

# VILLAGE OF LEMONT, ILLINOIS

## Annual Operating Budget

Fiscal Year 2014-2015





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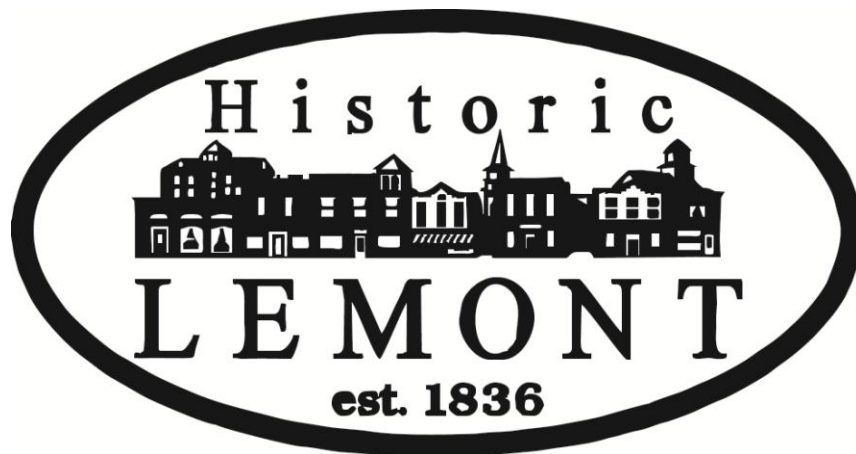
DIRECTOR OF LEMONT E.M.A.  
THOMAS D. BALLARD

PLANNING AND ECONOMIC DEVELOPMENT DIRECTOR  
CHARITY JONES

# Village of Lemont

## 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.*



# Reader's Guide

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The Annual Operating Budget is prepared in a format that strives to reduce the level of difficulty for readers who are not familiar with public budgeting systems, yet provides comprehensive information for staff to utilize as financial policy and a planning document.

The introductory section provides a high level over view of the Village's financial policies and position. The section includes:

- Transmittal Letter
- Community Profile
- Revenue Highlights
- Summary of Financial Policies
- Fund Balance Summary
- Strategic Plan
- Organization Information
- Bonded Debt Obligation
- Revenue / Expenditures Summaries
- Budget Calendar/Process

Following the introductory section is the Village of Lemont's budget, which is organized by fund. The funds appear as follows:

1. General Fund
2. Other Funds, including Special Revenue Funds, Internal Service Funds, Debt Service Funds, TIF Funds, among others;
3. Enterprise Funds

A description of each fund precedes the departmental detail. For example, the General Fund presentation begins with tables and figures that show revenues and expenditures by both function and department. Each department presentation contains financial information as well as key services and responsibilities, the mission statement, and accomplishments.

The last section of this document contains the Capital Improvement Program, which are funded by operating revenue, grants, intergovernmental agreements and developer contributions. For FY2014-2015 the Village will not be funding projects with general obligation bonds.

# LEMONT, IL

Village Of Lemont



## A Brief History...

Settled in 1836, and incorporated in 1873, historic Lemont is one of the oldest and most unique communities in northeastern Illinois. With rolling hills and three waterways providing a scenic view, Lemont offers a peaceful atmosphere unique to the Chicagoland area.

Lemont's colorful early history began in the late 1830s with the construction of the Illinois and Michigan Canal, and with the influx of immigrant workers who settled and remained. By the mid 1800s, limestone quarrying became the big business in Lemont and was the main cause of the town's growth. Many fine local examples of buildings constructed with Lemont limestone still exist, including the Historic Chicago Water Tower landmark on Michigan Avenue.

Local government and community volunteers have forged strong partnerships to rejuvenate both the I and M Canal and the old limestone quarries, with the goal of utilizing them for recreational and commercial use.

VILLAGE OF LEMONT, ILLINOIS  
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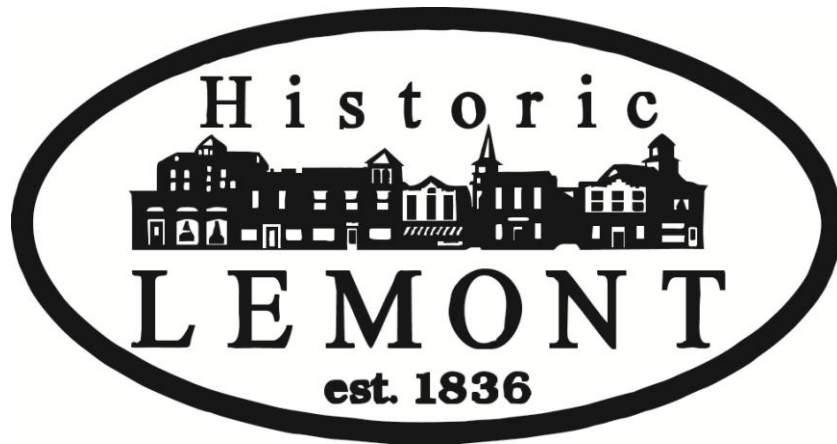
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# *Introduction*







# Village of Lemont

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May 1, 2014

Honorable Mayor, Board of Trustees, and Citizens of Lemont, Illinois:

I am pleased to present to you the Village's first published Annual Operating Budget for fiscal year beginning May 1, 2014. (FY15).

This budget document is a fiscal plan that is responsive to the needs of the citizens and business community of Lemont and reflects the goals of the Village Board. The budget provides revenues and expenditures for the May 1, 2014 through April 30, 2015 fiscal year and is designed to provide a comprehensive overview of Village activities during the next twelve months.

The budget is presented in a format recognized by the Government Finance Officers Association (GFOA) for the Distinguished Budget Presentation Award. This is the first year the Village is seek this award. The budget is a policy document, financial Plan, operations guide, and communication device.

The FY15 Budget is the culmination of a 6 month budget process. The following principles and expectations were used throughout the process:

- Meet the Villages mission of
- Utilize continuous cost control measures
- Evaluate budget needs based on actual historic spending
- Use conservative revenue assumptions
- Evaluate services provided and any intergovernmental cooperation to combine services
- Provide a balanced budget and maintain proper fund balances

This letter covers the major issues which have impacted both this and future years' budgets. This information is organized in the following manner:

- 1) Economic Outlook- a brief summary of the economy and its impact of the FY15 budget;
- 2) Key Budget Decisions and Processes- a high level description of the process and decisions for the budget;
- 3) Strategic Planning- overview of the strategic planning process and its significance on the budget;
- 4) Fund Highlights- financial information at the fund level.

## ECONOMIC OUTLOOK

The Village of Lemont, like all municipalities across the State and at a national level, continues to struggle with a slow recovery. With total construction value up of over 20% and average home price up 3.9%, the economy is still struggling for a full recovery. The State of Illinois' economy continues to struggle as it faces outstanding debt and reduction of the temporary increase to the income tax. The Village and other local agencies have experienced the “trick down” effect of the State's and County's financial picture, but have taken necessary steps to ensure financial stability through the tough economic times. Lemont's sales tax collections are still below FY2007; however, it has been increasing at a steady rate the last two years.

The Illinois Department of Employment Security does not report unemployment rates for Lemont. The State unemployment rate in April 2014 was 7.2% compared to 8.9% in April 2013. Locally, the unemployment rates for the Counties of Cook, DuPage, and Will have reduced from the previous fiscal year. The unemployment rates as of April 2014 for Cook, DuPage, and Will County were 7.6%, 5.8%, and 7.4% respectively compared to 9.6% for Cook County, 7.6% for DuPage County, and 9.7% for Will County for April 2013. All numbers show that the economy is recovering.

As previously stated, the housing market has seen growth over the last fiscal year. Single family home permits have increased dramatically since 2009. Several new housing developments have begun the planning process and the Village is looking forward to adding over 260 new housing units in Fiscal Years 2015 and 2016.

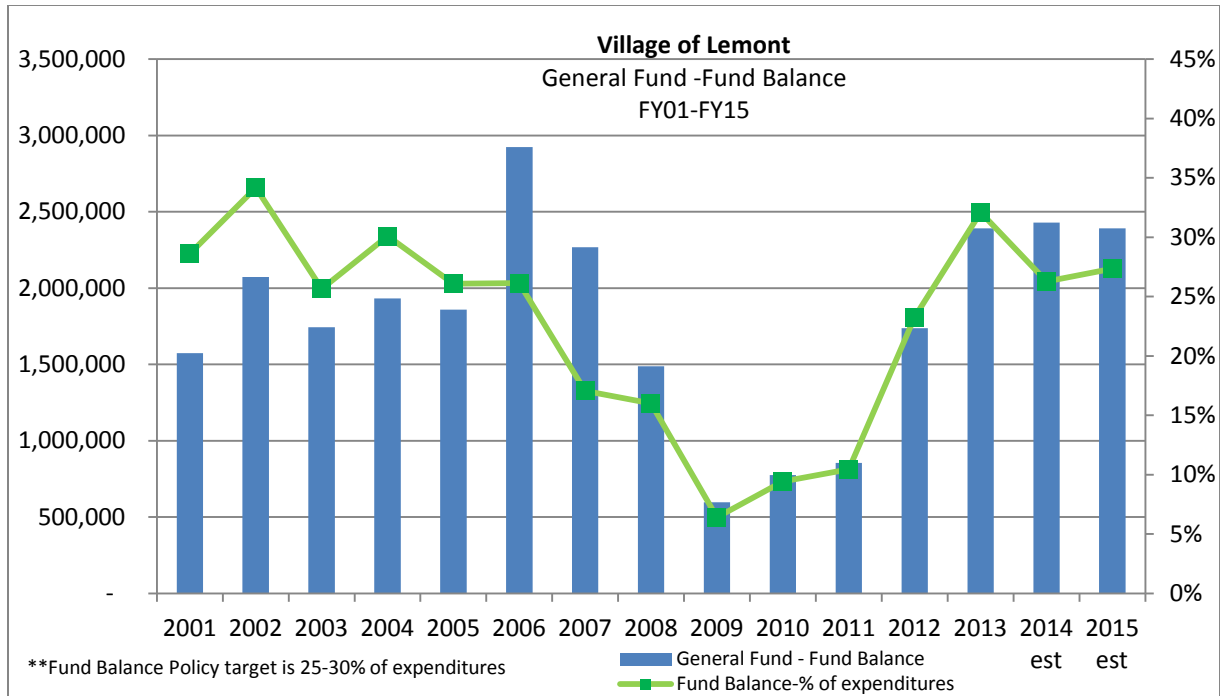
Village Management continues to implement cost saving measures by controlling expenditures, partnering with local communities to combine resources, as well as reviewing charges for services to ensure the greatest value for residents.

## KEY BUDGET DECISIONS & PROCESSES

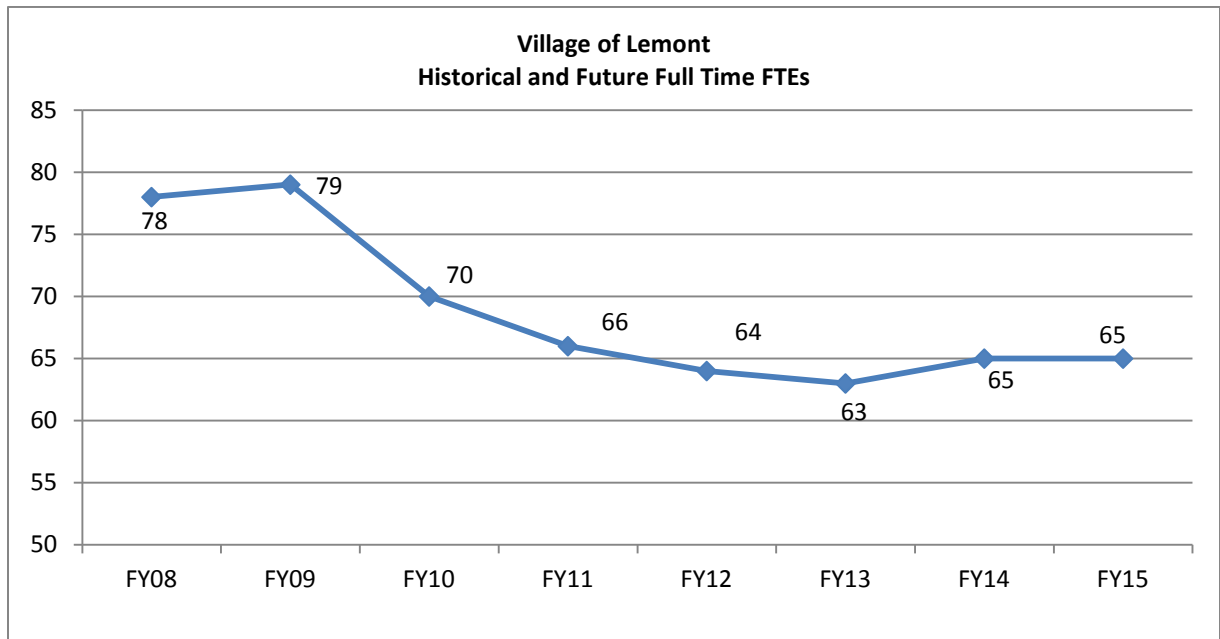
During the FY15 budget process, we continued our focus on efficiencies to services as well as expenditure reductions. The budget process began with financial overview with the Board as well as a strategic planning session. The following assumptions were used:

- Budget a two percent pay increase
- Maintain fund balances per the funding policy
- Improve efficiencies

Over the last several year the staff and the Board worked diligently to increase the General Fund fund balance to the 30% level. The graph below depicts the progression of the General Fund fund balance.



In the past, the financial gaps were closed with salary freezes, cost reductions, and staff reductions. The Village reduced staffing by over 16% from FY 08 to FY15. For FY15 staffing level is maintained at their current level.



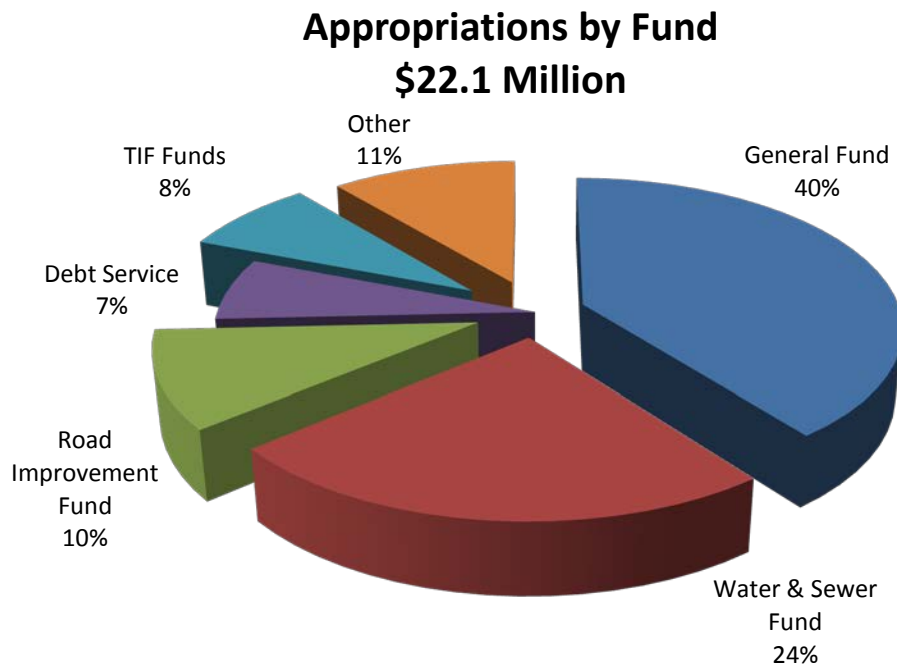
## STRATEGIC PLANNING

In October, 2012 the Village Board adopted the Village Strategic Plan. As part of that plan, the Board established five highest priority issues 1) Financial Stability; 2) Quality Infrastructure; 3) Economic Development and Redevelopment; 4) Intergovernmental Cooperation; 5) Workforce Development. All budget goals since the adoption of the plan have been designed to correspond to the issues noted above. The Fiscal Year 2015 budget is reflective of the continued progression toward the accomplishment of the strategic goals.

## FUND HIGHLIGHTS

Fund groups contain related accounts used to maintain control over resources segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

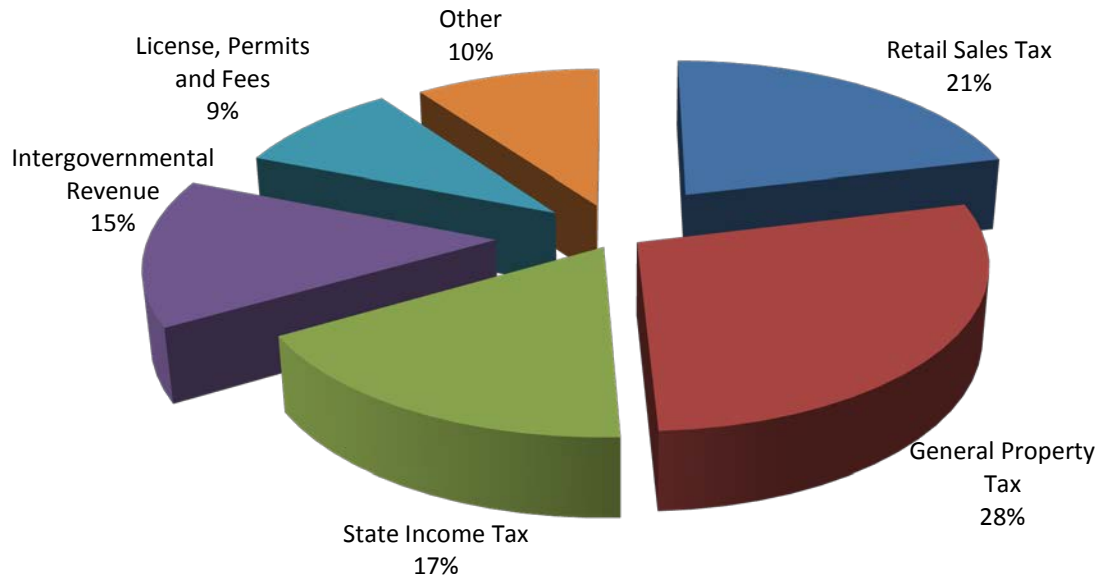
The Village maintains 20 individual governmental funds. The three top funds (General Fund, Water Fund, Road Improvement Fund) account for over 70% of the expenditures.



Expenditures, including the Utility Fund and all other Special Funds for FY15 total \$22.1 million. The FY15 Adopted Budget of \$22.1 million is \$282,363 less than FY14 amended budget.

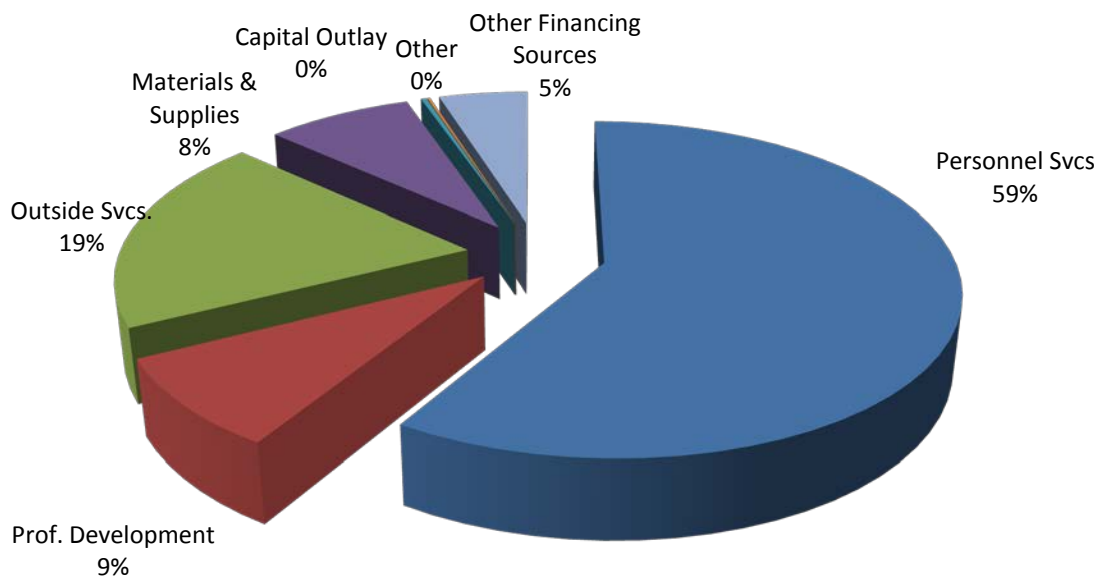
## General Fund

### General Fund Revenues by Source \$8.7 million



For the FY15 budget General Property tax is the single largest component of the General Fund revenues, at 28%. Retail Sales tax is the second at 21% and State Income Tax third at 17%.

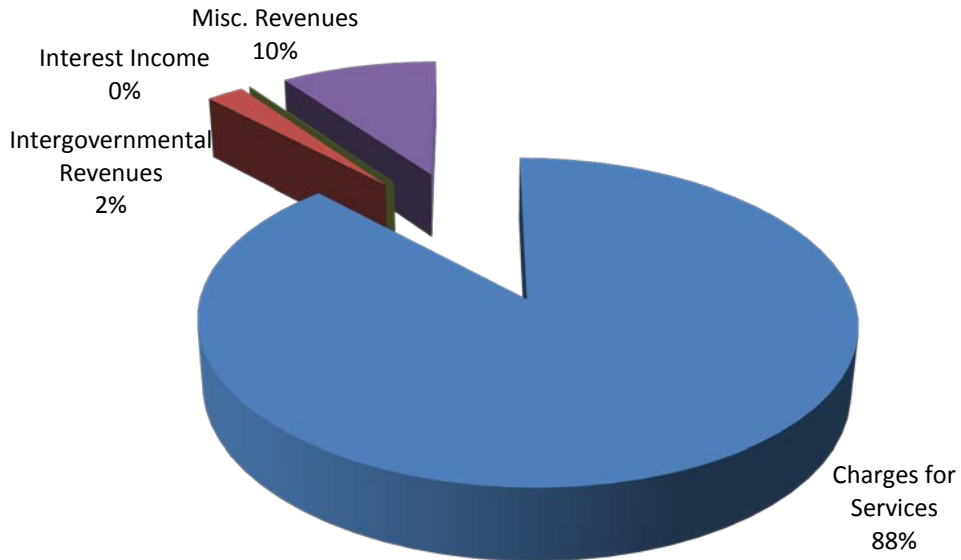
### General Fund Appropriations by Element



The General Fund comprises 39% of total appropriations.

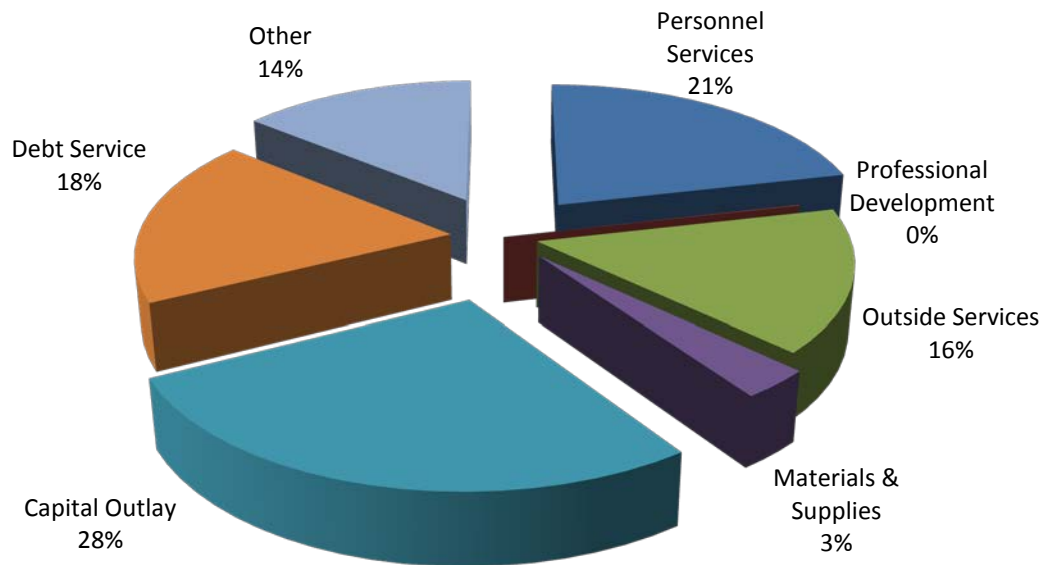
## Water and Sewer Fund

**Water and Sewer Revenues by Source**  
**\$5.4 million**



The Water and Sewer Fund is a fund that is supported by the users of the service. Per the chart above 88% or \$4.7 million in revenues come from Charges for Services.

**Water and Sewer Appropriations by Element**  
**\$5.4 million**



The Water and Sewer Fund comprises 24% of total appropriations.

## Other Funds

The remainder of the appropriations for the Village is comprised of 18 funds that account for 37% of total appropriations. These funds include debt service fund, TIF funds, pension funds, internal service funds and capital projects funds.

## Capital Improvement Program

The FY15 Capital Improvement Program totaled \$4,146,800. Projects included in the CIP must have a minimum value of \$10,000, a multi-year useful life, and result in a fixed asset. This proactive program was prepared to address the Village's capital needs while remaining fiscally responsible. The plan establishes priorities and addresses capital needs and the capabilities of funding the projects. All budgetary impacts relating to capital expenditures have been included in the FY15 Annual Operating Budget. The Village has funded all the capital projects in FY15 without incurring additional debt.

The FY15 Annual Operating Budget represents a concerted effort by the Village Board working with all of the departments to meet service demands, subject to available revenues.

Much credit and appreciation are given to all staff for their valuable contributions to this budget process. Your review ensures that the budget meets the service level goals and the vision of the Village of Lemont.

Respectfully submitted,



George Schafer  
Village Administrator



Christina Smith  
Finance Director

# Strategic Plan

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## *Executive Summary*

On January 30, 2012 the Village of Lemont embarked on a strategic planning effort with the assistance of the Center for Governmental Studies at Northern Illinois University. Over the subsequent six months the Mayor, Village Board, City Clerk, City Administrator and senior staff worked together to develop a strategic plan for the three-year period 2013-1015. The major elements of the plan are summarized below.

The major elements of the Strategic Plan are the Vision Statement, which describes the future direction of the Village; a Mission Statement, which expresses the purpose of the Village and what it exists to do; a set of Strategic Priorities, which are the highest priority issues for the next three years; a set of Key Performance Indicators, which describe the desired outcomes and measures of success in addressing each Strategic Priority; and a set of Strategic Initiatives, which list the actions that will be taken on each Priority to ensure successful effort.

### Vision Statement:

*“In 2030 Lemont will be a community where people want to live or visit. It will be known for its thriving downtown, excellent schools, successful businesses, and strong sense of community. Although new residents and businesses will grow the community, Lemont’s quaint character will remain. The families who have lived in Lemont for the past 200 years will continue to choose Lemont as their hometown for future generations.”*

### 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.”*



# Strategic Plan (con't)

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## **Strategic Priorities: Our Highest Priority Issues**

### *1. Financial Stability*

Maintain a positive financial position with a goal of achieving greater reliance on local revenue sources. Continuing to demand balanced budgets, while investing in infrastructure assets and avoiding negative adjustments in service quality.

### *2. Quality Infrastructure*

Maintain the reliability of the infrastructure with deliberate, budgeted improvements based on equitable assessments of the systems. Develop future infrastructure systems needed to meet expected growth.

### *3. Economic Development and Redevelopment*

Maximize the unique qualities of Lemont, including its history, faith and landscape(s), to invite unique commercial and residential development, as well as promoting tourism-based destination opportunities. Development and redevelopment will be market based with public assistance as needed to meet our objectives.

### *4. Intergovernmental Cooperation*

The village will provide strong leadership to engage other jurisdictions to achieve our vision. Inviting cooperation and coordination in providing the most efficient and effective methods for the best service to the community.

### *5. Workforce Development*

Provide strong leadership, guidance, and training in technical, management and leadership skill sets to ensure all levels of staff are prepared for new challenges and opportunities. The organization will model a philosophy of community-oriented service with the emphasis on open communication.

# SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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## 1. Accounting Entity and Basis of Presentation

The accounting policies of the Village of Lemont, Illinois (the Village) are in accordance with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Village.

### a. Reporting Entity

The Village is a municipal corporation established under Illinois Compiled Statutes (ILCS) governed by an elected Mayor and Board of Trustees. The Village was incorporated in 1873. The Village operates under a board administrator form of government and provides the following services as authorized by statute: public safety (police), emergency management, streets, water and sewer, commuter parking, public improvements, planning and zoning, financial and general administrative services. The Village has defined its reporting entity in accordance with GASB Statement No. 14. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the Village's ability to impose its will over the component unit or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the Village. The Police Pension Fund is a legally separate organization from the Village. However, although legally separate, this fund is reported as a fiduciary fund of the Village, because it is fiscally dependent on the Village and administered exclusively for the benefit of the Village's police personnel.

### b. Fund Accounting

The Village uses funds to report its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

# SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

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## **Governmental Funds**

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The general fund is used to account for all activities of the general government not accounted for in some other fund.

## **Proprietary Funds**

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Government Entities That Use Proprietary Fund Accounting*, the Village has chosen to apply all GASB pronouncements as well as those FASB pronouncements issued on or before November 30, 1989 to account for its enterprise funds.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Waterworks and Sewerage and Parking System funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

## **Fiduciary Funds**

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The Village utilizes a pension trust fund and an agency fund which are generally used to account for assets that the Village holds in a fiduciary capacity and agency funds to account for assets that the Village holds in an agent capacity.

# SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

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## c. Basis of Accounting

Basis of accounting refers to when the revenues and expenditures/expenses are recognized in the accounts and reported in the annual audit. Governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales and telecommunication taxes which use a 90-day period, income taxes when remittance by the state is delayed beyond the normal month and FEMA grants which use a one year period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Property taxes, sales and telecommunication taxes owed by the state at year end, franchise taxes, licenses, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Fines and permit revenue are considered to be measurable and available only when cash is received by the Village.

All proprietary funds and fiduciary funds are accounted for using the accrual basis of accounting except for budget purposes. Their revenues are recognized when they are earned, and the expenses are recognized when they are incurred. Unbilled water utility receivables are recorded at fiscal year-end in the waterworks and sewerage fund. However, the Waterworks and Sewerage budget includes capital improvements and equipment as expenses. For accounting purposes, capital improvements in excess of \$10,000 are capitalized as fixed assets on the balance sheet and are not expenses.

# Budget Process and Calendar

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## **BASIS OF BUDGETING**

This budget is prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). During the year, the Village's accounting system is maintained on the same basis as the budget. This enables departmental budgets to be easily monitored on a monthly basis. The Village operates on a cash basis throughout the year. Revenues are budgeted based upon trends and economic indicators. Staff utilizes outside resources such as Illinois Municipal League for predictions of certain revenue sources.

## **ANNUAL FINANCIAL REPORTING**

The modified accrual basis of accounting is used by all governmental and agency fund types. Under the modified accrual basis of accounting, revenue is recognized when it becomes both measurable and available. "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long term debt, which is recognized when due. This is the same basis of accounting used in the Village's audited financial statements.

## **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 Department Heads have primary responsibility for ensuring their departments stay within their annual adopted budget.

## **BUDGET ADJUSTMENTS AND AMENDMENTS**

During the course of the year, the Village may determine that the budget needs to be amended due to a grant funds, unplanned expenditure, etc. The Village may adjust the original budget by Board approval. On a quarterly basis, staff prepares a report outlining year to date revenues and expenditures and proposes any needed budget adjustments.

## FY2014-2015 Budget Calendar

September-  
October

- Strategic Planning Session
- Public Hearing on Proposed Tax Levy

November-  
December

- Departments Prepare Operating and Capital Improvements Budget Requests
- Village Board Approves Tax Levy

January

- Budgets are submitted to Village Administrator
- Finance Committee meets with Department Directors

February

- Committee of the Whole
  - Financial Conditions Presentation
  - Capital Improvements Program
- Capital Improvement Program available for Public Inspection

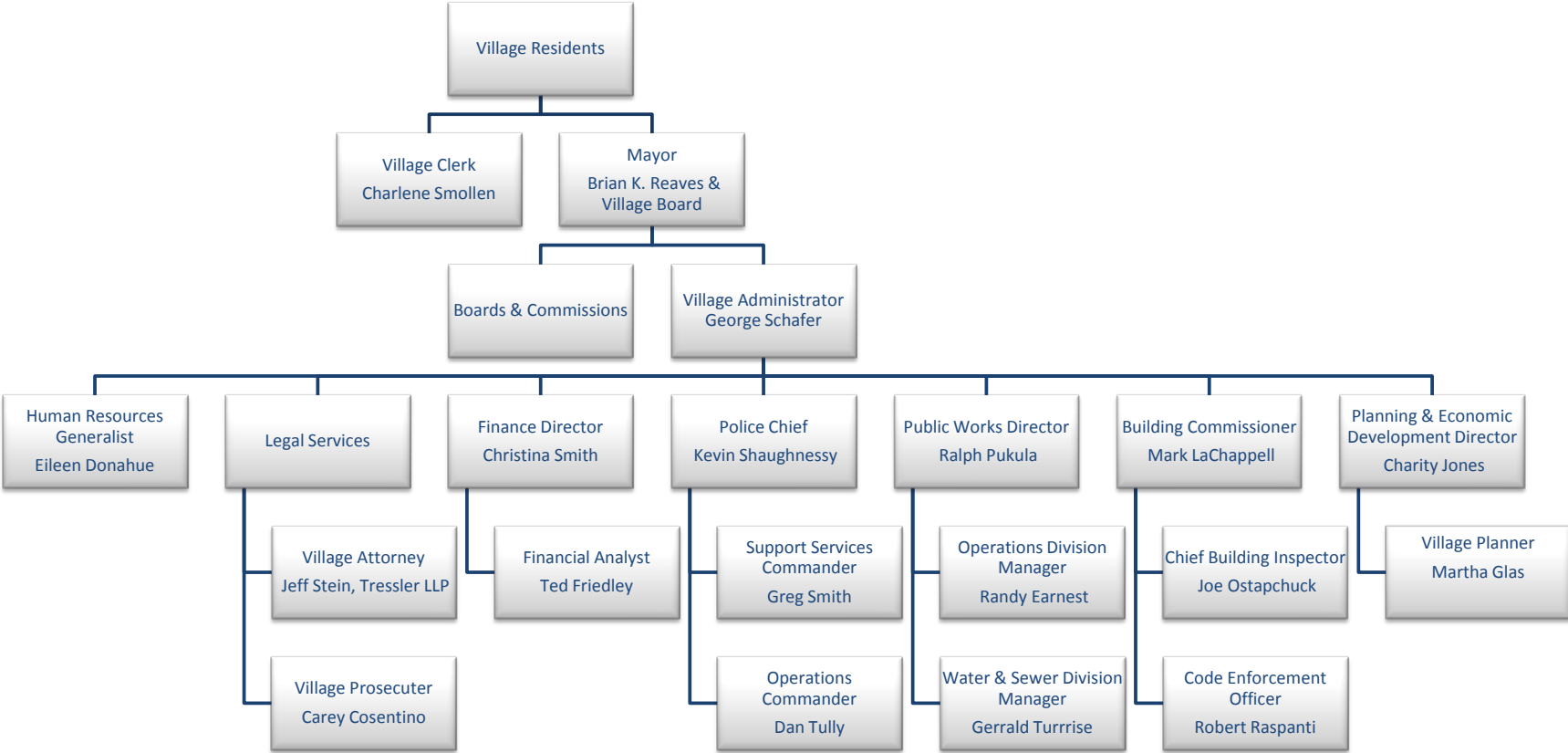
March

- Committee of the Whole
  - Operating Budget
- Budget available for Public Inspection

April-May

- Public Hearing
- Board Approval of Budget
- Filed Certified Copies of Budget
- Finalize documents for Budget Award

**VILLAGE OF LEMONT ORGANIZATIONAL CHART**



# Village of Lemont Position Listing

**Full Time**

|  | Authorized<br>FY2011-12 | Authorized<br>FY2012-13 | Authorized<br>FY2013-14 | Amended<br>FY2013-14 | Proposed<br>FY2014-15 |
|--|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|
| <b>Administration</b>                      |                         |                         |                         |                      |                       |
| Village Administrator                      | 1                       | 1                       | 1                       | 1                    | 1                     |
| Assistant Village Administrator            | 1                       | 1                       | 0                       | 0                    | 0                     |
| Human Resources Generalist                 | 0                       | 0                       | 1                       | 1                    | 1                     |
| Executive Secretary                        | 1                       | 1                       | 1                       | 1                    | 1                     |
| <b>Planning/Economic Development</b>       |                         |                         |                         |                      |                       |
| Planning and Economic Development Director | 1                       | 1                       | 1                       | 1                    | 1                     |
| Planner                                    | 1                       | 1                       | 1                       | 1                    | 1                     |
| Marketing Coordinator                      | 1                       | 1                       | 1                       | 1                    | 1                     |
| <b>Building Department</b>                 |                         |                         |                         |                      |                       |
| Building Commissioner                      | 1                       | 1                       | 1                       | 1                    | 1                     |
| Chief Building Inspector                   | 1                       | 1                       | 1                       | 1                    | 1                     |
| Code Enforcement Officer                   | 1                       | 1                       | 1                       | 1                    | 1                     |
| Administrative Assistant                   | 1                       | 1                       | 2                       | 2                    | 2                     |
| <b>Finance Department</b>                  |                         |                         |                         |                      |                       |
| Finance Director                           | 0                       | 0                       | 1                       | 1                    | 1                     |
| Treasurer                                  | 0                       | 1                       | 1                       | 0                    | 0                     |
| Account Analyst                            | 1                       | 0                       | 0                       | 0                    | 0                     |
| Account Assistant                          | 1                       | 0                       | 0                       | 0                    | 0                     |
| Financial Analyst                          | 0                       | 0                       | 0                       | 1                    | 1                     |
| <b>Police</b>                              |                         |                         |                         |                      |                       |
| Police Chief                               | 1                       | 1                       | 1                       | 1                    | 1                     |
| Commander                                  | 2                       | 2                       | 2                       | 2                    | 2                     |
| Sergeants                                  | 6                       | 6                       | 6                       | 6                    | 6                     |
| Police Officers                            | 18                      | 18                      | 18                      | 18                   | 18                    |
| Community Service Officer                  | 2                       | 2                       | 2                       | 2                    | 2                     |
| Police Office Manager                      | 1                       | 1                       | 1                       | 1                    | 1                     |
| Police Records Coordinator                 | 1                       | 1                       | 1                       | 1                    | 1                     |
| Police Records Specialist                  | 1                       | 1                       | 1                       | 1                    | 1                     |
| <b>Public Works</b>                        |                         |                         |                         |                      |                       |
| Public Works Director                      | 1                       | 1                       | 1                       | 1                    | 1                     |
| Water And Sewer Manager                    | 1                       | 1                       | 1                       | 1                    | 1                     |
| Water Operator                             | 1                       | 1                       | 1                       | 1                    | 1                     |
| Operations Division Manager                | 1                       | 1                       | 1                       | 1                    | 1                     |
| Fleet Manager                              | 1                       | 1                       | 1                       | 1                    | 1                     |
| Mechanic                                   | 1                       | 1                       | 1                       | 1                    | 1                     |
| Water Supervisor                           | 0                       | 1                       | 1                       | 1                    | 1                     |
| Crew Leaders                               | 3                       | 2                       | 2                       | 2                    | 2                     |
| Maint Workers 1 & II                       | 9                       | 9                       | 9                       | 9                    | 9                     |
| Water Billing Supervisor                   | 1                       | 1                       | 1                       | 1                    | 1                     |
| Meter Reader                               | 1                       | 0                       | 0                       | 0                    | 0                     |
| Administrative Assistant                   | 0                       | 1                       | 1                       | 1                    | 1                     |
| <b>Total Full-Time Employees</b>           | <b>64</b>               | <b>63</b>               | <b>65</b>               | <b>65</b>            | <b>65</b>             |



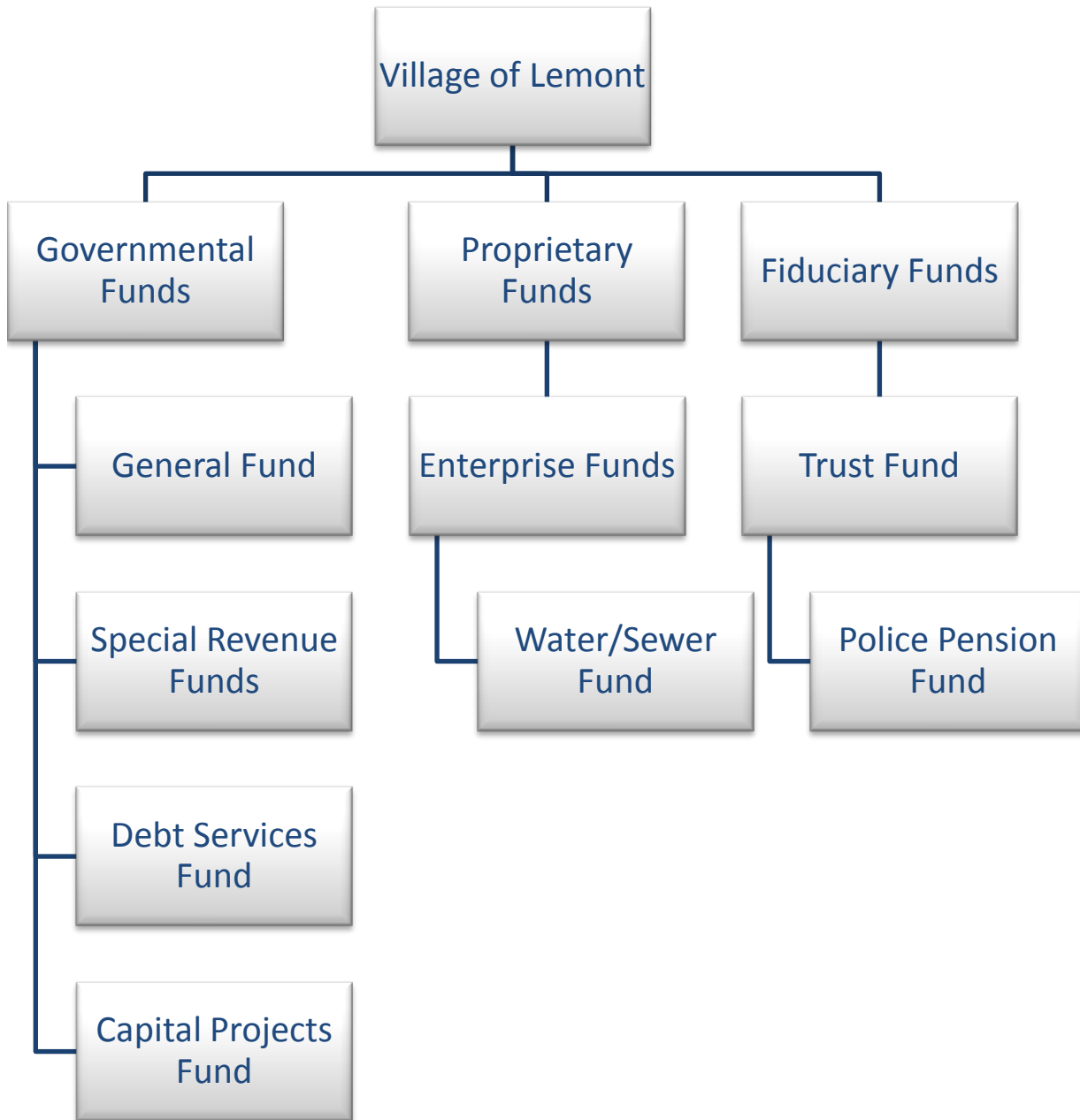
**Village of Lemont  
Position Listing**

**Part Time**

|                                      | <b>Authorized<br/>FY2011-12</b> | <b>Authorized<br/>FY2012-13</b> | <b>Authorized<br/>FY2013-14</b> | <b>Amended<br/>FY2013-14</b> | <b>Proposed<br/>FY2014-15</b> |
|--------------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------|-------------------------------|
| <b>Administration</b>                |                                 |                                 |                                 |                              |                               |
| <b>Planning/Economic Development</b> |                                 |                                 |                                 |                              |                               |
| Planning Intern                      | 1                               | 0                               | 0                               | 0                            | 0                             |
| Planning & Zoning Secretary          | 1                               | 0                               | 0                               | 0                            | 0                             |
| <b>Building Department</b>           |                                 |                                 |                                 |                              |                               |
| Administratve Assistant              | 1                               | 1                               | 0                               | 0                            | 0                             |
| Plumbing Inspectors                  | 2                               | 2                               | 3                               | 3                            | 3                             |
| Electrical Inspectors                | 2                               | 2                               | 2                               | 2                            | 2                             |
| Summer Worker                        | 0                               | 0                               | 0                               | 1                            | 1                             |
| <b>Finance Department</b>            |                                 |                                 |                                 |                              |                               |
| Clerk                                | 2                               | 2                               | 2                               | 2                            | 2                             |
| Account Assistant                    | 0                               | 1                               | 1                               | 1                            | 1                             |
| Accountant                           | 0                               | 0                               | 0                               | 1                            | 1                             |
| <b>Police</b>                        |                                 |                                 |                                 |                              |                               |
| Police Officers                      | 6                               | 6                               | 6                               | 6                            | 6                             |
| Accediation Manager                  | 0                               | 1                               | 1                               | 1                            | 1                             |
| Crime Prevention Officer             | 1                               | 1                               | 1                               | 1                            | 1                             |
| Crossing Guards                      | 6                               | 6                               | 6                               | 6                            | 6                             |
| Traffic Safety Officers              | 8                               | 19                              | 19                              | 19                           | 19                            |
| Cadets                               | 11                              | 11                              | 11                              | 11                           | 11                            |
| Records Clerk                        | 1                               | 1                               | 1                               | 1                            | 1                             |
| Police Evidence Custodian            | 1                               | 1                               | 1                               | 1                            | 1                             |
| LEMA Director                        | 1                               | 1                               | 1                               | 1                            | 1                             |
| LEMA Deputy                          | 1                               | 1                               | 1                               | 1                            | 1                             |
| <b>Public Works</b>                  |                                 |                                 |                                 |                              |                               |
| Meter Reader                         | 0                               | 1                               | 1                               | 1                            | 1                             |
| Summer Worker                        | 7                               | 7                               | 7                               | 7                            | 7                             |
| <b>Total Part-Time</b>               | <b>52</b>                       | <b>64</b>                       | <b>64</b>                       | <b>66</b>                    | <b>66</b>                     |

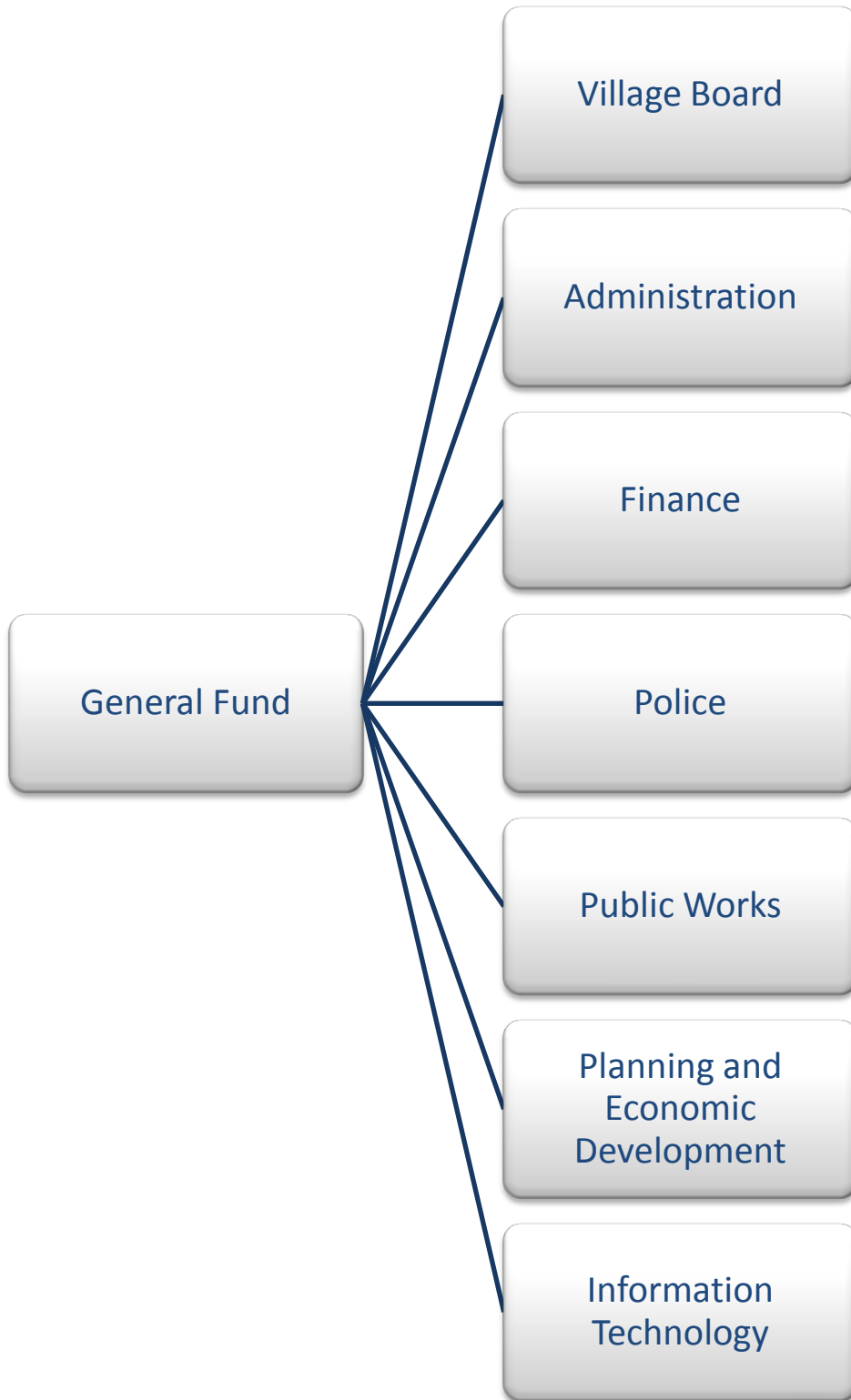
# FUND STRUCTURE

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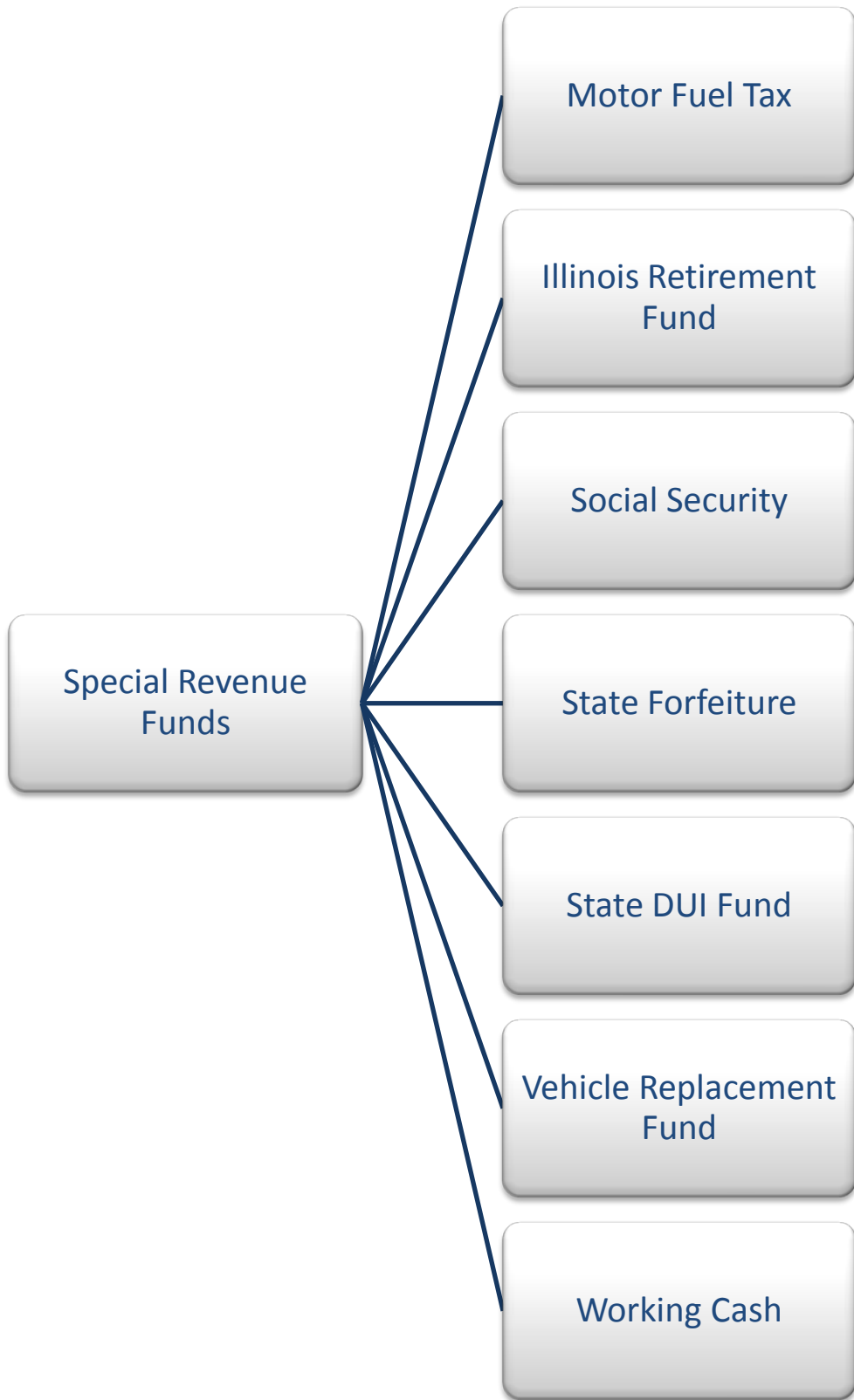
# FUND STRUCTURE

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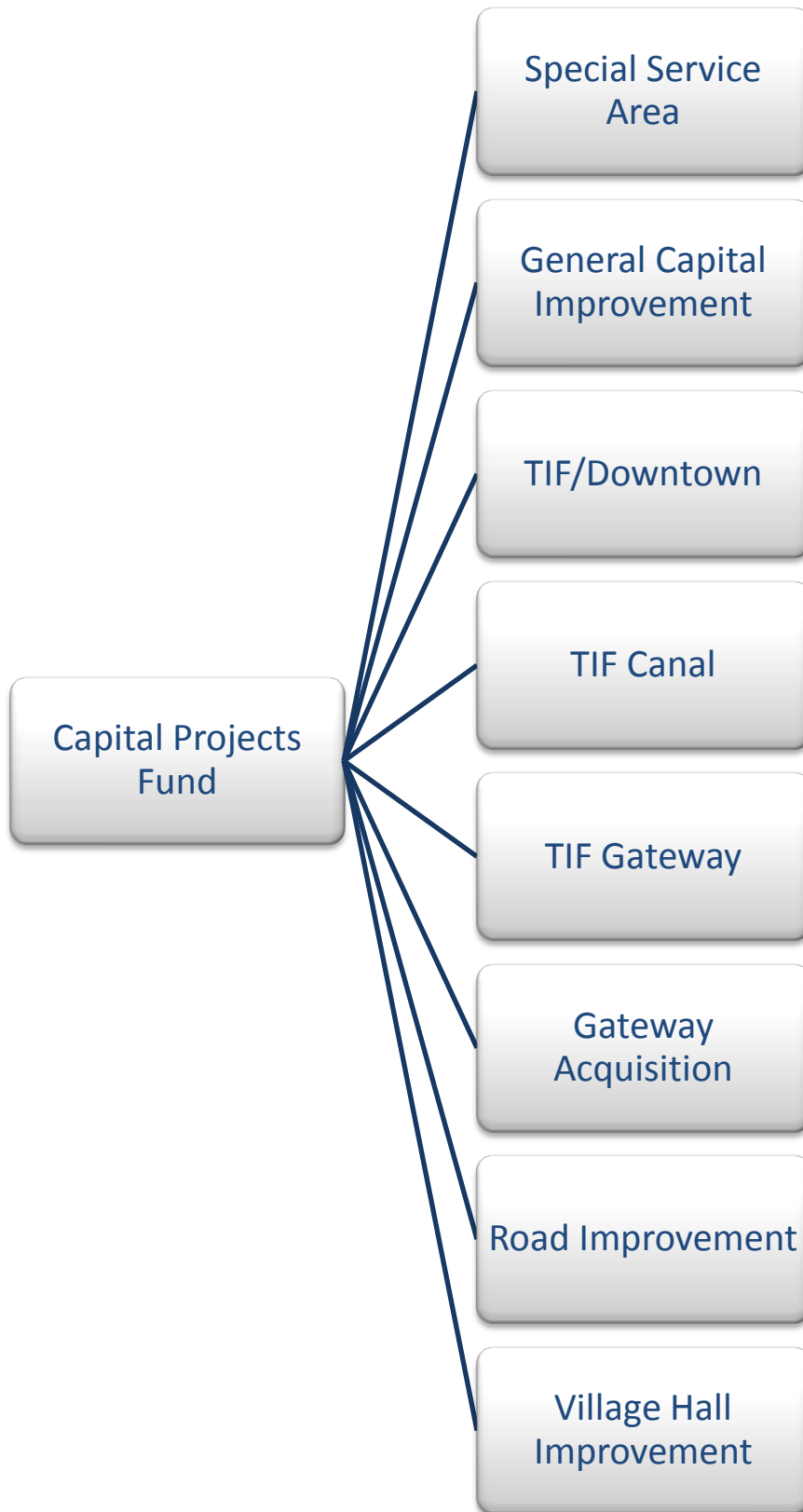
# FUND STRUCTURE

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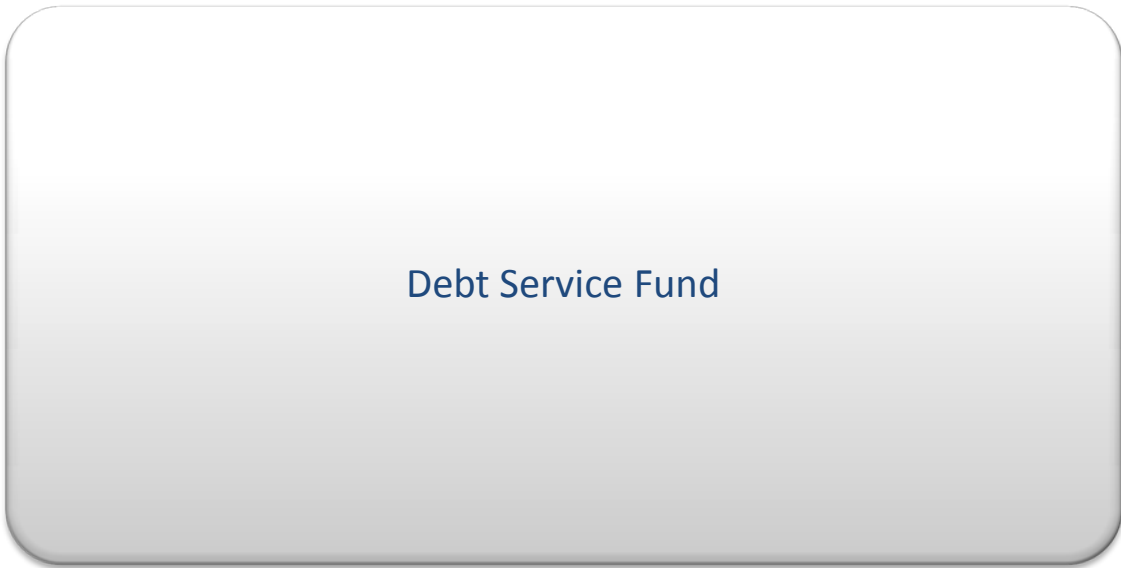
# FUND STRUCTURE

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# FUND STRUCTURE

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Village of Lemont, Illinois  
Revenue Summary by Fund

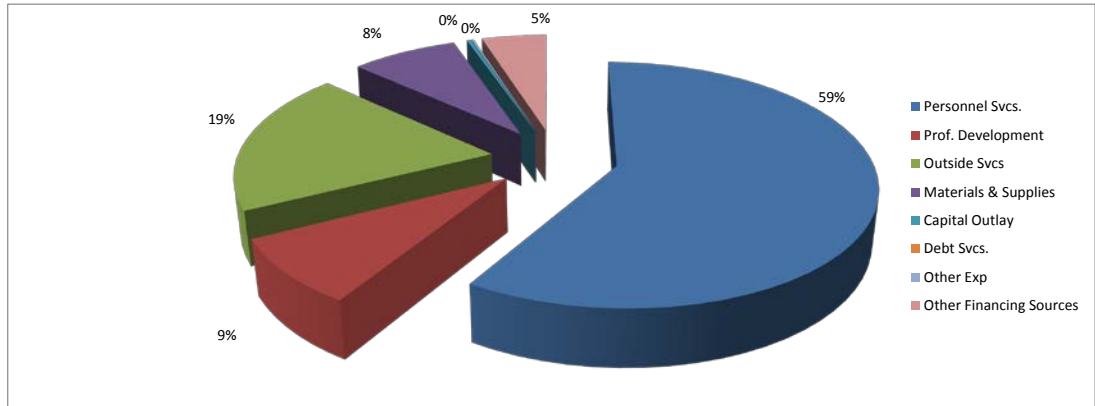
|                                   | Actual<br>2012-13   | Adopted<br>2013-14  | Amended<br>2013-14  | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15  |
|-----------------------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|
| General Fund                      | \$8,962,981         | \$9,029,850         | \$9,574,292         | \$9,598,760                      | \$8,748,611         |
| Working Cash Fund                 | (21)                | 1,000               | 1,000               | 382                              | -                   |
| Debt Service                      | 1,508,664           | 1,596,546           | 1,596,546           | 1,559,127                        | 1,473,728           |
| IMRF Fund                         | 219,614             | 300,000             | 379,200             | 297,709                          | 346,620             |
| Social Security                   | 70,226              | 217,028             | 255,995             | 87,135                           | 255,660             |
| Motor Fuel Tax Fund               | 468,394             | 535,000             | 708,602             | 557,499                          | 436,200             |
| State Forfeiture Fund             | -                   | -                   | 19,900              | 19,900                           | -                   |
| Vehicle Replacement Fund          | -                   | -                   | 3,406               | 5,851                            | -                   |
| Downtown TIF Fund                 | 956,636             | 1,196,000           | 1,108,874           | 746,400                          | 1,442,962           |
| Canal TIF District                | 423,279             | 375,200             | 375,200             | 281,329                          | 340,200             |
| Gateway TIF District              | 45,387              | 187,000             | 191,000             | (28,129)                         | 10,000              |
| Special Service Area #1           | 205,431             | 140,000             | 143,515             | 141,092                          | 144,203             |
| Gateway Property Acquisition Fund | 1,101,180           | -                   | -                   | 69                               | 630,000             |
| Road Improvement Fund             | 1,740,073           | 2,585,500           | 2,292,956           | 2,076,582                        | 2,294,570           |
| General Capital Improvement Fund  | 98,042              | 50,000              | 60,000              | 10,900                           | -                   |
| Village Hall Improvement Fund     | 2,751,354           | -                   | 376,306             | 4                                | -                   |
| Water & Sewer Fund                | 4,786,901           | 4,733,200           | 4,863,200           | 4,902,566                        | 5,360,702           |
| Parking Garage Fund               | 24,602              | 28,000              | 28,000              | 24,600                           | 28,400              |
| Parking Lot Fund                  | 88,789              | 79,050              | 91,425              | 84,321                           | 112,914             |
| Police Pension Fund               | 1,508,268           | 1,123,000           | 1,123,000           | 1,713,175                        | 1,398,516           |
| <b>Revenue Grand Totals:</b>      | <b>\$24,959,800</b> | <b>\$22,176,374</b> | <b>\$23,192,417</b> | <b>\$22,079,272</b>              | <b>\$23,023,286</b> |

Village of Lemont, Illinois  
Appropriations Summary by Fund

|                                   | Actual<br>2012-13 | Adopted<br>2013-14 | Amended<br>2013-14 | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15 |
|-----------------------------------|-------------------|--------------------|--------------------|----------------------------------|--------------------|
| General Fund                      | \$8,306,604       | \$8,749,627        | \$9,574,293        | \$9,577,341                      | \$8,748,612        |
| Working Cash Fund                 | \$513             | \$1,000            | \$1,000            | \$1,000                          | \$0                |
| Debt Service                      | \$1,507,609       | \$1,596,346        | \$1,596,346        | \$1,545,898                      | \$1,473,728        |
| IMRF Fund                         | \$294,363         | \$300,000          | \$379,200          | \$379,199                        | \$346,620          |
| Social Security                   | \$217,866         | \$216,766          | \$251,766          | \$251,323                        | \$250,361          |
| Motor Fuel Tax Fund               | \$547,249         | \$535,000          | \$708,602          | \$706,723                        | \$436,200          |
| State Forfeiture Fund             | \$0               | \$0                | \$19,900           | \$19,900                         | \$0                |
| Vehicle Replacement Fund          | \$0               | \$0                | \$5,850            | \$5,851                          | \$0                |
| Downtown TIF Fund                 | \$903,086         | \$1,195,269        | \$1,108,874        | \$1,106,264                      | \$1,442,962        |
| Canal TIF District                | \$367,956         | \$374,646          | \$374,646          | \$346,014                        | \$325,026          |
| Gateway TIF District              | \$30,123          | \$187,000          | \$191,000          | \$17,221                         | \$7,200            |
| Special Service Area #1           | \$141,815         | \$140,000          | \$143,515          | \$143,140                        | \$144,203          |
| Gateway Property Acquisition Fund | \$1,286,367       | \$0                | \$0                | \$575                            | \$630,000          |
| Road Improvement Fund             | \$1,723,381       | \$2,568,162        | \$2,292,956        | \$2,485,430                      | \$2,294,570        |
| General Capital Improvement Fund  | \$86,748          | \$50,000           | \$50,000           | \$10,975                         | \$0                |
| Village Hall Improvement Fund     | \$2,664,441       | \$0                | \$376,306          | \$255,750                        | \$0                |
| Water & Sewer Fund                | \$5,181,687       | \$4,570,293        | \$4,719,231        | \$4,831,712                      | \$5,360,702        |
| Parking Garage Fund               | \$47,418          | \$32,000           | \$32,000           | \$29,934                         | \$28,400           |
| Parking Lot Fund                  | \$87,001          | \$106,415          | \$91,425           | \$64,877                         | \$112,914          |
| Police Pension Fund               | \$383,651         | \$452,650          | \$452,650          | \$580,489                        | \$485,700          |
|                                   |                   |                    |                    |                                  |                    |
| <b>Expenditure Grand Totals:</b>  | \$23,777,879      | \$21,075,174       | \$22,369,560       | \$22,359,615                     | \$22,087,197       |



Village of Lemont  
Fiscal Year 2014-15  
Adopted Budget by Element



|                                   | Personnel Svcs.     | Prof. Development | Outside Svcs        | Materials & Supplies | Capital Outlay      | Debt Svcs.          | Other Exp         | Other Financing Sources | Total                |
|-----------------------------------|---------------------|-------------------|---------------------|----------------------|---------------------|---------------------|-------------------|-------------------------|----------------------|
| General Fund                      | 5,146,186           | 758,163           | 1,681,913           | 696,930              | 26,557              |                     | 14,000            | 424,863                 | 8,748,612            |
| Working Cash Fund                 | -                   | -                 | -                   | -                    | -                   | -                   | -                 | -                       | -                    |
| Debt Service                      | -                   | -                 | -                   | -                    | -                   | 1,473,728           | -                 | -                       | 1,473,728            |
| IMRF Fund                         | 346,620             | -                 | -                   | -                    | -                   | -                   | -                 | -                       | 346,620              |
| Social Security                   | 250,361             | -                 | -                   | -                    | -                   | -                   | -                 | -                       | 250,361              |
| Motor Fuel Tax Fund               | -                   | -                 | 81,200              | 355,000              | -                   | -                   | -                 | -                       | 436,200              |
| State Forfeiture Fund             | -                   | -                 | -                   | -                    | -                   | -                   | -                 | -                       | -                    |
| Vehicle Replacement Fund          | -                   | -                 | -                   | -                    | -                   | -                   | -                 | -                       | -                    |
| Downtown TIF Fund                 | 46,842              | 750               | 36,000              |                      | 637,500             | 631,870             | 50,000            | 40,000                  | 1,442,962            |
| Canal TIF District                |                     |                   | 500                 |                      |                     | 324,526             |                   |                         | 325,026              |
| Gateway TIF District              |                     |                   | 7,200               |                      |                     |                     |                   |                         | 7,200                |
| Special Service Area #1           |                     |                   |                     |                      |                     | 144,203             |                   |                         | 144,203              |
| Gateway Property Acquisition Fund |                     |                   |                     |                      | 630,000             |                     |                   |                         | 630,000              |
| Road Improvement Fund             |                     |                   |                     |                      | 963,000             |                     |                   | 1,331,570               | 2,294,570            |
| General Capital Improvement Fund  |                     |                   |                     |                      |                     |                     |                   |                         | -                    |
| Village Hall Improvement Fund     |                     |                   |                     |                      |                     |                     |                   |                         | -                    |
| Water & Sewer Fund                | 1,143,641           | 3,350             | 838,410             | 172,400              | 1,467,600           | 982,714             | 554,000           | 198,587                 | 5,360,702            |
| Parking Garage Fund               |                     |                   | 15,400              | 13,000               |                     |                     |                   |                         | 28,400               |
| Parking Lot Fund                  | 30,104              |                   | 32,810              | 4,000                | 42,600              |                     | 3,400             |                         | 112,914              |
| Police Pension Fund               |                     | 7,000             | 477,700             | 1,000                |                     |                     |                   |                         | 485,700              |
| <b>Expenditure Grand Totals:</b>  | <b>\$ 6,963,753</b> | <b>\$ 769,263</b> | <b>\$ 3,171,133</b> | <b>\$ 1,242,330</b>  | <b>\$ 3,767,257</b> | <b>\$ 3,557,041</b> | <b>\$ 621,400</b> | <b>\$ 1,995,020</b>     | <b>\$ 22,087,197</b> |

# Revenue Highlights

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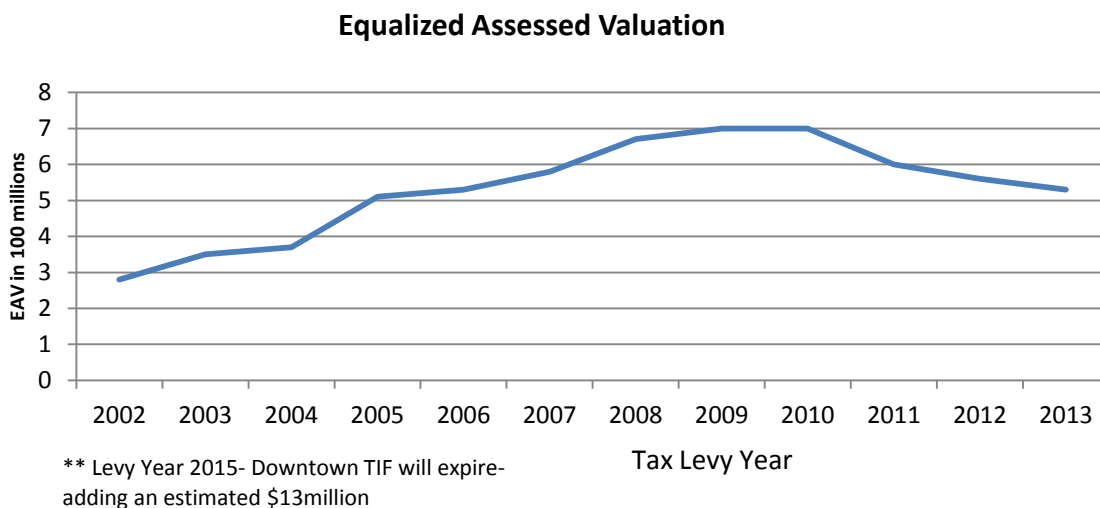
The Village of Lemont sources of revenue consist of property taxes, user fees, sales tax, grants and use of beginning balance.

## **General Fund**

Property Tax, Sales Tax, State Income Tax, and Intergovernmental account for 81% of the FY14 actual revenue collected in the General Fund.

- ***Property Tax***

Growth in the Village's assessed valuation has increased from levy years 2002 through 2010. The economic downturn and reevaluation of property has caused decreases in the overall EAV of the Village. However, in levy year 2013 the decrease was not as drastic as previous years. As noted below in Tax Levy Year 2015 the Downtown TIF will expire adding approximately \$13 million to the overall EAV of the Village.



Due to the fact that the Village is non-home rule, the Village is subject to Property Tax Extension Law Limit (PTELL), which is designed to limit the increase in property tax extensions.

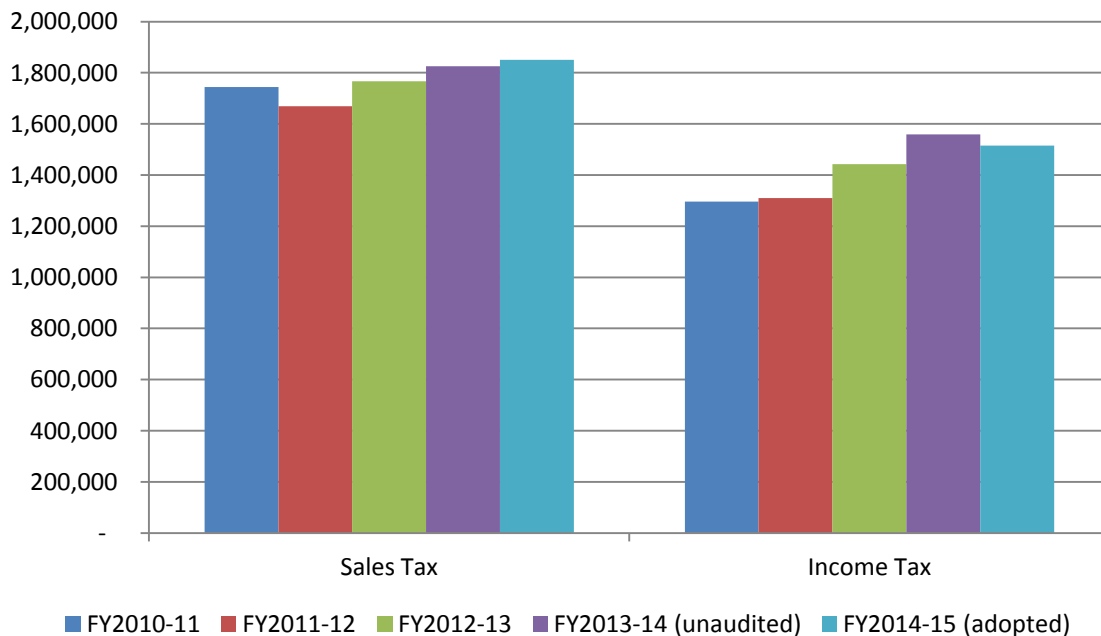
- ***Sales Tax***

Retail sales tax is collected by the State of Illinois. The municipality where the tax is collected receives one percent of the revenues. Due to the general economic decline sales tax has decreased over the last few years. However, starting in FY11 the Village has seen this tax rebound. Fiscal Year 14 sales tax ended \$58,000 or 3% higher than in FY13. In FY15, staff did budget this revenue source with a slight increase of 1.4% to \$1,850,000.

## Revenue Highlights (continued)

- **Income Tax**

The Village receives a portion of state income tax receipts on a per-capita basis. The 2010 Census number for the Village of Lemont is 16,000. Due to the high state unemployment rate and the overall weak economy the income tax allocation has decreased substantially from previous years. However, in FY15, this revenue source began to rebound. The actual revenue received for FY14 was \$1,559,138, which is \$117,210, or 8% higher than FY13. The FY15 budget for this revenue source is \$1,515,200, which is 3% lower than FY14. During the FY15 budget preparation the Illinois Municipal League’s projection indicated that this revenue may decrease, thus staff reduced the budget based upon this projection.



### **Road Improvement Fund**

- **Utility tax**

*Natural Gas Tax, electricity tax, and telecommunications tax*

Utility taxes are deposited into the Road Improvement Fund. The funds are used for road projects as well as pledged revenue on two General Obligation Alternate Revenue Bonds.

A six percent tax on gross natural gas sales within the Village continues to generate revenue. Revenue received from this taxes depends largely upon changes in the cost of natural gas,

## Revenue Highlights (continued)

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changes in population, and/or whether the area experience extreme temperatures. The Village's natural gas tax revenue for FY14 increased by \$86,916 or 35% over FY13. This increase is due to the harsh winter the Midwest experienced. For FY15, staff budgeted with the assumption that the weather will be consistent with average temperatures.

The Village's revenue from electric tax decreased in FY14 by \$52,000 from FY13. As with the natural gas this revenue is weather dependent. The FY15 budget reflects a conservative revenue of \$650,000.

The municipality receives six percent of the revenues collected on inter/intra voice/data lines, cellular phones, and any other telecommunication devices. This revenue source has a history of being volatile, thus staff budgeted the FY15 flat with the FY14 budget.

### **Motor Fuel Tax Fund**

- ***State Motor Fuel Tax***

The Village receives a portion of the motor fuel tax on a per-capita basis. Additionally, the Governor has supplied communities with additional funding entitled Jobs Now to promote roadway projects and for FY14 to assist with road repair. The Village receives approximately \$376,000 in per-capita funding per year.

### **Water Utility Fund**

- ***Water/sewer services***

Water and Wastewater Utility Fund is fully funded by charges for services, connection fees, and miscellaneous income. Water sale revenues are difficult to predict due to the effect that weather has on water consumption.

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Total                |                        |                      |
|--|----------------------|------------------------|----------------------|
|  | Actual               | Actual                 | Adopted              |
|  | 2012-13<br>(audited) | 2013-14<br>(unaudited) | 2014-15              |
| <b>REVENUES</b>  |                      |                        |                      |
| Taxes  |                      |                        |                      |
| Property   | \$ 4,175,306         | \$ 3,882,052           | \$ 4,062,165         |
| Other  | 2,058,131            | 2,185,946              | 2,036,000            |
| Intergovernmental and contributions                          | 4,893,557            | 5,208,781              | 4,252,604            |
| Licenses, permits and inspections                            | 1,009,601            | 1,458,976              | 1,250,700            |
| Charges for services   | 4,594,303            | 4,541,792              | 4,784,400            |
| Penalties  | 308,029              | 336,260                | 270,000              |
| Investment income  | 816,888              | 975,811                | 551,243              |
| Miscellaneous income   | 1,049,570            | 1,401,446              | 1,761,417            |
| Proceeds from sale of capital assets                         | 10,617               | 774                    | 70,710               |
| Transfers in   | 2,753,491            | 2,180,126              | 1,995,020            |
| Total revenues   | <u>21,669,493</u>    | <u>22,171,964</u>      | <u>21,034,259</u>    |
| <b>EXPENDITURES</b>  |                      |                        |                      |
| Current  |                      |                        |                      |
| General government   | 2,446,439            | 3,340,680              | 2,921,687            |
| Public safety  | 4,153,066            | 4,333,281              | 4,199,195            |
| Highways and streets   | 1,455,356            | 1,799,858              | 1,739,540            |
| Capital outlay   | 4,265,643            | 1,983,851              | 2,321,300            |
| Debt service   | -                    | -                      | -                    |
| Principal  | 1,489,475            | 1,612,457              | 1,587,863            |
| Interest and fiscal charges                                  | 1,651,712            | 1,533,968              | 1,434,178            |
| Water and sewer operations                                   | 4,112,721            | 4,218,859              | 4,714,401            |
| Parking lot operations                                       | 134,420              | 94,811                 | 141,314              |
| Other  | 1,267,946            | 1,321,011              | 485,700              |
| Transfers out  | 2,753,491            | 2,180,126              | 1,995,020            |
| Total expenditures   | <u>23,730,269</u>    | <u>22,418,902</u>      | <u>21,540,198</u>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(2,060,776)</u>   | <u>(246,938)</u>       | <u>(505,939)</u>     |
| <b>FUND BALANCE, MAY 1</b>                                   | 65,654,585           | 63,433,628             | 63,186,690           |
| Prior period adjustment                                      | (160,181)            | -                      | -                    |
| <b>FUND BALANCE, MAY 1, RESTATED</b>                         | <u>65,494,404</u>    | 63,433,628             | 63,186,690           |
| <b>FUND BALANCE, APRIL 30</b>                                | <u>\$ 63,433,628</u> | <u>\$ 63,186,690</u>   | <u>\$ 62,680,751</u> |

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | General Fund                   |                                  |                     |
|--|--------------------------------|----------------------------------|---------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15  |
| <b>REVENUES</b>  |                                |                                  |                     |
| Taxes  |                                |                                  |                     |
| Property   | \$ 2,371,902                   | \$ 2,367,335                     | \$ 2,459,799        |
| Other  | -                              | -                                | -                   |
| Intergovernmental and contributions                          | 3,710,475                      | 3,964,515                        | 3,879,312           |
| Licenses, permits and inspections                            | 896,268                        | 1,350,058                        | 1,124,700           |
| Charges for services   | 98,840                         | 89,300                           | 118,000             |
| Fines, forfeitures and penalties                             | 267,289                        | 275,947                          | 220,000             |
| Investment income  | 2,030                          | 4,825                            | 5,000               |
| Miscellaneous income   | 302,464                        | 478,169                          | 384,801             |
| Proceeds from sale of capital assets                         | 10,617                         | 774                              | 10,000              |
| Transfers in   | 450,513                        | 511,000                          | -                   |
| Total revenues   | <u>8,110,398</u>               | <u>9,041,923</u>                 | <u>8,201,612</u>    |
| <b>EXPENDITURES</b>  |                                |                                  |                     |
| Current  |                                |                                  |                     |
| General government   | 1,940,854                      | 2,837,464                        | 2,429,205           |
| Public safety  | 4,071,969                      | 4,236,889                        | 4,105,391           |
| Highways and streets   | 805,027                        | 937,418                          | 1,151,353           |
| Capital outlay   | 89,812                         | 372,608                          | 90,800              |
| Debt service   |                                |                                  |                     |
| Principal  | -                              | -                                | -                   |
| Interest and fiscal charges                                  | -                              | -                                | -                   |
| Water and sewer operations                                   | -                              | -                                | -                   |
| Parking lot operations                                       | -                              | -                                | -                   |
| Other  | -                              | -                                | -                   |
| Transfers out  | 547,428                        | 637,101                          | 424,863             |
| Total expenditures   | <u>7,455,090</u>               | <u>9,021,480</u>                 | <u>8,201,612</u>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>655,308</u>                 | <u>20,443</u>                    | <u>-</u>            |
| <br>   |                                |                                  |                     |
| FUND BALANCE, MAY 1  | 1,737,521                      | 2,392,829                        | 2,413,272           |
| FUND BALANCE, APRIL 30                                       | <u>\$ 2,392,829</u>            | <u>\$ 2,413,272</u>              | <u>\$ 2,413,272</u> |

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Special Revenue Funds    |                          |                          |
|--|--------------------------|--------------------------|--------------------------|
|  | Actual<br>2012-13        | Actual<br>2013-14        | Adopted<br>2014-15       |
|  | (audited)                | (unaudited)              |                          |
| <b>REVENUES</b>  |                          |                          |                          |
| Taxes  |                          |                          |                          |
| Property   | \$ 286,542               | \$ 382,204               | \$ 392,366               |
| Other  | 468,011                  | 557,452                  | 376,000                  |
| Intergovernmental and contributions                          | -                        | -                        | -                        |
| Licenses, permits and inspections                            | -                        | -                        | -                        |
| Charges for services   | -                        | -                        | -                        |
| Fines, forfeitures and penalties                             | -                        | 25,751                   | -                        |
| Investment income  | 636                      | 79                       | 1,843                    |
| Miscellaneous income   | 3,045                    | 2,609                    | 2,500                    |
| Proceeds from sale of capital assets                         | -                        | -                        | -                        |
| Transfers in   | -                        | 75,000                   | 163,587                  |
| Total revenues   | <u>758,234</u>           | <u>1,043,095</u>         | <u>936,296</u>           |
| <b>EXPENDITURES</b>  |                          |                          |                          |
| Current  |                          |                          |                          |
| General government   | 300,668                  | 373,807                  | 351,190                  |
| Public safety  | 81,097                   | 96,392                   | 93,804                   |
| Highways and streets   | 650,329                  | 862,440                  | 588,187                  |
| Capital outlay   | 27,384                   | 30,357                   | -                        |
| Debt service   | -                        | -                        | -                        |
| Principal  | -                        | -                        | -                        |
| Interest and fiscal charges                                  | -                        | -                        | -                        |
| Water and sewer operations                                   | -                        | -                        | -                        |
| Parking lot operations                                       | -                        | -                        | -                        |
| Other  | -                        | -                        | -                        |
| Transfers out  | -                        | -                        | -                        |
| Total expenditures   | <u>1,059,478</u>         | <u>1,362,996</u>         | <u>1,033,181</u>         |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(301,244)</u>         | <u>(319,901)</u>         | <u>(96,885)</u>          |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>937,693</b>           | <b>636,449</b>           | 316,548                  |
| <b>FUND BALANCE, APRIL 30</b>                                | <u><b>\$ 636,449</b></u> | <u><b>\$ 316,548</b></u> | <u><b>\$ 219,663</b></u> |

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Capital Projects Funds         |                                  |                    |
|--|--------------------------------|----------------------------------|--------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15 |
| <b>REVENUES</b>  |                                |                                  |                    |
| Taxes  |                                |                                  |                    |
| Property   | \$ 1,517,596                   | \$ 1,133,852                     | \$ 1,210,000       |
| Other  | 1,590,120                      | 1,628,494                        | 1,660,000          |
| Intergovernmental and contributions                          | 15,614                         | 79,102                           | 250,000            |
| Licenses, permits and inspections                            | -                              | -                                | -                  |
| Charges for services   | -                              | -                                | -                  |
| Fines, forfeitures and penalties                             | -                              | -                                | -                  |
| Investment income  | 4,525                          | 360                              | 1,750              |
| Miscellaneous income   | 22,000                         | 110,060                          | 57,500             |
| Proceeds from sale of capital assets                         | -                              | -                                | -                  |
| Transfers in   | 794,428                        | 35,000                           | 375,000            |
| Total revenues   | <u>3,944,283</u>               | <u>2,986,868</u>                 | <u>3,554,250</u>   |
| <b>EXPENDITURES</b>  |                                |                                  |                    |
| Current  |                                |                                  |                    |
| General government   | 204,917                        | 129,409                          | 141,292            |
| Public safety  | -                              | -                                | -                  |
| Highways and streets   | -                              | -                                | -                  |
| Capital outlay   | 4,148,447                      | 1,580,886                        | 2,230,500          |
| Debt service   | -                              | -                                | -                  |
| Principal  | 784,475                        | 812,457                          | 827,863            |
| Interest and fiscal charges                                  | 318,428                        | 290,352                          | 272,736            |
| Water and sewer operations                                   | -                              | -                                | -                  |
| Parking lot operations                                       | -                              | -                                | -                  |
| Other  | -                              | -                                | -                  |
| Transfers out  | 1,670,550                      | 1,462,025                        | 1,371,570          |
| Total expenditures   | <u>7,126,817</u>               | <u>4,275,129</u>                 | <u>4,843,961</u>   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(3,182,534)</u>             | <u>(1,288,261)</u>               | <u>(1,289,711)</u> |
| <b>FUND BALANCE, MAY 1</b>                                   | 6,634,251                      | 3,451,717                        | 2,163,456          |
| <b>FUND BALANCE, APRIL 30</b>                                | <u>\$ 3,451,717</u>            | <u>\$ 2,163,456</u>              | <u>\$ 873,745</u>  |



**VILLAGE OF LEMONT, ILLINOIS**  
 FY 2014-2015 BUDGET  
 OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BY FUND TYPE 2014-2015

|  | Debt Service Fund              |                                  |                    |
|--|--------------------------------|----------------------------------|--------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15 |
| <b>REVENUES</b>  |                                |                                  |                    |
| Taxes  |                                |                                  |                    |
| Property   | \$ -                           | \$ -                             | \$ -               |
| Other  | -                              | -                                | -                  |
| Intergovernmental and contributions                          | -                              | -                                | -                  |
| Licenses, permits and inspections                            | -                              | -                                | -                  |
| Charges for services   | -                              | -                                | -                  |
| Penalties  | -                              | -                                | -                  |
| Investment income  | 114                            | 1                                | -                  |
| Miscellaneous income   | -                              | -                                | -                  |
| Proceeds from sale of capital assets                         | -                              | -                                | -                  |
| Transfers in   | 1,508,550                      | 1,559,126                        | 1,456,433          |
| Total revenues   | <u>1,508,664</u>               | <u>1,559,127</u>                 | <u>1,456,433</u>   |
| <b>EXPENDITURES</b>  |                                |                                  |                    |
| Current  |                                |                                  |                    |
| General government   | -                              | -                                | -                  |
| Public safety  | -                              | -                                | -                  |
| Highways and streets   | -                              | -                                | -                  |
| Capital outlay   | -                              | -                                | -                  |
| Debt service   | -                              | -                                | -                  |
| Principal  | 705,000                        | 800,000                          | 760,000            |
| Interest and fiscal charges                                  | 752,609                        | 745,898                          | 713,728            |
| Water and sewer operations                                   | -                              | -                                | -                  |
| Parking lot operations                                       | -                              | -                                | -                  |
| Other  | -                              | -                                | -                  |
| Transfers out  | 50,000                         | -                                | -                  |
| Total expenditures   | <u>1,507,609</u>               | <u>1,545,898</u>                 | <u>1,473,728</u>   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>1,055</u>                   | <u>13,229</u>                    | <u>(17,295)</u>    |
| <b>FUND BALANCE, MAY 1</b>                                   | -                              | 1,055                            | 14,284             |
| <b>FUND BALANCE, APRIL 30</b>                                | <u>\$ 1,055</u>                | <u>\$ 14,284</u>                 | <u>\$ (3,011)</u>  |

**VILLAGE OF LEMONT, ILLINOIS**  
 FY 2014-2015 BUDGET  
 OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BY FUND TYPE 2014-2015

|  | Working Cash Fund |                   |                    |
|--|-------------------|-------------------|--------------------|
|  | Actual<br>2012-13 | Actual<br>2013-14 | Adopted<br>2014-15 |
|  | (audited)         | (unaudited)       |                    |
| <b>REVENUES</b>  |                   |                   |                    |
| Taxes  |                   |                   |                    |
| Property   | \$ (734)          | \$ (1,339)        | \$ -               |
| Other  | -                 | -                 | -                  |
| Intergovernmental and contributions                          | -                 | -                 | -                  |
| Licenses, permits and inspections                            | -                 | -                 | -                  |
| Charges for services   | -                 | -                 | -                  |
| Penalties  | -                 | -                 | -                  |
| Investment income  | 714               | 1,721             | -                  |
| Miscellaneous income   | -                 | -                 | -                  |
| Proceeds from sale of capital assets                         | -                 | -                 | -                  |
| Transfers in   | -                 | -                 | -                  |
| Total revenues   | <u>(20)</u>       | <u>382</u>        | <u>-</u>           |
| <b>EXPENDITURES</b>  |                   |                   |                    |
| Current  |                   |                   |                    |
| General government   | -                 | -                 | -                  |
| Public safety  | -                 | -                 | -                  |
| Highways and streets   | -                 | -                 | -                  |
| Capital outlay   | -                 | -                 | -                  |
| Debt service   | -                 | -                 | -                  |
| Principal  | -                 | -                 | -                  |
| Interest and fiscal charges                                  | -                 | -                 | -                  |
| Water and sewer operations                                   | -                 | -                 | -                  |
| Parking lot operations                                       | -                 | -                 | -                  |
| Other  | -                 | -                 | -                  |
| Transfers out  | 513               | 1,000             | -                  |
| Total expenditures   | <u>513</u>        | <u>1,000</u>      | <u>-</u>           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(533)</u>      | <u>(618)</u>      | <u>-</u>           |
| <br>   |                   |                   |                    |
| FUND BALANCE, MAY 1  | 817,700           | 817,167           | 816,549            |
| FUND BALANCE, APRIL 30                                       | <u>\$ 817,167</u> | <u>\$ 816,549</u> | <u>\$ 816,549</u>  |

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Enterprise Funds               |                                  |                      |
|--|--------------------------------|----------------------------------|----------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15   |
| <b>REVENUES</b>  |                                |                                  |                      |
| Taxes  |                                |                                  |                      |
| Property   | \$ -                           | \$ -                             | \$ -                 |
| Other  | -                              | -                                | -                    |
| Intergovernmental and contributions                          | 223,260                        | 288,455                          | 123,292              |
| Licenses, permits and inspections                            | 113,333                        | 108,918                          | 126,000              |
| Charges for services   | 4,495,463                      | 4,452,492                        | 4,666,400            |
| Penalties  | 40,740                         | 34,562                           | 50,000               |
| Investment income  | 2,020                          | 4,483                            | 2,450                |
| Miscellaneous income   | 21,311                         | 62,462                           | 458,300              |
| Proceeds from sale of capital assets                         | -                              | -                                | 60,710               |
| Transfers in   | -                              | -                                | -                    |
| Total revenues   | <u>4,896,127</u>               | <u>4,951,372</u>                 | <u>5,487,152</u>     |
| <b>EXPENDITURES</b>  |                                |                                  |                      |
| Current  |                                |                                  |                      |
| General government   | -                              | -                                | -                    |
| Public safety  | -                              | -                                | -                    |
| Highways and streets   | -                              | -                                | -                    |
| Capital outlay   | -                              | -                                | -                    |
| Debt service   | -                              | -                                | -                    |
| Principal  | -                              | -                                | -                    |
| Interest and fiscal charges                                  | 580,675                        | 497,718                          | 447,714              |
| Water and sewer operations                                   | 4,112,721                      | 4,218,859                        | 4,714,401            |
| Parking lot operations                                       | 134,420                        | 94,811                           | 141,314              |
| Other  | -                              | -                                | -                    |
| Transfers out  | 485,000                        | 80,000                           | 198,587              |
| Total expenditures   | <u>5,312,816</u>               | <u>4,891,388</u>                 | <u>5,502,016</u>     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(416,689)</u>               | <u>59,984</u>                    | <u>(14,864)</u>      |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>44,898,903</b>              | 44,322,033                       | 44,382,017           |
| Prior period adjustment                                      | (160,181)                      | -                                | -                    |
| <b>FUND BALANCE, MAY 1, RESTATED</b>                         | <u>44,738,722</u>              | <u>44,322,033</u>                | <u>44,382,017</u>    |
| <b>FUND BALANCE, APRIL 30</b>                                | <u>\$ 44,322,033</u>           | <u>\$ 44,382,017</u>             | <u>\$ 44,367,153</u> |

**VILLAGE OF LEMONT, ILLINOIS**  
 FY 2014-2015 BUDGET  
 OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BY FUND TYPE 2014-2015

|  | Pension Fund                   |                                  |                      |
|--|--------------------------------|----------------------------------|----------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15   |
| <b>REVENUES</b>  |                                |                                  |                      |
| Taxes  |                                |                                  |                      |
| Property   | \$ -                           | \$ -                             | \$ -                 |
| Other  | -                              | -                                | -                    |
| Intergovernmental and contributions                          | -                              | -                                | -                    |
| Licenses, permits and inspections                            | -                              | -                                | -                    |
| Charges for services   | -                              | -                                | -                    |
| Penalties  | -                              | -                                | -                    |
| Investment income  | 806,593                        | 963,871                          | 540,200              |
| Miscellaneous income   | 700,750                        | 748,146                          | 858,316              |
| Proceeds from sale of capital assets                         | -                              | -                                | -                    |
| Transfers in   | -                              | -                                | -                    |
| Total revenues   | <u>1,507,343</u>               | <u>1,712,017</u>                 | <u>1,398,516</u>     |
| <b>EXPENDITURES</b>  |                                |                                  |                      |
| Current  |                                |                                  |                      |
| General government   | -                              | -                                | -                    |
| Public safety  | -                              | -                                | -                    |
| Highways and streets   | -                              | -                                | -                    |
| Capital outlay   | -                              | -                                | -                    |
| Debt service   |                                |                                  |                      |
| Principal  | -                              | -                                | -                    |
| Interest and fiscal charges                                  | -                              | -                                | -                    |
| Water and sewer operations                                   | -                              | -                                | -                    |
| Parking lot operations                                       | -                              | -                                | -                    |
| Other  | 382,728                        | 579,331                          | 485,700              |
| Transfers out  | -                              | -                                | -                    |
| Total expenditures   | <u>382,728</u>                 | <u>579,331</u>                   | <u>485,700</u>       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>1,124,615</u>               | <u>1,132,686</u>                 | <u>912,816</u>       |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>10,574,631</b>              | 11,699,246                       | 12,831,932           |
| <b>FUND BALANCE, APRIL 30</b>                                | <u>\$ 11,699,246</u>           | <u>\$ 12,831,932</u>             | <u>\$ 13,744,748</u> |

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Agency Fund/GMAT  |                   |                    |
|--|-------------------|-------------------|--------------------|
|  | Actual<br>2012-13 | Actual<br>2013-14 | Adopted<br>2014-15 |
|  | (audited)         | (unaudited)       |                    |
| <b>REVENUES</b>  |                   |                   |                    |
| Taxes  |                   |                   |                    |
| Property   | \$ -              | \$ -              | \$ -               |
| Other  | -                 | -                 | -                  |
| Intergovernmental and contributions                          | 944,208           | 876,709           | -                  |
| Licenses, permits and inspections                            | -                 | -                 | -                  |
| Charges for services   | -                 | -                 | -                  |
| Penalties  | -                 | -                 | -                  |
| Investment income  | 256               | 471               | -                  |
| Miscellaneous income   | -                 | -                 | -                  |
| Proceeds from sale of capital assets                         | -                 | -                 | -                  |
| Transfers in   | -                 | -                 | -                  |
| Total revenues   | <u>944,464</u>    | <u>877,180</u>    | <u>-</u>           |
| <b>EXPENDITURES</b>  |                   |                   |                    |
| Current  |                   |                   |                    |
| General government   | -                 | -                 | -                  |
| Public safety  | -                 | -                 | -                  |
| Highways and streets   | -                 | -                 | -                  |
| Capital outlay   | -                 | -                 | -                  |
| Debt service   |                   |                   |                    |
| Principal  | -                 | -                 | -                  |
| Interest and fiscal charges                                  | -                 | -                 | -                  |
| Water and sewer operations                                   | -                 | -                 | -                  |
| Parking lot operations                                       | -                 | -                 | -                  |
| Other  | 885,218           | 741,680           | -                  |
| Transfers out  | -                 | -                 | -                  |
| Total expenditures   | <u>885,218</u>    | <u>741,680</u>    | <u>-</u>           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>59,246</u>     | <u>135,500</u>    | <u>-</u>           |
| <br>   |                   |                   |                    |
| FUND BALANCE, MAY 1  | 53,886            | 113,132           | 248,632            |
| FUND BALANCE, APRIL 30                                       | <u>\$ 113,132</u> | <u>\$ 248,632</u> | <u>\$ 248,632</u>  |

# *General Information*



# General Information

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The Village of Lemont is located 25 miles southwest of Chicago near the intersection of interstates 55 (Stevenson Expressway) and 355 (North-South Tollway). From I355, exit 127th Street and drive east; or exit Lemont Road from I55 and travel south to Lemont.

Lemont is a southwestern Chicago suburb with a rich past. Settled in 1836 by workers digging the Illinois and Michigan Canal, Lemont today is home to more than 16,000 residents. It is a non-home rule community. The hilly topography and skyline of steeples provide a breathtaking view as visitors cross the Lemont Road Bridge into town. Like no other Chicago area suburb, Lemont offers a charming place to visit within reach of the city.

Lemont operates under a Village President-Trustee form of government in which six Trustees, a Clerk and a Village President are elected from the Village at large. The Village employs a professional Village Administrator and department heads to oversee the day-to-day operations of the Village. .



## General Information (continued)

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### **Population Characteristics**

The population increased 25% between 2000 and 2013. Shown below are historical and estimated population statistics for the Village.

| <b><u>Year</u></b> | <b><u>Population</u></b> |
|--------------------|--------------------------|
| 1985               | 6,385                    |
| 1990               | 6,975                    |
| 1995               | 9,857                    |
| 2000               | 13,162                   |
| 2010               | 16,000                   |
| 2012               | 16,353*                  |
| 2013               | 16,517*                  |

\* Estimates – U.S. Census Bureau

| <b><u>Name of Entity</u></b> | <b>Median Family Income</b> |                    |                              |
|------------------------------|-----------------------------|--------------------|------------------------------|
|                              | <b><u>1990</u></b>          | <b><u>2000</u></b> | <b><u>Est. 2008-2012</u></b> |
| Village of Lemont            | \$49,044                    | \$80,558           | \$99,345                     |
| Cook County                  | 39,296                      | 53,784             | 66,124                       |
| DuPage County                | 54,920                      | 79,314             | 95,204                       |
| Will County                  | 45,510                      | 69,608             | 86,953                       |
| State of Illinois            | 38,664                      | 55,545             | 70,144                       |

Source: US Census Bureau.

### **Average Annual Unemployment Rates**

| <b><u>Year</u></b> | <b><u>State of Illinois</u></b> | <b><u>Cook County</u></b> | <b><u>DuPage County</u></b> | <b><u>Will County</u></b> |
|--------------------|---------------------------------|---------------------------|-----------------------------|---------------------------|
| 2002               | 6.5%                            | 7.4%                      | 5.5%                        | 6.3%                      |
| 2003               | 6.7%                            | 7.4%                      | 5.5%                        | 6.6%                      |
| 2004               | 6.2%                            | 6.7%                      | 5.0%                        | 6.2%                      |
| 2005               | 5.8%                            | 6.4%                      | 4.7%                        | 5.8%                      |
| 2006               | 4.6%                            | 4.8%                      | 3.4%                        | 4.2%                      |
| 2007               | 5.1%                            | 5.2%                      | 3.8%                        | 4.7%                      |
| 2008               | 6.4%                            | 6.7%                      | 5.0%                        | 6.1%                      |
| 2009               | 10.0%                           | 10.4%                     | 8.4%                        | 10.2%                     |
| 2010               | 10.5%                           | 10.8%                     | 8.5%                        | 10.7%                     |
| 2011               | 9.7%                            | 10.4%                     | 8.0%                        | 10.1%                     |
| 2012               | 8.9%                            | 9.3%                      | 7.3%                        | 9.1%                      |
| 2013               | 8.9%                            | 9.6%                      | 7.5%                        | 9.4%                      |
| 2014*              | 7.2%                            | 7.6%                      | 5.8%                        | 7.4%                      |

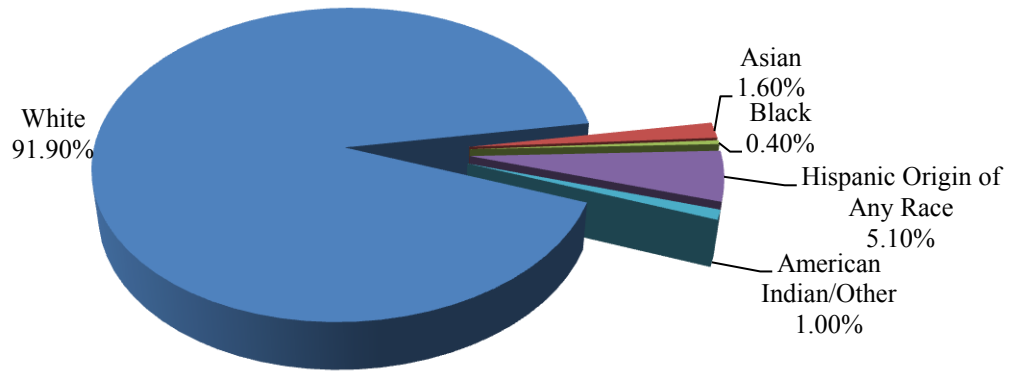
\*Through May, 2014.

Source: Illinois Department of Employment Security.



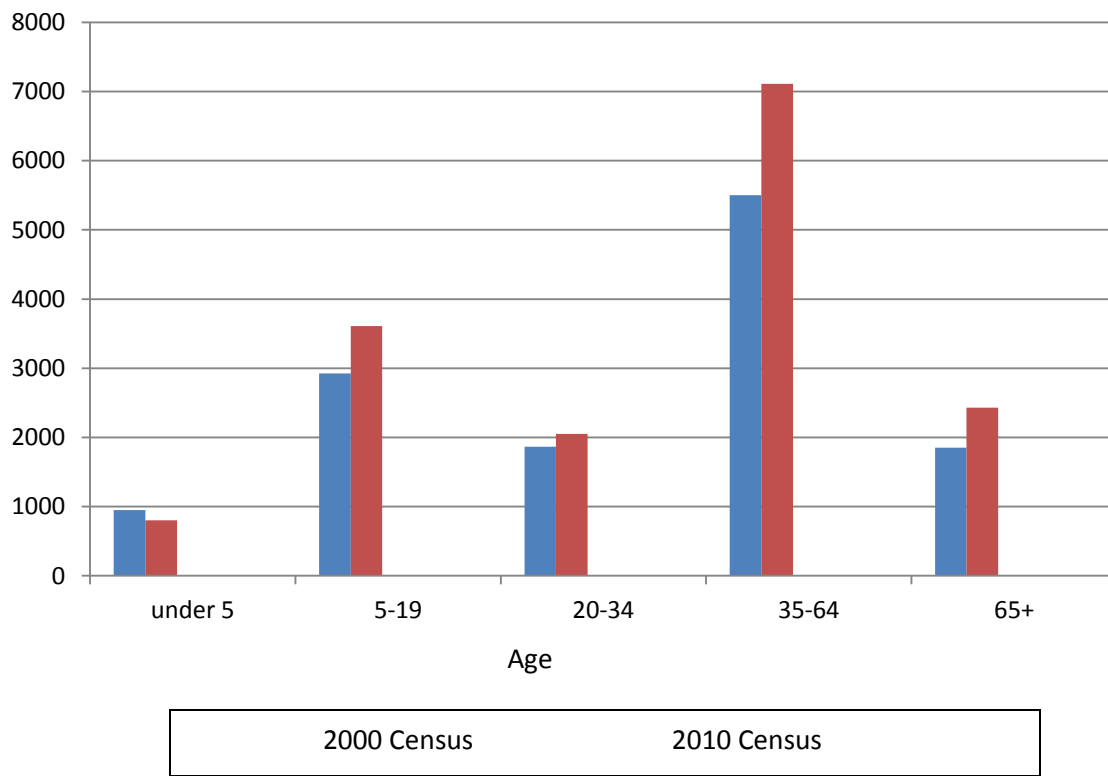
# General Information (continued)

## Population Diversity



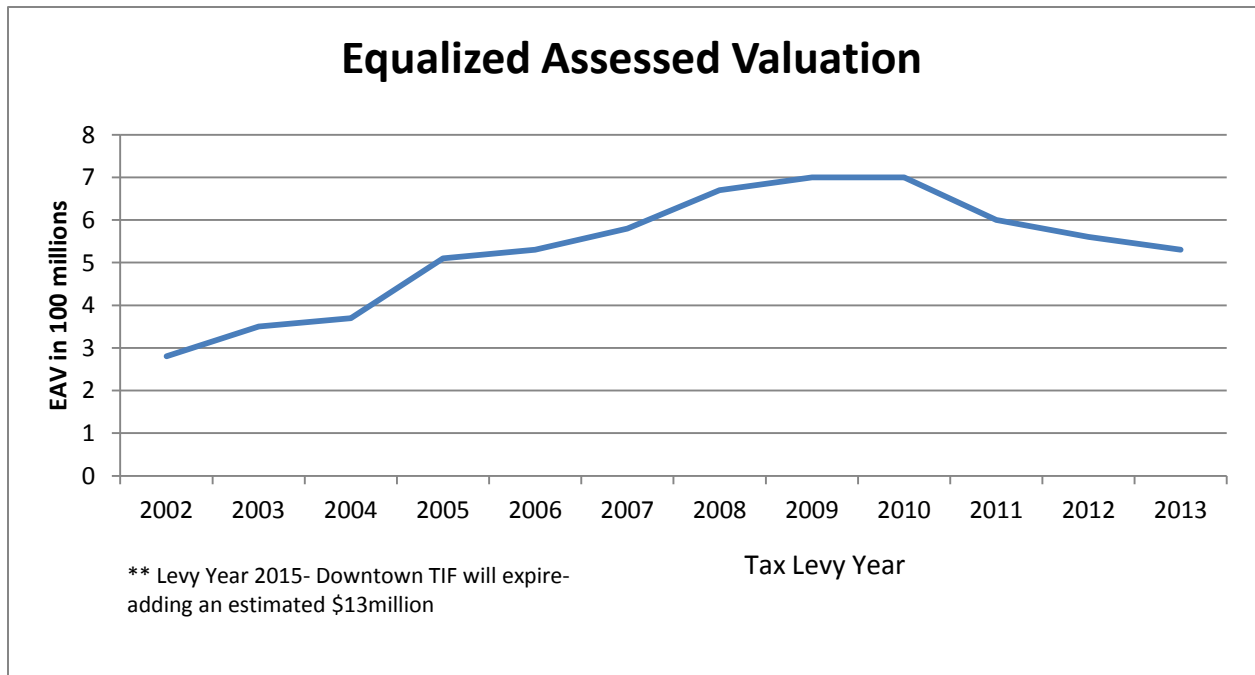
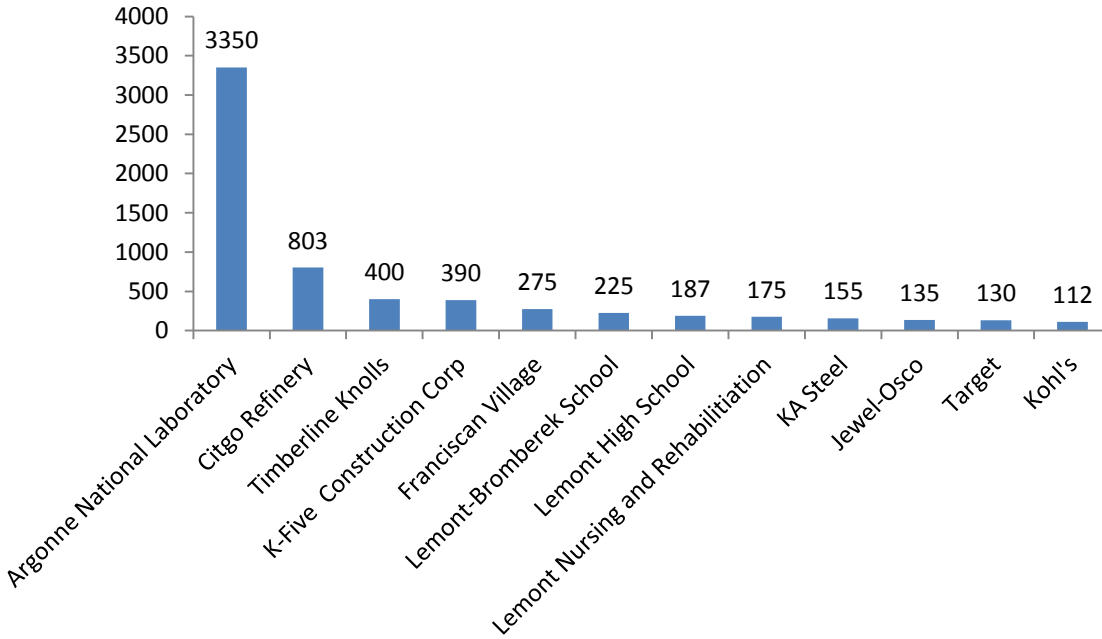
\*2010 US Census Bureau

## Age Distribution



# General Information (continued)

## Major Area Employers



# General Information (continued)

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## Finances

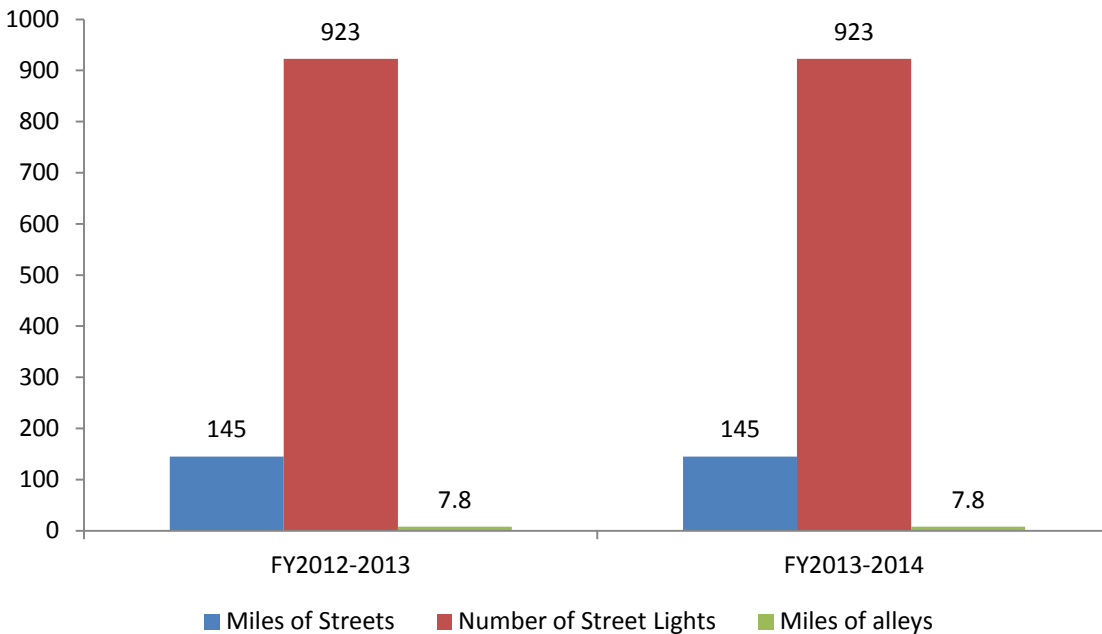
|                          | Amended<br>FY2013-14 | Adopted<br>FY2014-15 |
|--------------------------|----------------------|----------------------|
| Village Budget           | \$22,369,560         | \$22,087,197         |
| Village Tax Rate         | .502                 | .546                 |
| Total Assessed Valuation | 555,635,910          | 526,241,808          |

## City Departments

### Police

|                         |    |
|-------------------------|----|
| Police Officers (sworn) | 28 |
| Non-Sworn personnel     | 3  |
| Police Stations         | 1  |
| Patrol Zones            | 3  |

### Public Works



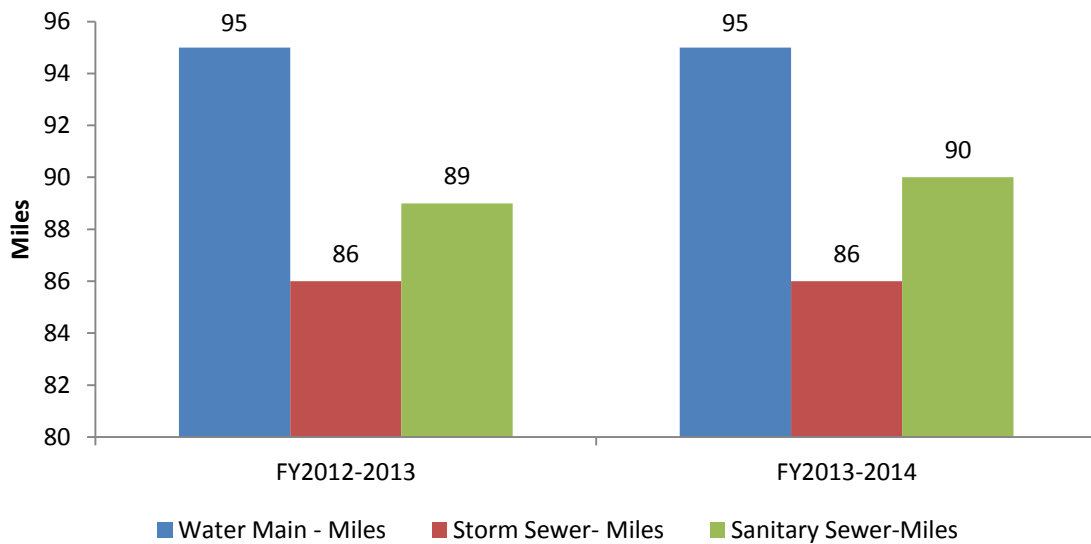
# General Information (continued)

## Department of Public Utilities-Water

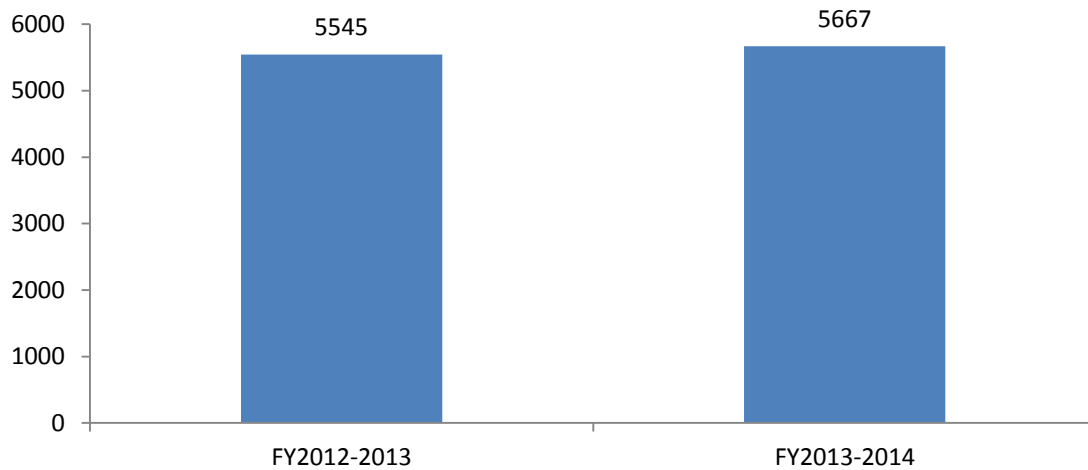
Supply Source Wells- 6

Reservoirs and Storage Tanks 6

|   | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|---|-------------|-------------|-------------|
| Peak Month Usage (million gallons)      |             |             | 3.162       |
| Average Daily Pumpage (million gallons) | 2.5         | 2.5         | 1.7         |

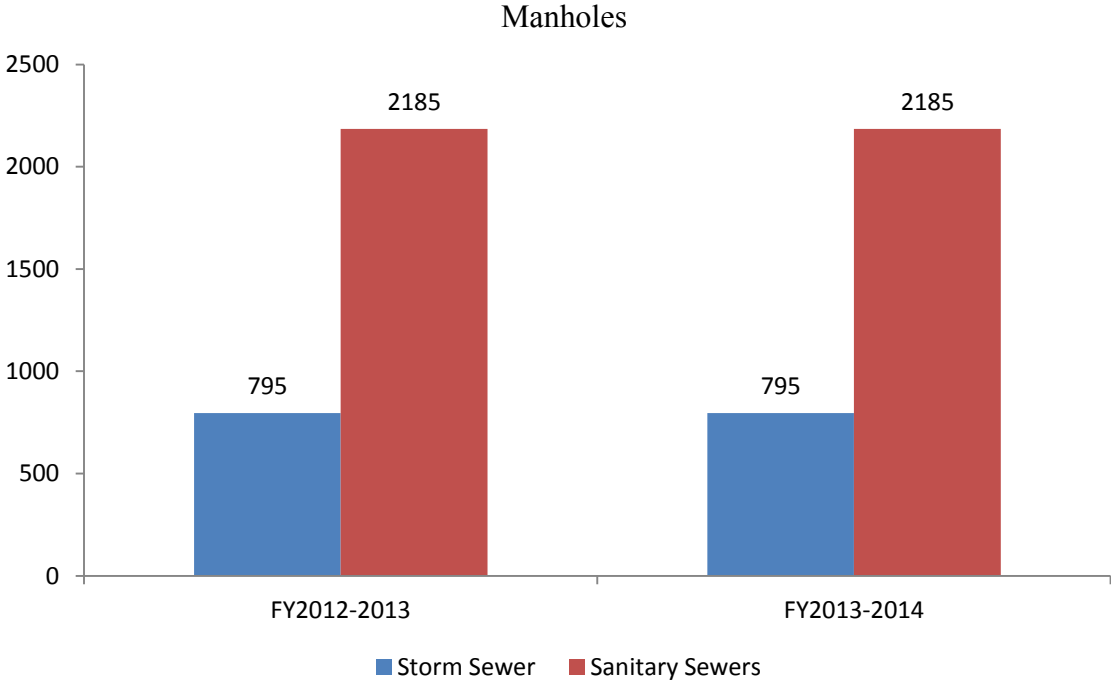


## Water Customers



# General Information (continued)

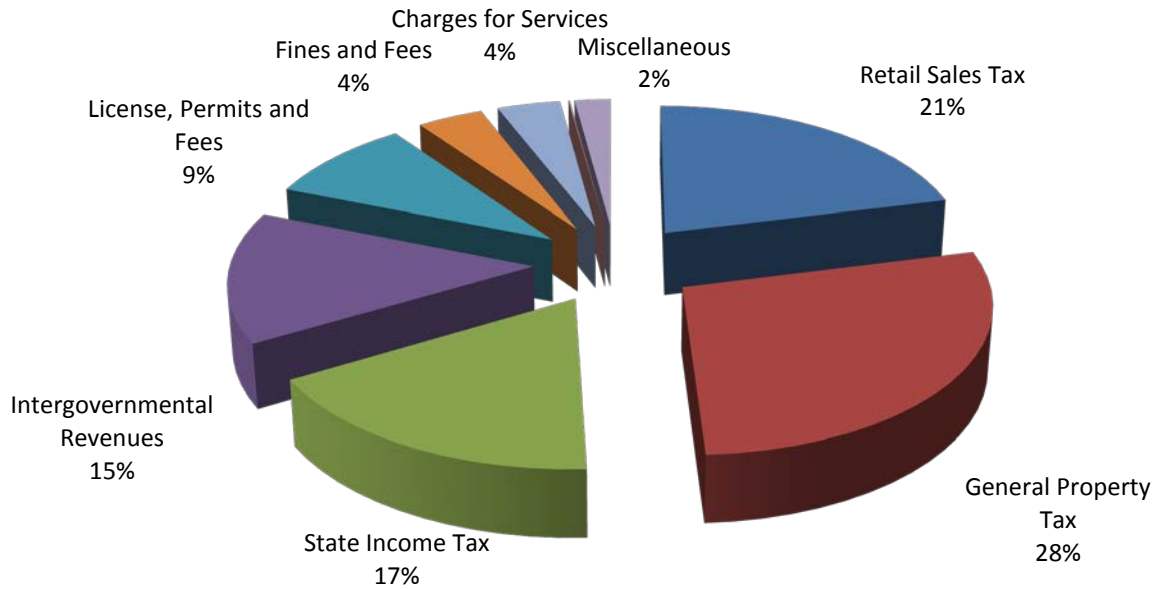
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*General Fund*

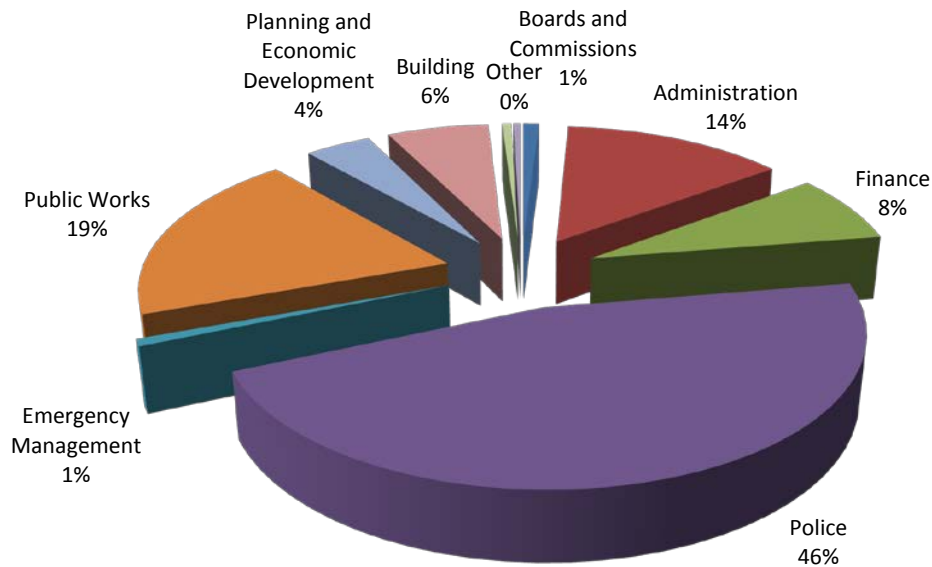


## General Fund Revenue Summary



|                            | Actual<br>2012-13   | Adopted<br>2013-14  | Amended<br>2013-14  | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15  |
|----------------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|
| Retail Sales Tax           | \$ 1,766,972        | \$ 1,700,000        | \$ 1,824,975        | \$ 1,824,975                     | \$ 1,850,000        |
| General Property Tax       | 2,371,902           | 2,407,100           | 2,407,100           | 2,367,336                        | 2,459,799           |
| State Income Tax           | 1,441,928           | 1,526,400           | 1,559,138           | 1,559,137                        | 1,515,200           |
| Intergovernmental Revenues | 1,529,233           | 1,181,500           | 1,435,664           | 1,449,343                        | 1,261,112           |
| License, Permits and Fees  | 620,405             | 1,061,400           | 1,038,677           | 1,064,988                        | 794,700             |
| Fines and Fees             | 387,049             | 324,500             | 376,116             | 369,447                          | 345,500             |
| Charges for Services       | 275,863             | 270,000             | 265,352             | 285,070                          | 330,000             |
| Investment Income          | 2,030               | 4,000               | 4,000               | 4,825                            | 5,000               |
| Other Funding Source       | 450,513             | 450,000             | 511,000             | 511,000                          | -                   |
| Miscellaneous              | 117,086             | 104,950             | 152,270             | 162,639                          | 187,300             |
| <b>Total:</b>              | <b>\$ 8,962,982</b> | <b>\$ 9,029,850</b> | <b>\$ 9,574,292</b> | <b>\$ 9,598,760</b>              | <b>\$ 8,748,611</b> |

## General Fund Expenditure Summary



|                                 | Actual<br>2012-13   | Adopted<br>2013-14  | Amended<br>2013-14  | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15  |
|---------------------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|
| Boards and Commissions          | \$ 118,622          | \$ 123,706          | \$ 120,306          | \$ 114,180                       | \$ 86,455           |
| Administration                  | 1,151,022           | 1,071,309           | 1,172,785           | 1,156,593                        | 1,209,109           |
| Finance                         | 789,094             | 794,537             | 936,963             | 936,370                          | 666,892             |
| Police                          | 3,942,903           | 4,211,589           | 4,146,790           | 4,162,063                        | 4,036,705           |
| Emergency Management            | 37,910              | 45,850              | 71,815              | 70,761                           | 68,685              |
| Public Works                    | 1,298,852           | 1,569,635           | 1,562,625           | 1,567,515                        | 1,680,274           |
| Planning & Economic Development | 253,824             | 256,699             | 441,084             | 436,599                          | 359,651             |
| Building                        | 471,171             | 525,116             | 521,885             | 528,043                          | 552,481             |
| Engineering                     | 38,656              | 39,300              | 57,467              | 56,583                           | 50,000              |
| Other                           | 204,551             | 111,886             | 542,573             | 548,635                          | 38,359              |
| <b>Total:</b>                   | <b>\$ 8,306,605</b> | <b>\$ 8,749,627</b> | <b>\$ 9,574,293</b> | <b>\$ 9,577,341</b>              | <b>\$ 8,748,611</b> |

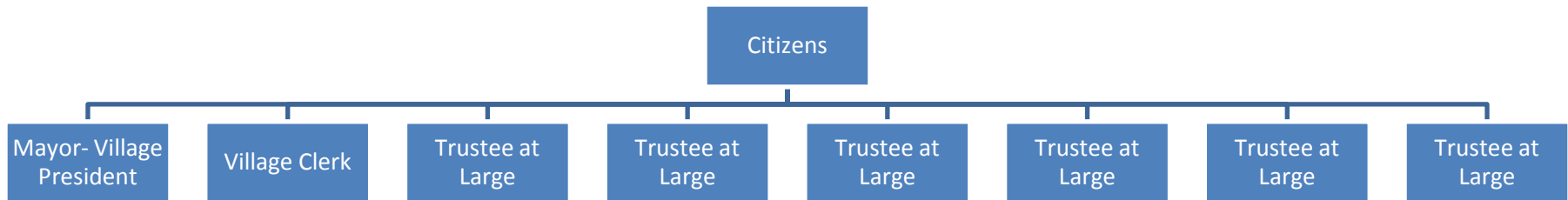


**VILLAGE OF LEMONT, ILLINOIS**  
 FY 2014-2015 BUDGET  
 OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BY FUND TYPE 2014-2015

|  | General Fund                   |                                  |                     |
|--|--------------------------------|----------------------------------|---------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15  |
| <b>REVENUES</b>  |                                |                                  |                     |
| Taxes  |                                |                                  |                     |
| Property   | \$ 2,371,902                   | \$ 2,367,335                     | \$ 2,459,799        |
| Other  | -                              | -                                | -                   |
| Intergovernmental and contributions                          | 3,710,475                      | 3,964,515                        | 3,879,312           |
| Licenses, permits and inspections                            | 896,268                        | 1,350,058                        | 1,124,700           |
| Charges for services   | 98,840                         | 89,300                           | 118,000             |
| Fines, forfeitures and penalties                             | 267,289                        | 275,947                          | 220,000             |
| Investment income  | 2,030                          | 4,825                            | 5,000               |
| Miscellaneous income   | 302,464                        | 478,169                          | 384,801             |
| Proceeds from sale of capital assets                         | 10,617                         | 774                              | 10,000              |
| Transfers in   | 450,513                        | 511,000                          | -                   |
| Total revenues   | <u>8,110,398</u>               | <u>9,041,923</u>                 | <u>8,201,612</u>    |
| <b>EXPENDITURES</b>  |                                |                                  |                     |
| Current  |                                |                                  |                     |
| General government   | 1,940,854                      | 2,837,464                        | 2,429,205           |
| Public safety  | 4,071,969                      | 4,236,889                        | 4,105,391           |
| Highways and streets   | 805,027                        | 937,418                          | 1,151,353           |
| Capital outlay   | 89,812                         | 372,608                          | 90,800              |
| Debt service   |                                |                                  |                     |
| Principal  | -                              | -                                | -                   |
| Interest and fiscal charges                                  | -                              | -                                | -                   |
| Water and sewer operations                                   | -                              | -                                | -                   |
| Parking lot operations                                       | -                              | -                                | -                   |
| Other  | -                              | -                                | -                   |
| Transfers out  | 547,428                        | 637,101                          | 424,863             |
| Total expenditures   | <u>7,455,090</u>               | <u>9,021,480</u>                 | <u>8,201,612</u>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>655,308</u>                 | <u>20,443</u>                    | <u>-</u>            |
| <br>   |                                |                                  |                     |
| FUND BALANCE, MAY 1  | 1,737,521                      | 2,392,829                        | 2,413,272           |
| FUND BALANCE, APRIL 30                                       | <u>\$ 2,392,829</u>            | <u>\$ 2,413,272</u>              | <u>\$ 2,413,272</u> |

# Departmental Summary- *Boards and Commissions*

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

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*Administration*

*Mayor and Village Board*

*Art & Culture  
Commission*

*Environmental  
Commission*

*Police Commission*

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

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### ➤ *Description of Functions*

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

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

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

There are several Commissions under the Board and Commission category:

**The Art & Culture Commission** is a group of seven appointed members with the mission of enriching the community by cultivating and promoting the appreciation of our heritage through public Art.

The Commission has completed several community art projects to date including the downtown mosaic planters at the Village Hall and along Stephen Street; the Stephen Street Bridge mosaics; and the "Pride of Lemont" mural on Front Street. Culture Commission- enhances the beauty of the downtown.

**The Environmental Advisory Commission** is a group of seven appointed members. LEAC keeps abreast of and advises the Village Board on Environmental Issues. The Commission sponsors Earth Day in April which includes a clean-up, a recycling event and tree planting. A Fall Recycling Day is also sponsored each October.

**The Police Commission** is a body of three appointed members. The Commission is actively involved in the advertising and hiring of new Police officers, including testing procedures, review of applications and establishing an eligibility list. The Commission may also arbitrate police matters.

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

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## **FY 2013-2014 Goals and Accomplishments**

1. Continued implementation of the goals and objectives of the Strategic Plan
2. Hired a Village Administrator
3. Continue progress on the Village's Gateway TIF redevelopment
4. Set proprieties for Canal improvements
5. Restructured the Liquor Ordinance
6. Continued Intergovernmental Cooperation to supply Lemont residents with the excellent services

## **FY 2014-2015 Goals and Objectives**

1. Continue with the Will County Aggregation Group to negotiate a new electric supplier
2. Work with the Heritage Corridor for added Metra services
3. Continue with updating the Strategic Plan and completing outlined Goals and Initiatives
4. Continue Intergovernmental Cooperation

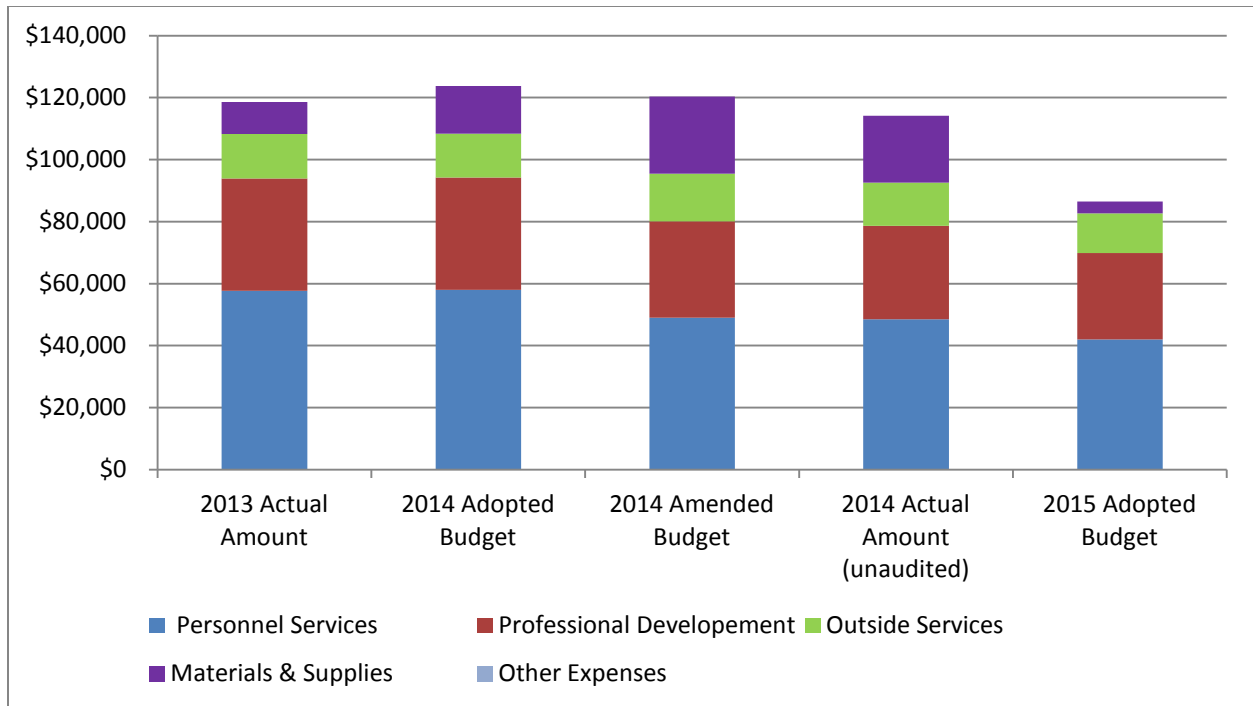
# Departmental Summary - *Boards and Commissions (con't)*

## Boards and Commissions

Fiscal Year 2014-15

|                                  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|----------------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| Personnel Services               | \$57,645           | \$57,981            | \$48,981            | \$48,505                       | \$42,030            |
| Professional Development         | \$36,282           | \$36,250            | \$31,150            | \$30,149                       | \$27,800            |
| Outside Services                 | \$14,361           | \$14,125            | \$15,325            | \$13,957                       | \$12,825            |
| Materials & Supplies             | \$10,334           | \$15,350            | \$24,850            | \$21,569                       | \$3,800             |
| Other Expenses                   | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Expenditure Grand Totals:</b> | <b>\$118,622</b>   | <b>\$123,706</b>    | <b>\$120,306</b>    | <b>\$114,180</b>               | <b>\$86,455</b>     |

\*\* Note: FY2014-15 Special events were moved from Boards and Commissions to Planning & Economic Development



Boards and Commissions

Fiscal Year 2014-2015

| Account Number                                      | Description                                      | 2013 Actual Amount | 2014 Adopted Budget                 | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|--------------------|-------------------------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>   |  | <b>10</b>          | <b>General Fund</b>                 |                     |                                |                     |
| <b>Department</b>                                   |  | <b>05</b>          | <b>Boards &amp; Commissions</b>     |                     |                                |                     |
| <b>Division</b>                                     |  | <b>001</b>         | <b>Administration</b>               |                     |                                |                     |
| <b>Program</b>                                      |  | <b>0000</b>        | <b>Non Program</b>                  |                     |                                |                     |
| <u>Professional</u>                                 |  |                    |                                     |                     |                                |                     |
| 515.05  | Personnel Development Meetings/Conference        | \$18,741           | \$18,000                            | \$18,000            | \$16,911                       | \$15,000            |
| 515.10  | Personnel Development General Training           | \$0                | \$0                                 | \$0                 | \$0                            | \$0                 |
| 515.20  | Personnel Development Membership Fees            | \$13,071           | \$12,000                            | \$12,000            | \$12,364                       | \$12,000            |
| 515.25  | Personnel Development Publications               | \$0                | \$0                                 | \$0                 | \$500                          | \$0                 |
| <b>Total: Professional</b>                          |  | <b>\$31,812</b>    | <b>\$30,000</b>                     | <b>\$30,000</b>     | <b>\$29,774</b>                | <b>\$27,000</b>     |
| <u>Outside Services</u>                             |  |                    |                                     |                     |                                |                     |
| 523.25  | Other Services Events                            | \$0                | \$0                                 | \$0                 | \$250                          | \$0                 |
| 524.20  | Subscription Services Organizational Memberships | \$0                | \$0                                 | \$0                 | \$135                          | \$0                 |
| <b>Total: Outside</b>                               |  | <b>\$0</b>         | <b>\$0</b>                          | <b>\$0</b>          | <b>\$385</b>                   | <b>\$0</b>          |
| <u>Materials &amp; Supplies</u>                     |  |                    |                                     |                     |                                |                     |
| 560.05  | Office Supplies General                          | \$301              | \$200                               | \$2,700             | \$2,544                        | \$200               |
| <b>Total: Materials &amp; Supplies</b>              |  | <b>\$301</b>       | <b>\$200</b>                        | <b>\$2,700</b>      | <b>\$2,544</b>                 | <b>\$200</b>        |
| <b>Division Total: Administration</b>               |  | <b>\$32,114</b>    | <b>\$30,200</b>                     | <b>\$32,700</b>     | <b>\$32,704</b>                | <b>\$27,200</b>     |
|   |  | <b>010</b>         | <b>Mayor and Village Board</b>      |                     |                                |                     |
|   |  | <b>0000</b>        | <b>Non Program</b>                  |                     |                                |                     |
| <u>Personnel Services</u>                           |  |                    |                                     |                     |                                |                     |
| <u>Salaries</u>                                     |  |                    |                                     |                     |                                |                     |
| 500.01  | Salaries Regular Salaries                        | \$57,645           | \$57,981                            | \$48,981            | \$48,505                       | \$42,030            |
| <b>Total: Salaries</b>                              |  | <b>\$57,645</b>    | <b>\$57,981</b>                     | <b>\$48,981</b>     | <b>\$48,505</b>                | <b>\$42,030</b>     |
| <u>Outside Services</u>                             |  |                    |                                     |                     |                                |                     |
| 523.25  | Other Services Events                            | \$3,991            | \$4,000                             | \$6,100             | \$6,087                        | \$6,000             |
| <b>Total: Outside</b>                               |  | <b>\$3,991</b>     | <b>\$4,000</b>                      | <b>\$6,100</b>      | <b>\$6,087</b>                 | <b>\$6,000</b>      |
| <b>Division Total: Mayor and Village Board</b>      |  | <b>\$61,636</b>    | <b>\$61,981</b>                     | <b>\$55,081</b>     | <b>\$54,592</b>                | <b>\$48,030</b>     |
|   |  | <b>020</b>         | <b>Art &amp; Culture Commission</b> |                     |                                |                     |
|   |  | <b>0000</b>        | <b>Non Program</b>                  |                     |                                |                     |
| <u>Outside Services</u>                             |  |                    |                                     |                     |                                |                     |
| 523.30  | Other Services Art & Culture Commission          | \$2,450            | \$3,000                             | \$1,000             | \$473                          | \$3,000             |
| 525.05  | Communications Postage                           | \$0                | \$0                                 | \$200               | \$463                          | \$200               |
| 525.10  | Communications Telephone                         | \$0                | \$225                               | \$1,025             | \$1,099                        | \$1,025             |
| <b>Total: Outside</b>                               |  | <b>\$2,450</b>     | <b>\$3,225</b>                      | <b>\$2,225</b>      | <b>\$2,036</b>                 | <b>\$4,225</b>      |
| <u>Materials &amp; Supplies</u>                     |  |                    |                                     |                     |                                |                     |
| 560.05  | Office Supplies General                          | \$0                | \$0                                 | \$2,000             | \$1,714                        | \$0                 |
| <b>Total: Materials &amp; Supplies</b>              |  | <b>\$0</b>         | <b>\$0</b>                          | <b>\$2,000</b>      | <b>\$1,714</b>                 | <b>\$0</b>          |
| <b>Division Total: Art &amp; Culture Commission</b> |  | <b>\$2,450</b>     | <b>\$3,225</b>                      | <b>\$4,225</b>      | <b>\$3,749</b>                 | <b>\$4,225</b>      |
|   |  | <b>030</b>         | <b>Planning Commission</b>          |                     |                                |                     |
|   |  | <b>0000</b>        | <b>Non Program</b>                  |                     |                                |                     |
| <u>Professional</u>                                 |  |                    |                                     |                     |                                |                     |
| 515.05  | Personnel Development Meetings/Conference        | \$80               | \$100                               | \$100               | \$0                            | \$0                 |
| <b>Total: Professional</b>                          |  | <b>\$80</b>        | <b>\$100</b>                        | <b>\$100</b>        | <b>\$0</b>                     | <b>\$0</b>          |
| <u>Outside Services</u>                             |  |                    |                                     |                     |                                |                     |
| 525.05  | Communications Postage                           | \$44               | \$100                               | \$100               | \$0                            | \$0                 |
| 540.05  | Printing/Advertising Recording and Legal Notices | \$200              | \$0                                 | \$0                 | \$0                            | \$0                 |

Boards and Commissions

Fiscal Year 2014-2015

| Account Number                                  | Description                               | 2013 Actual Amount | 2014              |                   | 2014 Actual Amount<br>(unaudited) | 2015 Adopted<br>Budget |
|---|---|--------------------|-------------------|-------------------|-----------------------------------|------------------------|
|   |   |                    | Adopted<br>Budget | Amended<br>Budget |                                   |                        |
| <u>Total: Outside</u>                           |   | \$244              | \$100             | \$100             | \$0                               | \$0                    |
| <b>Division Total: Planning Commission</b>      |   | <b>\$323</b>       | <b>\$200</b>      | <b>\$200</b>      | <b>\$0</b>                        | <b>\$0</b>             |
| <b>040 Environmental Commission</b>             |   |                    |                   |                   |                                   |                        |
| <b>0000 Non Program</b>                         |   |                    |                   |                   |                                   |                        |
| <u>Outside Services</u>                         |   |                    |                   |                   |                                   |                        |
| 523.70  | Other Services Public Relations/Marketing | \$0                | \$3,500           | \$3,500           | \$30                              | \$0                    |
| 525.05  | Communications Postage                    | \$0                | \$100             | \$100             | \$3                               | \$0                    |
| 540.05  | Printing/Advertising Recording and Legal  | \$0                | \$200             | \$200             | \$60                              | \$0                    |
| <u>Total: Outside</u>                           |   | \$0                | \$3,800           | \$3,800           | \$93                              | \$0                    |
| <u>Materials &amp; Supplies</u>                 |   |                    |                   |                   |                                   |                        |
| 560.05  | Office Supplies General                   | \$0                | \$200             | \$200             | \$0                               | \$0                    |
| 565.40  | Operating Supplies Events                 | \$38               | \$50              | \$50              | \$0                               | \$3,500                |
| <u>Total: Materials &amp;</u>                   |   | \$38               | \$250             | \$250             | \$0                               | \$3,500                |
| <b>Program Total: Non Program</b>               |   | <b>\$38</b>        | <b>\$4,050</b>    | <b>\$4,050</b>    | <b>\$93</b>                       | <b>\$3,500</b>         |
| <b>0025 Earth Day</b>                           |   |                    |                   |                   |                                   |                        |
| <u>Materials &amp; Supplies</u>                 |   |                    |                   |                   |                                   |                        |
| 565.40  | Operating Supplies Events                 | \$2,986            | \$0               | \$0               | \$429                             | \$0                    |
| <u>Total: Materials &amp;</u>                   |   | \$2,986            | \$0               | \$0               | \$429                             | \$0                    |
| <b>Program Total:</b>                           |   | <b>\$2,986</b>     | <b>\$0</b>        | <b>\$0</b>        | <b>\$429</b>                      | <b>\$0</b>             |
| <b>0027 Recycling Fall Event</b>                |   |                    |                   |                   |                                   |                        |
| <u>Outside Services</u>                         |   |                    |                   |                   |                                   |                        |
| 523.25  | Other Services Events                     | \$420              | \$0               | \$0               | \$0                               | \$0                    |
| <u>Total: Outside</u>                           |   | \$420              | \$0               | \$0               | \$0                               | \$0                    |
| <u>Materials &amp; Supplies</u>                 |   |                    |                   |                   |                                   |                        |
| 565.40  | Operating Supplies Events                 | \$0                | \$0               | \$0               | \$116                             | \$0                    |
| <u>Total: Materials &amp;</u>                   |   | \$0                | \$0               | \$0               | \$116                             | \$0                    |
| <b>Program Total: Recycling Fall Event</b>      |   | <b>\$420</b>       | <b>\$0</b>        | <b>\$0</b>        | <b>\$116</b>                      | <b>\$0</b>             |
| <b>0028 Recycling Spring Event</b>              |   |                    |                   |                   |                                   |                        |
| <u>Outside Services</u>                         |   |                    |                   |                   |                                   |                        |
| 523.25  | Other Services Events                     | \$0                | \$0               | \$0               | \$0                               | \$0                    |
| <u>Total: Outside</u>                           |   | \$0                | \$0               | \$0               | \$0                               | \$0                    |
| <u>Materials &amp; Supplies</u>                 |   |                    |                   |                   |                                   |                        |
| 565.00  | Operating Supplies General                | \$0                | \$0               | \$0               | \$0                               | \$0                    |
| 565.40  | Operating Supplies Events                 | \$0                | \$0               | \$0               | \$68                              | \$0                    |
| <u>Total: Materials &amp;</u>                   |   | \$0                | \$0               | \$0               | \$68                              | \$0                    |
| <b>Program Total: Recycling Spring Event</b>    |   | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>        | <b>\$68</b>                       | <b>\$0</b>             |
| <b>Division Total: Environmental Commission</b> |   | <b>\$3,443</b>     | <b>\$4,050</b>    | <b>\$4,050</b>    | <b>\$706</b>                      | <b>\$3,500</b>         |
| <b>050 Police Commission</b>                    |   |                    |                   |                   |                                   |                        |
| <b>0000 Non Program</b>                         |   |                    |                   |                   |                                   |                        |
| <u>Professional</u>                             |   |                    |                   |                   |                                   |                        |
| 515.05  | Personnel Development                     | \$0                | \$0               | \$0               | \$0                               | \$0                    |
| 515.10  | Personnel Development General Training    | \$0                | \$500             | \$400             | \$0                               | \$400                  |
| 515.20  | Personnel Development Membership Fees     | \$375              | \$400             | \$400             | \$375                             | \$400                  |
| <u>Total: Professional</u>                      |   | \$375              | \$900             | \$800             | \$375                             | \$800                  |
| <u>Outside Services</u>                         |   |                    |                   |                   |                                   |                        |
| 523.65  | Other Services Police Testing             | \$4,815            | \$0               | \$100             | \$2,520                           | \$100                  |
| 530.05  | Legal Corporate                           | \$1,551            | \$1,500           | \$1,000           | \$0                               | \$1,000                |
| 540.05  | Printing/Advertising Recording and Legal  | \$794              | \$1,000           | \$1,500           | \$1,407                           | \$1,500                |
| <u>Total: Outside Services</u>                  |   | \$7,160            | \$2,500           | \$2,600           | \$3,927                           | \$2,600                |
| <u>Materials &amp; Supplies</u>                 |   |                    |                   |                   |                                   |                        |
| 560.05  | Office Supplies General                   | \$29               | \$100             | \$100             | \$175                             | \$100                  |
| <u>Total: Materials &amp;</u>                   |   | \$29               | \$100             | \$100             | \$175                             | \$100                  |



Boards and Commissions

Fiscal Year 2014-2015

| Account Number                                    | Description                               | 2013 Actual Amount                  | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|---|-------------------------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Division Total: Police Commission</b>          |   | <b>\$7,564</b>                      | <b>\$3,500</b>      | <b>\$3,500</b>      | <b>\$4,477</b>                 | <b>\$3,500</b>      |
|   | <b>060</b>                                | <b>Historic District Commission</b> |                     |                     |                                |                     |
|   | <b>0000</b>                               | <b>Non Program</b>                  |                     |                     |                                |                     |
| <u>Professional Development</u>                   |   |                                     |                     |                     |                                |                     |
| 515.05  | Personnel Development Meetings/Conference | \$0                                 | \$200               | \$200               | \$0                            | \$0                 |
| 515.20  | Personnel Development Membership Fees     | \$0                                 | \$50                | \$50                | \$0                            | \$0                 |
| <u>Total: Professional</u>                        |   | <u>\$0</u>                          | <u>\$250</u>        | <u>\$250</u>        | <u>\$0</u>                     | <u>\$0</u>          |
| <u>Outside Services</u>                           |   |                                     |                     |                     |                                |                     |
| 525.05  | Communications Postage                    | \$0                                 | \$50                | \$50                | \$0                            | \$0                 |
| 540.20  | Printing/Advertising Signage              | \$0                                 | \$125               | \$125               | \$0                            | \$0                 |
| <u>Total: Outside</u>                             |   | <u>\$0</u>                          | <u>\$175</u>        | <u>\$175</u>        | <u>\$0</u>                     | <u>\$0</u>          |
| <u>Materials &amp; Supplies</u>                   |   |                                     |                     |                     |                                |                     |
| 565.00  | Operating Supplies General                | \$0                                 | \$1,800             | \$1,800             | \$0                            | \$0                 |
| <u>Total: Materials &amp;</u>                     |   | <u>\$0</u>                          | <u>\$1,800</u>      | <u>\$1,800</u>      | <u>\$0</u>                     | <u>\$0</u>          |
| <b>Division Total:</b>                            |   | <b>\$0</b>                          | <b>\$2,225</b>      | <b>\$2,225</b>      | <b>\$0</b>                     | <b>\$0</b>          |
|   | <b>070</b>                                | <b>Downtown Commission</b>          |                     |                     |                                |                     |
|   | <b>0000</b>                               | <b>Non Program</b>                  |                     |                     |                                |                     |
| <u>Professional</u>                               |   |                                     |                     |                     |                                |                     |
| 515.20  | Personnel Development Membership Fees     | \$4,015                             | \$5,000             | \$0                 | \$0                            | \$0                 |
| <u>Total: Professional</u>                        |   | <u>\$4,015</u>                      | <u>\$5,000</u>      | <u>\$0</u>          | <u>\$0</u>                     | <u>\$0</u>          |
| <u>Outside Services</u>                           |   |                                     |                     |                     |                                |                     |
| 523.25  | Other Services Events                     | \$97                                | \$125               | \$125               | \$1,429                        | \$0                 |
| 525.05  | Communications Postage                    | \$0                                 | \$200               | \$200               | \$0                            | \$0                 |
| <u>Total: Outside</u>                             |   | <u>\$97</u>                         | <u>\$325</u>        | <u>\$325</u>        | <u>\$1,429</u>                 | <u>\$0</u>          |
| <u>Materials &amp; Supplies</u>                   |   |                                     |                     |                     |                                |                     |
| 565.35  | Operating Supplies Quarry/Path            | \$6,981                             | \$13,000            | \$18,000            | \$16,523                       | \$0                 |
| <u>Total: Materials &amp;</u>                     |   | <u>\$6,981</u>                      | <u>\$13,000</u>     | <u>\$18,000</u>     | <u>\$16,523</u>                | <u>\$0</u>          |
| <b>Division Total: Downtown Commission</b>        |   | <b>\$11,092</b>                     | <b>\$18,325</b>     | <b>\$18,325</b>     | <b>\$17,953</b>                | <b>\$0</b>          |
| <b>Department Total: Boards &amp; Commissions</b> |   | <b>\$118,622</b>                    | <b>\$123,706</b>    | <b>\$120,306</b>    | <b>\$114,180</b>               | <b>\$86,455</b>     |

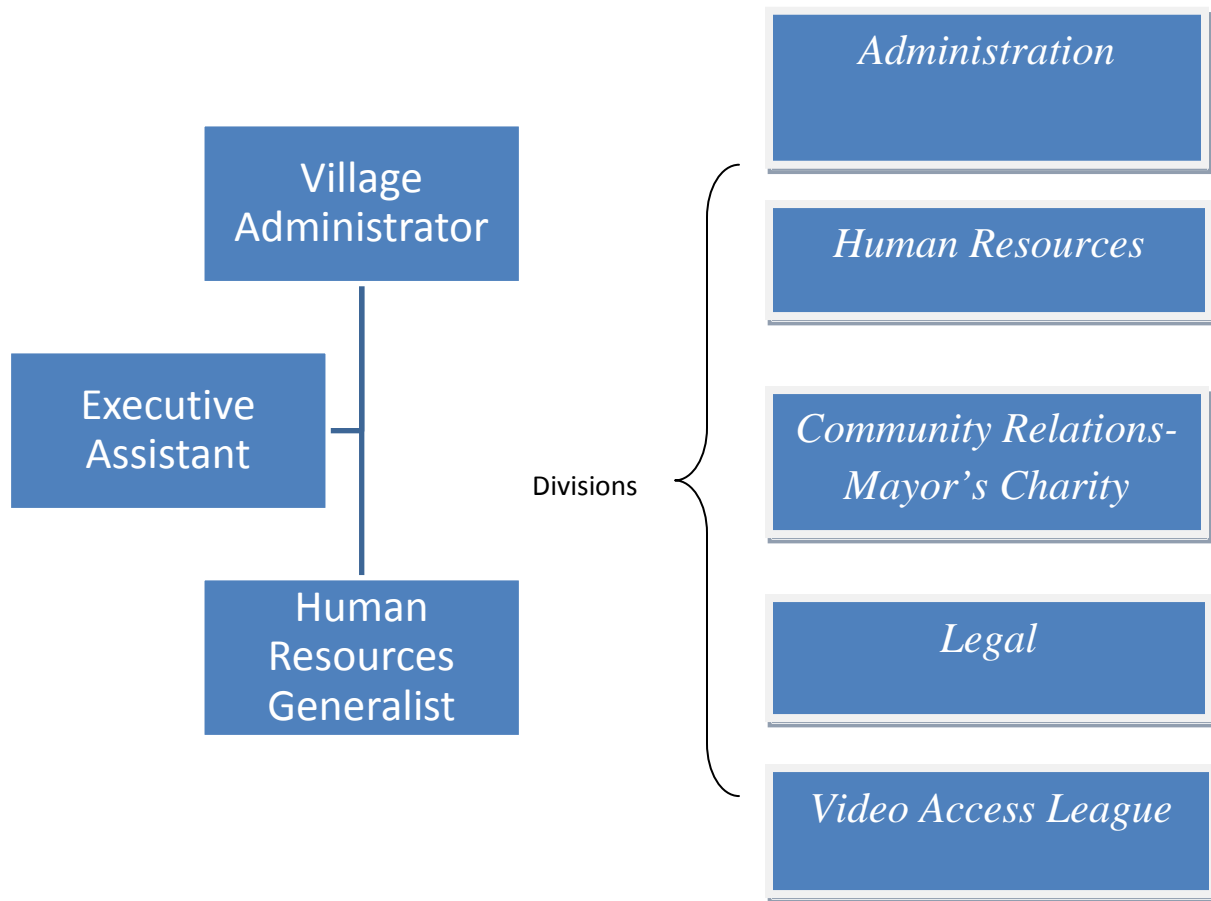
# Departmental Summary- *Administration*

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## ➤ *Description of Functions*

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

In addition to overseeing and coordinating the Village's day-to-day operations, the Administration Department is responsible for the preparation and administration of the human resource and employee benefits administration, Village board and committee meeting agendas, solid waste and recycling contracts, risk management and claims management, computer network administration, and intergovernmental relations.



| <b>Fiscal Year</b>     | <b>FY2012-13</b> | <b>FY2013-14</b> | <b>FY2014-15</b> |
|------------------------|------------------|------------------|------------------|
| <b>Total Positions</b> | <b>3</b>         | <b>3</b>         | <b>3</b>         |

# Departmental Summary - *Administration (con't)*

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## **FY 2013-2014 Goals and Accomplishments**

1. Continued implementation of the goals and objectives of the Strategic Plan
2. Continue progress on the Village's Gateway TIF redevelopment
3. Restructured the Liquor Ordinance for Board approval
4. Continued Intergovernmental Cooperation to supply Lemont residents with the excellent services
5. Negotiated a new Garbage Collection and Recycling Contract
6. Hired a Human Resource Generalist
7. Hired a Finance Director

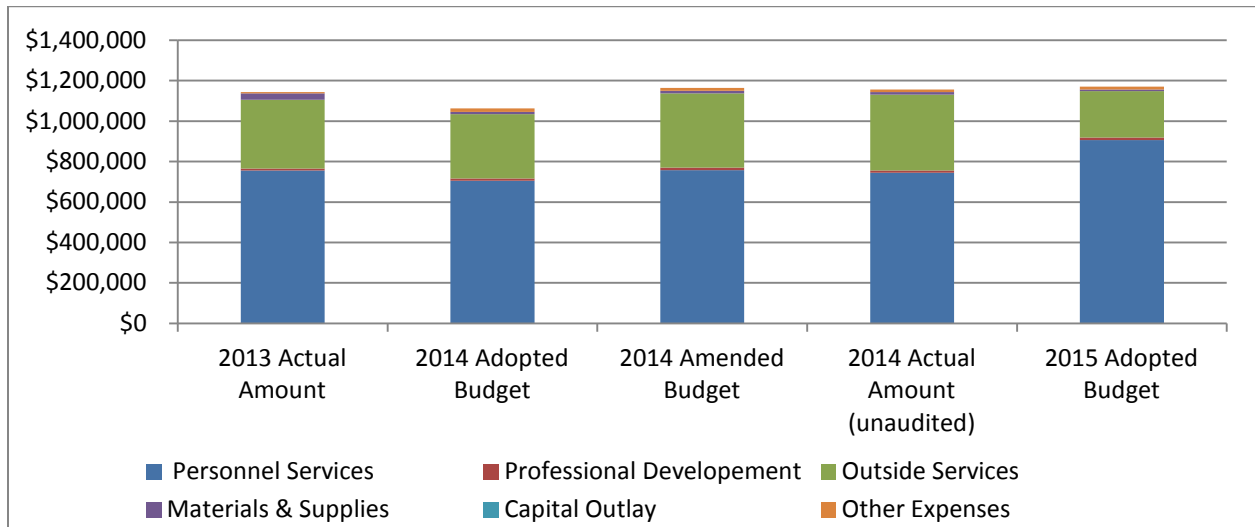
## **FY 2014-2015 Goals and Objectives**

1. Financial Stability
  - Continue with updating the Strategic Plan and completing outlined Goals and Initiatives
  - Monitor all Legal Contracts
  - Maintain a Aa2 rating from Moody's
2. Economic Development and Redevelopment
  - Continue progress on the Village's Gateway TIF redevelopment
3. Intergovernmental Cooperation
  - Enhance public information efforts through various communication forms
  - Continue Intergovernmental Cooperating to supply Lemont residents with excellent service
4. Workforce Development
  - Empower all levels of the organization to participate in the exchange of ideas and suggestions
  - Negotiate a new Police Union Contract
  - Implement a new performance review process
  - Hold a Benefits Fair for employees
  - Implement E-Timesheets
  - Develop a Leadership Training Program

# Departmental Summary - Administration (con't)

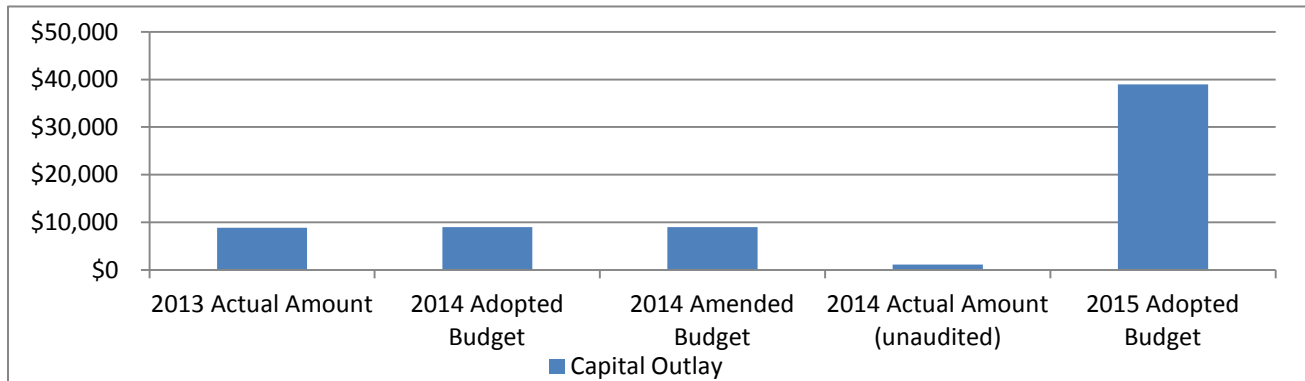
## Administration Fiscal Year 2014-15

|                                  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|----------------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| Personnel Services               | \$755,456          | \$705,909           | \$756,934           | \$745,442                      | \$905,609           |
| Professional Development         | \$10,302           | \$10,300            | \$13,300            | \$10,804                       | \$13,000            |
| Outside Services                 | \$339,603          | \$318,400           | \$366,881           | \$373,930                      | \$230,000           |
| Materials & Supplies             | \$32,584           | \$10,300            | \$12,370            | \$13,181                       | \$7,500             |
| Capital Outlay                   | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| Other Expenses                   | \$5,620            | \$17,400            | \$14,300            | \$12,113                       | \$14,000            |
| <b>Expenditure Grand Totals:</b> | <b>\$1,143,565</b> | <b>\$1,062,309</b>  | <b>\$1,163,785</b>  | <b>\$1,155,469</b>             | <b>\$1,170,109</b>  |



## Video Access League Fiscal Year 2014-15

|                                  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|----------------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| Capital Outlay                   | \$8,832            | \$9,000             | \$9,000             | \$1,123                        | \$39,000            |
| <b>Expenditure Grand Totals:</b> | <b>\$8,832</b>     | <b>\$9,000</b>      | <b>\$9,000</b>      | <b>\$1,123</b>                 | <b>\$39,000</b>     |



Administration

Fiscal Year 2014-15

| Account Number                         | Description                                       | 2013 Actual Amount | 2014 Adopted Budget   | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|---|--------------------|-----------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>                            |   | <b>10</b>          | <b>General Fund</b>   |                     |                                |                     |
| <b>Department</b>                      |   | <b>10</b>          | <b>Administration</b> |                     |                                |                     |
| <b>Program</b>                         |   | <b>0000</b>        | <b>Non Program</b>    |                     |                                |                     |
| <u>Personnel Services</u>              |   |                    |                       |                     |                                |                     |
| <u>Salaries</u>                        |   |                    |                       |                     |                                |                     |
| 500.01                                 | Salaries Regular Salaries                         | \$133,221          | \$135,300             | \$130,175           | \$135,357                      | \$120,490           |
| 500.02                                 | Salaries Overtime                                 | \$8,551            | \$9,000               | \$9,000             | \$4,436                        | \$0                 |
| <u>Total: Salaries</u>                 |   | \$141,773          | \$144,300             | \$139,175           | \$139,793                      | \$120,490           |
| <u>Taxes &amp; Benefits</u>            |   |                    |                       |                     |                                |                     |
| 510.05                                 | Fringe Benefits Deferred Compensation             | \$6,375            | \$7,500               | \$7,500             | \$3,497                        | \$5,000             |
| 510.25                                 | Fringe Benefits Medical/Dental                    | \$95,407           | \$15,024              | \$30,524            | \$30,666                       | \$32,756            |
| 510.30                                 | Fringe Benefits Vision Insurance                  | \$2,012            | \$2,062               | \$5,062             | \$5,023                        | \$333               |
| 510.35                                 | Fringe Benefits Short-Term                        | \$341              | \$350                 | \$350               | \$764                          | \$0                 |
| 510.45                                 | Fringe Benefits Vehicle Reimbursement             | \$5,300            | \$6,000               | \$6,000             | \$4,550                        | \$4,225             |
| 510.46                                 | Fringe Benefits Phone Allowance                   | \$0                | \$0                   | \$0                 | \$330                          | \$360               |
| 510.55                                 | Fringe Benefits Unemployment Insurance            | \$0                | \$0                   | \$0                 | \$79                           | \$14,820            |
| 512.00                                 | Police Pension Plan Employer Contribution         | \$489,312          | \$515,000             | \$515,000           | \$507,443                      | \$640,000           |
| <u>Total: Taxes &amp; Benefits</u>     |   | \$598,747          | \$545,936             | \$564,436           | \$552,352                      | \$37,674            |
| <u>Total: Personnel Services</u>       |   | \$740,519          | \$690,236             | \$703,611           | \$692,145                      | \$735,168           |
| <u>Professional Development</u>        |   |                    |                       |                     |                                |                     |
| 515.05                                 | Personnel Development Meetings/Conference         | \$4,378            | \$5,000               | \$5,000             | \$5,145                        | \$5,000             |
| 515.10                                 | Personnel Development General Training            | \$159              | \$0                   | \$0                 | \$0                            | \$1,000             |
| 515.20                                 | Personnel Development Membership Fees             | \$5,576            | \$5,000               | \$3,000             | \$2,488                        | \$2,000             |
| 515.25                                 | Personnel Development Publications                | \$189              | \$300                 | \$300               | \$0                            | \$0                 |
| <u>Total: Professional</u>             |   | \$10,302           | \$10,300              | \$8,300             | \$7,633                        | \$8,000             |
| <u>Outside Services</u>                |   |                    |                       |                     |                                |                     |
| 523.05                                 | Other Services Medical                            | \$2,386            | \$4,000               | \$0                 | \$0                            | \$0                 |
| 523.10                                 | Other Services Consulting                         | \$47,939           | \$30,000              | \$10,000            | \$9,692                        | \$3,000             |
| 523.25                                 | Other Services Events                             | \$0                | \$0                   | \$0                 | \$705                          | \$0                 |
| 523.35                                 | Other Services Document                           | \$442              | \$500                 | \$500               | \$918                          | \$500               |
| 523.55                                 | Other Services Ordinance Codification             | \$400              | \$2,000               | \$1,000             | \$550                          | \$4,000             |
| 523.70                                 | Other Services Public Relations/Marketing         | \$14,659           | \$12,000              | \$5,000             | \$4,075                        | \$6,000             |
| 523.90                                 | Other Services Appraisal                          | \$4,300            | \$2,500               | \$0                 | \$0                            | \$2,500             |
| 524.20                                 | Subscription Services                             | \$0                | \$0                   | \$6,000             | \$5,906                        | \$5,000             |
| 525.05                                 | Organizational Memberships Communications Postage | \$5,218            | \$7,500               | \$12,500            | \$12,330                       | \$9,000             |
| 527.05                                 | Insurance IRMA Premium                            | \$16,191           | \$20,000              | \$16,100            | \$16,032                       | \$15,000            |
| 527.10                                 | Insurance IRMA Deductible                         | (\$4,900)          | \$10,000              | \$11,700            | \$11,621                       | \$2,000             |
| 540.05                                 | Printing/Advertising Recording and                | \$3,670            | \$1,000               | \$9,400             | \$9,409                        | \$2,000             |
| 540.10                                 | Printing/Advertising Outside Print                | \$15,097           | \$0                   | \$19,000            | \$18,757                       | \$0                 |
| 540.15                                 | Printing/Advertising Newsletter                   | \$6,660            | \$14,000              | \$0                 | \$0                            | \$0                 |
| 558.05                                 | Rent/Lease Office Equipment                       | \$2,206            | \$1,000               | \$5,300             | \$5,323                        | \$5,000             |
| <u>Total: Outside Services</u>         |   | \$114,268          | \$104,500             | \$96,500            | \$95,317                       | \$54,000            |
| <u>Materials &amp; Supplies</u>        |   |                    |                       |                     |                                |                     |
| 560.05                                 | Office Supplies General                           | \$32,049           | \$10,000              | \$9,570             | \$9,570                        | \$7,000             |
| 560.10                                 | Office Supplies Paper                             | \$323              | \$300                 | \$300               | \$579                          | \$500               |
| <u>Total: Materials &amp; Supplies</u> |   | \$32,372           | \$10,300              | \$9,870             | \$10,221                       | \$7,500             |
| <u>Other Expenses</u>                  |   |                    |                       |                     |                                |                     |
| 558.10                                 | Rent/Lease Parking Lot                            | \$0                | \$3,400               | \$0                 | \$0                            | \$0                 |

Administration

Fiscal Year 2014-15

| Account Number                                       | Description                            | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|--|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| 830.05   | Incentives Developer                   | \$5,620            | \$14,000            | \$4,900             | \$4,898                        | \$5,000             |
| 830.10   | Incentives Residential                 | \$0                | \$0                 | \$9,400             | \$7,214                        | \$9,000             |
| <u>Total: Other Expenses</u>                         |  | \$5,620            | \$17,400            | \$14,300            | \$12,113                       | \$14,000            |
| <b>Program Total: Non Program</b>                    |  | <b>\$903,082</b>   | <b>\$832,736</b>    | <b>\$832,581</b>    | <b>\$817,428</b>               | <b>\$901,484</b>    |
| <br>   |  |                    |                     |                     |                                |                     |
| <b>4002 Long Run Creek Watershed Grant</b>           |  |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                              |  |                    |                     |                     |                                |                     |
| 523.10   | Other Services Consulting              | \$3,543            | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Outside Services</u>                       |  | \$3,543            | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: Long Run Creek Watershed Grant</b> |  | <b>\$3,543</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <br>   |  |                    |                     |                     |                                |                     |
| <b>Division Total: Administration</b>                |  | <b>\$906,625</b>   | <b>\$832,736</b>    | <b>\$832,581</b>    | <b>\$817,428</b>               | <b>\$901,484</b>    |
| <br>   |  |                    |                     |                     |                                |                     |
| <b>120 Human Resources</b>                           |  |                    |                     |                     |                                |                     |
| <b>0000 Non Program</b>                              |  |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                            |  |                    |                     |                     |                                |                     |
| <u>Salaries</u>                                      |  |                    |                     |                     |                                |                     |
| 500.01   | Salaries Regular Salaries              | \$12,116           | \$12,300            | \$31,250            | \$31,248                       | \$67,831            |
| <u>Total: Salaries</u>                               |  | \$12,116           | \$12,300            | \$31,250            | \$31,248                       | \$67,831            |
| <u>Taxes &amp; Benefits</u>                          |  |                    |                     |                     |                                |                     |
| 510.25   | Fringe Benefits Medical/Dental         | \$1,187            | \$1,373             | \$13,873            | \$13,825                       | \$19,587            |
| 510.30   | Fringe Benefits Vision Insurance       | \$0                | \$0                 | \$0                 | \$143                          | \$207               |
| 510.50   | Fringe Benefits EAP Benefit            | \$1,634            | \$2,000             | \$3,200             | \$3,114                        | \$0                 |
| 510.55   | Fringe Benefits Unemployment           | \$0                | \$0                 | \$5,000             | \$4,967                        | \$0                 |
| <u>Total: Taxes &amp; Benefits</u>                   |  | \$2,820            | \$3,373             | \$22,073            | \$22,049                       | \$19,794            |
| <u>Total: Personnel Services</u>                     |  | \$14,936           | \$15,673            | \$53,323            | \$53,297                       | \$87,625            |
| <u>Professional Development</u>                      |  |                    |                     |                     |                                |                     |
| 515.10   | Personnel Development General Training | \$0                | \$0                 | \$5,000             | \$3,171                        | \$5,000             |
| <u>Total: Professional</u>                           |  | \$0                | \$0                 | \$5,000             | \$3,171                        | \$5,000             |
| <u>Outside Services</u>                              |  |                    |                     |                     |                                |                     |
| 523.05   | Other Services Medical                 | \$1,201            | \$300               | \$3,300             | \$4,069                        | \$3,000             |
| 523.10   | Other Services Consulting              | \$7,065            | \$600               | \$3,500             | \$3,482                        | \$0                 |
| <u>Total: Outside Services</u>                       |  | \$8,266            | \$900               | \$6,800             | \$7,551                        | \$3,000             |
| <b>Program Total: Non Program</b>                    |  | <b>\$23,202</b>    | <b>\$16,573</b>     | <b>\$65,123</b>     | <b>\$64,019</b>                | <b>\$95,625</b>     |
| <br>   |  |                    |                     |                     |                                |                     |
| <b>7002 Human Resources Study</b>                    |  |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                              |  |                    |                     |                     |                                |                     |
| 523.10   | Other Services Consulting              | \$0                | \$0                 | \$10,000            | \$9,170                        | \$0                 |
| <u>Total: Outside Services</u>                       |  | \$0                | \$0                 | \$10,000            | \$9,170                        | \$0                 |
| <b>Program Total: Human Resources Study</b>          |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$10,000</b>     | <b>\$9,170</b>                 | <b>\$0</b>          |
| <b>Division Total: Human Resources</b>               |  | <b>\$23,202</b>    | <b>\$16,573</b>     | <b>\$75,123</b>     | <b>\$73,189</b>                | <b>\$95,625</b>     |
| <br>   |  |                    |                     |                     |                                |                     |
| <b>130 Community Relations</b>                       |  |                    |                     |                     |                                |                     |
| <b>0000 Non Program</b>                              |  |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                              |  |                    |                     |                     |                                |                     |
| 523.25   | Other Services Events                  | \$0                | \$80,000            | \$2,000             | \$401                          | \$0                 |
| <u>Total: Outside Services</u>                       |  | \$0                | \$80,000            | \$2,000             | \$401                          | \$0                 |
| <b>Program Total: Non Program</b>                    |  | <b>\$0</b>         | <b>\$80,000</b>     | <b>\$2,000</b>      | <b>\$401</b>                   | <b>\$0</b>          |
| <br>   |  |                    |                     |                     |                                |                     |
| <b>0005 Heritage Fest</b>                            |  |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                              |  |                    |                     |                     |                                |                     |
| 523.25   | Other Services Events                  | \$19,654           | \$0                 | \$19,000            | \$18,606                       | \$0                 |
| 525.05   | Communications Postage                 | \$0                | \$0                 | \$500               | \$190                          | \$0                 |

Administration

Fiscal Year 2014-15

| Account Number                            | Description                | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|----------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| <u>Total: Outside Services</u>            |                            | \$19,654           | \$0                 | \$19,500            | \$18,795                       | \$0                 |
| <u>Materials &amp; Supplies</u>           |                            |                    |                     |                     |                                |                     |
| 560.05                                    | Office Supplies General    | \$0                | \$0                 | \$200               | \$45                           | \$0                 |
| 565.00                                    | Operating Supplies General | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| 565.40                                    | Operating Supplies Events  | \$0                | \$0                 | \$300               | \$68                           | \$0                 |
| <u>Total: Materials &amp; Supplies</u>    |                            | \$0                | \$0                 | \$500               | \$113                          | \$0                 |
| <b>Program Total: Heritage Fest</b>       |                            | <b>\$19,654</b>    | <b>\$0</b>          | <b>\$20,000</b>     | <b>\$18,908</b>                | <b>\$0</b>          |
| <b>0010 Quarryman Challenge</b>           |                            |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                   |                            |                    |                     |                     |                                |                     |
| 523.25                                    | Other Services Events      | \$33,816           | \$0                 | \$7,555             | \$7,555                        | \$0                 |
| 525.05                                    | Communications Postage     | \$139              | \$0                 | \$500               | \$0                            | \$0                 |
| <u>Total: Outside Services</u>            |                            | \$33,956           | \$0                 | \$8,055             | \$7,555                        | \$0                 |
| <u>Materials &amp; Supplies</u>           |                            |                    |                     |                     |                                |                     |
| 565.40                                    | Operating Supplies Events  | \$0                | \$0                 | \$500               | \$68                           | \$0                 |
| <u>Total: Materials &amp; Supplies</u>    |                            | \$0                | \$0                 | \$500               | \$68                           | \$0                 |
| <b>Program Total: Quarryman Challenge</b> |                            | <b>\$33,956</b>    | <b>\$0</b>          | <b>\$8,555</b>      | <b>\$7,623</b>                 | <b>\$0</b>          |
| <b>0015 St. Patrick's Day</b>             |                            |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                   |                            |                    |                     |                     |                                |                     |
| 523.25                                    | Other Services Events      | \$1,250            | \$0                 | \$500               | \$1,294                        | \$0                 |
| 525.05                                    | Communications Postage     | \$0                | \$0                 | \$500               | \$85                           | \$0                 |
| <u>Total: Outside Services</u>            |                            | \$1,250            | \$0                 | \$1,000             | \$1,379                        | \$0                 |
| <u>Materials &amp; Supplies</u>           |                            |                    |                     |                     |                                |                     |
| 560.05                                    | Office Supplies General    | \$76               | \$0                 | \$0                 | \$0                            | \$0                 |
| 565.00                                    | Operating Supplies General | \$0                | \$0                 | \$0                 | \$113                          | \$0                 |
| <u>Total: Materials &amp; Supplies</u>    |                            | \$76               | \$0                 | \$0                 | \$113                          | \$0                 |
| <b>Program Total: St. Patrick's</b>       |                            | <b>\$1,326</b>     | <b>\$0</b>          | <b>\$1,000</b>      | <b>\$1,492</b>                 | <b>\$0</b>          |
| <b>0020 Halloween Hoedown</b>             |                            |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                   |                            |                    |                     |                     |                                |                     |
| 523.25                                    | Other Services Events      | \$0                | \$0                 | \$0                 | \$918                          | \$0                 |
| <u>Total: Outside Services</u>            |                            | \$0                | \$0                 | \$0                 | \$918                          | \$0                 |
| <u>Materials &amp; Supplies</u>           |                            |                    |                     |                     |                                |                     |
| 560.05                                    | Office Supplies General    | \$100              | \$0                 | \$1,000             | \$455                          | \$0                 |
| 565.00                                    | Operating Supplies General | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Materials &amp; Supplies</u>    |                            | \$100              | \$0                 | \$1,000             | \$455                          | \$0                 |
| <b>Program Total: Halloween Hoedown</b>   |                            | <b>\$100</b>       | <b>\$0</b>          | <b>\$1,000</b>      | <b>\$1,373</b>                 | <b>\$0</b>          |
| <b>0025 Earth Day</b>                     |                            |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                   |                            |                    |                     |                     |                                |                     |
| 523.25                                    | Other Services Events      | \$255              | \$0                 | \$1,000             | \$0                            | \$0                 |
| 525.05                                    | Communications Postage     | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Outside Services</u>            |                            | \$255              | \$0                 | \$1,000             | \$0                            | \$0                 |
| <u>Materials &amp; Supplies</u>           |                            |                    |                     |                     |                                |                     |
| 560.05                                    | Office Supplies General    | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Materials &amp; Supplies</u>    |                            | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: Earth Day</b>           |                            | <b>\$255</b>       | <b>\$0</b>          | <b>\$1,000</b>      | <b>\$0</b>                     | <b>\$0</b>          |
| <b>0030 Hometown Holiday</b>              |                            |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                   |                            |                    |                     |                     |                                |                     |
| 523.25                                    | Other Services Events      | \$955              | \$0                 | \$4,500             | \$1,591                        | \$0                 |
| <u>Total: Outside Services</u>            |                            | \$955              | \$0                 | \$4,500             | \$1,591                        | \$0                 |
| <u>Materials &amp; Supplies</u>           |                            |                    |                     |                     |                                |                     |
| 560.05                                    | Office Supplies General    | \$37               | \$0                 | \$500               | \$0                            | \$0                 |
| 565.40                                    | Operating Supplies Events  | \$0                | \$0                 | \$0                 | \$645                          | \$0                 |

Administration

Fiscal Year 2014-15

| Account Number                               | Description  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|--|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| <u>Total: Materials &amp; Supplies</u>       |  | \$37               | \$0                 | \$500               | \$645                          | \$0                 |
| <b>Program Total: Hometown Holiday</b>       |  | <b>\$992</b>       | <b>\$0</b>          | <b>\$5,000</b>      | <b>\$2,237</b>                 | <b>\$0</b>          |
| <b>0040 Farmer's Market</b>                  |  |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                      |  |                    |                     |                     |                                |                     |
| 523.25                                       | Other Services Events                                      | \$0                | \$0                 | \$5,011             | \$4,744                        | \$0                 |
| <u>Total: Outside Services</u>               |  | \$0                | \$0                 | \$5,011             | \$4,744                        | \$0                 |
| <u>Materials &amp; Supplies</u>              |  |                    |                     |                     |                                |                     |
| 560.05                                       | Office Supplies General                                    | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Materials &amp; Supplies</u>       |  | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: Farmer's Market</b>        |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$5,011</b>      | <b>\$4,744</b>                 | <b>\$0</b>          |
| <b>0055 Mayor's Charity Drive</b>            |  |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                      |  |                    |                     |                     |                                |                     |
| 523.25                                       | Other Services Events                                      | \$1,866            | \$0                 | \$5,000             | \$19,041                       | \$5,000             |
| 525.05                                       | Communications Postage                                     | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Outside Services</u>               |  | \$1,866            | \$0                 | \$5,000             | \$19,041                       | \$5,000             |
| <u>Materials &amp; Supplies</u>              |  |                    |                     |                     |                                |                     |
| 565.40                                       | Operating Supplies Events                                  | \$0                | \$0                 | \$0                 | \$1,565                        | \$0                 |
| <u>Total: Materials &amp; Supplies</u>       |  | \$0                | \$0                 | \$0                 | \$1,565                        | \$0                 |
| <b>Program Total: Mayor's Charity Drive</b>  |  | <b>\$1,866</b>     | <b>\$0</b>          | <b>\$5,000</b>      | <b>\$20,605</b>                | <b>\$5,000</b>      |
| <b>0060 Fireworks</b>                        |  |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                      |  |                    |                     |                     |                                |                     |
| 523.25                                       | Other Services Events                                      | \$10,000           | \$0                 | \$10,000            | \$10,000                       | \$0                 |
| <u>Total: Outside Services</u>               |  | \$10,000           | \$0                 | \$10,000            | \$10,000                       | \$0                 |
| <b>Program Total: Fireworks</b>              |  | <b>\$10,000</b>    | <b>\$0</b>          | <b>\$10,000</b>     | <b>\$10,000</b>                | <b>\$0</b>          |
| <b>Division Total: Community Relations</b>   |  | <b>\$68,148</b>    | <b>\$80,000</b>     | <b>\$58,566</b>     | <b>\$67,382</b>                | <b>\$5,000</b>      |
| <b>140 Legal</b>                             |  |                    |                     |                     |                                |                     |
| <b>0000 Non Program</b>                      |  |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                      |  |                    |                     |                     |                                |                     |
| 530.05                                       | Legal Corporate  | \$111,285          | \$95,000            | \$143,500           | \$143,455                      | \$120,000           |
| 530.10                                       | Legal Adjudication   | \$12,000           | \$12,000            | \$12,000            | \$12,000                       | \$12,000            |
| 530.15                                       | Legal Prosecution  | \$18,000           | \$18,000            | \$22,500            | \$22,500                       | \$24,000            |
| 530.20                                       | Legal Labor  | \$4,304            | \$8,000             | \$19,515            | \$19,515                       | \$12,000            |
| <u>Total: Outside Services</u>               |  | \$145,590          | \$133,000           | \$197,515           | \$197,470                      | \$168,000           |
| <b>Division Total: Legal</b>                 |  | <b>\$145,590</b>   | <b>\$133,000</b>    | <b>\$197,515</b>    | <b>\$197,470</b>               | <b>\$168,000</b>    |
| <b>500 Capital</b>                           |  |                    |                     |                     |                                |                     |
| <b>0000 Non Program</b>                      |  |                    |                     |                     |                                |                     |
| <b>Department Total:</b>                     |  | <b>\$1,143,565</b> | <b>\$1,062,309</b>  | <b>\$1,163,785</b>  | <b>\$1,155,469</b>             | <b>\$1,170,109</b>  |
| <b>Department</b>                            |  |                    |                     |                     |                                |                     |
| <b>12 Video Access League</b>                |  |                    |                     |                     |                                |                     |
| <b>500 Capital</b>                           |  |                    |                     |                     |                                |                     |
| <b>0000 Non Program</b>                      |  |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                        |  |                    |                     |                     |                                |                     |
| 610.10                                       | Capital Outlay Machinery & Equipment Small Inventory Asset | \$8,832            | \$9,000             | \$9,000             | \$1,123                        | \$39,000            |
| <u>Total: Capital Outlay</u>                 |  | \$8,832            | \$9,000             | \$9,000             | \$1,123                        | \$39,000            |
| <b>Program Total: Non Program</b>            |  | <b>\$8,832</b>     | <b>\$9,000</b>      | <b>\$9,000</b>      | <b>\$1,123</b>                 | <b>\$39,000</b>     |
| <b>Division Total: Capital</b>               |  | <b>\$8,832</b>     | <b>\$9,000</b>      | <b>\$9,000</b>      | <b>\$1,123</b>                 | <b>\$39,000</b>     |
| <b>Department Total: Video Access League</b> |  | <b>\$8,832</b>     | <b>\$9,000</b>      | <b>\$9,000</b>      | <b>\$1,123</b>                 | <b>\$39,000</b>     |
| <b>Net Grand Totals:</b>                     |  | <b>\$1,152,396</b> | <b>\$1,071,309</b>  | <b>\$1,172,785</b>  | <b>\$1,156,593</b>             | <b>\$1,209,109</b>  |



# Departmental Summary- *Finance*

## ➤ *Mission Statement*

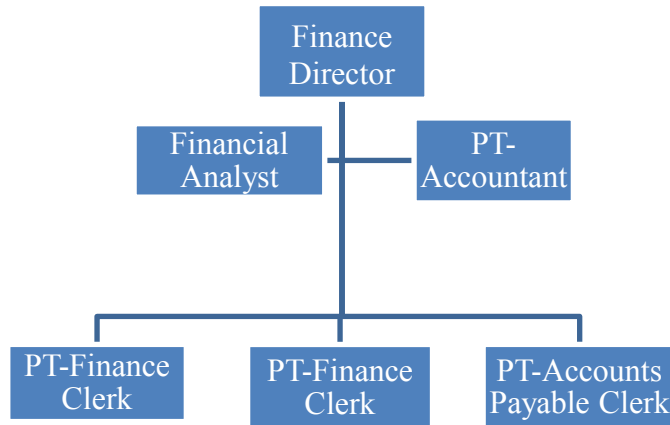
To provide municipal, financial services of the highest quality to the Residents and Businesses of the Village of Lemont, the Village Board, and the Staff, in an efficient and progressive manner, while safeguarding Village assets and upholding the Public Trust.

## ➤ *Description of Functions*

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

## ➤ *Services and Responsibilities*

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



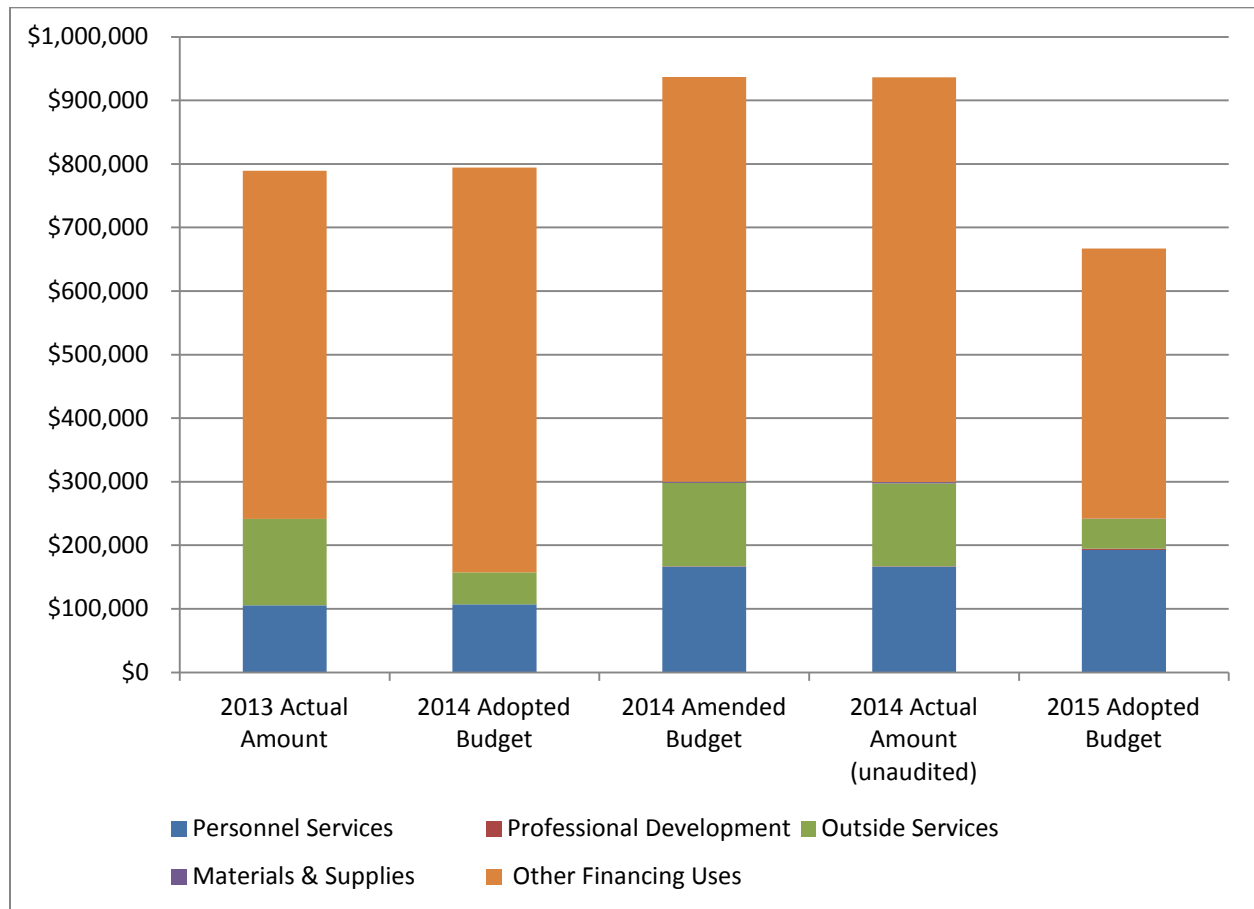
| <b>Fiscal Year</b>     | <b>FY2012-13</b> | <b>FY2013-14</b> | <b>FY2014-15</b> |
|------------------------|------------------|------------------|------------------|
| <b>Total Positions</b> |                  |                  |                  |
| Full-Time              | 1                | 2                | 2                |
| Part-Time              | 3                | 3                | 4                |

# Departmental Summary- Finance (con't)

## Finance Department Budget

Fiscal Year 2014-15

|                                  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|----------------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| Personnel Services               | \$105,291          | \$107,136           | \$166,561           | \$166,626                      | \$192,629           |
| Professional Development         | \$0                | \$0                 | \$550               | \$511                          | \$1,750             |
| Outside Services                 | \$136,375          | \$50,300            | \$131,052           | \$130,248                      | \$46,950            |
| Materials & Supplies             | \$0                | \$0                 | \$1,800             | \$1,883                        | \$700               |
| Other Financing Uses             | \$547,428          | \$637,101           | \$637,000           | \$637,101                      | \$424,863           |
| <b>Expenditure Grand Totals:</b> | <b>\$789,094</b>   | <b>\$794,537</b>    | <b>\$936,963</b>    | <b>\$936,370</b>               | <b>\$666,892</b>    |



# Departmental Summary- *Finance (con't)*

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## **FY 2013-2014 Goals and Accomplishments**

1. Obtained the GFOA Certificate in Excellence in Financial Reporting for the fiscal year ending April 30, 2013.
2. Provided oversight in the development and implementation of the Enterprise Resource System (New World).
  - a. Implemented the online bill payment e-Suite utility billing program for residents
3. Provided services and support per the intergovernmental agreement with the Greater Metropolitan Auto Theft Task Force.
4. Defined clear procedures and processes to assist with reduction of outstanding debt.  
Local Debt Recovery Program    Amnesty Program    NSF process
5. Utilized the budget workflow process in New World.
6. Assisted Police Pension fund with obtaining an Investment Advisor, Accounting Services, and Legal Counsel.
7. Assisted with updating the Police Pension Investment Policy.
8. Began Implementation of a New Banking Contract

## **FY 2014-2015 Goals and Objectives**

1. Maintain public confidence in the financial stability and transparency of the Village of Lemont
  - Continue to achieve the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting Award.
  - Continue to receive an unqualified audit opinion and minimal management letter comments
  - Submit the Village's budget document to the GFOA and receive the Distinguished Budget Award.
  - Continue to provide assistance and responses to FOIA and other requests for information
2. Provide assistance and guidance for Village Board and Staff
  - Provide accurate and relevant reports monthly and quarterly.
3. Fully utilize the newly implemented Enterprise Resource System
  - Provide training and support to Village departments on
    - payroll and accounts payable processing
    - purchase order system processing
    - project accounting
4. Enhance Services and control costs
  - Implement a New Banking Contract
  - Develop a procurement card program

Finance Department

Fiscal Year 2014-15

| Account Number                             | Description  | 2013 Actual Amount         | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|--|----------------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>                                | <b>10</b>  | <b>General Fund</b>        |                     |                     |                                |                     |
| <b>Department</b>                          | <b>15</b>  | <b>Finance</b>             |                     |                     |                                |                     |
| <b>Division</b>                            | <b>001</b>   | <b>Administration</b>      |                     |                     |                                |                     |
| <u>Personnel Services</u>                  |  |                            |                     |                     |                                |                     |
| <u>Salaries</u>                            |  |                            |                     |                     |                                |                     |
| 500.01                                     | Salaries Regular Salaries                                | \$91,431                   | \$92,500            | \$144,175           | \$144,151                      | \$179,303           |
| 500.02                                     | Salaries Overtime  | \$2,452                    | \$1,500             | \$7,350             | \$7,339                        | \$0                 |
| <u>Total: Salaries</u>                     |  | \$93,882                   | \$94,000            | \$151,525           | \$151,490                      | \$179,303           |
| <u>Taxes &amp; Benefits</u>                |  |                            |                     |                     |                                |                     |
| 510.25                                     | Fringe Benefits Medical/Dental Insurance                 | \$11,175                   | \$12,896            | \$14,096            | \$14,276                       | \$13,063            |
| 510.30                                     | Fringe Benefits Vision Insurance                         | \$48                       | \$49                | \$249               | \$201                          | \$263               |
| 510.35                                     | Fringe Benefits Short-Term Disability Insurance          | \$186                      | \$191               | \$691               | \$661                          | \$0                 |
| <u>Total: Taxes &amp; Benefits</u>         |  | \$11,409                   | \$13,136            | \$15,036            | \$15,137                       | \$13,326            |
| <u>Total: Personnel Services</u>           |  | \$105,291                  | \$107,136           | \$166,561           | \$166,626                      | \$192,629           |
| <u>Professional Development</u>            |  |                            |                     |                     |                                |                     |
| 515.05                                     | Personnel Development Meetings/Conference                | \$0                        | \$0                 | \$50                | \$11                           | \$500               |
| 515.10                                     | Personnel Development General Training                   | \$0                        | \$0                 | \$500               | \$500                          | \$1,250             |
| <u>Total: Professional Development</u>     |  | \$0                        | \$0                 | \$550               | \$511                          | \$1,750             |
| <u>Outside Services</u>                    |  |                            |                     |                     |                                |                     |
| 520.05                                     | Financial Services Banking                               | \$13,797                   | \$15,000            | \$15,000            | \$14,683                       | \$5,000             |
| 520.20                                     | Financial Services Audit                                 | \$22,540                   | \$32,000            | \$28,700            | \$28,670                       | \$33,100            |
| 520.30                                     | Financial Services Discovery Benefits Fee                | \$165                      | \$100               | \$100               | \$638                          | \$0                 |
| 523.10                                     | Other Services Consulting                                | \$6,946                    | \$0                 | \$1,700             | \$1,700                        | \$1,700             |
| 523.15                                     | Other Services Data Processing / Technology              | \$1,788                    | \$2,500             | \$1,000             | \$0                            | \$0                 |
| 524.20                                     | Subscription Services Organizational Memberships         | \$0                        | \$0                 | \$0                 | \$350                          | \$0                 |
| 540.05                                     | Printing/Advertising Recording and Legal Notices         | \$0                        | \$0                 | \$2,300             | \$2,229                        | \$2,300             |
| 558.05                                     | Rent/Lease Office Equipment                              | \$981                      | \$700               | \$4,252             | \$4,252                        | \$4,850             |
| <u>Total: Outside Services</u>             |  | \$46,218                   | \$50,300            | \$53,052            | \$52,522                       | \$46,950            |
| <u>Materials &amp; Supplies</u>            |  |                            |                     |                     |                                |                     |
| 560.05                                     | Office Supplies General                                  | \$0                        | \$0                 | \$1,800             | \$1,799                        | \$500               |
| 560.10                                     | Office Supplies Paper                                    | \$0                        | \$0                 | \$0                 | \$84                           | \$200               |
| <u>Total: Materials &amp; Supplies</u>     |  | \$0                        | \$0                 | \$1,800             | \$1,883                        | \$700               |
| <b>Division Total: Administration</b>      |  | <b>\$151,509</b>           | <b>\$157,436</b>    | <b>\$221,963</b>    | <b>\$221,543</b>               | <b>\$242,029</b>    |
|  | <b>170</b>   | <b>Accounting Services</b> |                     |                     |                                |                     |
| <u>Outside Services</u>                    |  |                            |                     |                     |                                |                     |
| 520.25                                     | Financial Services Accounting                            | \$90,158                   | \$0                 | \$78,000            | \$77,726                       | \$0                 |
| <u>Total: Outside Services</u>             |  | \$90,158                   | \$0                 | \$78,000            | \$77,726                       | \$0                 |
| <b>Division Total: Accounting Services</b> |  | <b>\$90,158</b>            | <b>\$0</b>          | <b>\$78,000</b>     | <b>\$77,726</b>                | <b>\$0</b>          |
|  | <b>950</b>   | <b>interfund</b>           |                     |                     |                                |                     |
| <u>Other Financing Uses</u>                |  |                            |                     |                     |                                |                     |
| 900.18                                     | Interfund Transfers Out Debt Service Fund                | \$515,000                  | \$607,101           | \$607,000           | \$607,101                      | \$424,863           |
| 900.22                                     | Interfund Transfers Out Social Security Fund             | \$0                        | \$0                 | \$30,000            | \$30,000                       | \$0                 |
| 900.50                                     | Interfund Transfers Out General Capital Improvement Fund | \$32,428                   | \$30,000            | \$0                 | \$0                            | \$0                 |
| <u>Division Total: interfund</u>           |  | <b>\$547,428</b>           | <b>\$637,101</b>    | <b>\$637,000</b>    | <b>\$637,101</b>               | <b>\$424,863</b>    |
| <b>Department Total: Finance</b>           |  | <b>\$789,094</b>           | <b>\$794,537</b>    | <b>\$936,963</b>    | <b>\$936,370</b>               | <b>\$666,892</b>    |

# Departmental Summary-*Police*

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## ➤ ***Mission Statement***

Our mission is protecting and serving our community with professionalism, integrity and pride.

## ➤ ***Description of Functions***

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

## **FY 2013-2014 Goals and Accomplishments**

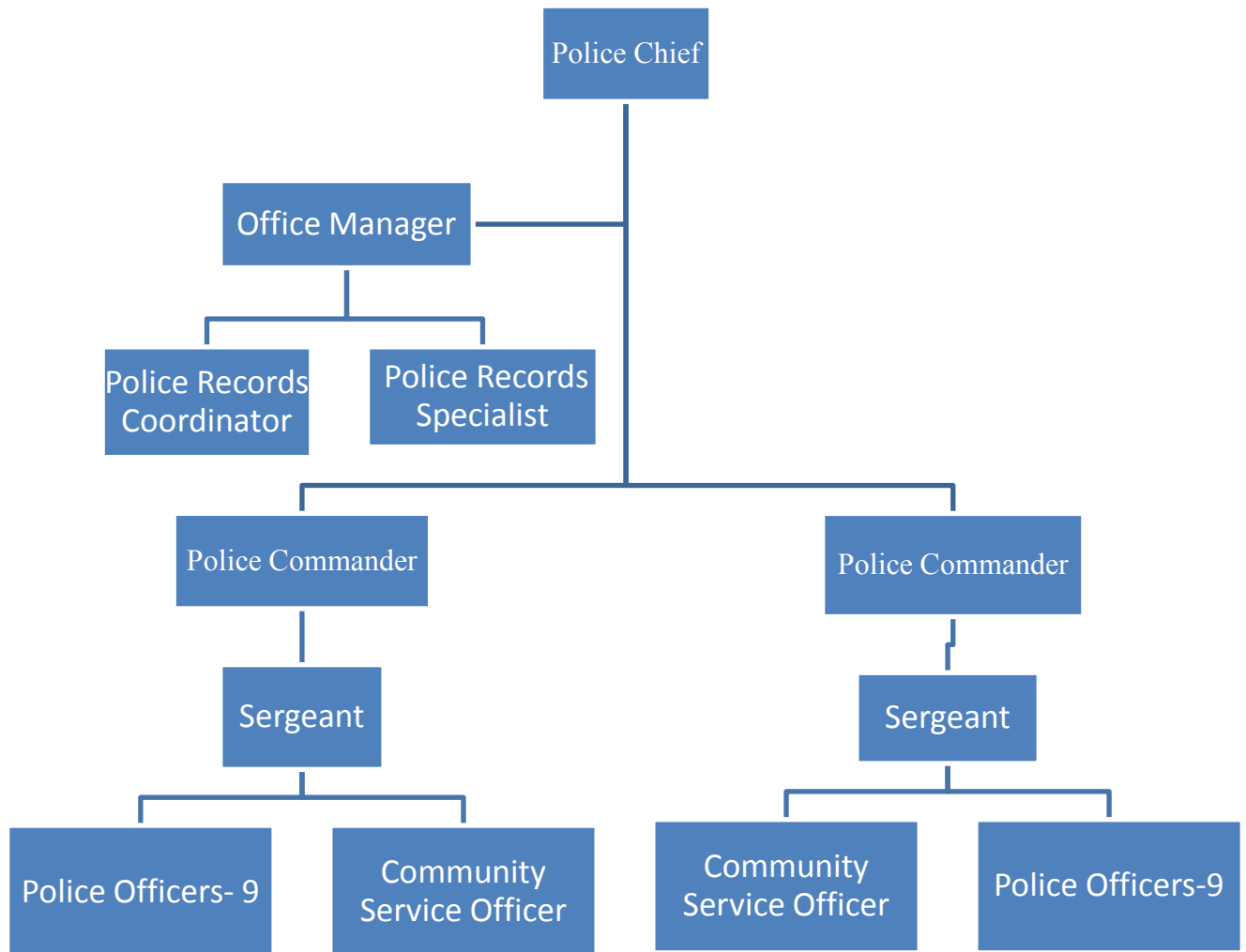
1. To enhance our emergency preparedness
  - Purchased five new Patrol Vehicles
  - Purchased additional Electronic Control Devices
  - Obtained grant for ten Starcom radios
  - Additional training for Incident Management was received
2. Community communication via technology
  - Created a Facebook Page inform about alerts
  - Local cable channel is used for critical information
  - Use of NIXLE, on-line news and the Village Website to disseminate information
3. School Safety
  - An additional Officer was hired to work with the students on drug prevention and other school related concerns

## **FY 2014-2015 Goals and Objectives**

1. Community Policing
  - Reduce Traffic Accidents by 5% using education, community involvement and enforcement
  - Host five Community Policing Events
2. Workforce Development-Staff Training
  - Promote continued education by enrolling 10% of the Police Department into College Courses
  - Implement a training program for newly promoted First Line Supervisors
3. Workforce Development-Technology and innovation for service delivery
  - Start Electronic Ticket testing for Patrol use
  - Issue Electronic Control Devices to all Patrol Officers, Investigators and First Line Supervisors
  - Improve efficiency in Clerical to decrease paper storage by 10%
  - Use Radcom in car computers to complete reports and access Disposition Files
  - Utilize Laserfiche Document Storage for 2012-15 for Incident Reports, Accidents, Citations and Administrative Files

## Departmental Summary-*Police (con't)*

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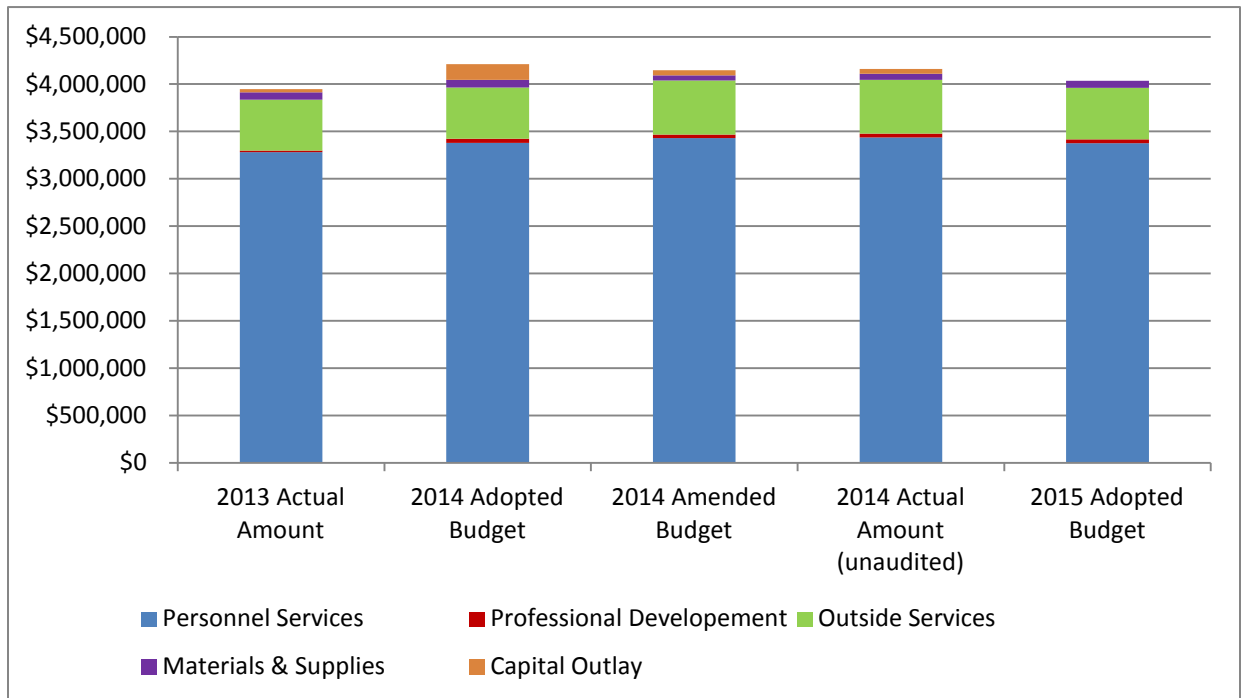
| <b>Fiscal Year</b>     | <b>FY2012-13</b> | <b>FY2013-14</b> | <b>FY2014-15</b> |
|------------------------|------------------|------------------|------------------|
| <b>Total Positions</b> |                  |                  |                  |
| Full-Time              | 32               | 32               | 32               |
| Part Time              | 46               | 46               | 46               |

# Departmental Summary-*Police (con't)*

Police Department

Fiscal Year 2014-15

|                                  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|----------------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| Expenditures                     |                    |                     |                     |                                |                     |
| Personnel Services               | \$3,280,229        | \$3,380,858         | \$3,429,247         | \$3,436,520                    | \$3,377,138         |
| Professional Development         | \$19,762           | \$41,235            | \$39,716            | \$39,711                       | \$41,100            |
| Outside Services                 | \$535,512          | \$541,506           | \$571,300           | \$569,698                      | \$541,968           |
| Materials & Supplies             | \$78,974           | \$82,990            | \$52,177            | \$62,235                       | \$76,500            |
| Capital Outlay                   | \$32,131           | \$165,000           | \$54,350            | \$53,898                       | \$0                 |
| <b>Expenditure Grand Totals:</b> | <b>\$3,946,608</b> | <b>\$4,211,589</b>  | <b>\$4,146,790</b>  | <b>\$4,162,063</b>             | <b>\$4,036,706</b>  |



Police Department  
Fiscal Year 2014-15

| Account Number                         | Description                                      | 2013 Actual Amount | 2014 Adopted Budget        | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|--|--------------------|----------------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>                            |  | <b>10</b>          | <b>General Fund</b>        |                     |                                |                     |
| <b>Department</b>                      |  | <b>20</b>          | <b>Police</b>              |                     |                                |                     |
| <b>Division</b>                        |  | <b>001</b>         | <b>Administration</b>      |                     |                                |                     |
| <b>Program</b>                         |  | <b>0000</b>        | <b>Non Program</b>         |                     |                                |                     |
| <u>Personnel Services</u>              |  |                    |                            |                     |                                |                     |
| <u>Salaries</u>                        |  |                    |                            |                     |                                |                     |
| 500.01                                 | Salaries Regular Salaries                        | \$0                | \$0                        | \$0                 | \$0                            | \$119,092           |
| <b>Total: Salaries</b>                 |  | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>          | <b>\$0</b>                     | <b>\$119,092</b>    |
| <u>Taxes &amp; Benefits</u>            |  |                    |                            |                     |                                |                     |
| 510.25                                 | Fringe Benefits Medical/Dental Insurance         | \$0                | \$0                        | \$0                 | \$0                            | \$954               |
| 510.30                                 | Fringe Benefits Vision Insurance                 | \$0                | \$0                        | \$0                 | \$0                            | \$206               |
| 510.35                                 | Fringe Benefits Short-Term Disability Insurance  | \$3,285            | \$2,800                    | \$8,300             | \$8,279                        | \$0                 |
| <b>Total: Taxes &amp; Benefits</b>     |  | <b>\$3,285</b>     | <b>\$2,800</b>             | <b>\$8,300</b>      | <b>\$8,279</b>                 | <b>\$1,161</b>      |
| <b>Total: Personnel Services</b>       |  | <b>\$3,285</b>     | <b>\$2,800</b>             | <b>\$8,300</b>      | <b>\$8,279</b>                 | <b>\$120,253</b>    |
| <u>Professional Development</u>        |  |                    |                            |                     |                                |                     |
| 513.01                                 | Budget-Deferred and pension Deferred and pension | \$0                | \$0                        | \$0                 | \$0                            | \$11,200            |
| 515.15                                 | Personnel Development Tuition Reimbursement      | \$0                | \$0                        | \$2,320             | \$2,320                        | \$3,000             |
| 515.20                                 | Personnel Development Membership Fees            | \$125              | \$0                        | \$0                 | \$0                            | \$0                 |
| <b>Total: Professional</b>             |  | <b>\$125</b>       | <b>\$0</b>                 | <b>\$2,320</b>      | <b>\$2,320</b>                 | <b>\$14,200</b>     |
| <u>Outside Services</u>                |  |                    |                            |                     |                                |                     |
| 523.15                                 | Other Services Data Processing /                 | \$4,848            | \$7,000                    | \$0                 | \$0                            | \$0                 |
| 525.10                                 | Communications Telephone                         | \$3,353            | \$3,300                    | \$8,400             | \$8,423                        | \$7,300             |
| 525.25                                 | Communications Internet Service                  | \$1,345            | \$1,000                    | \$3,633             | \$3,633                        | \$3,500             |
| 525.35                                 | Communications Cable TV                          | \$74               | \$100                      | \$100               | \$195                          | \$0                 |
| 527.05                                 | Insurance IRMA Premium                           | \$127,650          | \$140,000                  | \$112,223           | \$112,223                      | \$120,000           |
| 527.10                                 | Insurance IRMA Deductible                        | \$19,413           | \$10,000                   | \$3,123             | \$3,123                        | \$10,000            |
| <b>Total: Outside</b>                  |  | <b>\$156,682</b>   | <b>\$161,400</b>           | <b>\$127,479</b>    | <b>\$127,597</b>               | <b>\$140,800</b>    |
| <u>Materials &amp; Supplies</u>        |  |                    |                            |                     |                                |                     |
| 560.05                                 | Office Supplies General                          | \$1,623            | \$2,000                    | \$1,350             | \$0                            | \$0                 |
| 565.45                                 | Operating Supplies Public Relations/Marketing    | \$0                | \$0                        | \$0                 | \$495                          | \$0                 |
| <b>Total: Materials &amp;</b>          |  | <b>\$1,623</b>     | <b>\$2,000</b>             | <b>\$1,350</b>      | <b>\$495</b>                   | <b>\$0</b>          |
| <b>Division Total: Administration</b>  |  | <b>\$161,714</b>   | <b>\$166,200</b>           | <b>\$139,449</b>    | <b>\$138,691</b>               | <b>\$275,253</b>    |
|  |  | <b>120</b>         | <b>Human Resources</b>     |                     |                                |                     |
|  |  | <b>0000</b>        | <b>Non Program</b>         |                     |                                |                     |
| <u>Professional</u>                    |  |                    |                            |                     |                                |                     |
| 515.05                                 | Personnel Development Meetings/Conference        | \$6,400            | \$7,500                    | \$0                 | \$0                            | \$0                 |
| <b>Division Total: Human Resources</b> |  | <b>\$6,400</b>     | <b>\$7,500</b>             | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
|  |  | <b>130</b>         | <b>Community Relations</b> |                     |                                |                     |
|  |  | <b>0000</b>        | <b>Non Program</b>         |                     |                                |                     |
| <u>Personnel Services</u>              |  |                    |                            |                     |                                |                     |
| <u>Salaries</u>                        |  |                    |                            |                     |                                |                     |
| 500.01                                 | Salaries Regular Salaries                        | \$7,468            | \$7,688                    | \$0                 | \$0                            | \$0                 |
| 500.04                                 | Salaries Part-Time                               | \$0                | \$1,000                    | \$1,000             | \$0                            | \$0                 |
| 500.06                                 | Salaries Special Detail                          | \$1,069            | \$43,000                   | \$5,174             | \$5,174                        | \$0                 |



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| Account Number                          | Description                                      | 2013 Actual<br>Amount    | 2014 Adopted<br>Budget | 2014 Amended<br>Budget | 2014 Actual<br>Amount<br>(unaudited) | 2015 Adopted<br>Budget |
|---|--|--------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <u>Total: Personnel Services</u>        |  | \$8,537                  | \$51,688               | \$6,174                | \$5,174                              | \$0                    |
| <u>Outside Services</u>                 |  |                          |                        |                        |                                      |                        |
| 523.70                                  | Other Services Public Relations/Marketing        | \$11,968                 | \$14,500               | \$57                   | \$57                                 | \$500                  |
| 540.05                                  | Printing/Advertising Recording and Legal Notices | \$2,484                  | \$2,800                | \$0                    | \$0                                  | \$0                    |
| 540.10                                  | Printing/Advertising Outside Print Services      | \$539                    | \$600                  | \$600                  | \$76                                 | \$500                  |
| <u>Total: Outside Services</u>          |  | \$14,991                 | \$17,900               | \$657                  | \$133                                | \$1,000                |
| <u>Materials &amp; Supplies</u>         |  |                          |                        |                        |                                      |                        |
| 565.40                                  | Operating Supplies Events                        | \$555                    | \$0                    | \$0                    | \$1,011                              | \$1,000                |
| <u>Total: Materials &amp; Supplies</u>  |  | \$555                    | \$0                    | \$0                    | \$1,011                              | \$1,000                |
| <b>Program Total: Non Program</b>       |  | <b>\$24,083</b>          | <b>\$69,588</b>        | <b>\$6,831</b>         | <b>\$6,318</b>                       | <b>\$2,000</b>         |
| <b>1005</b>                             |  | <b>DARE</b>              |                        |                        |                                      |                        |
| <u>Personnel Services</u>               |  |                          |                        |                        |                                      |                        |
| <u>Salaries</u>                         |  |                          |                        |                        |                                      |                        |
| 500.06                                  | Salaries Special Detail                          | \$30,904                 | \$0                    | \$0                    | \$0                                  | \$0                    |
| <u>Total: Salaries</u>                  |  | \$30,904                 | \$0                    | \$0                    | \$0                                  | \$0                    |
| <u>Materials &amp; Supplies</u>         |  |                          |                        |                        |                                      |                        |
| 560.05                                  | Office Supplies General                          | \$95                     | \$0                    | \$0                    | \$54                                 | \$500                  |
| 565.40                                  | Operating Supplies Events                        | \$0                      | \$0                    | \$0                    | \$0                                  | \$0                    |
| <u>Total: Materials &amp; Supplies</u>  |  | \$95                     | \$0                    | \$0                    | \$54                                 | \$500                  |
| <b>Program Total: DARE</b>              |  | <b>\$30,998</b>          | <b>\$0</b>             | <b>\$0</b>             | <b>\$54</b>                          | <b>\$500</b>           |
| <b>1010</b>                             |  | <b>Kops N Kidz</b>       |                        |                        |                                      |                        |
| 523.25                                  | Other Services Events                            | \$0                      | \$0                    | \$3,940                | \$3,940                              | \$4,000                |
| <u>Total: Outside Services</u>          |  | \$0                      | \$0                    | \$3,940                | \$3,940                              | \$4,000                |
| <u>Materials &amp; Supplies</u>         |  |                          |                        |                        |                                      |                        |
| 565.40                                  | Operating Supplies Events                        | \$0                      | \$0                    | \$7,400                | \$7,378                              | \$10,000               |
| <u>Total: Materials &amp; Supplies</u>  |  | \$0                      | \$0                    | \$7,400                | \$7,378                              | \$10,000               |
| <b>Program Total: Kops N Kidz</b>       |  | <b>\$0</b>               | <b>\$0</b>             | <b>\$11,340</b>        | <b>\$11,318</b>                      | <b>\$14,000</b>        |
| <b>1015</b>                             |  | <b>Cadet Program</b>     |                        |                        |                                      |                        |
| <u>Materials &amp; Supplies</u>         |  |                          |                        |                        |                                      |                        |
| 564.45                                  | Public Safety Supplies Cadet                     | \$0                      | \$0                    | \$0                    | \$60                                 | \$500                  |
| <u>Total: Materials &amp; Supplies</u>  |  | \$0                      | \$0                    | \$0                    | \$60                                 | \$500                  |
| <b>Program Total: Cadet Program</b>     |  | <b>\$0</b>               | <b>\$0</b>             | <b>\$0</b>             | <b>\$60</b>                          | <b>\$500</b>           |
| <b>1020</b>                             |  | <b>Crime Prevention</b>  |                        |                        |                                      |                        |
| <u>Outside Services</u>                 |  |                          |                        |                        |                                      |                        |
| 523.25                                  | Other Services Events                            | \$0                      | \$0                    | \$0                    | \$0                                  | \$250                  |
| <u>Total: Outside Services</u>          |  | \$0                      | \$0                    | \$0                    | \$0                                  | \$250                  |
| <u>Materials &amp; Supplies</u>         |  |                          |                        |                        |                                      |                        |
| 565.40                                  | Operating Supplies Events                        | \$352                    | \$0                    | \$0                    | \$0                                  | \$250                  |
| <u>Total: Materials &amp; Supplies</u>  |  | \$352                    | \$0                    | \$0                    | \$0                                  | \$250                  |
| <b>Program Total: Crime Prevention</b>  |  | <b>\$352</b>             | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                           | <b>\$500</b>           |
| <b>1029</b>                             |  | <b>High School Other</b> |                        |                        |                                      |                        |
| <u>Personnel Services</u>               |  |                          |                        |                        |                                      |                        |
| <u>Salaries</u>                         |  |                          |                        |                        |                                      |                        |
| 500.06                                  | Salaries Special Detail                          | \$0                      | \$0                    | \$1,441                | \$1,441                              | \$0                    |
| <u>Total: Personnel Services</u>        |  | \$0                      | \$0                    | \$1,441                | \$1,441                              | \$0                    |
| <b>Program Total: High School Other</b> |  | <b>\$0</b>               | <b>\$0</b>             | <b>\$1,441</b>         | <b>\$1,441</b>                       | <b>\$0</b>             |

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| Account Number                               | Description                        | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|------------------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>1031</b>                                  | <b>High School Football</b>        |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                    |                                    |                    |                     |                     |                                |                     |
| <u>Salaries</u>                              |                                    |                    |                     |                     |                                |                     |
| 500.06                                       | Salaries Special Detail            | \$0                | \$0                 | \$8,513             | \$8,513                        | \$0                 |
| <b>Program Total: High School Football</b>   |                                    | <b>\$0</b>         | <b>\$0</b>          | <b>\$8,513</b>      | <b>\$8,513</b>                 | <b>\$0</b>          |
| <b>1032</b>                                  | <b>High School Soccer</b>          |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                    |                                    |                    |                     |                     |                                |                     |
| <u>Salaries</u>                              |                                    |                    |                     |                     |                                |                     |
| 500.06                                       | Salaries Special Detail            | \$0                | \$0                 | \$2,100             | \$2,100                        | \$0                 |
| <b>Program Total: High School Soccer</b>     |                                    | <b>\$0</b>         | <b>\$0</b>          | <b>\$2,100</b>      | <b>\$2,100</b>                 | <b>\$0</b>          |
| <b>1033</b>                                  | <b>High School Basketball</b>      |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                    |                                    |                    |                     |                     |                                |                     |
| <u>Salaries</u>                              |                                    |                    |                     |                     |                                |                     |
| 500.06                                       | Salaries Special Detail            | \$1,453            | \$0                 | \$6,254             | \$6,254                        | \$0                 |
| <b>Program Total: High School Basketball</b> |                                    | <b>\$1,453</b>     | <b>\$0</b>          | <b>\$6,254</b>      | <b>\$6,254</b>                 | <b>\$0</b>          |
| <b>1034</b>                                  | <b>High School Volleyball</b>      |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                    |                                    |                    |                     |                     |                                |                     |
| <u>Salaries</u>                              |                                    |                    |                     |                     |                                |                     |
| 500.06                                       | Salaries Special Detail            | \$338              | \$0                 | \$175               | \$175                          | \$0                 |
| <b>Program Total: High School Volleyball</b> |                                    | <b>\$338</b>       | <b>\$0</b>          | <b>\$175</b>        | <b>\$175</b>                   | <b>\$0</b>          |
| <b>1035</b>                                  | <b>High School Wrestling</b>       |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                    |                                    |                    |                     |                     |                                |                     |
| <u>Salaries</u>                              |                                    |                    |                     |                     |                                |                     |
| 500.06                                       | Salaries Special Detail            | \$1,121            | \$0                 | \$1,300             | \$1,295                        | \$0                 |
| <u>Total: Salaries</u>                       |                                    | <u>\$1,121</u>     | <u>\$0</u>          | <u>\$1,300</u>      | <u>\$1,295</u>                 | <u>\$0</u>          |
| <b>Program Total: High School Wrestling</b>  |                                    | <b>\$1,121</b>     | <b>\$0</b>          | <b>\$1,300</b>      | <b>\$1,295</b>                 | <b>\$0</b>          |
| <b>1036</b>                                  | <b>High School Baseball</b>        |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                    |                                    |                    |                     |                     |                                |                     |
| <u>Salaries</u>                              |                                    |                    |                     |                     |                                |                     |
| 500.06                                       | Salaries Special Detail            | \$0                | \$0                 | \$346               | \$346                          | \$0                 |
| <b>Program Total: High School Baseball</b>   |                                    | <b>\$0</b>         | <b>\$0</b>          | <b>\$346</b>        | <b>\$346</b>                   | <b>\$0</b>          |
| <b>1037</b>                                  | <b>High School Band</b>            |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                    |                                    |                    |                     |                     |                                |                     |
| <u>Salaries</u>                              |                                    |                    |                     |                     |                                |                     |
| 500.06                                       | Salaries Special Detail            | \$901              | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: High School Band</b>       |                                    | <b>\$901</b>       | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>1038</b>                                  | <b>High School Theater</b>         |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                    |                                    |                    |                     |                     |                                |                     |
| <u>Salaries</u>                              |                                    |                    |                     |                     |                                |                     |
| 500.06                                       | Salaries Special Detail            | \$0                | \$0                 | \$692               | \$692                          | \$0                 |
| <b>Program Total: High School Theater</b>    |                                    | <b>\$0</b>         | <b>\$0</b>          | <b>\$692</b>        | <b>\$692</b>                   | <b>\$0</b>          |
| <b>1039</b>                                  | <b>High School Traffic</b>         |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                    |                                    |                    |                     |                     |                                |                     |
| <u>Salaries</u>                              |                                    |                    |                     |                     |                                |                     |
| 500.06                                       | Salaries Special Detail            | \$1,545            | \$0                 | \$4,754             | \$4,754                        | \$0                 |
| <b>Program Total: High School Traffic</b>    |                                    | <b>\$1,545</b>     | <b>\$0</b>          | <b>\$4,754</b>      | <b>\$4,754</b>                 | <b>\$0</b>          |
| <b>1041</b>                                  | <b>Hindu Temple Deepavali</b>      |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                    |                                    |                    |                     |                     |                                |                     |
| <u>Salaries</u>                              |                                    |                    |                     |                     |                                |                     |
| 500.06                                       | Salaries Special Detail            | \$313              | \$0                 | \$0                 | \$1,203                        | \$0                 |
| <b>Program Total:</b>                        |                                    | <b>\$313</b>       | <b>\$0</b>          | <b>\$0</b>          | <b>\$1,203</b>                 | <b>\$0</b>          |
| <b>1042</b>                                  | <b>Hindu Temple Color Festival</b> |                    |                     |                     |                                |                     |

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| Account Number  | Description                           | 2013 Actual Amount                     | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|---------------------------------------|--|---------------------|---------------------|--------------------------------|---------------------|
| <u>Personnel Services</u>                             |                                       |  |                     |                     |                                |                     |
| <u>Salaries</u>                                       |                                       |  |                     |                     |                                |                     |
| 500.06  | Salaries Special Detail               | \$919                                  | \$0                 | \$0                 | \$1,035                        | \$0                 |
| <b>Program Total:</b>                                 |                                       | <b>\$919</b>                           | <b>\$0</b>          | <b>\$0</b>          | <b>\$1,035</b>                 | <b>\$0</b>          |
|   | <b>1050</b>                           | <b>SS Cyrils &amp; Methodius Dance</b> |                     |                     |                                |                     |
| <u>Personnel Services</u>                             |                                       |  |                     |                     |                                |                     |
| <u>Salaries</u>                                       |                                       |  |                     |                     |                                |                     |
| 500.06  | Salaries Special Detail               | \$0                                    | \$0                 | \$0                 | \$202                          | \$0                 |
| <u>Total: Salaries</u>                                |                                       | <u>\$0</u>                             | <u>\$0</u>          | <u>\$0</u>          | <u>\$202</u>                   | <u>\$0</u>          |
| <b>Program Total: SS Cyrils &amp; Methodius Dance</b> |                                       | <b>\$0</b>                             | <b>\$0</b>          | <b>\$0</b>          | <b>\$202</b>                   | <b>\$0</b>          |
|   | <b>1065</b>                           | <b>Lithuanian Center</b>               |                     |                     |                                |                     |
| <u>Personnel Services</u>                             |                                       |  |                     |                     |                                |                     |
| <u>Salaries</u>                                       |                                       |  |                     |                     |                                |                     |
| 500.06  | Salaries Special Detail               | \$901                                  | \$0                 | \$289               | \$289                          | \$0                 |
| <b>Program Total:</b>                                 |                                       | <b>\$901</b>                           | <b>\$0</b>          | <b>\$289</b>        | <b>\$289</b>                   | <b>\$0</b>          |
|   | <b>1070</b>                           | <b>Rugby Club Tournament</b>           |                     |                     |                                |                     |
| <u>Personnel Services</u>                             |                                       |  |                     |                     |                                |                     |
| <u>Salaries</u>                                       |                                       |  |                     |                     |                                |                     |
| 500.06  | Salaries Special Detail               | \$0                                    | \$0                 | \$0                 | \$82                           | \$0                 |
| <b>Program Total:</b>                                 |                                       | <b>\$0</b>                             | <b>\$0</b>          | <b>\$0</b>          | <b>\$82</b>                    | <b>\$0</b>          |
|   | <b>1075</b>                           | <b>Bottles Battle of the Bands</b>     |                     |                     |                                |                     |
| <u>Personnel Services</u>                             |                                       |  |                     |                     |                                |                     |
| <u>Salaries</u>                                       |                                       |  |                     |                     |                                |                     |
| 500.06  | Salaries Special Detail               | \$0                                    | \$0                 | \$2,740             | \$1,370                        | \$0                 |
| <b>Program Total:</b>                                 |                                       | <b>\$0</b>                             | <b>\$0</b>          | <b>\$2,740</b>      | <b>\$1,370</b>                 | <b>\$0</b>          |
|   | <b>1080</b>                           | <b>Mass</b>                            |                     |                     |                                |                     |
| <u>Personnel Services</u>                             |                                       |  |                     |                     |                                |                     |
| <u>Salaries</u>                                       |                                       |  |                     |                     |                                |                     |
| 500.02  | Salaries Overtime                     | \$38                                   | \$0                 | \$0                 | \$0                            | \$0                 |
| 500.04  | Salaries Part-Time                    | \$1,029                                | \$0                 | \$633               | \$633                          | \$0                 |
| <u>Total: Salaries</u>                                |                                       | <u>\$1,067</u>                         | <u>\$0</u>          | <u>\$633</u>        | <u>\$633</u>                   | <u>\$0</u>          |
| <b>Program Total: Mass</b>                            |                                       | <b>\$1,067</b>                         | <b>\$0</b>          | <b>\$633</b>        | <b>\$633</b>                   | <b>\$0</b>          |
| <b>Division Total: Community Relations</b>            |                                       | <b>\$63,992</b>                        | <b>\$69,588</b>     | <b>\$47,408</b>     | <b>\$48,133</b>                | <b>\$17,500</b>     |
|   | <b>210</b>                            | <b>Operations</b>                      |                     |                     |                                |                     |
|   | <b>0000</b>                           | <b>Non Program</b>                     |                     |                     |                                |                     |
| <u>Personnel Services</u>                             |                                       |  |                     |                     |                                |                     |
| <u>Salaries</u>                                       |                                       |  |                     |                     |                                |                     |
| 500.01  | Salaries Regular Salaries             | \$1,594,047                            | \$1,593,875         | \$1,779,500         | \$1,779,007                    | \$1,863,900         |
| 500.02  | Salaries Overtime                     | \$227,605                              | \$230,000           | \$195,300           | \$195,284                      | \$198,449           |
| 500.04  | Salaries Part-Time                    | \$1,414                                | \$7,000             | \$0                 | \$0                            | \$0                 |
| 500.05  | Salaries Crossing Guards              | \$7,019                                | \$8,300             | \$0                 | \$0                            | \$0                 |
| 500.06  | Salaries Special Detail               | \$0                                    | \$0                 | \$10,500            | \$10,495                       | \$0                 |
| <u>Total: Salaries</u>                                |                                       | <u>\$1,844,485</u>                     | <u>\$1,839,175</u>  | <u>\$1,985,300</u>  | <u>\$1,984,785</u>             | <u>\$2,062,349</u>  |
| <u>Taxes &amp; Benefits</u>                           |                                       |  |                     |                     |                                |                     |
| 510.05  | Fringe Benefits Deferred              | \$8,427                                | \$11,200            | \$4,630             | \$4,631                        | \$0                 |
| 510.25  | Fringe Benefits Medical/Dental        | \$264,289                              | \$317,750           | \$307,934           | \$312,365                      | \$225,445           |
| 510.30  | Fringe Benefits Vision Insurance      | \$885                                  | \$891               | \$2,912             | \$2,912                        | \$2,409             |
| 510.35  | Fringe Benefits Short-Term Disability | \$0                                    | \$0                 | \$0                 | \$0                            | \$17                |
| 510.40  | Fringe Benefits Life Insurance        | \$0                                    | \$0                 | \$3,335             | \$3,335                        | \$0                 |
| <u>Total: Taxes &amp;</u>                             |                                       | <u>\$273,601</u>                       | <u>\$329,841</u>    | <u>\$318,811</u>    | <u>\$323,242</u>               | <u>\$227,871</u>    |
| <u>Total: Personnel Services</u>                      |                                       | <u>\$2,118,086</u>                     | <u>\$2,169,016</u>  | <u>\$2,304,111</u>  | <u>\$2,308,027</u>             | <u>\$2,290,220</u>  |

Police Department  
Fiscal Year 2014-15

| Account Number                         | Description                                 | 2013 Actual<br>Amount   | 2014 Adopted<br>Budget | 2014 Amended<br>Budget | 2014 Actual<br>Amount<br>(unaudited) | 2015 Adopted<br>Budget |
|--|---|-------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <u>Professional Development</u>        |   |                         |                        |                        |                                      |                        |
| 515.05                                 | Personnel Development                       | \$8,258                 | \$26,000               | \$813                  | \$813                                | \$0                    |
| 515.10                                 | Personnel Development General               | \$39                    | \$0                    | \$21,320               | \$21,320                             | \$15,000               |
| 515.20                                 | Personnel Development Membership Fees       | \$435                   | \$5,170                | \$356                  | \$356                                | \$3,000                |
| <u>Total: Professional Development</u> |   | \$8,732                 | \$31,170               | \$22,489               | \$22,488                             | \$18,000               |
| <u>Outside Services</u>                |   |                         |                        |                        |                                      |                        |
| 522.10                                 | Public Safety Services Prisoner Care        | \$780                   | \$800                  | \$1,720                | \$1,720                              | \$0                    |
| 522.15                                 | Public Safety Services Animal Control       | \$0                     | \$0                    | \$0                    | \$26                                 | \$0                    |
| 522.40                                 | Public Safety Services K9 Services          | \$0                     | \$0                    | \$1,629                | \$1,629                              | \$0                    |
| 522.45                                 | Public Safety Services Other                | \$0                     | \$0                    | \$3,020                | \$3,020                              | \$3,000                |
| 523.16                                 | Other Services Communications               | \$0                     | \$0                    | \$0                    | \$780                                | \$0                    |
| 524.05                                 | Subscription Services Legal Database        | \$0                     | \$0                    | \$3,180                | \$3,180                              | \$3,200                |
| 525.15                                 | Communications Cell Phones                  | \$2,626                 | \$14,000               | \$2,569                | \$4,369                              | \$4,620                |
| 525.20                                 | Communications Dispatch                     | \$290,478               | \$297,741              | \$297,741              | \$297,740                            | \$313,000              |
| 525.30                                 | Communications Radios                       | \$1,345                 | \$0                    | \$0                    | \$122                                | \$0                    |
| 540.10                                 | Printing/Advertising Outside Print Services | \$0                     | \$0                    | \$0                    | \$327                                | \$700                  |
| 545.05                                 | Maintenance Contract Equipment              | \$360                   | \$400                  | \$400                  | \$360                                | \$0                    |
| 546.00                                 | Equipment Maintenance General               | \$10,080                | \$14,000               | \$125                  | \$125                                | \$2,000                |
| 546.10                                 | Equipment Maintenance Radars                | \$0                     | \$0                    | \$0                    | \$975                                | \$1,500                |
| 547.00                                 | Vehicle Maintenance General                 | \$8,127                 | \$0                    | \$13,995               | \$13,995                             | \$0                    |
| 570.25                                 | Maintenance Supplies Communications         | \$0                     | \$0                    | \$0                    | \$888                                | \$1,500                |
| <u>Total: Outside Services</u>         |   | \$313,797               | \$326,941              | \$324,379              | \$329,255                            | \$329,520              |
| <u>Materials &amp; Supplies</u>        |   |                         |                        |                        |                                      |                        |
| 560.05                                 | Office Supplies General                     | (\$491)                 | \$0                    | \$0                    | \$6                                  | \$100                  |
| 560.10                                 | Office Supplies Paper                       | \$0                     | \$0                    | \$0                    | \$0                                  | \$100                  |
| 562.10                                 | Uniforms Full Time Sworn                    | \$40,055                | \$37,000               | \$11,060               | \$11,060                             | \$19,900               |
| 562.15                                 | Uniforms Part Time Sworn                    | \$958                   | \$0                    | \$1,597                | \$1,597                              | \$2,000                |
| 562.20                                 | Uniforms Part Time                          | \$0                     | \$0                    | \$0                    | \$4                                  | \$0                    |
| 562.25                                 | Uniforms Community Service Officer          | \$538                   | \$550                  | \$2,000                | \$2,160                              | \$1,000                |
| 562.30                                 | Uniforms Traffic Safety Officer             | \$320                   | \$150                  | \$1,000                | \$925                                | \$2,000                |
| 562.35                                 | Uniforms Crossing Guards                    | \$0                     | \$0                    | \$1,000                | \$452                                | \$500                  |
| 564.10                                 | Public Safety Supplies SSERT                | \$836                   | \$0                    | \$0                    | \$68                                 | \$0                    |
| 564.15                                 | Public Safety Supplies Prisoner             | \$39                    | \$0                    | \$0                    | \$482                                | \$500                  |
| 564.20                                 | Public Safety Supplies Animal Control       | \$55                    | \$100                  | \$100                  | \$116                                | \$200                  |
| 564.30                                 | Public Safety Supplies K9 Supplies          | \$1,136                 | \$1,000                | \$1,000                | \$361                                | \$0                    |
| 564.35                                 | Public Safety Supplies Ammunition           | \$0                     | \$5,000                | (\$13,174)             | \$0                                  | \$0                    |
| 564.40                                 | Public Safety Supplies Weapons              | \$0                     | \$4,500                | \$500                  | \$0                                  | \$0                    |
| 564.50                                 | Public Safety Supplies Vests                | \$0                     | \$0                    | \$4,100                | \$4,669                              | \$2,600                |
| 564.90                                 | Public Safety Supplies Other                | \$32                    | \$0                    | \$0                    | \$1,539                              | \$3,000                |
| 565.20                                 | Operating Supplies Safety                   | \$4,737                 | \$4,500                | \$4,500                | \$2,066                              | \$2,000                |
| 566.00                                 | Range Supplies General Supplies             | \$20                    | \$0                    | \$208                  | \$208                                | \$1,000                |
| 566.05                                 | Range Supplies Ammunition                   | \$6,859                 | \$7,000                | \$5,000                | \$4,072                              | \$7,000                |
| 566.10                                 | Range Supplies Weapons                      | \$5,094                 | \$0                    | \$3,400                | \$3,349                              | \$6,000                |
| 572.10                                 | Vehicle Maintenance Supplies Public Safety  | \$0                     | \$0                    | \$0                    | \$1,233                              | \$0                    |
| <u>Total: Materials &amp; Supplies</u> |   | \$60,190                | \$59,800               | \$22,291               | \$34,367                             | \$47,900               |
| <b>Division Total: Operations</b>      |   | <b>\$2,500,805</b>      | <b>\$2,586,927</b>     | <b>\$2,673,270</b>     | <b>\$2,694,137</b>                   | <b>\$2,685,640</b>     |
| <b>220</b>                             |   | <b>Support Services</b> |                        |                        |                                      |                        |
| <b>0000</b>                            |   | <b>Non Program</b>      |                        |                        |                                      |                        |
| <u>Personnel Services</u>              |   |                         |                        |                        |                                      |                        |
| <u>Salaries</u>                        |   |                         |                        |                        |                                      |                        |
| 500.01                                 | Salaries Regular Salaries                   | \$427,624               | \$435,625              | \$374,988              | \$374,988                            | \$319,755              |
| 500.02                                 | Salaries Overtime                           | \$1,560                 | \$1,500                | \$10,000               | \$9,954                              | \$0                    |
| 500.06                                 | Salaries Special Detail                     | \$0                     | \$0                    | \$0                    | \$696                                | \$0                    |

Police Department  
Fiscal Year 2014-15

| Account Number                          | Description                                 | 2013 Actual<br>Amount | 2014 Adopted<br>Budget | 2014 Amended<br>Budget | 2014 Actual<br>Amount<br>(unaudited) | 2015 Adopted<br>Budget |
|---|---|-----------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <u>Total: Salaries</u>                  |   | \$429,184             | \$437,125              | \$384,988              | \$385,637                            | \$319,755              |
| <u>Taxes &amp; Benefits</u>             |   |                       |                        |                        |                                      |                        |
| 510.05                                  | Fringe Benefits Deferred Compensation       | \$1,482               | \$0                    | \$4,631                | \$4,631                              | \$0                    |
| 510.25                                  | Fringe Benefits Medical/Dental Insurance    | \$41,524              | \$49,734               | \$53,887               | \$54,590                             | \$48,929               |
| 510.30                                  | Fringe Benefits Vision Insurance            | \$291                 | \$308                  | \$771                  | \$771                                | \$908                  |
| <u>Total: Taxes &amp;</u>               |   | \$43,297              | \$50,042               | \$59,289               | \$59,992                             | \$49,838               |
| <u>Total: Personnel Services</u>        |   | \$472,481             | \$487,167              | \$444,277              | \$445,629                            | \$369,593              |
| <u>Professional Development</u>         |   |                       |                        |                        |                                      |                        |
| 515.05                                  | Personnel Development Meetings/Conference   | \$1,231               | \$250                  | \$6,890                | \$6,890                              | \$3,200                |
| 515.10                                  | Personnel Development General Training      | \$578                 | \$600                  | \$814                  | \$814                                | \$500                  |
| 515.20                                  | Personnel Development Membership Fees       | \$2,339               | \$1,515                | \$4,590                | \$4,590                              | \$2,200                |
| <u>Total: Professional Development</u>  |   | \$4,148               | \$2,365                | \$12,294               | \$12,294                             | \$5,900                |
| <u>Outside Services</u>                 |   |                       |                        |                        |                                      |                        |
| 522.05                                  | Public Safety Services Accreditation        | \$2,761               | \$4,000                | \$8,260                | \$4,195                              | \$12,400               |
| 523.15                                  | Other Services Data Processing / Technology | \$551                 | \$100                  | \$1,400                | \$1,401                              | \$100                  |
| 523.35                                  | Other Services Document Destruction         | \$164                 | \$0                    | \$164                  | \$681                                | \$1,000                |
| 524.05                                  | Subscription Services Legal Database        | \$0                   | \$0                    | \$0                    | \$0                                  | \$0                    |
| 525.05                                  | Communications Postage                      | \$1,640               | \$2,000                | \$3,200                | \$2,131                              | \$2,000                |
| 525.10                                  | Communications Telephone                    | \$2,007               | \$1,200                | \$4,751                | \$4,751                              | \$5,000                |
| 525.15                                  | Communications Cell Phones                  | \$1,738               | \$1,200                | \$6,451                | \$6,451                              | \$6,924                |
| 540.10                                  | Printing/Advertising Outside Print          | \$852                 | \$0                    | \$0                    | \$164                                | \$500                  |
| 540.30                                  | Printing/Advertising Citations              | \$72                  | \$3,000                | \$3,000                | \$2,404                              | \$3,000                |
| 540.35                                  | Printing/Advertising Forms                  | \$250                 | \$3,000                | \$2,500                | \$848                                | \$1,000                |
| 540.40                                  | Printing/Advertising Awards                 | \$5                   | \$1,000                | \$1,000                | \$11                                 | \$500                  |
| 547.00                                  | Vehicle Maintenance General                 | \$45                  | \$65                   | \$4,930                | \$4,930                              | \$0                    |
| 558.05                                  | Rent/Lease Office Equipment                 | \$20,327              | \$18,000               | \$17,989               | \$17,989                             | \$15,000               |
| 570.25                                  | Maintenance Supplies Communications         | \$0                   | \$0                    | \$0                    | \$220                                | \$250                  |
| <u>Total: Outside Services</u>          |   | \$30,412              | \$33,565               | \$53,645               | \$46,174                             | \$47,674               |
| <u>Materials &amp; Supplies</u>         |   |                       |                        |                        |                                      |                        |
| 560.05                                  | Office Supplies General                     | \$9,428               | \$14,000               | \$8,321                | \$6,218                              | \$6,000                |
| 560.10                                  | Office Supplies Paper                       | \$157                 | \$400                  | \$2,400                | \$1,735                              | \$2,000                |
| 560.15                                  | Office Supplies Data Processing             | \$86                  | \$0                    | \$0                    | \$0                                  | \$750                  |
| 562.00                                  | Uniforms Full Time Employees                | \$555                 | \$2,940                | \$1,940                | \$504                                | \$700                  |
| 562.05                                  | Uniforms Sworn Command                      | \$90                  | \$0                    | \$500                  | \$1,059                              | \$1,000                |
| 562.20                                  | Uniforms Part Time                          | \$0                   | \$0                    | \$0                    | \$88                                 | \$500                  |
| 562.40                                  | Uniforms Volunteers                         | \$0                   | \$0                    | \$500                  | \$218                                | \$100                  |
| 565.00                                  | Operating Supplies General                  | \$159                 | \$0                    | \$250                  | \$1,765                              | \$1,000                |
| 565.20                                  | Operating Supplies Safety                   | \$422                 | \$0                    | \$400                  | \$153                                | \$500                  |
| 570.00                                  | Maintenance Supplies Maintenance Supplies   | \$16                  | \$50                   | \$50                   | \$120                                | \$0                    |
| <u>Total: Materials &amp; Supplies</u>  |   | \$10,913              | \$17,390               | \$14,361               | \$11,860                             | \$12,550               |
| <b>Division Total: Support Services</b> |   | <b>\$517,954</b>      | <b>\$540,487</b>       | <b>\$524,577</b>       | <b>\$515,957</b>                     | <b>\$435,717</b>       |
|   | <b>230</b>                                  |                       |                        | <b>Investigations</b>  |                                      |                        |
|   | <b>0000</b>                                 |                       |                        | <b>Non Program</b>     |                                      |                        |
| <u>Personnel Services</u>               |   |                       |                        |                        |                                      |                        |
| <u>Salaries</u>                         |   |                       |                        |                        |                                      |                        |
| 500.01                                  | Salaries Regular Salaries                   | \$544,962             | \$555,550              | \$520,875              | \$520,875                            | \$498,933              |
| 500.02                                  | Salaries Overtime                           | \$15,156              | \$15,000               | \$31,751               | \$31,751                             | \$0                    |
| 500.06                                  | Salaries Special Detail                     | \$451                 | \$0                    | \$2,011                | \$2,011                              | \$0                    |
| 500.20                                  | Salaries Uniform Allowance                  | \$4,500               | \$0                    | \$0                    | \$0                                  | \$0                    |
| <u>Total: Salaries</u>                  |   | \$565,069             | \$570,550              | \$554,637              | \$554,637                            | \$498,933              |
| <u>Taxes &amp; Benefits</u>             |   |                       |                        |                        |                                      |                        |
| 510.05                                  | Fringe Benefits Deferred                    | \$741                 | \$0                    | \$2,315                | \$2,315                              | \$0                    |
| 510.25                                  | Fringe Benefits Medical/Dental              | \$72,362              | \$99,425               | \$79,984               | \$81,173                             | \$97,105               |
| 510.30                                  | Fringe Benefits Vision Insurance            | \$206                 | \$212                  | \$212                  | \$903                                | \$1,034                |
| <u>Total: Taxes &amp;</u>               |   | \$73,309              | \$99,637               | \$82,511               | \$84,391                             | \$98,139               |

Police Department  
Fiscal Year 2014-15

| Account Number  | Description  | 2013 Actual Amount | 2014 Adopted Budget                   | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|--------------------|---------------------------------------|---------------------|--------------------------------|---------------------|
| <b>Total: Personnel</b>                               |  | \$638,378          | \$670,187                             | \$637,148           | \$639,028                      | \$597,072           |
| <u>Professional Development</u>                       |  |                    |                                       |                     |                                |                     |
| 515.05  | Personnel Development                                      | \$117              | \$100                                 | \$913               | \$913                          | \$1,000             |
| 515.10  | Personnel Development General                              | \$70               | \$100                                 | \$1,700             | \$1,696                        | \$500               |
| 515.20  | Personnel Development Membership                           | \$170              | \$0                                   | \$0                 | \$0                            | \$1,500             |
| <b>Total: Professional</b>                            |  | \$357              | \$200                                 | \$2,613             | \$2,609                        | \$3,000             |
| <u>Outside Services</u>                               |  |                    |                                       |                     |                                |                     |
| 522.35  | Public Safety Services Investigations                      | \$1,124            | \$0                                   | \$0                 | \$19                           | \$0                 |
| 524.05  | Subscription Services Legal Database                       | \$442              | \$200                                 | \$2,500             | \$3,459                        | \$4,500             |
| 524.10  | Subscription Services CABS Network                         | \$0                | \$0                                   | \$0                 | \$0                            | \$0                 |
| 525.15  | Communications Cell Phones                                 | \$1,738            | \$1,200                               | \$6,500             | \$6,451                        | \$6,924             |
| 540.10  | Printing/Advertising Outside Print                         | \$70               | \$100                                 | \$100               | \$238                          | \$300               |
| 546.00  | Equipment Maintenance General                              | \$0                | \$0                                   | \$0                 | \$0                            | \$500               |
| 547.00  | Vehicle Maintenance General                                | \$262              | \$200                                 | \$200               | \$598                          | \$0                 |
| 570.25  | Maintenance Supplies                                       | \$0                | \$0                                   | \$0                 | \$0                            | \$500               |
| <b>Total: Outside Services</b>                        |  | \$3,635            | \$1,700                               | \$9,300             | \$10,764                       | \$12,724            |
| <u>Materials &amp; Supplies</u>                       |  |                    |                                       |                     |                                |                     |
| 560.05  | Office Supplies General                                    | \$279              | \$300                                 | \$600               | \$690                          | \$1,000             |
| 560.10  | Office Supplies Paper                                      | \$0                | \$0                                   | \$0                 | \$0                            | \$100               |
| 562.00  | Uniforms Full Time Employees                               | \$0                | \$0                                   | \$325               | \$323                          | \$1,000             |
| 562.20  | Uniforms Part Time   | \$0                | \$0                                   | \$0                 | \$0                            | \$0                 |
| 564.10  | Public Safety Supplies SSERT                               | \$836              | \$0                                   | \$0                 | \$0                            | \$0                 |
| 564.25  | Public Safety Supplies Investigation Supplies              | \$2,770            | \$3,500                               | \$3,200             | \$2,625                        | \$1,700             |
| 564.50  | Public Safety Supplies Vests                               | \$0                | \$0                                   | \$0                 | \$0                            | \$0                 |
| <b>Total: Materials &amp; Supplies</b>                |  | \$3,885            | \$3,800                               | \$4,125             | \$3,638                        | \$3,800             |
| <b>Division Total: Investigations</b>                 |  | <b>\$646,255</b>   | <b>\$675,887</b>                      | <b>\$653,186</b>    | <b>\$656,039</b>               | <b>\$616,596</b>    |
|   |  | <b>320</b>         | <b>Vehicle Maintenance Division</b>   |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                                       |                     |                                |                     |
| 547.00  | Vehicle Maintenance General                                | \$0                | \$0                                   | \$10,755            | \$10,755                       | \$0                 |
| 547.05  | Vehicle Maintenance Vehicle Wash                           | \$0                | \$0                                   | \$3,345             | \$3,345                        | \$2,000             |
| <b>Total: Outside Services</b>                        |  | \$0                | \$0                                   | \$14,100            | \$14,100                       | \$2,000             |
| <b>Division Total: Vehicle Maintenance Division</b>   |  | <b>\$0</b>         | <b>\$0</b>                            | <b>\$14,100</b>     | <b>\$14,100</b>                | <b>\$2,000</b>      |
|   |  | <b>330</b>         | <b>Facilities Management Division</b> |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                                       |                     |                                |                     |
| 545.60  | Maintenance Contract Police Building                       | \$6,977            | \$0                                   | \$12,300            | \$12,293                       | \$0                 |
| 550.20  | Buildings and Grounds Maintenance Police Facility          | \$9,017            | \$0                                   | \$25,500            | \$25,059                       | \$0                 |
| 550.50  | Buildings and Grounds Maintenance Range                    | \$0                | \$0                                   | \$0                 | \$383                          | \$4,000             |
| <b>Total: Outside Services</b>                        |  | \$15,994           | \$0                                   | \$37,800            | \$37,735                       | \$4,000             |
| <u>Materials &amp; Supplies</u>                       |  |                    |                                       |                     |                                |                     |
| 585.20  | Building & Grounds Supplies Police Facility                | \$1,362            | \$0                                   | \$2,650             | \$3,374                        | \$0                 |
| <b>Total: Materials &amp;</b>                         |  | <b>\$1,362</b>     | <b>\$0</b>                            | <b>\$2,650</b>      | <b>\$3,374</b>                 | <b>\$0</b>          |
| <b>Division Total: Facilities Management Division</b> |  | <b>\$17,356</b>    | <b>\$0</b>                            | <b>\$40,450</b>     | <b>\$41,108</b>                | <b>\$4,000</b>      |
|   |  | <b>500</b>         | <b>Capital</b>                        |                     |                                |                     |
| <u>Capital Outlay</u>                                 |  |                    |                                       |                     |                                |                     |
| 608.10  | Capital Outlay Vehicles Small Inventory Assets             | \$24,814           | \$0                                   | \$50,000            | \$49,483                       | \$0                 |
| 610.10  | Capital Outlay Machinery & Equipment Small Inventory       | \$6,443            | \$165,000                             | \$1,388             | \$1,388                        | \$0                 |
| 612.10  | Capital Outlay Office Equipment Small                      | \$0                | \$0                                   | \$0                 | \$65                           | \$0                 |
| 614.10  | Capital Outlay Software & Technology Small Inventory Asset | \$0                | \$0                                   | \$2,962             | \$2,962                        | \$0                 |
| 616.10  | Capital Outlay Computer Equipment Small Inventory Asset    | \$874              | \$0                                   | \$0                 | \$0                            | \$0                 |
| <b>Total: Capital Outlay</b>                          |  | <b>\$32,131</b>    | <b>\$165,000</b>                      | <b>\$54,350</b>     | <b>\$53,898</b>                | <b>\$0</b>          |
| <b>Division Total: Capital</b>                        |  | <b>\$32,131</b>    | <b>\$165,000</b>                      | <b>\$54,350</b>     | <b>\$53,898</b>                | <b>\$0</b>          |
| <b>Department Total: Police</b>                       |  | <b>\$3,946,608</b> | <b>\$4,211,589</b>                    | <b>\$4,146,790</b>  | <b>\$4,162,063</b>             | <b>\$4,036,706</b>  |

# Departmental Summary- *EMA*

## ➤ *Mission Statement*

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

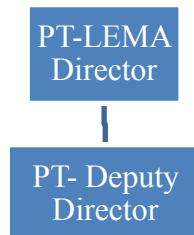
For the Village and Township of Lemont, the Lemont EMA is the primary provider of the following:

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

The Lemont EMA is the supplemental provider of the following:

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

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



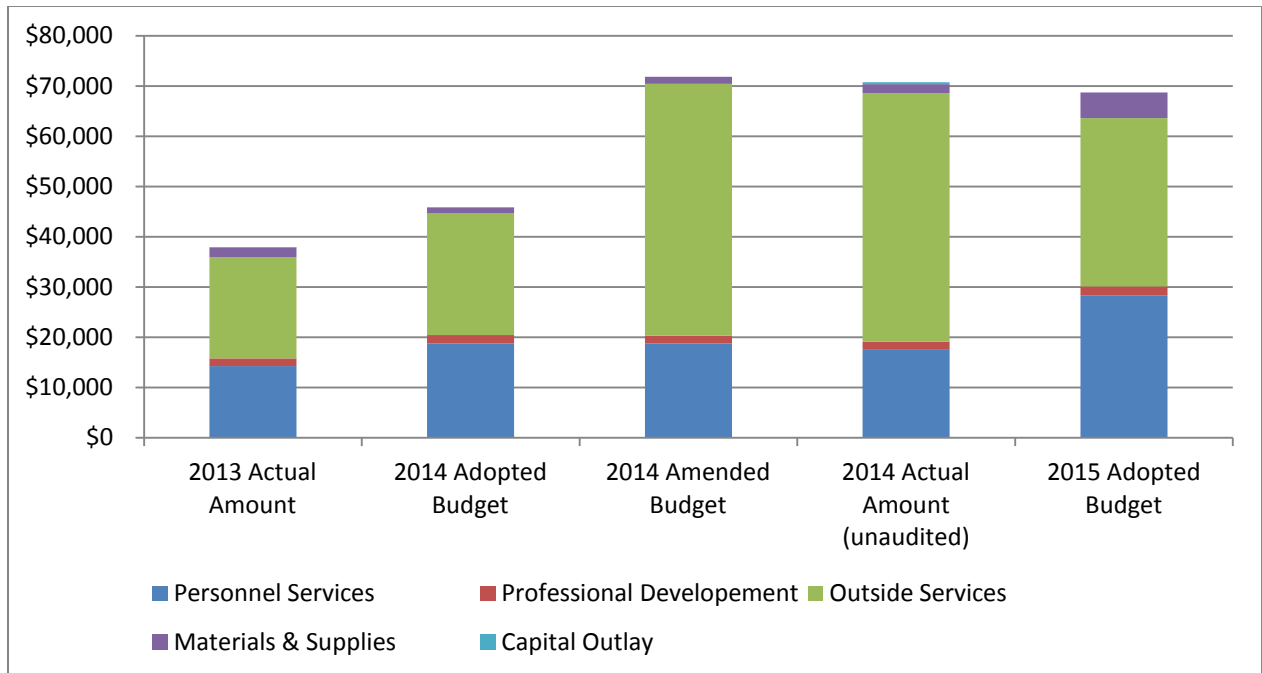
| <b>Fiscal Year</b>     | <b>FY2012-13</b> | <b>FY2013-14</b> | <b>FY2014-15</b> |
|------------------------|------------------|------------------|------------------|
| <b>Total Positions</b> | <b>PT-2</b>      | <b>PT-2</b>      | <b>PT-2</b>      |

# Departmental Summary- *EMA (con't)*

Emergency Management and Odor Alert Network

Fiscal Year 2014-15

|                                  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|----------------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| Personnel Services               | \$14,281.67        | \$18,750.00         | \$18,750.00         | \$17,624.59                    | \$28,235.22         |
| Professional Development         | \$1,480.92         | \$1,700.00          | \$1,550.00          | \$1,477.07                     | \$1,900.00          |
| Outside Services                 | \$20,168.69        | \$24,150.00         | \$50,115.00         | \$49,477.26                    | \$33,470.00         |
| Materials & Supplies             | \$1,963.07         | \$1,250.00          | \$1,400.00          | \$1,770.49                     | \$5,080.00          |
| Capital Outlay                   | \$14.99            | \$0.00              | \$0.00              | \$411.60                       | \$0.00              |
| <b>Expenditure Grand Totals:</b> | <b>\$37,909.34</b> | <b>\$45,850.00</b>  | <b>\$71,815.00</b>  | <b>\$70,761.01</b>             | <b>\$68,685.22</b>  |





# Departmental Summary- *EMA (con't)*

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## **FY 2013-2014 Goals and Accomplishments**

1. Provided membership with training and re-certification classes in CPR, Traffic Control, Weather spotting, and Defensive Driving classes.
2. Completed NIMS requirement required courses for elected officials and Staff and Township.
3. Complete Personal Radiation Device Training (PRD) for Police.
4. Conducted a POD (Point of Dispensing) Table Top Exercise updates involving Village, Township, LEMA, Fire District, and Public Works and Cook County Public Health.

## **FY 2014-2015 Goals and Objectives**

1. Intergovernmental Cooperation
  - Update the Emergency Operations Plan with the new NIMS Requirements February 2014
  - Conduct a Table Top Exercise with the new EOP updates involving Village, Township, LEMA, Fire District, and Public Works.
  - Create a Three-Year Exercise Program for the Village. Township and Fire District.
  - Host a 2 hour Basic Weather Class with N.W.S.
2. Conduct yearly Gas Mask Testing

Emergency Management Agency and Oder Alert

Fiscal Year 2014-15

| Account Number                                      | Description                                 | 2013 Actual Amount                  | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|---|-------------------------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>   | <b>10</b>                                   | <b>General Fund</b>                 |                     |                     |                                |                     |
| <b>Department</b>                                   | <b>22</b>                                   | <b>Emergency Management Agency</b>  |                     |                     |                                |                     |
| <b>Division</b>                                     | <b>001</b>                                  | <b>Administration</b>               |                     |                     |                                |                     |
| <b>Program</b>                                      | <b>0000</b>                                 | <b>Non Program</b>                  |                     |                     |                                |                     |
| <u>Personnel</u>                                    |   |                                     |                     |                     |                                |                     |
| <u>Salaries</u>                                     |   |                                     |                     |                     |                                |                     |
| 500.01  | Salaries Regular Salaries                   | \$13,735                            | \$18,000            | \$18,000            | \$17,326                       | \$25,003            |
| 500.06  | Salaries Special Detail                     | \$0                                 | \$0                 | \$0                 | \$18                           | \$0                 |
| <b>Total: Personnel Services</b>                    |   | <b>\$13,735</b>                     | <b>\$18,000</b>     | <b>\$18,000</b>     | <b>\$17,344</b>                | <b>\$25,003</b>     |
| <u>Professional Development</u>                     |   |                                     |                     |                     |                                |                     |
| 515.05  | Personnel Development Meetings/Conference   | \$848                               | \$1,000             | \$1,000             | \$1,095                        | \$1,200             |
| 515.10  | Personnel Development General Training      | \$468                               | \$500               | \$350               | \$217                          | \$500               |
| 515.20  | Personnel Development Membership Fees       | \$165                               | \$200               | \$200               | \$165                          | \$200               |
| <b>Total:</b>                                       |   | <b>\$1,481</b>                      | <b>\$1,700</b>      | <b>\$1,550</b>      | <b>\$1,477</b>                 | <b>\$1,900</b>      |
| <u>Outside Services</u>                             |   |                                     |                     |                     |                                |                     |
| 524.20  | Subscription Services Organizational        | \$0                                 | \$0                 | \$0                 | \$0                            | \$0                 |
| 525.05  | Communications Postage                      | \$0                                 | \$50                | \$50                | \$79                           | \$50                |
| 525.15  | Communications Cell Phones                  | \$338                               | \$0                 | \$150               | \$68                           | \$0                 |
| 540.10  | Printing/Advertising Outside Print Services | \$0                                 | \$50                | \$50                | \$0                            | \$0                 |
| <b>Total: Outside</b>                               |   | <b>\$338</b>                        | <b>\$100</b>        | <b>\$250</b>        | <b>\$147</b>                   | <b>\$50</b>         |
| <u>Materials &amp; Supplies</u>                     |   |                                     |                     |                     |                                |                     |
| 560.05  | Office Supplies General                     | \$220                               | \$150               | \$150               | \$174                          | \$500               |
| <b>Division Total: Administration</b>               |   | <b>\$15,774</b>                     | <b>\$19,950</b>     | <b>\$19,950</b>     | <b>\$19,143</b>                | <b>\$27,453</b>     |
|   | <b>210</b>                                  | <b>Operations</b>                   |                     |                     |                                |                     |
|   | <b>0000</b>                                 | <b>Non Program</b>                  |                     |                     |                                |                     |
| <u>Outside Services</u>                             |   |                                     |                     |                     |                                |                     |
| 525.15  | Communications Cell Phones                  | \$1,134                             | \$1,000             | \$4,301             | \$4,301                        | \$4,620             |
| 525.30  | Communications Radios                       | \$614                               | \$0                 | \$0                 | \$0                            | \$0                 |
| 545.05  | Maintenance Contract Equipment              | \$0                                 | \$0                 | \$275               | \$275                          | \$0                 |
| 546.00  | Equipment Maintenance General               | \$2,346                             | \$3,000             | \$4,271             | \$4,271                        | \$4,300             |
| 547.00  | Vehicle Maintenance General                 | \$163                               | \$50                | \$2,150             | \$1,511                        | \$4,300             |
| 570.25  | Maintenance Supplies Communications         | \$0                                 | \$0                 | \$7,759             | \$7,759                        | \$0                 |
| <b>Total: Outside Services</b>                      |   | <b>\$4,258</b>                      | <b>\$4,050</b>      | <b>\$18,756</b>     | <b>\$18,116</b>                | <b>\$13,220</b>     |
| <u>Materials &amp; Supplies</u>                     |   |                                     |                     |                     |                                |                     |
| 562.45  | Uniforms Emergency Management               | \$1,262                             | \$500               | \$650               | \$1,277                        | \$1,200             |
| 565.15  | Operating Supplies Tools & Equipment        | \$63                                | \$100               | \$100               | \$80                           | \$100               |
| 565.20  | Operating Supplies Safety                   | \$418                               | \$500               | \$500               | \$240                          | \$2,260             |
| <b>Total: Materials &amp; Supplies</b>              |   | <b>\$1,743</b>                      | <b>\$1,100</b>      | <b>\$1,250</b>      | <b>\$1,596</b>                 | <b>\$3,560</b>      |
| <b>Division Total: Operations</b>                   |   | <b>\$6,001</b>                      | <b>\$5,150</b>      | <b>\$20,006</b>     | <b>\$19,713</b>                | <b>\$16,780</b>     |
|   | <b>320</b>                                  | <b>Vehicle Maintenance Division</b> |                     |                     |                                |                     |
|   | <b>0000</b>                                 | <b>Non Program</b>                  |                     |                     |                                |                     |
| <u>Outside Services</u>                             |   |                                     |                     |                     |                                |                     |
| 547.00  | Vehicle Maintenance General                 | \$0                                 | \$0                 | \$2,179             | \$2,179                        | \$0                 |
| 547.05  | Vehicle Maintenance Vehicle Wash            | \$0                                 | \$0                 | \$50                | \$155                          | \$200               |
| <b>Total: Outside Services</b>                      |   | <b>\$0</b>                          | <b>\$0</b>          | <b>\$2,229</b>      | <b>\$2,334</b>                 | <b>\$200</b>        |
| <u>Materials &amp; Supplies</u>                     |   |                                     |                     |                     |                                |                     |
| 572.10  | Vehicle Maintenance Supplies Public Safety  | \$0                                 | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Total: Materials &amp; Supplies</b>              |   | <b>\$0</b>                          | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>Division Total: Vehicle Maintenance Division</b> |   | <b>\$0</b>                          | <b>\$0</b>          | <b>\$2,229</b>      | <b>\$2,334</b>                 | <b>\$200</b>        |

Emergency Management Agency and Oder Alert

Fiscal Year 2014-15

| Account Number                                | Description  | 2013 Actual Amount        | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|---------------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>500</b>                                    | <b>Capital</b>   |                           |                     |                     |                                |                     |
| <b>0000</b>                                   | <b>Non Program</b>   |                           |                     |                     |                                |                     |
| <u>Capital Outlay</u>                         |  |                           |                     |                     |                                |                     |
| 610.10  | Capital Outlay Machinery & Equipment Small Inventory Asset | \$15                      | \$0                 | \$0                 | \$412                          | \$0                 |
| <b>Division Total: Capital</b>                |  | <b>\$15</b>               | <b>\$0</b>          | <b>\$0</b>          | <b>\$412</b>                   | <b>\$0</b>          |
| <b>Department Total: Emergency Management</b> |  | <b>\$21,790</b>           | <b>\$25,100</b>     | <b>\$42,185</b>     | <b>\$41,601</b>                | <b>\$44,433</b>     |
| <b>Department</b>                             | <b>23</b>  | <b>Odor Alert Network</b> |                     |                     |                                |                     |
|   | <b>001</b>   | <b>Administration</b>     |                     |                     |                                |                     |
|   | <b>0000</b>  | <b>Non Program</b>        |                     |                     |                                |                     |
| <u>Personnel</u>                              |  |                           |                     |                     |                                |                     |
| <u>Salaries</u>                               |  |                           |                     |                     |                                |                     |
| 500.01  | Salaries Regular Salaries                                  | \$546.92                  | \$750.00            | \$750.00            | \$280.28                       | \$3,231.80          |
| 500.02  | Salaries Overtime  | \$0.00                    | \$0.00              | \$0.00              | \$0.00                         | \$0.00              |
| <u>Total: Salaries</u>                        |  | <u>\$546.92</u>           | <u>\$750.00</u>     | <u>\$750.00</u>     | <u>\$280.28</u>                | <u>\$3,231.80</u>   |
| <u>Total: Personnel</u>                       |  | <u>\$546.92</u>           | <u>\$750.00</u>     | <u>\$750.00</u>     | <u>\$280.28</u>                | <u>\$3,231.80</u>   |
| <u>Materials &amp; Supplies</u>               |  |                           |                     |                     |                                |                     |
| 565.20  | Operating Supplies Safety                                  | \$0.00                    | \$0.00              | \$0.00              | \$0.00                         | \$1,020.00          |
| <u>Total: Materials &amp; Supplies</u>        |  | <u>\$0.00</u>             | <u>\$0.00</u>       | <u>\$0.00</u>       | <u>\$0.00</u>                  | <u>\$1,020.00</u>   |
| <b>Program Total: Non Program</b>             |  | <b>\$546.92</b>           | <b>\$750.00</b>     | <b>\$750.00</b>     | <b>\$280.28</b>                | <b>\$4,251.80</b>   |
| <b>Division Total:</b>                        |  | <b>\$546.92</b>           | <b>\$750.00</b>     | <b>\$750.00</b>     | <b>\$280.28</b>                | <b>\$4,251.80</b>   |
|   | <b>270</b>   | <b>OAN Consulting</b>     |                     |                     |                                |                     |
|   | <b>0000</b>  | <b>Non Program</b>        |                     |                     |                                |                     |
| <u>Outside Services</u>                       |  |                           |                     |                     |                                |                     |
| 523.10  | Other Services Consulting                                  | \$15,572.61               | \$20,000.00         | \$28,880.00         | \$28,880.10                    | \$20,000.00         |
| <u>Total: Outside Services</u>                |  | <u>\$15,572.61</u>        | <u>\$20,000.00</u>  | <u>\$28,880.00</u>  | <u>\$28,880.10</u>             | <u>\$20,000.00</u>  |
| <b>Division Total: OAN Consulting</b>         |  | <b>\$15,572.61</b>        | <b>\$20,000.00</b>  | <b>\$28,880.00</b>  | <b>\$28,880.10</b>             | <b>\$20,000.00</b>  |
| <b>Department Total: Odor Alert Network</b>   |  | <b>\$16,119.53</b>        | <b>\$20,750.00</b>  | <b>\$29,630.00</b>  | <b>\$29,160.38</b>             | <b>\$24,251.80</b>  |

# Departmental Summary- *Public Works Department*

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## ➤ ***Mission Statement***

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

## ➤ ***Services and Responsibilities***

- Maintain public assets including streets, bridges, and streetlight system
- Maintain Village's parkways, medians, quarry, and right of ways, through landscaping services
- Provide snow and ice removal
- Managing the Village's forestry program
  - Parkway tree trimming and removal
  - Managing the Emerald Ash Borer Program
- Provide timely and effective external services to the Village's residents
- Maintain the Village's facilities
- Oversee the infrastructure capital projects

## **FY 2013-2014 Goals and Accomplishments**

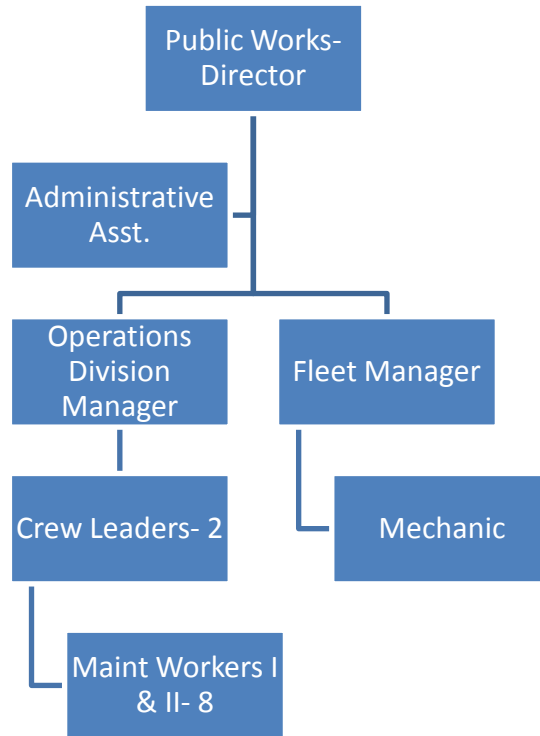
1. Expanded mosquito abatement program by including private property inspections when possible.
2. Evaluated salting procedures to accommodate for road salt shortage in the region.
3. Improved communication with waste management for improved resident refuse pickups
4. Oversaw and completed Triangle Project ahead of schedule.
5. Oversaw and completed the opening and restructuring of First Street.
6. Replaced 2200 ft of hazardous sidewalk in 16 different locations.
7. Replaced 1.35 miles of failing (condition 2) roadway with the road resurfacing program.

## **FY 2014-2015 Goals and Objectives**

1. Implement new software into public works daily procedures.
2. Update fire hydrant and water main atlas- map into GIS to share with fire district.
3. Patch and repair failing alleys as budget allows
4. Update equipment list for Cook, Will County Municipal League.
5. Coordinate EAB removals and replanting throughout village
6. Oversee road resurfacing plan.
7. Update and continue streetlight inventory.
8. Continue and expand communication with outside vendors to improve services for residents.

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

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|                        | <b>FY2012-13</b> | <b>FY2013-14</b> | <b>FY2014-15</b> |
|------------------------|------------------|------------------|------------------|
| <b>Total Positions</b> | <b>15</b>        | <b>15</b>        | <b>15</b>        |

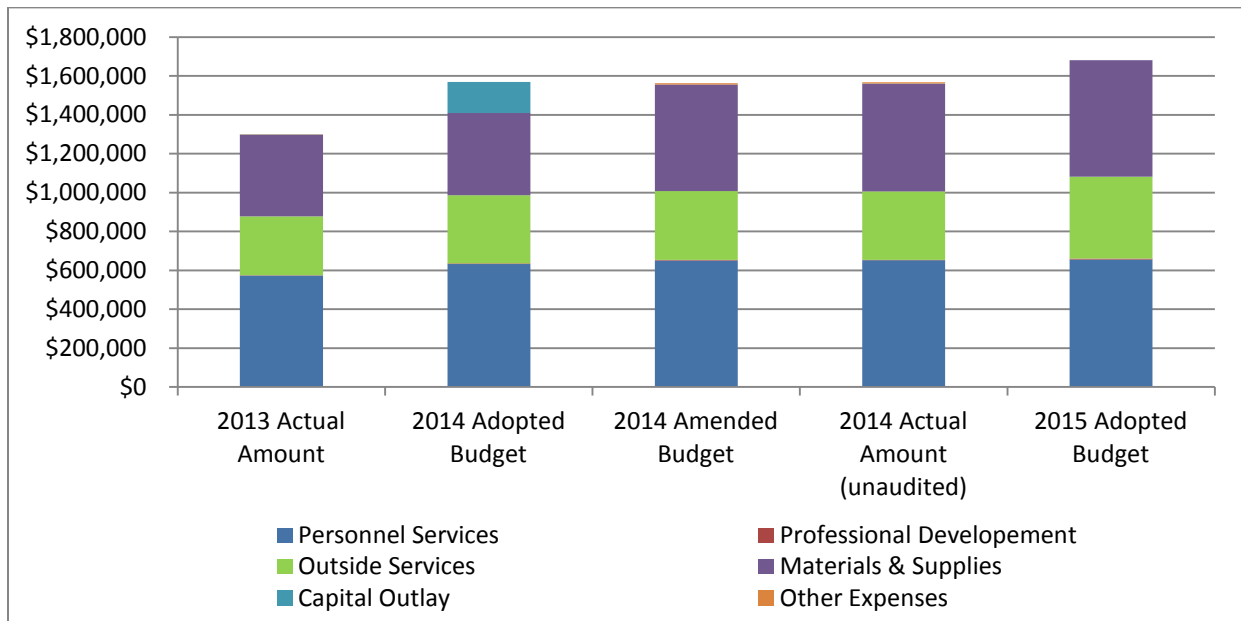
**\*Note: Public Works staff and Water/Sewer staff support each other**

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

Department of Public Works

Fiscal Year 2014-15

|                                  | 2013 Actual Amount    | 2014 Adopted Budget   | 2014 Amended Budget   | 2014 Actual Amount (unaudited) | 2015 Adopted Budget   |
|----------------------------------|-----------------------|-----------------------|-----------------------|--------------------------------|-----------------------|
| Personnel Services               | \$572,789.53          | \$632,785.00          | \$650,054.00          | \$652,456.31                   | \$655,649.04          |
| Professional Development         | \$2,832.60            | \$3,300.00            | \$3,300.00            | \$1,376.73                     | \$4,550.00            |
| Outside Services                 | \$301,584.96          | \$349,950.00          | \$353,658.00          | \$352,865.64                   | \$420,875.00          |
| Materials & Supplies             | \$420,436.50          | \$423,600.00          | \$548,946.00          | \$552,489.66                   | \$599,200.00          |
| Capital Outlay                   | \$208.50              | \$160,000.00          | \$0.00                | \$1,659.87                     | \$0.00                |
| Other Expenses                   | \$1,000.00            | \$0.00                | \$6,667.00            | \$6,667.00                     | \$0.00                |
| <b>Expenditure Grand Totals:</b> | <b>\$1,298,852.09</b> | <b>\$1,569,635.00</b> | <b>\$1,562,625.00</b> | <b>\$1,567,515.21</b>          | <b>\$1,680,274.04</b> |



Public Works Department

Fiscal Year 2014-15

| Account Number                             | Description                                     | 2013 Actual Amount | 2014 Adopted Budget        | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|---|--------------------|----------------------------|---------------------|--------------------------------|---------------------|
| <b>Department</b>                          |   | <b>25</b>          | <b>Public Works</b>        |                     |                                |                     |
| <b>Division</b>                            |   | <b>001</b>         | <b>Administration</b>      |                     |                                |                     |
| <b>Program</b>                             |   | <b>0000</b>        | <b>Non Program</b>         |                     |                                |                     |
| <u>Personnel Services</u>                  |   |                    |                            |                     |                                |                     |
| <u>Salaries</u>                            |   |                    |                            |                     |                                |                     |
| 500.01                                     | Salaries Regular Salaries                       | \$19,444           | \$20,141                   | \$90,277            | \$90,277                       | \$77,475            |
| <b>Total: Salaries</b>                     |   | <b>\$19,444</b>    | <b>\$20,141</b>            | <b>\$90,277</b>     | <b>\$90,277</b>                | <b>\$77,475</b>     |
| <u>Taxes &amp; Benefits</u>                |   |                    |                            |                     |                                |                     |
| 510.25                                     | Fringe Benefits Medical/Dental Insurance        | \$16,501           | \$19,766                   | \$19,766            | \$19,519                       | \$18,723            |
| 510.30                                     | Fringe Benefits Vision Insurance                | \$0                | \$0                        | \$0                 | \$169                          | \$202               |
| 510.35                                     | Fringe Benefits Short-Term Disability Insurance | \$536              | \$550                      | \$550               | \$1,409                        | \$0                 |
| <b>Total: Taxes &amp; Benefits</b>         |   | <b>\$17,038</b>    | <b>\$20,316</b>            | <b>\$20,316</b>     | <b>\$21,098</b>                | <b>\$18,925</b>     |
| <b>Total: Personnel Services</b>           |   | <b>\$36,481</b>    | <b>\$40,457</b>            | <b>\$110,593</b>    | <b>\$111,375</b>               | <b>\$96,400</b>     |
| <u>Professional Development</u>            |   |                    |                            |                     |                                |                     |
| 515.20                                     | Personnel Development Membership Fees           | \$673              | \$800                      | \$800               | \$644                          | \$800               |
| <b>Total: Professional Development</b>     |   | <b>\$673</b>       | <b>\$800</b>               | <b>\$800</b>        | <b>\$644</b>                   | <b>\$800</b>        |
| <u>Outside Services</u>                    |   |                    |                            |                     |                                |                     |
| 525.05                                     | Communications Postage                          | \$552              | \$50                       | \$1,050             | \$812                          | \$1,400             |
| 525.10                                     | Communications Telephone                        | \$1,656            | \$500                      | \$2,574             | \$2,574                        | \$1,500             |
| 525.15                                     | Communications Cell Phones                      | \$1,498            | \$1,800                    | \$1,800             | \$0                            | \$2,000             |
| 525.25                                     | Communications Internet Service                 | \$659              | \$500                      | \$500               | \$1,515                        | \$1,500             |
| 525.35                                     | Communications Cable TV                         | \$298              | \$150                      | \$650               | \$903                          | \$800               |
| 527.05                                     | Insurance IRMA Premium                          | \$51,551           | \$52,000                   | \$41,683            | \$41,683                       | \$45,000            |
| 527.10                                     | Insurance IRMA Deductible                       | \$4,964            | \$5,000                    | \$14,760            | \$14,760                       | \$5,000             |
| 540.05                                     | Printing/Advertising Recording and Legal        | \$331              | \$400                      | \$400               | \$1,102                        | \$800               |
| 558.05                                     | Rent/Lease Office Equipment                     | \$2,587            | \$600                      | \$3,340             | \$3,340                        | \$2,600             |
| <b>Total: Outside Services</b>             |   | <b>\$64,097</b>    | <b>\$61,000</b>            | <b>\$66,757</b>     | <b>\$66,739</b>                | <b>\$60,600</b>     |
| <u>Materials &amp; Supplies</u>            |   |                    |                            |                     |                                |                     |
| 560.05                                     | Office Supplies General                         | \$1,774            | \$2,500                    | \$2,500             | \$2,616                        | \$2,000             |
| 560.10                                     | Office Supplies Paper                           | \$70               | \$100                      | \$100               | \$209                          | \$200               |
| <b>Total: Materials &amp; Supplies</b>     |   | <b>\$1,844</b>     | <b>\$2,600</b>             | <b>\$2,600</b>      | <b>\$2,825</b>                 | <b>\$2,200</b>      |
| <b>Division Total: Administration</b>      |   | <b>\$103,096</b>   | <b>\$104,857</b>           | <b>\$180,750</b>    | <b>\$181,583</b>               | <b>\$160,000</b>    |
|  |   | <b>070</b>         | <b>Downtown Commission</b> |                     |                                |                     |
| <u>Outside Services</u>                    |   |                    |                            |                     |                                |                     |
| 523.25                                     | Other Services Events                           | \$0                | \$0                        | \$0                 | \$0                            | \$125               |
| 525.05                                     | Communications Postage                          | \$0                | \$0                        | \$0                 | \$0                            | \$200               |
| <b>Total: Outside</b>                      |   | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>          | <b>\$0</b>                     | <b>\$325</b>        |
| <u>Materials &amp; Supplies</u>            |   |                    |                            |                     |                                |                     |
| 565.35                                     | Operating Supplies Quarry/Path                  | \$0                | \$0                        | \$0                 | \$0                            | \$37,000            |
| <b>Total: Materials &amp; Supplies</b>     |   | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>          | <b>\$0</b>                     | <b>\$37,000</b>     |
| <b>Division Total: Downtown Commission</b> |   | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>          | <b>\$0</b>                     | <b>\$37,325</b>     |
|  |   | <b>120</b>         | <b>Human Resources</b>     |                     |                                |                     |
| <u>Professional</u>                        |   |                    |                            |                     |                                |                     |
| 515.05                                     | Personnel Development Meetings/Conference       | \$1,940            | \$2,500                    | \$2,500             | \$223                          | \$2,500             |
| 515.10                                     | Personnel Development General Training          | \$0                | \$0                        | \$0                 | \$180                          | \$0                 |
| <b>Total: Professional Development</b>     |   | <b>\$1,940</b>     | <b>\$2,500</b>             | <b>\$2,500</b>      | <b>\$403</b>                   | <b>\$2,500</b>      |
| <b>Division Total: Human Resources</b>     |   | <b>\$1,940</b>     | <b>\$2,500</b>             | <b>\$2,500</b>      | <b>\$403</b>                   | <b>\$2,500</b>      |
|  |   | <b>310</b>         | <b>Streets Division</b>    |                     |                                |                     |
| <u>Personnel Services</u>                  |   |                    |                            |                     |                                |                     |
| <u>Salaries</u>                            |   |                    |                            |                     |                                |                     |
| 500.01                                     | Salaries Regular Salaries                       | \$356,379          | \$363,875                  | \$275,170           | \$275,170                      | \$280,633           |

Public Works Department

Fiscal Year 2014-15

| Account Number                         | Description                                   | 2013 Actual Amount                  | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|---|-------------------------------------|---------------------|---------------------|--------------------------------|---------------------|
| 500.02                                 | Salaries Overtime                             | \$37,827                            | \$70,000            | \$55,542            | \$55,542                       | \$90,438            |
| 500.06                                 | Salaries Special Detail                       | \$2,535                             | \$3,000             | \$0                 | \$0                            | \$0                 |
| 500.07                                 | Salaries Temporary                            | \$11,842                            | \$12,000            | \$0                 | \$0                            | \$0                 |
| <u>Total: Salaries</u>                 |   | \$408,583                           | \$448,875           | \$330,712           | \$330,712                      | \$371,071           |
| <u>Taxes &amp; Benefits</u>            |   |                                     |                     |                     |                                |                     |
| 510.25                                 | Fringe Benefits Medical/Dental Insurance      | \$72,449                            | \$87,125            | \$84,749            | \$85,975                       | \$82,545            |
| 510.30                                 | Fringe Benefits Vision Insurance              | \$363                               | \$372               | \$372               | \$765                          | \$912               |
| <u>Total: Taxes &amp;</u>              |   | \$72,812                            | \$87,497            | \$85,121            | \$86,740                       | \$83,457            |
| <u>Total: Personnel</u>                |   | \$481,395                           | \$536,372           | \$415,833           | \$417,452                      | \$454,528           |
| <u>Outside Services</u>                |   |                                     |                     |                     |                                |                     |
| 523.50                                 | Other Services General Engineering            | \$7,083                             | \$2,500             | \$5,571             | \$5,571                        | \$5,000             |
| 525.15                                 | Communications Cell Phones                    | \$2,584                             | \$2,000             | \$8,952             | \$8,952                        | \$8,000             |
| 545.10                                 | Maintenance Contract Streets and Alleys       | \$9,610                             | \$8,600             | \$12,319            | \$12,319                       | \$18,000            |
| 546.00                                 | Equipment Maintenance General                 | \$19,972                            | \$20,000            | (\$35)              | (\$35)                         | \$8,000             |
| 547.00                                 | Vehicle Maintenance General                   | \$895                               | \$0                 | \$12,000            | \$11,885                       | \$14,000            |
| 548.05                                 | Streets & Alley Maintenance Services General  | \$85,622                            | \$150,000           | \$123,303           | \$123,303                      | \$150,000           |
| 548.10                                 | Streets & Alley Maintenance Services Dumping  | \$11,578                            | \$14,000            | \$9,834             | \$9,834                        | \$5,000             |
| <u>Total: Outside</u>                  |   | \$137,343                           | \$197,100           | \$171,944           | \$171,829                      | \$208,000           |
| <u>Materials &amp; Supplies</u>        |   |                                     |                     |                     |                                |                     |
| 562.00                                 | Uniforms Full Time Employees                  | \$1,676                             | \$4,000             | \$4,000             | \$4,622                        | \$4,500             |
| 565.15                                 | Operating Supplies Tools & Equipment          | \$1,709                             | \$2,000             | \$2,000             | \$2,688                        | \$3,500             |
| 565.20                                 | Operating Supplies Safety                     | \$1,183                             | \$1,500             | \$1,500             | \$1,917                        | \$2,000             |
| 565.25                                 | Operating Supplies Sidewalk Salt              | \$0                                 | \$0                 | \$5,846             | \$5,846                        | \$3,000             |
| 568.00                                 | Streets & Alleys Maintenance Supplies         | \$15,857                            | \$20,000            | \$21,693            | \$21,693                       | \$216,000           |
| 570.30                                 | Maintenance Supplies Streets & Alleys (do     | \$671                               | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Materials &amp;</u>          |   | \$21,097                            | \$27,500            | \$35,039            | \$36,767                       | \$229,000           |
| <u>Other Expenses</u>                  |   |                                     |                     |                     |                                |                     |
| 558.25                                 | Rent/Lease Storage                            | \$1,000                             | \$0                 | \$6,667             | \$6,667                        | \$0                 |
| <u>Total: Other</u>                    |   | \$1,000                             | \$0                 | \$6,667             | \$6,667                        | \$0                 |
| <b>Program Total: Non Program</b>      |   | <b>\$640,835</b>                    | <b>\$760,972</b>    | <b>\$629,483</b>    | <b>\$632,715</b>               | <b>\$891,528</b>    |
| <b>5060</b>                            |   | <b>Mayfair Estates</b>              |                     |                     |                                |                     |
| <u>Materials &amp; Supplies</u>        |   |                                     |                     |                     |                                |                     |
| 568.00                                 | Streets & Alleys Maintenance Supplies General | \$0                                 | \$0                 | \$27,277            | \$28,707                       | \$0                 |
| <u>Total: Materials &amp; Supplies</u> |   | \$0                                 | \$0                 | \$27,277            | \$28,707                       | \$0                 |
| <b>Program Total: Mayfair Estates</b>  |   | <b>\$0</b>                          | <b>\$0</b>          | <b>\$27,277</b>     | <b>\$28,707</b>                | <b>\$0</b>          |
| <b>5070</b>                            |   | <b>Emerald Ash Borer</b>            |                     |                     |                                |                     |
| <u>Outside Services</u>                |   |                                     |                     |                     |                                |                     |
| 545.10                                 | Maintenance Contract Streets and Alleys       | \$0                                 | \$0                 | \$0                 | \$0                            | \$50,000            |
| <u>Total: Outside</u>                  |   | \$0                                 | \$0                 | \$0                 | \$0                            | \$50,000            |
| <u>Materials &amp; Supplies</u>        |   |                                     |                     |                     |                                |                     |
| 568.00                                 | Streets & Alleys Maintenance Supplies         | \$0                                 | \$0                 | \$0                 | \$0                            | \$10,000            |
| <u>Total: Materials &amp;</u>          |   | \$0                                 | \$0                 | \$0                 | \$0                            | \$10,000            |
| <b>Division Total:</b>                 |   | <b>\$640,835</b>                    | <b>\$760,972</b>    | <b>\$656,760</b>    | <b>\$661,422</b>               | <b>\$951,528</b>    |
| <b>320</b>                             |   | <b>Vehicle Maintenance Division</b> |                     |                     |                                |                     |
| <u>Personnel Services</u>              |   |                                     |                     |                     |                                |                     |
| <u>Salaries</u>                        |   |                                     |                     |                     |                                |                     |
| 500.01                                 | Salaries Regular Salaries                     | \$19,693                            | \$19,542            | \$59,071            | \$59,071                       | \$60,448            |
| 500.02                                 | Salaries Overtime                             | \$3,715                             | \$2,000             | \$13,768            | \$13,768                       | \$0                 |
| <u>Total: Salaries</u>                 |   | \$23,408                            | \$21,542            | \$72,839            | \$72,839                       | \$60,448            |
| <u>Taxes &amp; Benefits</u>            |   |                                     |                     |                     |                                |                     |
| 510.25                                 | Fringe Benefits Medical/Dental Insurance      | \$8,295                             | \$9,937             | \$10,437            | \$10,534                       | \$9,380             |
| 510.30                                 | Fringe Benefits Vision Insurance              | \$33                                | \$34                | \$34                | \$87                           | \$104               |



Public Works Department

Fiscal Year 2014-15

| Account Number                  | Description                                    | 2013 Actual<br>Amount                 | 2014 Adopted<br>Budget | 2014 Amended<br>Budget | 2014 Actual<br>Amount<br>(unaudited) | 2015 Adopted<br>Budget |
|---------------------------------|--|---------------------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <u>Total: Taxes &amp;</u>       |  | \$8,328                               | \$9,971                | \$10,471               | \$10,621                             | \$9,484                |
| <u>Total: Personnel</u>         |  | \$31,736                              | \$31,513               | \$83,310               | \$83,460                             | \$69,932               |
| <u>Professional</u>             |  |                                       |                        |                        |                                      |                        |
| 515.05                          | Personnel Development Meetings/Conference      | \$0                                   | \$0                    | \$0                    | \$0                                  | \$500                  |
| 515.10                          | Personnel Development General Training         | \$0                                   | \$0                    | \$0                    | \$50                                 | \$500                  |
| 515.20                          | Personnel Development Membership Fees          | \$220                                 | \$0                    | \$0                    | \$280                                | \$250                  |
| <u>Total: Professional</u>      |  | \$220                                 | \$0                    | \$0                    | \$330                                | \$1,250                |
| <u>Outside Services</u>         |  |                                       |                        |                        |                                      |                        |
| 545.05                          | Maintenance Contract Equipment                 | \$47                                  | \$100                  | \$100                  | \$0                                  | \$0                    |
| 545.70                          | Maintenance Contract Vehicle Maintenance       | \$329                                 | \$0                    | \$0                    | \$2,187                              | \$2,000                |
| 546.00                          | Equipment Maintenance General                  | \$8,602                               | \$15,000               | \$6,000                | \$3,741                              | \$0                    |
| 547.00                          | Vehicle Maintenance General                    | \$4,280                               | \$0                    | \$12,192               | \$12,192                             | \$25,200               |
| <u>Total: Outside</u>           |  | \$13,257                              | \$15,100               | \$18,292               | \$18,121                             | \$27,200               |
| <u>Materials &amp; Supplies</u> |  |                                       |                        |                        |                                      |                        |
| 565.10                          | Operating Supplies Motor Fuel                  | \$231,869                             | \$260,000              | \$298,000              | \$297,943                            | \$180,600              |
| 565.15                          | Operating Supplies Tools & Equipment           | \$6,794                               | \$3,500                | \$3,500                | \$2,966                              | \$10,000               |
| 565.20                          | Operating Supplies Safety                      | \$5,934                               | \$500                  | (\$5,670)              | (\$5,669)                            | \$1,800                |
| 572.05                          | Vehicle Maintenance Supplies General           | \$84,163                              | \$75,000               | \$60,500               | \$60,509                             | \$54,600               |
| 572.10                          | Vehicle Maintenance Supplies Public Safety     | \$5,060                               | \$0                    | \$27,000               | \$26,884                             | \$0                    |
| <u>Total: Materials &amp;</u>   |  | \$333,821                             | \$339,000              | \$383,330              | \$382,633                            | \$247,000              |
| <b>Program Total:</b>           |  | <b>\$379,034</b>                      | <b>\$385,613</b>       | <b>\$484,932</b>       | <b>\$484,544</b>                     | <b>\$345,382</b>       |
| <b>Division Total:</b>          |  | <b>\$379,034</b>                      | <b>\$385,613</b>       | <b>\$484,932</b>       | <b>\$484,544</b>                     | <b>\$345,382</b>       |
|                                 | <b>330</b>                                     | <b>Facilities Management Division</b> |                        |                        |                                      |                        |
|                                 | <b>0000</b>                                    | <b>Non Program</b>                    |                        |                        |                                      |                        |
| <u>Personnel Services</u>       |  |                                       |                        |                        |                                      |                        |
| <u>Salaries</u>                 |  |                                       |                        |                        |                                      |                        |
| 500.01                          | Salaries Regular Salaries                      | \$13,330                              | \$13,735               | \$25,310               | \$25,313                             | \$25,529               |
| 500.02                          | Salaries Overtime                              | \$1,743                               | \$1,000                | \$5,300                | \$5,216                              | \$0                    |
| <u>Total: Salaries</u>          |  | \$15,073                              | \$14,735               | \$30,610               | \$30,529                             | \$25,529               |
| <u>Taxes &amp; Benefits</u>     |  |                                       |                        |                        |                                      |                        |
| 510.25                          | Fringe Benefits Medical/Dental Insurance       | \$8,104                               | \$9,708                | \$9,708                | \$9,555                              | \$9,159                |
| 510.30                          | Fringe Benefits Vision Insurance               | \$0                                   | \$0                    | \$0                    | \$85                                 | \$101                  |
| <u>Total: Taxes &amp;</u>       |  | \$8,104                               | \$9,708                | \$9,708                | \$9,640                              | \$9,260                |
| <u>Total: Personnel</u>         |  | \$23,177                              | \$24,443               | \$40,318               | \$40,169                             | \$34,789               |
| <u>Outside Services</u>         |  |                                       |                        |                        |                                      |                        |
| 545.15                          | Maintenance Contract Village Hall              | \$27,459                              | \$25,000               | \$26,600               | \$26,560                             | \$25,000               |
| 545.20                          | Maintenance Contract Old Police Station        | \$1,170                               | \$1,000                | \$9,800                | \$9,772                              | \$7,500                |
| 545.35                          | Maintenance Contract Safety Village            | \$839                                 | \$1,000                | \$1,000                | \$995                                | \$1,000                |
| 545.55                          | Maintenance Contract Public Works Facility     | \$3,339                               | \$1,000                | \$14,701               | \$14,701                             | \$12,000               |
| 545.60                          | Maintenance Contract Police Building           | \$48,848                              | \$45,000               | \$15,602               | \$15,602                             | \$12,000               |
| 550.05                          | Buildings and Grounds Maintenance Village      | \$19                                  | \$0                    | \$5,000                | \$4,998                              | \$2,000                |
| 550.10                          | Buildings and Grounds Maintenance Old          | \$710                                 | \$0                    | \$3,000                | \$1,762                              | \$2,000                |
| 550.15                          | Buildings and Grounds Maintenance Public       | \$195                                 | \$0                    | \$2,644                | \$2,644                              | \$10,000               |
| 550.20                          | Buildings and Grounds Maintenance Police       | \$3,282                               | \$2,500                | \$1,500                | \$2,283                              | \$2,000                |
| 550.25                          | Buildings and Grounds Maintenance Safety       | \$1,027                               | \$1,250                | \$6,287                | \$6,287                              | \$1,250                |
| 550.30                          | Buildings and Grounds Maintenance Parking      | \$0                                   | \$0                    | \$10,531               | \$10,531                             | \$0                    |
| 550.50                          | Buildings and Grounds Maintenance Range        | \$0                                   | \$0                    | \$0                    | \$0                                  | \$0                    |
| <u>Total: Outside</u>           |  | \$86,888                              | \$76,750               | \$96,665               | \$96,135                             | \$74,750               |
| <u>Materials &amp; Supplies</u> |  |                                       |                        |                        |                                      |                        |
| 550.55                          | Buildings and Grounds Maintenance Public       | \$0                                   | \$0                    | \$0                    | \$344                                | \$0                    |
| 585.05                          | Building & Grounds Supplies Village Hall       | \$1,698                               | \$2,000                | \$2,000                | \$1,143                              | \$2,000                |
| 585.10                          | Building & Grounds Supplies Old Police Station | \$0                                   | \$0                    | \$0                    | \$0                                  | \$0                    |

Public Works Department

Fiscal Year 2014-15

| Account Number  | Description                                    | 2013 Actual<br>Amount | 2014 Adopted<br>Budget | 2014 Amended<br>Budget | 2014 Actual<br>Amount<br>(unaudited) | 2015 Adopted<br>Budget |
|---|--|-----------------------|------------------------|------------------------|--------------------------------------|------------------------|
| 585.15  | Building & Grounds Supplies Public Works       | \$0                   | \$0                    | \$5,200                | \$5,151                              | \$5,000                |
| 585.20  | Building & Grounds Supplies Police Facility    | \$1,993               | \$2,000                | \$2,000                | \$746                                | \$1,500                |
| 585.25  | Building & Grounds Supplies Safety Village     | \$365                 | \$500                  | \$500                  | \$1,876                              | \$500                  |
| <u>Total: Materials &amp; Supplies</u>                |  | \$4,056               | \$4,500                | \$9,700                | \$9,259                              | \$9,000                |
| <b>Division Total: Facilities Management Division</b> |  | <b>\$114,120</b>      | <b>\$105,693</b>       | <b>\$146,683</b>       | <b>\$145,563</b>                     | <b>\$118,539</b>       |
| <b>390</b>  | <b>Utilities</b>                               |                       |                        |                        |                                      |                        |
| <u>Materials &amp; Supplies</u>                       |  |                       |                        |                        |                                      |                        |
| 575.05  | Natural Gas Expense Franchise Accounts         | \$3,888               | \$0                    | \$0                    | \$1,334                              | \$0                    |
| 580.00  | Electric Expense Utility Expenses              | \$77                  | \$0                    | \$0                    | \$0                                  | \$0                    |
| 580.05  | Electric Expense Franchise Accounts            | \$36                  | \$0                    | \$0                    | \$0                                  | \$0                    |
| 580.10  | Electric Expense Street Lighting               | \$55,619              | \$50,000               | \$91,000               | \$90,964                             | \$65,000               |
| <u>Total: Materials &amp; Supplies</u>                |  | \$59,619              | \$50,000               | \$91,000               | \$92,298                             | \$65,000               |
| <b>Division Total: Utilities</b>                      |  | <b>\$59,619</b>       | <b>\$50,000</b>        | <b>\$91,000</b>        | <b>\$92,298</b>                      | <b>\$65,000</b>        |
| <b>400</b>  | <b>Streets</b>                                 |                       |                        |                        |                                      |                        |
| <u>Outside Services</u>                               |  |                       |                        |                        |                                      |                        |
| 525.15  | Communications Cell Phones                     | \$0                   | \$0                    | \$0                    | \$42                                 | \$0                    |
| <u>Total: Outside Services</u>                        |  | \$0                   | \$0                    | \$0                    | \$42                                 | \$0                    |
| <b>Division Total:</b>                                |  | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>             | <b>\$42</b>                          | <b>\$0</b>             |
| <b>470</b>  | <b>General Engineering</b>                     |                       |                        |                        |                                      |                        |
| <b>5044</b>   | <b>Athen Knolls Detention Pond</b>             |                       |                        |                        |                                      |                        |
| <u>Capital Outlay</u>                                 |  |                       |                        |                        |                                      |                        |
| 604.05  | Infrastructure Engineering                     | \$0                   | \$0                    | \$0                    | \$447                                | \$0                    |
| <u>Total: Capital Outlay</u>                          |  | \$0                   | \$0                    | \$0                    | \$447                                | \$0                    |
| <b>Division Total: General Engineering</b>            |  | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>             | <b>\$447</b>                         | <b>\$0</b>             |
| <b>500</b>  | <b>Capital</b>                                 |                       |                        |                        |                                      |                        |
| <u>Capital Outlay</u>                                 |  |                       |                        |                        |                                      |                        |
| 608.10  | Capital Outlay Vehicles Small Inventory Assets | \$0                   | \$0                    | \$0                    | \$1,213                              | \$0                    |
| 610.10  | Capital Outlay Machinery & Equipment Small     | \$0                   | \$160,000              | \$0                    | \$0                                  | \$0                    |
| 612.10  | Capital Outlay Office Equipment Small          | \$209                 | \$0                    | \$0                    | \$0                                  | \$0                    |
| <u>Total: Capital Outlay</u>                          |  | \$209                 | \$160,000              | \$0                    | \$1,213                              | \$0                    |
| <b>Division Total: Capital</b>                        |  | <b>\$209</b>          | <b>\$160,000</b>       | <b>\$0</b>             | <b>\$1,213</b>                       | <b>\$0</b>             |
| <b>Department Total: Public Works</b>                 |  | <b>\$1,298,852</b>    | <b>\$1,569,635</b>     | <b>\$1,562,625</b>     | <b>\$1,567,515</b>                   | <b>\$1,680,274</b>     |

# Departmental Summary- *Planning and Economic Development Department*

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## ➤ *Mission Statement*

To ensure a high quality of life by providing services which support a quality built environment, vibrant local economy, and deeply rooted community character.

## ➤ *Description of Functions*

The Planning & Economic Development Department is responsible for creating and implementing plans to support the community’s economic health and physical development; managing and administering local zoning regulations; and various licensing, permitting, and other functions in support of our mission.

## ➤ *Services and Responsibilities*

- Creation and implementation of long and short-range plans.
- Zoning Administration, including review of proposed new developments.
- Oversight and evaluation of annexation requests.
- Promotion of local economic development.
- Oversight of Village public information efforts including websites, newsletters, etc.
- Oversight and coordination of Village-sponsored special events.
- Oversight of permitting for community special events.
- Oversight of business licensing.
- Staff support to Village Commissions including the Planning and Zoning, Historic Preservation, and Environmental Advisory Commissions.



| <b>Fiscal Year</b>     | <b>FY2012-13</b> | <b>FY2013-14</b> | <b>FY2014-15</b> |
|------------------------|------------------|------------------|------------------|
| <b>Total Positions</b> | <b>3</b>         | <b>3</b>         | <b>3</b>         |

# Departmental Summary- *Planning and Economic Development Department (con't)*

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## **FY 2013-2014 Goals and Accomplishments**

1. Hired new planner and integrated her into community and staff.
2. Incorporated Special Events Coordinator into the department.
3. Absorbed all business licensing and special event permitting functions. Revised special event permit procedures and forms to streamline and improve the process.
4. Absorbed all Village special event management functions. Dissolved special event committee; staff assumed all responsibility for Village special events, with the exception of Quarryman and Heritage Fest. Established the Heritage Fest planning committee, with larger leadership role for Village staff. Assumed new responsibilities for Quarryman, including: volunteer organization; marketing; and printing of promotional materials.
5. Made significant progress toward completion of the updated comprehensive plan:
6. Revised draft chapters already completed (Housing, ED)
7. Drafted additional draft chapters (Transportation/Mobility, Natural Resources & Recreation, and Civic Life)
8. Held Public, COW and PZC workshops on Future Land Use and draft chapters
9. Completed a community brand strategy initiative with the assistance of a brand consultant. Engaged the Village Board, Steering Committee, Park District, Township, Chamber, Library and School Districts in its development.
10. Contracted with CGI Communications to produce a series of promotional videos about Lemont at no cost to the Village.
11. Processed 11 applications for zoning entitlement approvals (PUDs, special uses, annexations, variations, etc.)
12. Processed 4 commercial site development permits (two still ongoing) and 1 residential site development permit.
13. Assisted 4 developers with due diligence exploration for potential new residential developments.
14. Coordinated with Park District to 1) cross promote Village and Park District special events and 2) jointly participate in executing special events

## **FY 2014-2015 Goals and Objectives**

1. Workforce Development- technology and infrastructure
  - Revise New World Systems licensing and special event permit processes to reflect changes made to Title 5 and Village policies/practices.
  - Implement mandatory licensing for all Village businesses.
  - Finalize New World Systems GIS integration.

# Departmental Summary- *Planning and Economic Development Department (con't)*

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- Establish an interactive GIS-based map on the Village website with zoning and other pertinent information for the public.
  - Create inventory of available land and buildings in Location One Information System (LOIS); integrate with Village website.
2. Finalize and adopt updated Comprehensive Plan
    - Finish drafting future land use and built environment sections.
    - Analyze various future land use build-out scenarios.
    - Finalize revisions to other chapters, as needed.
    - Conduct final public hearing.
    - Board adoption of plan.
  3. Economic Development and Redevelopment- Master Marketing Program
    - Begin brand strategy implementation, in coordination with other taxing agencies and Chamber. Tasks include: creating a visual brand identity; establishing a brand ambassador program; creating a communications plan; and execution of strategic marketing tactics in support of the adopted brand.
  4. Economic Development and Redevelopment- Improve Departmental Effectiveness
    - Assist the Building Department, Village Attorney, Village Administrator and other partners to explore options to improve effectiveness of code enforcement efforts.
  5. Economic Development and Redevelopment- Annexation
    - Inventory areas of potential annexation to determine feasibility of annexation. Tasks include identifying areas to actively pursue; reaching out to owners of those properties; and presenting findings to Board.
  6. Intergovernmental Cooperation
    - Continue to work with Park District to increase coordination and joint participation in special events including, if feasible, plans for future consolidation of some events.
    - Evaluate Village special event planning and organization tasks and make improvements where possible.
    - Manage quarterly business community forums with Chamber (prepare presentations and coordinate other Village departments' participation).
    - Seek and apply for at least two grant opportunities to achieve goals of adopted Village plans.
  7. Continue to serve as primary point of contact for all new development and business inquires.

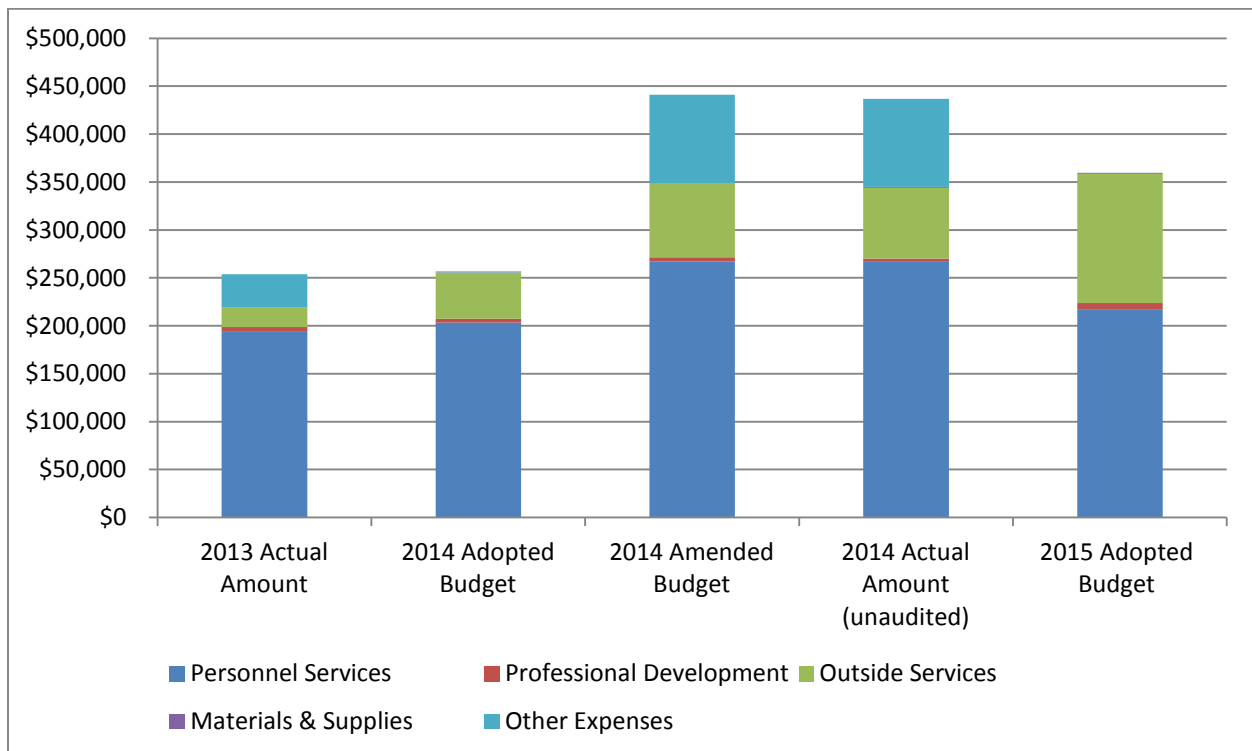
# Departmental Summary- *Planning and Economic Development Department (con't)*

8. annexation, zoning entitlement, and site development permit applications. Continue to provide zoning review for all building permits.

## Planning and Economic Development

Fiscal Year 2014-15

|                                  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|----------------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| Personnel Services               | \$193,575          | \$203,499           | \$267,012           | \$267,591                      | \$217,359           |
| Professional Development         | \$5,017            | \$3,900             | \$4,360             | \$2,683                        | \$6,218             |
| Outside Services                 | \$20,501           | \$48,000            | \$77,312            | \$73,804                       | \$134,925           |
| Materials & Supplies             | \$349              | \$300               | \$400               | \$955                          | \$1,150             |
| Other Expenses                   | \$34,382           | \$1,000             | \$92,000            | \$91,565                       | \$0                 |
| <b>Expenditure Grand Totals:</b> | <b>\$253,824</b>   | <b>\$256,699</b>    | <b>\$441,084</b>    | <b>\$436,599</b>               | <b>\$359,652</b>    |



Planning and Economic Development

Fiscal Year 2014-15

| Account Number                             | Description                                      | 2013 Actual Amount | 2014 Adopted Budget                        | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|--|--------------------|--|---------------------|--------------------------------|---------------------|
| <b>Fund</b>                                |  | <b>10</b>          | <b>General Fund</b>                        |                     |                                |                     |
| <b>Department</b>                          |  | <b>30</b>          | <b>Planning &amp; Economic Development</b> |                     |                                |                     |
| <b>Division</b>                            |  | <b>001</b>         | <b>Administration</b>                      |                     |                                |                     |
| <u>Personnel Services</u>                  |  |                    |  |                     |                                |                     |
| <u>Salaries</u>                            |  |                    |  |                     |                                |                     |
| 500.01                                     | Salaries Regular Salaries                        | \$158,809          | \$161,950                                  | \$217,168           | \$217,168                      | \$172,302           |
| 500.07                                     | Salaries Temporary                               | \$448              | \$500                                      | \$500               | \$0                            | \$0                 |
| <u>Total: Salaries</u>                     |  | \$159,258          | \$162,450                                  | \$217,668           | \$217,168                      | \$172,302           |
| <u>Taxes &amp; Benefits</u>                |  |                    |  |                     |                                |                     |
| 510.25                                     | Fringe Benefits Medical/Dental                   | \$34,019           | \$40,744                                   | \$49,039            | \$49,615                       | \$44,787            |
| 510.30                                     | Fringe Benefits Vision Insurance                 | \$96               | \$98                                       | \$98                | \$342                          | \$270               |
| 510.35                                     | Fringe Benefits Short-Term Disability Insurance  | \$202              | \$207                                      | \$207               | \$467                          | \$0                 |
| 510.40                                     | Fringe Benefits Life Insurance                   | \$0                | \$0  | \$0                 | \$0                            | \$0                 |
| <u>Total: Taxes &amp; Benefits</u>         |  | \$34,317           | \$41,049                                   | \$49,344            | \$50,423                       | \$45,057            |
| <u>Total: Personnel Services</u>           |  | \$193,575          | \$203,499                                  | \$267,012           | \$267,591                      | \$217,359           |
| <u>Professional Development</u>            |  |                    |  |                     |                                |                     |
| 515.05                                     | Personnel Development Meetings/Conference        | \$3,777            | \$2,105                                    | \$2,105             | \$1,444                        | \$830               |
| 515.10                                     | Personnel Development General Training           | \$56               | \$1,130                                    | \$1,130             | \$0                            | \$1,715             |
| 515.20                                     | Personnel Development Membership Fees            | \$488              | \$500                                      | \$500               | \$438                          | \$1,148             |
| 515.25                                     | Personnel Development Publications               | \$696              | \$165                                      | \$165               | \$0                            | \$300               |
| <u>Total: Professional Development</u>     |  | \$5,017            | \$3,900                                    | \$3,900             | \$1,882                        | \$3,993             |
| <u>Outside Services</u>                    |  |                    |  |                     |                                |                     |
| 525.05                                     | Communications Postage                           | \$327              | \$250                                      | \$250               | \$60                           | \$100               |
| 525.15                                     | Communications Cell Phones                       | \$0                | \$0  | \$500               | \$200                          | \$0                 |
| 540.05                                     | Printing/Advertising Recording and Legal Notices | \$2,688            | \$2,100                                    | \$2,100             | \$2,146                        | \$200               |
| 540.10                                     | Printing/Advertising Outside Print Services      | \$854              | \$1,750                                    | \$1,750             | \$0                            | \$100               |
| 558.05                                     | Rent/Lease Office Equipment                      | \$491              | \$0  | \$600               | \$1,964                        | \$0                 |
| <u>Total: Outside Services</u>             |  | \$4,359            | \$4,100                                    | \$5,200             | \$4,370                        | \$400               |
| <u>Materials &amp; Supplies</u>            |  |                    |  |                     |                                |                     |
| 560.05                                     | Office Supplies General                          | \$349              | \$300                                      | \$400               | \$842                          | \$1,150             |
| <u>Total: Materials &amp; Supplies</u>     |  | \$349              | \$300                                      | \$400               | \$842                          | \$1,150             |
| <b>Division Total: Administration</b>      |  | <b>\$203,299</b>   | <b>\$211,799</b>                           | <b>\$276,512</b>    | <b>\$274,685</b>               | <b>\$222,902</b>    |
|  |  | <b>030</b>         | <b>Planning Commission</b>                 |                     |                                |                     |
|  |  | <b>0000</b>        | <b>Non Program</b>                         |                     |                                |                     |
| <u>Professional Development</u>            |  |                    |  |                     |                                |                     |
| 515.10                                     | Personnel Development General Training           | \$0                | \$0  | \$0                 | \$0                            | \$115               |
| 515.25                                     | Personnel Development Publications               | \$0                | \$0  | \$0                 | \$0                            | \$60                |
| <u>Total: Professional Development</u>     |  | \$0                | \$0  | \$0                 | \$0                            | \$175               |
| <u>Outside Services</u>                    |  |                    |  |                     |                                |                     |
| 525.05                                     | Communications Postage                           | \$0                | \$0  | \$0                 | \$0                            | \$50                |
| <u>Total: Outside Services</u>             |  | \$0                | \$0  | \$0                 | \$0                            | \$50                |
| <b>Division Total: Planning Commission</b> |  | <b>\$0</b>         | <b>\$0</b>                                 | <b>\$0</b>          | <b>\$0</b>                     | <b>\$225</b>        |
|  |  | <b>060</b>         | <b>Historic District Commission</b>        |                     |                                |                     |
|  |  | <b>0000</b>        | <b>Non Program</b>                         |                     |                                |                     |
| <u>Professional Development</u>            |  |                    |  |                     |                                |                     |
| 515.10                                     | Personnel Development General Training           | \$0                | \$0  | \$0                 | \$0                            | \$300               |
| <u>Total: Professional Development</u>     |  | \$0                | \$0  | \$0                 | \$0                            | \$300               |
| <u>Outside Services</u>                    |  |                    |  |                     |                                |                     |
| 525.05                                     | Communications Postage                           | \$0                | \$0  | \$0                 | \$0                            | \$50                |

Planning and Economic Development

Fiscal Year 2014-15

| Account Number                                      | Description  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| 540.20  | Printing/Advertising Signage                         | \$0                | \$0                 | \$0                 | \$0                            | \$125               |
| <u>Total: Outside</u>                               |  | \$0                | \$0                 | \$0                 | \$0                            | \$175               |
| <b>Division Total: Historic District Commission</b> |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$475</b>        |
|   | <b>130 Community Relations</b>                       |                    |                     |                     |                                |                     |
|   | <b>0000 Non Program</b>                              |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                             |  |                    |                     |                     |                                |                     |
| 523.25  | Other Services Events                                | \$0                | \$0                 | \$0                 | \$0                            | \$2,500             |
| <b>Program Total: Non Program</b>                   |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$2,500</b>      |
|   | <b>0005 Heritage Fest</b>                            |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                             |  |                    |                     |                     |                                |                     |
| 523.25  | Other Services Events                                | \$0                | \$0                 | \$0                 | \$0                            | \$20,000            |
| <b>Program Total: Heritage Fest</b>                 |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$20,000</b>     |
|   | <b>0010 Quarryman Challenge</b>                      |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                             |  |                    |                     |                     |                                |                     |
| 523.25  | Other Services Events                                | \$0                | \$0                 | \$0                 | \$425                          | \$33,000            |
| <b>Program Total: Quarryman Challenge</b>           |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$425</b>                   | <b>\$33,000</b>     |
|   | <b>0015 St. Patrick's Day</b>                        |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                             |  |                    |                     |                     |                                |                     |
| 523.25  | Other Services Events                                | \$0                | \$0                 | \$0                 | \$0                            | \$1,500             |
| <b>Program Total: St. Patrick's Day</b>             |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$1,500</b>      |
|   | <b>0020 Halloween Hoedown</b>                        |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                             |  |                    |                     |                     |                                |                     |
| 523.25  | Other Services Events                                | \$0                | \$0                 | \$0                 | \$0                            | \$1,700             |
| <b>Program Total: Halloween Hoedown</b>             |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$1,700</b>      |
|   | <b>0030 Hometown Holiday</b>                         |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                             |  |                    |                     |                     |                                |                     |
| 523.25  | Other Services Events                                | \$0                | \$0                 | \$0                 | \$0                            | \$3,800             |
| <b>Program Total: Hometown Holiday</b>              |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$3,800</b>      |
|   | <b>0040 Farmer's Market</b>                          |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                             |  |                    |                     |                     |                                |                     |
| 523.25  | Other Services Events                                | \$0                | \$0                 | \$0                 | \$0                            | \$4,000             |
| <b>Program Total: Farmer's Market</b>               |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$4,000</b>      |
|   | <b>0060 Fireworks</b>                                |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                             |  |                    |                     |                     |                                |                     |
| 523.25  | Other Services Events                                | \$0                | \$0                 | \$0                 | \$0                            | \$10,000            |
| <b>Division Total: Community Relations</b>          |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$425</b>                   | <b>\$76,500</b>     |
|   | <b>410 Planning Division</b>                         |                    |                     |                     |                                |                     |
| <u>Professional Development</u>                     |  |                    |                     |                     |                                |                     |
| 515.05  | Personnel Development Meetings/Conference            | \$0                | \$0                 | \$310               | \$310                          | \$0                 |
| 515.25  | Personnel Development Publications                   | \$0                | \$0                 | \$0                 | \$48                           | \$0                 |
| <u>Total: Professional Development</u>              |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$310</b>        | <b>\$358</b>                   | <b>\$0</b>          |
| <u>Outside Services</u>                             |  |                    |                     |                     |                                |                     |
| 521.05  | Building & Planning Services General Engineering     | \$0                | \$0                 | \$7,500             | \$7,446                        | \$1,000             |
| 521.30  | Building & Planning Services Development Plan Review | \$1,180            | \$7,600             | \$1,600             | \$1,015                        | \$0                 |
| 521.35  | Building & Planning Services Subdivision Plan Review | \$510              | \$0                 | \$6,000             | \$5,822                        | \$0                 |
| 521.40  | Building & Planning Services Building Plan Review    | \$10,003           | \$0                 | \$0                 | \$0                            | \$0                 |
| 521.55  | Building & Planning Services Mapping                 | \$700              | \$11,300            | \$2,877             | \$2,877                        | \$7,800             |
| 521.70  | Building & Planning Services Other Services          | \$0                | \$0                 | \$1,850             | \$1,838                        | \$0                 |



Planning and Economic Development

Fiscal Year 2014-15

| Account Number   | Description  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|--|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| 521.80   | Building & Planning Services Eng. Services-Zoning Entitlement  | \$0                | \$0                 | \$25,035            | \$11,175                       | \$10,000            |
| 521.85   | Building & Planning Services Eng. Services-Site Development    | \$0                | \$0                 | \$0                 | \$13,859                       | \$10,000            |
| 521.90   | Building & Planning Services Other Services-Zoning Entitlement | \$0                | \$0                 | \$800               | \$798                          | \$2,000             |
| 521.95   | Building & Planning Services Other Services-Site Development   | \$0                | \$0                 | \$1,450             | \$1,450                        | \$2,000             |
| 540.05   | Printing/Advertising Recording and                             | \$0                | \$0                 | \$0                 | \$0                            | \$2,000             |
| 540.10   | Printing/Advertising Outside Print                             | \$0                | \$0                 | \$0                 | \$0                            | \$500               |
| <u>Total: Outside Services</u>                               |  | \$12,393           | \$18,900            | \$47,112            | \$46,278                       | \$35,300            |
| <b>Program Total: Non Program</b>                            |  | <b>\$12,393</b>    | <b>\$18,900</b>     | <b>\$47,422</b>     | <b>\$46,707</b>                | <b>\$35,300</b>     |
| <b>4002 Long Run Creek Watershed Grant</b>                   |  |                    |                     |                     |                                |                     |
| <u>Other Expenses</u>  |  |                    |                     |                     |                                |                     |
| 835.1  | Grants Professional Consulting                                 | \$34,382           | \$1,000             | \$92,000            | \$91,565                       | \$0                 |
| <b>Program Total: Long Run Creek Watershed Grant</b>         |  | <b>\$34,382</b>    | <b>\$1,000</b>      | <b>\$92,000</b>     | <b>\$91,565</b>                | <b>\$0</b>          |
| <b>Division Total: Planning Division</b>                     |  | <b>\$46,775</b>    | <b>\$19,900</b>     | <b>\$139,422</b>    | <b>\$138,272</b>               | <b>\$35,300</b>     |
| <b>420 Economic Development</b>                              |  |                    |                     |                     |                                |                     |
| <b>0000 Non Program</b>                                      |  |                    |                     |                     |                                |                     |
| <u>Professional Development</u>                              |  |                    |                     |                     |                                |                     |
| 515.05   | Personnel Development Meetings/Conference                      | \$0                | \$0                 | \$150               | \$400                          | \$870               |
| 515.25   | Personnel Development Publications                             | \$0                | \$0                 | \$0                 | \$43                           | \$880               |
| <u>Total: Professional Outside Services</u>                  |  | \$0                | \$0                 | \$150               | \$444                          | \$1,750             |
| 523.45   | Other Services Economic Development                            | \$3,750            | \$25,000            | \$25,000            | \$21,691                       | \$15,000            |
| 525.05   | Communications Postage   | \$0                | \$0                 | \$0                 | \$1,040                        | \$0                 |
| 540.10   | Printing/Advertising Outside Print Services                    | \$0                | \$0                 | \$0                 | \$0                            | \$7,500             |
| <u>Total: Outside Services</u>                               |  | \$3,750            | \$25,000            | \$25,000            | \$22,731                       | \$22,500            |
| <b>Division Total: Economic Development</b>                  |  | <b>\$3,750</b>     | <b>\$25,000</b>     | <b>\$25,150</b>     | <b>\$23,217</b>                | <b>\$24,250</b>     |
| <b>Department Total: Planning &amp; Economic Development</b> |  | <b>\$253,824</b>   | <b>\$256,699</b>    | <b>\$441,084</b>    | <b>\$436,599</b>               | <b>\$359,652</b>    |

# Departmental Summary-*Engineering, Information Technology, and Capital*

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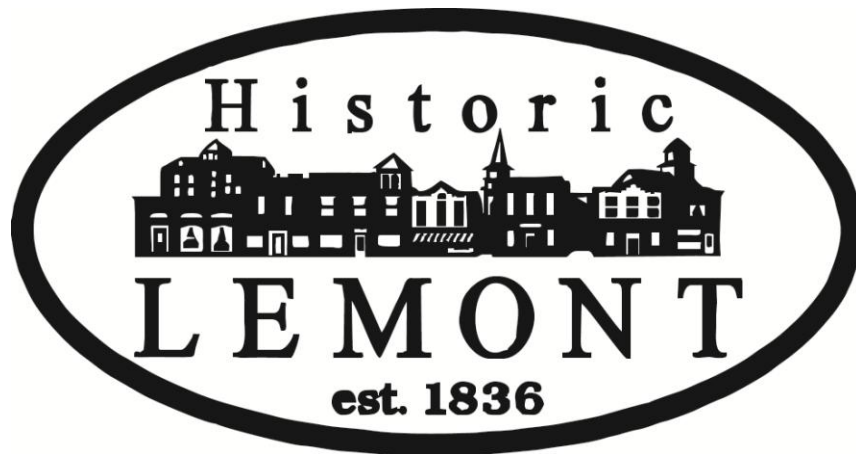
The Engineering, Information Technology and Capital Departments in the general fund were setup to cover specific miscellaneous expenditures. Items that are in excess of \$10,000 and capital in nature (vehicles, equipment) are funded from the Capital Department.

## Engineering, Information Technology and Capital

Fiscal Year 2014-15

|                                  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|----------------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| Personnel Services               | \$8,385.21         | \$8,886.00          | \$1,987.00          | \$1,462.66                     | \$0.00              |
| Outside Services                 | \$128,267.46       | \$142,300.00        | \$190,728.00        | \$189,047.53                   | \$118,357.00        |
| Capital Outlay                   | \$106,554.73       | \$0.00              | \$407,325.00        | \$414,707.95                   | \$0.00              |
| <b>Expenditure Grand Totals:</b> | \$243,207.40       | \$151,186.00        | \$600,040.00        | \$605,218.14                   | \$118,357.00        |

# *Other Funds*



# Debt Service Fund

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## ➤ *Description of Functions*

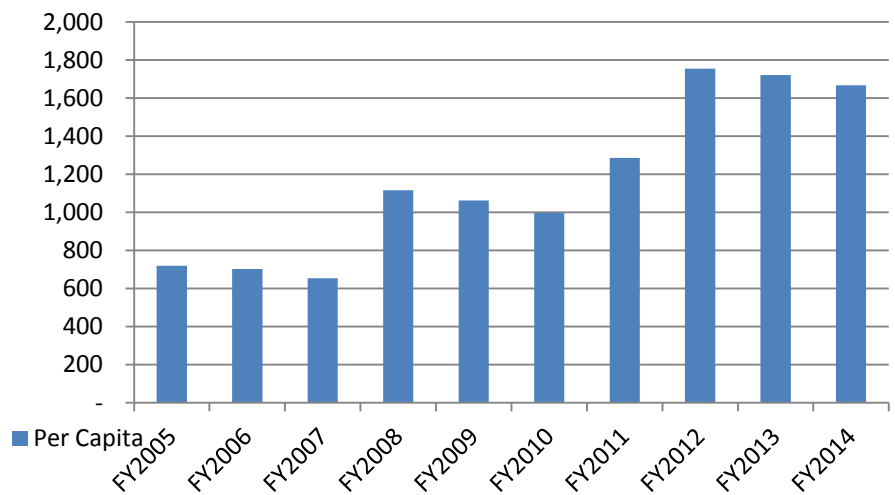
The Debt Service Fund is used to account for principal, interest, and agent fees for debt issued by the Village. Utility tax revenues, sales tax, and charges for services are transferred from the various funds to the debt service fund to finance the payment requirements.

### **Bonded Debt Obligation:**

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

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

| Fiscal Year | Per Capita |
|-------------|------------|
| FY2005      | 720        |
| FY2006      | 703        |
| FY2007      | 655        |
| FY2008      | 1,117      |
| FY2009      | 1,062      |
| FY2010      | 998        |
| FY2011      | 1,286      |
| FY2012      | 1,754      |
| FY2013      | 1,721      |
| FY2014      | 1,666      |



Village of Lemont  
 Annual Operating Budget  
 FY 2014-2015  
 Debt Service Schedule

| 2004 General Obligation Bonds<br>(Alternate Revenue Source)<br>Issued: December 15, 2004<br>Maturity: December 31, 2015<br>**bonds 2015-2024 refunded<br>Amount: \$5,890,000 |           |          |         |
|--|-----------|----------|---------|
| Fiscal<br>Year End<br>30-Apr   | Principal | Interest | Total   |
| 2014   | 285,000   | 170,445  | 455,445 |
| 2015   | 265,000   | 160,470  | 425,470 |
| 2016   | 285,000   | 150,930  | 435,930 |
| 2017   |           |          |         |
| 2018   |           |          |         |
| 2019   |           |          |         |
| 2020   |           |          |         |
| 2021   |           |          |         |
| 2022   |           |          |         |
| 2023   |           |          |         |
| 2024   |           |          |         |
| 2025   |           |          |         |
| 2026   |           |          |         |
| 2027   |           |          |         |
| 2028   |           |          |         |
| 2029   |           |          |         |
| 2030   |           |          |         |
| 2031   |           |          |         |
| 2032   |           |          |         |
| 2033   |           |          |         |

| 2004 Sales Tax Revenue Bonds<br>Issued: June 15, 2004<br>Maturity: January 1, 2015<br>Amount: \$3,320,000 |           |          |         |
|---|-----------|----------|---------|
| Fiscal<br>Year End<br>30-Apr  | Principal | Interest | Total   |
| 2014  | 370,000   |          | 370,000 |
| 2015  | 405,000   | 32,743   | 437,743 |
| 2016  | 320,000   | 14,720   | 334,720 |
| 2017  |           |          |         |
| 2018  |           |          |         |
| 2019  |           |          |         |
| 2020  |           |          |         |
| 2021  |           |          |         |
| 2022  |           |          |         |
| 2023  |           |          |         |
| 2024  |           |          |         |
| 2025  |           |          |         |
| 2026  |           |          |         |
| 2027  |           |          |         |
| 2028  |           |          |         |
| 2029  |           |          |         |
| 2030  |           |          |         |
| 2031  |           |          |         |
| 2032  |           |          |         |
| 2033  |           |          |         |

| 2005A General Obligation Bonds<br>(Alternate Revenue Source)<br>Issued: April 15, 2005<br>Maturity: December 1, 2015<br>Amount: \$4,290,000 |           |          |         |
|---|-----------|----------|---------|
| Fiscal<br>Year End<br>30-Apr  | Principal | Interest | Total   |
| 2014  | 510,000   | 52,050   | 562,050 |
| 2015  | 530,000   | 32,670   | 562,670 |
| 2016  | 300,000   | 12,000   | 312,000 |
| 2017  |           |          |         |
| 2018  |           |          |         |
| 2019  |           |          |         |
| 2020  |           |          |         |
| 2021  |           |          |         |
| 2022  |           |          |         |
| 2023  |           |          |         |
| 2024  |           |          |         |
| 2025  |           |          |         |
| 2026  |           |          |         |
| 2027  |           |          |         |
| 2028  |           |          |         |
| 2029  |           |          |         |
| 2030  |           |          |         |
| 2031  |           |          |         |
| 2032  |           |          |         |
| 2033  |           |          |         |

Village of Lemont  
 Annual Operating Budget  
 FY 2014-2015  
 Debt Service Schedule

| 2005 General Obligation Refunding Bonds |           |          |         |
|---|-----------|----------|---------|
| Issued: March 15, 2005                  |           |          |         |
| Maturity: December 1, 2015              |           |          |         |
| Amount: \$1,525,000                     |           |          |         |
| Refunded 1996, 2000B, 2003A-Water       |           |          |         |
| Fiscal Year End                         | Principal | Interest | Total   |
| 30-Apr                                  |           |          |         |
| 2014                                    | 190,000   | 52,050   | 242,050 |
| 2015                                    | 210,000   | 32,670   | 242,670 |
| 2016                                    | 205,000   | 12,000   | 217,000 |
| 2017                                    |           |          |         |
| 2018                                    |           |          |         |
| 2019                                    |           |          |         |
| 2020                                    |           |          |         |
| 2021                                    |           |          |         |
| 2022                                    |           |          |         |
| 2023                                    |           |          |         |
| 2024                                    |           |          |         |
| 2025                                    |           |          |         |
| 2026                                    |           |          |         |
| 2027                                    |           |          |         |
| 2028                                    |           |          |         |
| 2029                                    |           |          |         |
| 2030                                    |           |          |         |
| 2031                                    |           |          |         |
| 2032                                    |           |          |         |
| 2033                                    |           |          |         |

| 2007 General Obligations Bonds |           |          |         |
|--------------------------------|-----------|----------|---------|
| Issued: August 6, 2007         |           |          |         |
| Maturity: December 1, 2027     |           |          |         |
| Amount: \$2,680,000            |           |          |         |
| Canal TIF                      |           |          |         |
| Fiscal Year End                | Principal | Interest | Total   |
| 30-Apr                         |           |          |         |
| 2014                           | 110,000   | 101,425  | 211,425 |
| 2015                           | 115,000   | 97,025   | 212,025 |
| 2016                           | 120,000   | 92,368   | 212,368 |
| 2017                           | 125,000   | 87,508   | 212,508 |
| 2018                           | 130,000   | 82,382   | 212,382 |
| 2019                           | 135,000   | 77,053   | 212,053 |
| 2020                           | 140,000   | 71,450   | 211,450 |
| 2021                           | 145,000   | 65,640   | 210,640 |
| 2022                           | 150,000   | 59,550   | 209,550 |
| 2023                           | 155,000   | 53,250   | 208,250 |
| 2024                           | 165,000   | 45,500   | 210,500 |
| 2025                           | 175,000   | 37,250   | 212,250 |
| 2026                           | 180,000   | 28,500   | 208,500 |
| 2027                           | 190,000   | 19,500   | 209,500 |
| 2028                           | 200,000   | 10,000   | 210,000 |
| 2029                           |           |          |         |
| 2030                           |           |          |         |
| 2031                           |           |          |         |
| 2032                           |           |          |         |
| 2033                           |           |          |         |

| 2007A General Obligation Bonds<br>(Alternate Revenue Source) |           |          |         |
|--|-----------|----------|---------|
| Issued: December 15, 2007                                    |           |          |         |
| Maturity: December 1, 2032                                   |           |          |         |
| Amount: \$7,000,000  |           |          |         |
| Fiscal Year End  | Principal | Interest | Total   |
| 30-Apr   |           |          |         |
| 2014   | 215,000   | 143,780  | 358,780 |
| 2015   | 225,000   | 139,480  | 364,480 |
| 2016   | 230,000   | 134,980  | 364,980 |
| 2017   | 240,000   | 130,380  | 370,380 |
| 2018   | 250,000   | 125,580  | 375,580 |
| 2019   | 260,000   | 120,580  | 380,580 |
| 2020   | 270,000   | 115,380  | 385,380 |
| 2021   | 285,000   | 109,980  | 394,980 |
| 2022   | 295,000   | 104,280  | 399,280 |
| 2023   | 305,000   | 98,380   | 403,380 |
| 2024   | 320,000   | 92,204   | 412,204 |
| 2025   | 330,000   | 85,644   | 415,644 |
| 2026   | 345,000   | 78,879   | 423,879 |
| 2027   | 360,000   | 71,720   | 431,720 |
| 2028   | 375,000   | 64,250   | 439,250 |
| 2029   | 395,000   | 54,875   | 449,875 |
| 2030   | 415,000   | 45,000   | 460,000 |
| 2031   | 440,000   | 34,625   | 474,625 |
| 2032   | 460,000   | 23,625   | 483,625 |
| 2033   | 485,000   | 12,125   | 497,125 |

Village of Lemont  
 Annual Operating Budget  
 FY 2014-2015  
 Debt Service Schedule

| 2008 General Obligation Bonds<br>(Alternate Revenue Source)<br>Issued: January 25, 2008<br>Maturity: December 1, 2032 |           |          |         |
|---|-----------|----------|---------|
| Amount: \$1,995,000   |           |          |         |
| Fiscal<br>Year End<br>30-Apr  | Principal | Interest | Total   |
| 2014  | 60,000    | 69,590   | 129,590 |
| 2015  | 65,000    | 67,610   | 132,610 |
| 2016  | 65,000    | 65,465   | 130,465 |
| 2017  | 70,000    | 63,190   | 133,190 |
| 2018  | 70,000    | 60,740   | 130,740 |
| 2019  | 75,000    | 58,150   | 133,150 |
| 2020  | 75,000    | 55,375   | 130,375 |
| 2021  | 80,000    | 52,600   | 132,600 |
| 2022  | 80,000    | 49,480   | 129,480 |
| 2023  | 85,000    | 46,360   | 131,360 |
| 2024  | 85,000    | 43,045   | 128,045 |
| 2025  | 90,000    | 39,645   | 129,645 |
| 2026  | 95,000    | 36,045   | 131,045 |
| 2027  | 100,000   | 32,245   | 132,245 |
| 2028  | 100,000   | 28,145   | 128,145 |
| 2029  | 105,000   | 24,045   | 129,045 |
| 2030  | 110,000   | 19,740   | 129,740 |
| 2031  | 115,000   | 15,120   | 130,120 |
| 2032  | 120,000   | 10,290   | 130,290 |
| 2033  | 125,000   | 5,250    | 130,250 |

| 2010 General Obligation Bonds<br>(Alternate Revenue Source)<br>Issued: March 15, 2010<br>Maturity: December 1, 2029 |           |          |         |
|---|-----------|----------|---------|
| Amount: \$1,755,000<br>TIF  |           |          |         |
| Fiscal<br>Year End<br>30-Apr  | Principal | Interest | Total   |
| 2014  | 45,000    | 68,221   | 113,221 |
| 2015  | 45,000    | 67,501   | 112,501 |
| 2016  | 50,000    | 66,557   | 116,557 |
| 2017  | 50,000    | 65,306   | 115,306 |
| 2018  | 50,000    | 63,708   | 113,708 |
| 2019  | 55,000    | 62,108   | 117,108 |
| 2020  | 55,000    | 60,128   | 115,128 |
| 2021  | 55,000    | 58,148   | 113,148 |
| 2022  | 60,000    | 56,168   | 116,168 |
| 2023  | 60,000    | 53,768   | 113,768 |
| 2024  | 65,000    | 51,368   | 116,368 |
| 2025  | 65,000    | 48,768   | 113,768 |
| 2026  | 70,000    | 46,070   | 116,070 |
| 2027  | 70,000    | 43,166   | 113,166 |
| 2028  | 290,000   | 40,260   | 330,260 |
| 2029  | 305,000   | 27,500   | 332,500 |
| 2030  | 320,000   | 14,080   | 334,080 |
| 2031  |           |          |         |
| 2032  |           |          |         |
| 2033  |           |          |         |

| 2010A General Obligation Bonds<br>(Alternate Revenue Source-Tax BAB)<br>Issued: March 15, 2010<br>Maturity: December 1, 2029 |           |          |         |
|--|-----------|----------|---------|
| Amount: \$5,000,000  |           |          |         |
| Fiscal<br>Year End<br>30-Apr   | Principal | Interest | Total   |
| 2014   |           | 228,971  | 228,971 |
| 2015   |           | 228,971  | 228,971 |
| 2016   |           | 228,971  | 228,971 |
| 2017   | 90,000    | 228,970  | 318,970 |
| 2018   | 55,000    | 226,280  | 281,280 |
| 2019   | 30,000    | 224,635  | 254,635 |
| 2020   | 75,000    | 223,592  | 298,592 |
| 2021   | 80,000    | 220,984  | 300,984 |
| 2022   | 80,000    | 217,994  | 297,994 |
| 2023   | 85,000    | 215,004  | 300,004 |
| 2024   | 75,000    | 211,689  | 286,689 |
| 2025   | 330,000   | 208,764  | 538,764 |
| 2026   | 610,000   | 193,213  | 803,213 |
| 2027   | 635,000   | 164,466  | 799,466 |
| 2028   | 665,000   | 134,542  | 799,542 |
| 2029   | 700,000   | 103,204  | 803,204 |
| 2030   | 730,000   | 70,216   | 800,216 |
| 2031   | 760,000   | 35,815   | 795,815 |
| 2032   |           |          |         |
| 2033   |           |          |         |

Village of Lemont  
Annual Operating Budget  
FY 2014-2015  
Debt Service Schedule

| 2012A General Obligation Bonds<br>(Alternate Revenue Source)<br>Issued: January 26, 2012<br>Maturity: January 1, 2032 |           |          |         |
|---|-----------|----------|---------|
| Amount: \$3,420,000   |           |          |         |
| Fiscal<br>Year End<br>30-Apr  | Principal | Interest | Total   |
| 2014  |           | 119,875  | 119,875 |
| 2015  |           | 119,875  | 119,875 |
| 2016  | 155,000   | 119,875  | 274,875 |
| 2017  | 160,000   | 116,000  | 276,000 |
| 2018  | 165,000   | 112,000  | 277,000 |
| 2019  | 170,000   | 107,875  | 277,875 |
| 2020  | 170,000   | 103,625  | 273,625 |
| 2021  | 180,000   | 98,525   | 278,525 |
| 2022  | 185,000   | 93,125   | 278,125 |
| 2023  | 190,000   | 87,575   | 277,575 |
| 2024  | 195,000   | 80,925   | 275,925 |
| 2025  | 200,000   | 74,100   | 274,100 |
| 2026  | 210,000   | 67,100   | 277,100 |
| 2027  | 215,000   | 59,750   | 274,750 |
| 2028  | 225,000   | 49,000   | 274,000 |
| 2029  | 235,000   | 40,000   | 275,000 |
| 2030  | 245,000   | 30,600   | 275,600 |
| 2031  | 255,000   | 20,800   | 275,800 |
| 2032  | 265,000   | 10,600   | 275,600 |
| 2033  |           |          |         |

| 2012B General Obligation Bonds<br>(Alternate Revenue Source)<br>Issued: January 26, 2012<br>Maturity: January 1, 2027 |           |          |         |
|---|-----------|----------|---------|
| Amount: \$4,750,000   |           |          |         |
| Fiscal<br>Year End<br>30-Apr  | Principal | Interest | Total   |
| 2014  |           | 187,220  | 187,220 |
| 2015  | 295,000   | 187,220  | 482,220 |
| 2016  | 300,000   | 178,370  | 478,370 |
| 2017  | 315,000   | 169,370  | 484,370 |
| 2018  | 325,000   | 159,920  | 484,920 |
| 2019  | 330,000   | 150,170  | 480,170 |
| 2020  | 345,000   | 138,620  | 483,620 |
| 2021  | 360,000   | 124,820  | 484,820 |
| 2022  | 370,000   | 110,420  | 480,420 |
| 2023  | 385,000   | 95,620   | 480,620 |
| 2024  | 405,000   | 79,450   | 484,450 |
| 2025  | 420,000   | 61,630   | 481,630 |
| 2026  | 440,000   | 42,310   | 482,310 |
| 2027  | 460,000   | 21,850   | 481,850 |
| 2028  |           |          | -       |
| 2029  |           |          | -       |
| 2030  |           |          | -       |
| 2031  |           |          | -       |
| 2032  |           |          | -       |
| 2033  |           |          |         |

| 2012C General Obligation Bonds<br>(Alternate Revenue Source)<br>Issued: September 1, 2012<br>Maturity: December 1, 2024 |           |          |         |
|---|-----------|----------|---------|
| Amount: \$3,400,000   |           |          |         |
| Fiscal<br>Year End<br>30-Apr  | Principal | Interest | Total   |
| 2014  | 40,000    | 79,005   | 119,005 |
| 2015  | 40,000    | 78,205   | 118,205 |
| 2016  | 40,000    | 77,405   | 117,405 |
| 2017  | 330,000   | 76,605   | 406,605 |
| 2018  | 375,000   | 70,005   | 445,005 |
| 2019  | 410,000   | 62,505   | 472,505 |
| 2020  | 375,000   | 54,305   | 429,305 |
| 2021  | 385,000   | 44,930   | 429,930 |
| 2022  | 395,000   | 35,305   | 430,305 |
| 2023  | 405,000   | 25,430   | 430,430 |
| 2024  | 425,000   | 15,305   | 440,305 |
| 2025  | 180,000   | 4,680    | 184,680 |
| 2026  |           |          |         |
| 2027  |           |          |         |
| 2028  |           |          |         |
| 2029  |           |          | -       |
| 2030  |           |          | -       |
| 2031  |           |          | -       |
| 2032  |           |          | -       |
| 2033  |           |          |         |



**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Debt Service Fund |                   |                    |
|--|-------------------|-------------------|--------------------|
|  | Actual<br>2012-13 | Actual<br>2013-14 | Adopted<br>2014-15 |
|  | (audited)         | (unaudited)       |                    |
| <b>REVENUES</b>  |                   |                   |                    |
| Taxes  |                   |                   |                    |
| Property   | \$ -              | \$ -              | \$ -               |
| Other  | -                 | -                 | -                  |
| Intergovernmental and contributions                          | -                 | -                 | -                  |
| Licenses, permits and inspections                            | -                 | -                 | -                  |
| Charges for services   | -                 | -                 | -                  |
| Penalties  | -                 | -                 | -                  |
| Investment income  | 114               | 1                 | -                  |
| Miscellaneous income   | -                 | -                 | -                  |
| Proceeds from sale of capital assets                         | -                 | -                 | -                  |
| Transfers in   | 1,508,550         | 1,559,126         | 1,456,433          |
| Total revenues   | <u>1,508,664</u>  | <u>1,559,127</u>  | <u>1,456,433</u>   |
| <b>EXPENDITURES</b>  |                   |                   |                    |
| Current  |                   |                   |                    |
| General government   | -                 | -                 | -                  |
| Public safety  | -                 | -                 | -                  |
| Highways and streets   | -                 | -                 | -                  |
| Capital outlay   | -                 | -                 | -                  |
| Debt service   | -                 | -                 | -                  |
| Principal  | 705,000           | 800,000           | 760,000            |
| Interest and fiscal charges                                  | 752,609           | 745,898           | 713,728            |
| Water and sewer operations                                   | -                 | -                 | -                  |
| Parking lot operations                                       | -                 | -                 | -                  |
| Other  | -                 | -                 | -                  |
| Transfers out  | 50,000            | -                 | -                  |
| Total expenditures   | <u>1,507,609</u>  | <u>1,545,898</u>  | <u>1,473,728</u>   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>1,055</u>      | <u>13,229</u>     | <u>(17,295)</u>    |
| <b>FUND BALANCE, MAY 1</b>                                   | -                 | 1,055             | 14,284             |
| <b>FUND BALANCE, APRIL 30</b>                                | <u>\$ 1,055</u>   | <u>\$ 14,284</u>  | <u>\$ (3,011)</u>  |

Debt Service Fund

Fiscal Year 2014-15

| Account Number                          | Description  | 2013 Actual Amount                 | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|------------------------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>                             | <b>18</b>  | <b>Debt Service Fund</b>           |                     |                     |                                |                     |
| <b>Revenue</b>                          |  |                                    |                     |                     |                                |                     |
| <u>Miscellaneous Revenues</u>           |  |                                    |                     |                     |                                |                     |
| 490.00                                  | Reallocated Prior Year Funds Budget Carryover        | \$0                                | \$0                 | \$0                 | \$0                            | \$17,295            |
| <u>Total:</u>                           |  | \$0                                | \$0                 | \$0                 | \$0                            | \$17,295            |
| <b>Department Total: Non Department</b> |  | <b>\$0</b>                         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$17,295</b>     |
| <b>Department</b>                       | <b>01</b>  | <b>Revenues</b>                    |                     |                     |                                |                     |
| <u>Interest Income</u>                  |  |                                    |                     |                     |                                |                     |
| 470.05                                  | Interest Income Interest on Investments              | \$114                              | \$200               | \$200               | \$1                            | \$0                 |
| <u>Total: Interest</u>                  |  | \$114                              | \$200               | \$200               | \$1                            | \$0                 |
| <b>Division Total: Non Division</b>     |  | <b>\$114</b>                       | <b>\$200</b>        | <b>\$200</b>        | <b>\$1</b>                     | <b>\$0</b>          |
| <b>Department</b>                       | <b>15</b>  | <b>Finance</b>                     |                     |                     |                                |                     |
|   | <b>950</b>   | <b>interfund</b>                   |                     |                     |                                |                     |
|   | <b>0000</b>  | <b>Non Program</b>                 |                     |                     |                                |                     |
| <u>Other Financing Sources</u>          |  |                                    |                     |                     |                                |                     |
| 482.10                                  | Interfund Transfers In General Fund                  | \$515,000                          | \$607,101           | \$607,101           | \$607,101                      | \$424,863           |
| 482.38                                  | Interfund Transfers In Gateway Property Acq Fund     | \$174,219                          | \$187,220           | \$187,220           | \$150,000                      | \$0                 |
| 482.40                                  | Interfund Transfers In Road Improvement Fund         | \$707,781                          | \$682,150           | \$682,150           | \$682,150                      | \$1,031,570         |
| 482.52                                  | Interfund Transfers In Village Hall Improvement Fund | \$111,550                          | \$119,875           | \$119,875           | \$119,875                      | \$0                 |
| <u>Total: Other Financing Sources</u>   |  | \$1,508,550                        | \$1,596,346         | \$1,596,346         | \$1,559,126                    | \$1,456,433         |
| <b>Division Total: interfund</b>        |  | <b>\$1,508,550</b>                 | <b>\$1,596,346</b>  | <b>\$1,596,346</b>  | <b>\$1,559,126</b>             | <b>\$1,456,433</b>  |
| <b>Revenue Totals</b>                   |  | <b>\$1,508,664</b>                 | <b>\$1,596,546</b>  | <b>\$1,596,546</b>  | <b>\$1,559,127</b>             | <b>\$1,473,728</b>  |
| <b>Expenses</b>                         |  |                                    |                     |                     |                                |                     |
| <b>Department</b>                       | <b>15</b>  | <b>Finance</b>                     |                     |                     |                                |                     |
| <b>Division</b>                         | <b>900</b>   | <b>Debt</b>                        |                     |                     |                                |                     |
| <b>Program</b>                          | <b>0000</b>  | <b>Non Program</b>                 |                     |                     |                                |                     |
| <u>Debt Service</u>                     |  |                                    |                     |                     |                                |                     |
| 715.00                                  | Bond Service Fees                                    | \$1,475                            | \$2,580             | \$2,580             | \$0                            | \$0                 |
| <u>Total: Debt Service</u>              |  | \$1,475                            | \$2,580             | \$2,580             | \$0                            | \$0                 |
|   | <b>9015</b>  | <b>2004 Sales Tax Revenue Bond</b> |                     |                     |                                |                     |
| <u>Debt Service</u>                     |  |                                    |                     |                     |                                |                     |
| 700.00                                  | Principal Payment Debt Payment                       | \$370,000                          | \$405,000           | \$405,000           | \$405,000                      | \$320,000           |
| 705.00                                  | Interest Payment Debt Payment                        | \$48,838                           | \$32,743            | \$32,743            | \$32,743                       | \$14,720            |
| 715.00                                  | Bond Service Fees                                    | \$515                              | \$515               | \$515               | \$465                          | \$515               |
| <u>Total: Debt Service</u>              |  | \$419,353                          | \$438,258           | \$438,258           | \$438,208                      | \$335,235           |
|   | <b>9030</b>  | <b>2005 GO ARS Bond</b>            |                     |                     |                                |                     |
| <u>Debt Service</u>                     |  |                                    |                     |                     |                                |                     |
| 700.00                                  | Principal Payment Debt Payment                       | \$70,000                           | \$70,000            | \$70,000            | \$70,000                       | \$75,000            |
| 705.00                                  | Interest Payment Debt Payment                        | \$47,773                           | \$45,358            | \$45,358            | \$45,358                       | \$42,768            |
| 715.00                                  | Bond Service Fees                                    | \$495                              | \$515               | \$515               | \$515                          | \$515               |
| <u>Total: Debt Service</u>              |  | \$118,268                          | \$115,873           | \$115,873           | \$115,873                      | \$118,283           |
|   | <b>9035</b>  | <b>2007 A GO ARS Bond</b>          |                     |                     |                                |                     |
| <u>Debt Service</u>                     |  |                                    |                     |                     |                                |                     |
| 700.00                                  | Principal Payment Debt Payment                       | \$205,000                          | \$215,000           | \$215,000           | \$215,000                      | \$225,000           |

Debt Service Fund

Fiscal Year 2014-15

| Account Number                     | Description                    | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|------------------------------------|--------------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| 705.00                             | Interest Payment Debt Payment  | \$295,760          | \$287,560           | \$287,560           | \$287,560                      | \$278,960           |
| 715.00                             | Bond Service Fees              | \$475              | \$515               | \$515               | \$1,525                        | \$515               |
| <u>Total: Debt Service</u>         |                                | \$501,235          | \$503,075           | \$503,075           | \$504,085                      | \$504,475           |
| <b>9050 2008GO ARS Bond</b>        |                                |                    |                     |                     |                                |                     |
| <u>Debt Service</u>                |                                |                    |                     |                     |                                |                     |
| 700.00                             | Principal Payment Debt Payment | \$60,000           | \$60,000            | \$60,000            | \$60,000                       | \$65,000            |
| 705.00                             | Interest Payment Debt Payment  | \$71,510           | \$69,590            | \$69,590            | \$69,590                       | \$67,610            |
| <u>Total: Debt Service</u>         |                                | \$131,510          | \$129,590           | \$129,590           | \$129,590                      | \$132,610           |
| <b>9055 2012B GO ARS Bond</b>      |                                |                    |                     |                     |                                |                     |
| <u>Debt Service</u>                |                                |                    |                     |                     |                                |                     |
| 705.00                             | Interest Payment Debt Payment  | \$174,219          | \$187,220           | \$187,220           | \$187,220                      | \$187,220           |
| 715.00                             | Bond Service Fees              | \$0                | \$0                 | \$0                 | \$535                          | \$515               |
| <u>Total: Debt Service</u>         |                                | \$174,219          | \$187,220           | \$187,220           | \$187,755                      | \$187,735           |
| <b>Program Total:</b>              |                                | <b>\$174,219</b>   | <b>\$187,220</b>    | <b>\$187,220</b>    | <b>\$187,755</b>               | <b>\$187,735</b>    |
| <b>9065 2012 A GO ARS Bonds</b>    |                                |                    |                     |                     |                                |                     |
| <u>Debt Service</u>                |                                |                    |                     |                     |                                |                     |
| 700.00                             | Principal Payment Debt Payment | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| 705.00                             | Interest Payment Debt Payment  | \$111,550          | \$119,750           | \$119,750           | \$119,873                      | \$119,875           |
| 715.00                             | Bond Service Fees              | \$0                | \$0                 | \$0                 | \$515                          | \$515               |
| <u>Total: Debt Service</u>         |                                | \$111,550          | \$119,750           | \$119,750           | \$120,388                      | \$120,390           |
| <b>9075 Tollway Note</b>           |                                |                    |                     |                     |                                |                     |
| <u>Debt Service</u>                |                                |                    |                     |                     |                                |                     |
| 700.00                             | Principal Payment Debt Payment | \$0                | \$100,000           | \$100,000           | \$50,000                       | \$75,000            |
| <u>Total: Debt Service</u>         |                                | \$0                | \$100,000           | \$100,000           | \$50,000                       | \$75,000            |
| <b>950 interfund</b>               |                                |                    |                     |                     |                                |                     |
| <b>0000 Non Program</b>            |                                |                    |                     |                     |                                |                     |
| <u>Other Financing Uses</u>        |                                |                    |                     |                     |                                |                     |
| 900.40                             | Interfund Transfers Out Road   | \$50,000           | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Other Financing Uses</u> |                                | \$50,000           | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Department Total: Finance</b>   |                                | <b>\$1,507,609</b> | <b>\$1,596,346</b>  | <b>\$1,596,346</b>  | <b>\$1,545,898</b>             | <b>\$1,473,728</b>  |
| Revenue Totals:                    |                                | \$1,508,664        | \$1,596,546         | \$1,596,546         | \$1,559,127                    | \$1,473,728         |
| Expense Totals                     |                                | \$1,507,609        | \$1,596,346         | \$1,596,346         | \$1,545,898                    | \$1,473,728         |
| <b>Service Fund</b>                |                                | <b>\$1,055</b>     | <b>\$200</b>        | <b>\$200</b>        | <b>\$13,229</b>                | <b>\$0</b>          |

## IMRF & Social Security Funds

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### ➤ *Description of Functions*

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

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

IMRF Fund

Fiscal Year 2014-15

| Account Number                           | Description                                   | 2013 Actual Amount    | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|---|-----------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>                              | <b>20</b>                                     | <b>IMRF Fund</b>      |                     |                     |                                |                     |
| <b>Revenue</b>                           |   |                       |                     |                     |                                |                     |
| <b>Department</b>                        | <b>01</b>                                     | <b>Revenues</b>       |                     |                     |                                |                     |
| <u>Intergovernmental Revenues</u>        |   |                       |                     |                     |                                |                     |
| 450.15                                   | Reimbursements Special Detail Reimbursement   | \$1,123               | \$1,200             | \$1,200             | \$1,330                        | \$1,200             |
| <b>Total: Intergovernmental Revenues</b> |   | <b>\$1,123</b>        | <b>\$1,200</b>      | <b>\$1,200</b>      | <b>\$1,330</b>                 | <b>\$1,200</b>      |
| <u>Interest Income</u>                   |   |                       |                     |                     |                                |                     |
| 470.05                                   | Interest Income Interest on Investments       | \$98                  | \$150               | \$150               | \$18                           | \$1,271             |
| <b>Total: Interest Income</b>            |   | <b>\$98</b>           | <b>\$150</b>        | <b>\$150</b>        | <b>\$18</b>                    | <b>\$1,271</b>      |
| <u>Miscellaneous Revenues</u>            |   |                       |                     |                     |                                |                     |
| 490.00                                   | Reallocated Prior Year Funds Budget Carryover | \$0                   | \$78,650            | \$84,850            | \$0                            | \$42,506            |
| <b>Total: Miscellaneous Revenues</b>     |   | <b>\$0</b>            | <b>\$78,650</b>     | <b>\$84,850</b>     | <b>\$0</b>                     | <b>\$42,506</b>     |
| <u>Taxes</u>                             |   |                       |                     |                     |                                |                     |
| 410.70                                   | Property Tax I.M.R.F.                         | \$218,393             | \$217,000           | \$290,000           | \$296,361                      | \$301,643           |
| <b>Total: Taxes</b>                      |   | <b>\$218,393</b>      | <b>\$217,000</b>    | <b>\$290,000</b>    | <b>\$296,361</b>               | <b>\$301,643</b>    |
| <b>Department Total: Revenues</b>        |   | <b>\$219,614</b>      | <b>\$297,000</b>    | <b>\$376,200</b>    | <b>\$297,709</b>               | <b>\$346,620</b>    |
| <b>Department</b>                        | <b>15</b>                                     | <b>Finance</b>        |                     |                     |                                |                     |
|  | <b>950</b>                                    | <b>interfund</b>      |                     |                     |                                |                     |
| <u>Other Financing Sources</u>           |   |                       |                     |                     |                                |                     |
| 482.10                                   | Interfund Transfers In General Fund           | \$0                   | \$3,000             | \$3,000             | \$0                            | \$0                 |
| <b>Total: Other Financing Sources</b>    |   | <b>\$0</b>            | <b>\$3,000</b>      | <b>\$3,000</b>      | <b>\$0</b>                     | <b>\$0</b>          |
| <b>Program Total: Non Program</b>        |   | <b>\$0</b>            | <b>\$3,000</b>      | <b>\$3,000</b>      | <b>\$0</b>                     | <b>\$0</b>          |
| <b>Department Total: Finance</b>         |   | <b>\$0</b>            | <b>\$3,000</b>      | <b>\$3,000</b>      | <b>\$0</b>                     | <b>\$0</b>          |
| Revenue Totals                           |   | \$219,614             | \$300,000           | \$379,200           | \$297,709                      | \$346,620           |
| <b>Expenses</b>                          |   |                       |                     |                     |                                |                     |
| <b>Department</b>                        | <b>15</b>                                     | <b>Finance</b>        |                     |                     |                                |                     |
|  | <b>001</b>                                    | <b>Administration</b> |                     |                     |                                |                     |
| <u>Personnel Services</u>                |   |                       |                     |                     |                                |                     |
| <u>Taxes &amp; Benefits</u>              |   |                       |                     |                     |                                |                     |
| 510.15                                   | Fringe Benefits IMRF Er Contribution          | \$294,363             | \$300,000           | \$379,200           | \$379,199                      | \$346,620           |
| <b>Total: Taxes &amp; Benefits</b>       |   | <b>\$294,363</b>      | <b>\$300,000</b>    | <b>\$379,200</b>    | <b>\$379,199</b>               | <b>\$346,620</b>    |
| <b>Division Total: Administration</b>    |   | <b>\$294,363</b>      | <b>\$300,000</b>    | <b>\$379,200</b>    | <b>\$379,199</b>               | <b>\$346,620</b>    |
| <b>Department Total: Finance</b>         |   | <b>\$294,363</b>      | <b>\$300,000</b>    | <b>\$379,200</b>    | <b>\$379,199</b>               | <b>\$346,620</b>    |
| Revenue Totals:                          |   | \$219,614             | \$300,000           | \$379,200           | \$297,709                      | \$346,620           |
| Expense Totals                           |   | \$294,363             | \$300,000           | \$379,200           | \$379,199                      | \$346,620           |
| <b>Fund</b>                              |   | <b>(\$74,749)</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>(\$81,490)</b>              | <b>(\$0)</b>        |

**VILLAGE OF LEMONT, ILLINOIS**  
 FY 2014-2015 BUDGET  
 OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BY FUND TYPE 2014-2015

|  | ILLINOIS MUNICIPAL RETIREMENT FUND |                                  |                    |
|--|------------------------------------|----------------------------------|--------------------|
|  | Actual<br>2012-13<br>(audited)     | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15 |
| <b>REVENUES</b>  |                                    |                                  |                    |
| Taxes  |                                    |                                  |                    |
| Property   | \$ 218,393                         | \$ 296,361                       | \$ 301,643         |
| Other  | -                                  | -                                | -                  |
| Intergovernmental and contributions                          | -                                  | -                                | -                  |
| Licenses, permits and inspections                            | -                                  | -                                | -                  |
| Charges for services   | -                                  | -                                | -                  |
| Fines, forfeitures and penalties                             | -                                  | -                                | -                  |
| Investment income  | 98                                 | 19                               | 1,271              |
| Miscellaneous income   | 1,123                              | 1,330                            | 1,200              |
| Proceeds from sale of capital assets                         | -                                  | -                                | -                  |
| Transfers in   | -                                  | -                                | -                  |
| Total revenues   | <u>219,614</u>                     | <u>297,710</u>                   | <u>304,114</u>     |
| <b>EXPENDITURES</b>  |                                    |                                  |                    |
| Current  |                                    |                                  |                    |
| General government   | 200,349                            | 258,083                          | 235,909            |
| Public safety  | 20,975                             | 27,037                           | 24,714             |
| Highways and streets   | 73,039                             | 94,080                           | 85,997             |
| Capital outlay   | -                                  | -                                | -                  |
| Debt service   | -                                  | -                                | -                  |
| Principal  | -                                  | -                                | -                  |
| Interest and fiscal charges                                  | -                                  | -                                | -                  |
| Water and sewer operations                                   | -                                  | -                                | -                  |
| Parking lot operations                                       | -                                  | -                                | -                  |
| Other  | -                                  | -                                | -                  |
| Transfers out  | -                                  | -                                | -                  |
| Total expenditures   | <u>294,363</u>                     | <u>379,200</u>                   | <u>346,620</u>     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(74,749)</u>                    | <u>(81,490)</u>                  | <u>(42,506)</u>    |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>166,853</b>                     | 92,104                           | 10,614             |
| <b>FUND BALANCE, APRIL 30</b>                                | <u>\$ 92,104</u>                   | <u>\$ 10,614</u>                 | <u>\$ (31,892)</u> |

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Social Security Fund           |                                  |                    |
|--|--------------------------------|----------------------------------|--------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15 |
| <b>REVENUES</b>  |                                |                                  |                    |
| Taxes  |                                |                                  |                    |
| Property   | \$ 68,149                      | \$ 85,843                        | \$ 90,723          |
| Other  | -                              | -                                | -                  |
| Intergovernmental and contributions                          | -                              | -                                | -                  |
| Licenses, permits and inspections                            | -                              | -                                | -                  |
| Charges for services   | -                              | -                                | -                  |
| Fines, forfeitures and penalties                             | -                              | -                                | -                  |
| Investment income  | 155                            | 13                               | 50                 |
| Miscellaneous income   | 1,922                          | 1,279                            | 1,300              |
| Proceeds from sale of capital assets                         | -                              | -                                | -                  |
| Transfers in   | -                              | 75,000                           | 163,587            |
| Total revenues   | <u>70,226</u>                  | <u>162,135</u>                   | <u>255,660</u>     |
| <b>EXPENDITURES</b>  |                                |                                  |                    |
| Current  |                                |                                  |                    |
| General government   | 100,319                        | 115,724                          | 115,281            |
| Public safety  | 60,122                         | 69,355                           | 69,090             |
| Highways and streets   | 57,425                         | 66,243                           | 65,990             |
| Capital outlay   | -                              | -                                | -                  |
| Debt service   | -                              | -                                | -                  |
| Principal  | -                              | -                                | -                  |
| Interest and fiscal charges                                  | -                              | -                                | -                  |
| Water and sewer operations                                   | -                              | -                                | -                  |
| Parking lot operations                                       | -                              | -                                | -                  |
| Other  | -                              | -                                | -                  |
| Transfers out  | -                              | -                                | -                  |
| Total expenditures   | <u>217,866</u>                 | <u>251,322</u>                   | <u>250,361</u>     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(147,640)</u>               | <u>(89,187)</u>                  | <u>5,299</u>       |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>240,050</b>                 | 92,410                           | 3,223              |
| <b>FUND BALANCE, APRIL 30</b>                                | <u>\$ 92,410</u>               | <u>\$ 3,223</u>                  | <u>\$ 8,522</u>    |

Social Security Fund

Fiscal Year 2014-15

| Account Number                          | Description                                   | 2013 Actual Amount          | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|---|-----------------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>                             | <b>22</b>                                     | <b>Social Security Fund</b> |                     |                     |                                |                     |
| <b>Revenue</b>                          |   |                             |                     |                     |                                |                     |
| <b>Department</b>                       | <b>01</b>                                     | <b>Revenues</b>             |                     |                     |                                |                     |
|   | <b>000</b>                                    | <b>Non Division</b>         |                     |                     |                                |                     |
| <u>Other Financing Sources</u>          |   |                             |                     |                     |                                |                     |
| 482.70                                  | Interfund Transfers In Water & Sewer Fund     | \$0                         | \$0                 | \$75,000            | \$0                            | \$163,587           |
| <b>Total: Other Financing Sources</b>   |   | <b>\$0</b>                  | <b>\$0</b>          | <b>\$75,000</b>     | <b>\$0</b>                     | <b>\$163,587</b>    |
|   | <b>0000</b>                                   | <b>Non Program</b>          |                     |                     |                                |                     |
| <u>Intergovernmental Revenues</u>       |   |                             |                     |                     |                                |                     |
| 450.15                                  | Reimbursements Special Detail                 | \$1,213                     | \$1,300             | \$1,300             | \$1,279                        | \$1,300             |
| <u>Interest Income</u>                  |   |                             |                     |                     |                                |                     |
| 470.05                                  | Interest Income Interest                      | \$155                       | \$0                 | \$50                | \$14                           | \$50                |
| <u>Miscellaneous Revenues</u>           |   |                             |                     |                     |                                |                     |
| 480.90                                  | Other Miscellaneous income                    | \$708                       | \$0                 | \$0                 | \$0                            | \$0                 |
| 490.00                                  | Reallocated Prior Year Funds Budget Carryover | \$0                         | \$123,000           | \$92,410            | \$0                            | \$0                 |
| <u>Taxes</u>                            |   |                             |                     |                     |                                |                     |
| 410.75                                  | Property Tax Social Security                  | \$68,149                    | \$92,728            | \$87,235            | \$85,843                       | \$90,723            |
| <b>Division Total: Non Division</b>     |   | <b>\$70,226</b>             | <b>\$217,028</b>    | <b>\$255,995</b>    | <b>\$87,135</b>                | <b>\$255,660</b>    |
| <b>Department Total: Revenues</b>       |   | <b>\$70,226</b>             | <b>\$217,028</b>    | <b>\$255,995</b>    | <b>\$87,135</b>                | <b>\$255,660</b>    |
| Revenue Totals                          |   | \$70,226                    | \$217,028           | \$255,995           | \$87,135                       | \$255,660           |
| <b>Expenses</b>                         |   |                             |                     |                     |                                |                     |
| <b>Department</b>                       | <b>15</b>                                     | <b>Finance</b>              |                     |                     |                                |                     |
|   | <b>001</b>                                    | <b>Administration</b>       |                     |                     |                                |                     |
|   | <b>0000</b>                                   | <b>Non Program</b>          |                     |                     |                                |                     |
| <u>Taxes &amp; Benefits</u>             |   |                             |                     |                     |                                |                     |
| 510.10                                  | Fringe Benefits Medicare                      | \$22,762                    | \$21,766            | \$76,766            | \$76,714                       | \$73,708            |
| 510.12                                  | Fringe Benefits Social Security               | \$195,104                   | \$195,000           | \$175,000           | \$174,608                      | \$176,652           |
| <b>Total: Taxes &amp; Benefits</b>      |   | <b>\$217,866</b>            | <b>\$216,766</b>    | <b>\$251,766</b>    | <b>\$251,323</b>               | <b>\$250,361</b>    |
| <b>Division Total: Administration</b>   |   | <b>\$217,866</b>            | <b>\$216,766</b>    | <b>\$251,766</b>    | <b>\$251,323</b>               | <b>\$250,361</b>    |
| <b>Department Total: Finance</b>        |   | <b>\$217,866</b>            | <b>\$216,766</b>    | <b>\$251,766</b>    | <b>\$251,323</b>               | <b>\$250,361</b>    |
| Revenue Totals:                         |   | \$70,226                    | \$217,028           | \$255,995           | \$87,135                       | \$255,660           |
| Expense Totals                          |   | \$217,866                   | \$216,766           | \$251,766           | \$251,323                      | \$250,361           |
| <b>Fund Total: Social Security Fund</b> |   | <b>(\$147,639)</b>          | <b>\$262</b>        | <b>\$4,229</b>      | <b>(\$164,187)</b>             | <b>\$5,299</b>      |



# Motor Fuel Tax Fund

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## ➤ *Mission Statement*

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

## ➤ *Description of Functions*

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

MFT funds are disbursed to the Village from the Illinois Department of Transportation on a per capita basis. Over the years the per capita revenue has been declining. However, the Governor has authorized several years of additional revenue entitled “Jobs Now” funding. Motor Fuel Tax funds are restricted to direct expenses associated with, but not limited to, street improvements and maintenance, and storm sewers based upon the appropriate Illinois State Statutes. Motor Fuel Tax operations include; micro-surfacing, concrete curb and gutter replacement, street rebuilding and improvements.

Motor Fuel Tax Fund Budget  
Fiscal Year 2014-15

|                                     | 2013 Actual<br>Amount | 2014 Adopted<br>Budget | 2014 Amended<br>Budget | 2014 Actual<br>Amount | 2015 Adopted<br>Budget |
|-------------------------------------|-----------------------|------------------------|------------------------|-----------------------|------------------------|
| <b>Fund: 24 Motor Fuel Tax Fund</b> |                       |                        |                        |                       |                        |
| <b>Revenue</b>                      |                       |                        |                        |                       |                        |
| IG - Intergovernmental Revenues     | \$468,011             | \$376,000              | \$441,000              | \$557,452             | \$376,000              |
| INT - Interest Income               | \$383                 | \$500                  | \$522                  | \$47                  | \$522                  |
| MISC - Miscellaneous Revenues       | \$0                   | \$158,500              | \$267,080              | \$0                   | \$59,678               |
| Revenue Totals                      | \$468,394             | \$535,000              | \$708,602              | \$557,499             | \$436,200              |
| <b>Expenditures</b>                 |                       |                        |                        |                       |                        |
| OSERV - Outside Services            | \$205,460             | \$360,000              | \$63,602               | \$18,994              | \$81,200               |
| MATSUP - Materials & Supplies       | \$341,789             | \$175,000              | \$640,000              | \$683,123             | \$355,000              |
| CAP - Capital Outlay                | \$0                   | \$0                    | \$5,000                | \$4,606               | \$0                    |
| Expenditure Totals                  | \$547,249             | \$535,000              | \$708,602              | \$706,723             | \$436,200              |

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Motor Fuel Tax Fund            |                                  |                    |
|--|--------------------------------|----------------------------------|--------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15 |
| <b>REVENUES</b>  |                                |                                  |                    |
| Taxes  |                                |                                  |                    |
| Property   | \$ -                           | \$ -                             | \$ -               |
| Other  | 468,011                        | 557,452                          | 376,000            |
| Intergovernmental and contributions                          | -                              | -                                | -                  |
| Licenses, permits and inspections                            | -                              | -                                | -                  |
| Charges for services   | -                              | -                                | -                  |
| Fines, forfeitures and penalties                             | -                              | -                                | -                  |
| Investment income  | 383                            | 47                               | 522                |
| Miscellaneous income   | -                              | -                                | -                  |
| Proceeds from sale of capital assets                         | -                              | -                                | -                  |
| Transfers in   | -                              | -                                | -                  |
| Total revenues   | <u>468,394</u>                 | <u>557,499</u>                   | <u>376,522</u>     |
| <b>EXPENDITURES</b>  |                                |                                  |                    |
| Current  |                                |                                  |                    |
| General government   | -                              | -                                | -                  |
| Public safety  | -                              | -                                | -                  |
| Highways and streets   | 519,865                        | 702,117                          | 436,200            |
| Capital outlay   | 27,384                         | 4,606                            | -                  |
| Debt service   | -                              | -                                | -                  |
| Principal  | -                              | -                                | -                  |
| Interest and fiscal charges                                  | -                              | -                                | -                  |
| Water and sewer operations                                   | -                              | -                                | -                  |
| Parking lot operations                                       | -                              | -                                | -                  |
| Other  | -                              | -                                | -                  |
| Transfers out  | -                              | -                                | -                  |
| Total expenditures   | <u>547,249</u>                 | <u>706,723</u>                   | <u>436,200</u>     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(78,855)</u>                | <u>(149,224)</u>                 | <u>(59,678)</u>    |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>530,790</b>                 | 451,935                          | 302,711            |
| <b>FUND BALANCE, APRIL 30</b>                                | <u>\$ 451,935</u>              | <u>\$ 302,711</u>                | <u>\$ 243,033</u>  |

Motor Fuel Tax Fund

Fiscal Year 2014-15

| Account Number   | Description                                      | 2013 Actual Amount                          | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount | 2015 Village Adopted Budget |
|--|--|---|---------------------|---------------------|--------------------|-----------------------------|
| <b>Fund</b>  | <b>24</b>  | <b>Motor Fuel Tax Fund</b>                  |                     |                     |                    |                             |
| <b>Revenue</b>   |  |   |                     |                     |                    |                             |
| <u>Intergovernmental Revenues</u>                          |  |   |                     |                     |                    |                             |
| 420.25   | Shared Revenue Motor Fuel Tax                    | \$468,011                                   | \$376,000           | \$441,000           | \$557,452          | \$376,000                   |
| <u>Total: Intergovernmental Revenues</u>                   |  | \$468,011                                   | \$376,000           | \$441,000           | \$557,452          | \$376,000                   |
| <u>Interest Income</u>                                     |  |   |                     |                     |                    |                             |
| 470.05   | Interest Income Interest on Investments          | \$383                                       | \$500               | \$522               | \$47               | \$522                       |
| <u>Total: Interest</u>                                     |  | \$383                                       | \$500               | \$522               | \$47               | \$522                       |
| <u>Miscellaneous Revenues</u>                              |  |   |                     |                     |                    |                             |
| 490.00   | Reallocated Prior Year Funds Budget Carryover    | \$0   | \$158,500           | \$267,080           | \$0                | \$59,678                    |
| <u>Total: Miscellaneous Revenues</u>                       |  | \$0   | \$158,500           | \$267,080           | \$0                | \$59,678                    |
| <b>Department Total: Revenues</b>                          |  | <b>\$468,394</b>                            | <b>\$535,000</b>    | <b>\$708,602</b>    | <b>\$557,499</b>   | <b>\$436,200</b>            |
| <b>Expenses</b>  |  |   |                     |                     |                    |                             |
| <b>Department</b>  | <b>00</b>  | <b>Non Department</b>                       |                     |                     |                    |                             |
| <b>Department</b>  | <b>25</b>  | <b>Public Works</b>                         |                     |                     |                    |                             |
|  | <b>310</b>                                       | <b>Streets Division</b>                     |                     |                     |                    |                             |
|  | <b>0000</b>                                      | <b>Non Program</b>                          |                     |                     |                    |                             |
| <u>Outside Services</u>                                    |  |   |                     |                     |                    |                             |
| 523.50   | Other Services General Engineering               | \$27,384                                    | \$25,000            | \$25,000            | \$149              | \$0                         |
| 540.05   | Printing/Advertising Recording and Legal Notices | \$295                                       | \$0                 | \$0                 | \$0                | \$0                         |
| 545.10   | Maintenance Contract Streets and Alleys          | \$0   | \$0                 | \$0                 | \$1,000            | \$0                         |
| 545.80   | Maintenance Contract Street Lighting             | \$0   | \$0                 | \$0                 | \$0                | \$12,000                    |
| 548.05   | Streets & Alley Maintenance Services General     | \$174,732                                   | \$335,000           | \$35,000            | \$0                | \$60,000                    |
| <u>Total: Outside</u>                                      |  | \$202,411                                   | \$360,000           | \$60,000            | \$1,149            | \$72,000                    |
| <u>Materials &amp; Supplies</u>                            |  |   |                     |                     |                    |                             |
| 580.10   | Electric Expense Street Lighting                 | \$4,292                                     | \$0                 | \$0                 | \$1,713            | \$0                         |
| 582.00   | Streets & Alleys Maintenance Supplies General    | \$301,071                                   | \$150,000           | \$550,000           | \$162,418          | \$0                         |
| <u>Total: Materials &amp;</u>                              |  | \$305,364                                   | \$150,000           | \$550,000           | \$164,131          | \$0                         |
| <b>Program Total: Non Program</b>                          |  | <b>\$507,774</b>                            | <b>\$510,000</b>    | <b>\$610,000</b>    | <b>\$165,280</b>   | <b>\$72,000</b>             |
|  | <b>3000</b>                                      | <b>Traffic Signal - Stephen &amp; Main</b>  |                     |                     |                    |                             |
| <u>Outside Services</u>                                    |  |   |                     |                     |                    |                             |
| 548.15   | Streets & Alley Maintenance Services Traffic     | \$1,000                                     | \$0                 | \$600               | \$2,400            | \$2,000                     |
| <u>Program Total: Traffic Signal - Stephen &amp; Main</u>  |  | \$1,000                                     | \$0                 | \$600               | \$2,400            | \$2,000                     |
|  | <b>3001</b>                                      | <b>Traffic Signal - State &amp; Keepata</b> |                     |                     |                    |                             |
| <u>Outside Services</u>                                    |  |   |                     |                     |                    |                             |
| 548.15   | Streets & Alley Maintenance Services Traffic     | \$600                                       | \$0                 | \$600               | \$2,400            | \$2,000                     |
| <u>Program Total: Traffic Signal - State &amp; Keepata</u> |  | \$600                                       | \$0                 | \$600               | \$2,400            | \$2,000                     |
|  | <b>3002</b>                                      | <b>127th and Timberline Dr</b>              |                     |                     |                    |                             |
| <u>Outside Services</u>                                    |  |   |                     |                     |                    |                             |
| 548.15   | Streets & Alley Maintenance Services Traffic     | \$1,449                                     | \$0                 | \$2,402             | \$13,045           | \$5,200                     |
| <u>Program Total: 127th and Timberline Dr</u>              |  | \$1,449                                     | \$0                 | \$2,402             | \$13,045           | \$5,200                     |
|  | <b>5047</b>                                      | <b>2013 Motor Fuel Tax</b>                  |                     |                     |                    |                             |
| <u>Materials &amp; Supplies</u>                            |  |   |                     |                     |                    |                             |
| 582.00   | Streets & Alleys Maintenance Supplies General    | \$0   | \$0                 | \$65,000            | \$517,015          | \$350,000                   |
| <u>Program Total: 2013 Motor Fuel Tax</u>                  |  | \$0   | \$0                 | \$65,000            | \$517,015          | \$350,000                   |
| <b>Division Total: Streets Division</b>                    |  | <b>\$510,823</b>                            | <b>\$510,000</b>    | <b>\$678,602</b>    | <b>\$700,140</b>   | <b>\$431,200</b>            |
|  | <b>390</b>                                       | <b>Utilities</b>                            |                     |                     |                    |                             |
| <u>Materials &amp; Supplies</u>                            |  |   |                     |                     |                    |                             |
| 580.10   | Electric Expense Street                          | \$36,426                                    | \$25,000            | \$25,000            | \$1,977            | \$5,000                     |
| <u>Division Total: Utilities</u>                           |  | \$36,426                                    | \$25,000            | \$25,000            | \$1,977            | \$5,000                     |
| <b>Department Total: Public Works</b>                      |  | <b>\$547,249</b>                            | <b>\$535,000</b>    | <b>\$703,602</b>    | <b>\$702,117</b>   | <b>\$436,200</b>            |
| <b>Department</b>  | <b>90</b>  | <b>General Government</b>                   |                     |                     |                    |                             |

Motor Fuel Tax Fund

Fiscal Year 2014-15

| Account Number                              | Description                | 2013 Actual Amount | 2014 Adopted Budget  | 2014 Amended Budget | 2014 Actual Amount | 2015 Village Adopted Budget |
|---|----------------------------|--------------------|----------------------|---------------------|--------------------|-----------------------------|
| 500   |                            |                    | <b>Capital</b>       |                     |                    |                             |
| 5039  |                            |                    | <b>Bridge Repair</b> |                     |                    |                             |
| <u>Capital Outlay</u>                       |                            |                    |                      |                     |                    |                             |
| 604.05                                      | Infrastructure Engineering | \$0                | \$0                  | \$5,000             | \$4,606            | \$0                         |
| <b>Program Total: Bridge Repair</b>         |                            | <b>\$0</b>         | <b>\$0</b>           | <b>\$5,000</b>      | <b>\$4,606</b>     | <b>\$0</b>                  |
| <b>Division Total: Capital</b>              |                            | <b>\$0</b>         | <b>\$0</b>           | <b>\$5,000</b>      | <b>\$4,606</b>     | <b>\$0</b>                  |
| <b>Department Total: General Government</b> |                            | <b>\$0</b>         | <b>\$0</b>           | <b>\$5,000</b>      | <b>\$4,606</b>     | <b>\$0</b>                  |
| Revenue Totals:                             |                            | \$468,394          | \$535,000            | \$708,602           | \$557,499          | \$436,200                   |
| Expense Totals                              |                            | \$547,249          | \$535,000            | \$708,602           | \$706,723          | \$436,200                   |
| <b>Fuel Tax Fund</b>                        |                            | <b>(\$78,855)</b>  | <b>\$0</b>           | <b>\$0</b>          | <b>(\$149,225)</b> | <b>\$0</b>                  |

# State & Federal Drug Enforcement Funds

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## ➤ *Description of Functions*

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

The Village has created four separate funds to account for these specific revenues and expenditures:

State Forfeiture

Federal Forfeiture

DUI Fund

Vehicle DUI Fund

**VILLAGE OF LEMONT, ILLINOIS**  
 FY 2014-2015 BUDGET  
 OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BY FUND TYPE 2014-2015

|  | State Forfeiture Fund          |                                  |                    |
|--|--------------------------------|----------------------------------|--------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15 |
| <b>REVENUES</b>  |                                |                                  |                    |
| Taxes  |                                |                                  |                    |
| Property   | \$ -                           | \$ -                             | \$ -               |
| Other  | -                              | -                                | -                  |
| Intergovernmental and contributions                          | -                              | -                                | -                  |
| Licenses, permits and inspections                            | -                              | -                                | -                  |
| Charges for services   | -                              | -                                | -                  |
| Fines, forfeitures and penalties                             | -                              | 19,900                           | -                  |
| Investment income  | -                              | -                                | -                  |
| Miscellaneous income   | -                              | -                                | -                  |
| Proceeds from sale of capital assets                         | -                              | -                                | -                  |
| Transfers in   | -                              | -                                | -                  |
| Total revenues   | -                              | 19,900                           | -                  |
| <b>EXPENDITURES</b>  |                                |                                  |                    |
| Current  |                                |                                  |                    |
| General government   | -                              | -                                | -                  |
| Public safety  | -                              | -                                | -                  |
| Highways and streets   | -                              | -                                | -                  |
| Capital outlay   | -                              | 19,900                           | -                  |
| Debt service   | -                              | -                                | -                  |
| Principal  | -                              | -                                | -                  |
| Interest and fiscal charges                                  | -                              | -                                | -                  |
| Water and sewer operations                                   | -                              | -                                | -                  |
| Parking lot operations                                       | -                              | -                                | -                  |
| Other  | -                              | -                                | -                  |
| Transfers out  | -                              | -                                | -                  |
| Total expenditures   | -                              | 19,900                           | -                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | -                              | -                                | -                  |
| <b>FUND BALANCE, MAY 1</b>                                   | -                              | -                                | -                  |
| <b>FUND BALANCE, APRIL 30</b>                                | \$ -                           | \$ -                             | \$ -               |

**VILLAGE OF LEMONT, ILLINOIS**  
 FY 2014-2015 BUDGET  
 OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BY FUND TYPE 2014-2015

|  | Vehicle Replacement Fund       |                                  |                    |
|--|--------------------------------|----------------------------------|--------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15 |
| <b>REVENUES</b>  |                                |                                  |                    |
| Taxes  |                                |                                  |                    |
| Property   | \$ -                           | \$ -                             | \$ -               |
| Other  | -                              | -                                | -                  |
| Intergovernmental and contributions                          | -                              | -                                | -                  |
| Licenses, permits and inspections                            | -                              | -                                | -                  |
| Charges for services   | -                              | -                                | -                  |
| Fines, forfeitures and penalties                             | -                              | 5,851                            | -                  |
| Investment income  | -                              | -                                | -                  |
| Miscellaneous income   | -                              | -                                | -                  |
| Proceeds from sale of capital assets                         | -                              | -                                | -                  |
| Transfers in   | -                              | -                                | -                  |
| Total revenues   | -                              | 5,851                            | -                  |
| <b>EXPENDITURES</b>  |                                |                                  |                    |
| Current  |                                |                                  |                    |
| General government   | -                              | -                                | -                  |
| Public safety  | -                              | -                                | -                  |
| Highways and streets   | -                              | -                                | -                  |
| Capital outlay   | -                              | 5,851                            | -                  |
| Debt service   | -                              | -                                | -                  |
| Principal  | -                              | -                                | -                  |
| Interest and fiscal charges                                  | -                              | -                                | -                  |
| Water and sewer operations                                   | -                              | -                                | -                  |
| Parking lot operations                                       | -                              | -                                | -                  |
| Other  | -                              | -                                | -                  |
| Transfers out  | -                              | -                                | -                  |
| Total expenditures   | -                              | 5,851                            | -                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | -                              | -                                | -                  |
| <b>FUND BALANCE, MAY 1</b>                                   | -                              | -                                | -                  |
| <b>FUND BALANCE, APRIL 30</b>                                | \$ -                           | \$ -                             | \$ -               |

Federal and State Forfeiture, State DUI, and Vehicle Replacement Fund

Fiscal Year 2014-15

|  | 2013 Actual<br>Amount | 2014 Adopted<br>Budget | 2014 Amended<br>Budget | 2014 Actual<br>Amount<br>(unaudited) | 2015 Adopted<br>Budget |
|--|-----------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>Fund: 25 Federal DOJ Forfeiture Fund</b>  |                       |                        |                        |                                      |                        |
| Revenue Totals:  | \$0                   | \$0                    | \$0                    | \$0                                  | \$0                    |
| Expenditure Totals   | \$0                   | \$0                    | \$0                    | \$0                                  | \$0                    |
| <b>Fund Total: Federal DOJ Forfeiture Fund</b>   | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                           | <b>\$0</b>             |
| <b>Fund: 26 State Forfeiture Fund</b>  |                       |                        |                        |                                      |                        |
| <b>Revenue</b>   |                       |                        |                        |                                      |                        |
| 26.01.000.0000 - State Forfeiture Fund,Revenues,Non<br>Division,Non Program            | \$0                   | \$0                    | \$19,900               | \$19,900                             | \$0                    |
| Revenue Totals   | \$0                   | \$0                    | \$19,900               | \$19,900                             | \$0                    |
| <b>Expenditures</b>  |                       |                        |                        |                                      |                        |
| 26.91.500.0000 - State Forfeiture Fund,Public Safety<br>Capital,Capital,Non Program    | \$0                   | \$0                    | \$19,900               | \$19,900                             | \$0                    |
| Revenue Totals:  | \$0                   | \$0                    | \$19,900               | \$19,900                             | \$0                    |
| Expenditure Totals   | \$0                   | \$0                    | \$19,900               | \$19,900                             | \$0                    |
| <b>Fund Total: State Forfeiture Fund</b>   | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                           | <b>\$0</b>             |
| <b>Fund: 27 State DUI Fund</b>   |                       |                        |                        |                                      |                        |
| Revenue Totals:  | \$0                   | \$0                    | \$0                    | \$0                                  | \$0                    |
| Expenditure Totals   | \$0                   | \$0                    | \$0                    | \$0                                  | \$0                    |
| <b>Fund Total: State DUI Fund</b>  | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                           | <b>\$0</b>             |
| <b>Fund: 28 Vehicle Replacement Fund</b>   |                       |                        |                        |                                      |                        |
| <b>Revenue</b>   |                       |                        |                        |                                      |                        |
| 28.01.000.0000 - Vehicle Replacement<br>Fund,Revenues,Non Division,Non Program         | \$0                   | \$0                    | \$3,406                | \$5,851                              | \$0                    |
| Revenue Totals   | \$0                   | \$0                    | \$3,406                | \$5,851                              | \$0                    |
| <b>Expenditures</b>  |                       |                        |                        |                                      |                        |
| 28.91.500.0000 - Vehicle Replacement Fund,Public<br>Safety Capital,Capital,Non Program | \$0                   | \$0                    | \$5,850                | \$5,851                              | \$0                    |
| Revenue Totals:  | \$0                   | \$0                    | \$3,406                | \$5,851                              | \$0                    |
| Expenditure Totals   | \$0                   | \$0                    | \$5,850                | \$5,851                              | \$0                    |
| <b>Fund Total: Vehicle Replacement Fund</b>  | <b>\$0</b>            | <b>\$0</b>             | <b>(\$2,444)</b>       | <b>\$0</b>                           | <b>\$0</b>             |



# TIF Funds

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## ➤ *Description of Functions*

The Village currently has three active TIF Funds.

### **Downtown TIF**

This TIF was created in 1991 and is due to expire in Fiscal Year 2016. This TIF has been very successful in that it has created approximately \$900,000 in increment over the last several years. Projects include Road Enhancements, Canal upgrades, façade grants, parking lots, and brick pavers in the downtown.

### **Canal TIF**

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

### **Gateway TIF**

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

# Downtown TIF – history and future

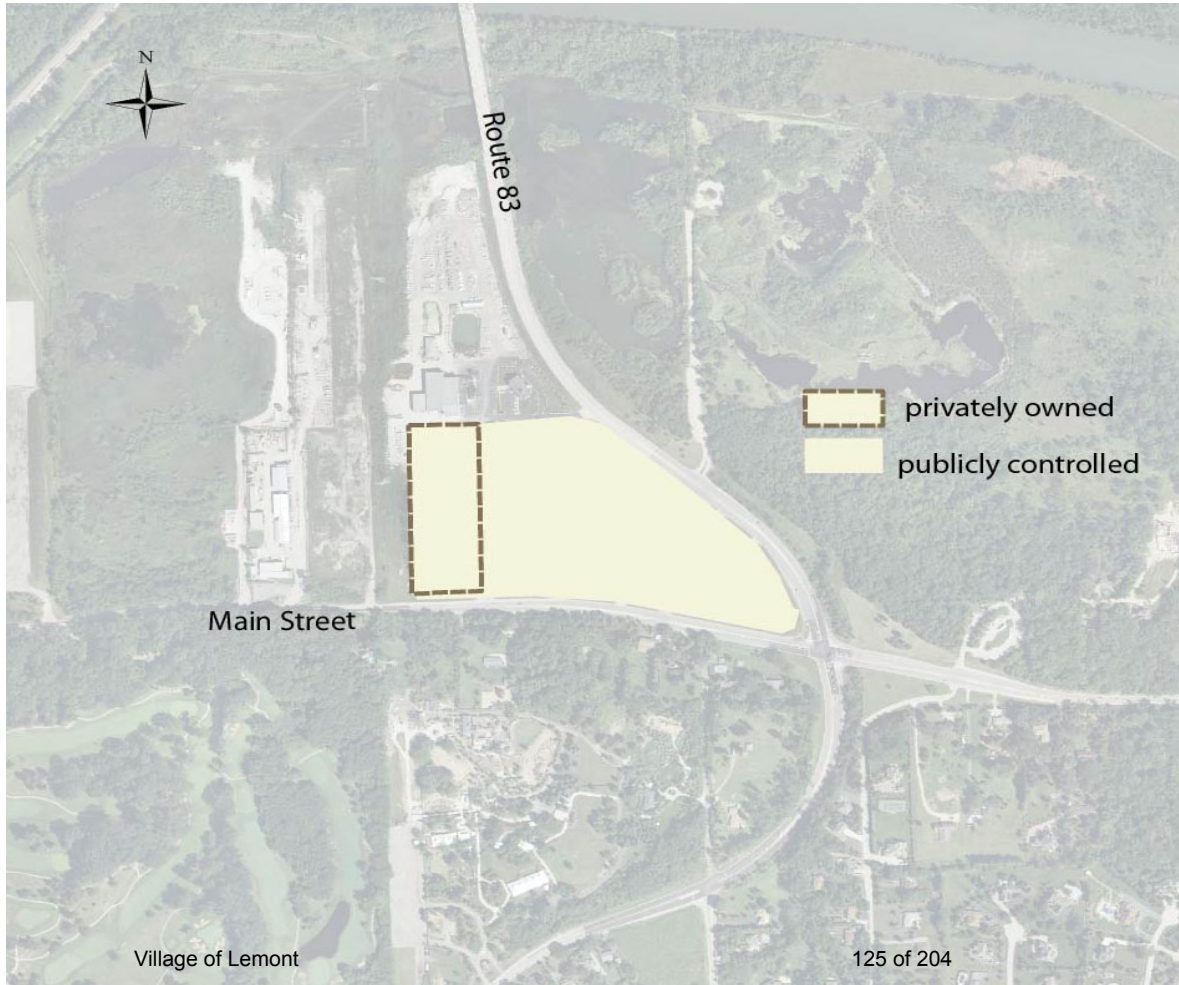
- TIF baseline EAV – 1991
  - \$3,231,716
- TIF EAV- 2011-
  - \$16,336,320
  - EAV growth of \$13million
- 2011 amended the TIF to mirror bond payment-  
added 24<sup>th</sup> year
- Village will adopt a resolution in October 2015 to  
end the TIF
- 2015 Tax Levy payable in 2016 will need to  
include growth component

# Canal Street TIF- Front Street Projects- I & M Canal Improvements



Base EAV- 2003 \$3,308,391  
2011 EAV \$8,670,507

# Gateway TIF Information



Base EAV- 2007 \$7,163,768  
2011 EAV- \$6,533,005

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Downtown TIF Fund     |                       |                         |
|--|-----------------------|-----------------------|-------------------------|
|  | Actual<br>2012-13     | Actual<br>2013-14     | Adopted<br>2014-15      |
|  | (unaudited)           |                       |                         |
| <b>REVENUES</b>  |                       |                       |                         |
| Taxes  |                       |                       |                         |
| Property   | \$ 955,931            | \$ 746,257            | \$ 800,000              |
| Other  | -                     | -                     | -                       |
| Intergovernmental and contributions                          | -                     | -                     | -                       |
| Licenses, permits and inspections                            | -                     | -                     | -                       |
| Charges for services   | -                     | -                     | -                       |
| Fines, forfeitures and penalties                             | -                     | -                     | -                       |
| Investment income  | 705                   | 85                    | 400                     |
| Miscellaneous income   | -                     | 60                    | -                       |
| Proceeds from sale of capital assets                         | -                     | -                     | -                       |
| Transfers in   | -                     | -                     | -                       |
| Total revenues   | 956,636               | 746,402               | 800,400                 |
| <b>EXPENDITURES</b>  |                       |                       |                         |
| Current  |                       |                       |                         |
| General government   | 113,332               | 81,731                | 133,592                 |
| Public safety  | -                     | -                     | -                       |
| Highways and streets   | -                     | -                     | -                       |
| Capital outlay   | 127,151               | 389,511               | 637,500                 |
| Debt service   |                       |                       |                         |
| Principal  | 564,475               | 582,457               | 587,863                 |
| Interest and fiscal charges                                  | 71,128                | 52,565                | 44,007                  |
| Water and sewer operations                                   | -                     | -                     | -                       |
| Parking lot operations                                       | -                     | -                     | -                       |
| Transfers out  | 27,000                | -                     | 40,000                  |
| Total expenditures   | 903,086               | 1,106,264             | 1,442,962               |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>53,550</b>         | <b>(359,862)</b>      | <b>(642,562)</b>        |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>781,490</b>        | 835,040               | 475,178                 |
| <b>FUND BALANCE, APRIL 30</b>                                | <b>\$ 835,040 (a)</b> | <b>\$ 475,178 (b)</b> | <b>\$ (167,384) (c)</b> |

Note:

- (a) Actual-Audited numbers
- (b) Actual-unaudited numbers
- (c) Estimated numbers

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | TIF/ Downtown Canal District |                      |                      |
|--|------------------------------|----------------------|----------------------|
|  | Actual<br>2012-13            | Actual<br>2013-14    | Adopted<br>2014-15   |
|  | (unaudited)                  |                      |                      |
| <b>REVENUES</b>  |                              |                      |                      |
| Taxes  |                              |                      |                      |
| Property   | \$ 396,143                   | \$ 281,313           | \$ 300,000           |
| Other  | -                            | -                    | -                    |
| Intergovernmental and contributions                          | -                            | -                    | -                    |
| Licenses, permits and inspections                            | -                            | -                    | -                    |
| Charges for services   | -                            | -                    | -                    |
| Fines, forfeitures and penalties                             | -                            | -                    | -                    |
| Investment income  | 136                          | 16                   | 200                  |
| Miscellaneous income   | -                            | -                    | -                    |
| Proceeds from sale of capital assets                         | -                            | -                    | -                    |
| Transfers in   | 27,000                       | -                    | 40,000               |
| Total revenues   | 423,279                      | 281,329              | 340,200              |
| <b>EXPENDITURES</b>  |                              |                      |                      |
| Current  |                              |                      |                      |
| General government   | 41,279                       | 1,500                | 500                  |
| Public safety  | -                            | -                    | -                    |
| Highways and streets   | -                            | -                    | -                    |
| Capital outlay   | 1,192                        | 19,867               | -                    |
| Debt service   |                              |                      |                      |
| Principal  | 150,000                      | 155,000              | 160,000              |
| Interest and fiscal charges                                  | 175,485                      | 169,647              | 164,526              |
| Water and sewer operations                                   | -                            | -                    | -                    |
| Parking lot operations                                       | -                            | -                    | -                    |
| Transfers out  | -                            | -                    | -                    |
| Total expenditures   | 367,956                      | 346,014              | 325,026              |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>55,323</b>                | <b>(64,685)</b>      | <b>15,174</b>        |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>51,695</b>                | 107,018              | 42,333               |
| <b>FUND BALANCE, APRIL 30</b>                                | <b>\$ 107,018 (a)</b>        | <b>\$ 42,333 (b)</b> | <b>\$ 57,507 (c)</b> |

Note:

- (a) Actual-Audited numbers
- (b) Actual-unaudited numbers
- (c) Estimated numbers

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Gateway TIF District  |                        |                        |
|--|-----------------------|------------------------|------------------------|
|  | Actual<br>2012-13     | Actual<br>2013-14      | Adopted<br>2014-15     |
|  | (unaudited)           |                        |                        |
| <b>REVENUES</b>  |                       |                        |                        |
| Taxes  |                       |                        |                        |
| Property   | \$ 45,249             | \$ 236                 | \$ 10,000              |
| Other  | -                     | -                      | -                      |
| Intergovernmental and contributions                          | -                     | -                      | -                      |
| Licenses, permits and inspections                            | -                     | -                      | -                      |
| Charges for services   | -                     | -                      | -                      |
| Fines, forfeitures and penalties                             | -                     | -                      | -                      |
| Investment income  | 137                   | 17                     | -                      |
| Miscellaneous income   | -                     | -                      | -                      |
| Proceeds from sale of capital assets                         | -                     | -                      | -                      |
| Transfers in   | -                     | -                      | -                      |
| Total revenues   | 45,386                | 253                    | 10,000                 |
| <b>EXPENDITURES</b>  |                       |                        |                        |
| Current  |                       |                        |                        |
| General government   | 30,123                | 45,603                 | 7,200                  |
| Public safety  | -                     | -                      | -                      |
| Highways and streets   | -                     | -                      | -                      |
| Capital outlay   | -                     | -                      | -                      |
| Debt service   |                       |                        |                        |
| Principal  | -                     | -                      | -                      |
| Interest and fiscal charges                                  | -                     | -                      | -                      |
| Water and sewer operations                                   | -                     | -                      | -                      |
| Parking lot operations                                       | -                     | -                      | -                      |
| Transfers out  | -                     | 150,000                | -                      |
| Total expenditures   | 30,123                | 195,603                | 7,200                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>15,263</b>         | <b>(195,350)</b>       | <b>2,800</b>           |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>155,120</b>        | 170,383                | (24,967)               |
| <b>FUND BALANCE, APRIL 30</b>                                | <b>\$ 170,383 (a)</b> | <b>\$ (24,967) (b)</b> | <b>\$ (22,167) (c)</b> |

Note:

- (a) Actual-Audited numbers
- (b) Actual-unaudited numbers
- (c) Estimated numbers

Downtown TIF, Canal TIF and Gateway TIF

Fiscal 2014-15

|  | 2013 Actual<br>Amount | 2014 Adopted<br>Budget | 2014 Amended<br>Budget | 2014 Actual<br>Amount<br>(unaudited) | 2015 Adopted<br>Budgeted |
|--|-----------------------|------------------------|------------------------|--------------------------------------|--------------------------|
| <b>Fund: 30 Downtown TIF Fund</b>            |                       |                        |                        |                                      |                          |
| <b>Revenue</b>                               |                       |                        |                        |                                      |                          |
| INT - Interest Income                        | \$705                 | \$1,000                | \$1,000                | \$85                                 | \$400                    |
| MISC - Miscellaneous Revenues                | \$0                   | \$275,000              | \$187,874              | \$60                                 | \$642,562                |
| TAX - Taxes                                  | \$955,931             | \$920,000              | \$920,000              | \$746,256                            | \$800,000                |
| Revenue Totals                               | \$956,636             | \$1,196,000            | \$1,108,874            | \$746,400                            | \$1,442,962              |
| <b>Expenditures</b>                          |                       |                        |                        |                                      |                          |
| PSER - Personnel Services                    | \$65,500              | \$77,839               | \$69,026               | \$69,746                             | \$46,842                 |
| PROFDEVEL - Professional Development         | \$0                   | \$750                  | \$750                  | \$0                                  | \$750                    |
| OSERV - Outside Services                     | \$27,683              | \$18,600               | \$5,348                | \$5,692                              | \$36,000                 |
| CAP - Capital Outlay                         | \$127,151             | \$494,830              | \$390,306              | \$388,067                            | \$637,500                |
| OTHER - Other Expenses                       | \$20,149              | \$40,000               | \$7,737                | \$7,737                              | \$50,000                 |
| DS - Debt Service                            | \$635,603             | \$563,250              | \$635,707              | \$635,022                            | \$631,870                |
| OFU - Other Financing Uses                   | \$27,000              | \$0                    | \$0                    | \$0                                  | \$40,000                 |
| Revenue Totals:                              | \$956,636             | \$1,196,000            | \$1,108,874            | \$746,400                            | \$1,442,962              |
| Expenditure Totals                           | \$903,086             | \$1,195,269            | \$1,108,874            | \$1,106,264                          | \$1,442,962              |
| <b>Fund Total: Downtown TIF Fund</b>         | \$53,550              | \$731                  | \$0                    | (\$359,864)                          | \$0                      |
| <b>Fund: 32 Canal TIF District Fund</b>      |                       |                        |                        |                                      |                          |
| <b>Revenue</b>                               |                       |                        |                        |                                      |                          |
| INT - Interest Income                        | \$135                 | \$200                  | \$200                  | \$16                                 | \$200                    |
| OTH - Other Financing Sources                | \$27,000              | \$0                    | \$0                    | \$0                                  | \$40,000                 |
| TAX - Taxes                                  | \$396,143             | \$375,000              | \$375,000              | \$281,313                            | \$300,000                |
| Revenue Totals                               | \$423,279             | \$375,200              | \$375,200              | \$281,329                            | \$340,200                |
| <b>Expenditures</b>                          |                       |                        |                        |                                      |                          |
| OSERV - Outside Services                     | \$41,428              | \$1,000                | \$26,000               | \$1,500                              | \$500                    |
| CAP - Capital Outlay                         | \$1,043               | \$48,000               | \$23,000               | \$19,866                             | \$0                      |
| DS - Debt Service                            | \$325,485             | \$325,646              | \$325,646              | \$324,648                            | \$324,526                |
| Revenue Totals:                              | \$423,279             | \$375,200              | \$375,200              | \$281,329                            | \$340,200                |
| Expenditure Totals                           | \$367,956             | \$374,646              | \$374,646              | \$346,014                            | \$325,026                |
| <b>Fund Total: Canal TIF District Fund</b>   | \$55,323              | \$554                  | \$554                  | (\$64,685)                           | \$15,174                 |
| <b>Fund: 34 Gateway TIF District Fund</b>    |                       |                        |                        |                                      |                          |
| <b>Revenue</b>                               |                       |                        |                        |                                      |                          |
| INT - Interest Income                        | \$138                 | \$0                    | \$10                   | \$17                                 | \$0                      |
| MISC - Miscellaneous Revenues                | \$0                   | \$157,000              | \$160,990              | \$0                                  | \$0                      |
| TAX - Taxes                                  | \$45,249              | \$30,000               | \$30,000               | (\$28,146)                           | \$10,000                 |
| Revenue Totals                               | \$45,387              | \$187,000              | \$191,000              | (\$28,129)                           | \$10,000                 |
| <b>Expenditures</b>                          |                       |                        |                        |                                      |                          |
| OSERV - Outside Services                     | \$30,123              | \$0                    | \$4,000                | \$17,221                             | \$7,200                  |
| DS - Debt Service                            | \$0                   | \$187,000              | \$0                    | \$0                                  | \$0                      |
| Revenue Totals:                              | \$45,387              | \$187,000              | \$191,000              | (\$28,129)                           | \$10,000                 |
| Expenditure Totals                           | \$30,123              | \$187,000              | \$4,000                | \$17,221                             | \$7,200                  |
| <b>Fund Total: Gateway TIF District Fund</b> | \$15,264              | \$0                    | \$187,000              | (\$45,350)                           | \$2,800                  |



# Special Service Area #1

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## ➤ *Description of Functions*

Special Service Area #1 was established in 2009 to provide special municipal services consisting of a sanitary sewer system and a water main system. The Village issued 20 year bonds and the tax proceeds from the area are used to pay-off the debt service.

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Special Service Area Fund |                       |                       |
|--|---------------------------|-----------------------|-----------------------|
|  | Actual<br>2012-13         | Actual<br>2013-14     | Adopted<br>2014-15    |
|  | (unaudited)               |                       |                       |
| <b>REVENUES</b>  |                           |                       |                       |
| Taxes  |                           |                       |                       |
| Property   | \$ 120,273                | \$ 106,046            | \$ 100,000            |
| Other  | -                         | -                     | -                     |
| Intergovernmental and contributions                          | -                         | -                     | -                     |
| Licenses, permits and inspections                            | -                         | -                     | -                     |
| Charges for services   | -                         | -                     | -                     |
| Fines, forfeitures and penalties                             | -                         | -                     | -                     |
| Investment income  | 158                       | 46                    | 150                   |
| Miscellaneous income   | -                         | -                     | -                     |
| Proceeds from sale of capital assets                         | -                         | -                     | -                     |
| Transfers in   | 85,000                    | 35,000                | 35,000                |
| Total revenues   | 205,431                   | 141,092               | 135,150               |
| <b>EXPENDITURES</b>  |                           |                       |                       |
| Current  |                           |                       |                       |
| General government   | -                         | -                     | -                     |
| Public safety  | -                         | -                     | -                     |
| Highways and streets   | -                         | -                     | -                     |
| Capital outlay   | -                         | -                     | -                     |
| Debt service   |                           |                       |                       |
| Principal  | 70,000                    | 75,000                | 80,000                |
| Interest and fiscal charges                                  | 71,815                    | 68,140                | 64,203                |
| Water and sewer operations                                   | -                         | -                     | -                     |
| Parking lot operations                                       | -                         | -                     | -                     |
| Transfers out  | -                         | -                     | -                     |
| Total expenditures   | 141,815                   | 143,140               | 144,203               |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>63,616</b>             | <b>(2,048)</b>        | <b>(9,053)</b>        |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>280,880</b>            | 344,496               | 342,448               |
| <b>FUND BALANCE, APRIL 30</b>                                | <b>\$ 344,496 (a)</b>     | <b>\$ 342,448 (b)</b> | <b>\$ 333,395 (c)</b> |

Note:

- (a) Actual-Audited numbers
- (b) Actual-unaudited numbers
- (c) Estimated numbers

Special Service Area

Fiscal Year 2014-15

| Account Number                          | Description                                   |             | 2013 Actual Amount                  | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|---|-------------|-------------------------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>                             |   | <b>36</b>   | <b>Special Service Area #1 Fund</b> |                     |                     |                                |                     |
| <b>Revenue</b>                          |   |             |                                     |                     |                     |                                |                     |
| <u>Interest Income</u>                  |   |             |                                     |                     |                     |                                |                     |
| 470.05                                  | Interest Income Interest on                   |             | \$0                                 | \$0                 | \$0                 | \$1                            | \$0                 |
| <b>Total: Interest</b>                  |   |             | <b>\$0</b>                          | <b>\$0</b>          | <b>\$0</b>          | <b>\$1</b>                     | <b>\$0</b>          |
| <u>Miscellaneous Revenues</u>           |   |             |                                     |                     |                     |                                |                     |
| 490.00                                  | Reallocated Prior Year Funds Budget Carryover |             | \$0                                 | \$0                 | \$3,000             | \$0                            | \$9,053             |
| <b>Total: Miscellaneous Revenues</b>    |   |             | <b>\$0</b>                          | <b>\$0</b>          | <b>\$3,000</b>      | <b>\$0</b>                     | <b>\$9,053</b>      |
| <b>Department Total: Non Department</b> |   |             | <b>\$0</b>                          | <b>\$0</b>          | <b>\$3,000</b>      | <b>\$1</b>                     | <b>\$9,053</b>      |
| <b>Department</b>                       |   | <b>01</b>   | <b>Revenues</b>                     |                     |                     |                                |                     |
| <u>Interest Income</u>                  |   |             |                                     |                     |                     |                                |                     |
| 470.05                                  | Interest Income Interest on Investments       |             | \$158                               | \$0                 | \$150               | \$45                           | \$150               |
| <u>Taxes</u>                            |   |             |                                     |                     |                     |                                |                     |
| 410.86                                  | Property Tax Special Service Area #1          |             | \$120,273                           | \$105,000           | \$105,365           | \$106,047                      | \$100,000           |
| <b>Total: Taxes</b>                     |   |             | <b>\$120,273</b>                    | <b>\$105,000</b>    | <b>\$105,365</b>    | <b>\$106,047</b>               | <b>\$100,000</b>    |
| <b>Department Total: Revenues</b>       |   |             | <b>\$120,431</b>                    | <b>\$105,000</b>    | <b>\$105,515</b>    | <b>\$106,091</b>               | <b>\$100,150</b>    |
| <b>Department</b>                       |   | <b>15</b>   | <b>Finance</b>                      |                     |                     |                                |                     |
|   |   | <b>950</b>  | <b>interfund</b>                    |                     |                     |                                |                     |
|   |   | <b>0000</b> | <b>Non Program</b>                  |                     |                     |                                |                     |
| <u>Other Financing Sources</u>          |   |             |                                     |                     |                     |                                |                     |
| 482.70                                  | Interfund Transfers In Water & Sewer Fund     |             | \$85,000                            | \$35,000            | \$35,000            | \$35,000                       | \$35,000            |
| <b>Total: Other Financing Sources</b>   |   |             | <b>\$85,000</b>                     | <b>\$35,000</b>     | <b>\$35,000</b>     | <b>\$35,000</b>                | <b>\$35,000</b>     |
| <b>Department Total: Finance</b>        |   |             | <b>\$85,000</b>                     | <b>\$35,000</b>     | <b>\$35,000</b>     | <b>\$35,000</b>                | <b>\$35,000</b>     |
| <b>Revenue Totals</b>                   |   |             | <b>\$205,431</b>                    | <b>\$140,000</b>    | <b>\$143,515</b>    | <b>\$141,092</b>               | <b>\$144,203</b>    |
| <b>Expenses</b>                         |   |             |                                     |                     |                     |                                |                     |
| <b>Department</b>                       |   | <b>15</b>   | <b>Finance</b>                      |                     |                     |                                |                     |
| <b>Division</b>                         |   | <b>900</b>  | <b>Debt</b>                         |                     |                     |                                |                     |
| <b>Program</b>                          |   | <b>9070</b> | <b>2009 Ad Valorem Tax Bond</b>     |                     |                     |                                |                     |
| <u>Debt Service</u>                     |   |             |                                     |                     |                     |                                |                     |
| 700.00                                  | Principal Payment Debt Payment                |             | \$70,000                            | \$72,000            | \$75,000            | \$75,000                       | \$80,000            |
| 705.00                                  | Interest Payment Debt Payment                 |             | \$71,300                            | \$68,000            | \$68,000            | \$67,625                       | \$63,688            |
| 715.00                                  | Bond Service Fees                             |             | \$515                               | \$0                 | \$515               | \$515                          | \$515               |
| <b>Total: Debt Service</b>              |   |             | <b>\$141,815</b>                    | <b>\$140,000</b>    | <b>\$143,515</b>    | <b>\$143,140</b>               | <b>\$144,203</b>    |
| <b>Division Total: Debt</b>             |   |             | <b>\$141,815</b>                    | <b>\$140,000</b>    | <b>\$143,515</b>    | <b>\$143,140</b>               | <b>\$144,203</b>    |
| <b>Department Total: Finance</b>        |   |             | <b>\$141,815</b>                    | <b>\$140,000</b>    | <b>\$143,515</b>    | <b>\$143,140</b>               | <b>\$144,203</b>    |
| Revenue Totals:                         |   |             | \$205,431                           | \$140,000           | \$143,515           | \$141,092                      | \$144,203           |
| Expense Totals                          |   |             | \$141,815                           | \$140,000           | \$143,515           | \$143,140                      | \$144,203           |
| <b>Service Area #1</b>                  |   |             | <b>\$63,616</b>                     | <b>\$0</b>          | <b>\$0</b>          | <b>(\$2,048)</b>               | <b>\$0</b>          |

# Road Improvement Fund

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## ➤ *Mission*

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

## ➤ *Description of Functions*

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

### Road Improvement Fund Budget

Fiscal Year 2014-15

|   | 2013 Actual<br>Amount | 2014 Adopted<br>Budget | 2014<br>Amended<br>Budget | 2014 Actual<br>Amount<br>(unaudited) | 2015 Adopted<br>Budget |
|---|-----------------------|------------------------|---------------------------|--------------------------------------|------------------------|
| <b>Fund: 40 Road Improvement Fund Revenue</b> |                       |                        |                           |                                      |                        |
| IG - Intergovernmental Revenues               | \$99,100              | \$344,500              | \$484,584                 | \$447,964                            | \$307,500              |
| INT - Interest Income                         | \$853                 | \$1,000                | \$1,000                   | \$123                                | \$1,000                |
| MISC - Miscellaneous Revenues                 | \$0                   | \$580,000              | \$147,372                 | \$0                                  | \$326,070              |
| OTH - Other Financing Sources                 | \$50,000              | \$0                    | \$0                       | \$0                                  | \$0                    |
| TAX - Taxes                                   | \$1,590,120           | \$1,660,000            | \$1,660,000               | \$1,628,494                          | \$1,660,000            |
| Revenue Totals                                | \$1,740,073           | \$2,585,500            | \$2,292,956               | \$2,076,582                          | \$2,294,570            |
| <b>Expenditures</b>                           |                       |                        |                           |                                      |                        |
| OSERV - Outside Services                      | \$26,194              | \$17,997               | \$17,997                  | \$27,035                             | \$0                    |
| CAP - Capital Outlay                          | \$339,406             | \$1,418,015            | \$1,082,809               | \$1,266,245                          | \$963,000              |
| OFU - Other Financing Uses                    | \$1,357,781           | \$1,132,150            | \$1,192,150               | \$1,192,150                          | \$1,331,570            |
| Expenditure Totals                            | \$1,723,381           | \$2,568,162            | \$2,292,956               | \$2,485,430                          | \$2,294,570            |

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Road Improvement Fund   |                       |                       |
|--|-------------------------|-----------------------|-----------------------|
|  | Actual<br>2012-13       | Actual<br>2013-14     | Adopted<br>2014-15    |
|  | (unaudited)             |                       |                       |
| <b>REVENUES</b>  |                         |                       |                       |
| Taxes  |                         |                       |                       |
| Property   | \$ -                    | \$ -                  | \$ -                  |
| Other  | 1,590,120               | 1,628,494             | 1,660,000             |
| Intergovernmental and contributions                          | -                       | 68,202                | 250,000               |
| Licenses, permits and inspections                            | -                       | -                     | -                     |
| Charges for services   | -                       | -                     | -                     |
| Fines, forfeitures and penalties                             | -                       | -                     | -                     |
| Investment income  | 853                     | 123                   | 1,000                 |
| Miscellaneous income   | 22,000                  | 110,000               | 57,500                |
| Proceeds from sale of capital assets                         | -                       | -                     | -                     |
| Transfers in   | 50,000                  | -                     | -                     |
| Total revenues   | 1,662,973               | 1,806,819             | 1,968,500             |
| <b>EXPENDITURES</b>  |                         |                       |                       |
| Current  |                         |                       |                       |
| General government   | -                       | -                     | -                     |
| Public safety  | -                       | -                     | -                     |
| Highways and streets   | -                       | -                     | -                     |
| Capital outlay   | 288,500                 | 1,024,658             | 963,000               |
| Debt service   |                         |                       |                       |
| Principal  | -                       | -                     | -                     |
| Interest and fiscal charges                                  | -                       | -                     | -                     |
| Water and sewer operations                                   | -                       | -                     | -                     |
| Parking lot operations                                       | -                       | -                     | -                     |
| Transfers out  | 1,357,781               | 1,192,150             | 1,331,570             |
| Total expenditures   | 1,646,281               | 2,216,808             | 2,294,570             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>16,692</b>           | <b>(409,989)</b>      | <b>(326,070)</b>      |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>1,047,928</b>        | 1,064,620             | 654,631               |
| <b>FUND BALANCE, APRIL 30</b>                                | <b>\$ 1,064,620 (a)</b> | <b>\$ 654,631 (b)</b> | <b>\$ 328,561 (c)</b> |

Note:

- (a) Actual-Audited numbers
- (b) Actual-unaudited numbers
- (c) Estimated numbers

Road Improvement Fund

Fiscal Year 2014-15

| Account Number  | Description                                   | 2013 Actual Amount                     | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|---|--|---------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>   | <b>40</b>                                     | <b>Road Improvement Fund</b>           |                     |                     |                                |                     |
| <b>Revenue</b>  |   |  |                     |                     |                                |                     |
| <b>Department</b>                                     | <b>1</b>                                      | <b>Revenues</b>                        |                     |                     |                                |                     |
| <b>Division</b>                                       | <b>0</b>                                      | <b>Non Division</b>                    |                     |                     |                                |                     |
| <b>Program</b>  | <b>0</b>                                      | <b>Non Program</b>                     |                     |                     |                                |                     |
| <u>Intergovernmental Revenues</u>                     |   |  |                     |                     |                                |                     |
| 445.05  | Grants Capital Project Grants                 | \$0                                    | \$262,500           | \$262,500           | \$68,202                       | \$0                 |
| 446.05  | Contributions Developer                       | \$22,000                               | \$82,000            | \$197,000           | \$110,000                      | \$57,500            |
| <b>Total: Intergovernmental Revenues</b>              |   | <b>\$22,000</b>                        | <b>\$344,500</b>    | <b>\$459,500</b>    | <b>\$178,202</b>               | <b>\$57,500</b>     |
| <u>Interest Income</u>                                |   |  |                     |                     |                                |                     |
| 470.05  | Interest Income Interest on Investments       | \$853                                  | \$1,000             | \$1,000             | \$123                          | \$1,000             |
| <b>Total: Interest Income</b>                         |   | <b>\$853</b>                           | <b>\$1,000</b>      | <b>\$1,000</b>      | <b>\$123</b>                   | <b>\$1,000</b>      |
| <u>Miscellaneous Revenues</u>                         |   |  |                     |                     |                                |                     |
| 490.00  | Reallocated Prior Year Funds Budget Carryover | \$0                                    | \$580,000           | \$147,372           | \$0                            | \$326,070           |
| <b>Total: Miscellaneous Revenues</b>                  |   | <b>\$0</b>                             | <b>\$580,000</b>    | <b>\$147,372</b>    | <b>\$0</b>                     | <b>\$326,070</b>    |
| <u>Taxes</u>  |   |  |                     |                     |                                |                     |
| 412.05  | UT Tax Telecommunications                     | \$676,157                              | \$760,000           | \$760,000           | \$679,591                      | \$760,000           |
| 412.10  | UT Tax Electric                               | \$668,834                              | \$650,000           | \$650,000           | \$616,858                      | \$650,000           |
| 412.15  | UT Tax Gas                                    | \$245,130                              | \$250,000           | \$250,000           | \$332,046                      | \$250,000           |
| <b>Total: Taxes</b>                                   |   | <b>\$1,590,120</b>                     | <b>\$1,660,000</b>  | <b>\$1,660,000</b>  | <b>\$1,628,494</b>             | <b>\$1,660,000</b>  |
| <b>Program Total: Non Program</b>                     |   | <b>\$1,612,974</b>                     | <b>\$2,585,500</b>  | <b>\$2,267,872</b>  | <b>\$1,806,819</b>             | <b>\$2,044,570</b>  |
|   | <b>5002</b>                                   | <b>Triangle Project</b>                |                     |                     |                                |                     |
| <u>Intergovernmental Revenues</u>                     |   |  |                     |                     |                                |                     |
| 445.05  | Grants Capital Project Grants                 | \$0                                    | \$0                 | \$0                 | \$0                            | \$0                 |
| 450.20  | Reimbursements Engineering                    | \$60,471                               | \$0                 | \$0                 | \$244,679                      | \$0                 |
| <b>Program Total: Triangle Project</b>                |   | <b>\$60,471</b>                        | <b>\$0</b>          | <b>\$0</b>          | <b>\$244,679</b>               | <b>\$0</b>          |
|   | <b>5024</b>                                   | <b>High Road</b>                       |                     |                     |                                |                     |
| <u>Intergovernmental Revenues</u>                     |   |  |                     |                     |                                |                     |
| 450.20  | Reimbursements Engineering                    | \$16,629                               | \$0                 | \$0                 | \$25,084                       | \$0                 |
| <b>Program Total: High Road</b>                       |   | <b>\$16,629</b>                        | <b>\$0</b>          | <b>\$0</b>          | <b>\$25,084</b>                | <b>\$0</b>          |
|   | <b>5031</b>                                   | <b>2013 CDBG Sidewalk Installation</b> |                     |                     |                                |                     |
| <u>Intergovernmental Revenues</u>                     |   |  |                     |                     |                                |                     |
| 445.30  | Grants CDBG                                   | \$0                                    | \$0                 | \$25,084            | \$0                            | \$250,000           |
| <b>Program Total: 2013 CDBG Sidewalk Installation</b> |   | <b>\$0</b>                             | <b>\$0</b>          | <b>\$25,084</b>     | <b>\$0</b>                     | <b>\$250,000</b>    |
| <b>Department Total: Revenues</b>                     |   | <b>\$1,690,073</b>                     | <b>\$2,585,500</b>  | <b>\$2,292,956</b>  | <b>\$2,076,582</b>             | <b>\$2,294,570</b>  |
| <b>Department</b>                                     | <b>15</b>                                     | <b>Finance</b>                         |                     |                     |                                |                     |
|   | <b>950</b>                                    | <b>interfund</b>                       |                     |                     |                                |                     |
|   | <b>0</b>                                      | <b>Non Program</b>                     |                     |                     |                                |                     |
| <u>Other Financing Sources</u>                        |   |  |                     |                     |                                |                     |
| 482.18  | Interfund Transfers In Debt Service Fund      | \$50,000                               | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Total: Other Financing Sources</b>                 |   | <b>\$50,000</b>                        | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>Department Total: Finance</b>                      |   | <b>\$50,000</b>                        | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| Revenue Totals  |   | \$1,740,073                            | \$2,585,500         | \$2,292,956         | \$2,076,582                    | \$2,294,570         |
| <b>Expenses</b>                                       |   |  |                     |                     |                                |                     |
| <b>Department</b>                                     | <b>1</b>                                      | <b>Revenues</b>                        |                     |                     |                                |                     |
| <b>Division</b>                                       | <b>0</b>                                      | <b>Non Division</b>                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |   |  |                     |                     |                                |                     |
| 523.10  | Other Services Consulting                     | \$0                                    | \$17,997            | \$17,997            | \$0                            | \$0                 |
| <b>Total: Outside Services</b>                        |   | <b>\$0</b>                             | <b>\$17,997</b>     | <b>\$17,997</b>     | <b>\$0</b>                     | <b>\$0</b>          |
| <b>Department Total: Revenues</b>                     |   | <b>\$0</b>                             | <b>\$17,997</b>     | <b>\$17,997</b>     | <b>\$0</b>                     | <b>\$0</b>          |

Road Improvement Fund

Fiscal Year 2014-15

| Account Number   | Description   |             | 2013 Actual Amount                      | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|---|-------------|---|---------------------|---------------------|--------------------------------|---------------------|
| <b>Department</b>                                      |   | <b>10</b>   | <b>Administration</b>                   |                     |                     |                                |                     |
|  |   | <b>1</b>    | <b>Administration</b>                   |                     |                     |                                |                     |
| <u>Outside Services</u>                                |   |             |   |                     |                     |                                |                     |
| 523.10   | Other Services Consulting                             |             | \$26,194                                | \$0                 | \$0                 | \$27,035                       | \$0                 |
| <b>Division Total: Administration</b>                  |   |             | <b>\$26,194</b>                         | <b>\$0</b>          | <b>\$0</b>          | <b>\$27,035</b>                | <b>\$0</b>          |
|  |   | <b>5008</b> | <b>State Street LAPP</b>                |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |   |             |   |                     |                     |                                |                     |
| 604.10   | Infrastructure Construction                           |             | \$0                                     | \$0                 | \$0                 | \$0                            | \$40,000            |
| <b>Department Total: Administration</b>                |   |             | <b>\$26,194</b>                         | <b>\$0</b>          | <b>\$0</b>          | <b>\$27,035</b>                | <b>\$40,000</b>     |
| <b>Department</b>                                      |   | <b>15</b>   | <b>Finance</b>                          |                     |                     |                                |                     |
|  |   | <b>950</b>  | <b>interfund</b>                        |                     |                     |                                |                     |
|  |   | <b>0</b>    | <b>Non Program</b>                      |                     |                     |                                |                     |
| <u>Other Financing Uses</u>                            |   |             |   |                     |                     |                                |                     |
| 900.10   | Interfund Transfers Out General Fund                  |             | \$450,000                               | \$450,000           | \$510,000           | \$510,000                      | \$0                 |
| 900.18   | Interfund Transfers Out Debt Service Fund             |             | \$707,781                               | \$682,150           | \$682,150           | \$682,150                      | \$1,031,570         |
| 900.38   | Interfund Transfers Out Gateway Property Acq Fund     |             | \$0                                     | \$0                 | \$0                 | \$0                            | \$300,000           |
| 900.52   | Interfund Transfers Out Village Hall Improvement Fund |             | \$200,000                               | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Department Total: Finance</b>                       |   |             | <b>\$1,357,781</b>                      | <b>\$1,132,150</b>  | <b>\$1,192,150</b>  | <b>\$1,192,150</b>             | <b>\$1,331,570</b>  |
| <b>Department</b>                                      |   | <b>90</b>   | <b>General Government</b>               |                     |                     |                                |                     |
|  |   | <b>500</b>  | <b>Capital</b>                          |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |   |             |   |                     |                     |                                |                     |
| 600.00   | Capital Outlay Land Land                              |             | \$58,070                                | \$0                 | \$0                 | \$0                            | \$0                 |
| 604.10   | Infrastructure Construction                           |             | \$0                                     | \$0                 | \$0                 | \$68,202                       | \$87,500            |
| <b>Program Total: Non Program</b>                      |   |             | <b>\$58,070</b>                         | <b>\$0</b>          | <b>\$0</b>          | <b>\$68,202</b>                | <b>\$87,500</b>     |
|  |   | <b>5003</b> | <b>Walker/McCarthy Intersection Imp</b> |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |   |             |   |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                            |             | \$8,402                                 | \$432,950           | \$9,000             | \$522                          | \$0                 |
| 604.10   | Infrastructure Construction                           |             | \$0                                     | \$985,065           | \$0                 | \$2,279                        | \$0                 |
| <b>Program Total: Walker/McCarthy Intersection Imp</b> |   |             | <b>\$8,402</b>                          | <b>\$1,418,015</b>  | <b>\$9,000</b>      | <b>\$2,801</b>                 | <b>\$0</b>          |
|  |   | <b>5005</b> | <b>High Road Resurfacing</b>            |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |   |             |   |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                            |             | \$52,078                                | \$0                 | \$2,000             | \$5,668                        | \$0                 |
| 604.10   | Infrastructure Construction                           |             | \$0                                     | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: High Road Resurfacing</b>            |   |             | <b>\$52,078</b>                         | <b>\$0</b>          | <b>\$2,000</b>      | <b>\$5,668</b>                 | <b>\$0</b>          |
|  |   | <b>5008</b> | <b>State Street LAPP</b>                |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |   |             |   |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                            |             | \$700                                   | \$0                 | \$0                 | \$0                            | \$0                 |
| 604.10   | Infrastructure Construction                           |             | \$0                                     | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: State Street LAPP</b>                |   |             | <b>\$700</b>                            | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
|  |   | <b>5009</b> | <b>Holmes Street</b>                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |   |             |   |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                            |             | \$7,089                                 | \$0                 | \$0                 | \$0                            | \$0                 |
| 604.10   | Infrastructure Construction                           |             | \$36,027                                | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: Holmes Street</b>                    |   |             | <b>\$43,116</b>                         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
|  |   | <b>5021</b> | <b>McCarthy Road</b>                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |   |             |   |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                            |             | \$26,160                                | \$0                 | \$20,335            | \$0                            | \$0                 |
| 604.10   | Infrastructure Construction                           |             | \$0                                     | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: McCarthy Road</b>                    |   |             | <b>\$26,160</b>                         | <b>\$0</b>          | <b>\$20,335</b>     | <b>\$0</b>                     | <b>\$0</b>          |
|  |   | <b>5022</b> | <b>Glens of Connemara</b>               |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |   |             |   |                     |                     |                                |                     |

Road Improvement Fund

Fiscal Year 2014-15

| Account Number   | Description                                  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|--|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| 604.05   | Infrastructure Engineering                   | \$3,336            | \$0                 | \$0                 | \$1,490                        | \$0                 |
| 604.10   | Infrastructure Construction                  | \$69,210           | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: Glens</b>                            |  | <b>\$72,546</b>    | <b>\$0</b>          | <b>\$0</b>          | <b>\$1,490</b>                 | <b>\$0</b>          |
|  | <b>5025 Sidewalks</b>                        |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |  |                    |                     |                     |                                |                     |
| 604.10   | Infrastructure Construction                  | \$0                | \$0                 | \$0                 | \$0                            | \$25,000            |
| <b>Department Total: General Government</b>            |  | <b>\$261,071</b>   | <b>\$1,418,015</b>  | <b>\$31,335</b>     | <b>\$78,161</b>                | <b>\$112,500</b>    |
| <b>Department 92 Public Works Capital</b>              |  |                    |                     |                     |                                |                     |
| <b>500 Capital</b>                                     |  |                    |                     |                     |                                |                     |
| <b>5002 Triangle Project</b>                           |  |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |  |                    |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                   | \$0                | \$0                 | \$120,146           | \$516,517                      | \$0                 |
| 604.10   | Infrastructure Construction                  | \$0                | \$0                 | \$470,000           | \$294,279                      | \$0                 |
| <b>Program Total: Triangle Project</b>                 |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$590,146</b>    | <b>\$810,797</b>               | <b>\$0</b>          |
|  | <b>5003 Walker/McCarthy Intersection Imp</b> |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |  |                    |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                   | \$0                | \$0                 | \$0                 | \$373                          | \$0                 |
| 604.10   | Infrastructure Construction                  | \$50,962           | \$0                 | \$68,000            | \$6,022                        | \$0                 |
| <b>Program Total: Walker/McCarthy Intersection Imp</b> |  | <b>\$50,962</b>    | <b>\$0</b>          | <b>\$68,000</b>     | <b>\$6,395</b>                 | <b>\$0</b>          |
|  | <b>5030 Lemont Pk Dist 127th St Entrance</b> |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |  |                    |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                   | \$14,453           | \$0                 | \$0                 | \$0                            | \$0                 |
| 604.10   | Infrastructure Construction                  | \$5,733            | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: Lemont Pk Dist 127th St Entrance</b> |  | <b>\$20,186</b>    | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
|  | <b>5031 2013 CDBG Sidewalk Installation</b>  |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |  |                    |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                   | \$1,821            | \$0                 | \$0                 | \$1,594                        | \$30,000            |
| 604.10   | Infrastructure Construction                  | \$0                | \$0                 | \$0                 | \$0                            | \$25,000            |
| 604.90   | Infrastructure Infrastructure Contra Account | \$0                | \$0                 | \$0                 | \$0                            | \$250,000           |
| <b>Program Total: 2013 CDBG Sidewalk Installation</b>  |  | <b>\$1,821</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$1,594</b>                 | <b>\$305,000</b>    |
|  | <b>5032 First Street Improvements</b>        |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |  |                    |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                   | \$5,366            | \$0                 | \$0                 | \$40,129                       | \$0                 |
| 604.10   | Infrastructure Construction                  | \$0                | \$0                 | \$350,813           | \$286,171                      | \$33,000            |
| <b>Program Total: First Street Improvements</b>        |  | <b>\$5,366</b>     | <b>\$0</b>          | <b>\$350,813</b>    | <b>\$326,300</b>               | <b>\$33,000</b>     |
|  | <b>5039 Bridge Repair</b>                    |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |  |                    |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                   | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| 604.10   | Infrastructure Construction                  | \$0                | \$0                 | \$0                 | \$0                            | \$137,500           |
| <b>Program Total: Bridge Repair</b>                    |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$137,500</b>    |
|  | <b>5047 2013 Motor Fuel Tax</b>              |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                  |  |                    |                     |                     |                                |                     |
| 604.05   | Infrastructure Engineering                   | \$0                | \$0                 | \$42,515            | \$42,998                       | \$335,000           |
| <b>Program Total: 2013 Motor Fuel Tax</b>              |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$42,515</b>     | <b>\$42,998</b>                | <b>\$335,000</b>    |
| <b>Department Total: Public Works Capital</b>          |  | <b>\$78,335</b>    | <b>\$0</b>          | <b>\$1,051,474</b>  | <b>\$1,188,084</b>             | <b>\$810,500</b>    |
| Revenue Totals:  |  | \$1,740,073        | \$2,585,500         | \$2,292,956         | \$2,076,582                    | \$2,294,570         |
| Expense Totals   |  | \$1,723,381        | \$2,568,162         | \$2,292,956         | \$2,485,430                    | \$2,294,570         |
| <b>Fund Total: Road Improvement Fund</b>               |  | <b>\$16,692</b>    | <b>\$17,338</b>     | <b>\$0</b>          | <b>(\$408,849)</b>             | <b>\$0</b>          |



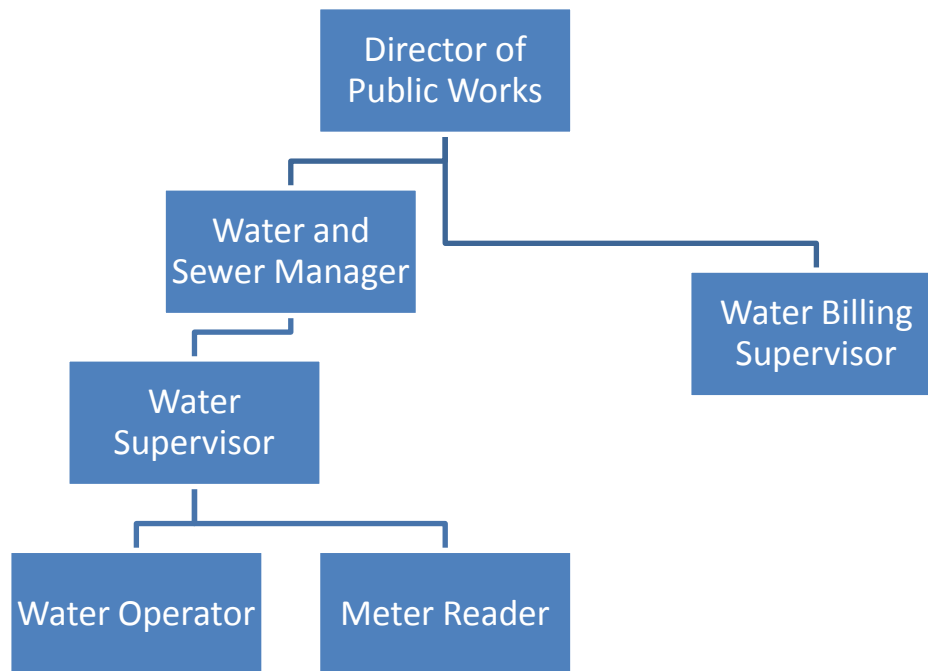
# Water Department

➤ ***Mission Statement***

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

➤ ***Services and Responsibilities***

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



| <b>Fiscal Year</b>     | <b>FY 2012-13</b> | <b>FY2013-14</b> | <b>FY2014-15</b> |
|------------------------|-------------------|------------------|------------------|
| <b>Total Positions</b> | <b>6</b>          | <b>6</b>         | <b>6</b>         |

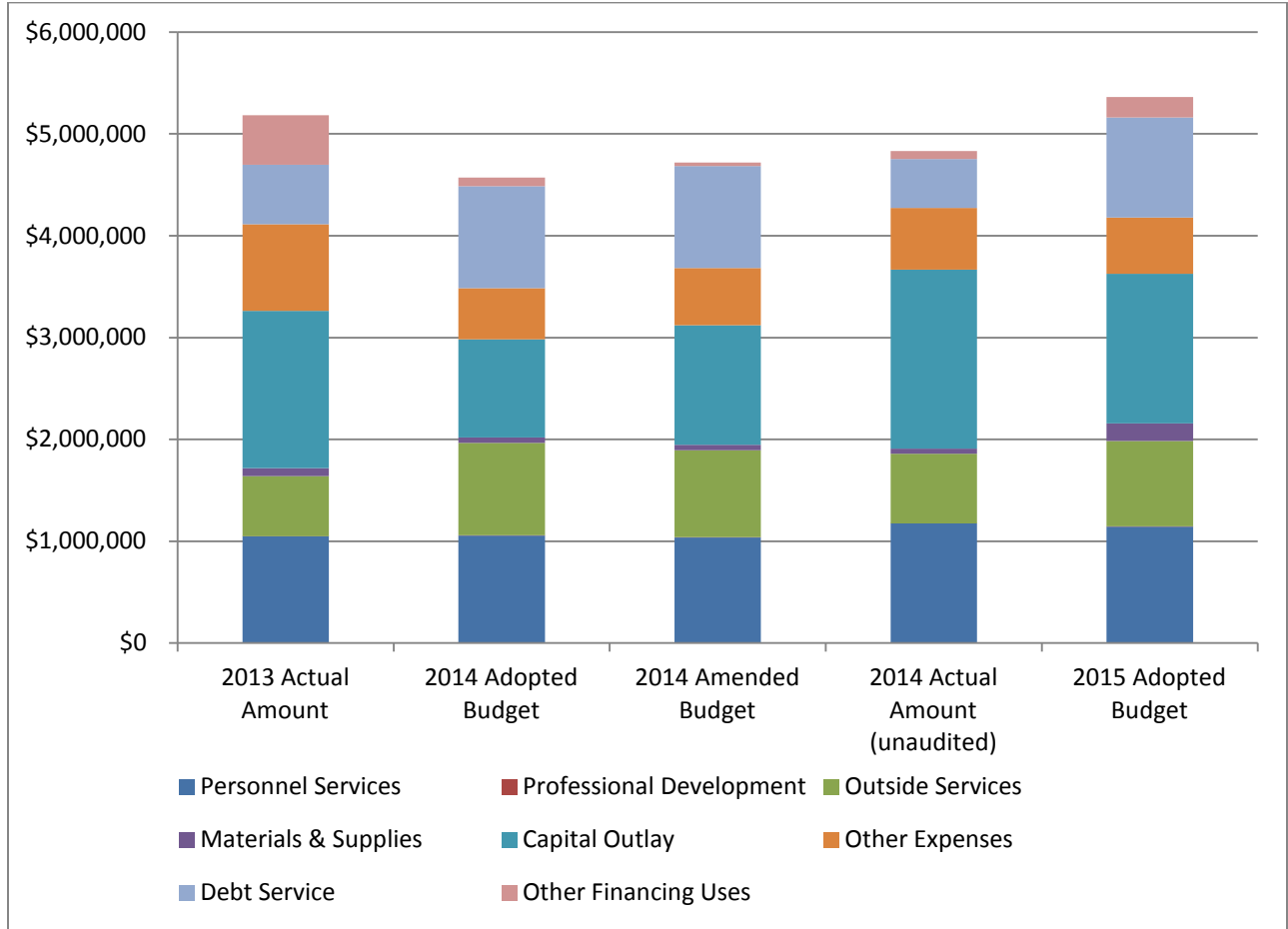
# Water Department (con't)

## Water and Sewer Budget

Fiscal Year 2014-15

|  | 2013<br>Actual<br>Amount | 2014<br>Adopted<br>Budget | 2014<br>Amended<br>Budget | 2014 Actual<br>Amount<br>(unaudited) | 2015 Adopted<br>Budget |
|--|--------------------------|---------------------------|---------------------------|--------------------------------------|------------------------|
| <b>Fund: 70 Water &amp; Sewer Fund</b> |                          |                           |                           |                                      |                        |
| <b>Revenue</b>                         |                          |                           |                           |                                      |                        |
| C/S - Charges for Services             | \$4,536,604              | \$4,376,900               | \$4,376,900               | \$4,486,604                          | \$4,716,400            |
| F&F - Fines and Fees                   | \$0                      | \$0                       | \$0                       | \$450                                | \$0                    |
| IG - Intergovernmental Revenues        | \$223,260                | \$290,000                 | \$360,000                 | \$288,455                            | \$123,292              |
| INT - Interest Income                  | \$1,961                  | \$2,000                   | \$2,000                   | \$4,479                              | \$2,000                |
| L&P - Licenses and Permits             | \$0                      | \$0                       | \$0                       | \$160                                | \$0                    |
| MISC - Miscellaneous Revenues          | \$25,077                 | \$64,300                  | \$124,300                 | \$122,418                            | \$519,010              |
| Revenue Totals                         | \$4,786,901              | \$4,733,200               | \$4,863,200               | \$4,902,566                          | \$5,360,702            |
| <b>Expenditures</b>                    |                          |                           |                           |                                      |                        |
| PSER - Personnel Services              | \$1,050,228              | \$1,056,977               | \$1,036,865               | \$1,174,834                          | \$1,143,641            |
| PROFDEVEL - Professional Development   | \$325                    | \$2,600                   | \$2,600                   | \$325                                | \$3,350                |
| OSERV - Outside Services               | \$588,569                | \$907,497                 | \$853,043                 | \$683,268                            | \$838,410              |
| MATSUP - Materials & Supplies          | \$80,015                 | \$52,479                  | \$54,729                  | \$52,520                             | \$172,400              |
| CAP - Capital Outlay                   | \$1,543,053              | \$962,032                 | \$1,173,286               | \$1,756,445                          | \$1,467,600            |
| OTHER - Other Expenses                 | \$850,531                | \$502,000                 | \$562,000                 | \$604,929                            | \$554,000              |
| DS - Debt Service                      | \$584,841                | \$1,001,708               | \$1,001,708               | \$479,393                            | \$982,714              |
| OFU - Other Financing Uses             | \$485,000                | \$85,000                  | \$35,000                  | \$80,000                             | \$198,587              |
| Expenditure Totals                     | \$5,182,562              | \$4,570,293               | \$4,719,231               | \$4,831,712                          | \$5,360,702            |

# Water Department (con't)



# Water Department (con't)

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## **FY 2013-2014 Goals and Accomplishments**

1. Coodinated several capital projects including:
  - The rebuilding of well #6
  - McCarthy Rd. Water main and service replacement
  - Ridge rd. Water main and service replacement
  - Division St. Water main loop to improve water quality
  - Porter Alley water main and sewer replacement
2. Identified high priority valves for replacement
3. Expanded long term control plan by doing visual inspections of cross connections when replacing water meters.
4. Identified faulty flow monitoring equipment for replacement

## **FY 2014-2015 Goals and Objectives**

1. Workforce Development
  - Implement new software into public works daily procedures.
  - Update fire hydrant and water main atlas- map into GIS to share with fire district.
2. Financial Stability
  - Current and future water study
3. Quality Infrastructure
  - Update a water main replacement map.
  - Implement an “in house” water quality review by location.
  - Increase water meter head replacement.
  - Increase flow monitoring throughout different locations within and outside of village limits.

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Water Sewer Fund                |                                  |                                 |
|--|---------------------------------|----------------------------------|---------------------------------|
|  | Actual<br>2012-13               | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15              |
| <b>REVENUES</b>  |                                 |                                  |                                 |
| Taxes  |                                 |                                  |                                 |
| Property   | \$ -                            | \$ -                             | \$ -                            |
| Other  | -                               | -                                | -                               |
| Intergovernmental and contributions                          | 223,260                         | 288,455                          | 123,292                         |
| Licenses, permits and inspections                            | -                               | -                                | -                               |
| Charges for services   | 4,495,463                       | 4,452,492                        | 4,666,400                       |
| Penalties  | 40,740                          | 34,562                           | 50,000                          |
| Investment income  | 1,962                           | 4,479                            | 2,000                           |
| Miscellaneous income   | 21,311                          | 62,462                           | 458,300                         |
| Proceeds from sale of capital assets                         | -                               | -                                | 60,710                          |
| Transfers in   | -                               | -                                | -                               |
| Total revenues   | <u>4,782,736</u>                | <u>4,842,450</u>                 | <u>5,360,702</u>                |
| <b>EXPENDITURES</b>  |                                 |                                  |                                 |
| Current  |                                 |                                  |                                 |
| General government   | -                               | -                                | -                               |
| Public safety  | -                               | -                                | -                               |
| Highways and streets   | -                               | -                                | -                               |
| Capital outlay   | -                               | -                                | -                               |
| Debt service   |                                 |                                  |                                 |
| Principal  | -                               | -                                | -                               |
| Interest and fiscal charges                                  | 580,675                         | 497,718                          | 447,714                         |
| Water and sewer operations                                   | 4,112,721                       | 4,218,859                        | 4,714,401                       |
| Parking lot operations                                       | -                               | -                                | -                               |
| Transfers out  | 485,000                         | 80,000                           | 198,587                         |
| Total expenditures   | <u>5,178,396</u>                | <u>4,796,577</u>                 | <u>5,360,702</u>                |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(395,660)</u>                | <u>45,873</u>                    | <u>-</u>                        |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>44,786,584</b>               | 44,230,743                       | 44,276,616                      |
| Prior period adjustment                                      | (160,181)                       | -                                | -                               |
| <b>FUND BALANCE, MAY 1, RESTATED</b>                         | <u><b>44,626,403</b></u>        | 44,230,743                       | 44,276,616                      |
| <b>FUND BALANCE, APRIL 30</b>                                | <u><b>\$ 44,230,743 (a)</b></u> | <u><b>\$ 44,276,616 (b)</b></u>  | <u><b>\$ 44,276,616 (c)</b></u> |

Note:

- (a) Actual-Audited numbers
- (b) Actual-unaudited numbers
- (c) Estimated numbers

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number  | Description                               | 2013 Actual Amount                         | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|---|--|---------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>   | <b>70</b>                                 | <b>Water &amp; Sewer Fund</b>              |                     |                     |                                |                     |
| <b>Revenue</b>  |   |  |                     |                     |                                |                     |
| <b>Department</b>   | <b>01</b>                                 | <b>Revenues</b>                            |                     |                     |                                |                     |
|   | <b>000</b>                                | <b>Non Division</b>                        |                     |                     |                                |                     |
| <u>Intergovernmental Revenues</u>                         |   |  |                     |                     |                                |                     |
| 445.30  | Grants CDBG                               | (\$80,000)                                 | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Total: Intergovernmental Revenues</b>                  |   | <b>(\$80,000)</b>                          | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <u>Interest Income</u>                                    |   |  |                     |                     |                                |                     |
| 470.05  | Interest Income Interest on Investments   | \$65                                       | \$0                 | \$0                 | \$46                           | \$0                 |
| <b>Total: Interest Income</b>                             |   | <b>\$65</b>                                | <b>\$0</b>          | <b>\$0</b>          | <b>\$46</b>                    | <b>\$0</b>          |
| <u>Miscellaneous Revenues</u>                             |   |  |                     |                     |                                |                     |
| 450.35  | Reimbursements Insurance                  | \$0  | \$0                 | \$0                 | \$6,398                        | \$0                 |
| 477.00  | Sale of Surplus Property Village Property | (\$58,534)                                 | \$0                 | \$0                 | (\$1,978)                      | \$0                 |
| 480.90  | Other Miscellaneous income                | \$0  | \$0                 | \$0                 | \$0                            | \$394,000           |
| 481.05  | Proceeds from Sale Surplus Property       | \$0  | \$0                 | \$0                 | \$0                            | \$60,710            |
| <b>Total: Miscellaneous Revenues</b>                      |   | <b>(\$58,534)</b>                          | <b>\$0</b>          | <b>\$0</b>          | <b>\$4,420</b>                 | <b>\$454,710</b>    |
| <b>Program Total: Non Program</b>                         |   | <b>(\$138,469)</b>                         | <b>\$0</b>          | <b>\$0</b>          | <b>\$4,466</b>                 | <b>\$454,710</b>    |
|   | <b>5013</b>                               | <b>Stephen Street CDBG</b>                 |                     |                     |                                |                     |
| <u>Intergovernmental Revenues</u>                         |   |  |                     |                     |                                |                     |
| 445.30  | Grants CDBG                               | \$0  | \$0                 | \$70,000            | \$0                            | \$0                 |
| <b>Program Total: Stephen Street CDBG</b>                 |   | <b>\$0</b>                                 | <b>\$0</b>          | <b>\$70,000</b>     | <b>\$0</b>                     | <b>\$0</b>          |
|   | <b>5027</b>                               | <b>Porter Ave W&amp;W Replacement CDBG</b> |                     |                     |                                |                     |
| <u>Intergovernmental Revenues</u>                         |   |  |                     |                     |                                |                     |
| 445.30  | Grants CDBG                               | \$0  | \$0                 | \$0                 | \$175,000                      | \$0                 |
| <b>Program Total: Porter Ave W&amp;W Replacement CDBG</b> |   | <b>\$0</b>                                 | <b>\$0</b>          | <b>\$0</b>          | <b>\$175,000</b>               | <b>\$0</b>          |
|   | <b>5038</b>                               | <b>Krystyna Crossings</b>                  |                     |                     |                                |                     |
| <u>Miscellaneous Revenues</u>                             |   |  |                     |                     |                                |                     |
| 450.75  | Reimbursements Recapture Settlement       | \$0  | \$0                 | \$50,000            | \$49,348                       | \$0                 |
| <b>Program Total: Krystyna Crossings</b>                  |   | <b>\$0</b>                                 | <b>\$0</b>          | <b>\$50,000</b>     | <b>\$49,348</b>                | <b>\$0</b>          |
|   | <b>9903</b>                               | <b>Harpers Grove Recapture</b>             |                     |                     |                                |                     |
| <u>Miscellaneous Revenues</u>                             |   |  |                     |                     |                                |                     |
| 450.75  | Reimbursements Recapture Settlement       | \$0  | \$0                 | \$10,000            | \$8,581                        | \$0                 |
| <b>Program Total: Harpers Grove Recapture</b>             |   | <b>\$0</b>                                 | <b>\$0</b>          | <b>\$10,000</b>     | <b>\$8,581</b>                 | <b>\$0</b>          |
| <b>Division Total: Non Division</b>                       |   | <b>(\$138,469)</b>                         | <b>\$0</b>          | <b>\$130,000</b>    | <b>\$237,395</b>               | <b>\$454,710</b>    |
| <b>Department Total: Revenues</b>                         |   | <b>(\$138,469)</b>                         | <b>\$0</b>          | <b>\$130,000</b>    | <b>\$237,395</b>               | <b>\$454,710</b>    |
| <b>Department</b>   | <b>15</b>                                 | <b>Finance</b>                             |                     |                     |                                |                     |
|   | <b>900</b>                                | <b>Debt</b>                                |                     |                     |                                |                     |
|   | <b>9045</b>                               | <b>2010 A W&amp;S BAB</b>                  |                     |                     |                                |                     |
| <u>Intergovernmental Revenues</u>                         |   |  |                     |                     |                                |                     |
| 448.05  | Other Intergovernmental BAB Rebate        | \$123,292                                  | \$115,000           | \$115,000           | \$113,490                      | \$123,292           |
| <b>Total:</b>   |   | <b>\$123,292</b>                           | <b>\$115,000</b>    | <b>\$115,000</b>    | <b>\$113,490</b>               | <b>\$123,292</b>    |
| <b>Program Total: 2010 A W&amp;S BAB</b>                  |   | <b>\$123,292</b>                           | <b>\$115,000</b>    | <b>\$115,000</b>    | <b>\$113,490</b>               | <b>\$123,292</b>    |
|   | <b>9080</b>                               | <b>2012C W&amp;S Refunding Bonds</b>       |                     |                     |                                |                     |
| <u>Miscellaneous Revenues</u>                             |   |  |                     |                     |                                |                     |
| 487.00  | Bond Premium Current Year Amortization    | \$4,166                                    | \$0                 | \$0                 | \$4,166                        | \$0                 |
| <b>Total: Miscellaneous Revenues</b>                      |   | <b>\$4,166</b>                             | <b>\$0</b>          | <b>\$0</b>          | <b>\$4,166</b>                 | <b>\$0</b>          |
| <b>Program Total: 2012C W&amp;S Refunding Bonds</b>       |   | <b>\$4,166</b>                             | <b>\$0</b>          | <b>\$0</b>          | <b>\$4,166</b>                 | <b>\$0</b>          |
| <b>Division Total: Debt</b>                               |   | <b>\$127,458</b>                           | <b>\$115,000</b>    | <b>\$115,000</b>    | <b>\$117,656</b>               | <b>\$123,292</b>    |
| <b>Department Total: Finance</b>                          |   | <b>\$127,458</b>                           | <b>\$115,000</b>    | <b>\$115,000</b>    | <b>\$117,656</b>               | <b>\$123,292</b>    |
| <b>Department</b>   | <b>70</b>                                 | <b>Water</b>                               |                     |                     |                                |                     |
|   | <b>000</b>                                | <b>Non Division</b>                        |                     |                     |                                |                     |
|   | <b>0000</b>                               | <b>Non Program</b>                         |                     |                     |                                |                     |
| <u>Charges for Services</u>                               |   |  |                     |                     |                                |                     |
| 460.05  | Water Service Water Usage                 | \$3,286,879                                | \$3,100,000         | \$3,100,000         | \$3,168,925                    | \$3,400,000         |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number                            | Description                                    | 2013 Actual<br>Amount | 2014 Adopted<br>Budget     | 2014 Amended<br>Budget | 2014 Actual           | 2015 Adopted       |
|---|--|-----------------------|----------------------------|------------------------|-----------------------|--------------------|
|   |  |                       |                            |                        | Amount<br>(unaudited) | Budget             |
| 460.10                                    | Water Service Water Penalties                  | \$32,360              | \$40,000                   | \$40,000               | \$25,979              | \$40,000           |
| 460.15                                    | Water Service Fees - Meter Fees                | \$40,499              | \$37,000                   | \$37,000               | \$40,118              | \$50,000           |
| 460.20                                    | Water Service Fees - Turn On                   | \$825                 | \$500                      | \$500                  | \$1,950               | \$1,000            |
| 460.25                                    | Water Service Fees - Metered Water Use         | \$8,521               | \$9,000                    | \$9,000                | \$8,293               | \$10,000           |
| 460.40                                    | Water Service Connection                       | \$151,500             | \$150,000                  | \$150,000              | \$180,937             | \$150,000          |
| 460.45                                    | Water Service Dev Reimb/B-Box Reinspection     | \$400                 | \$400                      | \$400                  | \$0                   | \$400              |
| <b>Total: Charges for Services</b>        |  | <b>\$3,520,984</b>    | <b>\$3,336,900</b>         | <b>\$3,336,900</b>     | <b>\$3,426,202</b>    | <b>\$3,651,400</b> |
| <b>Fines and Fees</b>                     |  |                       |                            |                        |                       |                    |
| 460.12                                    | Water Service NSF Fees                         | \$0                   | \$0                        | \$0                    | \$450                 | \$0                |
| <b>Total: Fines and Fees</b>              |  | <b>\$0</b>            | <b>\$0</b>                 | <b>\$0</b>             | <b>\$450</b>          | <b>\$0</b>         |
| <b>Intergovernmental Revenues</b>         |  |                       |                            |                        |                       |                    |
| 445.30                                    | Grants CDBG                                    | \$99,968              | \$175,000                  | \$175,000              | (\$35)                | \$0                |
| <b>Total: Intergovernmental Revenues</b>  |  | <b>\$99,968</b>       | <b>\$175,000</b>           | <b>\$175,000</b>       | <b>(\$35)</b>         | <b>\$0</b>         |
| <b>Interest Income</b>                    |  |                       |                            |                        |                       |                    |
| 470.05                                    | Interest Income Interest on Investments        | \$1,654               | \$2,000                    | \$2,000                | \$1,917               | \$2,000            |
| <b>Total: Interest Income</b>             |  | <b>\$1,654</b>        | <b>\$2,000</b>             | <b>\$2,000</b>         | <b>\$1,917</b>        | <b>\$2,000</b>     |
| <b>Licenses and Permits</b>               |  |                       |                            |                        |                       |                    |
| 430.25                                    | Business Licenses & Permits Reinspections Fees | \$0                   | \$0                        | \$0                    | \$160                 | \$0                |
| <b>Total: Licenses and Permits</b>        |  | <b>\$0</b>            | <b>\$0</b>                 | <b>\$0</b>             | <b>\$160</b>          | <b>\$0</b>         |
| <b>Miscellaneous Revenues</b>             |  |                       |                            |                        |                       |                    |
| 476.15                                    | Rental Income Cell Tower Lease                 | \$79,220              | \$64,000                   | \$64,000               | \$55,903              | \$64,000           |
| 480.90                                    | Other Miscellaneous income                     | \$224                 | \$300                      | \$300                  | \$0                   | \$300              |
| <b>Total: Miscellaneous Revenues</b>      |  | <b>\$79,445</b>       | <b>\$64,300</b>            | <b>\$64,300</b>        | <b>\$55,903</b>       | <b>\$64,300</b>    |
| <b>Program Total: Non Program</b>         |  | <b>\$3,702,051</b>    | <b>\$3,578,200</b>         | <b>\$3,578,200</b>     | <b>\$3,484,597</b>    | <b>\$3,717,700</b> |
|   |  | <b>5013</b>           | <b>Stephen Street CDBG</b> |                        |                       |                    |
| <b>Intergovernmental Revenues</b>         |  |                       |                            |                        |                       |                    |
| 445.30                                    | Grants CDBG                                    | \$80,000              | \$0                        | \$0                    | \$0                   | \$0                |
| <b>Total: Intergovernmental Revenues</b>  |  | <b>\$80,000</b>       | <b>\$0</b>                 | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>         |
| <b>Program Total: Stephen Street CDBG</b> |  | <b>\$80,000</b>       | <b>\$0</b>                 | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>         |
| <b>Division Total: Non Division</b>       |  | <b>\$3,782,051</b>    | <b>\$3,578,200</b>         | <b>\$3,578,200</b>     | <b>\$3,484,597</b>    | <b>\$3,717,700</b> |
| <b>Department Total: Water</b>            |  | <b>\$3,782,051</b>    | <b>\$3,578,200</b>         | <b>\$3,578,200</b>     | <b>\$3,484,597</b>    | <b>\$3,717,700</b> |
| <b>Department</b>                         |  | <b>72</b>             | <b>Sewer</b>               |                        |                       |                    |
| <b>000</b>                                |  | <b>Non Division</b>   |                            |                        |                       |                    |
| <b>Charges for Services</b>               |  |                       |                            |                        |                       |                    |
| 462.05                                    | Sewer Service Sewer Usage                      | \$891,959             | \$900,000                  | \$900,000              | \$912,029             | \$925,000          |
| 462.10                                    | Sewer Service Sewer Penalty                    | \$8,381               | \$10,000                   | \$10,000               | \$8,133               | \$10,000           |
| 462.20                                    | Sewer Service Connection Fees                  | \$115,280             | \$130,000                  | \$130,000              | \$140,240             | \$130,000          |
| <b>Total: Charges for Services</b>        |  | <b>\$1,015,619</b>    | <b>\$1,040,000</b>         | <b>\$1,040,000</b>     | <b>\$1,060,402</b>    | <b>\$1,065,000</b> |
| <b>Interest Income</b>                    |  |                       |                            |                        |                       |                    |
| 470.05                                    | Interest Income Interest on Investments        | \$242                 | \$0                        | \$0                    | \$2,516               | \$0                |
| <b>Total: Interest</b>                    |  | <b>\$242</b>          | <b>\$0</b>                 | <b>\$0</b>             | <b>\$2,516</b>        | <b>\$0</b>         |
| <b>Department Total: Sewer</b>            |  | <b>\$1,015,862</b>    | <b>\$1,040,000</b>         | <b>\$1,040,000</b>     | <b>\$1,062,918</b>    | <b>\$1,065,000</b> |
| Revenue Totals                            |  | \$4,786,901           | \$4,733,200                | \$4,863,200            | \$4,902,566           | \$5,360,702        |
| <b>Expenses</b>                           |  |                       |                            |                        |                       |                    |
| <b>Department</b>                         |  | <b>15</b>             | <b>Finance</b>             |                        |                       |                    |
|   |  | <b>001</b>            | <b>Administration</b>      |                        |                       |                    |
|   |  | <b>0000</b>           | <b>Non Program</b>         |                        |                       |                    |
| <b>Personnel Services</b>                 |  |                       |                            |                        |                       |                    |
| <b>Salaries</b>                           |  |                       |                            |                        |                       |                    |
| 500.01                                    | Salaries Regular Salaries                      | \$3,209               | \$2,870                    | \$11,870               | \$11,748              | \$11,963           |
| 500.02                                    | Salaries Overtime                              | \$428                 | \$150                      | \$650                  | \$472                 | \$0                |
| <b>Total: Salaries</b>                    |  | <b>\$3,637</b>        | <b>\$3,020</b>             | <b>\$12,520</b>        | <b>\$12,219</b>       | <b>\$11,963</b>    |
| <b>Other Expenses</b>                     |  |                       |                            |                        |                       |                    |
| 860.00                                    | Shared Expense Reimbursement                   | \$830,000             | \$500,000                  | \$500,000              | \$547,000             | \$547,000          |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number                                      | Description  | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Total: Other Expenses</b>                        |  | \$830,000          | \$500,000           | \$500,000           | \$547,000                      | \$547,000           |
| <b>Program Total: Non Program</b>                   |  | <b>\$833,637</b>   | <b>\$503,020</b>    | <b>\$512,520</b>    | <b>\$559,219</b>               | <b>\$558,963</b>    |
| <b>Division Total: Administration</b>               |  | <b>\$833,637</b>   | <b>\$503,020</b>    | <b>\$512,520</b>    | <b>\$559,219</b>               | <b>\$558,963</b>    |
|   | <b>900 Debt</b>  |                    |                     |                     |                                |                     |
|   | <b>0000 Non Program</b>                                  |                    |                     |                     |                                |                     |
| <u>Debt Service</u>                                 |  |                    |                     |                     |                                |                     |
| 705.20  | Interest Payment Capital Leases                          | \$8,506            | \$0                 | \$0                 | \$8,509                        | \$0                 |
| <u>Total: Debt Service</u>                          |  | <u>\$8,506</u>     | <u>\$0</u>          | <u>\$0</u>          | <u>\$8,509</u>                 | <u>\$0</u>          |
| <b>Program Total: Non Program</b>                   |  | <b>\$8,506</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$8,509</b>                 | <b>\$0</b>          |
|   | <b>9005 2004 W&amp;S ARS Bond</b>                        |                    |                     |                     |                                |                     |
| <u>Debt Service</u>                                 |  |                    |                     |                     |                                |                     |
| 700.00  | Principal Payment Debt Payment                           | \$275,000          | \$265,000           | \$265,000           | \$285,000                      | \$285,000           |
| 700.90  | Principal Payment Contra Account                         | (\$275,000)        | \$0                 | \$0                 | (\$285,000)                    | \$0                 |
| 705.00  | Interest Payment Debt Payment                            | \$55,546           | \$50,059            | \$50,059            | \$17,570                       | \$86                |
| 715.00  | Bond Service Fees  | \$495              | \$500               | \$500               | \$515                          | \$500               |
| <b>Program Total: 2004 W&amp;S ARS Bond</b>         |  | <b>\$56,041</b>    | <b>\$315,559</b>    | <b>\$315,559</b>    | <b>\$18,085</b>                | <b>\$285,586</b>    |
|   | <b>9010 2005 W&amp;S ARS Bond</b>                        |                    |                     |                     |                                |                     |
| <u>Debt Service</u>                                 |  |                    |                     |                     |                                |                     |
| 700.00  | Principal Payment Debt Payment                           | \$190,000          | \$190,000           | \$190,000           | \$190,000                      | \$210,000           |
| 700.90  | Principal Payment Contra Account                         | (\$190,000)        | \$0                 | \$0                 | (\$190,000)                    | \$0                 |
| 705.00  | Interest Payment Debt Payment                            | \$26,223           | \$22,400            | \$22,400            | \$19,550                       | \$15,560            |
| 710.00  | Bond Issuance Fees                                       | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| 715.00  | Bond Service Fees  | \$515              | \$500               | \$500               | \$515                          | \$500               |
| <b>Program Total: 2005 W&amp;S ARS Bond</b>         |  | <b>\$26,738</b>    | <b>\$212,900</b>    | <b>\$212,900</b>    | <b>\$20,065</b>                | <b>\$226,060</b>    |
|   | <b>9045 2010 A W&amp;S BAB</b>                           |                    |                     |                     |                                |                     |
| <u>Debt Service</u>                                 |  |                    |                     |                     |                                |                     |
| 705.00  | Interest Payment Debt Payment                            | \$406,774          | \$352,263           | \$352,263           | \$352,263                      | \$352,263           |
| 710.00  | Bond Issuance Fees                                       | \$0                | \$0                 | \$0                 | \$515                          | \$0                 |
| 715.00  | Bond Service Fees  | \$790              | \$600               | \$600               | \$770                          | \$600               |
| <b>Program Total: 2010 A W&amp;S BAB</b>            |  | <b>\$407,564</b>   | <b>\$352,863</b>    | <b>\$352,863</b>    | <b>\$353,548</b>               | <b>\$352,863</b>    |
|   | <b>9080 2012C W&amp;S Refunding Bonds</b>                |                    |                     |                     |                                |                     |
| <u>Debt Service</u>                                 |  |                    |                     |                     |                                |                     |
| 700.00  | Principal Payment Debt Payment                           | \$0                | \$0                 | \$0                 | \$40,000                       | \$40,000            |
| 700.90  | Principal Payment Contra Account                         | \$0                | \$0                 | \$0                 | (\$40,000)                     | \$0                 |
| 705.00  | Interest Payment Debt Payment                            | \$46,745           | \$120,386           | \$120,386           | \$78,671                       | \$78,205            |
| 710.00  | Bond Issuance Fees                                       | \$39,248           | \$0                 | \$0                 | \$0                            | \$0                 |
| 715.00  | Bond Service Fees  | \$0                | \$0                 | \$0                 | \$515                          | \$0                 |
| <b>Program Total: 2012C W&amp;S Refunding Bonds</b> |  | <b>\$85,993</b>    | <b>\$120,386</b>    | <b>\$120,386</b>    | <b>\$79,186</b>                | <b>\$118,205</b>    |
| <b>Division Total: Debt</b>                         |  | <b>\$584,841</b>   | <b>\$1,001,708</b>  | <b>\$1,001,708</b>  | <b>\$479,393</b>               | <b>\$982,714</b>    |
|   | <b>950 interfund</b>                                     |                    |                     |                     |                                |                     |
|   | <b>0000 Non Program</b>                                  |                    |                     |                     |                                |                     |
| <u>Other Financing Uses</u>                         |  |                    |                     |                     |                                |                     |
| 900.22  | Interfund Transfers Out Social Security Fund             | \$0                | \$0                 | \$0                 | \$45,000                       | \$163,587           |
| 900.36  | Interfund Transfers Out Special Service Area#1 Fund      | \$85,000           | \$35,000            | \$35,000            | \$35,000                       | \$35,000            |
| 900.50  | Interfund Transfers Out General Capital Improvement Fund | \$50,000           | \$50,000            | \$0                 | \$0                            | \$0                 |
| 900.52  | Interfund Transfers Out Village Hall Improvement Fund    | \$350,000          | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Other Financing Uses</u>                  |  | <u>\$485,000</u>   | <u>\$85,000</u>     | <u>\$35,000</u>     | <u>\$80,000</u>                | <u>\$198,587</u>    |
| <b>Division Total: interfund</b>                    |  | <b>\$485,000</b>   | <b>\$85,000</b>     | <b>\$35,000</b>     | <b>\$80,000</b>                | <b>\$198,587</b>    |
| <b>Department Total: Finance</b>                    |  | <b>\$1,903,478</b> | <b>\$1,589,728</b>  | <b>\$1,549,228</b>  | <b>\$1,118,612</b>             | <b>\$1,740,264</b>  |
|   | <b>25 Public Works</b>                                   |                    |                     |                     |                                |                     |
|   | <b>390 Utilities</b>                                     |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                             |  |                    |                     |                     |                                |                     |
| 580.20  | Electric Expense Pump Stations                           | \$60               | \$75                | \$75                | \$0                            | \$0                 |
| <u>Total: Outside Services</u>                      |  | <u>\$60</u>        | <u>\$75</u>         | <u>\$75</u>         | <u>\$0</u>                     | <u>\$0</u>          |



Water and Sewer Budget

Fiscal Year 2014-15

| Account Number  | Description  | 2013 Actual Amount                     | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|--|---------------------|---------------------|--------------------------------|---------------------|
| <b>Materials &amp; Supplies</b>                       |  |  |                     |                     |                                |                     |
| 575.15  | Natural Gas Expense Lift Stations                          | \$24                                   | \$30                | \$30                | \$0                            | \$0                 |
| 580.30  | Electric Expense Lift Stations                             | \$71                                   | \$100               | \$100               | \$0                            | \$0                 |
| <b>Total: Materials &amp; Supplies</b>                |  | <b>\$95</b>                            | <b>\$130</b>        | <b>\$130</b>        | <b>\$0</b>                     | <b>\$0</b>          |
| <b>Program Total: Non Program</b>                     |  | <b>\$155</b>                           | <b>\$205</b>        | <b>\$205</b>        | <b>\$0</b>                     | <b>\$0</b>          |
| <b>Department</b>                                     | <b>50</b>  | <b>Information Technology</b>          |                     |                     |                                |                     |
|   | <b>001</b>   | <b>Administration</b>                  |                     |                     |                                |                     |
| <b>Outside Services</b>                               |  |  |                     |                     |                                |                     |
| 523.15  | Other Services Data Processing / Technology                | \$1,788                                | \$5,000             | \$5,000             | \$15,300                       | \$10,000            |
| 523.60  | Other Services Geographic Info System                      | \$17,794                               | \$15,000            | \$15,000            | \$8,750                        | \$15,000            |
| 545.75  | Maintenance Contract Software                              | \$0                                    | \$0                 | \$25,000            | \$25,646                       | \$20,000            |
| <b>Program Total: Non Program</b>                     |  | <b>\$19,582</b>                        | <b>\$20,000</b>     | <b>\$45,000</b>     | <b>\$49,695</b>                | <b>\$45,000</b>     |
|   | <b>7001</b>  | <b>NWS ERP Software Implementation</b> |                     |                     |                                |                     |
| <b>Outside Services</b>                               |  |  |                     |                     |                                |                     |
| 545.75  | Maintenance Contract Software                              | \$2,133                                | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: NWS ERP Software Implementation</b> |  | <b>\$2,133</b>                         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>Division Total: Administration</b>                 |  | <b>\$21,715</b>                        | <b>\$20,000</b>     | <b>\$45,000</b>     | <b>\$49,695</b>                | <b>\$45,000</b>     |
|   | <b>500</b>   | <b>Capital</b>                         |                     |                     |                                |                     |
|   | <b>0000</b>  | <b>Non Program</b>                     |                     |                     |                                |                     |
| <b>Capital Outlay</b>                                 |  |  |                     |                     |                                |                     |
| 612.10  | Capital Outlay Office Equipment Small Inventory Asset      | \$2,370                                | \$3,000             | \$3,000             | \$0                            | \$1,000             |
| 614.10  | Capital Outlay Software & Technology Small Inventory Asset | \$0                                    | \$2,000             | \$2,000             | \$0                            | \$5,000             |
| 616.10  | Capital Outlay Computer Equipment Small Inventory Asset    | \$0                                    | \$0                 | \$0                 | \$1,068                        | \$2,000             |
| 616.15  | Capital Outlay Computer Equipment Small Inventory-         | \$0                                    | \$0                 | \$0                 | \$0                            | \$3,600             |
| <b>Division Total: Capital</b>                        |  | <b>\$2,370</b>                         | <b>\$5,000</b>      | <b>\$5,000</b>      | <b>\$1,068</b>                 | <b>\$11,600</b>     |
| <b>Department Total: Information Technology</b>       |  | <b>\$24,085</b>                        | <b>\$25,000</b>     | <b>\$50,000</b>     | <b>\$50,763</b>                | <b>\$56,600</b>     |
| <b>Department</b>                                     | <b>70</b>  | <b>Water</b>                           |                     |                     |                                |                     |
|   | <b>001</b>   | <b>Administration</b>                  |                     |                     |                                |                     |
|   | <b>0000</b>  | <b>Non Program</b>                     |                     |                     |                                |                     |
| <b>Personnel Services</b>                             |  |  |                     |                     |                                |                     |
| <b>Salaries</b>                                       |  |  |                     |                     |                                |                     |
| 500.01  | Salaries Regular Salaries                                  | \$109,908                              | \$107,655           | \$93,219            | \$108,816                      | \$132,590           |
| 500.02  | Salaries Overtime  | \$446                                  | \$300               | \$300               | \$1,740                        | \$0                 |
| <b>Total: Salaries</b>                                |  | <b>\$110,354</b>                       | <b>\$107,955</b>    | <b>\$93,519</b>     | <b>\$110,556</b>               | <b>\$132,590</b>    |
| <b>Taxes &amp; Benefits</b>                           |  |  |                     |                     |                                |                     |
| 510.05  | Fringe Benefits Deferred Compensation                      | \$438                                  | \$0                 | \$0                 | \$975                          | \$0                 |
| 510.25  | Fringe Benefits Medical/Dental Insurance                   | \$20,787                               | \$19,373            | \$19,373            | \$23,517                       | \$22,094            |
| 510.30  | Fringe Benefits Vision Insurance                           | \$12                                   | \$12                | \$12                | \$213                          | \$260               |
| 510.35  | Fringe Benefits Short-Term Disability Insurance            | \$450                                  | \$461               | \$461               | \$1,184                        | \$0                 |
| 510.45  | Fringe Benefits Vehicle Reimbursement                      | \$394                                  | \$314               | \$314               | \$1,181                        | \$1,138             |
| 510.46  | Fringe Benefits Phone Allowance                            | \$0                                    | \$0                 | \$0                 | \$89                           | \$97                |
| <b>Total: Taxes &amp; Benefits</b>                    |  | <b>\$22,081</b>                        | <b>\$20,160</b>     | <b>\$20,160</b>     | <b>\$27,159</b>                | <b>\$23,589</b>     |
| <b>Total: Personnel Services</b>                      |  | <b>\$132,435</b>                       | <b>\$128,115</b>    | <b>\$113,679</b>    | <b>\$137,715</b>               | <b>\$156,179</b>    |
| <b>Professional Development</b>                       |  |  |                     |                     |                                |                     |
| 515.05  | Personnel Development Meetings/Conference                  | \$0                                    | \$0                 | \$0                 | \$0                            | \$1,000             |
| 515.10  | Personnel Development General Training                     | \$0                                    | \$2,000             | \$2,000             | \$0                            | \$2,000             |
| 515.20  | Personnel Development Membership Fees                      | \$325                                  | \$600               | \$600               | \$325                          | \$350               |
| <b>Total: Professional Development</b>                |  | <b>\$325</b>                           | <b>\$2,600</b>      | <b>\$2,600</b>      | <b>\$325</b>                   | <b>\$3,350</b>      |
| <b>Outside Services</b>                               |  |  |                     |                     |                                |                     |
| 520.05  | Financial Services Banking                                 | \$9,663                                | \$14,000            | \$14,000            | \$6,965                        | \$10,000            |
| 520.25  | Financial Services Accounting                              | \$0                                    | \$0                 | \$0                 | \$8,250                        | \$0                 |
| 523.10  | Other Services Consulting                                  | \$3,410                                | \$5,000             | \$15,000            | \$14,798                       | \$0                 |
| 523.90  | Other Services Appraisal                                   | \$0                                    | \$0                 | \$0                 | \$0                            | \$0                 |
| 525.05  | Communications Postage                                     | \$21,681                               | \$9,524             | \$9,524             | \$11,900                       | \$11,000            |
| 525.10  | Communications Telephone                                   | \$756                                  | \$0                 | \$0                 | \$1,287                        | \$1,200             |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number                                      | Description                                      | 2013 Actual      | 2014 Adopted     | 2014 Amended     | 2014 Actual        | 2015 Adopted     |
|---|--|------------------|------------------|------------------|--------------------|------------------|
|   |  | Amount           | Budget           | Budget           | Amount (unaudited) | Budget           |
| 525.15  | Communications Cell Phones                       | \$0              | \$0              | \$0              | \$0                | \$2,000          |
| 527.05  | Insurance IRMA Premium                           | \$17,511         | \$31,000         | \$31,000         | \$33,114           | \$31,000         |
| 527.10  | Insurance IRMA Deductible                        | \$0              | \$0              | \$0              | \$0                | \$5,000          |
| 540.05  | Printing/Advertising Recording and Legal Notices | \$3,113          | \$5,000          | \$4,000          | \$306              | \$3,000          |
| 540.10  | Printing/Advertising Outside Print Services      | \$1,785          | \$0              | \$1,000          | \$4,055            | \$2,000          |
| 540.15  | Printing/Advertising Newsletter                  | \$0              | \$0              | \$0              | \$176              | \$0              |
| 558.05  | Rent/Lease Office Equipment                      | \$331            | \$400            | \$2,740          | \$6,890            | \$3,400          |
| <b>Total: Outside Services</b>                      |  | <b>\$58,249</b>  | <b>\$64,924</b>  | <b>\$77,264</b>  | <b>\$87,740</b>    | <b>\$68,600</b>  |
| <b>Materials &amp; Supplies</b>                     |  |                  |                  |                  |                    |                  |
| 560.05  | Office Supplies General                          | \$16,791         | \$2,379          | \$2,379          | \$1,326            | \$2,000          |
| 560.10  | Office Supplies Paper                            | \$34             | \$0              | \$0              | \$17               | \$100            |
| 565.15  | Operating Supplies Tools & Equipment             | \$0              | \$0              | \$0              | \$1,975            | \$8,000          |
| <b>Total: Materials &amp; Supplies</b>              |  | <b>\$16,825</b>  | <b>\$2,379</b>   | <b>\$2,379</b>   | <b>\$3,318</b>     | <b>\$10,100</b>  |
| <b>Program Total: Non Program</b>                   |  | <b>\$207,834</b> | <b>\$198,018</b> | <b>\$195,922</b> | <b>\$229,099</b>   | <b>\$238,229</b> |
| <b>Division Total: Administration</b>               |  | <b>\$207,834</b> | <b>\$198,018</b> | <b>\$195,922</b> | <b>\$229,099</b>   | <b>\$238,229</b> |
| 120   | <b>Human Resources</b>                           |                  |                  |                  |                    |                  |
| 0000  | <b>Non Program</b>                               |                  |                  |                  |                    |                  |
| <b>Personnel Services</b>                           |  |                  |                  |                  |                    |                  |
| <b>Salaries</b>                                     |  |                  |                  |                  |                    |                  |
| 500.01  | Salaries Regular Salaries                        | \$0              | \$0              | \$0              | \$8,440            | \$0              |
| <b>Total: Salaries</b>                              |  | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$8,440</b>     | <b>\$0</b>       |
| <b>Total: Personnel Services</b>                    |  | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$8,440</b>     | <b>\$0</b>       |
| <b>Program Total: Non Program</b>                   |  | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$8,440</b>     | <b>\$0</b>       |
| <b>Division Total: Human Resources</b>              |  | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$8,440</b>     | <b>\$0</b>       |
| 320   | <b>Vehicle Maintenance Division</b>              |                  |                  |                  |                    |                  |
| 0000  | <b>Non Program</b>                               |                  |                  |                  |                    |                  |
| <b>Personnel Services</b>                           |  |                  |                  |                  |                    |                  |
| <b>Salaries</b>                                     |  |                  |                  |                  |                    |                  |
| 500.01  | Salaries Regular Salaries                        | \$29,830         | \$31,775         | \$31,775         | \$30,197           | \$30,224         |
| 500.02  | Salaries Overtime                                | \$1,977          | \$1,000          | \$1,000          | \$6,764            | \$0              |
| <b>Total: Salaries</b>                              |  | <b>\$31,808</b>  | <b>\$32,775</b>  | <b>\$32,775</b>  | <b>\$36,961</b>    | <b>\$30,224</b>  |
| <b>Taxes &amp; Benefits</b>                         |  |                  |                  |                  |                    |                  |
| 510.25  | Fringe Benefits Medical/Dental Insurance         | \$4,235          | \$4,971          | \$4,971          | \$5,268            | \$4,690          |
| 510.30  | Fringe Benefits Vision Insurance                 | \$12             | \$12             | \$12             | \$43               | \$52             |
| <b>Total: Taxes &amp; Benefits</b>                  |  | <b>\$4,247</b>   | <b>\$4,983</b>   | <b>\$4,983</b>   | <b>\$5,311</b>     | <b>\$4,742</b>   |
| <b>Total: Personnel Services</b>                    |  | <b>\$36,055</b>  | <b>\$37,758</b>  | <b>\$37,758</b>  | <b>\$42,272</b>    | <b>\$34,966</b>  |
| <b>Outside Services</b>                             |  |                  |                  |                  |                    |                  |
| 545.05  | Maintenance Contract Equipment                   | \$396            | \$0              | \$0              | \$0                | \$10,800         |
| 546.00  | Equipment Maintenance General                    | \$2,335          | \$90,000         | \$10,000         | \$0                | \$23,400         |
| <b>Total: Outside Services</b>                      |  | <b>\$2,731</b>   | <b>\$90,000</b>  | <b>\$10,000</b>  | <b>\$0</b>         | <b>\$34,200</b>  |
| <b>Materials &amp; Supplies</b>                     |  |                  |                  |                  |                    |                  |
| 565.10  | Operating Supplies Motor Fuel                    | \$0              | \$0              | \$0              | \$0                | \$77,400         |
| <b>Total: Materials &amp; Supplies</b>              |  | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$77,400</b>  |
| <b>Division Total: Vehicle Maintenance Division</b> |  | <b>\$38,786</b>  | <b>\$127,758</b> | <b>\$47,758</b>  | <b>\$42,272</b>    | <b>\$146,566</b> |
| 330   | <b>Facilities Management Division</b>            |                  |                  |                  |                    |                  |
| 0000  | <b>Non Program</b>                               |                  |                  |                  |                    |                  |
| <b>Personnel Services</b>                           |  |                  |                  |                  |                    |                  |
| <b>Salaries</b>                                     |  |                  |                  |                  |                    |                  |
| 500.01  | Salaries Regular Salaries                        | \$1,433          | \$1,538          | \$1,538          | \$0                | \$0              |
| <b>Total: Salaries</b>                              |  | <b>\$1,433</b>   | <b>\$1,538</b>   | <b>\$1,538</b>   | <b>\$0</b>         | <b>\$0</b>       |
| <b>Taxes &amp; Benefits</b>                         |  |                  |                  |                  |                    |                  |
| 510.25  | Fringe Benefits Medical/Dental Insurance         | \$353            | \$7,290          | \$7,290          | \$0                | \$0              |
| <b>Total: Taxes &amp; Benefits</b>                  |  | <b>\$353</b>     | <b>\$7,290</b>   | <b>\$7,290</b>   | <b>\$0</b>         | <b>\$0</b>       |
| <b>Total: Personnel Services</b>                    |  | <b>\$1,786</b>   | <b>\$8,828</b>   | <b>\$8,828</b>   | <b>\$0</b>         | <b>\$0</b>       |
| <b>Outside Services</b>                             |  |                  |                  |                  |                    |                  |
| 523.50  | Other Services General Engineering               | \$7,664          | \$3,048          | \$0              | \$113              | \$7,500          |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number                         | Description   | 2013 Actual<br>Amount | 2014 Adopted<br>Budget | 2014 Amended<br>Budget | 2014 Actual           | 2015 Adopted    |
|--|---|-----------------------|------------------------|------------------------|-----------------------|-----------------|
|  |   |                       |                        |                        | Amount<br>(unaudited) | Budget          |
| 548.10                                 | Streets & Alley Maintenance Services Dumping            | \$1,910               | \$7,500                | \$7,500                | \$4,100               | \$2,500         |
| 550.15                                 | Buildings and Grounds Maintenance Public Works Facility | \$0                   | \$0                    | \$0                    | \$475                 | \$2,500         |
| 550.35                                 | Buildings and Grounds Maintenance Well Houses           | \$210                 | \$1,000                | \$0                    | \$174                 | \$1,000         |
| 550.40                                 | Buildings and Grounds Maintenance Lift Stations         | \$0                   | \$0                    | \$0                    | \$174                 | \$500           |
| <u>Total: Outside Services</u>         |   | \$9,784               | \$11,548               | \$7,500                | \$5,037               | \$14,000        |
| <u>Materials &amp; Supplies</u>        |   |                       |                        |                        |                       |                 |
| 565.05                                 | Operating Supplies Custodial                            | \$0                   | \$0                    | \$0                    | \$0                   | \$500           |
| 565.15                                 | Operating Supplies Tools & Equipment                    | \$0                   | \$520                  | \$520                  | \$0                   | \$2,000         |
| 565.20                                 | Operating Supplies Safety                               | \$0                   | \$1,000                | \$1,500                | \$0                   | \$1,500         |
| 570.00                                 | Maintenance Supplies Maintenance Supplies               | \$0                   | \$0                    | \$0                    | \$90                  | \$1,000         |
| 585.15                                 | Building & Grounds Supplies Public Works Facility       | \$0                   | \$0                    | \$0                    | \$0                   | \$2,000         |
| <u>Total: Materials &amp; Supplies</u> |   | \$0                   | \$1,520                | \$2,020                | \$90                  | \$7,000         |
| <b>Program Total: Non Program</b>      |   | <b>\$11,569</b>       | <b>\$21,896</b>        | <b>\$18,348</b>        | <b>\$5,127</b>        | <b>\$21,000</b> |
|  |   | <b>8020</b>           | <b>Well #3</b>         |                        |                       |                 |
| <u>Outside Services</u>                |   |                       |                        |                        |                       |                 |
| 545.05                                 | Maintenance Contract Equipment                          | \$0                   | \$2,000                | \$2,000                | \$328                 | \$20,000        |
| 550.35                                 | Buildings and Grounds Maintenance Well                  | \$0                   | \$0                    | \$1,500                | \$10,588              | \$1,000         |
| 570.10                                 | Maintenance Supplies Wells                              | \$0                   | \$0                    | \$0                    | \$0                   | \$500           |
| <u>Total: Outside Services</u>         |   | \$0                   | \$2,000                | \$3,500                | \$10,916              | \$21,500        |
| <b>Program Total: Well #3</b>          |   | <b>\$0</b>            | <b>\$2,000</b>         | <b>\$3,500</b>         | <b>\$10,916</b>       | <b>\$21,500</b> |
|  |   | <b>8021</b>           | <b>Well #4</b>         |                        |                       |                 |
| <u>Outside Services</u>                |   |                       |                        |                        |                       |                 |
| 545.05                                 | Maintenance Contract Equipment                          | \$0                   | \$0                    | \$0                    | \$165                 | \$2,500         |
| 550.35                                 | Buildings and Grounds Maintenance Well Houses           | \$374                 | \$0                    | \$0                    | \$0                   | \$2,500         |
| 570.10                                 | Maintenance Supplies Wells                              | \$0                   | \$0                    | \$0                    | \$0                   | \$500           |
| <u>Total: Outside Services</u>         |   | \$374                 | \$0                    | \$0                    | \$165                 | \$5,500         |
| <b>Program Total: Well #4</b>          |   | <b>\$374</b>          | <b>\$0</b>             | <b>\$0</b>             | <b>\$165</b>          | <b>\$5,500</b>  |
|  |   | <b>8022</b>           | <b>Well #5</b>         |                        |                       |                 |
| <u>Outside Services</u>                |   |                       |                        |                        |                       |                 |
| 545.05                                 | Maintenance Contract Equipment                          | \$1,877               | \$0                    | \$0                    | \$0                   | \$15,000        |
| 550.35                                 | Buildings and Grounds Maintenance Well                  | \$0                   | \$0                    | \$0                    | \$0                   | \$1,500         |
| 570.10                                 | Maintenance Supplies Wells                              | \$0                   | \$0                    | \$0                    | \$0                   | \$6,000         |
| <u>Total: Outside Services</u>         |   | \$1,877               | \$0                    | \$0                    | \$0                   | \$22,500        |
| <b>Program Total: Well #5</b>          |   | <b>\$1,877</b>        | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>            | <b>\$22,500</b> |
|  |   | <b>8023</b>           | <b>Well #6</b>         |                        |                       |                 |
| <u>Outside Services</u>                |   |                       |                        |                        |                       |                 |
| 545.05                                 | Maintenance Contract Equipment                          | \$0                   | \$0                    | \$0                    | \$165                 | \$7,000         |
| 550.35                                 | Buildings and Grounds Maintenance Well                  | \$0                   | \$0                    | \$0                    | \$0                   | \$1,500         |
| 570.10                                 | Maintenance Supplies Wells                              | \$0                   | \$0                    | \$0                    | \$0                   | \$2,500         |
| <u>Total: Outside</u>                  |   | \$0                   | \$0                    | \$0                    | \$165                 | \$11,000        |
| <b>Program Total:</b>                  |   | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>             | <b>\$165</b>          | <b>\$11,000</b> |
| <b>Division Total:</b>                 |   | <b>\$13,820</b>       | <b>\$23,896</b>        | <b>\$21,848</b>        | <b>\$16,373</b>       | <b>\$81,500</b> |
|  |   | <b>360</b>            | <b>Water Division</b>  |                        |                       |                 |
|  |   | <b>0000</b>           | <b>Non Program</b>     |                        |                       |                 |
| <u>Personnel Services</u>              |   |                       |                        |                        |                       |                 |
| <u>Salaries</u>                        |   |                       |                        |                        |                       |                 |
| 500.01                                 | Salaries Regular Salaries                               | \$258,415             | \$250,100              | \$256,360              | \$267,833             | \$266,007       |
| 500.02                                 | Salaries Overtime                                       | \$22,251              | \$20,000               | \$20,000               | \$48,922              | \$35,100        |
| 500.07                                 | Salaries Temporary                                      | \$19,768              | \$20,000               | \$20,000               | \$0                   | \$0             |
| <u>Total: Salaries</u>                 |   | \$300,434             | \$290,100              | \$296,360              | \$316,755             | \$301,107       |
| <u>Taxes &amp; Benefits</u>            |   |                       |                        |                        |                       |                 |
| 510.25                                 | Fringe Benefits Medical/Dental Insurance                | \$64,940              | \$69,177               | \$69,177               | \$75,779              | \$72,784        |
| 510.30                                 | Fringe Benefits Vision Insurance                        | \$33                  | \$34                   | \$34                   | \$678                 | \$807           |
| <u>Total: Taxes &amp;</u>              |   | \$64,973              | \$69,211               | \$69,211               | \$76,457              | \$73,591        |
| <u>Total: Personnel</u>                |   | \$365,408             | \$359,311              | \$365,571              | \$393,213             | \$374,698       |
| <u>Outside Services</u>                |   |                       |                        |                        |                       |                 |
| 523.40                                 | Other Services Water Testing                            | \$5,155               | \$5,000                | \$5,000                | \$12,050              | \$7,500         |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number                                | Description  | 2013 Actual      | 2014 Adopted                   | 2014 Amended     | 2014 Actual        | 2015 Adopted     |
|---|--|------------------|--------------------------------|------------------|--------------------|------------------|
|   |  | Amount           | Budget                         | Budget           | Amount (unaudited) | Budget           |
| 525.15  | Communications Cell Phones                                 | \$1,194          | \$1,000                        | \$3,000          | \$4,301            | \$3,500          |
| 545.25  | Maintenance Contract Softener                              | \$192            | \$4,000                        | \$4,000          | \$0                | \$0              |
| 552.00  | Maintenance Services Water System General                  | \$27,953         | \$35,000                       | \$42,000         | \$26,792           | \$40,000         |
| 570.05  | Maintenance Supplies Water System Supplies                 | \$10,054         | \$10,000                       | \$10,000         | \$15,303           | \$12,000         |
| 570.10  | Maintenance Supplies Wells                                 | \$5,173          | \$5,000                        | \$5,000          | \$9,997            | \$7,500          |
| 570.15  | Maintenance Supplies Softener                              | \$68,175         | \$65,000                       | \$22,000         | \$20,483           | \$20,000         |
| <u>Total: Outside</u>                         |  | \$117,895        | \$125,000                      | \$91,000         | \$88,926           | \$90,500         |
| <u>Materials &amp; Supplies</u>               |  |                  |                                |                  |                    |                  |
| 562.00  | Uniforms Full Time Employees                               | \$5,221          | \$6,000                        | \$6,000          | \$5,659            | \$6,000          |
| 570.00  | Maintenance Supplies Maintenance Supplies                  | \$0              | \$0                            | \$0              | \$2,295            | \$5,000          |
| <u>Total: Materials &amp; Supplies</u>        |  | \$5,221          | \$6,000                        | \$6,000          | \$7,954            | \$11,000         |
| <u>Capital Outlay</u>                         |  |                  |                                |                  |                    |                  |
| 610.10  | Capital Outlay Machinery & Equipment Small Inventory Asset | \$283            | \$350                          | \$350            | \$0                | \$0              |
| <u>Total: Capital Outlay</u>                  |  | \$283            | \$350                          | \$350            | \$0                | \$0              |
| <u>Other Expenses</u>                         |  |                  |                                |                  |                    |                  |
| 845.00  | Utility Recapture Settlement Expense                       | \$8,260          | \$0                            | \$0              | \$0                | \$0              |
| 850.05  | Bad Debt Utility Accounts                                  | \$2,807          | \$0                            | \$0              | \$0                | \$3,000          |
| <u>Total: Other Expenses</u>                  |  | \$11,068         | \$0                            | \$0              | \$0                | \$3,000          |
| <b>Program Total: Non Program</b>             |  | <b>\$499,875</b> | <b>\$490,661</b>               | <b>\$462,921</b> | <b>\$490,092</b>   | <b>\$479,198</b> |
|   |  | <b>5038</b>      | <b>Krystyna Crossings</b>      |                  |                    |                  |
| <u>Other Expenses</u>                         |  |                  |                                |                  |                    |                  |
| 845.00  | Utility Recapture Settlement Expense                       | \$0              | \$0                            | \$25,000         | \$24,674           | \$0              |
| <u>Total: Other Expenses</u>                  |  | \$0              | \$0                            | \$25,000         | \$24,674           | \$0              |
| <b>Program Total: Krystyna Crossings</b>      |  | <b>\$0</b>       | <b>\$0</b>                     | <b>\$25,000</b>  | <b>\$24,674</b>    | <b>\$0</b>       |
|   |  | <b>8020</b>      | <b>Well #3</b>                 |                  |                    |                  |
| <u>Outside Services</u>                       |  |                  |                                |                  |                    |                  |
| 570.10  | Maintenance Supplies Wells                                 | \$0              | \$0                            | \$0              | \$0                | \$500            |
| 570.15  | Maintenance Supplies Softener                              | \$4,511          | \$0                            | \$20,000         | \$32,547           | \$20,000         |
| <u>Total: Outside Services</u>                |  | \$4,511          | \$0                            | \$20,000         | \$32,547           | \$20,500         |
| <b>Program Total: Well #3</b>                 |  | <b>\$4,511</b>   | <b>\$0</b>                     | <b>\$20,000</b>  | <b>\$32,547</b>    | <b>\$20,500</b>  |
|   |  | <b>8021</b>      | <b>Well #4</b>                 |                  |                    |                  |
| <u>Outside Services</u>                       |  |                  |                                |                  |                    |                  |
| 570.10  | Maintenance Supplies Wells                                 | \$0              | \$0                            | \$0              | \$0                | \$500            |
| 570.15  | Maintenance Supplies Softener                              | \$4,450          | \$0                            | \$10,000         | \$10,863           | \$15,000         |
| <u>Total: Outside</u>                         |  | \$4,450          | \$0                            | \$10,000         | \$10,863           | \$15,500         |
| <b>Program Total: Well #4</b>                 |  | <b>\$4,450</b>   | <b>\$0</b>                     | <b>\$10,000</b>  | <b>\$10,863</b>    | <b>\$15,500</b>  |
|   |  | <b>8022</b>      | <b>Well #5</b>                 |                  |                    |                  |
| <u>Outside Services</u>                       |  |                  |                                |                  |                    |                  |
| 570.10  | Maintenance Supplies Wells                                 | \$0              | \$0                            | \$0              | \$0                | \$500            |
| 570.15  | Maintenance Supplies Softener                              | \$0              | \$0                            | \$10,000         | \$4,479            | \$15,000         |
| <u>Total: Outside</u>                         |  | \$0              | \$0                            | \$10,000         | \$4,479            | \$15,500         |
| <b>Program Total: Well #5</b>                 |  | <b>\$0</b>       | <b>\$0</b>                     | <b>\$10,000</b>  | <b>\$4,479</b>     | <b>\$15,500</b>  |
|   |  | <b>8023</b>      | <b>Well #6</b>                 |                  |                    |                  |
| <u>Outside Services</u>                       |  |                  |                                |                  |                    |                  |
| 570.10  | Maintenance Supplies Wells                                 | \$0              | \$0                            | \$0              | \$0                | \$5,000          |
| 570.15  | Maintenance Supplies Softener                              | \$0              | \$0                            | \$10,000         | \$13,069           | \$20,000         |
| <u>Total: Outside Services</u>                |  | \$0              | \$0                            | \$10,000         | \$13,069           | \$25,000         |
| <b>Program Total: Well #6</b>                 |  | <b>\$0</b>       | <b>\$0</b>                     | <b>\$10,000</b>  | <b>\$13,069</b>    | <b>\$25,000</b>  |
|   |  | <b>9903</b>      | <b>Harpers Grove Recapture</b> |                  |                    |                  |
| <u>Other Expenses</u>                         |  |                  |                                |                  |                    |                  |
| 845.00  | Utility Recapture Settlement Expense                       | \$0              | \$0                            | \$5,000          | \$4,290            | \$0              |
| <u>Total: Other</u>                           |  | \$0              | \$0                            | \$5,000          | \$4,290            | \$0              |
| <b>Program Total: Harpers Grove Recapture</b> |  | <b>\$0</b>       | <b>\$0</b>                     | <b>\$5,000</b>   | <b>\$4,290</b>     | <b>\$0</b>       |
| <b>Division Total: Water Division</b>         |  | <b>\$508,836</b> | <b>\$490,661</b>               | <b>\$542,921</b> | <b>\$580,015</b>   | <b>\$555,698</b> |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number                         | Description                              | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|--|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>390</b>                             | <b>Utilities</b>                         |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                |  |                    |                     |                     |                                |                     |
| 580.20                                 | Electric Expense Pump Stations           | \$113,793          | \$0                 | (\$4,546)           | \$0                            | \$0                 |
| <b>Total: Outside Services</b>         |  | \$113,793          | \$0                 | (\$4,546)           | \$0                            | \$0                 |
| <u>Materials &amp; Supplies</u>        |  |                    |                     |                     |                                |                     |
| 575.00                                 | Natural Gas Expense Utility Expenses     | \$326              | \$150               | \$450               | \$196                          | \$0                 |
| <b>Total: Materials &amp; Supplies</b> |  | \$326              | \$150               | \$450               | \$196                          | \$0                 |
| <b>Program Total: Non Program</b>      |  | \$114,119          | \$150               | (\$4,096)           | \$196                          | \$0                 |
| <b>8020</b>                            | <b>Well #3</b>                           |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                |  |                    |                     |                     |                                |                     |
| 525.10                                 | Communications Telephone                 | \$683              | \$1,000             | \$1,500             | \$1,472                        | \$1,500             |
| 580.20                                 | Electric Expense Pump Stations           | \$17,196           | \$265,000           | \$315,000           | \$45,214                       | \$65,000            |
| <b>Total: Outside Services</b>         |  | \$17,879           | \$266,000           | \$316,500           | \$46,685                       | \$66,500            |
| <u>Materials &amp; Supplies</u>        |  |                    |                     |                     |                                |                     |
| 575.10                                 | Natural Gas Expense Pump House           | \$1,253            | \$1,300             | \$1,800             | \$1,712                        | \$1,500             |
| <b>Total: Materials &amp; Supplies</b> |  | \$1,253            | \$1,300             | \$1,800             | \$1,712                        | \$1,500             |
| <b>Program Total: Well #3</b>          |  | \$19,132           | \$267,300           | \$318,300           | \$48,397                       | \$68,000            |
| <b>8021</b>                            | <b>Well #4</b>                           |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                |  |                    |                     |                     |                                |                     |
| 525.10                                 | Communications Telephone                 | \$328              | \$0                 | \$400               | \$784                          | \$650               |
| 580.20                                 | Electric Expense Pump Stations           | \$29,035           | \$0                 | \$50,000            | \$44,344                       | \$50,000            |
| <b>Total: Outside Services</b>         |  | \$29,362           | \$0                 | \$50,400            | \$45,128                       | \$50,650            |
| <u>Materials &amp; Supplies</u>        |  |                    |                     |                     |                                |                     |
| 575.10                                 | Natural Gas Expense Pump House           | \$467              | \$0                 | \$500               | \$1,043                        | \$500               |
| <b>Total: Materials &amp; Supplies</b> |  | \$467              | \$0                 | \$500               | \$1,043                        | \$500               |
| <b>Program Total: Well #4</b>          |  | \$29,829           | \$0                 | \$50,900            | \$46,171                       | \$51,150            |
| <b>8022</b>                            | <b>Well #5</b>                           |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                |  |                    |                     |                     |                                |                     |
| 525.10                                 | Communications Telephone                 | \$221              | \$0                 | \$300               | \$551                          | \$650               |
| 580.20                                 | Electric Expense Pump Stations           | \$39,393           | \$0                 | \$50,000            | \$47,629                       | \$70,000            |
| <b>Total: Outside Services</b>         |  | \$39,614           | \$0                 | \$50,300            | \$48,180                       | \$70,650            |
| <u>Materials &amp; Supplies</u>        |  |                    |                     |                     |                                |                     |
| 575.10                                 | Natural Gas Expense Pump House           | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Total: Materials &amp; Supplies</b> |  | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: Well #5</b>          |  | \$39,614           | \$0                 | \$50,300            | \$48,180                       | \$70,650            |
| <b>8023</b>                            | <b>Well #6</b>                           |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                |  |                    |                     |                     |                                |                     |
| 525.10                                 | Communications Telephone                 | \$581              | \$0                 | \$700               | \$1,668                        | \$1,560             |
| 570.10                                 | Maintenance Supplies Wells               | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| 580.20                                 | Electric Expense Pump Stations           | \$7,861            | \$0                 | (\$171,100)         | \$63,601                       | \$60,000            |
| <b>Total: Outside</b>                  |  | \$8,442            | \$0                 | (\$170,400)         | \$65,269                       | \$61,560            |
| <u>Materials &amp; Supplies</u>        |  |                    |                     |                     |                                |                     |
| 575.10                                 | Natural Gas Expense Pump House           | \$277              | \$0                 | (\$800)             | \$937                          | \$500               |
| <b>Total: Materials &amp; Supplies</b> |  | \$277              | \$0                 | (\$800)             | \$937                          | \$500               |
| <b>Program Total: Well #6</b>          |  | \$8,719            | \$0                 | (\$171,200)         | \$66,206                       | \$62,060            |
| <b>Division Total: Utilities</b>       |  | \$211,414          | \$267,450           | \$244,204           | \$209,150                      | \$251,860           |
| <b>Department Total: Water</b>         |  | \$980,690          | \$1,107,783         | \$1,052,653         | \$1,085,349                    | \$1,273,853         |
| <b>001</b>                             | <b>Administration</b>                    |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>              |  |                    |                     |                     |                                |                     |
| <u>Salaries</u>                        |  |                    |                     |                     |                                |                     |
| 500.01                                 | Salaries Regular Salaries                | \$87,236           | \$90,911            | \$79,476            | \$108,203                      | \$132,590           |
| 500.02                                 | Salaries Overtime                        | \$446              | \$400               | \$1,200             | \$1,740                        | \$0                 |
| <b>Total: Salaries</b>                 |  | \$87,682           | \$91,311            | \$80,676            | \$109,943                      | \$132,590           |
| <u>Taxes &amp; Benefits</u>            |  |                    |                     |                     |                                |                     |
| 510.05                                 | Fringe Benefits Deferred Compensation    | \$438              | \$0                 | \$0                 | \$975                          | \$0                 |
| 510.25                                 | Fringe Benefits Medical/Dental Insurance | \$20,786           | \$19,475            | \$19,475            | \$23,515                       | \$22,094            |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number                                      | Description                              | 2013 Actual Amount                    | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|---------------------------------------|---------------------|---------------------|--------------------------------|---------------------|
| 510.30  | Fringe Benefits Vision Insurance         | \$33                                  | \$34                | \$34                | \$213                          | \$260               |
| 510.35  | Fringe Benefits Short-Term Disability    | \$450                                 | \$461               | \$461               | \$1,184                        | \$0                 |
| 510.40  | Fringe Benefits Life Insurance           | \$0                                   | \$0                 | \$0                 | \$0                            | \$0                 |
| 510.45  | Fringe Benefits Vehicle Reimbursement    | \$394                                 | \$359               | \$359               | \$1,181                        | \$1,138             |
| 510.46  | Fringe Benefits Phone Allowance          | \$0                                   | \$0                 | \$0                 | \$89                           | \$97                |
| <u>Total: Taxes &amp; Benefits</u>                  |  | \$22,100                              | \$20,329            | \$20,329            | \$27,157                       | \$23,589            |
| <u>Total: Personnel Services</u>                    |  | \$109,783                             | \$111,640           | \$101,005           | \$137,100                      | \$156,179           |
| <u>Outside Services</u>                             |  |                                       |                     |                     |                                |                     |
| 520.05  | Financial Services Banking               | \$2,736                               | \$2,000             | \$2,000             | \$6,965                        | \$2,000             |
| 520.25  | Financial Services Accounting            | \$0                                   | \$0                 | \$0                 | \$8,251                        | \$0                 |
| 523.90  | Other Services Appraisal                 | \$0                                   | \$2,000             | \$2,000             | \$152                          | \$0                 |
| 525.05  | Communications Postage                   | \$3,400                               | \$3,500             | \$3,500             | \$8,500                        | \$11,000            |
| 525.10  | Communications Telephone                 | \$720                                 | \$600               | \$600               | \$1,287                        | \$1,200             |
| 525.15  | Communications Cell Phones               | \$0                                   | \$0                 | \$0                 | \$0                            | \$2,000             |
| 527.05  | Insurance IRMA Premium                   | \$17,511                              | \$26,000            | \$26,000            | \$29,106                       | \$26,000            |
| 527.10  | Insurance IRMA Deductible                | \$0                                   | \$0                 | \$0                 | \$0                            | \$5,000             |
| 540.05  | Printing/Advertising Recording and Legal | \$0                                   | \$0                 | \$0                 | \$0                            | \$250               |
| 558.05  | Rent/Lease Office Equipment              | \$331                                 | \$350               | \$350               | \$1,670                        | \$3,400             |
| <u>Total: Outside Services</u>                      |  | \$24,697                              | \$34,450            | \$34,450            | \$55,931                       | \$50,850            |
| <u>Materials &amp; Supplies</u>                     |  |                                       |                     |                     |                                |                     |
| 560.05  | Office Supplies General                  | \$9,535                               | \$0                 | \$0                 | \$0                            | \$2,000             |
| 560.10  | Office Supplies Paper                    | \$0                                   | \$0                 | \$0                 | \$0                            | \$100               |
| <u>Total: Materials &amp; Supplies</u>              |  | \$9,535                               | \$0                 | \$0                 | \$0                            | \$2,100             |
| <u>Other Expenses</u>                               |  |                                       |                     |                     |                                |                     |
| 850.05  | Bad Debt Utility Accounts                | \$0                                   | \$2,000             | \$2,000             | \$0                            | \$2,000             |
| <u>Total: Other Expenses</u>                        |  | \$0                                   | \$2,000             | \$2,000             | \$0                            | \$2,000             |
| <b>Program Total: Non Program</b>                   |  | <b>\$144,015</b>                      | <b>\$148,090</b>    | <b>\$137,455</b>    | <b>\$193,031</b>               | <b>\$211,129</b>    |
| <b>Division Total: Administration</b>               |  | <b>\$144,015</b>                      | <b>\$148,090</b>    | <b>\$137,455</b>    | <b>\$193,031</b>               | <b>\$211,129</b>    |
|   | <b>120</b>                               | <b>Human Resources</b>                |                     |                     |                                |                     |
|   | <b>0000</b>                              | <b>Non Program</b>                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                           |  |                                       |                     |                     |                                |                     |
| <u>Salaries</u>                                     |  |                                       |                     |                     |                                |                     |
| 500.01  | Salaries Regular Salaries                | \$0                                   | \$0                 | \$0                 | \$8,440                        | \$0                 |
| <u>Total: Salaries</u>                              |  | \$0                                   | \$0                 | \$0                 | \$8,440                        | \$0                 |
| <u>Total: Personnel Services</u>                    |  | \$0                                   | \$0                 | \$0                 | \$8,440                        | \$0                 |
| <b>Program Total: Non Program</b>                   |  | <b>\$0</b>                            | <b>\$0</b>          | <b>\$0</b>          | <b>\$8,440</b>                 | <b>\$0</b>          |
| <b>Division Total: Human Resources</b>              |  | <b>\$0</b>                            | <b>\$0</b>          | <b>\$0</b>          | <b>\$8,440</b>                 | <b>\$0</b>          |
|   | <b>320</b>                               | <b>Vehicle Maintenance Division</b>   |                     |                     |                                |                     |
|   | <b>0000</b>                              | <b>Non Program</b>                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                           |  |                                       |                     |                     |                                |                     |
| <u>Salaries</u>                                     |  |                                       |                     |                     |                                |                     |
| 500.01  | Salaries Regular Salaries                | \$29,830                              | \$31,845            | \$27,296            | \$30,196                       | \$30,224            |
| 500.02  | Salaries Overtime                        | \$1,864                               | \$2,000             | \$2,000             | \$6,764                        | \$0                 |
| <u>Total: Salaries</u>                              |  | \$31,694                              | \$33,845            | \$29,296            | \$36,961                       | \$30,224            |
| <u>Taxes &amp; Benefits</u>                         |  |                                       |                     |                     |                                |                     |
| 510.25  | Fringe Benefits Medical/Dental Insurance | \$4,235                               | \$5,023             | \$5,023             | \$5,267                        | \$4,690             |
| 510.30  | Fringe Benefits Vision Insurance         | \$195                                 | \$199               | \$199               | \$43                           | \$52                |
| <u>Total: Taxes &amp; Benefits</u>                  |  | \$4,430                               | \$5,222             | \$5,222             | \$5,311                        | \$4,742             |
| <u>Total: Personnel Services</u>                    |  | \$36,124                              | \$39,067            | \$34,518            | \$42,271                       | \$34,966            |
| <u>Outside Services</u>                             |  |                                       |                     |                     |                                |                     |
| 546.00  | Equipment Maintenance General            | \$0                                   | \$75,000            | \$75,000            | \$0                            | \$0                 |
| <u>Total: Outside Services</u>                      |  | \$0                                   | \$75,000            | \$75,000            | \$0                            | \$0                 |
| <b>Program Total: Non Program</b>                   |  | <b>\$36,124</b>                       | <b>\$114,067</b>    | <b>\$109,518</b>    | <b>\$42,271</b>                | <b>\$34,966</b>     |
| <b>Division Total: Vehicle Maintenance Division</b> |  | <b>\$36,124</b>                       | <b>\$114,067</b>    | <b>\$109,518</b>    | <b>\$42,271</b>                | <b>\$34,966</b>     |
|   | <b>330</b>                               | <b>Facilities Management Division</b> |                     |                     |                                |                     |
|   | <b>0000</b>                              | <b>Non Program</b>                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                           |  |                                       |                     |                     |                                |                     |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number                                       | Description                                       | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|---|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Salaries</b>                                      |   |                    |                     |                     |                                |                     |
| 500.01   | Salaries Regular Salaries                         | \$1,433            | \$1,743             | \$1,743             | \$0                            | \$0                 |
| <b>Total: Salaries</b>                               |   | \$1,433            | \$1,743             | \$1,743             | \$0                            | \$0                 |
| <b>Taxes &amp; Benefits</b>                          |   |                    |                     |                     |                                |                     |
| 510.25   | Fringe Benefits Medical/Dental Insurance          | \$353              | \$7,290             | \$7,290             | \$0                            | \$0                 |
| <b>Total: Taxes &amp;</b>                            |   | \$353              | \$7,290             | \$7,290             | \$0                            | \$0                 |
| <b>Total: Personnel</b>                              |   | \$1,786            | \$9,033             | \$9,033             | \$0                            | \$0                 |
| <b>Outside Services</b>                              |   |                    |                     |                     |                                |                     |
| 523.50   | Other Services General Engineering                | \$8,780            | \$7,000             | \$7,000             | \$3,414                        | \$7,000             |
| 550.15   | Buildings and Grounds Maintenance Public          | \$1,795            | \$2,200             | \$2,200             | \$0                            | \$2,000             |
| 550.40   | Buildings and Grounds Maintenance Lift            | \$34,480           | \$100,000           | \$100,000           | \$0                            | \$0                 |
| 553.00   | Maintenance Services Sewer System General         | \$55,531           | \$65,000            | \$60,000            | \$78,204                       | \$60,000            |
| 570.20   | Maintenance Supplies Sewer System                 | \$0                | \$0                 | \$0                 | \$2,590                        | \$15,000            |
| <b>Total: Outside</b>                                |   | \$100,586          | \$174,200           | \$169,200           | \$84,208                       | \$84,000            |
| <b>Materials &amp; Supplies</b>                      |   |                    |                     |                     |                                |                     |
| 565.05   | Operating Supplies Custodial                      | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| 565.15   | Operating Supplies Tools & Equipment              | \$0                | \$0                 | \$0                 | \$0                            | \$1,500             |
| 565.20   | Operating Supplies Safety                         | \$0                | \$0                 | \$0                 | \$0                            | \$2,500             |
| 570.00   | Maintenance Supplies Maintenance Supplies         | \$0                | \$0                 | \$5,000             | \$16,104                       | \$5,000             |
| 585.15   | Building & Grounds Supplies Public Works Facility | \$0                | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Total: Materials &amp; Supplies</b>               |   | \$0                | \$0                 | \$5,000             | \$16,104                       | \$12,000            |
| <b>Program Total: Non Program</b>                    |   | <b>\$102,372</b>   | <b>\$183,233</b>    | <b>\$183,233</b>    | <b>\$100,312</b>               | <b>\$96,000</b>     |
| <b>8000</b>  | <b>Chestnut Crossing Lift Station</b>             |                    |                     |                     |                                |                     |
| <b>Outside Services</b>                              |   |                    |                     |                     |                                |                     |
| 545.05   | Maintenance Contract Equipment                    | \$1,053            | \$9,000             | \$9,000             | \$0                            | \$10,000            |
| 550.40   | Buildings and Grounds Maintenance Lift            | \$743              | \$0                 | \$0                 | \$0                            | \$7,000             |
| <b>Total: Outside Services</b>                       |   | \$1,796            | \$9,000             | \$9,000             | \$0                            | \$17,000            |
| <b>Materials &amp; Supplies</b>                      |   |                    |                     |                     |                                |                     |
| 585.60   | Building & Grounds Supplies Lift Stations         | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Materials &amp; Supplies</b>               |   | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Program Total: Chestnut Crossing Lift Station</b> |   | <b>\$1,796</b>     | <b>\$9,000</b>      | <b>\$9,000</b>      | <b>\$0</b>                     | <b>\$18,000</b>     |
| <b>8001</b>  | <b>Oak Tree Lift Station</b>                      |                    |                     |                     |                                |                     |
| <b>Outside Services</b>                              |   |                    |                     |                     |                                |                     |
| 545.05   | Maintenance Contract Equipment                    | \$720              | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Total: Outside</b>                                |   | \$720              | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Materials &amp; Supplies</b>                      |   |                    |                     |                     |                                |                     |
| 585.60   | Building & Grounds Supplies Lift Stations         | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Materials &amp;</b>                        |   | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Program Total: Oak Tree Lift Station</b>          |   | <b>\$720</b>       | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$3,000</b>      |
| <b>8002</b>  | <b>Eagle Ridge Lift Station</b>                   |                    |                     |                     |                                |                     |
| <b>Outside Services</b>                              |   |                    |                     |                     |                                |                     |
| 545.05   | Maintenance Contract Equipment                    | \$620              | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Total: Outside</b>                                |   | \$620              | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Materials &amp; Supplies</b>                      |   |                    |                     |                     |                                |                     |
| 585.60   | Building & Grounds Supplies Lift Stations         | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Materials &amp;</b>                        |   | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Program Total: Eagle Ridge Lift Station</b>       |   | <b>\$620</b>       | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$3,000</b>      |
| <b>8003</b>  | <b>Kohls - Target Lift Station</b>                |                    |                     |                     |                                |                     |
| <b>Outside Services</b>                              |   |                    |                     |                     |                                |                     |
| 545.05   | Maintenance Contract Equipment                    | \$655              | \$0                 | \$0                 | \$0                            | \$2,000             |
| 550.40   | Buildings and Grounds Maintenance Lift Stations   | \$720              | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Total: Outside Services</b>                       |   | \$1,375            | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Materials &amp; Supplies</b>                      |   |                    |                     |                     |                                |                     |
| 585.60   | Building & Grounds Supplies Lift Stations         | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Materials &amp; Supplies</b>               |   | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Program Total: Kohls - Target Lift Station</b>    |   | <b>\$1,375</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$3,000</b>      |
| <b>8004</b>  | <b>Glens of Connemara Lift Station</b>            |                    |                     |                     |                                |                     |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number  | Description                               | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|---|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| <u>Outside Services</u>                               |   |                    |                     |                     |                                |                     |
| 545.05  | Maintenance Contract Equipment            | \$813              | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Total: Outside Services</b>                        |   | \$813              | \$0                 | \$0                 | \$0                            | \$2,000             |
| <u>Materials &amp; Supplies</u>                       |   |                    |                     |                     |                                |                     |
| 585.60  | Building & Grounds Supplies Lift Stations | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Materials &amp; Supplies</b>                |   | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Program Total: Glens of Connemara Lift Station</b> |   | \$813              | \$0                 | \$0                 | \$0                            | \$3,000             |
| <b>8005</b>   | <b>Ruffled Feathers Lift Station</b>      |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |   |                    |                     |                     |                                |                     |
| 545.05  | Maintenance Contract Equipment            | \$1,036            | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Total: Outside Services</b>                        |   | \$1,036            | \$0                 | \$0                 | \$0                            | \$2,000             |
| <u>Materials &amp; Supplies</u>                       |   |                    |                     |                     |                                |                     |
| 585.60  | Building & Grounds Supplies Lift Stations | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Materials &amp; Supplies</b>                |   | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Program Total: Ruffled Feathers Lift Station</b>   |   | \$1,036            | \$0                 | \$0                 | \$0                            | \$3,000             |
| <b>8006</b>   | <b>Harpers Grove Lift Station</b>         |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |   |                    |                     |                     |                                |                     |
| 545.05  | Maintenance Contract Equipment            | \$768              | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Total: Outside Services</b>                        |   | \$768              | \$0                 | \$0                 | \$0                            | \$2,000             |
| <u>Materials &amp; Supplies</u>                       |   |                    |                     |                     |                                |                     |
| 585.60  | Building & Grounds Supplies Lift Stations | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Materials &amp; Supplies</b>                |   | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Program Total: Harpers Grove Lift Station</b>      |   | \$768              | \$0                 | \$0                 | \$0                            | \$3,000             |
| <b>8007</b>   | <b>Keepataw Trails Lift Station</b>       |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |   |                    |                     |                     |                                |                     |
| 545.05  | Maintenance Contract Equipment            | \$883              | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Total: Outside Services</b>                        |   | \$883              | \$0                 | \$0                 | \$0                            | \$2,000             |
| <u>Materials &amp; Supplies</u>                       |   |                    |                     |                     |                                |                     |
| 585.60  | Building & Grounds Supplies Lift Stations | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Materials &amp; Supplies</b>                |   | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Program Total: Keepataw Trails Lift Station</b>    |   | \$883              | \$0                 | \$0                 | \$0                            | \$3,000             |
| <b>8008</b>   | <b>Smith Farms Lift Station</b>           |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |   |                    |                     |                     |                                |                     |
| 545.05  | Maintenance Contract Equipment            | \$0                | \$0                 | \$0                 | \$0                            | \$2,000             |
| 550.40  | Buildings and Grounds Maintenance Lift    | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Outside Services</b>                        |   | \$0                | \$0                 | \$0                 | \$0                            | \$3,000             |
| <u>Materials &amp; Supplies</u>                       |   |                    |                     |                     |                                |                     |
| 585.60  | Building & Grounds Supplies Lift Stations | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Materials &amp; Supplies</b>                |   | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Program Total: Smith Farms Lift Station</b>        |   | \$0                | \$0                 | \$0                 | \$0                            | \$4,000             |
| <b>8009</b>   | <b>Main Street Lift Station</b>           |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |   |                    |                     |                     |                                |                     |
| 545.05  | Maintenance Contract Equipment            | \$1,571            | \$0                 | \$0                 | \$165                          | \$2,000             |
| <b>Total: Outside Services</b>                        |   | \$1,571            | \$0                 | \$0                 | \$165                          | \$2,000             |
| <u>Materials &amp; Supplies</u>                       |   |                    |                     |                     |                                |                     |
| 585.60  | Building & Grounds Supplies Lift Stations | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Materials &amp; Supplies</b>                |   | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Program Total: Main Street Lift Station</b>        |   | \$1,571            | \$0                 | \$0                 | \$165                          | \$3,000             |
| <b>8010</b>   | <b>Catherine St Lift Station</b>          |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |   |                    |                     |                     |                                |                     |
| 545.05  | Maintenance Contract Equipment            | \$0                | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Total: Outside</b>                                 |   | \$0                | \$0                 | \$0                 | \$0                            | \$2,000             |
| <u>Materials &amp; Supplies</u>                       |   |                    |                     |                     |                                |                     |
| 585.60  | Building & Grounds Supplies Lift Stations | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Total: Materials &amp;</b>                         |   | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Program Total: Catherine St Lift Station</b>       |   | \$0                | \$0                 | \$0                 | \$0                            | \$3,000             |



Water and Sewer Budget

Fiscal Year 2014-15

| Account Number  | Description                              | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Division Total: Facilities Management Division</b> |  | <b>\$111,954</b>   | <b>\$192,233</b>    | <b>\$192,233</b>    | <b>\$100,477</b>               | <b>\$145,000</b>    |
| <b>370</b>  | <b>Sanitary Sewer</b>                    |                    |                     |                     |                                |                     |
| <b>0000</b>   | <b>Non Program</b>                       |                    |                     |                     |                                |                     |
| <u>Personnel Services</u>                             |  |                    |                     |                     |                                |                     |
| <u>Salaries</u>                                       |  |                    |                     |                     |                                |                     |
| 500.01  | Salaries Regular Salaries                | \$275,837          | \$266,833           | \$260,581           | \$267,788                      | \$266,005           |
| 500.02  | Salaries Overtime                        | \$22,251           | \$24,000            | \$24,000            | \$48,920                       | \$35,100            |
| <b>Total: Salaries</b>                                |  | <b>\$298,087</b>   | <b>\$290,833</b>    | <b>\$284,581</b>    | <b>\$316,709</b>               | <b>\$301,105</b>    |
| <u>Taxes &amp; Benefits</u>                           |  |                    |                     |                     |                                |                     |
| 510.25  | Fringe Benefits Medical/Dental Insurance | \$64,933           | \$69,172            | \$69,172            | \$75,775                       | \$72,780            |
| 510.30  | Fringe Benefits Vision Insurance         | \$195              | \$200               | \$200               | \$678                          | \$805               |
| <b>Total: Taxes &amp; Benefits</b>                    |  | <b>\$65,128</b>    | <b>\$69,372</b>     | <b>\$69,372</b>     | <b>\$76,453</b>                | <b>\$73,585</b>     |
| <b>Total: Personnel Services</b>                      |  | <b>\$363,216</b>   | <b>\$360,205</b>    | <b>\$353,953</b>    | <b>\$393,161</b>               | <b>\$374,690</b>    |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 523.80  | Other Services MWRD                      | \$5,705            | \$7,500             | \$7,500             | \$8,693                        | \$0                 |
| 523.85  | Other Services NPDES                     | \$11,641           | \$13,500            | \$13,500            | \$14,128                       | \$0                 |
| 525.15  | Communications Cell Phones               | \$1,194            | \$1,000             | \$2,000             | \$4,301                        | \$3,500             |
| 570.20  | Maintenance Supplies Sewer System        | \$2,152            | \$12,000            | \$12,000            | \$0                            | \$5,000             |
| <b>Total: Outside Services</b>                        |  | <b>\$20,692</b>    | <b>\$34,000</b>     | <b>\$35,000</b>     | <b>\$27,122</b>                | <b>\$8,500</b>      |
| <u>Other Expenses</u>                                 |  |                    |                     |                     |                                |                     |
| 845.00  | Utility Recapture Settlement Expense     | \$8,260            | \$0                 | \$0                 | \$0                            | \$0                 |
| 850.05  | Bad Debt Utility Accounts                | \$1,203            | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Total: Other Expenses</b>                          |  | <b>\$9,464</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$2,000</b>      |
| <b>Program Total: Non Program</b>                     |  | <b>\$393,371</b>   | <b>\$394,205</b>    | <b>\$388,953</b>    | <b>\$420,283</b>               | <b>\$385,190</b>    |
| <b>5038</b>   | <b>Krystyna Crossings</b>                |                    |                     |                     |                                |                     |
| <u>Other Expenses</u>                                 |  |                    |                     |                     |                                |                     |
| 845.00  | Utility Recapture Settlement Expense     | \$0                | \$0                 | \$25,000            | \$24,674                       | \$0                 |
| <b>Program Total: Krystyna Crossings</b>              |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$25,000</b>     | <b>\$24,674</b>                | <b>\$0</b>          |
| <b>8020</b>   | <b>Well #3</b>                           |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 523.80  | Other Services MWRD                      | \$0                | \$0                 | \$0                 | \$0                            | \$3,000             |
| <b>Program Total: Well #3</b>                         |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$3,000</b>      |
| <b>8021</b>   | <b>Well #4</b>                           |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 523.80  | Other Services MWRD                      | \$0                | \$0                 | \$0                 | \$0                            | \$3,000             |
| <b>Program Total: Well #4</b>                         |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$3,000</b>      |
| <b>8022</b>   | <b>Well #5</b>                           |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 523.80  | Other Services MWRD                      | \$0                | \$0                 | \$0                 | \$0                            | \$3,000             |
| <b>Program Total: Well #5</b>                         |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$3,000</b>      |
| <b>8023</b>   | <b>Well #6</b>                           |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 523.80  | Other Services MWRD                      | \$0                | \$0                 | \$0                 | \$0                            | \$3,000             |
| <b>Program Total: Well #6</b>                         |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$3,000</b>      |
| <b>9903</b>   | <b>Harpers Grove Recapture</b>           |                    |                     |                     |                                |                     |
| <u>Other Expenses</u>                                 |  |                    |                     |                     |                                |                     |
| 845.00  | Utility Recapture Settlement Expense     | \$0                | \$0                 | \$5,000             | \$4,290                        | \$0                 |
| <b>Program Total: Harpers Grove Recapture</b>         |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$5,000</b>      | <b>\$4,290</b>                 | <b>\$0</b>          |
| <b>Division Total: Sanitary Sewer</b>                 |  | <b>\$393,371</b>   | <b>\$394,205</b>    | <b>\$418,953</b>    | <b>\$449,247</b>               | <b>\$397,190</b>    |
| <b>390</b>  | <b>Utilities</b>                         |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 525.10  | Communications Telephone                 | \$257              | \$1,300             | \$1,300             | \$815                          | \$1,000             |
| <b>Total: Outside</b>                                 |  | <b>\$257</b>       | <b>\$1,300</b>      | <b>\$1,300</b>      | <b>\$815</b>                   | <b>\$1,000</b>      |
| <u>Materials &amp; Supplies</u>                       |  |                    |                     |                     |                                |                     |
| 580.30  | Electric Expense Lift Stations           | \$23,311           | \$40,000            | \$0                 | \$0                            | \$0                 |
| <b>Total: Materials &amp; Supplies</b>                |  | <b>\$23,311</b>    | <b>\$40,000</b>     | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number  | Description                            | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Program Total: Non Program</b>                     |  | <b>\$23,568</b>    | <b>\$41,300</b>     | <b>\$1,300</b>      | <b>\$815</b>                   | <b>\$1,000</b>      |
| <b>8000</b>   | <b>Chestnut Crossing Lift Station</b>  |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 525.10  | Communications Telephone               | \$237              | \$0                 | \$300               | \$736                          | \$600               |
| <b>Total: Outside</b>                                 |  | <b>\$237</b>       | <b>\$0</b>          | <b>\$300</b>        | <b>\$736</b>                   | <b>\$600</b>        |
| <u>Materials &amp; Supplies</u>                       |  |                    |                     |                     |                                |                     |
| 575.15  | Natural Gas Expense Lift Stations      | \$159              | \$1,000             | \$1,200             | \$325                          | \$300               |
| 580.30  | Electric Expense Lift Stations         | \$801              | \$0                 | \$10,000            | \$6,232                        | \$9,000             |
| <b>Total: Materials &amp; Supplies</b>                |  | <b>\$960</b>       | <b>\$1,000</b>      | <b>\$11,200</b>     | <b>\$6,558</b>                 | <b>\$9,300</b>      |
| <b>Program Total: Chestnut Crossing Lift Station</b>  |  | <b>\$1,197</b>     | <b>\$1,000</b>      | <b>\$11,500</b>     | <b>\$7,294</b>                 | <b>\$9,900</b>      |
| <b>8001</b>   | <b>Oak Tree Lift Station</b>           |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 525.10  | Communications Telephone               | \$201              | \$0                 | \$300               | \$804                          | \$600               |
| <b>Total: Outside</b>                                 |  | <b>\$201</b>       | <b>\$0</b>          | <b>\$300</b>        | <b>\$804</b>                   | <b>\$600</b>        |
| <u>Materials &amp; Supplies</u>                       |  |                    |                     |                     |                                |                     |
| 575.15  | Natural Gas Expense Lift Stations      | \$123              | \$0                 | \$100               | \$284                          | \$300               |
| 580.30  | Electric Expense Lift Stations         | \$1,115            | \$0                 | \$8,000             | \$7,788                        | \$9,000             |
| <b>Total: Materials &amp; Supplies</b>                |  | <b>\$1,238</b>     | <b>\$0</b>          | <b>\$8,100</b>      | <b>\$8,072</b>                 | <b>\$9,300</b>      |
| <b>Program Total: Oak Tree Lift Station</b>           |  | <b>\$1,439</b>     | <b>\$0</b>          | <b>\$8,400</b>      | <b>\$8,876</b>                 | <b>\$9,900</b>      |
| <b>8002</b>   | <b>Eagle Ridge Lift Station</b>        |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 525.10  | Communications Telephone               | \$246              | \$0                 | \$300               | \$766                          | \$600               |
| <b>Total: Outside Services</b>                        |  | <b>\$246</b>       | <b>\$0</b>          | <b>\$300</b>        | <b>\$766</b>                   | <b>\$600</b>        |
| <u>Materials &amp; Supplies</u>                       |  |                    |                     |                     |                                |                     |
| 575.15  | Natural Gas Expense Lift Stations      | \$138              | \$0                 | \$150               | \$281                          | \$300               |
| 580.30  | Electric Expense Lift Stations         | \$844              | \$0                 | \$1,000             | \$980                          | \$1,000             |
| <b>Total: Materials &amp; Supplies</b>                |  | <b>\$982</b>       | <b>\$0</b>          | <b>\$1,150</b>      | <b>\$1,261</b>                 | <b>\$1,300</b>      |
| <b>Program Total: Eagle Ridge Lift Station</b>        |  | <b>\$1,229</b>     | <b>\$0</b>          | <b>\$1,450</b>      | <b>\$2,027</b>                 | <b>\$1,900</b>      |
| <b>8003</b>   | <b>Kohls - Target Lift Station</b>     |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 525.10  | Communications Telephone               | \$230              | \$0                 | \$300               | \$677                          | \$300               |
| <b>Total: Outside Services</b>                        |  | <b>\$230</b>       | <b>\$0</b>          | <b>\$300</b>        | <b>\$677</b>                   | <b>\$300</b>        |
| <u>Materials &amp; Supplies</u>                       |  |                    |                     |                     |                                |                     |
| 575.15  | Natural Gas Expense Lift Stations      | \$121              | \$0                 | \$0                 | \$284                          | \$300               |
| 580.30  | Electric Expense Lift Stations         | \$1,153            | \$0                 | \$2,000             | \$2,399                        | \$2,000             |
| <b>Total: Materials &amp; Supplies</b>                |  | <b>\$1,275</b>     | <b>\$0</b>          | <b>\$2,000</b>      | <b>\$2,683</b>                 | <b>\$2,300</b>      |
| <b>Program Total: Kohls - Target Lift Station</b>     |  | <b>\$1,504</b>     | <b>\$0</b>          | <b>\$2,300</b>      | <b>\$3,360</b>                 | <b>\$2,600</b>      |
| <b>8004</b>   | <b>Glens of Connemara Lift Station</b> |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 525.10  | Communications Telephone               | \$310              | \$0                 | \$300               | \$756                          | \$600               |
| <b>Total: Outside</b>                                 |  | <b>\$310</b>       | <b>\$0</b>          | <b>\$300</b>        | <b>\$756</b>                   | <b>\$600</b>        |
| <u>Materials &amp; Supplies</u>                       |  |                    |                     |                     |                                |                     |
| 575.15  | Natural Gas Expense Lift Stations      | \$154              | \$0                 | \$0                 | \$296                          | \$300               |
| 580.30  | Electric Expense Lift Stations         | \$710              | \$0                 | \$6,000             | \$4,787                        | \$6,000             |
| <b>Total: Materials &amp;</b>                         |  | <b>\$865</b>       | <b>\$0</b>          | <b>\$6,000</b>      | <b>\$5,084</b>                 | <b>\$6,300</b>      |
| <b>Program Total: Glens of Connemara Lift Station</b> |  | <b>\$1,175</b>     | <b>\$0</b>          | <b>\$6,300</b>      | <b>\$5,839</b>                 | <b>\$6,900</b>      |
| <b>8005</b>   | <b>Ruffled Feathers Lift Station</b>   |                    |                     |                     |                                |                     |
| <u>Outside Services</u>                               |  |                    |                     |                     |                                |                     |
| 525.10  | Communications Telephone               | \$198              | \$0                 | \$300               | \$727                          | \$600               |
| <b>Total: Outside Services</b>                        |  | <b>\$198</b>       | <b>\$0</b>          | <b>\$300</b>        | <b>\$727</b>                   | <b>\$600</b>        |
| <u>Materials &amp; Supplies</u>                       |  |                    |                     |                     |                                |                     |
| 575.15  | Natural Gas Expense Lift Stations      | \$546              | \$0                 | \$400               | \$964                          | \$600               |
| 580.30  | Electric Expense Lift Stations         | \$1,966            | \$0                 | \$2,000             | \$3,402                        | \$2,000             |
| <b>Total: Materials &amp; Supplies</b>                |  | <b>\$2,511</b>     | <b>\$0</b>          | <b>\$2,400</b>      | <b>\$4,366</b>                 | <b>\$2,600</b>      |
| <b>Program Total: Ruffled Feathers Lift Station</b>   |  | <b>\$2,710</b>     | <b>\$0</b>          | <b>\$2,700</b>      | <b>\$5,093</b>                 | <b>\$3,200</b>      |
| <b>8006</b>   | <b>Harpers Grove Lift Station</b>      |                    |                     |                     |                                |                     |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number                                     | Description  | 2013 Actual Amount               | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|--|----------------------------------|---------------------|---------------------|--------------------------------|---------------------|
| <u>Outside Services</u>                            |  |                                  |                     |                     |                                |                     |
| 525.10   | Communications Telephone                                   | \$308                            | \$0                 | \$300               | \$744                          | \$600               |
| <b>Total: Outside Services</b>                     |  | \$308                            | \$0                 | \$300               | \$744                          | \$600               |
| <u>Materials &amp; Supplies</u>                    |  |                                  |                     |                     |                                |                     |
| 575.15   | Natural Gas Expense Lift Stations                          | \$192                            | \$0                 | \$200               | \$256                          | \$300               |
| 580.30   | Electric Expense Lift Stations                             | \$724                            | \$0                 | \$1,000             | \$993                          | \$2,000             |
| <b>Total: Materials &amp; Supplies</b>             |  | \$916                            | \$0                 | \$1,200             | \$1,249                        | \$2,300             |
| <b>Program Total: Harpers Grove Lift Station</b>   |  | \$1,224                          | \$0                 | \$1,500             | \$1,993                        | \$2,900             |
| 8007   | <b>Keepataw Trails Lift Station</b>                        |                                  |                     |                     |                                |                     |
| <u>Outside Services</u>                            |  |                                  |                     |                     |                                |                     |
| 525.10   | Communications Telephone                                   | \$246                            | \$0                 | \$300               | \$773                          | \$600               |
| <b>Total: Outside Services</b>                     |  | \$246                            | \$0                 | \$300               | \$773                          | \$600               |
| <u>Materials &amp; Supplies</u>                    |  |                                  |                     |                     |                                |                     |
| 575.15   | Natural Gas Expense Lift Stations                          | \$12,081                         | \$0                 | \$100               | (\$11,673)                     | \$300               |
| 580.30   | Electric Expense Lift Stations                             | \$1,316                          | \$0                 | \$4,000             | \$2,432                        | \$2,000             |
| <b>Total: Materials &amp; Supplies</b>             |  | \$13,397                         | \$0                 | \$4,100             | (\$9,240)                      | \$2,300             |
| <b>Program Total: Keepataw Trails Lift Station</b> |  | \$13,643                         | \$0                 | \$4,400             | (\$8,468)                      | \$2,900             |
| 8008   | <b>Smith Farms Lift Station</b>                            |                                  |                     |                     |                                |                     |
| <u>Outside Services</u>                            |  |                                  |                     |                     |                                |                     |
| 525.10   | Communications Telephone                                   | \$14                             | \$0                 | \$0                 | \$0                            | \$600               |
| <b>Total: Outside Services</b>                     |  | \$14                             | \$0                 | \$0                 | \$0                            | \$600               |
| <u>Materials &amp; Supplies</u>                    |  |                                  |                     |                     |                                |                     |
| 575.15   | Natural Gas Expense Lift Stations                          | \$134                            | \$0                 | \$100               | \$275                          | \$300               |
| 580.30   | Electric Expense Lift Stations                             | \$425                            | \$0                 | \$1,000             | \$859                          | \$1,000             |
| <b>Total: Materials &amp; Supplies</b>             |  | \$559                            | \$0                 | \$1,100             | \$1,135                        | \$1,300             |
| <b>Program Total: Smith Farms Lift Station</b>     |  | \$573                            | \$0                 | \$1,100             | \$1,135                        | \$1,900             |
| 8009   | <b>Main Street Lift Station</b>                            |                                  |                     |                     |                                |                     |
| <u>Outside Services</u>                            |  |                                  |                     |                     |                                |                     |
| 525.10   | Communications Telephone                                   | \$29                             | \$0                 | \$100               | \$179                          | \$300               |
| <b>Total: Outside Services</b>                     |  | \$29                             | \$0                 | \$100               | \$179                          | \$300               |
| <u>Materials &amp; Supplies</u>                    |  |                                  |                     |                     |                                |                     |
| 575.15   | Natural Gas Expense Lift Stations                          | \$0                              | \$0                 | \$0                 | \$0                            | \$300               |
| 580.30   | Electric Expense Lift Stations                             | \$0                              | \$0                 | \$0                 | \$0                            | \$2,000             |
| <b>Total: Materials &amp; Supplies</b>             |  | \$0                              | \$0                 | \$0                 | \$0                            | \$2,300             |
| <b>Program Total: Main Street Lift Station</b>     |  | \$29                             | \$0                 | \$100               | \$179                          | \$2,600             |
| <b>Division Total: Utilities</b>                   |  | \$48,289                         | \$42,300            | \$41,050            | \$28,143                       | \$45,700            |
| 500  | <b>Capital</b>   |                                  |                     |                     |                                |                     |
| 0000   | <b>Non Program</b>   |                                  |                     |                     |                                |                     |
| <u>Capital Outlay</u>                              |  |                                  |                     |                     |                                |                     |
| 610.10   | Capital Outlay Machinery & Equipment Small Inventory Asset | \$0                              | \$0                 | \$5,000             | \$0                            | \$0                 |
| <b>Division Total: Capital</b>                     |  | \$0                              | \$0                 | \$5,000             | \$0                            | \$0                 |
| <b>Department Total: Sewer</b>                     |  | \$733,754                        | \$890,895           | \$904,209           | \$821,611                      | \$833,985           |
| Department   | 93   | <b>Water &amp; Sewer Capital</b> |                     |                     |                                |                     |
|  | 500  | <b>Capital</b>                   |                     |                     |                                |                     |
|  | 0000   | <b>Non Program</b>               |                     |                     |                                |                     |
| <u>Capital Outlay</u>                              |  |                                  |                     |                     |                                |                     |
| 600.00   | Capital Outlay Land Land                                   | \$17,050                         | \$7,500             | \$7,500             | \$0                            | \$0                 |
| 604.00   | Infrastructure Infrastructure                              | \$0                              | \$0                 | \$0                 | \$0                            | \$1,341,000         |
| 604.05   | Infrastructure Engineering                                 | \$2,676                          | \$93,000            | \$52,400            | \$12,447                       | \$35,000            |
| 604.10   | Infrastructure Construction                                | \$0                              | \$700,000           | \$100,000           | \$0                            | \$0                 |
| 604.90   | Infrastructure Infrastructure Contra Account               | \$0                              | \$0                 | \$0                 | (\$350,121)                    | \$0                 |
| 608.05   | Capital Outlay Vehicles Capitalized Assets                 | \$0                              | \$0                 | \$25,000            | \$22,050                       | \$0                 |
| 610.05   | Capital Outlay Machinery & Equipment                       | \$60,339                         | \$155,000           | \$130,000           | \$11,395                       | \$80,000            |
| 610.10   | Capital Outlay Machinery & Equipment Small                 | \$4,261                          | \$0                 | \$0                 | \$0                            | \$0                 |
| 612.10   | Capital Outlay Office Equipment Small                      | \$2,646                          | \$1,182             | \$2,662             | \$0                            | \$0                 |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number  | Description                                 | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|---|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| 800.00  | Depreciation Expense Current Year           | \$1,214,968        | \$0                 | \$0                 | \$1,224,122                    | \$0                 |
| <b>Total: Capital Outlay</b>                          |   | <b>\$1,301,940</b> | <b>\$956,682</b>    | <b>\$317,562</b>    | <b>\$919,894</b>               | <b>\$1,456,000</b>  |
| <b>Program Total: Non Program</b>                     |   | <b>\$1,301,940</b> | <b>\$956,682</b>    | <b>\$317,562</b>    | <b>\$919,894</b>               | <b>\$1,456,000</b>  |
| <b>5001 Village Hall Renovation</b>                   |   |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                 |   |                    |                     |                     |                                |                     |
| 604.10  | Infrastructure Construction                 | \$68,112           | \$0                 | \$0                 | \$0                            | \$0                 |
| 612.05  | Capital Outlay Office Equipment Capitalized | \$10,043           | \$0                 | \$0                 | \$0                            | \$0                 |
| 612.10  | Capital Outlay Office Equipment Small       | \$20,998           | \$0                 | \$0                 | \$0                            | \$0                 |
| 614.10  | Capital Outlay Software & Technology Small  | \$2,234            | \$0                 | \$0                 | \$0                            | \$0                 |
| 616.10  | Capital Outlay Computer Equipment Small     | \$31,522           | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Capital Outlay</u>                          |   | <b>\$132,910</b>   | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>Program Total: Village Hall Renovation</b>         |   | <b>\$132,910</b>   | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>5004 McCarthy Road Water Main</b>                  |   |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                 |   |                    |                     |                     |                                |                     |
| 604.10  | Infrastructure Construction                 | \$41,347           | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: McCarthy Road Water Main</b>        |   | <b>\$41,347</b>    | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>5007 Smith Farms Public Improvements</b>           |   |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                 |   |                    |                     |                     |                                |                     |
| 604.05  | Infrastructure Engineering                  | \$0                | \$0                 | \$0                 | \$2,681                        | \$0                 |
| <u>Total: Capital Outlay</u>                          |   | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$2,681</b>                 | <b>\$0</b>          |
| <b>Program Total: Smith Farms Public Improvements</b> |   | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$2,681</b>                 | <b>\$0</b>          |
| <b>5010 State and Houston Pump</b>                    |   |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                 |   |                    |                     |                     |                                |                     |
| 604.05  | Infrastructure Engineering                  | \$3,661            | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Capital Outlay</u>                          |   | <b>\$3,661</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>Program Total: State and Houston Pump</b>          |   | <b>\$3,661</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>5012 New Avenue Lockport</b>                       |   |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                 |   |                    |                     |                     |                                |                     |
| 604.05  | Infrastructure Engineering                  | \$1,426            | \$0                 | \$0                 | \$0                            | \$0                 |
| 604.10  | Infrastructure Construction                 | \$28,588           | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: New Avenue Lockport</b>             |   | <b>\$30,014</b>    | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>5013 Stephen Street CDBG</b>                       |   |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                 |   |                    |                     |                     |                                |                     |
| 604.05  | Infrastructure Engineering                  | \$3,396            | \$0                 | \$0                 | \$0                            | \$0                 |
| 604.10  | Infrastructure Construction                 | \$0                | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: Stephen Street CDBG</b>             |   | <b>\$3,396</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>5014 Logan Water Main</b>                          |   |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                 |   |                    |                     |                     |                                |                     |
| 604.05  | Infrastructure Engineering                  | \$494              | \$0                 | \$0                 | \$0                            | \$0                 |
| 604.10  | Infrastructure Construction                 | \$2,200            | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: Logan Water Main</b>                |   | <b>\$2,694</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>5015 Wend-Peiffer</b>                              |   |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                 |   |                    |                     |                     |                                |                     |
| 604.05  | Infrastructure Engineering                  | \$730              | \$0                 | \$0                 | \$0                            | \$0                 |
| 604.10  | Infrastructure Construction                 | \$960              | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: Wend-Peiffer</b>                    |   | <b>\$1,690</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| <b>5023 Logan Dam</b>                                 |   |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                 |   |                    |                     |                     |                                |                     |
| 604.05  | Infrastructure Engineering                  | \$0                | \$0                 | \$0                 | \$937                          | \$0                 |
| 604.10  | Infrastructure Construction                 | \$4,307            | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Program Total: Logan Dam</b>                       |   | <b>\$4,307</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$937</b>                   | <b>\$0</b>          |
| <b>5026 Ridge Road Water Main Replacemen</b>          |   |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                 |   |                    |                     |                     |                                |                     |
| 604.05  | Infrastructure Engineering                  | \$19,277           | \$0                 | \$10,000            | \$10,554                       | \$0                 |
| 604.10  | Infrastructure Construction                 | (\$19,277)         | \$0                 | \$250,200           | \$250,150                      | \$0                 |
| <u>Total: Capital Outlay</u>                          |   | <b>\$0</b>         | <b>\$0</b>          | <b>\$260,200</b>    | <b>\$260,703</b>               | <b>\$0</b>          |

Water and Sewer Budget

Fiscal Year 2014-15

| Account Number  | Description                                | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Program Total: Ridge Road Water Main Replacemen</b>    |  | \$0                | \$0                 | \$260,200           | \$260,703                      | \$0                 |
| 5027  | <b>Porter Ave W&amp;W Replacement CDBG</b> |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                     |  |                    |                     |                     |                                |                     |
| 604.05  | Infrastructure Engineering                 | \$0                | \$0                 | \$23,000            | \$26,864                       | \$0                 |
| 604.10  | Infrastructure Construction                | \$0                | \$0                 | \$247,110           | \$177,379                      | \$0                 |
| <b>Program Total: Porter Ave W&amp;W Replacement CDBG</b> |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$270,110</b>    | <b>\$204,243</b>               | <b>\$0</b>          |
| 5037  | <b>Well #6 Repair</b>                      |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                     |  |                    |                     |                     |                                |                     |
| 604.10  | Infrastructure Construction                | \$18,440           | \$0                 | \$170,000           | \$195,080                      | \$0                 |
| 610.05  | Capital Outlay Machinery & Equipment       | \$0                | \$0                 | \$0                 | \$19,526                       | \$0                 |
| <b>Program Total: Well #6 Repair</b>                      |  | <b>\$18,440</b>    | <b>\$0</b>          | <b>\$170,000</b>    | <b>\$214,606</b>               | <b>\$0</b>          |
| 5043  | <b>Sanitary Sewer Clean&amp;Televising</b> |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                     |  |                    |                     |                     |                                |                     |
| 604.15  | Infrastructure Consulting Fees             | \$0                | \$0                 | \$51,289            | \$5,474                        | \$0                 |
| <b>Program Total: Sanitary Sewer Clean&amp;Televising</b> |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$51,289</b>     | <b>\$5,474</b>                 | <b>\$0</b>          |
| 5045  | <b>Lemont East-Bell Road W&amp;S Ext</b>   |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                     |  |                    |                     |                     |                                |                     |
| 604.05  | Infrastructure Engineering                 | \$0                | \$0                 | \$6,000             | \$19,451                       | \$0                 |
| <b>Program Total: Lemont East-Bell Road W&amp;S Ext</b>   |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$6,000</b>      | <b>\$19,451</b>                | <b>\$0</b>          |
| 5046  | <b>Division St. Water Main Loop</b>        |                    |                     |                     |                                |                     |
| <u>Capital Outlay</u>                                     |  |                    |                     |                     |                                |                     |
| 604.05  | Infrastructure Engineering                 | \$0                | \$0                 | \$0                 | \$19,830                       | \$0                 |
| 604.10  | Infrastructure Construction                | \$0                | \$0                 | \$87,775            | \$107,558                      | \$0                 |
| <u>Total: Capital Outlay</u>                              |  | <u>\$0</u>         | <u>\$0</u>          | <u>\$87,775</u>     | <u>\$127,388</u>               | <u>\$0</u>          |
| <b>Program Total: Division St. Water Main Loop</b>        |  | <b>\$0</b>         | <b>\$0</b>          | <b>\$87,775</b>     | <b>\$127,388</b>               | <b>\$0</b>          |
| <b>Division Total: Capital</b>                            |  | <b>\$1,540,400</b> | <b>\$956,682</b>    | <b>\$1,162,936</b>  | <b>\$1,755,377</b>             | <b>\$1,456,000</b>  |
| <b>Department Total: Water &amp; Sewer Capital</b>        |  | <b>\$1,540,400</b> | <b>\$956,682</b>    | <b>\$1,162,936</b>  | <b>\$1,755,377</b>             | <b>\$1,456,000</b>  |
| Revenue Totals:   |  | \$4,786,901        | \$4,733,200         | \$4,863,200         | \$4,902,566                    | \$5,360,702         |
| Expense Totals  |  | \$5,182,562        | \$4,570,293         | \$4,719,231         | \$4,831,712                    | \$5,360,702         |
| <b>&amp; Sewer Fund</b>                                   |  | <b>(\$395,661)</b> | <b>\$162,907</b>    | <b>\$143,969</b>    | <b>\$70,854</b>                | <b>\$0</b>          |

# Parking Garage Fund

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## ➤ *Mission*

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

## ➤ *Description of Functions*

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

### Parking Garage Fund

Fiscal Year 2014-15

|                                     | 2013 Actual<br>Amount | 2014 Adopted<br>Budget | 2014<br>Amended<br>Budget | 2014 Actual<br>Amount<br>(unaudited) | 2015 Adopted<br>Budget |
|-------------------------------------|-----------------------|------------------------|---------------------------|--------------------------------------|------------------------|
| <b>Fund: 74 Parking Garage Fund</b> |                       |                        |                           |                                      |                        |
| Revenue                             |                       |                        |                           |                                      |                        |
| INT - Interest Income               | \$2                   | \$0                    | \$0                       | \$0                                  | \$400                  |
| L&P - Licenses and Permits          | \$24,600              | \$28,000               | \$28,000                  | \$24,600                             | \$28,000               |
| Revenue Totals                      | \$24,602              | \$28,000               | \$28,000                  | \$24,600                             | \$28,400               |
| Expenditures                        |                       |                        |                           |                                      |                        |
| OSERV - Outside Services            | \$25,987              | \$28,000               | \$28,000                  | \$17,425                             | \$15,400               |
| MATSUP - Materials & Supplies       | \$3,711               | \$4,000                | \$4,000                   | \$12,509                             | \$13,000               |
| CAP - Capital Outlay                | \$17,720              | \$0                    | \$0                       | \$0                                  | \$0                    |
| Expenditure Totals                  | \$47,418              | \$32,000               | \$32,000                  | \$29,934                             | \$28,400               |

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Parking Lot and Garage Fund    |                                  |                      |
|--|--------------------------------|----------------------------------|----------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15   |
| <b>REVENUES</b>  |                                |                                  |                      |
| Taxes  |                                |                                  |                      |
| Property   | \$ -                           | \$ -                             | \$ -                 |
| Other  | -                              | -                                | -                    |
| Intergovernmental and contributions                          | -                              | -                                | -                    |
| Licenses, permits and inspections                            | 113,333                        | 108,918                          | 126,000              |
| Charges for services   | -                              | -                                | -                    |
| Penalties  | -                              | -                                | -                    |
| Investment income  | 58                             | 4                                | 450                  |
| Miscellaneous income   | -                              | -                                | -                    |
| Proceeds from sale of capital assets                         | -                              | -                                | -                    |
| Transfers in   | -                              | -                                | -                    |
| Total revenues   | <u>113,391</u>                 | <u>108,922</u>                   | <u>126,450</u>       |
| <b>EXPENDITURES</b>  |                                |                                  |                      |
| Current  |                                |                                  |                      |
| General government   | -                              | -                                | -                    |
| Public safety  | -                              | -                                | -                    |
| Highways and streets   | -                              | -                                | -                    |
| Capital outlay   | -                              | -                                | -                    |
| Debt service   |                                |                                  |                      |
| Principal  | -                              | -                                | -                    |
| Interest and fiscal charges                                  | -                              | -                                | -                    |
| Water and sewer operations                                   | -                              | -                                | -                    |
| Parking lot operations                                       | 134,420                        | 94,811                           | 141,314              |
| Transfers out  | -                              | -                                | -                    |
| Total expenditures   | <u>134,420</u>                 | <u>94,811</u>                    | <u>141,314</u>       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(21,029)</u>                | <u>14,111</u>                    | <u>(14,864)</u>      |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>112,319</b>                 | 91,290                           | 105,401              |
| Prior period adjustment                                      | -                              | -                                | -                    |
| <b>FUND BALANCE, MAY 1, RESTATED</b>                         | <u>112,319</u>                 | <u>91,290</u>                    | <u>105,401</u>       |
| <b>FUND BALANCE, APRIL 30</b>                                | <u>\$ 91,290 (a)</u>           | <u>\$ 105,401 (b)</u>            | <u>\$ 90,537 (c)</u> |

Parking Garage Fund

Fiscal Year 2014-15

| Account Number                                  | Description                                      | 2013 Actual Amount                    | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|--|---------------------------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>                                     | <b>74</b>  | <b>Parking Garage Fund</b>            |                     |                     |                                |                     |
| <b>Revenue</b>                                  |  |                                       |                     |                     |                                |                     |
| <b>Department</b>                               | <b>01</b>  | <b>Revenues</b>                       |                     |                     |                                |                     |
| <u>Interest Income</u>                          |  |                                       |                     |                     |                                |                     |
| 470.05  | Interest Income Interest on                      | \$2                                   | \$0                 | \$0                 | \$0                            | \$400               |
| <u>Total: Interest</u>                          |  | \$2                                   | \$0                 | \$0                 | \$0                            | \$400               |
| <u>Licenses and Permits</u>                     |  |                                       |                     |                     |                                |                     |
| 438.00  | Parking Condo Assessments                        | \$24,600                              | \$28,000            | \$28,000            | \$24,600                       | \$28,000            |
| <u>Total: Licenses and Permits</u>              |  | \$24,600                              | \$28,000            | \$28,000            | \$24,600                       | \$28,000            |
| <b>Department Total: Revenues</b>               |  | <b>\$24,602</b>                       | <b>\$28,000</b>     | <b>\$28,000</b>     | <b>\$24,600</b>                | <b>\$28,400</b>     |
| <b>Expenses</b>                                 |  |                                       |                     |                     |                                |                     |
| <b>Department</b>                               | <b>10</b>  | <b>Administration</b>                 |                     |                     |                                |                     |
| <b>Division</b>                                 | <b>001</b>                                       | <b>Administration</b>                 |                     |                     |                                |                     |
| <u>Outside Services</u>                         |  |                                       |                     |                     |                                |                     |
| 525.25  | Communications Internet Service                  | \$555                                 | \$500               | \$500               | \$0                            | \$1,200             |
| <b>Division Total: Administration</b>           |  | <b>\$555</b>                          | <b>\$500</b>        | <b>\$500</b>        | <b>\$0</b>                     | <b>\$1,200</b>      |
|   | <b>350</b>                                       | <b>Parking Operations</b>             |                     |                     |                                |                     |
|   | <b>0000</b>                                      | <b>Non Program</b>                    |                     |                     |                                |                     |
| <u>Outside Services</u>                         |  |                                       |                     |                     |                                |                     |
| 550.30  | Buildings and Grounds Maintenance Parking Garage | \$325                                 | \$500               | \$500               | \$0                            | \$0                 |
| <b>Division Total: Parking Operations</b>       |  | <b>\$325</b>                          | <b>\$500</b>        | <b>\$500</b>        | <b>\$0</b>                     | <b>\$0</b>          |
| <b>Department Total: Administration</b>         |  | <b>\$880</b>                          | <b>\$1,000</b>      | <b>\$1,000</b>      | <b>\$0</b>                     | <b>\$1,200</b>      |
| <b>Department</b>                               | <b>25</b>  | <b>Public Works</b>                   |                     |                     |                                |                     |
|   | <b>330</b>                                       | <b>Facilities Management Division</b> |                     |                     |                                |                     |
| <u>Outside Services</u>                         |  |                                       |                     |                     |                                |                     |
| 550.30  | Buildings and Grounds Maintenance Parking Garage | \$16,364                              | \$20,000            | \$17,000            | \$1,944                        | \$3,000             |
| <u>Materials &amp; Supplies</u>                 |  |                                       |                     |                     |                                |                     |
| 545.30  | Maintenance Contract Parking Garage              | \$3,711                               | \$4,000             | \$4,000             | \$12,509                       | \$13,000            |
| <b>Division Total:</b>                          |  | <b>\$20,075</b>                       | <b>\$24,000</b>     | <b>\$21,000</b>     | <b>\$14,453</b>                | <b>\$16,000</b>     |
|   | <b>390</b>                                       | <b>Utilities</b>                      |                     |                     |                                |                     |
| <u>Outside Services</u>                         |  |                                       |                     |                     |                                |                     |
| 580.15  | Electric Expense Parking Garage Lighting         | \$8,646                               | \$7,000             | \$7,000             | \$10,028                       | \$7,000             |
| <u>Total: Outside Services</u>                  |  | \$8,646                               | \$7,000             | \$7,000             | \$10,028                       | \$7,000             |
| <b>Department Total: Public Works</b>           |  | <b>\$28,721</b>                       | <b>\$31,000</b>     | <b>\$28,000</b>     | <b>\$24,481</b>                | <b>\$23,000</b>     |
| <b>Department</b>                               | <b>50</b>  | <b>Information Technology</b>         |                     |                     |                                |                     |
|   | <b>001</b>                                       | <b>Administration</b>                 |                     |                     |                                |                     |
| <u>Outside Services</u>                         |  |                                       |                     |                     |                                |                     |
| 525.25  | Communications Internet Service                  | \$97                                  | \$0                 | \$1,000             | \$1,603                        | \$0                 |
| <b>Division Total: Administration</b>           |  | <b>\$97</b>                           | <b>\$0</b>          | <b>\$1,000</b>      | <b>\$1,603</b>                 | <b>\$0</b>          |
|   | <b>500</b>                                       | <b>Capital</b>                        |                     |                     |                                |                     |
| <u>Outside Services</u>                         |  |                                       |                     |                     |                                |                     |
| 545.05  | Maintenance Contract Equipment                   | \$0                                   | \$0                 | \$2,000             | \$3,850                        | \$4,200             |
| <b>Division Total: Capital</b>                  |  | <b>\$0</b>                            | <b>\$0</b>          | <b>\$2,000</b>      | <b>\$3,850</b>                 | <b>\$4,200</b>      |
| <b>Department Total: Information Technology</b> |  | <b>\$97</b>                           | <b>\$0</b>          | <b>\$3,000</b>      | <b>\$5,453</b>                 | <b>\$4,200</b>      |
| <b>Department</b>                               | <b>94</b>  | <b>Parking Capital</b>                |                     |                     |                                |                     |
|   | <b>500</b>                                       | <b>Capital</b>                        |                     |                     |                                |                     |
| <u>Capital Outlay</u>                           |  |                                       |                     |                     |                                |                     |
| 610.05  | Capital Outlay Machinery & Equipment Capitalized | \$8,860                               | \$0                 | \$0                 | \$0                            | \$0                 |
| 610.10  | Capital Outlay Machinery & Equipment Small       | \$8,860                               | \$0                 | \$0                 | \$0                            | \$0                 |
| <u>Total: Capital Outlay</u>                    |  | \$17,720                              | \$0                 | \$0                 | \$0                            | \$0                 |
| <b>Department Total: Parking Capital</b>        |  | <b>\$17,720</b>                       | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>                     | <b>\$0</b>          |
| Revenue Totals:                                 |  | \$24,602                              | \$28,000            | \$28,000            | \$24,600                       | \$28,400            |
| Expense Totals                                  |  | \$47,418                              | \$32,000            | \$32,000            | \$29,934                       | \$28,400            |
| <b>Parking Garage</b>                           |  | <b>(\$22,817)</b>                     | <b>(\$4,000)</b>    | <b>(\$4,000)</b>    | <b>(\$5,334)</b>               | <b>\$0</b>          |



# Parking Lot Fund

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## ➤ *Mission*

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

## ➤ *Description of Functions*

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

Parking Lot Fund Budget  
Fiscal Year 2014-15

|                                  | 2013 Actual<br>Amount | 2014 Adopted<br>Budget | 2014 Amended<br>Budget | 2014 Actual<br>Amount<br>(unaudited) | 2015 Adopted<br>Budget |
|----------------------------------|-----------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>Fund: 76 Parking Lot Fund</b> |                       |                        |                        |                                      |                        |
| <b>Revenue</b>                   |                       |                        |                        |                                      |                        |
| F&F - Fines and Fees             | \$13,371              | \$5,000                | \$5,000                | \$8,541                              | \$19,000               |
| INT - Interest Income            | \$55                  | \$50                   | \$50                   | \$4                                  | \$50                   |
| L&P - Licenses and Permits       | \$75,362              | \$74,000               | \$74,000               | \$75,776                             | \$79,000               |
| MISC - Miscellaneous Revenues    | \$0                   | \$0                    | \$12,375               | \$0                                  | \$14,864               |
| Revenue Totals                   | \$88,789              | \$79,050               | \$91,425               | \$84,321                             | \$112,914              |
| <b>Expenditures</b>              |                       |                        |                        |                                      |                        |
| PSER - Personnel Services        | \$48,458              | \$77,140               | \$46,500               | \$36,036                             | \$30,104               |
| OSERV - Outside Services         | \$10,582              | \$25,175               | \$40,825               | \$21,371                             | \$32,810               |
| MATSUP - Materials & Supplies    | \$398                 | \$500                  | \$500                  | \$747                                | \$4,000                |
| CAP - Capital Outlay             | \$23,963              | \$0                    | \$0                    | \$6,723                              | \$42,600               |
| OTHER - Other Expenses           | \$3,600               | \$3,600                | \$3,600                | \$0                                  | \$3,400                |
| Expenditure Totals               | \$87,001              | \$106,415              | \$91,425               | \$64,877                             | \$112,914              |

Parking Lot Fund

Fiscal Year 2014-15

| Account Number                            | Description                                   | 2013 Actual Amount | 2014 Adopted Budget       | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|---|--------------------|---------------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>                               |   | <b>76</b>          | <b>Parking Lot Fund</b>   |                     |                                |                     |
| <b>Revenue</b>                            |   |                    |                           |                     |                                |                     |
| <b>Department</b>                         |   | <b>01</b>          | <b>Revenues</b>           |                     |                                |                     |
| <u>Fines and Fees</u>                     |   |                    |                           |                     |                                |                     |
| 440.05                                    | Fees General                                  | \$13,371           | \$5,000                   | \$5,000             | \$8,541                        | \$19,000            |
| <u>Interest Income</u>                    |   |                    |                           |                     |                                |                     |
| 470.05                                    | Interest Income Interest on                   | \$55               | \$50                      | \$50                | \$4                            | \$50                |
| <u>Licenses and Permits</u>               |   |                    |                           |                     |                                |                     |
| 436.05                                    | Parking Fees Permits                          | \$29,610           | \$30,000                  | \$30,000            | \$31,806                       | \$35,000            |
| 436.10                                    | Parking Fees Meters                           | \$45,753           | \$44,000                  | \$44,000            | \$43,971                       | \$44,000            |
| <u>Total: Licenses and Permits</u>        |   | \$75,362           | \$74,000                  | \$74,000            | \$75,776                       | \$79,000            |
| <b>Department Total: Revenues</b>         |   | <b>\$88,789</b>    | <b>\$79,050</b>           | <b>\$79,050</b>     | <b>\$84,321</b>                | <b>\$98,050</b>     |
| <b>Department</b>                         |   | <b>15</b>          | <b>Finance</b>            |                     |                                |                     |
| <u>Miscellaneous Revenues</u>             |   |                    |                           |                     |                                |                     |
| 490.00                                    | Reallocated Prior Year Funds Budget Carryover | \$0                | \$0                       | \$12,375            | \$0                            | \$14,864            |
| <b>Program Total: Non Program</b>         |   | <b>\$0</b>         | <b>\$0</b>                | <b>\$12,375</b>     | <b>\$0</b>                     | <b>\$14,864</b>     |
| Revenue Totals                            |   | \$88,789           | \$79,050                  | \$91,425            | \$84,321                       | \$112,914           |
| <b>Expenses</b>                           |   |                    |                           |                     |                                |                     |
| <b>Department</b>                         |   | <b>10</b>          | <b>Administration</b>     |                     |                                |                     |
| <u>Personnel Services</u>                 |   |                    |                           |                     |                                |                     |
| <u>Salaries</u>                           |   |                    |                           |                     |                                |                     |
| 500.01                                    | Salaries Regular Salaries                     | \$24,667           | \$30,000                  | \$0                 | \$0                            | \$0                 |
| <u>Total: Salaries</u>                    |   | \$24,667           | \$30,000                  | \$0                 | \$0                            | \$0                 |
| <u>Taxes &amp; Benefits</u>               |   |                    |                           |                     |                                |                     |
| 510.10                                    | Fringe Benefits Medicare                      | \$4,780            | \$13,140                  | \$0                 | \$0                            | \$0                 |
| <u>Total: Taxes &amp;</u>                 |   | \$4,780            | \$13,140                  | \$0                 | \$0                            | \$0                 |
| <u>Total: Personnel Services</u>          |   | \$29,448           | \$43,140                  | \$0                 | \$0                            | \$0                 |
| <u>Outside Services</u>                   |   |                    |                           |                     |                                |                     |
| 525.10                                    | Communications Telephone                      | \$0                | \$0                       | \$0                 | \$0                            | \$0                 |
| 540.05                                    | Printing/Advertising Recording and Legal      | \$1,265            | \$1,000                   | \$1,000             | \$0                            | \$1,210             |
| <u>Total: Outside Services</u>            |   | \$1,265            | \$1,000                   | \$1,000             | \$0                            | \$1,210             |
| <b>Division Total: Administration</b>     |   | <b>\$30,712</b>    | <b>\$44,140</b>           | <b>\$1,000</b>      | <b>\$0</b>                     | <b>\$1,210</b>      |
|   |   | <b>350</b>         | <b>Parking Operations</b> |                     |                                |                     |
| <u>Taxes &amp; Benefits</u>               |   |                    |                           |                     |                                |                     |
| 510.10                                    | Fringe Benefits Medicare                      | \$8                | \$0                       | \$0                 | (\$28)                         | \$0                 |
| 510.12                                    | Fringe Benefits Social Security               | \$33               | \$0                       | \$0                 | (\$120)                        | \$0                 |
| <u>Total: Personnel Services</u>          |   | \$40               | \$0                       | \$0                 | (\$148)                        | \$0                 |
| <u>Outside Services</u>                   |   |                    |                           |                     |                                |                     |
| 523.20                                    | Other Services Custodial                      | \$170              | \$125                     | \$7,775             | \$6,037                        | \$5,000             |
| 525.10                                    | Communications Telephone                      | \$132              | \$0                       | \$0                 | \$1,488                        | \$2,000             |
| 525.25                                    | Communications Internet Service               | \$0                | \$0                       | \$0                 | \$543                          | \$600               |
| 545.05                                    | Maintenance Contract Equipment                | \$7,962            | \$10,000                  | \$10,000            | \$4,105                        | \$4,000             |
| <u>Total: Outside Services</u>            |   | \$8,263            | \$10,125                  | \$17,775            | \$12,173                       | \$11,600            |
| <u>Materials &amp; Supplies</u>           |   |                    |                           |                     |                                |                     |
| 565.00                                    | Operating Supplies General                    | \$304              | \$500                     | \$500               | \$443                          | \$0                 |
| <u>Total: Materials &amp; Supplies</u>    |   | \$304              | \$500                     | \$500               | \$443                          | \$0                 |
| <u>Other Expenses</u>                     |   |                    |                           |                     |                                |                     |
| 558.10                                    | Rent/Lease Parking Lot                        | \$3,600            | \$3,600                   | \$3,600             | \$0                            | \$3,400             |
| <u>Total: Other Expenses</u>              |   | \$3,600            | \$3,600                   | \$3,600             | \$0                            | \$3,400             |
| <b>Division Total: Parking Operations</b> |   | <b>\$12,208</b>    | <b>\$14,225</b>           | <b>\$21,875</b>     | <b>\$12,468</b>                | <b>\$15,000</b>     |
| <b>Department Total: Administration</b>   |   | <b>\$42,920</b>    | <b>\$58,365</b>           | <b>\$22,875</b>     | <b>\$12,468</b>                | <b>\$16,210</b>     |
| <b>Department</b>                         |   | <b>20</b>          | <b>Police</b>             |                     |                                |                     |
|   |   | <b>350</b>         | <b>Parking Operations</b> |                     |                                |                     |
| <u>Personnel Services</u>                 |   |                    |                           |                     |                                |                     |
| <u>Salaries</u>                           |   |                    |                           |                     |                                |                     |

Parking Lot Fund

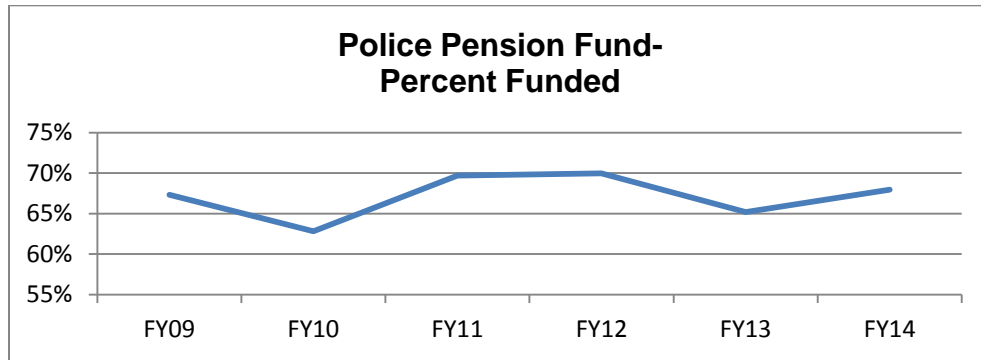
Fiscal Year 2014-15

| Account Number  | Description                                       | 2013 Actual Amount                    | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|---|---|---------------------------------------|---------------------|---------------------|--------------------------------|---------------------|
| 500.01  | Salaries Regular Salaries                         | \$11,348                              | \$34,000            | \$34,000            | \$23,165                       | \$20,422            |
| 500.02  | Salaries Overtime                                 | \$413                                 | \$0                 | \$2,000             | \$1,777                        | \$0                 |
| 500.06  | Salaries Special Detail                           | \$0                                   | \$0                 | \$500               | \$217                          | \$0                 |
| <b>Total: Salaries</b>                                |   | \$11,761                              | \$34,000            | \$36,500            | \$25,159                       | \$20,422            |
| <b>Taxes &amp; Benefits</b>                           |   |                                       |                     |                     |                                |                     |
| 510.25  | Fringe Benefits Medical/Dental                    | \$7,209                               | \$0                 | \$10,000            | \$10,936                       | \$9,581             |
| 510.30  | Fringe Benefits Vision Insurance                  | \$0                                   | \$0                 | \$0                 | \$89                           | \$101               |
| <b>Total: Taxes &amp; Benefits</b>                    |   | \$7,209                               | \$0                 | \$10,000            | \$11,025                       | \$9,681             |
| <b>Total: Personnel Services</b>                      |   | \$18,970                              | \$34,000            | \$46,500            | \$36,184                       | \$30,104            |
| <b>Outside Services</b>                               |   |                                       |                     |                     |                                |                     |
| 525.10  | Communications Telephone                          | \$0                                   | \$50                | \$50                | \$0                            | \$0                 |
| <b>Total: Outside</b>                                 |   | \$0                                   | \$50                | \$50                | \$0                            | \$0                 |
| <b>Department Total: Police</b>                       |   | <b>\$18,970</b>                       | <b>\$34,050</b>     | <b>\$46,550</b>     | <b>\$36,184</b>                | <b>\$30,104</b>     |
| <b>Department</b>                                     | <b>25</b>   | <b>Public Works</b>                   |                     |                     |                                |                     |
|   | <b>330</b>  | <b>Facilities Management Division</b> |                     |                     |                                |                     |
| <b>Outside Services</b>                               |   |                                       |                     |                     |                                |                     |
| 548.20  | Streets & Alley Maintenance Services Snow Removal | \$0                                   | \$10,000            | \$10,000            | \$0                            | \$10,000            |
| 550.45  | Buildings and Grounds Maintenance Metra Lot       | \$204                                 | \$1,000             | \$0                 | \$0                            | \$0                 |
| 550.47  | Buildings and Grounds Maintenance Metra           | \$0                                   | \$0                 | \$4,000             | \$4,100                        | \$4,000             |
| <b>Total: Outside Services</b>                        |   | \$204                                 | \$11,000            | \$14,000            | \$4,100                        | \$14,000            |
| <b>Materials &amp; Supplies</b>                       |   |                                       |                     |                     |                                |                     |
| 585.45  | Building & Grounds Supplies Metra Lot             | \$94                                  | \$0                 | \$0                 | \$304                          | \$4,000             |
| <b>Total: Materials &amp; Supplies</b>                |   | \$94                                  | \$0                 | \$0                 | \$304                          | \$4,000             |
| <b>Division Total: Facilities Management Division</b> |   | <b>\$298</b>                          | <b>\$11,000</b>     | <b>\$14,000</b>     | <b>\$4,404</b>                 | <b>\$18,000</b>     |
|   | <b>390</b>  | <b>Utilities</b>                      |                     |                     |                                |                     |
| <b>Outside Services</b>                               |   |                                       |                     |                     |                                |                     |
| 580.25  | Electric Expense Metra Lot                        | \$0                                   | \$2,000             | \$2,000             | \$387                          | \$2,000             |
| <b>Total: Outside Services</b>                        |   | \$0                                   | \$2,000             | \$2,000             | \$387                          | \$2,000             |
| <b>Division Total:</b>                                |   | <b>\$0</b>                            | <b>\$2,000</b>      | <b>\$2,000</b>      | <b>\$387</b>                   | <b>\$2,000</b>      |
| <b>Department Total: Public Works</b>                 |   | <b>\$298</b>                          | <b>\$13,000</b>     | <b>\$16,000</b>     | <b>\$4,791</b>                 | <b>\$20,000</b>     |
| <b>Department</b>                                     | <b>50</b>   | <b>Information</b>                    |                     |                     |                                |                     |
|   | <b>500</b>  | <b>Capital</b>                        |                     |                     |                                |                     |
|   | <b>0000</b>                                       | <b>Non Program</b>                    |                     |                     |                                |                     |
| <b>Outside Services</b>                               |   |                                       |                     |                     |                                |                     |
| 545.05  | Maintenance Contract Equipment                    | \$0                                   | \$0                 | \$5,000             | \$4,400                        | \$4,000             |
| 545.40  | Maintenance Contract Metra Lot                    | \$850                                 | \$1,000             | \$1,000             | \$311                          | \$0                 |
| <b>Department Total:</b>                              |   | <b>\$850</b>                          | <b>\$1,000</b>      | <b>\$6,000</b>      | <b>\$4,711</b>                 | <b>\$4,000</b>      |
| <b>Department</b>                                     | <b>94</b>   | <b>Parking Capital</b>                |                     |                     |                                |                     |
|   | <b>500</b>  | <b>Capital</b>                        |                     |                     |                                |                     |
| <b>Capital Outlay</b>                                 |   |                                       |                     |                     |                                |                     |
| 610.05  | Capital Outlay Machinery & Equipment              | \$8,620                               | \$0                 | \$0                 | \$0                            | \$35,100            |
| 610.10  | Capital Outlay Machinery & Equipment Small        | \$8,620                               | \$0                 | \$0                 | \$0                            | \$0                 |
| 614.05  | Capital Outlay Software & Technology              | \$0                                   | \$0                 | \$0                 | \$0                            | \$7,500             |
| 800.00  | Depreciation Expense Current Year                 | \$6,723                               | \$0                 | \$0                 | \$6,723                        | \$0                 |
| <b>Division Total: Capital</b>                        |   | <b>\$23,963</b>                       | <b>\$0</b>          | <b>\$0</b>          | <b>\$6,723</b>                 | <b>\$42,600</b>     |
| <b>Revenue Totals:</b>                                |   | <b>\$88,789</b>                       | <b>\$79,050</b>     | <b>\$91,425</b>     | <b>\$84,321</b>                | <b>\$112,914</b>    |
| <b>Expense Totals</b>                                 |   | <b>\$87,001</b>                       | <b>\$106,415</b>    | <b>\$91,425</b>     | <b>\$64,877</b>                | <b>\$112,914</b>    |
| <b>Parking Lot Fund</b>                               |   | <b>\$1,788</b>                        | <b>(\$27,365)</b>   | <b>\$0</b>          | <b>\$19,445</b>                | <b>\$0</b>          |

# Police Pension Fund

## ➤ Description of Functions

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



Police Pension Fund Budget  
Fiscal Year 2014-15

|                                      | 2013 Actual Amount | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--------------------------------------|--------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Fund: 80 Police Pension Fund</b>  |                    |                     |                     |                                |                     |
| <b>Revenue</b>                       |                    |                     |                     |                                |                     |
| INT - Interest Income                | \$807,517          | \$418,000           | \$418,000           | \$965,030                      | \$540,200           |
| MISC - Miscellaneous Revenues        | \$700,751          | \$705,000           | \$705,000           | \$748,145                      | \$858,316           |
| Revenue Totals                       | \$1,508,268        | \$1,123,000         | \$1,123,000         | \$1,713,175                    | \$1,398,516         |
| <b>Expenditures</b>                  |                    |                     |                     |                                |                     |
| PSER - Personnel Services            | \$377,097          | \$445,000           | \$445,000           | \$568,122                      | \$0                 |
| PROFDEVEL - Professional Development | \$3,229            | \$5,000             | \$5,000             | \$4,830                        | \$7,000             |
| OSERV - Outside Services             | \$3,324            | \$2,650             | \$2,650             | \$7,537                        | \$477,700           |
| MATSUP - Materials & Supplies        | \$0                | \$0                 | \$0                 | \$0                            | \$1,000             |
| Expenditure Totals                   | \$383,651          | \$452,650           | \$452,650           | \$580,489                      | \$485,700           |

**VILLAGE OF LEMONT, ILLINOIS**  
**FY 2014-2015 BUDGET**  
**OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BY FUND TYPE 2014-2015**

|  | Pension Fund                   |                                  |                      |
|--|--------------------------------|----------------------------------|----------------------|
|  | Actual<br>2012-13<br>(audited) | Actual<br>2013-14<br>(unaudited) | Adopted<br>2014-15   |
| <b>REVENUES</b>  |                                |                                  |                      |
| Taxes  |                                |                                  |                      |
| Property   | \$ -                           | \$ -                             | \$ -                 |
| Other  | -                              | -                                | -                    |
| Intergovernmental and contributions                          | -                              | -                                | -                    |
| Licenses, permits and inspections                            | -                              | -                                | -                    |
| Charges for services   | -                              | -                                | -                    |
| Penalties  | -                              | -                                | -                    |
| Investment income  | 806,593                        | 963,871                          | 540,200              |
| Miscellaneous income   | 700,750                        | 748,146                          | 858,316              |
| Proceeds from sale of capital assets                         | -                              | -                                | -                    |
| Transfers in   | -                              | -                                | -                    |
| Total revenues   | <u>1,507,343</u>               | <u>1,712,017</u>                 | <u>1,398,516</u>     |
| <b>EXPENDITURES</b>  |                                |                                  |                      |
| Current  |                                |                                  |                      |
| General government   | -                              | -                                | -                    |
| Public safety  | -                              | -                                | -                    |
| Highways and streets   | -                              | -                                | -                    |
| Capital outlay   | -                              | -                                | -                    |
| Debt service   |                                |                                  |                      |
| Principal  | -                              | -                                | -                    |
| Interest and fiscal charges                                  | -                              | -                                | -                    |
| Water and sewer operations                                   | -                              | -                                | -                    |
| Parking lot operations                                       | -                              | -                                | -                    |
| Other  | 382,728                        | 579,331                          | 485,700              |
| Transfers out  | -                              | -                                | -                    |
| Total expenditures   | <u>382,728</u>                 | <u>579,331</u>                   | <u>485,700</u>       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>1,124,615</u>               | <u>1,132,686</u>                 | <u>912,816</u>       |
| <b>FUND BALANCE, MAY 1</b>                                   | <b>10,574,631</b>              | 11,699,246                       | 12,831,932           |
| <b>FUND BALANCE, APRIL 30</b>                                | <u>\$ 11,699,246</u>           | <u>\$ 12,831,932</u>             | <u>\$ 13,744,748</u> |

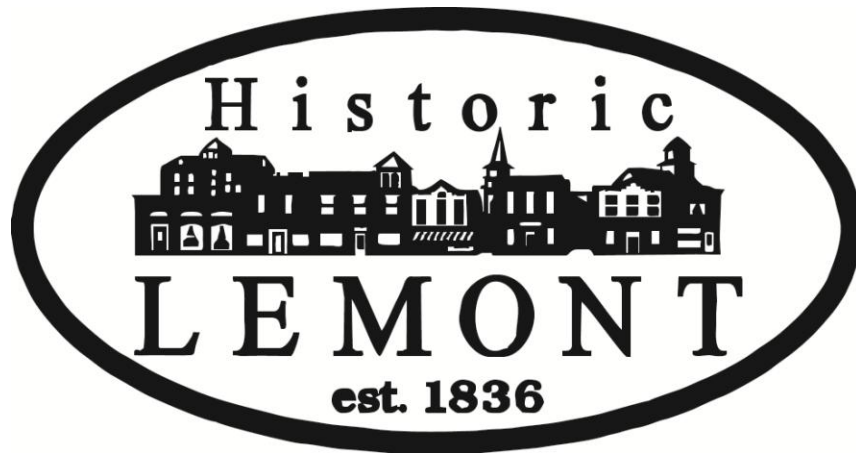
Police Pension

Fiscal Year 2014-15

| Account Number                         | Description  | 2013 Actual Amount         | 2014 Adopted Budget | 2014 Amended Budget | 2014 Actual Amount (unaudited) | 2015 Adopted Budget |
|--|--|----------------------------|---------------------|---------------------|--------------------------------|---------------------|
| <b>Fund</b>                            | <b>80</b>  | <b>Police Pension Fund</b> |                     |                     |                                |                     |
| <b>Revenue</b>                         |  |                            |                     |                     |                                |                     |
| <b>Department</b>                      | <b>01</b>  | <b>Revenues</b>            |                     |                     |                                |                     |
| <u>Interest Income</u>                 |  |                            |                     |                     |                                |                     |
| 470.05                                 | Interest Income Interest on Investments            | \$187                      | \$3,000             | \$3,000             | \$102                          | \$200               |
| 470.10                                 | Interest Income Edward Jones                       | \$133,327                  | \$275,000           | \$275,000           | \$114,855                      | \$200,000           |
| 470.15                                 | Interest Income Genworth                           | \$186,190                  | \$70,000            | \$70,000            | \$167,377                      | \$190,000           |
| 471.05                                 | Investment Income Dividends Edward Jones           | \$45,543                   | \$60,000            | \$60,000            | \$145,935                      | \$75,000            |
| 471.10                                 | Investment Income Dividends Genworth               | \$14,002                   | \$10,000            | \$10,000            | \$70,726                       | \$75,000            |
| 472.05                                 | Investment Income Realized Gain/Loss               | \$194,333                  | \$0                 | \$0                 | \$0                            | \$0                 |
| 472.10                                 | Investment Income Unrealized Gain/Loss             | \$233,935                  | \$0                 | \$0                 | \$466,035                      | \$0                 |
| <u>Total: Interest Income</u>          |  | \$807,517                  | \$418,000           | \$418,000           | \$965,030                      | \$540,200           |
| <u>Miscellaneous Revenues</u>          |  |                            |                     |                     |                                |                     |
| 475.05                                 | Pension Contributions Employer Contributions       | \$489,312                  | \$515,000           | \$515,000           | \$507,443                      | \$640,316           |
| 475.10                                 | Pension Contributions Employee Contributions       | \$211,439                  | \$190,000           | \$190,000           | \$213,430                      | \$218,000           |
| 475.15                                 | Pension Contributions Transfer of Service Employer | \$0                        | \$0                 | \$0                 | \$14,773                       | \$0                 |
| 475.20                                 | Pension Contributions Transfer of Service Employee | \$0                        | \$0                 | \$0                 | \$12,500                       | \$0                 |
| <u>Total: Miscellaneous Revenues</u>   |  | \$700,751                  | \$705,000           | \$705,000           | \$748,145                      | \$858,316           |
| <b>Department Total: Revenues</b>      |  | <b>\$1,508,268</b>         | <b>\$1,123,000</b>  | <b>\$1,123,000</b>  | <b>\$1,713,175</b>             | <b>\$1,398,516</b>  |
| <b>Expenses</b>                        |  |                            |                     |                     |                                |                     |
| <b>Department</b>                      | <b>15</b>  | <b>Finance</b>             |                     |                     |                                |                     |
| <b>Division</b>                        | <b>001</b>   | <b>Administration</b>      |                     |                     |                                |                     |
| <u>Personnel Services</u>              |  |                            |                     |                     |                                |                     |
| <u>Salaries</u>                        |  |                            |                     |                     |                                |                     |
| 505.01                                 | Pension Service                                    | \$207,099                  | \$390,000           | \$390,000           | \$416,002                      | \$0                 |
| 505.05                                 | Pension Surviving Spouse                           | \$169,998                  | \$55,000            | \$55,000            | \$152,120                      | \$0                 |
| <u>Total: Salaries</u>                 |  | \$377,097                  | \$445,000           | \$445,000           | \$568,122                      | \$0                 |
| <u>Professional Development</u>        |  |                            |                     |                     |                                |                     |
| 515.05                                 | Personnel Development Meetings/Conference          | \$0                        | \$1,000             | \$1,000             | \$0                            | \$1,000             |
| 515.10                                 | Personnel Development General Training             | \$125                      | \$0                 | \$0                 | \$1,940                        | \$2,000             |
| 515.20                                 | Personnel Development Membership Fees              | \$3,104                    | \$4,000             | \$4,000             | \$2,890                        | \$4,000             |
| <u>Total: Professional Development</u> |  | \$3,229                    | \$5,000             | \$5,000             | \$4,830                        | \$7,000             |
| <u>Outside Services</u>                |  |                            |                     |                     |                                |                     |
| 520.05                                 | Financial Services Banking                         | \$924                      | \$0                 | \$0                 | \$1,148                        | \$1,000             |
| 520.15                                 | Financial Services Actuarial                       | \$0                        | \$150               | \$150               | \$1,700                        | \$1,700             |
| 520.25                                 | Financial Services Accounting                      | \$2,400                    | \$2,500             | \$2,500             | \$2,000                        | \$25,000            |
| 523.12                                 | Other Services Insurance                           | \$0                        | \$0                 | \$0                 | \$2,679                        | \$450,000           |
| <u>Total: Outside</u>                  |  | \$3,324                    | \$2,650             | \$2,650             | \$7,527                        | \$477,700           |
| <u>Materials &amp; Supplies</u>        |  |                            |                     |                     |                                |                     |
| 560.05                                 | Office Supplies General                            | \$0                        | \$0                 | \$0                 | \$0                            | \$1,000             |
| <u>Total: Materials &amp; Supplies</u> |  | \$0                        | \$0                 | \$0                 | \$0                            | \$1,000             |
| <b>Division Total: Administration</b>  |  | <b>\$383,651</b>           | <b>\$452,650</b>    | <b>\$452,650</b>    | <b>\$580,479</b>               | <b>\$485,700</b>    |
| <b>Department Total: Finance</b>       |  | <b>\$383,651</b>           | <b>\$452,650</b>    | <b>\$452,650</b>    | <b>\$580,489</b>               | <b>\$485,700</b>    |
| Revenue Totals:                        |  | \$1,508,268                | \$1,123,000         | \$1,123,000         | \$1,713,175                    | \$1,398,516         |
| Expense Totals                         |  | \$383,651                  | \$452,650           | \$452,650           | \$580,489                      | \$485,700           |
| <b>Police Pension</b>                  |  | <b>\$1,124,617</b>         | <b>\$670,350</b>    | <b>\$670,350</b>    | <b>\$1,132,686</b>             | <b>\$912,816</b>    |

# *Capital Improvements Program*

## *Summary*



Village of Lemont  
Fiscal Year 2014-2015

| CIP NAME  | PROJECT FY | EST COST     | FUND DESCRIPTION               |
|---|------------|--------------|--------------------------------|
| Main Street Paver Brick Rehabilitation/Budnick Plaza Brick Replacement                                  | FY2015     | \$200,000.00 | Downtown TIF                   |
| I&M Canal Repairs   | FY2015     | \$300,000.00 | Downtown TIF                   |
| 2014 Bridge Repairs   | FY2015     | \$275,000.00 | Downtown TIF/ Road Improvement |
| Gateway Signs   | FY2015     | \$7,200.00   | Gateway TIF                    |
| Land Acquisition  | FY2015     | \$550,000.00 | Gateway TIF/Road Improvement   |
| Demolition  | FY2015     | \$80,000.00  | Gateway TIF                    |
| Emerald Ash Borer (EAB)   | FY2015     | \$50,000.00  | General Fund                   |
| Emerald ash borer replacement trees   | FY2015     | \$10,000.00  | General Fund                   |
| 2014 MFT Resurfacing Program  | FY2015     | \$685,000.00 | MFT/Road Improvement           |
| Enhanced Parking Machines - Metra Lot   | FY2015     | \$35,100.00  | Parking Lot                    |
| Tollway Payment   | FY2015     | \$75,000.00  | Road Improvement               |
| Sidewalk Repair   | FY2015     | \$25,000.00  | Road Improvement               |
| State Street Retaining Wall Replacement   | FY2015     | \$40,000.00  | Road Improvement               |
| CDBG Sidewalk Replacement Program   | FY2015     | \$305,000.00 | Road Improvement               |
| Smith Farms West Detention Basin Repairs  | FY2015     | \$24,000.00  | Road Improvement               |
| Meadowlark Subdivision Pavement Surfacing   | FY2015     | \$57,500.00  | Road Improvement               |
| Archer Avenue (IL 171)- Improvements at Long Run Creek by IDOT  | FY2015     | \$30,000.00  | Road Improvement               |
| First Street Paving: Schultz Street to McCarthy Road  | FY2015     | \$33,000.00  | Road Improvement               |
| Canal Street Repaving: Lemont Street to Stephen Street  | FY2015     | \$13,000.00  | Road Improvement               |
| IMTT Culvert Replacement  | FY2015     | \$465,000.00 | Water/Sewer/ Stormwater        |
| Water Tower Cleaning/Repair- State Street   | FY2015     | \$10,000.00  | Water/Sewer/ Stormwater        |
| Warner Avenue Water Main Replacement - Phase 1  | FY2015     | \$330,000.00 | Water/Sewer/ Stormwater        |
| Warner Avenue Water Main Replacement - Phase II   | FY2015     | \$193,000.00 | Water/Sewer/ Stormwater        |
| Castle Bowl Drainage Channel Repairs- North of Logan Street   | FY2015     | \$23,000.00  | Water/Sewer/ Stormwater        |
| Pfeiffer Avenue (North) Retaining Wall Repair (West of Edgewood Drive) 33 Eureka Retaining Wall Repairs | FY2015     | \$48,000.00  | Water/Sewer/ Stormwater        |
| Buffet Harbor Detention Basin Rehabilitation  | FY2015     | \$18,000.00  | Water/Sewer/ Stormwater        |
| Water Supply Study Update   | FY2015     | \$25,000.00  | Water/Sewer/ Stormwater        |
| 2014 Sanitary Sewer Cleaning & Television   | FY2015     | \$34,000.00  | Water/Sewer/ Stormwater        |
| Athen Knolls Lot 16 Detention Basin Modifications   | FY2015     | \$66,000.00  | Water/Sewer/ Stormwater        |
| East Street Water Main Replacement  | FY2015     | \$140,000.00 | Water/Sewer/ Stormwater        |

\$4,146,800.00



**Fund:** Downtown TIF

**Project:** Main Street Paver Brick Rehabilitation/Budnick Plaza Brick Replacement



**Description:** Replacement of existing brick pavers on Main Street, and new pavers at Budnick Plaza, to match the Canal Street pavers.

FY2015- \$200,000



**Fund:** Downtown TIF Funding

**Project:** I & M Canal Improvements



**Description:** The Village has completed engineering and received all required permits to dredge the I&M Canal from the Stephen Street bridge to the Ed Bossert Bridge. Estimated costs for the project are \$1,000,000. Staff has had preliminary meetings with an engineering firm to provide alternate options for cleanup of the canal. \$300,000 total for engineering and construction.

Estimate: \$300,000

**Fund:** Downtown TIF and Road Improvement

**Project:** 2014 Bridge Repairs



**Description:** The rehabilitation of two (2) bridges as required by IDOT bridge inspection report. The two bridges are the Stephen Street and Old Lemont.

FY2015- \$275,000



**Fund:** Gateway TIF and General Fund

**Project:** Gateway Signs



**Description:** Seven new signs at key entrances to the Village, including a directional sign outside the main Village boundary at Lemont National Bank on Lemont Road. To beautify entrances to the Village, provide way finding to key destinations, and replace deteriorating existing signs.

Gateway TIF will fund one of the signs for \$7,200.

FY2015- \$50,000

**Fund:** Gateway Acquisition Fund

**Project:** Land Acquisition



**Description:** The Village is in the process of acquiring 10980 Archer Avenue. Closing and full payment will occur in 2015. Funding for this project is prior year funds, as well as road improvement funds.

FY2015- \$550,000

Demolition \$80,000

**Fund:** General Fund

**Project:** Removal of infested and dead trees

Planting of Trees to replace the removed ash trees

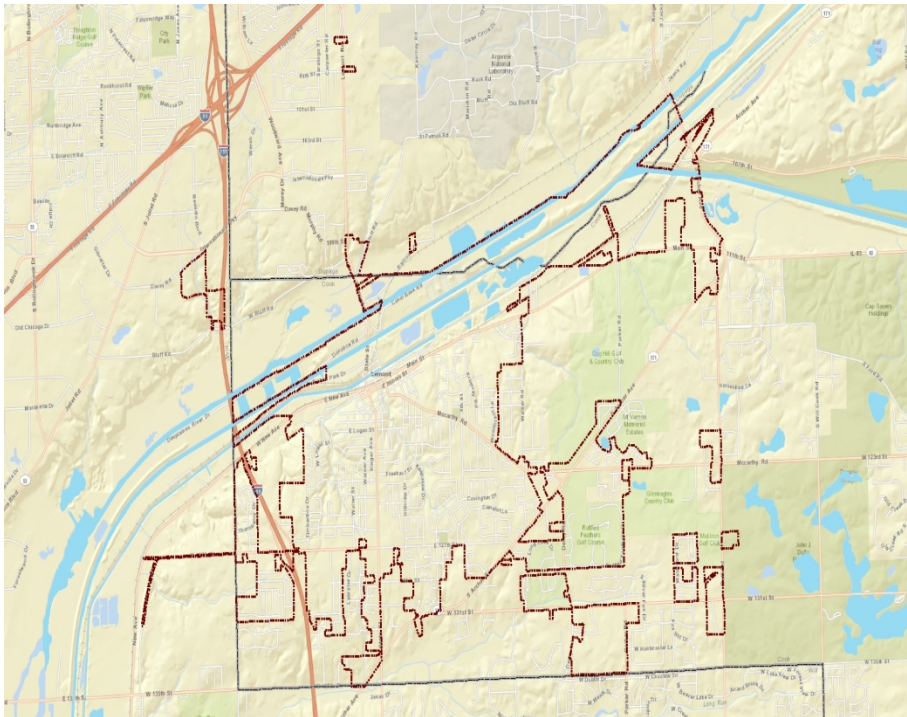


**Description:** EAB has infected many of the trees in the area. This project is a 5 year project to remove the infested trees. EAB program is to remove infested and dead trees the next step is to replace the ash trees.

FY2015- \$100,000- removal  
\$10,000 replanting

**Fund:** MFT fund and Road Improvement

**Project:** 2014 MFT Resurfacing Program



**Description:** Resurfacing/repair of the following streets:  
Lintz/John/ S. Main / Keepataw Dr./ Valley Dr./ Custer  
Street/ Park Place/ Kip Place/ Cass Street/ Lemont Street/  
119th Street/ Other

FY2015- \$350,000- MFT  
\$335,000- Road Improvement

**Fund:** Parking Lot

**Project:** Enhanced Parking Machines - Metra Lot



**Description:** The current machines are several years old and were basic machines at time of install. The Village receives numerous complaints on issue with the machines. Additionally, the machines have limited functionality. The parking lot fund is an enterprise fund where user fees support all expenditures. Listed below is a survey outlining the surrounding communities and their fees. For the Heritage Corridor Lemont's daily fees are within market; however, permit fees are low.

|  | Daily      | Permit                  |
|--|------------|-------------------------|
| Downer's Grove- Burlington Northern Line | \$3        | \$90 per qtr            |
| Joliet- Heritage Corridor /Rock Island   | \$1        |                         |
| Lockport- Heritage Corridor              | \$1        | \$60 per quarter        |
| <b>Lemont-Heritage Corridor</b>          | <b>\$1</b> | <b>\$50 per quarter</b> |
| New Lenox-Rock Island                    | \$1.25     |                         |
| Willow Springs-Heritage Corridor         | \$2.00     | \$40/ month             |
| Lisle-Burlington Northern Line           | \$3        | \$110 per qtr           |
| Mokena-Rock Island                       | \$1.25     |                         |

FY2015- \$35,100



**Fund:** Road Improvement

**Project:** Tollway Payment



**Description:** The Village entered into a note payable for construction of entrance and exit ramps on the south extension of Interstate 355. The note is to be paid in annual installments of principal only. The final payment of all unpaid principal is due December 2014.

FY2015- \$75,000

**Fund:** Road Improvement

**Project:** Sidewalk Repair



**Description:** The sidewalk replacement/repair program runs in the spring (April 2014) and fall (October 2014). This program repairs/replaces sidewalk in various locations which are prioritized by the Village's inspection reports.

FY2015- \$25,000

**Fund:** Road Improvement

**Project:** State Street Retaining Wall Replacement



**Description:** The replacement of the existing block retaining wall on the east side of State Street, between Logan Street and Custer Street, with a new masonry (Sienna Stone) retaining wall. To replace an existing deteriorated retaining wall to prevent collapse of an adjacent sidewalk.

FY2015- \$40,000

**Fund:** Road Improvement

**Project:** CDBG Sidewalk Replacement Program



**Description:** Replacement of sidewalks, curbs, and driveways in CDBG Block Group 3 (near Downtown) The replacements will be of deteriorated sidewalks and provide ADA detectable warning ramps- Road Improvement Fund for matching \$25,000 and Engineering \$30,000

FY2015- \$305,000 (CDBG grant \$250,000)

**Fund:** Water Fund

**Project:** Smith Farms West Detention Basin Repairs



**Description:** Repair detention basin retaining walls and dredge of detention basin bottom to facilitate maintenance of the basin

FY2015- \$24,000- Letter of Credit

**Fund:** Road Improvement Fund

**Project:** Meadowlark Subdivision Pavement Surfacing

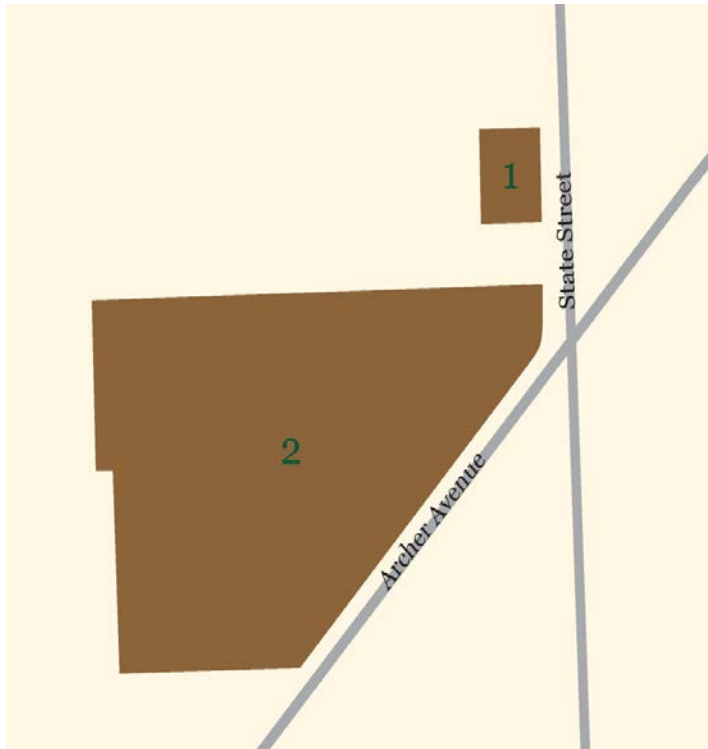


**Description:** Placement of the HMA surface course in the Meadowlark Subdivision. Installation of HMA surface course in Meadowlark Subdivision, so that the Subdivision can be accepted by the Village

FY2015- \$57,500 Letter of Credit

**Fund:** Road Improvement Fund

**Project:** Archer Avenue (IL 171)- Improvements at Long Run Creek by IDOT



**Description:** IDOT will raise the Archer Avenue pavement at Long Run Creek to prevent the roadway from flooding. IDOT's proposed improvements include upgrading the Village owned traffic signals at the Long Run Market Place Mall entrance. Because the signals are Village owned, the Village will be responsible for its share of the project, which is 20% of the cost of the signal.

FY2015: \$30,000

**Fund:** Road Improvement Fund

**Project:** FY2014 Projects that may have some spending in FY2015:

First Street Paving: Schultz Street to McCarthy Road

Canal Street Repaving: Lemont Street to Stephen Street

**Description:** Various projects are scheduled to be completed in the Spring of 2014; however, retainage may carry over in FY2015.



**Fund:** Water/Sewer/Stormwater

**Project:** IMTT Culvert Replacement



**Description:** Replacement of existing culverts with larger, high capacity culverts, at the IMTT discharge, from the I&M Canal to the CS&S Canal. The Village is negotiating partial funding for this project.

FY2015: \$465,000

**Fund:** Water/Sewer/Stormwater

**Project:** Water Tower Cleaning/Repair- State Street



**Description:** The water towers are inspected, power washed, and painted on a rotating cycle. Fiscal Year 2015 is when the State Street Water tower is schedule for repair.

FY2015: \$10,000

**Fund:** Water/Sewer/Stormwater

**Project:** Warner Avenue Water Main Replacement- Phase I and Phase II

**Description:** Phase I- Replacement of existing water main on Warner Avenue, South of Weimer Avenue to Pfeiffer Avenue. The replacement will be for 1,060, LF of leaking of 4 inch and 6 inch water main.



Phase II- Replacement of existing water main on Warner Avenue, from Pfeiffer Avenue to Norton Drive. The replacement will be 660 LF of leaking 6 inch water main. Improve Fire Protection

FY2015: Phase I- \$330,000

Phase II- \$193,000

**Fund:** Water/Sewer/Stormwater

**Project:** Castle Bowl Drainage Channel Repairs- North of Logan Street



**Description:** Repair to sides and bottom of existing stone drainage channel, north of Logan Street to the Castle Bowl.

FY2016: \$23,000

**Fund:** Water/Sewer/Stormwater

**Project:** Pfeiffer Avenue (North) Retaining Wall Repair (West of Edgewood Drive) 33 Eureka Retaining Wall Repairs



**Description:** Construction of a new masonry (Sienna Stone) retaining wall to repair existing wood retaining walls that have deteriorated.



FY2015: \$48,000

**Fund:** Water/Sewer/Stormwater

**Project:** Buffet Harbor Detention Basin Rehabilitation

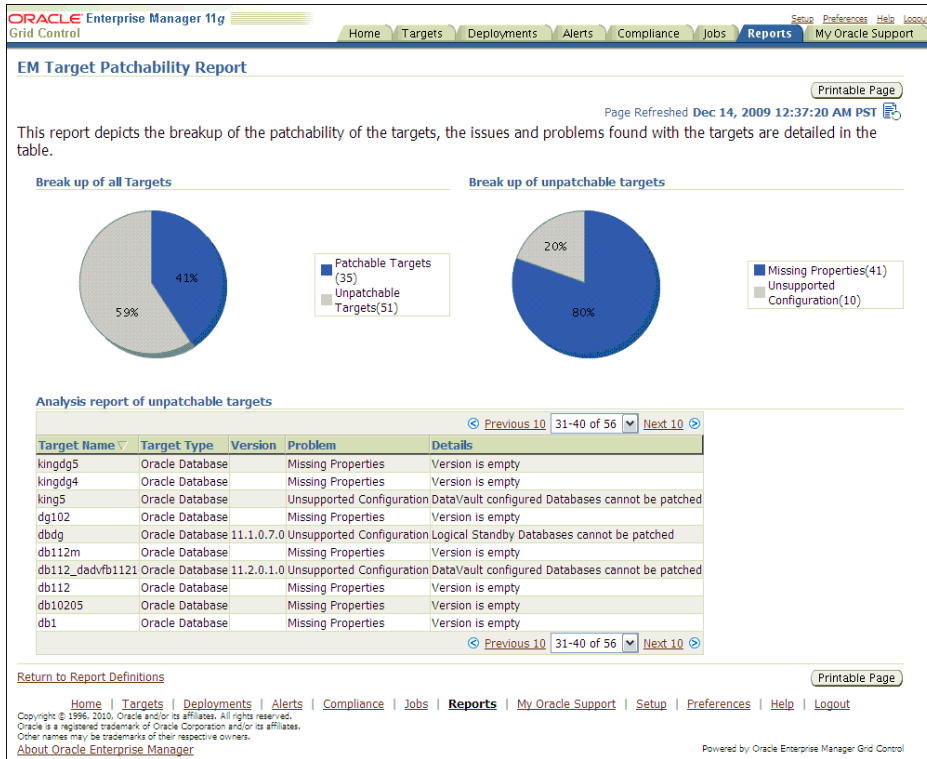


**Description:** Removal of sediment at the basin outfall to re-establish original normal water elevation, in the Buffet Harbor Detention Basin.

FY2015: \$18,000

**Fund:** Water/Sewer/Stormwater

**Project:** Water Supply Study Update



**Description:** To make sure that the Village plans property for future growth, including pump capacity, water supply, and water storage.

FY2015: \$25,000

**Fund:** Water/Sewer/Stormwater

**Project:** 2014 Sanitary Sewer Cleaning & Television



**Description:** Cleaning and televising of existing sanitary sewers and combined sewers, in order to maintain sewers in good, clean condition and to comply with recommended long term control plan.

FY2015: \$34,000



**Fund:** Water/Sewer/Stormwater

**Project:** Athen Knolls Lot 16 Detention Basin Modifications

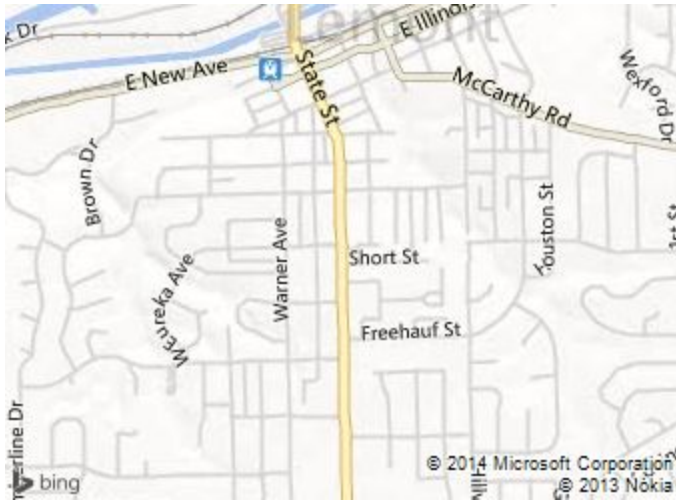


**Description:** The filling of an existing retention basin and removal of undesirable vegetation, in the Athen Knolls Subdivision. The Village has entered into an agreement with the developer of Athen Knolls to assume control over the basin and convert the existing basin to a dry facility. A portion of the project will be funded by a developer contribution.

FY2015: \$66,000

**Fund:** Water/Sewer/Stormwater

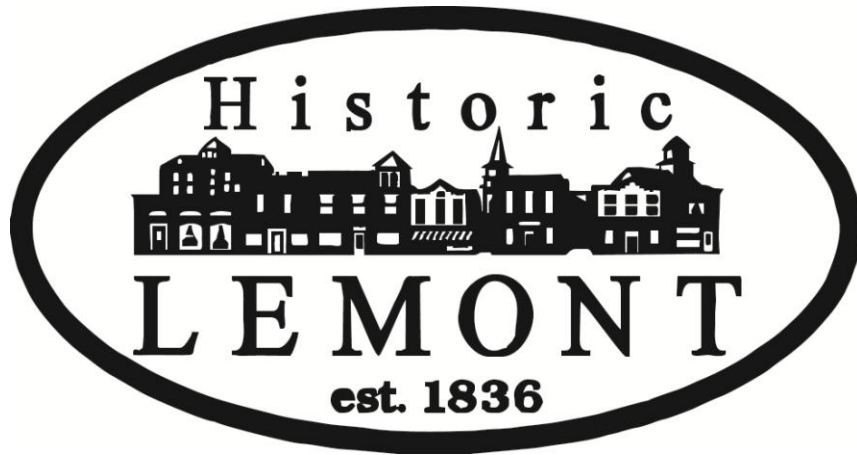
**Project:** East Street Water Main Replacement



**Description:** Replacement of water main on East Street, North and North of Short Street. To replace 580 LF of deteriorated 8 inch water main, prior to construction of townhomes at 902 and 910 East Street.

FY2015: \$140,000

# *Glossary*



# Village of Lemont

## Acronyms & Glossary

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### Acronyms

|           |       |   |
|-----------|-------|---|
| <b>A-</b> | AP-   | Accounts Payable                        |
| <b>B-</b> | BA-   | Budget Amendment                        |
| <b>C-</b> | CAFR- | Comprehensive Annual Financial Report   |
|           | CDBG- | Community Development Block Grant       |
|           | CIP-  | Capital Improvement Program             |
| <b>D-</b> | DEA-  | Drug Enforcement Agency                 |
| <b>E-</b> | EAV-  | Equalized Assessed Valuation            |
| <b>F-</b> | FOIA- | Freedom of Information Act              |
|           | FTE-  | Full Time Equivalent                    |
|           | FY-   | Fiscal Year                             |
| <b>G-</b> | GAAP- | General Accepted Accounting Principles  |
|           | GASB- | Government Accounting Standards Board   |
|           | GFOA- | Government Finance Officers Association |
|           | GO-   | General Obligation                      |
| <b>I-</b> | IDOT- | Illinois Department of Transportation   |
|           | IML-  | Illinois Municipal League               |
|           | IMRF- | Illinois Municipal Retirement Fund      |
| <b>M-</b> | MFT-  | Motor Fuel Tax Fund                     |
| <b>O-</b> | OPEB- | Other Post-Employment Benefits          |
| <b>P-</b> | PD-   | Police Department                       |
|           | PW-   | Public Works                            |
| <b>R-</b> | RFP-  | Request for Proposal                    |
| <b>T-</b> | TIF-  | Tax Increment Financing District        |

# Village of Lemont

## Glossary of Terms

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### **ABATEMENT**

A complete or partial deletion of a property tax levy.

### **ACCRUAL ACCOUNTING**

A basis of accounting in which revenues and expenditures are recorded when they are earned or incurred, rather than when cash is actually received or spent.

### **ACTUARIAL EVALUATION**

A method of determining the amount of money that needs to be set aside each year to pay for post-employment benefits of current employees. Assumptions are made regarding factors such as future wage adjustments, age and tenure of employees in the plan and interest earnings.

### **ACTUARY**

A professional who deals with the financial impact of risk and uncertainty. The Village uses an actuary in determining the amount needed to fund the Police Pension Fund.

### **AD VALOREM TAX**

A tax levied on the value of property, also known as property tax.

### **ADVANCE REFUNDING**

Process in which an issuer sells debt to refund existing debt during the period where the bonds cannot be called. Advance refunding can only occur once in the bonds life time.

### **ANNUAL OPERATING BUDGET**

A budget for a single fiscal year.

### **APPROPRIATION**

Provides spending for a given project, program, or line item.

### **ASSESSED VALUATION**

A valuation set upon real estate as a basis for levying property taxes.

### **ASSETS**

Economic resources which are tangible or intangible.

# Village of Lemont

## Glossary of Terms

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### **BALANCE SHEET**

A financial statement that discloses the assets, liabilities, reserves, and balances of a specific fund at a specific period of time.

### **BALANCED BUDGET**

A budget in which there are sufficient funds by way of revenues or the use of reserves to match the amount of expenditures for the year.

### **BOND**

A written promise to pay a sum of money. This is used to pay for large capital projects.

### **BOND RATING**

Assessment of the credit quality of particular debt. A bond rating evaluates the willingness and ability of the issuer to repay the debt when due and to meet other obligations.

### **BUDGET**

A comprehensive financial plan of operations, which allocates limited resources among competing expenditures.

### **BUDGET AMENDMENT**

Changes to the adopted budget.

### **CAPITAL IMPROVEMENT PLAN (CIP)**

A long range plan for the Village's fixed assets.

### **CAPITAL PROJECT**

Expenditures which result in the acquisitions or improvements to the Village's fixed assets.

### **CASH BASIS**

Transactions that are recorded when cash is received or disbursed.

### **COMMODITIES**

Supplies consumed during normal operations.

# Village of Lemont

## Glossary of Terms

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### **COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

A grant program that allocates annual grants to communities to develop viable communities by providing housing, a suitable living environment, and ways to expand economic opportunities to low and moderate income areas.

### **COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**

A set of audited financial statements that is the annual financial report of the Village.

### **DEBT SERVICES**

Payments of principal and interest on borrowed funds.

### **ENCUMBRANCE**

The commitment of budgeted funds to purchase an time or service.

### **ENTERPRISE FUNDS**

Funds that are used to account for activities financed and operated in a manner similar to a private business.

### **EQUALIZED ASSESSED VALUATION (EAV)**

The value of property resulting from the multiplication of the assessed value by an equalization factor to value property.

### **FISCAL YEAR**

A period of twelve consecutive months designated as the budget year. The Village's fiscal year begins May 1<sup>st</sup> and end April 30<sup>th</sup> the following year.

### **FIXED ASSETS**

Also referred to as capital assets.

### **FREEDOM OF INFORMATION ACT (FOIA)**

A state law governing the timing and costs for responding to requests for public information.

### **FULL-TIME EQUIVALENT (FTE)**

A measure to equate part time employees to a full-time status.

# Village of Lemont

## Glossary of Terms

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### **FUND**

A self-balancing set of accounts that are segregated for the purpose of carrying specific activity.

### **FUND BALANCE**

The difference between assets and liabilities in a separate set of accounts. Changes in fund balance are the result of the difference between revenues and expenditures.

### **GENERAL FUND**

The largest operating fund of the Village. It accounts for most of the financial resources of the government, including sales tax, property taxes, licenses, fines, and permits. This fund houses most of the Village's departmental expenditures, including Administration, Finance, Public Works, Building, Planning and Economic Development.

### **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

Uniform minimum standards, or guidelines for financial accounting and reporting. They govern the form and the content of the basic financial statements of an entity.

### **GENERAL OBLIGATION BONDS (GO BONDS)**

Refers to bonds that are backed by full faith and credit of the Village.

### **GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)**

An authoritative accounting and financial reporting standard setting body for state and local governments.

### **GOVERNMENTAL FUND TYPE**

Funds that account for general activities of the Village and include the General Fund, Special Revenue Funds, Debt Service, and also Capital Projects Funds.

### **ILLINOIS DEPARTMENT OF TRANSPORTATION**

A department of state government responsible for planning, constructing, and maintaining the Illinois transportation network.



# Village of Lemont

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### **ILLINOIS MUNICIPAL LEAGUE**

A group established in 1914 that provides a formal voice for Illinois municipalities in legislative matters. It also provides knowledge, and assistance to local municipalities to aid them in the running of local government.

### **ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)**

A multiple employer public employee retirement systems that acts as a common investment and administrative agent for units of local government and school districts.

### **INCOME TAX**

A revenue of the Village distributed by the state on a per capita basis.

### **INVESTMENT POLICY**

A policy of the Village that governs the investment of idle funds.

### **LEVY**

To impose taxes, special assessments, or charges for the support of governmental activities.

### **LICENSES AND PERMITS**

Revenues collected from licensing and permitting requirements of the Village.

### **LINE ITEM BUDGET**

A budget that lists detailed expenditures categories separately, along with the amount budgeted for each specified line.

### **MANDATES**

Legislative policy from the State or Federal Government that dictates particular services provided by the Village.

### **MODIFIED ACCRUAL ACCOUNTING**

A basis of accounting in which revenues are recorded when they are both measurable and available and where expenditures are recorded when the liability is incurred.

# Village of Lemont

## Glossary of Terms

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### **MOTOR FUEL TAX (MFT)**

Revenue distributed by the State on a per capita basis as a percentage based on the collection of gasoline tax.

### **NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)**

This program was authorized by the Clean Air Act. It controls water pollution by regulating discharge of pollutants into lakes, streams, wetlands, and other surface waters.

### **NET ASSETS**

Difference between assets and liabilities reported in government wide, proprietary, and fiduciary funds.

### **NON-HOME RULE COMMUNITY**

Any municipality that is not a Home Rule Community. Community that is less than 25,000 residents and subject to many limitations.

### **OPERATING EXPENDITURES**

Expenditures relating specifically to operations of the Village.

### **OPERATING REVENUES**

Revenues relating specifically to the operations of the Village.

### **PER CAPITA**

Distribution of funds based on the number of residents the Village has.

### **PROPERTY TAX LEVY**

The total amount of funds to be raised by general property taxes.

### **STATE SHARED REVENUES**

Revenues which are collected by the State of Illinois and are distributed on a per capita basis.

### **TAX INCREMENT FINANCING (TIF)**

A fund that is used to account for the TIF district located in the Village's downtown area, canal area, and gateway area. This fund's major revenue source is the incremental taxes it receives from the properties located within the TIF districts.

# Village of Lemont

## Glossary of Terms

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### **TAX LEVY**

The total amount of funds to be raised by general property taxes for operating and debt service purpose.