mayor & Village Board

from: Ben Wehmeier, Village Administrator
George Schafer, Assistant Village Administrator
Ted Friedley, Village Treasurer

Subject: Revenue and Cash Management Policy; Revenue and Cash Management
Procedures and Internal Control Manual

date: Nov 14, 2011

BACKGROUND/HISTORY

The Village of Lemont and staff is responsible for the collection and proper oversight for numerous revenue streams. Ensuring and practicing the best management controls for revenue and cash management are essential to main our strong financial stewardship. Enclosed for the boards discussion are two documents the Revenue and Cash Management Policy and the supplement to this policy Attachment A: Revenue and Cash Management Procedures and Internal Control Manual.

The Revenue and Cash Management Policy provides the overall financial guidance and overarching management practices as it relates to the revenue and cash management. Key areas covered include internal controls, accounting procedures to include the difference between government funds, enterprise funds and internal service funds, and budgetary review. In addition, direction is provided for the areas of business transactions (invoicing collections, returned checks, bad debt), escrowed funds, bond funds and asset forfeitures.

The supplement to this policy is the Attachment A: Revenue and Cash Management Procedures and Internal Control Manuals. This manual dictates to the staff the required day to day operational requirements as it relates to revenue and cash management. Included within these tasks are segregations of duties, daily processing, revenue recognition, deposit of receipts, reconciliation, safeguarding and suspicion of fraud.

RECOMMENDATION

Staff recommends to adopt the enclosed Revenue and Cash Management Policy; and the Attachment A: Revenue and Cash Management Procedures and Internal Control Manual.

ATTACHMENTS (IF APPLICABLE)

Proposed Revenue and Cash Management Policy;
Proposed Attachment A: Revenue and Cash Management Procedures and Internal Control Manual.

Village of Lemont
Revenue and Cash Management Policy
Adopted: October xx, 2011

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Village of Lemont
Revenue and Cash Management Policy
Adopted: October xx, 2011

A. Scope

The Revenue and Cash Management Policy applies to all revenue collected, except where state or federal laws supersede. Major revenue sources for the Village of Lemont include real estate taxes, franchise revenues, state shared revenues, utility usage, licenses and permits, fines, and charges for services. Proper controls over revenue are essential to maintaining strong financial management practices.

B. Internal Controls

All aspects of cash receipts and accounts receivable shall be subject to proper internal controls. Management of each department shall be familiar with the Revenue and Cash Management Policy and established internal controls that are properly documented and followed by staff members. Internal controls include:

1. Segregation of duties for authorization, recording and custodian functions.
2. Daily processing of cash receipts and accounts receivable transactions.
3. Timely deposit of funds.
4. Timely reconciliation to the general ledger and other supporting ledgers.
5. Establishment of physical security procedures.
6. Notification of management upon suspicion of fraud. Management shall then notify the appropriate authorities (e.g., law enforcement, state agencies) in a timely manner for further investigation.

See Attachment A: Revenue and Cash Management Procedures and Internal Control Manual for additional documentation of procedures and controls.

C. Accounting Procedures

All receipts and receivables shall be recorded in keeping with current authoritative standards and practices, including:

1. Revenue shall be recorded in the proper general ledger account by fund and revenue source.
2. Revenue shall be recorded in the proper fiscal accounting period in accordance with the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for enterprise and internal service fund and governmental and business type activities. The Village will strive to minimize differences in revenue recognition for governmental funds and governmental activities.

D. Invoicing Procedures

1. General Accounts Receivable

Accounts receivables shall be established for services provided in advance of payment. The Village maintains accounts receivable for business licenses, liquor licenses, cigarette licenses, scavenger licenses, health inspection licenses and amusement licenses. These accounts are invoiced in advance on an annual basis covering the period May 1 to April 30, with the exception of liquor licenses which are invoiced on a semi-annual basis. In addition, the Village invoices for Police Special Details. The Police Special Details bills represent reimbursements for services performed and are billed when incurred.

- a) All initiated bills shall have a due date of 30 days from the bill date, unless otherwise stated per ordinance or resolution. Invoices for license renewals shall be generated by April 1, allowing 30 days for payment prior to due date of May 1. Police Special Detail bills shall be generated within 30 days after the payroll date that identifies the special detail assignment.
- b) All invoices for license renewals and Police Special Details shall be produced and maintained by the Finance Department.
- c) Bills shall be generated in the accounting system software accounts receivable module. The accounts receivable module automatically updates the general ledger upon generation

2. Water and Sewerage Receivable

The Village maintains accounts receivable for water and sewerage services. The Village is divided into two sections. Each section is invoiced every other month for a two month billing period. The sections are rotated to allow for monthly billing process representing half of the households.

- a) All initiated bills are dated the 1st day of the month, covering usage for the two months ended the last day of the prior month. Bills have a due date on the 20th day of the month.
- b) An accounts receivable aging for all water and sewer billings is maintained by the Water Billing Supervisor.
- c) Bills shall be generated using the accounting system software utility billing module. The meter readings automatically update the utility billing module. The utility billing module automatically updates the general ledger.

E. Receipt of Funds

The Finance Department shall serve as primary recipient for all revenue collection sites. Each department with remote collection responsibility shall utilize a separate cash register and establish and maintain an adequate system of internal controls for receipts. Controls shall include, at a minimum, the following:

1. The method of payment (e.g., cash, check or credit card) shall be indicated on the receipt. This is entered into the accounting system software at time of transaction.
2. Identification of the individual receiving payment on receipt. The accounting system software identifies the Finance Department Clerk who is logged onto the computer to process the receipts.
3. Wherever possible, the receipt shall allow for immediate revenue account classification in conformance with the established chart of accounts. If not possible, the department and fund shall be indicated.
4. Restrictively endorsement (stamped for deposit only) of checks at the point and time of collection.
5. Reconciliation of collections by an individual not involved in the receipting or posting process or establishment of mitigating controls.
6. Recording of receipts in the financial accounting system on a timely basis.
7. Timely posting of adjustments with supervisory approval required
8. Timely reconciliation and deposit of funds received.

See Attachment A: Revenue and Cash Management Procedures and Internal Control Manual for additional documentation of current procedures and controls.

F. Remote Sites

Remotes sites for the Village include the Police Department. In addition, customers may pay for vehicle stickers at the local bank. Controls shall include, at a minimum, the following:

1. Dollar Threshold: At any such point a remote collection site accumulates in the aggregate over \$1,000 in cash and/or \$2,500 in checks, such funds shall be deposited by the beginning of the next business day.
2. Timely Threshold: All collections shall be deposited within five business days of receipts.

Village of Lemont
Revenue and Cash Management Policy
Adopted: October xx, 2011

3. Un-deposited funds will be secured in a locked drawer or the safe.
4. Any differences in the cash reconciliation process will be investigated and resolved.
5. Personnel are prohibited from using change drawer to cash personal checks.

G. Collections

Each department shall establish and maintain an adequate system of internal control to provide for timely collection of receivables.

1. All accounts receivable shall be recorded in the accounting system software. The Water Billing Supervisor will maintain the Water and Sewerage Aged Trial Balance and the Village Treasurer will maintain the General Accounts Receivable Aged Trial Balance. The Village Treasurer will reconcile each subsidiary ledger to the general ledger on a monthly basis.
2. For those accounts that become past due, proper delinquent notice shall be provided to the payee.
3. For those accounts that are greater than 270 days past due and over \$1,000, notice and supporting detail shall be provided to the appropriate collection division for further collection efforts.
4. Assignment to a collection agency shall be considered. When cost effective, the government-wide selected collection agency shall be utilized to assure maximum collections.

H. Returned Checks

Each department shall establish and maintain an adequate system of internal controls for returned checks.

1. Unless otherwise stated per ordinance or resolution, all checks returned due to insufficient funds shall be processed by the Finance Department with assistance from the Water Billing Supervisor for those returned checks for water and sewerage billing.
2. Fees shall be charged for the returned check in accordance with applicable statutes or established practices. Returned checks shall be processed at least twice through the Village's financial institution.

Village of Lemont
Revenue and Cash Management Policy
Adopted: October xx, 2011

I. **Bad Debt**

Each department shall maintain an adequate system of internal controls to provide for the accurate and timely recognition of an allowance for doubtful account and bad debt expense.

1. The amount of the allowance for doubtful accounts shall be based upon the percentage of receivable method.
2. The computation of the allowance for doubtful accounts shall be performed annually based upon the aging of the receivables and recent history of write-offs at fiscal year end, subject to concurrence by the external auditors.
3. For write-offs; accounts with balances less than \$1,000, 360 days delinquent and with no payment activity for 360 days shall be eligible for write-off upon approval by the Village Board of Trustees.
4. For write-offs, balances greater than \$1,000, collection efforts shall be performed for a period equivalent to the statute of limitations or less if bankruptcy has been discharged for an account, business no longer exists, or individual is deceased, at which point such amounts shall be written-off upon department head's written concurrence.
5. For any account written-off, such customer information shall be retained for five years and service denied on credit until previously written-off balances have been satisfied, unless specifically approved by the Village Administrator.

J. **Budgetary Review**

Revenue collections and accounts receivable shall be monitored in a timely manner.

1. Revenue initiating departments shall have oversight in the formulation of revenue budgets.
2. Revenue budget estimates shall be supported with documented variable assumptions (base, rate, etc).
3. Monitoring of revenue budget shall be performed in a timely manner throughout the fiscal year and shall include an analysis of actual versus budgeted variances. Revised forecasts shall be communicated to the Budget Officer on a timely basis.
4. Continued compliance of revenue with all laws and/or regulations shall be the responsibility of the revenue initiating department.

K. **Escrowed Funds**

Funds received by the Village in advance of revenue recognition or funds anticipated to be remitted back to the payee shall be recorded in an escrow liability account. The Village escrow agreement does not provide for the establishment of interest bearing accounts. The Village Planning Department maintains the Escrow Casetask File by Client, which includes an excel summary of escrow account activity. The Village will not maintain a receivable balance for developers. In the event of a net receivable, the developer will be required to replenish the escrow fund within a 30 day time period. The Finance Department reconciles the detail to the general ledger on a monthly basis.

L. **Bond Payable Funds**

Funds received by the Village as insurance of performance and anticipated to be remitted back to the payee shall be recorded in a bond payable account. The Village maintains a detail listing of funds received and returned by permit number. The Finance Department reconciles the detail to the general ledger on a monthly basis.

M. **Forfeited Asset Proceeds**

The Village shall maintain an adequate system of internal controls for proceeds from asset forfeitures to ensure compliance with applicable laws and regulations.

1. A separate bank account will be maintained for forfeited asset proceeds. A separate revenue general ledger account will be maintained for each type of forfeiture proceeds.
2. All interest income generated by forfeiture accounts must be deposited and recorded into the corresponding bank and general ledger account on a timely basis.
3. The Finance Department and Police Department will maintain procedures to ensure expenditures of proceeds are in accordance with applicable laws and regulations.
4. The Finance Department will reconcile the forfeiture general ledger accounts on a monthly basis.
5. All required reports must be completed and filed with the appropriate authority on a timely basis.

NOTE: See Asset Forfeiture Procedures Manual for additional documentation of procedures and controls.

Village of Lemont
Revenue and Cash Management Policy
Adopted: October xx, 2011

N. **Record Retention**

The Village shall retain all records related to revenue and cash management for a period of seven years. All records sent for destruction will be documented and approved by the Village Administrator prior to destruction.

Village of Lemont
Attachment A: Revenue and Cash Management Procedures and Internal Control Manual
Adopted October xx, 2011

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A. Objective

The Revenue and Cash Management Procedures and Internal Control Manual provides an outline for revenue transactions. This manual shall be reviewed on a yearly basis for possible revisions by the current Assistant Village Administrator and Village Treasurer to ensure that the manual is current with industry standards and practices.

The responsibility for the administration of the revenue management procedures has been delegated to the Assistant Village Administrator and the Village Treasurer, who shall implement the following revenue procedures and internal controls, as prescribed by the Revenue and Cash Management Policy.

B. Segregation of Duties for Authorization, Recording and Custodian Functions

All Village personnel, but in particular Finance Department personnel shall observe proper segregation of duties while engaged in revenue and cash receipts activities. The Finance Department clerks responsible for processing cash receipts will not be engaged in activities related to the recording of journal entry transactions in the financial records or the reconciliation of bank accounts. The Village Treasurer will be responsible for reviewing the daily cash reconciliation and recording transactions, but will have no responsibility for daily cash receipts processing. An independent finance department consultant will prepare the bank reconciliations.

C. Daily Processing and Recording of Cash Receipts

1. Real Estate Taxes

The Village principally receives real estate tax distributions from Cook County, but does receive property tax distributions from the counties of Will and DuPage, which combined represent less than 1% of total collections. These distributions are deposited directly into the Village bank account. US Bank (Illinois Funds) sends a fax notification upon receipt of an ach deposit. The Village Treasurer then obtains the supporting distribution documentation from the Office of the Cook County Treasurer website at www.cookcountytreasurer.com/tae. The Village Treasurer and Assistant Village Administrator maintain the logon information for this account. The supporting documentation identifies the tax levy year for the deposit. The Village Treasurer prepares a journal entry using a template for the year that allocates the tax deposit according to the levy percentages applicable for that tax year. The Village Treasurer enters the journal entry in the accounting system software using the General Ledger Manual Journal Entry Process. All journal entries are reviewed and approved by an independent finance department consultant.

2. State Shared Revenues

The Village receives revenue from the State of Illinois for Income Tax, Sales Tax, Use Tax, Personal Property Replacement Tax and MFT Allotments. These payments are automatically deposited in the Village bank account via ach transaction. US Bank (Illinois Funds) sends a fax directly to the finance department upon receipt of an ach transaction. The Village Treasurer obtains the corresponding voucher from the Illinois Department of Revenue website www.revenue.state.il.us/localgovernment/disbursements/. The Treasurer matches the voucher to the ach transaction amount and records the transaction in the accounting system software using the General Ledger Manual Journal Entry Process. All journal entries are reviewed and approved by an independent finance department consultant.

3. Franchise Revenues and Utility Taxes

The Village receives utility tax payments from Excelon via ach and receives telecommunication tax payments from the State of Illinois via ach. Processing for these transactions is consistent with the procedures for State Shared Revenues (see #2 above).

All other franchise revenue and utility tax payments are received via check. These checks are processed through the Village Hall cash receipts window (see #4 below).

4. Water Bills, License, Permits, Fines, and other Miscellaneous

The Village maintains a cash register window at the Village Hall for cash, check or credit card payments. All payments received for water bills, license and permit fees, fines, certain utility tax payments and other miscellaneous receipts are processed at the Village Hall cash receipts window. This includes all payments received in person, by mail or in the drop box.

The Finance Department Clerk opens the mail and receives payments from customers. The receipts are stamped paid and entered into the cash register, which automatically updates the cash receipts in the accounting system software. Receipts for any amounts that were invoiced, including water bills and police department tickets, are recorded in a holding account.

The Finance Department forwards all supporting documentation for water billing and police department billing to the respective departments. The departments have the responsibility of allocating the payment to the customer account in the accounting system software. The Village Treasurer reviews these holding accounts at the end of each month and notifies the appropriate department if any unallocated amounts remain.

5. E-Pay Receipts

The Village provides customers with the option of paying their water bill and fines through the E-pay system. The E-pay system is maintained by Gateway, an independent processor. E-pay transactions are initiated by the customers, who enter their customer information, payment amount and transaction reference (i.e., invoice number). On a daily basis, the Finance Department Clerk accesses the E-pay system and prints out the E-pay activity report. This report includes water payments and fines activity.

The Water Billing Supervisor logs onto the E-pay website to download a file of transactions. This file is then used to automatically update the accounting system software, creating the posting to the customer account and the general ledger cash account. The Finance Department Clerk reconciles the water payment activity from the daily printout to the amounts reported by the Water Billing Supervisor.

All fine activity is recorded by the Finance Department Clerk and the supporting detail is forwarded to the Police Department who reconciles the amount to their supporting information.

D. Revenue Recognition Guidelines

The Village records revenue when received throughout the year. For preparation of the governmental fund financial statements at fiscal year-end, the Village uses the current financial resources measurement focus and modified accrual basis of accounting for governmental funds and the accrual basis of accounting for governmental activities and will minimize differences in revenue recognition between governmental funds and governmental activities. Specific guidelines for revenue recognition are as follows:

1. *Property Taxes* - property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). The Village currently finances a fiscal year with a portion of two separate tax levy years (i.e., FY 2011 was financed with half of 2009 tax levy and half of 2010 levy). Property taxes are recognized as a receivable when levied by the Village instead of when the tax attaches as a lien as the amount of the levy that attached as a lien at January 1 is not at fiscal year end.
2. *Income and Personal Property Replacement Tax* - income and personal property replacement taxes are considered payable to the Village upon certification by the State. The voucher date is evidence of this certification. Therefore, receivable and revenue recognition is based on the voucher date.
3. *Use and Sales Taxes* - use taxes and sales taxes are considered payable to the Village at the point of transaction. The liability month represents taxes payable when collected by the vendor (i.e., date of transaction). The State voucher identifies the liability and collection months. Receivable and revenue recognition is based on the liability month.

4. *Charges for Services* - charges for services, including water and sewer, are recognized as revenue at the time the goods or services are provided to the user.
5. *Franchise Fees, Telecommunication Tax and Utility Taxes* – Receivable and revenue recognition for franchise fees, telecommunication tax and utility taxes is based on the month the tax becomes payable to the utility or state (the liability month), or date of transaction.
6. *Fines and Permit Revenue* – fines and permit revenue are considered to be measurable and available only when cash is received by the Village.
7. *Intergovernmental Revenues* - grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied. For expenditure driven grants this is the period when the qualifying expenditure is recognized.

E. Timely Deposit of Receipts

1) Village Hall Receipts

At the end of each business day, the Finance Department Clerk prepares the deposit slip for all cash payments received then reconciles the deposit slip to the accounting system software Cash Receipts Register Report. This is forwarded to the Village Treasurer who is responsible for reviewing the reconciliation and making the deposit. Cash receipts are automatically recorded in the accounting system software at the time of transaction.

2) Police Department (Remote Site) Receipts

The Police Department Record Clerk prepares the deposit when the amount reaches the threshold established in the Revenue and Cash Management Policy. The deposit is given to the Community Service Officer who makes the deposit. The Cash Receipts Register, deposit slip and all supporting documentation is forwarded to the Finance Department for review by the Village Treasurer. Cash receipts are automatically recorded in the accounting system software at the time of transaction.

F. Reconciliation Procedures

Cash receipts are reconciled to the cash drawer by the Finance Department Clerk or Police Department Record Clerk when preparing the deposit. All reconciliations are forwarded to the Village Treasurer who reviews the information for proper recording.

On a monthly basis, an independent finance department consultant prepares the bank reconciliation. All cash, ach and credit card receipts are included in this process. The Village Treasurer is responsible for recording any adjustments to receipts noted during the bank reconciliation process.

G. Physical Safeguarding

The Village maintains appropriate controls over the physical safeguarding of all cash receipts, as follows:

- 1) Village Hall Cash Receipts – All checks are restrictively endorsed upon receipt. The cash and checks are kept in the locked cash register drawer at the Village Hall. Access to the drawer key is limited to the Village Treasurer and Finance Department Staff.
- 2) Police Department Receipts – All checks are restrictively endorsed upon receipt. The cash and checks are kept in a locked cash register drawer at the Police Station. Access to the drawer key is limited to the Police Department Records Clerks.

H. Suspicion of Fraud

The Village administration shall maintain governance practices that encourage ethical behavior. Any transactions related to the revenue and cash management procedures of the Village that indicate the possibility of fraud should be reported, either verbally or in writing, to the Village Administrator or Assistant Village Administrator.

**Village Board
Agenda Memorandum**

Item #

to: Mayor & Village Board

from: Ben Wehmeier, Village Administrator
George Schafer, Assistant Village Administrator
Ted Friedley, Village Treasurer

Subject: Capital Asset Policy and Procedures

date: Nov 14, 2011

BACKGROUND/HISTORY

The Village of Lemont has a significant amount of money invested from the various funds it oversees in the capital assets, whether its land, infrastructure or equipment. One of the basic roles is how to ensure appropriate valuation and safe keeping of these assets that are entrusted to the Village. The attached Capital Asset Policy and Procedures covers several broad areas. The first area is the defining capital assets. These definitions include the threshold to capitalize assets, the depreciation method, and the useful lives of these assets. The second area is administration of assets. This includes how assets are added, retirement of assets and year end accounting. The final area of the policy entails the safeguarding of assets which includes inventory requirements.

RECOMMENDATION

Staff recommends to adopt the enclosed Capital Asset Policy and Procedures

ATTACHMENTS (IF APPLICABLE)

Proposed Capital Asset Policy and Procedures

Village of Lemont
Capital Asset Policy and Procedures
Adopted: November xx, 2011

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Village of Lemont
Capital Asset Policy and Procedures
Adopted: November xx, 2011

A. Purpose

The Capital Asset Policy and Procedures provides guidelines to establish and maintain capital asset records that comply with governmental financial reporting standards, provides for adequate stewardship over Village resources, and provides centralized documentation for insurance and asset management purposes.

B. Definitions

1. *Accumulated Depreciation* – the total reduction in value over time of an asset since its acquisition, which is recorded for financial statement purposes.
2. *Acquisition Costs* - assets should be recorded and reported at historical costs, which include the vendor's invoice, initial installation cost, modifications, attachments, accessories or apparatus necessary to make the asset usable and render it into service. Historical costs also include ancillary charges such as site preparation costs and professional fees.
3. *Capital Assets* - capital assets are tangible and intangible assets acquired for use in operations that will benefit the Village for more than a single fiscal period.
4. *Construction in Progress* - an asset that is comprised of the substantially incomplete construction costs of, typically, a road, water system or building. Depreciation is not applied to construction in progress.
5. *Depreciation* – a method for allocating the acquisition cost of capital assets over time. Generally Accepted Accounting Principles (GAAP) requires that the value of capital assets must be written off as an expense over the useful life of the asset.
6. *Disposition* - the final status of an asset when it is removed from the capital asset account and is no longer physically located on the Village's property. This can be upon sale, scrap or donation.
7. *General Capital Asset Group* - general fixed assets are those capital assets which are acquired or constructed through governmental fund resources and used to provide general government services. As a result of GASB 34 pronouncement, these assets which meet the minimum capitalization threshold are capitalized and depreciated over the estimated useful lives.
8. *Infrastructure* - infrastructure shall include roads (including curbs and gutters), bridges, water and sewer mains, pumping stations, lift stations, traffic lights, streetlights, stormwater, right of ways, easements, etc.

Village of Lemont
Capital Asset Policy and Procedures
Adopted: November xx, 2011

9. *Leased Equipment* - leased equipment should be capitalized if the lease agreement meets any one of the following criteria:
 - a. The lease transfers ownership of the property to the Village by the end of the lease.
 - b. The lease contains a bargain purchase option.
 - c. The lease term is 75 percent or more of the estimated economic life of the leased property.
 - d. The present value of the minimum lease payments at the inception of the lease, excluding executor costs, equals at least 90 percent of the fair value of the leased property.
10. *Net Book Value* – the difference between the acquisition cost and accumulated depreciation.
11. *Proprietary Capital Assets* - assets acquired or constructed by proprietary funds (Water and Sewer Fund, Parking Fund) and meet the minimum capitalization threshold, are capitalized and depreciated over their estimated useful lives. Depreciation is computed using the straight-line method.
12. *Surplus equipment* – An item or items that are no longer needed or required.
13. *Useful Life* – The period over which a capital asset has utility to the Village in performing the function for which it was purchased.

C. Capitalization Threshold

The capitalization threshold or minimum value of an asset at the time of acquisition is established at \$50,000 for infrastructure and easements and \$10,000 for all other assets. The threshold is applied on an individual basis. All tangible and intangible capital assets that exceed the threshold will be capitalized and depreciated over the asset's useful life.

D. Depreciation Method

All capital assets are depreciated using the straight line method. All assets are depreciated based on the date the asset is placed in service with the exception of infrastructure, which is depreciated with a full year of depreciation in the year the asset is placed in service. If an asset is not fully depreciated upon disposal, the depreciation is calculated to the date of disposal for all assets other than infrastructure, for which no depreciation is recorded in the year of disposal.

Village of Lemont
Capital Asset Policy and Procedures
Adopted: November xx, 2011

E. Useful Lives

Useful lives will be reviewed annually by the Finance Department. The Village depreciates over the following useful lives:

| <u>Assets</u> | <u>Years</u> |
|--|--------------|
| Buildings and improvements | 50 |
| Water, sewer & stormwater infrastructure | 65 |
| Bridges | 50 |
| Other infrastructure | 10-20 |
| Land improvements | 20 |
| Machinery and equipment | 5 - 30 |
| Computer software | 5 - 20 |
| Vehicles | 5 - 7 |
| Water and sewerage systems | 20 - 50 |

F. Intangibles

The Village is in possession of assets that may be considered intangibles assets, including computer software and easements. The Village will account for intangibles in accordance with GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. Computer software will be capitalized if the acquisition cost meets the capitalization threshold. Easements will be accounted for as follows:

1. A temporary easement will not be recognized as a capital asset.
2. A permanent easement will be recognized as a capital asset subject to all the following conditions:
 - a. The easement is evidenced by a final plat of subdivision and acceptance of related improvements, if appropriate. Any final plat of subdivision should include the total acreage of easements accepted by the Village.
 - b. A permanent easement will be valued at 10% of the current land-cash fee rate for improved land of equivalent acreage.
 - c. A permanent easement will be capitalized if it has a value of \$50,000 or more. Easements will be aggregated within a general area (e.g., a subdivision) for the purposes of determining whether the \$50,000 threshold is met.
 - d. A permanent easement associated with a proprietary fund activity will be recorded in the appropriate proprietary fund. Other permanent easements will be recorded in the general fixed asset account group for inclusion in the Village's government-wide financial statements.
 - e. The value of a permanent easement will not be amortized.

G. Improvement, Repair and Maintenance Expenses

Routine repair and maintenance costs will be expensed as incurred and will not be capitalized. Street regrinding, patching, etc. is considered maintenance and will not be capitalized. Repairs of water and sewer assets will not be capitalized unless the repairs materially extend the life of the original asset.

H. Department Responsibilities

Departments are responsible for protecting and controlling the use of Village assets assigned to their department. The department will be responsible for completing an Asset Control Sheet upon acquisition, disposition or transfer of an asset. All Asset Control Sheets must be submitted to the Finance Department with supporting documentation.

I. Capital Asset Additions

The Village may acquire assets through purchase, lease or donation. When an asset is purchased or leased, the department will forward a copy of the invoice to the Finance Department for payment. The Finance Department will identify assets that meet the capitalization requirements. The Finance Department will assign a unique inventory control number to the asset, assign an inventory ID tag (if applicable) and start an Asset Control Sheet which will be forwarded along with the inventory tag to the responsible department for completion. The Department is responsible for completing the Asset Control Sheet and returning to the Finance Department. The Finance Department will then enter the information into the capital asset software system. Individual assets as well as infrastructure are included as entries in the capital asset software.

The Village may also acquire assets through donations (e.g., developer conveyance). Prior to acceptance, the Village must obtain documentation of the value of the asset being donated. When a donation is accepted through the Village ordinance or resolution process, the Finance Department will obtain the supporting documentation and enter the information into the capital asset software system.

Inventory tags are to be used when feasible. The tags should be placed on the principal body of the asset and removed only when the item is sold, scrapped, or otherwise disposed of.

F. Sales and/or Retirements of Assets

Disposal, sale or retirement of an asset may only occur after the asset is declared surplus and approved by the Village Board. When a capital asset is disposed of, its cost and accumulated depreciation are removed from the Village's books and a gain or loss, if any, is recognized. The department head will document the disposal on the Asset Control Sheet and forward to the finance department. The finance department will remove the item from the capital asset software system and record the disposal in the general ledger.

G. **Physical Inventory**

The Village and each department will conduct a physical inventory at least once per year at fiscal year-end. The Finance Department will provide each department with an inventory worksheet identifying all capital assets under their control. Each department will be responsible for completing the physical inventory of the items, verifying the existence and condition of each item on the worksheet, and making note of any additions, deletions, or leases of property that are not reflected on the list. The final list will be reviewed by the department head, who will sign as acknowledgement of their approval and then returned to the Finance Department. The inventory should be performed by a team including at least one representative from the department and one individual from an independent department not responsible for the safeguarding of assets.

The Finance Department will perform a sample verification of the physical inventory items and reconcile the listings to the capital asset software system.

H. **Small Inventory Asset Procedures**

Assets that do not meet the capitalization requirements, but qualify as a small asset for inventory tracking, shall be expensed when purchased. Small assets include all computer equipment, office equipment, and any other department specific items that are designated as small asset items by the Department Head. These items will be maintained in the capital asset software for inventory tracking purposes only. The item will be noted on a Small Inventory Asset Control Sheet for processing. The department heads will be responsible for completing a Small Inventory Asset Control Sheet and submitting this to the Finance Department along with the invoice for payment. The Finance Department will enter the information into the capital asset software, but designate the item as a non-capital asset inventory item. The departments will maintain control over their small inventory asset listing.

I. **Year End Accounting**

At year-end the Finance Department will generate the following reports from the capital asset software system:

1. Property Accounting Summary – this report summarizes the original cost, accumulated depreciation and book value in a summarized format. Separate reports are generated for the governmental funds and proprietary funds.
2. Net Changes Summary – this report summarizes the additions and disposals in a summarized format.
3. Depreciation Detail – this report includes the beginning accumulated depreciation, current year depreciation and ending accumulated depreciation in detail.

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Capital Asset Policy and Procedures
Adopted: November xx, 2011

The Finance Department will prepare the necessary journal entries to record changes in capital assets and depreciation. In addition, the Finance Department will prepare all journal entries necessary to present the general fixed asset account group in the government-wide financial statements, in accordance with GASB Statement No. 34.

**Village Board
Agenda Memorandum**

Item #

to: Mayor & Village Board

from: Ben Wehmeier, Village Administrator
George Schafer, Assistant Village Administrator
Ted Friedley, Village Treasurer

Subject: Budget Policy

date: Nov 14, 2011

BACKGROUND/HISTORY

As the Village Staff and consultant finish the update and review of financial policies for the Village, the final policy which effectively is the umbrella policy for the others is the proposed Budget Policy. When drafting this policy, there were several main goals. First, the short term objective is to move the Village's budgetary process towards the goal of achieving the GFOA Distinguished Budget Presentation. The second goal is to ensure that there is interaction between the Village polices and specifically its strategic goals in the development of its budget, as ultimately, the budget becomes the actionable item in many cases to carry out these goals and polices. Finally, the Budget Policy incorporates and references the other financial policies that have been approved, ensuring all polices are incorporated together in lieu of acting as a silo of policies.

Keys within the Budget Policy include:

- Establishment of Budget Principles – Many of these principles embody guidance and direct of the current board and previous boards. This section memorializes this guidance in a policy format.
- Budget Process - This section formalizes the calendar of events that takes place in development of the annual budget under the Budget System governed by Illinois Statutes. This section also reviews the required on-going monitoring.
- Other Policies – This policy incorporates and reference many of the other financial policies that have been approved and adopted to include: Revenue, Operating Expenditures, Capital Investment, Debt and Reserve policies.

The financial policies and procedures that have been approved or are being recommended for approval have incorporated many of the best management practices and memorialized many of the current financial practices already taken place. These polices will be reviewed on an annual bases to ensure they are in line with the most current best management policies. Further, as new technology upgrades are made, procedures will be adjusted accordingly.

RECOMMENDATION

Staff recommends to adopt the enclosed Budget Policy

ATTACHMENTS (IF APPLICABLE)

Proposed Budget Policy

Village of Lemont
Budget Policy
Adopted: November xx, 2011

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A. Village Mission Statement

The Village of Lemont is dedicated to promoting and preserving the character of the community and ensuring a high quality of life through professional public service provided in a friendly, consistent, and fiscally responsible manner, emphasizing the best interest of the community as a whole.

B. Budget Principles

The Village of Lemont Budget Policy is based on a set of fundamental principles designed to maintain an organization with a strong financial condition and a proactive approach to serving the needs of its citizens. Adherence to these principles will enable the Village to provide services in a cost-effective manner in both good times and in periods of sustained economic downturn and uncertainty. These principles include:

1. The Village budget shall reflect a long-term perspective and incorporate policies and management strategies to achieve the Village's long-term goals.
2. The Village budget process shall identify broad organizational goals and link the departmental spending plans directly to the accomplishment of these goals.
3. The Village shall publish an annual budget which serves as a communication tool, demonstrating the Village's accountability for the sources and uses of public funds and providing an operations guide to assist personnel in the responsible management and application of these resources.
4. The focus of budget decisions will be on results and outcomes. The Village will continually monitor its financial condition, performance relative to the adopted budget, and stakeholder satisfaction with programs and services and make adjustments as needed.
5. The budget shall be designed to promote involvement from citizens, staff, local businesses and other interested stakeholders. The annual budget shall be provided in its entirety on the Village's web-site, and the Village will annually exceed statutory requirements for public discussion and deliberation on the budget.
6. The budget will be prepared on the current financial resources measurement focus for all funds, using the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for enterprise and internal service funds.

C. Budget Process

The Village of Lemont has adopted the budget system for managing Village finances in accordance with Illinois Compiled Statutes 65 ILCS 5/8-2-9.1-10 as documented in Ordinance O-23-11 of the Village of Lemont municipal code. The budget process consists of activities that encompass the development, implementation and evaluation of the budget process, including:

Village of Lemont
Budget Policy
Adopted: November xx, 2011

1. *Strategic Plan* – The Mayor, Village Board and Village Administrator will establish broad goals that provide overall direction for the government. This will be completed at the beginning of each budget cycle. These goals will serve as a framework for decision making. The strategic plan shall include the identification of opportunities and challenges for government services, capital assets, and management.
2. *Budget Preparation* – in accordance with Illinois Compiled Statutes, the Mayor shall appoint a Budget Officer. The Budget Officer is responsible for coordinating the overall preparation and administration of the Village budget. The Department Heads have primary responsibility for formulating budget proposals that support the priorities and direction provided by the Village Board. The Budget Officer will assist the Department Heads in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.
3. *Balanced Budget* – the Village shall adopt a balanced operating budget, which is defined as a budget where projected revenues are equal to budgeted expenditures within the current fiscal period. Capital projects funds and other projects funded from existing resources (e.g., fund balances) are excluded from this policy.
4. *Performance Budgeting* – performance measures will be utilized and reported in department budgets. The Village will prepare historical trends and comparisons to other municipalities, and use other financial management tools to monitor and improve Village services.
5. *Budget Calendar* – the Village Board of Trustees shall adopt a Budget Ordinance, including a budget for all funds utilized by the Village, within the first quarter of each fiscal year, in accordance with the following timeframe:
 - a. Strategic Planning Session – the Mayor, Village Board of Trustees, Village Administrator and Assistant Village Administrator will attend a strategic planning session to outline long-term goals and provide overall direction for the Village. This will be held in *December*.
 - b. Department Head Budget Memo – the Budget Officer prepares a Department Head Budget Memo, outlining the Village’s strategic goals and informing the departments of the upcoming budget requirements. This will be distributed to the Department Heads by *December 31*.
 - c. Budget Forms – the Finance Department prepares a Budget Form for each department. This report includes historical data and is used by the Department Heads as a worksheet to complete the proposed budget. The Budget Officer distributes these forms to each Department Head by *December 31*. Completed forms are due to the Budget Officer by *January 31*.

Village of Lemont
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- d. Capital Planning Meeting – the Budget Officer meets with the Village Engineer and the Building and Public Works departments to review the proposed capital projects for the next fiscal year and update the 5 year capital project plan. This meeting will be held by *January 31*.
 - e. Committee of the Whole Meeting (Budget Guidance) – the Budget Officer will present the initial budget estimates, revenue projections, and capital project plans for discussion by the committee at the *February* meeting.
 - f. Department Head Budget Session – in *February* the Budget Officer will meet with the Department Heads to review initial budget projections and seek input from Department Heads.
 - g. Finance Committee Meeting – the Budget Officer presents the tentative budget to the Finance Committee for review in early *March*.
 - h. Committee of Whole Meeting (Tentative Budget) - the Budget Officer presents the tentative budget for discussion at the Committee of the Whole meeting in *March*.
 - i. Public Inspection - the Village will announce that the tentative budget is available for public inspection, available on the Village website in late *March*. The Village is required to make this available for public review for a minimum of 10 days.
 - j. Public Hearing – the Village will conduct a public hearing on the budget in early *April*. Notice of this hearing will be published at least 10 days prior to the hearing.
 - k. Board Approval – the Budget Officer will present the final budget to the Board of Trustees by *April30* for approval.
 - l. County Clerk Filing – the Village shall file a certified copy of the budget with the County Clerk’s office for the counties of Cook, DuPage and Will within 30 days of the adoption of the budget ordinance.
6. Budget Monitoring – the Finance Department will maintain a system for monitoring the Village’s budget performance. Interim financial reports comparing actual experience against budgeted revenues and expenditures in the current fiscal period shall be distributed and reviewed with the Village Board on a quarterly basis. The Finance Department will also provide monthly reports comparing actual experience against budgeted revenues and expenditures in the current fiscal period to Department Heads. The Department Heads have primary responsibility for ensuring their departments stay within their annual adopted budget.

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7. *Budget Adjustments and Amendments* – during the course of the year, the Village may determine that a significant individual purchase or other unplanned event may cause a budgeted account to exceed the budgeted amount. The Village may adjust the original budget using one of the following methods:
 - a. Budget adjustment – this involves a reallocation of existing appropriations and does not change the Fund’s overall budget. In accordance with the budget officer ordinance adopted by the Village, the Department Heads are authorized to delete, add to, change or create subclasses within object classes budgeted previously to the department, subject to the prior approval of the Budget Officer and the Village Administrator, or the Mayor, in the event the Village Administrator is the Budget Officer.
 - b. Budget amendment – this provides an addition to or reduction of existing budget authority which results in a change to the Fund’s bottom line. This type of change requires a resolution that amends the original budget and states the sources of funding for the incremental for the change. At least quarterly, the Budget Officer will prepare a formal resolution for filing with the County Clerk which will include all of the quarter’s amendments passed by motions and presented to the Village Board for approval.
8. *Distinguished Budget Presentation* – the Village will seek to prepare its budget based on the requirements of the Government Finance Officers Association’s (GFOA) Budget Presentation Award program.

D. Revenue Policies¹

The Village must be sensitive to the balance between the need for services and the Village’s ability to raise fees, charges, and taxes to support those services. The Village revenue estimates are to be conservatively forecasted and include the following principles:

1. *Mix of revenues* - the Village should strive to maintain a stable and diverse mix of revenues in order to balance the sources of revenue and protect against short-term fluctuations in any one revenue source.
2. *Charges for services* - the Village shall have fees for services that benefit specific users established in such a manner which fully support all direct and indirect costs associated with providing the service. Departments that impose fees or service charges should prepare and periodically (i.e., annually) update cost-of-service studies for such services.
3. *One-time revenues* - the Village shall avoid the use of one-time or otherwise intermittent revenues to support on-going operational costs.

4. *Grant Agreements* - the Village shall explore the award of various local, State and/or Federal grants to support one-time capital or non-recurring expenditures. Prior to application and again prior to acceptance, the Village will review the grant agreement to ensure matching requirements are reasonable and attainable, and ensure compliance with regulatory requirements is possible.
5. *Monitoring changes* - the Village will monitor changes in key revenues on, at a minimum, a quarterly basis, and report on significant changes in collections or emerging trends.

E. Operating Expenditure Policies¹

It is important that the Village maintain an adequate and effective cost analysis and containment program.

1. *Public Stewardship* – the Village shall maintain a level of expenditures which will provide for the public well being and the safety of the residents of the community.
2. *Current resources* – the Village shall strive to pay for current operating expenses from available operating revenues.
3. *Full cost allocation* – the Village budget shall reflect the full cost of providing services and avoid practices which balance current costs at the expense or detriment of future years, such as deferring or postponing necessary expenses.
4. *New programs and services* – the Village should avoid the implementation of new programs or services without the identification of a dedicated revenue stream to pay for them.
5. *Employee Staffing* – the Village shall allocate staff and resources necessary to safely, effectively and efficiently meet the needs of its citizens. Any changes to staffing and resource levels shall be consistent with the overall goals and priorities of the Village Board.
6. *Employee pension plans* – the Village shall provide for the responsible and timely funding of required employee pension plans in accordance with accepted actuarial standards and practices.

F. Capital Investment Policies¹

The capital assets of the Village and their condition are critical to the quality of services provided and are therefore an important part of determining whether the needs and priorities of stakeholders can be met. The Village maintains a 5 year capital improvement plan which serves as an integral part of budget preparation.

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1. *Capital replacement* - the budget shall provide a systematic approach for the replacement of Village equipment and infrastructure which include funding replacement of these assets over their anticipated useful life. The Village should assess the issues, challenges and opportunities affecting the provision of capital assets in the future, including community needs and priorities, the impact of deferred maintenance, funding issues, changes in technology, and any legal or regulatory changes.
2. *Capital project proposals* – the Village should include project cost estimates for the Capital Budget that are based upon a thorough analysis of the project and are expected to be as reliable as the level of detail known about the project.
3. *Operating cost impact* - Proposals shall include all reasonable attainable cost estimates for operating and maintenance costs necessary for the life cycle of the asset.
4. *Comprehensive resource plan* – the plan should include the amount and type of resources required, a timeline, and financing strategies to be employed. The resources should be differentiated by phase of the project, where applicable.
5. *Budget cost* – capital projects will be budgeted at the full estimated cost of completing the project, or unique phase for larger projects, in the year the project is expected to be started.
6. *Contingencies* – the Village shall include a reasonable amount for contingencies for each project award in the budgeted amount. The amount set aside shall correspond with industry standards and shall not exceed 10%.
7. *Multi-year projects* – capital projects that are not expensed during the budget period may be re-budgeted or carried over to the next fiscal period. Multi-year projects with unexpended funds will be carried over to the next fiscal period.
8. *Capital project funding* - A capital project will not be budgeted unless there is a reasonable expectation that funding is available.

G. Investment and Debt Policies¹

The Village investment and debt issuance policies are designed to maintain a strong financial condition and incorporates the following principles:

1. *Asset Preservation* – Preservation and safety of assets is a higher priority than return on investments. Therefore, the Village will seek a reasonable return on its investments while also preserving the original capital investment. The Village maintains an Investment Policy, approved by the Village Board of Trustees and updated annually.

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2. *Debt Issuance* – the Village will strive to keep a strong bond rating by monitoring and improving its financial stability. Before debt is issued, consideration will be given to:
 - a. Whether the revenue stream is available to repay debt.
 - b. Alternate methods of financing.
 - c. Whether it would not be cost effective to delay issuing debt.

H. Reserve Policies¹

The Village will maintain adequate reserves in order to reduce the potential need to borrow to fund operations or abruptly reduce services during periods of economic downturn or other emergencies. It will also place resources into reserve for long-term capital needs and pension obligations. To accomplish these goals, the Village has specified specific reserve requirements in several funds. These detail requirements are incorporated in the Village Fund Balance Policy.

FOOTNOTES:

1. See the following Village Policies at www.lemont.il.us:
 - a. Village Revenue and Cash Management Policy
 - b. Village Purchasing Authority Policy
 - c. Village Capital Asset Policy
 - d. Village Investment Policy
 - e. Village Debt Policy
 - f. Village Fund Balance Policy

Village Board Agenda Memorandum

Item #

to: Mayor & Village Board

from: Ben Wehmeier, Village Administrator
George Schafer, Assistant Village Administrator

Subject: Strategic Planning and Implementation

date: Nov 14, 2011

BACKGROUND/HISTORY

Over the past year, various discussions between the board and senior staff have focused on the desire and need to update a strategic plan/ goals for the Village with a subsequent action plan to follow. From there numerous other programs would be implemented to include department strategic plans, enhanced performance measurements and priority based budgeting. Subsequent to the last workshop meeting, the Administration Department has engaged in discussions with the NIU Center for Governmental Studies. This center was chosen based on recommendations and the history of the center and the work they have done since 1969.

Attached is the proposal that has been developed for the Village's consideration from NIU. The facilitator who is being recommended is Mr. Craig Rapp with additional support of Governmental Studies staff. Mr. Rapp has had significant experience in local government, conducting workshops and facilitation of sessions across the country. The proposal, based on input by Village Administration, is divided into four specific sessions.

- Session #1 – Kickoff – Examine the Environment – The focus of this session is to review the internal and external environments of the Village, which includes conducting a SWOT analysis. The outcome of this session will result in the development of strategic priorities for the Village.
- Session #2 – Strategic priorities; Vision and Performance Indicators – This session is planned on being the heavy lifting by the board. There will be review of the strategic priorities developed, review of the current mission/vision and values of the Village and begin to develop key performance indicators. The outcome of this meeting is to develop 2-3 performance indicators per strategic priorities.
- Session #3 – Final Review/ Validation – This session will be the final session by the board. The goal is to validate the way ahead in the development of the strategic plan and ensuring that all work products all in line with the strategic plan.
- Session #4 – Develop Strategic Initiatives - This session is focused with Senior Staff. By taking the strategic priorities and key performance indicators, Village staff will development strategic

initiatives that includes actionable items and the development of accountability to carry out the goals as established by the Village Board.

The outcome of these steps will result in a Strategic Plan and a corresponding draft action plan/business plan. It is envisioned this work can be done in 2-3 months. As such, Administration would like to begin the process in January with the ultimate goal of finalizing in March.

RECOMMENDATION

ATTACHMENTS (IF APPLICABLE)

NIU Proposal for Strategic Planning

Benjamin P. Wehmeier
Village Administrator
Village of Lemont
418 Main Street
Lemont, IL 60439

RE: Proposal to conduct Strategic Planning / Implementation

Based upon our recent conversation regarding your interest in strategic planning, the following proposal has been prepared for your consideration. The approach draws upon time-tested methods but is tailored to the needs and circumstances in the Village of Lemont.

The proposal specifically addresses the following needs identified during our discussion:

- Establishing/refreshing strategies, objectives and action plans for the next performance period- a 3-5 year timeframe- based upon past practice. The expectation is that this process would build on previous efforts and establish new plans based upon an examination of the current environment.
- Depending upon availability and scheduling constraints, accomplish tasks within 2-3 months.

Project Approach

The following describes the approach that will be used to develop the strategic plan and supporting implementation details.

- I. Conduct a SWOT analysis/review of current environment. In order to accurately determine the challenges facing the Village, the operating environment will be assessed. This will begin with a SWOT process- SWOT is an abbreviation for strengths, weaknesses, opportunities and threats. The Mayor, Board of Trustees, Clerk and Administrator will be asked to complete a questionnaire regarding the strengths, weaknesses, opportunities and threats facing the City. A facilitated session(s) will critically review those comments and yield a set of strategic priorities.
- II. Review Vision, Mission, Values, Strategic Priorities. A review of previous mission, vision and values statements by the Village will be conducted to determine whether these have validity and applicability going forward. Modifications as necessary will be adopted to establish strategic direction and a framework for the process.
- III. Establish Key Performance Indicators. Once the strategic priorities have been adopted, a set of 2-3 "Key Performance Indicators" (KPI's) will be established for each strategic priority. Each KPI will describe a measure of success in addressing a strategic priority. Each priority and KPI will be defined as a result of a facilitated process.
- IV. Develop Strategic Initiatives/Action Plans. Upon the establishment of strategic priorities and KPI's, the management staff, aided by the consultant, will develop a set of strategic initiatives, with detailed action steps. These will define a prioritized work plan for the performance period.

Craig Rapp, on behalf of the Center for Governmental Studies at Northern Illinois University will lead the project, facilitate the process, and be assisted by additional Center staff. Mr. Rapp has over 30 years of experience as a senior executive and consultant to local government and has conducted over 100 workshops and facilitated sessions across the country. Additional information on Mr. Rapp's background is attached.

Proposal

The following is the proposal, which follows the approach described in the previous section. As indicated, Craig Rapp will lead the project and facilitate the sessions.

Session #1- Examine the Environment- SWOT Analysis – 3 hours, evening meeting. The first session will be dedicated to examining the internal and external environment within which the Village operates. A facilitated process using information generated by a SWOT questionnaire filled out in advance by the elected officials and Village Administrator will yield a set of 4-6 strategic priorities.

- a. Develop and distribute SWOT questionnaire
- b. Review and compile questionnaire results
- c. Facilitate session
- d. Summarize results- prepare agenda materials
- e. Incorporate results into follow-up sessions

Session #2 – Refine Strategic Priorities, Review/Refine Mission/Vision/Values Develop Key Performance Indicators -6/7 hour meeting (Saturday) The second session will be dedicated to finalizing the strategic priorities, if necessary; reviewing the Village's mission, vision and values for relevance and strategic direction, and updating as appropriate. In addition, the group will initiate the development of Key Performance Indicators- establishing 2-3 for each strategic priority.

- a. Prepare background materials
- b. Review previous session discussion/results
- c. Discuss plans/documents with Administrator
- d. Facilitate session
- e. Summarize results/prepare agenda materials
- f. Incorporate results into follow-up sessions

Session #3 – Finalize Key Performance Indicators – 3/4 hour meeting The third session will be dedicated to finalizing the Key Performance Indicators, priorities and aligning all work products into a strategic plan. The final document will include Mission, Vision, Values statements, Strategic Priorities and Key Performance Indicators.

- a. Prepare background materials
- b. Review previous session discussion/results
- c. Discuss plans/documents with Administrator
- d. Facilitate session
- e. Summarize results

Session #4 – Develop Strategic Initiatives- Action Steps – 4-6 hour meeting This session will be conducted with the management staff and will focus exclusively on developing 3-4 strategic initiatives for each strategic priority, in line with the Key Performance Indicators. Strategic initiatives include action steps in sufficient detail to establish accountability and make the effort real. The session will include a review of the strategic planning effort undertaken by the elected leadership, and a training/guidance on the development of effective plans.

- a. Meetings with Village Administrator
- b. Prepare background materials
- c. Review previous session discussion/results
- d. Facilitate session, train group
- e. Summarize results

Summary Report. A summary report, detailing the process, including the draft action plan developed, will be prepared and submitted to the City.

- a. Prepare and submit summary report.

Proposed Fee

The proposed fee for the proposed project is \$12,850.00, which includes all reimbursable expenses.

The timeframes and number of sessions proposed are an estimate -based upon experience and a general understanding of the current situation. Should additional meetings be necessary due to a change in project scope, unforeseen circumstances or the need for additional effort, the cost would increase. An amendment to this agreement would need to be approved prior to proceeding with the expanded effort.

for the Village of Lemont

Date

Sawn S. Petrus
for the Center for Governmental Studies

11/08/2011
Date

Craig Rapp - Senior Associate
Center for Governmental Studies, Northern Illinois University

Craig Rapp is a nationally recognized speaker, trainer and local government consultant. He worked for over thirty years as a senior executive in both the public and private sectors, most recently as the Director of Consulting for ICMA-the International City-County Management Association. Previously, he held the positions of City Manager in three cities, senior director at a regional council, and vice president of a local government consulting firm.

The focus of Craig's practice is to help individuals and organizations "connect the purpose and the possibilities". He works with organizations of all sizes on leadership development, strategic planning, and optimizing organizational performance.

Craig speaks and conducts workshops throughout the United States on a wide range of subjects such as: dealing with difficult political environments, performance excellence, shared services/delivery optimization, lean thinking, authentic leadership and living your true purpose.

Craig holds an ICMA Credentialed Manager designation, has completed the Senior Executive Institute, and holds a Master of Arts degree in Public Administration and a Bachelor of Arts degree in Urban Studies.

Craig Rapp, Owner & President, Craig Rapp, LLC is a nationally recognized speaker, a former city manager, and the former Director of Consulting for the International City-County Management Association (ICMA). Mr. Rapp speaks and conducts workshops throughout the United States on a wide range of subjects such as: dealing with difficult political environments, performance excellence, shared services/delivery optimization, lean thinking, authentic leadership and living your true purpose.

The focus of his practice is leadership development, strategic planning and optimizing organizational performance. He has more than thirty years of experience as a senior executive in both the public and private sectors, including service as city manager in three cities, senior director at a regional council, and vice president of a local government consulting firm. He has a master's degree in public administration and a bachelor's degree in urban studies.

**Village Board
Agenda Memorandum**

Item #

to: Mayor & Village Board
from: Ben Wehmeier, Village Administrator
George Schafer, Assistant Village Administrator

Subject: Personnel Manual: Updated FMLA Policy
date: November 16, 2011

BACKGROUND/HISTORY

As a supplement to the personnel manual changes, staff is recommending updating the Village's FMLA policy as well. The Village has begun working with a third party to administer its FMLA obligations. The firm has provided training to supervisory staff and has recommended a policy to keep the Village up to date. The sample policy is attached. After review by the Village Attorney, staff will be adding this updated policy into the personnel manual updates when presented to the Board at a future meeting.

RECOMMENDATION

SPECIFIC VILLAGE BOARD ACTION REQUIRED

Discussion

ATTACHMENTS (IF APPLICABLE)

- 1) Sample FMLA Policy

Federal Family and Medical Leave

As an eligible employee of Employer, you are allowed to take unpaid Family and/or Medical Leave under federal law, the Family and Medical Leave Act (FMLA)

Eligibility

To be eligible for Federal FMLA leave, you must be employed by the Village for at least 12 months. In addition, in the 12 months immediately preceding the beginning of the leave, you must have worked at least 1,250 hours to qualify for federal FMLA. In addition, you must work in an office or work site where 50 or more employees are employed within 75 miles of that office or work site.

Amount of Leave Available

As stated above, eligible employees are generally eligible for *up to* a total of 12 weeks of protected leave, except for service member family leave, within a rolling twelve-month period, measured backward from the date an employee uses any Federal leave for any combination of reasons listed below. Where leave is taken to care for a covered service member who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status or is otherwise on the temporary disability retired list, for a serious injury or illness, a spouse, son, daughter, parent or next of kin may take up to 26 weeks of unpaid leave during a single 12-month period.

Under the FMLA, spouses employed by the Village are jointly entitled to a combined total of 12 weeks of family leave for the birth or placement of a child for adoption or foster care, to care for a parent who has a serious health condition, and for any qualifying exigency regarding active duty of a family member in the military. (The federal FMLA does not cover care for a parent-in-law.) Spouses employed by the Village are jointly entitled to a combined total of 26 weeks of family leave to care for a covered service member with a serious injury or illness, for the birth or placement of a child for adoption or foster care, or to care for a parent who has a serious health condition.

Leave taken for FMLA-eligible reasons must run concurrently under FMLA and other leave provisions available. The leave available under the various provisions is exhausted simultaneously. To understand how the integration of laws with employer policies affects you, please contact your human resources office.

Types of Leave Available

You are allowed up to 12 workweeks per year of unpaid, job-protected leave with continued medical benefits for any combination of following reasons:

- To care for your child after birth, adoption or foster care placement - the leave must conclude within 12 months of the event

- To care for your spouse, civil partner, child or parent who has a serious health condition

To seek treatment for your serious health condition

To take a leave due to any qualify exigency that arises because you have an eligible family member (spouse, son, daughter or parent) that is called to active duty or is on active duty status in support of a military contingency operation. The service member must be in the reserve components of the military (e.g. National Guard). The U.S. Department of Labor defines eight broad categories for which an employee may use FMLA leave:

- Short-notice deployment (7 days notice or less)

- Attend military events/ceremonies and related activities related to active duty or call to active duty

- Childcare and school activities

- Financial and legal arrangements

- Counseling

- Spend time with a military member who is on temporary rest and recuperation leave

- Post-deployment activities

- Additional activities not encompassed in the other categories, but agreed to by the employer and employee

Under FMLA only, you are also allowed up to 26 workweeks of unpaid, job-protected leave with continued medical benefits in a "single 12-month period" to care for an eligible military service member who has a serious injury or illness that occurred in the line of duty on active duty for which the service member is undergoing medical treatment, recuperation, therapy, on outpatient status or is on the temporary disability retired list.

The service member must be a current member of the Regular Armed Forces, including a member of the National Guard or Reserves, or a member of the Armed Forces, the National Guard or Reserves who is on the temporary disability retired list.

The employee must be the spouse, son, daughter, parent, or next of kin (nearest blood relative other than the service member's spouse parent, son or daughter) of a covered service member.

The "single 12-month period" commences on the first day of leave taken to care for the service member and expires 12 months from that date

- If the employee does not take all of the 26 workweek entitlement during the "single 12-month period," the remainder of the 26 workweek entitlement is forfeited.

- The "single 12-month period" is applied on a per-covered-service member, per-injury basis so an employee may be entitled to take more than one period of 26 workweeks of leave if the leave is to care for a different service member or the same service member with a subsequent illness or injury.

No more than 26 workweeks of leave may be taken within any “single 12-month period”

An employee is entitled to a combined total of 26 workweeks of leave for any FMLA-qualifying reason during the “single 12-month period.” Within the “single 12-month period,” an employee is limited to a total of 12 weeks of FMLA leave for any purpose other than to care for an injured service member.

SUBSTITUTION OF PAID LEAVE DURING A FMLA

Under FMLA, employees will be required to use paid leave concurrently with FMLA-approved leave. The employee may request up to 10 days of vacation leave be held back for return to work, subject to approval by Village Administrator.

Birth or Placement for Adoption or Foster Care: Family leave is available to eligible male and female employees for the birth of a child or for placement of a child with the employee for purposes of adoption or foster care. Federal leave must be completed within 12 months of the birth or placement.

Non-continuous leave. Federal leave may not be taken intermittently unless medically necessary. See below for more details on intermittent leave.

Certification process. The need for leave must be documented by your treating healthcare provider through our medical certification process (see below) or documented proof of placement of a child.

Serious Health Condition of Employee: If, as an eligible employee, you experience a *serious health condition* as defined by federal law, you may take medical leave under this policy (see “Definitions” for the definition of serious health condition). A serious health condition generally occurs when you:

- Receive inpatient care in a hospital, hospice or nursing home;
- Suffer a period of incapacity accompanied by continuing outpatient treatment/care by a health care provider; or
- Have a history of a chronic condition that may cause episodes of incapacity.

Non-continuous leave. Medical leave may be taken all at once or, when medically necessary, intermittently (see below).

Certification process. The need for leave must be documented by your treating healthcare provider through our medical certification process (see below).

Fitness-for-duty statement. A fitness-for-duty statement will be required in order for you to return from a medical leave. Failure to provide the statement will result in a delay in the return to work.

Serious Health Condition of Immediate Family Member: If, as an eligible employee, you need family leave in order to care for your son, daughter, spouse or parent who

experiences a serious health condition as defined by federal law (see “Definitions” for definitions of child, spouse, parent and serious health condition), you may take medical leave under this policy.

Non-continuous leave. Medical leave may be taken all at once or, when medically necessary, intermittently (see below).

Certification process. The need for leave must be documented by the family member’s treating healthcare provider through our medical certification process (see below).

Active Duty Because of Any Qualifying Exigency: If, as an eligible employee, you need family leave because of any qualifying exigency arising out of the fact that your spouse, son, daughter, or parent is on active duty, or has been notified that they will be called or ordered to active duty in the Armed Forces in support of a contingency operation, you may take family leave under this policy.

Non-continuous leave. Family leave for any qualifying exigency arising out of the active duty of a family member may be taken all at once or intermittently (see below).

Certification process. The need for leave must be documented by a certification in a form and in such manner as the US Department of Labor and the Secretary of Defense prescribe (see below).

Service member Family Leave: If, as an eligible employee, you need family leave to care for a covered service member who is your spouse, son, daughter, parent or next of kin and who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status or is otherwise on the temporary disability retired list, for a serious injury or illness incurred in the line of duty on active duty, you may take up to 26 weeks of unpaid leave during a single 12-month period under this policy.

Non-continuous leave. Service member family leave may be taken all at once or, when medically necessary, intermittently (see below).

Certification process. The need for leave must be documented by the family member’s treating healthcare provider through our medical certification process (see below).

Notifying the Village of the Need for Family or Medical Leave

Generally, an application for leave must be completed for all leave taken under this policy. The need to take non-emergency leave should generally be requested from HR to our third party vendor for FMLA administration, FMLAMatters. Leave requests can be made by calling 866-784-9266. Eligibility determination will be made, and documentation mailed to your home within 5 days. 30 day notice is expected for leaves that are planned in advance, however in the case of an emergency, verbal notice should be given as soon as practicable by you or a representative if you are unable as soon as practicable, or within two business days when possible. Medical information will be requested to determine protections under FMLA and information regarding such will be

on your eligibility letter. Medical information will be due no sooner than 15 days from the date of the request, please contact FMLAMatters if you are unable to return this form prior to the due date provided. It is the expectation of the Village that notice of a potential FMLA qualified absence is provided by the employee either verbally, or in writing, within 2 business days of the absence. Please contact your manager and HR to report that you may have experienced an FMLA qualified event. Failure to provide adequate notice may result in a delay or denial of the leave. It is your responsibility to notify your manager and HR of absence that may be covered by FMLA to ensure protected status.

You must provide sufficient information regarding the reason for an absence for the Village to know that protection may exist under this policy. Failure to provide this information will result in delay and/or forfeiture of rights under this policy. This means the absence may then be counted against your record for purposes of discipline for attendance, etc. If you are under an approved FMLA leave you should be referencing this by name when you are calling in to ensure protection.

Medical Certification Process

In addition to an application for leave, you will be required to complete a medical certification form where leave is for a family member's or your own serious health condition. The certification form needs to be signed by the health care provider. The short-term disability certification may be sufficient where the information required is duplicative, however FMLA does not require the detail of information, therefore separate forms will be mailed to you. If you want to provide our disability paperwork in lieu of completing the FMLA certification, please fax or mail the disability form to the FMLAMatters' address provided. Second or third certifications from health care providers and periodic re-certification at the Village's and/or your expense may be required under certain circumstances.

We may also require periodic reports during federal FMLA leave regarding your status and intent to return to work.

Certification for Active Duty Because of Any Qualifying Exigency

In addition to an application for leave, you will be required to complete a Certification of Qualifying Exigency for Military Family Leave form and to furnish to the Village in a timely manner any certification that your family member is issued regarding their active duty or call to active duty in the Armed Forces.

Substituting Paid Leave for Unpaid Leave

FMLA leave is unpaid. In the event you have paid time off days available, you are required to substitute the paid leave of absence as part of your FMLA leave. Substitution means that any paid leave of absence will be included as part of the leave period, not in addition to the FMLA leave.

When an employee is absent due to a work-related illness or injury that meets the definition of a serious health condition, the absence will be counted against the employee's entitlement under this policy. In other words, the employee is using FMLA leave concurrently with the workers' compensation absences as well as Short Term Disability. An employee is not required to substitute paid time off for an absence covered under workers' compensation.

You may be paid for all or part of a medical leave to the extent you are eligible for benefits such as short-term disability.

Non-Continuous Leave

Intermittent and/or reduced leave will be permitted only when it is medically necessary or for a qualifying exigency/call to active duty as explained above. In all cases, the total amount of leave taken in a 12 Month period should not exceed your total allotment as defined earlier in this policy.

Intermittent and reduced schedule leave must be scheduled with minimal disruption to an employee's job. To the extent an employee or family member has control, medical appointments and treatments related to an employee's or family member's serious health condition should be scheduled outside of working hours or at such times that allow for a minimal amount of time away from work.

If you request non-continuous federal FMLA leave which is foreseeable based on planned medical treatment for purposes of providing care to a child, spouse or parent with a serious health condition, for your own serious health condition, or for service member family leave, you may be required to transfer temporarily to an available alternative position offered by the Village for which you are qualified and which better accommodates recurring periods of leave than your regular employment position. You will be entitled to equivalent pay and benefits, but will not necessarily be assigned the same duties in the alternative position.

Benefit Continuation During Leave

The Village will maintain group health insurance coverage and other employment benefits (such as group life insurance, AD&D, health and dependent flexible spending accounts, etc.) for you while on FMLA leave whenever such insurance was provided to you before the leave was taken and on the same terms as if you had continued to work. You will be required to pay your regular portion of insurance premiums – contact Human Resources for an explanation of your options.

Benefits that are accumulated based upon hours worked shall not accumulate during the period of FMLA leave.

In some instances, the Village may recover premiums it paid to maintain health insurance coverage for an employee who fails to return to work from FMLA leave.

Returning to Work

If the reason for FMLA leave is for your own serious health condition, you will be required to present a Fitness-For-Duty certification immediately upon return to work.

If you wish to return to work before the scheduled expiration of an FMLA leave, you must notify the Village of the changing circumstances as soon as possible but no later than two working days prior to your desired return date.

An employee who fails to return to work immediately after the expiration of the leave period will be considered to have voluntarily terminated his/her employment.

Rights Upon Return From Leave

Upon return from Family or Medical Leave, you will be returned to the position you held immediately prior to the leave if the position is vacant. Certain exceptions exist for Key Employees as defined by law.

If the position is not vacant, you will be placed in an equivalent employment position with equivalent pay, benefits, and other terms and conditions of employment. If you exhaust all leave under this policy and are still unable to return to work, your situation will be reviewed to determine what rights and protections might exist under other Village policies.

The law provides that an employee has no greater rights upon a return from leave than the employee would have if the employee had continued to work. Therefore, you may be affected by a layoff, termination or other job change if the action would have occurred had you remained actively at work.

If you do not qualify for the types of leave described in this policy, we may approve a personal leave of absence, depending on your circumstances. Except where mandated by law, we cannot guarantee that benefits will continue or that your position will remain open in your absence.

This policy provides an introduction to the rights and provisions of the federal FMLA. Department of Labor form WHD Publication 1420 is attached to this policy and further explains the FMLA's provisions and the procedures for filing complaints of violations of the FMLA with the US Wage and Hour Division. Questions you may have about this law should be directed to Human Resources.

Definitions

“Spouse”

A husband or wife as defined or recognized under state law for purposes of marriage in the state where the employee resides.

“Parent”

A biological parent or an individual who provides or provided day-to-day care and financial support to the employee when the employee was a child. This includes foster

parent, adoptive parent, step-parent, and legal guardian. Parent does not mean a parent-in-law.

“Child”

A biological, adopted or foster child, stepchild, legal ward, or under the federal FMLA, the child of a person having day-to-day care and financial responsibility for the child who is under age 18. Child includes a person 18 years of age or older who is incapable of self-care because of a mental or physical disability. For Qualifying Exigency Leave or Service member Family Leave, the child does not have to be a minor (under the age of 18) and can be of any age.

“Incapable of self care”

The child requires active assistance or supervision to provide daily self care in three or more “activities of daily living,” or “instrumental activities of daily living,” including adaptive activities such as caring appropriately for one’s grooming and hygiene, bathing, dressing, eating, or instrumental activities such as shopping, taking public transportation, maintaining a residence, etc.

“Physical or mental disability”

A physical or mental impairment that substantially limits one or more major life activities of the individual.

“Next of Kin”

Used with respect to an individual, means the nearest blood relative of that individual, other than the spouse, parent or child. See Human Resources for more details.

“Serious Health Condition”

Illness, injury, impairment or physical or mental condition that involves:

- Inpatient care in a hospital, hospice or residential medical care facility.
A period of incapacity of more than three consecutive calendar days (including any subsequent treatment or period of incapacity relating to the same condition) that also involves: 1) treatment two or more times within 30 days of the first day of incapacity, unless extenuating circumstances exist, by or under the orders of a health care provider; or 2) treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment under the supervision of a health care provider. The first (or only) visit must occur in person within seven days of the first day of incapacity.
- Any incapacity due to pregnancy or for prenatal care.
- Chronic conditions requiring periodic treatment by or under the supervision of a health care provider which continues over an extended period of time and may cause an episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.).

- Permanent/long-term conditions requiring supervision for which treatment may not be effective (e.g., Alzheimer's, a severe stroke, or the terminal stages of a disease).
- Multiple treatments by or under the supervision of a health care provider either for restorative surgery after an accident or other injury or for a condition that would likely result in a period of incapacity of more than three calendar days in the absence of medical intervention or treatment, such as cancer (chemotherapy), severe arthritis (physical therapy) or kidney disease (dialysis).

“Serious Injury or Illness”

In the case of a member of the Armed Forces, including a member of the National Guard or Reserves, an injury or illness incurred by the member in the line of duty on active duty in the Armed Forces that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating.



MEMORANDUM

Via Email

Date: November 14, 2011

TO: Ben Wehmeier, Village Administrator

From: Jeffrey Stein, Village Attorney

Re: Changes to the Village of Lemont Personnel Policy

Introduction

With the enactment of two new pieces of legislation, the Illinois Civil Union Act and the Genetic Information Nondisclosure Act, it is recommended that the Village of Lemont amend its Personnel Policy.

Based on the Civil Union Act, the Village should amend its Personnel Policy to include “civil partner” language whenever the term “spouse” is utilized. Amendments should also be made pursuant to GINA implementing revised anti-discrimination and/or anti-harassment policies to include Genetic Information and to add a Genetic Information disclaimer to any request for medical information.

Illinois Religious Freedom Protection and Civil Union Act

The Illinois Religious Freedom Protection and Civil Union Act (the “Civil Union Act”) requires that a party to a civil union is entitled to the same legal obligations, responsibilities, protections, and benefits as are afforded or recognized by the law of Illinois to spouses.

The Civil Union Act defines a Civil Union as “a legal relationship between 2 persons, of either the same or opposite sex, established pursuant to this Act.” Moreover, the Civil Union Act requires that the term “party to a civil union” be included in, any definition or use of the terms ‘spouse’, ‘family’, ‘immediate family’, ‘dependent’, ‘next of kin’, and other terms that denote the spousal relationship, as those terms are used throughout the law.

The Family and Medical Leave Act

The Civil Union Act, as a state law, is in direct conflict with the federal Defense of Marriage Act (“DOMA”). DOMA limits the definition of “marriage” to a legal union between one man and one woman as husband and wife, and the definition of “spouse”



to a person of the opposite sex who is a husband or a wife. Consequently, while the Illinois Civil Union Act requires that civil union partners be treated identical to spouses, the federal DOMA specifically limits its definition of spouse so as not to include same-sex civil union partners.

This distinction is important due to federal employment laws such as the Family and Medical Leave Act (“FMLA”). Since civil union partners are not recognized under federal law, FMLA benefits are *not required* to be extended to civil union partners. This is because the Supremacy Clause of the US Constitution provides that any federal law, such as DOMA, supersedes any conflicting state law, such as the Civil Union Act.

Essentially, these circumstances present the Village with a policy decision of whether to extend FMLA benefits to civil union partners. While DOMA prevents the Village from being required to extend FMLA benefits to civil union partners, DOMA does not prevent the Village from extending such benefits. Based on two key factors, it is recommended that the Village extend FMLA benefits to civil union partners.

The conflict between Illinois and federal law creates the potential for a discrimination claim against the Village. A civil partner denied FMLA benefits would not have a successful federal claim *under FMLA* because DOMA specifically limits the definition of spouse to a man married to a woman. However, a civil partner denied FMLA benefits may have a successful state claim *based on the Civil Union Act* for discrimination because the Village would be treating civil partners differently from spouses.

As the Civil Union Act has just recently been enacted, there is no precedent as to how an Illinois court may rule on this issue. The claim could be dismissed outright if the court determines that the Supremacy Clause and DOMA control or an Illinois court could determine that the civil partner has standing to bring such a discrimination case.

This uncertainty leaves the Village with a policy decision of whether to extend FMLA benefits to civil union partners. Based on that same uncertainty, it is recommended that the Village extend FMLA benefits to civil union partners. This extension of benefits would also create a uniform policy of equal treatment for civil union partners within the Village, since the Civil Union Act has already required the Village to extend benefits such as sick leave and funeral leave to civil union partners.

The Genetic Information Nondiscrimination Act

The Genetic Information Nondiscrimination Act of 2008 (“GINA”) prohibits employers, employment agencies and labor organizations from discriminating based on Genetic Information. GINA prohibits employers from (1) discriminating or harassing employees or applicants for employment based on that individual’s Genetic Information, (2) retaliating against employees who have reported genetic



discrimination, and (3) requesting or actively searching for an employee's Genetic Information.

"Genetic Information" is defined as information about an individual and that individual's family members' genetic tests, genetic diseases/disorders, genetic services. For example, Genetic Information includes medical tests or clinical research regarding cystic fibrosis, sickle-cell disease or Huntington's disease, which are common genetic disorders. Genetic Information does not include information about the individual's sex, age, race or ethnicity.

In regards to the acquisition of Genetic Information, employers are prohibited, with some exceptions, from requesting an employee's Genetic Information. A "request" for information includes any action attempting to discover Genetic Information, including conducting an internet search, eavesdropping, or searching an individual's personal effects.

One important exception to GINA pertains to FMLA. An employer is permitted to request Genetic Information about an employee if that request is made in order to comply with the certification provisions of FMLA. This exception applies where an employee requests leave under FMLA for a reason that requires the disclosure of Genetic Information, which would be detailed on the medical certification.

If an employer obtains documentation regarding the Genetic Information of a former employee, current employee or applicant for employment, the employer is required to maintain that documentation as a confidential medical record separate from the individual's personnel file.

Employers are prohibited from releasing an individual's Genetic Information. Specifically for Illinois public bodies, all Genetic Information must be redacted before releasing records pursuant to a Freedom of Information Act request.

Conclusion

As described above, the Village should:

1. Amend its Personnel Policy to include "civil partner" language whenever the term "spouse" is utilized, including in the FMLA section of the policy; (See Attached Amended Personnel Policy)
2. Include "Genetic Information" in its anti-discrimination and/or anti-harassment policies; and (See Attached Amended Personnel Policy)
3. Add a Genetic Information disclaimer to any request for medical information, pursuant to GINA (See Attached Amended Personnel Policy)

2.6 Employment Status.

The employment status of individuals hired by the Village shall be determined according to the number of hours assigned per week, and duration of employment.

Regular Employees shall be defined as those individuals selected to serve the Village for an unspecified period of time. Temporary or Seasonal Employees shall be defined as those individuals selected to serve the Village for a specified period of time.

Full time employees shall be defined as those individuals who consistently work a schedule considered to be a full workweek according to the provisions of this manual. Part-time employees shall be defined as those individuals who consistently work a schedule considered to be less than a full workweek according to the provisions of this manual.

2.7 Citizenship

United States citizenship is not a prerequisite for employment, except for those positions specifically covered under federal or state statutes.

2.8 Residency.

Although employees are encouraged to live within the Village limits, residency is not a requirement for initial or continued employment.

2.9 Hiring of Relatives.

Under most circumstances a supervisory relationship shall not exist between relatives. This shall include newly hired employees as well as promoted employees. This regulation shall apply to all full-time, part-time, and temporary positions which may become vacant.

Should a supervisory relationship occur between relatives due to promotion, marriage or other action, the subordinate employee shall be reassigned to an equivalent position.

No applicant shall be appointed for employment if that individual is related to an elected official serving a term of office within the Village of Lemont. This restriction shall not apply to those individuals who may be appointed prior to a relative being elected or any individual who may have been hired prior to the adoption of this manual.

The applicable relationships covered under this section are listed as follows: mother, father, brother, sister, grandmother, grandfather, son, daughter, spouse, Civil Partner (as defined under the Illinois Religious Freedom Protection and Civil Union Act), mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, ~~and~~ daughter-in-law and the parents, siblings and children of a Civil Partner.

If an individual is hired without disclosing such a relationship, that employee shall be subject to termination upon discovery by the appropriate appointing authority.

2.10 Equal Employment Opportunity.

It is the policy of the Village of Lemont to afford equal employment opportunities regardless of race, religion, color, national origin or sex. Furthermore, the Village will strictly adhere to all applicable local, state and federal laws including, but not limited to, age, marital status, Civil Partner status, veterans, disability, ~~and~~ handicap discrimination and genetic information. This policy applies to all aspects of employment.

2.11 Discrimination and Harassment.

A. PURPOSE

The Village of Lemont is committed to maintaining an environment free from discrimination and harassment. In keeping with this commitment, we will not tolerate any form of harassment that violates this policy. This policy forbids any employee, supervisor, elected official, vendor, client, customer or other person, to harass any employee of Village of Lemont.

B. PROHIBITED CONDUCT

Harassment consists of discriminatory employment action and any unwelcome conduct, whether verbal, physical, or visual, that is based upon a person's protected status, including race, age, sex, color, religious affiliation, political preference, national origin, disability, ancestry, marital status, unfavorable discharge from the military (except dishonorable), genetic information, or other protected status under applicable law. The Village will not tolerate harassing conduct that results in tangible employment action (a significant change in employment status), that interferes unreasonably with an individual's work performance, or that creates an intimidating, hostile, or offensive work environment.

The conduct forbidden by this policy specifically includes, but is not limited to:

Epithets, slurs, negative stereotyping, or intimidating acts that are based on a person's protected status; and

Written or graphic material circulated, available on the Village's computer system, or posted or distributed within the workplace that shows hostility toward a person or persons because of their protected status.

harassment. These posters identify governmental agencies to contact on how and when to file administrative claims. Using the Village complaint process does not prohibit an employee from filing a claim with a state governmental agency or with a federal agency such as the EEOC. The time period for an EEOC filing is 180 or 300 days from the harassment. The time period for filing a claim continues to run during a Village investigation. Our policy provides for immediate notice of problems to the Village officials listed above, so that we may address and resolve any problems without waiting for any legal proceedings to run their course.

H. POLICY AGAINST RETALIATION

The Village forbids that any employee treat any other employee or former employee or applicant adversely for reporting harassment, for assisting another employee or applicant in making a report, for cooperating in a harassment investigation, or for filing an administrative claim with the EEOC or a state governmental agency. All employees who experience or witness any conduct they believe to be retaliatory should immediately follow the reporting procedures stated above.

I. CONFIDENTIALITY

In investigating and in imposing any discipline, the Village will attempt to preserve confidentiality to the extent that the needs of the situation permit.

J. TRAINING ON POLICY

The Village will conduct training on this harassment policy on an annual basis. All employees shall be required to attend annual training.

I. ACCEPTANCE OF POLICY

All Village employees have a personal responsibility to conduct themselves in compliance with this policy and to report any observations of conduct inconsistent with this policy. If you have any questions concerning this policy, then please contact your supervisor or Village Administrator.

2.12 Medical Examination and Substance Abuse Screening.

All new Village employees shall undergo a substance abuse screening and/or medical examination by a Village-designated physician at the Village's expense.

A. Post-Offer Medical Examination.

1. Conditional Job Offer:

After a conditional offer of employment is made, applicants will be referred for a medical examination. If the

examining physician recommends that the applicant not be hired, a conditional offer may be withdrawn only if the physical problem identified during the examination will prevent the applicant from performing the essential job functions and the condition cannot reasonably be accommodated by the Village.

The Village neither requests nor requires genetic information of an individual or family member of the individual and the applicant need not provide any genetic information.

2. Record Keeping.
Records of physical examinations shall be kept separately and considered to be strictly confidential. Only persons with a need to know may access them by contacting the Village Administrator.

- B. Pre-Employment Drug Screening.
All persons selected for hire, including seasonal personnel, shall undergo a drug screen conducted by a Village-designated physician at the Village's expense. A confirmed positive test will result in the withdrawal of a conditional offer of employment.

Pre-employment physicals and drug screening for patrol officers will be conducted according to the rules and regulations established by the Board of Fire and Police Commissioners.

2.13 Probationary Employee.

Upon hiring, the immediate supervisor will be required to observe and evaluate the skill, ability, knowledge, attitude, work habits and any other pertinent characteristics of the employee. The supervisor shall conduct an on-going evaluation during the probationary period noting any deficiencies or problems. The probationary period for non-sworn personnel shall be one (1) year. The probationary period for sworn personnel shall be in accordance with rules and regulations established by the Board of Fire and Police Commissioners.

If an employee fails to perform the duties of the position in a satisfactory manner any time during the probationary period, the employee shall be subject to termination. If the employee had been promoted or involuntarily transferred, the individual will be reassigned to the former classification or one which is comparable, if available. When this provision conflicts with any State statutes, the statutes shall govern.

2.14 Personnel Records

All Village personnel records are maintained by the Village Administrator.

No employee shall be eligible to receive a paid vacation until completion of six (6) months of continuous service unless authorized by the Department Head. Vacation time must be requested in increments of one full day.

Vacation time should be taken during the fiscal year earned. If a vacation balance of greater than ten (10) days exists as of April 30, it will be considered forfeited. If an employee terminates employment with at least twelve (12) months service prior to using all accrued vacation time, and proper notice is given as outlined in Article IX (9.1), the amount of unused vacation time will be reimbursed on the final paycheck at the employee's regular rate of pay. Eligible employees who utilize vacation and subsequently leave the employ of the Village shall be required to reimburse the Village for the pro rata share of used but unearned vacation (e.g. an employee (appointed in May) utilizing 80 hours of vacation in October and departing on October 31 shall be responsible for reimbursing the Village for 40 hours of vacation time used).

5.5 Sick Leave.

Full-time employees and eligible part-time employees regularly scheduled twenty (20) hours or more shall accumulate sick leave at the rate of equal to their daily hours for each month of service.

Sick leave may be used only for illness for employee, or for the care of an ill or injured member of the employee's immediate family, which is defined as spouse, Civil Partner, child or parent/guardian. For family illness or injury, employees are to provide for other care as soon as practical. Such use of sick leave shall be only on an emergency or temporary basis.

New employees shall not be eligible for paid sick leave until thirty (30) days from the date of hire. Sick leave will be taken in increments of not less than one (1) hour. The sick leave bank may accumulate to a maximum of eighteen hundred hours (1,800).

An employee unable to report to work shall contact his/her immediate supervisor at the earliest opportunity. Shift personnel shall report any illness no later than two (2) hours prior to their scheduled starting time. If the absence is longer than one (1) day, the employee shall keep the supervisor informed of the condition daily or as otherwise agreed to by the Supervisor, and provide the anticipated return to work date. At the discretion of the Department Head, employees absent for more than two (2) days may be required to submit a statement from a physician verifying the illness and fitness to return to duty. If the condition of an employee is

in question, the Village Administrator may require a physical examination at the expense of the Village.

The use of sick leave is intended only for legitimate reasons as outlined in this section. Any abuse of the sick leave policy shall result in non-payment of sick leave benefits and shall be grounds for disciplinary action. Abuse of sick leave shall include, but not be limited to the following actions: failure to notify supervisor of absence or condition; failure to provide documentation as required; continued pattern of absences subsequent to or following regularly scheduled off-days; or continued pattern of vacation days. In addition, paid sick leave will not be granted to any employee during the last two (2) weeks of employment unless verification is received from a physician that the employee was physically unable to work.

Excluding any employees hired on or after January 1, 2012, upon separation from the Village, an employee will receive payment, as shown below, of any unused, accumulated sick leave for service with the Village:

- 1-5 years 10%
- 6-10 years 15%
- 11-15 years 20%
- 16-19 years 25%
- At 20 years 40%

5.55 Paid Leave Donation Policy

I. POLICY

In an effort to bridge the gap for employees who have used all accrued paid leave, but whom have not started to receive Long Term Disability benefits because the ninety-day (90) day waiting period has not yet expired, the Village of Lemont (the "Village") has developed a Paid Leave Donation Program. It is the policy of the Village to allow a participating full-time employee to donate accumulated sick, vacation and/or personal leave to another designated participating full-time, employee who submits a written request for and is granted an approved Leave of Absence, pursuant to the terms and conditions of the Village's Leave of Absence Policy, due to a catastrophic illness or injury. This qualified employee would otherwise be required to take such leave without pay because he or she has exhausted all of his or her sick leave, vacation time, personal days and compensatory time.

The rules below provide a framework for the administration of a Village-wide paid leave designated donation program for eligible permanent full-time, employees. If alternative paid leave donation procedures have been negotiated on

behalf of represented employees, those procedures shall apply to the bargaining unit thereunder; this policy may not be used to add to or subtract from any provisions contained in a collective bargaining agreement.

Represented personnel shall be eligible to participate provided their bargaining agent has provided the Village with written acceptance of the terms, which acceptance may be withdrawn at any time. Provided, any such withdrawal shall not affect time donated or received prior to the date of withdrawal. There is no limitation between the exchange of donated and received paid leave time between authorized represented employees and non-represented employees.

II. DEFINITIONS

- A. **“Paid leave designated donation”** means a voluntary transfer by an eligible donor employee of accumulated sick, vacation and/or personal leave to a designated eligible recipient employee pursuant to the terms and conditions contained in the policy set forth herein. Donation shall be effective upon the date the offer of donation is received by the Village.
- B. **“Eligible donor employee”** means a permanent full-time, employee who has been employed by the Village for a period of six (6) consecutive months or more who voluntarily elects to donate accumulated sick, vacation and/or personal leave to an eligible recipient employee. An employee who wishes to donate said leave must have a minimum of ten (10) days of accumulated sick leave and five (5) days of accrued vacation leave remaining in his or her employee benefits account after the amount donated is deducted therefrom.
- C. **“Catastrophic illness or injury”** means a temporary disability or incapacity injury to the employee or a member of the employee’s immediate family resulting from a life threatening illness or injury of other catastrophic proportion as determined by the Village Administrator. Factors considered in determining whether the employee is covered under this Policy shall include, but are not limited to the length of time the employee must be absent from work due to illness or injury. **“Hospital”** or **“Institution”** means a facility licensed to provide care and treatment for the condition causing the (employee’s) absence from work.
- D. **“Covered monthly earnings”** means the employee’s basic monthly salary in that amount received on the day just before the date of leave. Covered monthly earnings does not include commissions, overtime pay, bonuses, raises or any other special compensation not received as covered monthly earnings.

For hourly-paid employees, the number of hours worked during a regular workweek, not to exceed thirty-seven and one-half (37.5) hours per week will be used to determine covered monthly earnings. If an employee is paid on an

annual basis, the covered monthly earnings will be determined by dividing the basic annual salary by 12.

III. PARTICIPATION

Eligible donor employees may designate accrued sick, personal and/or vacation leave, or any combination thereof, to be donated to a recipient who has been determined eligible to receive the same prior to the time of the donation. An employee who wishes to donate leave must complete a donation form indicating the amount and type of leave to be donated and submit the form to the Village Administrator. Anyone wishing to donate leave may donate up to four (4) weeks total of annual leave during a given fiscal year. This leave may be comprised of sick, vacation or personal leave or any combination thereof.

An eligible recipient employee, or a representative of the employee if he or she is unable to do so, who wishes to receive leave must fill out a form describing his or her circumstances, based upon the eligibility criteria below, and submit the form to the Village Administrator.

- A. **Eligibility to Donate:** Participation in the paid leave designation donation program is voluntary on the part of any employee. No employee shall be subject to discipline or any other adverse employment action for choosing not to participate, and no employee shall be rewarded in any manner for choosing to participate. Employees wishing to participate must be permanent full-time, employees with a minimum of six (6) months of continuous service with the Village.
- B. **Eligibility to Receive:** To be eligible to receive donated leave, a permanent full-time, employee who is **not** eligible for disability or workers' compensation, nor any other type or kind of disability benefits, must show need based on at least one of the following criteria:
 - 1. Serious illness or medical emergencies involving the employee,;
 - 2. Ongoing crisis or hardship;
 - 3. All accrued paid leave has been completely exhausted.
- C. **Maximum Donation:** A participating donor employee may donate up to four (4) weeks of accumulated sick, vacation and/or personal leave as desired provided that the participating employee must have remaining in his or her own employee benefits account at least ten (10) sick days and five (5) vacation days after the amount donated is deducted therefrom.

- D. **Donation Period:** Upon receipt of a request from an eligible recipient employee pursuant to the terms of this policy for donated paid leave, and the determination by the Village Administrator that (1) the employee is eligible to receive such paid leave, and (2) the amount of leave authorized for the employee to receive, employees will be notified of the request and given the opportunity to donate leave to the recipient employee. Donations will be accepted for a period of three (3) weeks following the original request. The Village Administrator may extend this period up to one (1) additional week.
- E. **Maximum Leave Period:** A leave of absence may not be taken for an indefinite period of time. The leave period shall be determined by the Village Administrator based upon the information contained in the Physician's Certification, in consultation with the employee's direct supervisor. Recipient employees shall not use donated paid leave until all of their accrued vacation time, personal days, sick leave and compensatory time has been exhausted. Regardless of the amount of leave authorized by the Village Administrator for the recipient employee to receive, donated paid leave may only be permitted to the extent that sufficient leave is actually donated to the recipient employee and, under no circumstances shall a recipient employee be permitted to receive more donated leave than that which is necessary to cover the period of leave authorized by the Village Administrator. Any such leave shall run concurrently with Family Medical Leave (FMLA).

Upon approval of a request for donated paid leave, the Village Administrator will inform the employee of the start and end date of his or her leave.

Note: The amount of donated paid leave initially approved by the Village Administrator may be **increased** at the request of the employee based upon information contained in any periodic progress report(s) received from the employee's treating physician. The Village Administrator reserves the right, at its sole discretion, to **decrease** the period of leave initially approved based upon information furnished by the employee's treating physician in any progress report(s).

However, under no circumstances shall an employee be granted a total period of donated leave in excess of ninety (90) days, whether consecutive or intermittent, in any given fiscal year.

- F. **Physician's Certification:** The recipient employee is responsible for submitting medical documentation from his or her health care provider. This information must be submitted on a form provided by the Village Administrator and may be obtained the Village Administrator's office.

Information contained in the Physician's Certification must include:

1. Date when the serious medical condition began;
2. Anticipated duration of treatment and/or hospitalization and recovery;
3. Appropriate medical facts regarding the medical condition to determine whether it prohibits the employee from performing the essential functions of his or her job;
4. Employees anticipated date of return to work.

~~Additional~~ Additional information and/or documentation deemed necessary by the Village Administrator to determine whether and to what extent to grant an employee's request for leave may also be required on a case by case basis. The Village Administrator reserves the right to require a second opinion from a health care provider for the purpose of verifying the seriousness of an employee's medical condition as it relates to the employee's ability to perform the essential functions of his or her job and, if it so elects to do so, will bear the entire cost of the second opinion.

The Village neither requests nor requires genetic information of an individual or family member of the individual and the employee need not provide any genetic information when submitting the Physician's Certification.

- G. **Non-Transferable/Personal Use Only:** Any donated paid leave used by a participating recipient employee shall be only for the personal catastrophic illness or injury of the employee and may not be transferred to another employee or used for any other purpose without prior express, written approval from the Village Administrator.
- H. **Authority-Wide Program:** The Village shall establish a single paid leave designated donation program for the benefit of all eligible employees, regardless of the location at which a participating employee renders services to the Village. No individual employee(s) or department(s) may institute a separate donated paid leave program or policy of its own, either in addition to or in place of this policy without the prior express, written approval of the Village Administrator.
- I. **Relationship to the Illinois Workers' Compensation Act:** Injuries and illnesses that are compensable under the Illinois Workers' Compensation Act, 820 ILCS 305/1 et seq., or Illinois Workers' Occupational Disease Act, 820 ILCS 310/1 et seq., shall not be eligible for sick leave bank use.

subject to State statutes.

Sick leave, vacation, holiday benefits and seniority will not accrue during the leave of absence, and the employee's anniversary date shall be adjusted according to the length of absence. Health and life insurance benefits will be maintained during the leave of absence, according to the provisions of the policy in effect and provided that the employee pays the full premium amount. Upon return to duty, employees will receive credit for all unused sick or vacation leave earned prior to the leave of absence.

If a leave of absence is granted for a period of one (1) calendar month or less, the employee's position will remain vacant until expiration of the leave. Reinstatement shall only occur if the position has not been eliminated due to reorganization or budgetary constraints. Unpaid leaves in excess of one (1) month provide no guarantee of reinstatement to the former position, unless approved by the Village Administrator in writing.

as A medical leave of absence and/or short term disability is subject to rules outlined in Sections 5.65 and 5.7.

Upon expiration of a leave of absence greater than one (1) month, the Village Administrator shall attempt to reinstate the employee to his/her former position or one that is similar, depending upon qualifications. If no position is available upon expiration of the leave of absence, the employee may be considered for future openings depending upon qualifications.

The Village will provide written notice of termination to an employee who has not returned to work within five (5) days after the leave of absence has ended.

5.65 Family and Medical Leave

Leave Eligibility

To be eligible for family and medical leave, an employee must have been employed by the Village for at least 12 months (the 12 months need not be consecutive) and have been employed for at least 1,250 hours of service during the 12-month period immediately before the beginning of the leave.

Leave Description

Eligible employees may use unpaid family and medical leave, guaranteed by the Federal Family and Medical Leave Act, for up to a combined total of 12 weeks each year, calculated on a rolling calendar basis.

Available paid vacation, personal, or sick leave shall be substituted for

family and medical leave necessitated by birth, adoption/foster care placement, a family member or employee's own serious health condition. Any substitution required by this policy will count against the employee's family and medical leave entitlement. At the discretion of the Village Administrator, five (5) days of paid vacation may be held back for the return of the employee from leave. The Village will pay family leave or sick leave only under the circumstances permitted by the applicable leave plan. Use of family and medical leave shall not preclude the use of other applicable unpaid leave that will extend the employee's leave beyond 12 weeks, provided that the use of family and medical leave shall not serve to extend such other unpaid leave.

Family and medical leave is available in one or more of the following instances: 1) the birth and first-year care of a son or daughter; 2) the adoption or foster placement of a child; 3) the serious health condition of an employee's spouse, Civil Partner, parent or child; and 4) the employee's own serious health condition.

Employees may take an intermittent or reduced-hour family and medical leave when the reason for the leave is 3 or 4 above, with certain limitations provided by law. Within 15 calendar days after the Village Administrator makes a request, an employee must support a request for a family and medical leave when the reason for the leave is 3 or 4 above, with a certificate completed by the employee's or family member's health care provider. Failure to provide the certification may result in a denial of the leave request. In the event the reason for leave taken is 4 above, that made the employee unable to perform the employee's job, the employee shall obtain and present certification from the employee's health care provider that the employee is able to resume work. The cost of the certification shall be borne by the employee and the employee is not entitled to be paid for the time or travel costs spent in acquiring the certification. Said certification will not be required when the employee takes intermittent leave as described above. If both spouses or Civil Partners are employed by the Village, they may together take only 12 weeks for family and medical leaves when the reason for the leave is 1 or 2 above, or to care for a sick parent.

The Village neither requests nor requires genetic information of an individual or family member of the individual and the employee need not provide any genetic information when submitting the health-care provider's certificate.

Notice

If possible, employees must provide at least 30 days' notice to the Village of the date when a leave is to begin. If 30 days' notice is not practicable, the notice must be given within 2 business days of when the need becomes known to the employee. Employees shall provide at least verbal notice sufficient to make the Village aware that he or she needs a family and medical leave, and the anticipated timing and duration of the leave. Failure to give the required notice may result in a delay in granting the requested leave until at least 30 days after the employee provides notice.

Continuation of Health Benefits

During a family and medical leave, employees are entitled to continuation of health benefits that would have been provided if they were working. If the employee is required to pay a portion of the premiums for health insurance, the payments will continue during the period of FMLA. Sick leave, vacation, holiday benefits will not accrue during the FMLA leave.

Return to Work

An employee returning from a family and medical leave will be given an equivalent position to his or her position before they leave, subject to the Village's reassignment policies and practices.

Implementing Procedures

The Village Administrator shall develop procedures to implement this policy consistent with the federal Family and Medical Leave Act. (Family and Medical leave Act, 29 U.S.C. Section 2601 *et seq.*, 29 C.F.R. Part 825)

5.7 Short-Term Disability.

If an employee shall require a leave of absence for disability or medical reasons as defined in the Family & Medical Leave Act of 1993, and such leave extends beyond any accrued sick leave, vacation, personal days or compensatory time due, the employee may request to be placed on short-term disability/medical leave status. During such unpaid leave the employee may be eligible for disability earnings subject to the pension and/or insurance policy in force. Any short-term disability/medical leave shall be documented with a written medical statement. Approval of short-term disability/medical leave status shall be the role of the Village Administrator.

Sick leave, vacation, holiday benefits and seniority will not accrue during the short-term disability/medical leave and the employee's anniversary date shall be adjusted according to the length of absence. Health and life insurance benefits will be maintained during the disability leave,

5.13 Retirement Programs.

Village employees are eligible to participate in several retirement programs, depending upon their employment status with the Village. The specific details concerning each program may be obtained in the Village Administrator's office. The retirement programs available are listed as follows:

- A. Illinois Municipal Retirement Fund.
I.M.R.F. is a state retirement and disability program for public employees in Illinois. All non-sworn employees working 1000 or more hours annually must participate. Both the Village and employee contribute a percentage of earnings to this program. All employee earnings contributed are tax deferred in accordance with applicable State and Federal regulations. Employees become vested after eight (8) years of service.
- B. Social Security.
Social Security is a federally mandated retirement and disability program. All non-sworn personnel, regardless of employment status, are required to participate. Both the Village and employee contribute a percentage of earnings to this program. Sworn personnel are required to participate in the Medicare portion of Social Security.
- C. Police Pension.
The Police Pension Plan is a State mandated program for all sworn Police personnel. Both the Village and employee contribute to this program. Employees become vested after eight (8) years of service.
- D. Deferred Compensation.
Employees may participate in a deferred compensation plan if one is offered by the Village. Deferred compensation is a tax-sheltered retirement plan which involves deducting a portion of the employee's salary, with the money transferred to an investment fund selected by the employee. The employer's gross or taxable income is reduced by the amount deferred; therefore, income taxes are reduced. Income taxes are paid when the funds are distributed to the employee (upon retirement, termination of Village employment or in the event of an emergency. Complete information is available from the Finance Department.
- E. Other Benefits:

1. Savings Bonds.
Series EE bonds are available for purchase through payroll deductions.

2. Credit Union
Employees may participate in the DuPage Schools Credit Union through payroll deduction.

3. Employee Assistance Program
The Village has made arrangements with a counseling agency whereby employees and/or their family members can receive counseling. A family member is defined as a spouse, Civil Partner, child or parents. An initial number of counseling sessions will be paid entirely by the Village.

4. Flexible Spending Account
The Village offers a flexible account plan to all full-time employees. The flexible spending account can be used for eligible medical, vision, prescription and certain over the counter drugs and dental expenses that are not reimbursed by health or dental insurance. The plan allows employees to redirect part of their income to a non-taxable status.

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5.14 Worker's Compensation.

All employees are covered by Workers Compensation insurance, as provided in State Statutes, in the event of accident or death occurring while on the job. It is necessary that the employee notify his/her Department Head as soon as possible of the accident, and in no event shall he/she delay notification longer than 24 hours. In the event of loss of time caused by the accident, such loss of time will be reported to the Assistant Village Administrator, which will prepare all necessary correspondence. An employee must report to the Department Head and Assistant Village Administrator when returning to work from a lost time injury.

All full-time and part-time employees are provided with worker's compensation coverage required by State statute. Worker's compensation will provide payment for medical, pharmacy and related expenses which are determined to be the direct result from any on-duty injury or illness incurred by an employee. Injuries and illnesses resulting from non-duty related causes are to be submitted to the health insurance carrier.

The Village will continue to pay an injured full-time employee's salary and benefits for thirty (30) days from the date of the job-related injury.