

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – Enterprise Funds – By Accounts
- Budgetary Comparison Schedules – Enterprise Funds – By Accounts
- Combining Statements – Internal Service Fund – By Accounts
- Budgetary Comparison Schedules – Internal Service Fund – By Accounts
- Combining Statements – Pension Trust Funds
- Budgetary Comparison Schedules – Pension Trust Funds
- Statement of Changes in Assets and Liabilities – Agency Fund

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for all resources used for the acquisition of capital assets by the Village, except those financed by Proprietary and Trust Funds, including general and infrastructure capital assets.

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Waterworks and Sewerage Fund

The Waterworks and Sewerage Fund is used to account for the provision of potable water and wastewater treatment services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance, financing and related debt service, billing and collection.

Parking System Fund

The Parking System Fund is used to account for revenues received from the public for use of public parking and expenses used to maintain and operate the parking system.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

INTERNAL SERVICE FUND

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fleet Services Fund

The Fleet Services Fund is used to account for the costs of operating a maintenance facility for automotive equipment used by other Village departments. Such costs are billed to other departments at actual cost plus a fixed overhead factor. Where capital replacements are necessary, user charges include an amount necessary to replace capital assets. Substantially all excess funds are committed under the Village's vehicle replacement program.

TRUST AND AGENCY FUNDS

PENSION TRUST FUNDS

Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the police force at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

Firefighters' Pension Fund

The Firefighters' Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the fire department at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

AGENCY FUND

Special Assessments Fund

The Special Assessments Fund is used to account for payments made by property owners on related special assessments and special service area debt. This Agency Fund is administered, but not backed by the Village. The Village collects the payments and subsequently pays the related debt.

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Taxes			
Property Taxes	\$ 8,450,255	8,450,255	8,428,614
Road and Bridge Taxes	57,790	57,790	64,805
Personal Property Replacement Taxes	126,950	126,950	167,261
Amusement Tax	596,540	596,540	483,686
Places for Eating Tax	3,329,060	3,329,060	3,230,111
Utility Tax	3,898,180	3,898,180	3,771,223
Hotel/Motel Tax	1,996,950	1,996,950	2,042,521
Foreign Fire Insurance Tax	55,600	55,600	62,048
Auto Rental Tax	15,600	15,600	17,799
Pull Tabs/Jar Games	4,200	4,200	2,201
	<u>18,531,125</u>	<u>18,531,125</u>	<u>18,270,269</u>
Licenses and Permits			
Liquor Licenses	226,600	226,600	222,392
Cigarette Licenses	7,500	7,500	7,500
Restaurant/Food Handler Permits	12,500	12,500	12,775
Coin Operated Device Licenses	27,800	27,800	22,200
Amusement Licenses	7,000	7,000	6,730
Commercial Recyclers Licenses	150	150	200
Alarm User Licenses	40,500	40,500	38,095
Going Out of Business Licenses	-	-	75
Other Business Licenses	19,750	19,750	17,200
Oversized Vehicle Permits	18,100	18,100	33,945
Building Permits	350,000	350,000	396,306
Occupancy Permits	23,000	23,000	32,330
Residential Driveway Permits	24,000	24,000	28,837
Electrical Permits	154,800	154,800	184,890
Plumbing Permits	72,600	72,600	202,572
Water Permits	10,000	10,000	4,305
Sewer Permits	5,820	5,820	8,010
HVAC Permits	48,600	48,600	85,855

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Licenses and Permits (Cont.)			
Hazardous Materials Permits	\$ 2,100	2,100	4,050
Sign Permits	15,000	15,000	11,902
Fire Suppression System Permits	19,900	19,900	14,697
Fire Alarm System Permits	16,200	16,200	16,740
Wrecking Permits	6,000	6,000	6,983
Contractor Registration	86,500	86,500	88,125
Renewal Permits	2,300	2,300	2,001
Community Development Permits	3,000	3,000	510
P.E.S. Fill and Grading Permits	150	150	64
Miscellaneous Permits	-	-	6,229
	<u>1,199,870</u>	<u>1,199,870</u>	<u>1,455,518</u>
Intergovernmental			
Sales Tax	11,381,130	11,381,130	11,589,516
Business District #1 Tax	677,440	677,440	789,429
Local Use Tax	903,080	903,080	1,121,097
State Income Tax	4,414,550	4,414,550	3,942,417
District 87 Reimbursements	50,500	50,500	50,305
DUMEG Reimbursements	24,900	24,900	6,227
Miscellaneous Grants	182,320	182,320	175,729
Police Training	1,300	1,300	-
Fire Training	14,000	14,000	8,387
	<u>17,649,220</u>	<u>17,649,220</u>	<u>17,683,107</u>
Charges for Services			
Tree Planting Fees	6,800	6,800	15,610
Weed Cutting/Debris Fees	4,800	4,800	2,540
ROW Inspection Fees	-	-	30
Sale of Plans, Specs, Maps	2,200	2,200	-
Miscellaneous Public Works Fees	-	-	2,061
Administrative Fees	114,000	114,000	176,245
Community Development Plan Review	10,000	10,000	24,014
P.E.S. Site Plan Review	64,000	64,000	321,605
After Hours Site Inspection Fees	1,300	1,300	4,140
Public Hearing Fees	26,000	26,000	34,005

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Charges for Services (Cont.)			
Public Hearing Sign Fees	\$ 1,400	1,400	2,125
Fingerprinting	5,100	5,100	3,935
Child Safety Seat Class	100	100	1,450
Police Records Copy	6,600	6,600	7,945
Impounding Fees	1,300	1,300	1,260
False Alarm Fees	14,000	14,000	18,930
Fire Tollway Repsonse	-	-	5,350
Emergency Medical Services	1,354,000	1,354,000	1,406,933
Glenbard Fire Protection	342,000	342,000	331,000
Elevator Inspections	90,100	90,100	82,183
Building Plan Review	140,000	140,000	599,916
Franchise Fees/Cable TV	802,260	802,260	807,116
Telecommunications/IMF	323,140	323,140	307,623
Refuse Surcharge	119,350	119,350	124,538
COBRA Reimbursements	592,290	592,290	526,174
	<u>4,020,740</u>	<u>4,020,740</u>	<u>4,806,728</u>
Fines and Forfeits			
Circuit Court Fines	448,400	448,400	488,127
E-Ticket Fines	4,200	4,200	3,994
Administrative Towing	190,000	190,000	247,020
Overweight/Overdimension Vehicles	43,000	43,000	28,520
Pre-Trial Diversion	9,000	9,000	14,700
Liquor Violations	-	-	250
Tobacco Violations	1,200	1,200	1,450
Parking Fines	99,950	99,950	94,960
Community Development Violations	2,000	2,000	938
Building Violations	300	300	-
DUI User Fees	32,000	32,000	37,314
Narcotic Fines	250	250	50
State Forfeits	9,000	9,000	25,925
Federal Forfeits	157,080	157,080	82,279
	<u>996,380</u>	<u>996,380</u>	<u>1,025,527</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017

	Budget		Actual
	Original	Final	
Interest			
Investment Income	\$ 70,670	70,670	117,983
Interest on Property Taxes	50	50	-
	<u>70,720</u>	<u>70,720</u>	<u>117,983</u>
Miscellaneous			
NSF Charges	200	200	275
Sale of Assets	-	-	136,700
Police Donations	800	800	300
Fire Donations	450	450	200
Damage to Village Property	15,000	15,000	30,150
Reimbursements for Scrap Metal	1,100	1,100	2,485
Change in Terminal Reserve	-	-	161,466
Discounts Available	40	40	27
Miscellaneous Fire Donation	-	-	1,896
Miscellaneous Hotel/Motel	3,000	3,000	1,689
Miscellaneous Liability Insurance	2,000	2,000	1,225
Miscellaneous Technology Reserve	1,000	1,000	4,466
Miscellaneous Community Recycling	1,000	1,000	31
Other	45,000	45,000	15,709
	<u>69,590</u>	<u>69,590</u>	<u>356,619</u>
Total Revenues	<u>42,537,645</u>	<u>42,537,645</u>	<u>43,715,751</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
General Government			
Legislative Department			
President and Board of Trustees	\$ 195,501	195,501	178,057
Village Clerk and Records	118,260	118,260	126,698
Board of Fire and Police Commission	70,600	70,600	68,612
Historical Museum/Peck House/Main St. Cemetery	158,600	158,600	140,437
General Services	1,462,300	1,462,300	925,616
LPFC Sales/PFE Tax Rebate	260,000	260,000	328,423
LPFC Hotel/Motel Tax Rebate	772,660	772,660	772,646
	<u>3,037,921</u>	<u>3,037,921</u>	<u>2,540,489</u>
Executive Department			
Village Hall	467,951	467,951	397,961
Business District #1	670,670	670,670	781,535
Risk Management Administration	511,690	511,690	459,004
Employee Services	96,820	96,820	89,479
Legal Services	400,800	400,800	730,555
Human Resources	315,880	315,880	315,938
Administrative Management	416,270	416,270	439,128
Communications	302,440	302,440	288,154
Hotel/Motel Grant Program	262,001	262,001	260,341
AT&T PEG - Cable Equipment	1,500	1,500	3,765
Pension Stabilization	-	-	23,885
	<u>3,446,022</u>	<u>3,446,022</u>	<u>3,789,745</u>
Finance Department			
Administration and Treasury Management	436,950	436,950	446,755
Accounting and Financial Services	427,780	427,780	362,194
Customer Service and Licensing	66,760	66,760	64,797
Information Technology	767,110	767,110	681,869
Village Events	43,460	43,460	45,105
Technology Reserve	180,370	180,370	136,486
	<u>1,922,430</u>	<u>1,922,430</u>	<u>1,737,206</u>
Total General Government	<u>8,406,373</u>	<u>8,406,373</u>	<u>8,067,440</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety			
Police Department			
Police Administration	\$ 3,811,915	3,811,915	3,786,367
Police Buildings	98,910	98,910	69,312
Patrol Services	7,352,900	7,352,900	7,125,679
Criminal Investigations and Juvenile Services	1,605,620	1,605,620	1,539,057
Police Records	996,590	996,590	868,570
Police Traffic Services	349,130	349,130	492,385
Village Events	74,830	74,830	61,102
Police Donations	1,000	1,000	2,261
DUI Equipment/Technology	11,600	11,600	51,756
Police Grants	182,320	182,320	181,521
Risk Management	737,750	737,750	704,076
State Seizures	7,000	7,000	24,082
Federal Seizures	157,080	157,080	82,404
	<u>15,386,645</u>	<u>15,386,645</u>	<u>14,988,572</u>
Fire Services Department			
Fire Administration	2,710,900	2,710,900	2,766,886
Fire Buildings	80,790	80,790	66,994
Fire Prevention	346,430	346,430	269,868
Fire and Rescue Services	5,993,255	5,993,255	6,220,217
Fire and Rescue Training	142,018	142,018	64,258
Fire Investigation	14,840	14,840	4,205
Emergency Medical Service	2,228,204	2,228,204	2,109,094
Emergency Preparedness	143,372	143,372	64,351
Village Events	2,600	2,600	-
Fire Donations	400	400	1,887
Foreign Fire Insurance	49,950	49,950	43,044
Risk Management	499,410	499,410	412,013
SSA #7 - Assisted Living 300 W. 22nd	-	-	19,217
	<u>12,212,169</u>	<u>12,212,169</u>	<u>12,042,034</u>
Total Public Safety	<u>27,598,814</u>	<u>27,598,814</u>	<u>27,030,606</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Physical Environment			
Community Development Department			
Community Development Administration	\$ 321,410	321,410	372,520
Planning Services	206,720	206,720	200,732
Code Administration	205,260	205,260	189,197
Building	669,335	669,335	686,410
Private Engineering Services	215,415	215,415	202,552
Total Physical Environment	1,618,140	1,618,140	1,651,411
Public Works			
Public Works Department			
Public Works Administration	420,630	420,630	419,916
Public Works Buildings	59,060	59,060	48,970
Street Maintenance	1,723,988	1,723,988	1,545,266
Street Lighting	309,800	309,800	256,504
Traffic Signals/Signs/Markings	257,530	257,530	248,326
Urban Forestry and Landscaping	473,125	473,125	512,629
Engineering Administration	529,270	529,270	411,778
Village Events	470,660	470,660	417,517
SSA #3 - 800 E. Roosevelt Road Traffic Signal	9,540	9,540	8,004
Community Recycling	134,640	134,640	132,488
Risk Management	256,230	256,230	172,690
Total Public Works	4,644,473	4,644,473	4,174,088
Total Expenditures	42,267,800	42,267,800	40,923,545

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
General Government			
Legislative Department			
President and Board of Trustees			
Regular Salaries	\$ 46,500	46,500	46,775
Social Security	2,880	2,880	2,900
Medicare	670	670	678
Operating Supplies	3,000	3,000	2,913
Books and Literature	100	100	-
Postage	1	1	-
Training and Travel	8,200	8,200	3,488
Dues and Subscriptions	46,650	46,650	41,434
Classified Advertising	1,500	1,500	280
Printing and Binding	-	-	160
Miscellaneous Contractual Services	86,000	86,000	79,429
	<u>195,501</u>	<u>195,501</u>	<u>178,057</u>
Village Clerk and Records			
Regular Salaries	76,880	76,880	80,969
Life Insurance	180	180	128
Social Security	4,770	4,770	5,017
Medicare	1,120	1,120	1,173
IMRF	11,060	11,060	11,707
Operating Supplies	1,000	1,000	1,478
Books and Literature	80	80	-
Training and Travel	1,700	1,700	232
Dues and Subscriptions	380	380	235
Legal Advertising	4,500	4,500	6,025
Recordings/Archiving	6,000	6,000	8,971
Other Professional/Technical Services	-	-	175
Computer Service Contracts	10,590	10,590	10,588
	<u>118,260</u>	<u>118,260</u>	<u>126,698</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Legislative Department (Cont.)			
Board of Fire and Police Commission			
Overtime Wages	\$ 2,500	2,500	-
Operating Supplies	200	200	640
Training and Travel	500	500	72
Dues and Subscriptions	400	400	-
Classified Advertising	3,000	3,000	-
Legal Services	4,000	4,000	4,531
Other Professional/Technical Services	60,000	60,000	63,369
	<u>70,600</u>	<u>70,600</u>	<u>68,612</u>
Historical Museum/Peck House/Main St. Cemetery			
Operating Supplies	50	50	50
Books and Literature	40	40	75
Electric	1,430	1,430	2,614
Telephone	2,500	2,500	3,350
Gas	1,430	1,430	481
Technology Software	1,300	1,300	999
Training and Travel	6,700	6,700	2,715
Dues and Subscriptions	630	630	980
Classified Advertising	2,080	2,080	1,469
Maintenance	11,100	11,100	9,630
Repairs and Improvements	-	-	1,940
Equipment Service Contracts	2,270	2,270	3,013
Miscellaneous Contractual Services	129,070	129,070	113,121
	<u>158,600</u>	<u>158,600</u>	<u>140,437</u>
General Services			
COBRA - PPO	269,310	269,310	280,318
COBRA - Blue Advantage	260,510	260,510	208,432
Medicare	62,470	62,470	60,634
Contingencies	517,060	517,060	-

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Legislative Department (Cont.)			
General Services (Cont.)			
Operating Supplies	\$ 14,000	14,000	2,803
Postage	30,240	30,240	21,812
Cellular Telephone	47,500	47,500	35,713
Telephone	111,240	111,240	134,956
Printing and Binding	1,000	1,000	1,214
Other Professional/Technical Services	70,860	70,860	71,636
Equipment Service Contracts	41,470	41,470	41,874
Miscellaneous Contractual Services	27,040	27,040	16,446
Economic Incentive	9,600	9,600	49,778
	<u>1,462,300</u>	<u>1,462,300</u>	<u>925,616</u>
LPFC Sales/PFE Tax Rebate			
Miscellaneous Contractual Services	260,000	260,000	328,423
LPFC Hotel/Motel Tax Rebate			
Miscellaneous Contractual Services	772,660	772,660	772,646
	<u>3,037,921</u>	<u>3,037,921</u>	<u>2,540,489</u>
Executive Department			
Village Hall			
Regular Salaries	105,460	105,460	109,106
Part-Time Salaries	56,910	56,910	36,878
Overtime Wages	2,000	2,000	1,404
Blue Advantage	25,040	25,040	24,159
Life Insurance	340	340	244
Social Security	10,070	10,070	8,897
Medicare	2,350	2,350	2,080
IMRF	25,870	25,870	23,484
Operating Supplies	14,000	14,000	6,045
Uniforms	1,950	1,950	849

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Executive Department (Cont.)			
Village Hall (Cont.)			
Janitorial Supplies	\$ 9,000	9,000	7,779
Electric	76,030	76,030	57,075
Training and Travel	400	400	94
Maintenance	67,601	67,601	62,989
Repairs and Improvements	20,000	20,000	16,060
Equipment Service Contracts	41,380	41,380	34,865
Equipment Maintenance	500	500	-
Fleet Services	4,370	4,370	1,273
Fleet Services Reserve	4,680	4,680	4,680
	<u>467,951</u>	<u>467,951</u>	<u>397,961</u>
Business District #1			
Miscellaneous Contractual Services	670,670	670,670	781,535
Risk Management Administration			
Regular Salaries	132,540	132,540	137,389
Overtime Wages	300	300	117
PPO Plus	23,320	23,320	21,417
Blue Advantage	5,580	5,580	5,405
Life Insurance	270	270	192
Social Security	8,020	8,020	7,807
Medicare	1,920	1,920	1,842
IMRF	21,120	21,120	21,876
Unemployment Compensation	800	800	-
Operating Supplies	300	300	-
Training and Travel	250	250	1,364
Dues and Subscriptions	1,220	1,220	1,107
Other Professional/Technical Services	50,940	50,940	44,428
Insurance Premiums	72,660	72,660	73,928
Insurance Claims	148,430	148,430	141,212

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Executive Department (Cont.)			
Risk Management Administration (Cont.)			
Miscellaneous Contractual Services	\$ 6,520	6,520	920
Fleet Services	37,500	37,500	-
	<u>511,690</u>	<u>511,690</u>	<u>459,004</u>
Employee Services			
Operating Supplies	5,300	5,300	5,217
Books and Literature	100	100	-
Other Professional/Technical Services	70,420	70,420	39,919
Miscellaneous Contractual Services	21,000	21,000	44,343
	<u>96,820</u>	<u>96,820</u>	<u>89,479</u>
Administrative Management			
Regular Salaries	282,250	282,250	306,266
Overtime Salaries	3,000	3,000	4,894
PPO	7,320	7,320	7,023
PPO Plus	13,600	13,600	12,459
Blue Advantage	7,770	7,770	7,471
Life Insurance	460	460	327
Social Security	15,110	15,110	15,438
Medicare	4,090	4,090	4,440
IMRF	44,960	44,960	48,677
Employee Recognition	100	100	-
Operating Supplies	3,000	3,000	3,622
Books and Literature	100	100	-
Training and Travel	4,000	4,000	1,815
Dues and Subscriptions	4,010	4,010	6,003
Printing and Binding	100	100	106
Miscellaneous Contractual Services	26,400	26,400	20,587
	<u>416,270</u>	<u>416,270</u>	<u>439,128</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Executive Department (Cont.)			
Human Resources			
Regular Salaries	\$ 151,310	151,310	179,682
Part-Time Salaries	33,360	33,360	228
PPO	-	-	4,224
Blue Advantage	22,410	22,410	21,589
Life Insurance	310	310	283
Social Security	11,450	11,450	10,703
Medicare	2,680	2,680	2,503
IMRF	29,420	29,420	28,659
Employee Recognition	20,000	20,000	19,045
Operating Supplies	2,500	2,500	1,534
Books and Literature	400	400	-
Training and Travel	7,400	7,400	2,808
Dues and Subscriptions	3,080	3,080	1,815
Classified Advertising	5,000	5,000	3,969
Printing and Binding	1,450	1,450	2,394
Other Professional/Technical Services	25,110	25,110	36,502
	<u>315,880</u>	<u>315,880</u>	<u>315,938</u>
Legal Services			
Operating Supplies	400	400	-
Books and Literature	400	400	222
Legal Services	400,000	400,000	730,333
	<u>400,800</u>	<u>400,800</u>	<u>730,555</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Executive Department (Cont.)			
Communications			
Regular Salaries	\$ 88,790	88,790	94,640
Part-Time Salaries	48,040	48,040	60,484
PPO	9,470	9,470	8,968
PPO Plus	1,940	1,940	1,819
Blue Advantage	-	-	144
Life Insurance	220	220	154
Social Security	8,190	8,190	9,550
Medicare	1,980	1,980	2,331
IMRF	14,140	14,140	18,596
Operating Supplies	8,500	8,500	4,054
Books and Literature	100	100	-
Postage	13,440	13,440	16,615
Technology Equipment	17,050	17,050	17,214
Training and Travel	750	750	2,300
Dues and Subscriptions	4,220	4,220	3,958
Printing and Binding	13,080	13,080	13,153
Rentals	1,500	1,500	248
Equipment Service Contracts	-	-	693
Miscellaneous Contractual Services	71,030	71,030	33,233
	<u>302,440</u>	<u>302,440</u>	<u>288,154</u>
Hotel/Motel Grant Program			
Operating Supplies	20	20	1,057
Dues and Subscriptions	99,850	99,850	102,116
Miscellaneous Contractual Services	162,131	162,131	157,168
	<u>262,001</u>	<u>262,001</u>	<u>260,341</u>
AT&T PEG - Cable Equipment			
Technology Equipment	1,500	1,500	3,765
Pension Stabilization			
IMRF	-	-	23,885
	<u>-</u>	<u>-</u>	<u>23,885</u>
Total Executive Department	<u>3,446,022</u>	<u>3,446,022</u>	<u>3,789,745</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Finance Department			
Administration and Treasury Management			
Regular Salaries	\$ 303,130	303,130	318,128
Overtime Wages	200	200	-
PPO	8,610	8,610	8,311
Blue Advantage	42,750	42,750	41,329
Life Insurance	590	590	424
Social Security	17,670	17,670	17,897
Medicare	4,400	4,400	4,332
IMRF	48,290	48,290	50,419
Employee Recognition	550	550	252
Operating Supplies	2,000	2,000	2,234
Training and Travel	6,220	6,220	1,067
Dues and Subscriptions	1,360	1,360	1,137
Legal Advertising	50	50	-
Printing and Binding	700	700	-
Other Professional/Technical Services	-	-	800
Miscellaneous Contractual Services	430	430	425
	<u>436,950</u>	<u>436,950</u>	<u>446,755</u>
Village Events			
Computer Service	43,460	43,460	45,105

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Finance Department (Cont.)			
Customer Service and Licensing			
Regular Salaries	\$ 32,720	32,720	33,842
Part-Time Salaries	13,150	13,150	13,167
Overtime Wages	1,000	1,000	320
PPO Plus	4,050	4,050	3,657
Blue Advantage	1,860	1,860	1,802
Life Insurance	110	110	77
Social Security	2,840	2,840	2,784
Medicare	670	670	651
IMRF	7,310	7,310	7,540
Operating Supplies	2,050	2,050	862
Training and Travel	600	600	95
Printing and Binding	200	200	-
Miscellaneous Contractual Services	200	200	-
	<u>66,760</u>	<u>66,760</u>	<u>64,797</u>
Accounting and Financial Services			
Regular Salaries	241,910	241,910	209,638
Overtime Wages	200	200	171
PPO	-	-	8,075
PPO Plus	19,430	19,430	-
Blue Advantage	32,580	32,580	25,308
Life Insurance	680	680	384
Social Security	15,000	15,000	12,496
Medicare	3,510	3,510	2,923
IMRF	38,540	38,540	33,422
Tuition Reimbursements	2,460	2,460	575
Operating Supplies	750	750	580
Training and Travel	3,980	3,980	2,415
Dues and Subscriptions	800	800	500
Legal Advertising	2,000	2,000	575
Printing and Binding	480	480	417
Auditing Services	23,010	23,010	20,460

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Finance Department (Cont.)			
Accounting and Financial Services (Cont.)			
Other Professional/Technical Services	\$ 40,200	40,200	42,749
Miscellaneous Contractual Services	2,250	2,250	1,506
	<u>427,780</u>	<u>427,780</u>	<u>362,194</u>
Information Technology			
Regular Salaries	69,700	69,700	71,266
Blue Advantage	18,590	18,590	18,014
Life Insurance	180	180	128
Social Security	4,320	4,320	3,948
Medicare	1,010	1,010	923
IMRF	11,100	11,100	11,353
Operating Supplies	10,000	10,000	5,210
Technology Software	17,000	17,000	8,303
Technology Equipment	24,500	24,500	4,192
Training and Travel	12,600	12,600	25
Dues and Subscriptions	300	300	-
Computer Services	426,960	426,960	432,382
Computer Service Contracts	168,850	168,850	126,125
Equipment Service Contracts	2,000	2,000	-
	<u>767,110</u>	<u>767,110</u>	<u>681,869</u>
Technology Reserve			
Technology Software	1,200	1,200	23,475
Technology Equipment	179,170	179,170	113,011
	<u>180,370</u>	<u>180,370</u>	<u>136,486</u>
Total Finance Department	<u>1,922,430</u>	<u>1,922,430</u>	<u>1,737,206</u>
Total General Government	<u>8,406,373</u>	<u>8,406,373</u>	<u>8,067,440</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety			
Police Department			
Police Administration			
Regular Salaries	\$ 453,050	453,050	459,702
Part-Time Salaries	65,560	65,560	60,059
Overtime Wages	1,000	1,000	172
PPO	63,850	63,850	48,273
PPO Plus	19,430	19,430	12,706
Blue Advantage	34,130	34,130	32,957
Life Insurance	720	720	460
Social Security	7,600	7,600	7,369
Medicare	5,740	5,740	6,547
IMRF	16,030	16,030	16,124
Employee Recognition	700	700	1,095
Operating Supplies	26,500	26,500	27,113
Uniforms	3,225	3,225	2,465
Training and Travel	8,000	8,000	4,894
Dues and Subscriptions	4,000	4,000	3,111
Printing and Binding	1,500	1,500	2,143
Emergency Dispatch	31,860	31,860	-
Other Professional/Technical Services	7,020	7,020	8,689
Miscellaneous Contractual Services	12,660	12,660	168
Fleet Services	6,290	6,290	6,782
Fleet Services Reserve	4,720	4,720	4,716
Police Pension Contributions	3,038,330	3,038,330	3,080,822
	<u>3,811,915</u>	<u>3,811,915</u>	<u>3,786,367</u>
Village Events			
Part-Time Salaries	16,900	16,900	12,814
Part-Time Salaries	-	-	56
Overtime Wages	55,000	55,000	45,103
PPO Plus	190	190	165
Blue Advantage	1,640	1,640	1,612
Life Insurance	20	20	13
Medicare	80	80	173

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Department (Cont.)			
Village Events - (Cont.)			
IMRF	\$ -	-	2
Operating Supplies	1,000	1,000	1,164
	<u>74,830</u>	<u>74,830</u>	<u>61,102</u>
Police Buildings			
Operating Supplies	5,500	5,500	5,096
Uniforms	-	-	221
Janitorial Supplies	10,000	10,000	4,823
Maintenance	22,500	22,500	18,408
Repairs and Improvements	30,000	30,000	18,214
Equipment Service Contracts	30,000	30,000	21,786
Fleet Services	910	910	764
	<u>98,910</u>	<u>98,910</u>	<u>69,312</u>
Police Donations			
Operating Supplies	1,000	1,000	2,261
	<u>1,000</u>	<u>1,000</u>	<u>2,261</u>
Risk Management			
Other Professional/Technical Services	52,960	52,960	52,520
Insurance Premiums	109,050	109,050	99,245
Insurance Claims	575,740	575,740	521,703
Fleet Services	-	-	30,608
	<u>737,750</u>	<u>737,750</u>	<u>704,076</u>
Police Grants			
Overtime Wages	59,210	59,210	60,628
Operating Supplies	1,000	1,000	-
Other Professional/Technical Services	5,610	5,610	4,393
Miscellaneous Contractual Services	116,500	116,500	116,500
	<u>182,320</u>	<u>182,320</u>	<u>181,521</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Department (Cont.)			
Patrol Services			
Regular Salaries	\$ 4,991,440	4,991,440	4,840,188
Part-Time Salaries	27,270	27,270	10,272
Overtime Wages	130,000	130,000	183,213
PPO	107,410	107,410	95,327
PPO Plus	202,210	202,210	123,034
Blue Advantage	555,320	555,320	496,192
Life Insurance	9,810	9,810	6,525
Social Security	13,110	13,110	10,705
Medicare	72,710	72,710	68,968
IMRF	33,680	33,680	30,435
Tuition Reimbursements	2,000	2,000	2,226
Operating Supplies	89,960	89,960	67,314
Uniforms	52,500	52,500	48,568
Training and Travel	54,550	54,550	51,996
Dues and Subscriptions	800	800	400
Printing and Binding	4,000	4,000	5,364
Emergency Dispatch	499,140	499,140	728,064
Other Professional/Technical Services	3,000	3,000	4,384
Equipment Maintenance	5,840	5,840	661
Fleet Services	366,110	366,110	219,819
Fleet Services Reserve	132,040	132,040	132,024
	<u>7,352,900</u>	<u>7,352,900</u>	<u>7,125,679</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Department (Cont.)			
Criminal Investigations and Juvenile Services			
Regular Salaries	\$ 1,055,050	1,055,050	1,177,354
Part-Time Salaries	49,330	49,330	17,713
Overtime Wages	68,000	68,000	78,594
PPO	-	-	6,904
Blue Advantage	153,280	153,280	157,875
Life Insurance	1,980	1,980	1,526
Social Security	3,060	3,060	1,118
Medicare	16,100	16,100	17,771
IMRF	4,590	4,590	-
Operating Supplies	10,000	10,000	11,276
Uniforms	11,150	11,150	9,631
Training and Travel	600	600	823
Dues and Subscriptions	500	500	40
Emergency Dispatch	148,680	148,680	-
Other Professional/Technical Services	14,000	14,000	6,643
Miscellaneous Contractual Services	8,800	8,800	10,416
Fleet Services	42,850	42,850	23,733
Fleet Services Reserve	17,650	17,650	17,640
	<u>1,605,620</u>	<u>1,605,620</u>	<u>1,539,057</u>
Police Records			
Regular Salaries	373,080	373,080	346,784
Part-Time Salaries	236,800	236,800	156,346
Overtime Wages	16,000	16,000	35,262
PPO Plus	8,100	8,100	7,326
Blue Advantage	63,540	63,540	44,208
Life Insurance	1,260	1,260	781
Social Security	37,810	37,810	32,512
Medicare	8,840	8,840	7,604
IMRF	77,410	77,410	77,961

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Service Department (Cont.)			
Police Records (Cont.)			
Tuition Reimbursements	\$ -	-	405
Operating Supplies	8,500	8,500	7,999
Uniforms	9,750	9,750	3,420
Training and Travel	2,500	2,500	-
Printing and Binding	1,000	1,000	-
Other Professional/Technical Services	47,800	47,800	39,107
Computer Service Contracts	103,000	103,000	108,283
Equipment Service Contracts	1,200	1,200	572
	<u>996,590</u>	<u>996,590</u>	<u>868,570</u>
Police Traffic Services			
Regular Salaries	185,230	185,230	331,969
Overtime Wages	10,000	10,000	14,772
PPO Plus	-	-	7,024
Blue Advantage	18,590	18,590	26,393
Life Insurance	360	360	435
Medicare	2,700	2,700	5,051
Operating Supplies	9,000	9,000	8,129
Uniforms	2,250	2,250	2,589
Training and Travel	400	400	-
Emergency Dispatch	31,860	31,860	-
Other Professional/Technical Services	88,740	88,740	96,023
	<u>349,130</u>	<u>349,130</u>	<u>492,385</u>
DUI Equipment/Technology			
Operating Supplies	11,600	11,600	51,756

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Service Department (Cont.)			
State Seizures			
Regular Salaries	\$ -	-	20,613
Overtime Wages	7,000	7,000	3,469
	<u>7,000</u>	<u>7,000</u>	<u>24,082</u>
Federal Seizures			
Regular Salaries	137,490	137,490	67,489
Overtime Wages	-	-	3,311
PPO	17,230	17,230	9,696
Life Insurance	360	360	183
Medicare	2,000	2,000	1,725
	<u>157,080</u>	<u>157,080</u>	<u>82,404</u>
Total Police Department	<u>15,386,645</u>	<u>15,386,645</u>	<u>14,988,572</u>
Fire Department			
Fire Administration			
Regular Salaries	288,860	288,860	283,022
Part-Time Salaries	20,410	20,410	21,429
PPO	63,850	63,850	62,395
PPO Plus	17,490	17,490	31,643
Blue Advantage	48,060	48,060	56,025
Life Insurance	500	500	360
Social Security	11,270	11,270	9,947
Medicare	4,520	4,520	4,049
IMRF	26,060	26,060	24,807
Employee Recognition	900	900	312
Operating Supplies	7,300	7,300	10,068

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Fire Administration (Cont.)			
Uniforms	\$ 1,400	1,400	1,602
Books and Literature	200	200	-
Training and Travel	4,660	4,660	3,020
Dues and Subscriptions	1,410	1,410	4,046
Printing and Binding	1,340	1,340	1,615
Computer Service Contracts	-	-	7,190
Miscellaneous Contractual Obligations	12,710	12,710	-
Fleet Services	5,390	5,390	4,264
Fleet Services Reserve	3,860	3,860	3,864
Firefighters' Pension Contributions	2,190,710	2,190,710	2,237,228
	<u>2,710,900</u>	<u>2,710,900</u>	<u>2,766,886</u>
Village Events			
Overtime Wages	2,600	2,600	-
	<u>2,600</u>	<u>2,600</u>	<u>-</u>
Fire Buildings			
Operating Supplies	6,050	6,050	3,703
Janitorial Supplies	11,500	11,500	5,922
Maintenance	2,250	2,250	403
Repairs and Improvements	47,270	47,270	46,787
Equipment Service Contracts	11,700	11,700	8,554
Fleet Services	2,020	2,020	1,625
	<u>80,790</u>	<u>80,790</u>	<u>66,994</u>
Fire Donations			
Operating Supplies	400	400	1,887
	<u>400</u>	<u>400</u>	<u>1,887</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Risk Management			
Other Professional/Technical Services	\$ 47,090	47,090	46,693
Insurance Premiums	96,960	96,960	88,234
Insurance Claims	355,360	355,360	276,504
Fleet Services	-	-	582
	<u>499,410</u>	<u>499,410</u>	<u>412,013</u>
SSA #7 - Assisted Living 300 W. 22nd			
Legal Services	-	-	483
Miscellaneous Contractual Services	-	-	18,734
	<u>-</u>	<u>-</u>	<u>19,217</u>
Fire and Rescue Services			
Regular Salaries	4,257,190	4,257,190	4,576,476
Overtime Wages	250,460	250,460	271,280
PPO	73,820	73,820	53,133
PPO Plus	404,800	404,800	346,680
Blue Advantage	272,730	272,730	275,215
Life Insurance	8,280	8,280	5,842
Medicare	64,130	64,130	66,833
Operating Supplies	46,935	46,935	49,051
Uniforms	50,480	50,480	47,761
Books and Literature	100	100	-
Chemicals	500	500	-
Training and Travel	750	750	-
Dues and Subscriptions	5,030	5,030	-
Emergency Dispatch	181,640	181,640	181,860
Other Professional/Technical Services	7,370	7,370	9,448
Equipment Maintenance	10,100	10,100	2,233
Fleet Services	192,980	192,980	168,445
Fleet Services Reserve	165,960	165,960	165,960
	<u>5,993,255</u>	<u>5,993,255</u>	<u>6,220,217</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Fire Prevention			
Regular Salaries	\$ 82,940	82,940	65,285
Part-Time Salaries	144,540	144,540	121,078
Overtime Wages	23,000	23,000	30,899
Blue Advantage	18,590	18,590	5,368
Life Insurance	180	180	171
Social Security	14,100	14,100	11,484
Medicare	3,300	3,300	2,686
IMRF	17,920	17,920	9,092
Tuition Reimbursements	800	800	-
Operating Supplies	9,950	9,950	5,570
Uniforms	3,100	3,100	2,694
Books and Literature	500	500	349
Technology Software	310	310	-
Training and Travel	3,500	3,500	210
Dues and Subscriptions	1,610	1,610	2,745
Printing and Binding	1,100	1,100	209
Other Professional/Technical Services	2,500	2,500	1,542
Computer Service Contracts	4,800	4,800	1,728
Fleet Services	9,230	9,230	4,294
Fleet Services Reserve	4,460	4,460	4,464
	<u>346,430</u>	<u>346,430</u>	<u>269,868</u>
Emergency Preparedness			
Regular Salaries	28,790	28,790	26,558
Overtime Wages	39,752	39,752	15,943
PPO Plus	1,940	1,940	-
Blue Advantage	1,860	1,860	1,800
Life Insurance	40	40	26
Social Security	750	750	696
Medicare	380	380	354
IMRF	1,970	1,970	1,984
Operating Supplies	13,500	13,500	4,655
Books and Literature	250	250	-
Training and Travel	5,830	5,830	641

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Emergency Preparedness (Cont.)			
Dues and Subscriptions	\$ 23,930	23,930	3,612
Printing and Binding	250	250	-
Other Professional/Technical Services	2,000	2,000	587
Repairs and Improvements	15,500	15,500	6,992
Equipment Service Contracts	6,630	6,630	503
	<u>143,372</u>	<u>143,372</u>	<u>64,351</u>
Fire and Rescue Training			
Overtime Wages	45,448	45,448	41,529
Tuition Reimbursements	61,300	61,300	32
Operating Supplies	9,600	9,600	1,545
Uniforms	300	300	1,117
Books and Literature	700	700	480
Training and Travel	24,100	24,100	19,257
Dues and Subscriptions	570	570	298
	<u>142,018</u>	<u>142,018</u>	<u>64,258</u>
Foreign Fire Insurance			
Employee Recognition	6,500	6,500	4,274
Operating Supplies	33,900	33,900	32,343
Training and Travel	5,000	5,000	-
Dues and Subscriptions	4,350	4,350	6,321
Insurance Premiums	200	200	106
	<u>49,950</u>	<u>49,950</u>	<u>43,044</u>
Fire Investigation			
Overtime Wages	7,500	7,500	3,234
Operating Supplies	1,500	1,500	-
Uniforms	1,500	1,500	51
Books and Literature	200	200	-
Training and Travel	3,440	3,440	745
Dues and Subscriptions	200	200	175
Other Professional/Technical Services	500	500	-
	<u>14,840</u>	<u>14,840</u>	<u>4,205</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Emergency Medical Service			
Regular Salaries	\$ 1,698,950	1,698,950	1,618,332
Overtime Wages	30,368	30,368	16,410
PPO	8,610	8,610	8,312
PPO Plus	202,400	202,400	193,325
Blue Advantage	44,950	44,950	46,382
Life Insurance	3,060	3,060	2,194
Medicare	22,270	22,270	23,287
Operating Supplies	13,894	13,894	15,032
Books and Literature	100	100	-
Chemicals	3,000	3,000	2,457
Technology Equipment	200	200	-
Training and Travel	6,140	6,140	4,744
Dues and Subscriptions	100	100	230
Other Professional/Technical Services	2,722	2,722	1,743
Computer Service Contracts	800	800	880
Equipment Maintenance	3,000	3,000	2,639
Fleet Services	69,100	69,100	54,591
Fleet Services Reserve	118,540	118,540	118,536
	<u>2,228,204</u>	<u>2,228,204</u>	<u>2,109,094</u>
 Total Fire Department	 <u>12,212,169</u>	 <u>12,212,169</u>	 <u>12,042,034</u>
 Total Public Safety	 <u>27,598,814</u>	 <u>27,598,814</u>	 <u>27,030,606</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Physical Environment			
Community Development Department			
Community Development Administration			
Regular Salaries	\$ 183,220	183,220	220,244
Part-Time Salaries	43,930	43,930	33,809
Blue Advantage	16,730	16,730	18,014
Life Insurance	310	310	257
Social Security	13,620	13,620	15,342
Medicare	3,290	3,290	3,628
IMRF	33,120	33,120	36,956
Employee Recognition	200	200	290
Operating Supplies	9,000	9,000	9,179
Technology Software	-	-	1,428
Training and Travel	6,950	6,950	2,930
Dues and Subscriptions	1,950	1,950	1,434
Printing and Binding	300	300	-
Other Professional/Technical Services	8,300	8,300	28,177
Fleet Services	490	490	832
	<u>321,410</u>	<u>321,410</u>	<u>372,520</u>
Planning Services			
Regular Salaries	93,450	93,450	91,652
Part-Time Salaries	42,660	42,660	50,109
PPO Plus	19,430	19,430	11,978
Blue Advantage	9,290	9,290	9,007
Life Insurance	270	270	193
Social Security	8,440	8,440	8,421
Medicare	1,970	1,970	1,970
IMRF	20,280	20,280	20,120
Operating Supplies	5,050	5,050	2,132

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Physical Environment (Cont.)			
Community Development Department (Cont.)			
Planning Services (Cont.)			
Books and Literature	\$ 100	100	-
Training and Travel	4,530	4,530	1,193
Dues and Subscriptions	1,050	1,050	957
Printing and Binding	200	200	-
Computer Service Contracts	-	-	3,000
	<u>206,720</u>	<u>206,720</u>	<u>200,732</u>
Code Administration			
Regular Salaries	61,040	61,040	79,371
Part-Time Salaries	86,230	86,230	64,006
PPO	-	-	4,628
Blue Advantage	18,590	18,590	6,586
Life Insurance	180	180	118
Social Security	9,130	9,130	8,741
Medicare	2,140	2,140	2,044
IMRF	9,720	9,720	11,744
Operating Supplies	2,300	2,300	1,561
Uniforms	1,400	1,400	1,311
Training and Travel	1,500	1,500	140
Dues and Subscriptions	200	200	195
Printing and Binding	250	250	-
Recordings/Archiving	600	600	229
Other Professional/Technical Services	2,500	2,500	1,000
Fleet Services	4,030	4,030	2,075
Fleet Services Reserve	5,450	5,450	5,448
	<u>205,260</u>	<u>205,260</u>	<u>189,197</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Physical Environment (Cont.)			
Community Development Department (Cont.)			
Building			
Regular Salaries	\$ 244,470	244,470	306,058
Part-Time Salaries	163,340	163,340	105,485
Overtime Wages	4,380	4,380	1,607
PPO	18,860	18,860	18,205
PPO Plus	19,430	19,430	17,848
Blue Advantage	17,660	17,660	18,014
Life Insurance	530	530	492
Social Security	25,290	25,290	24,256
Medicare	5,910	5,910	5,673
IMRF	49,820	49,820	56,813
Operating Supplies	4,500	4,500	4,217
Uniforms	1,500	1,500	1,498
Books and Literature	750	750	374
Training and Travel	4,800	4,800	4,277
Dues and Subscriptions	650	650	677
Printing and Binding	1,500	1,500	917
Recordings/Archiving	11,600	11,600	12,952
Other Professional/Technical Services	80,825	80,825	95,256
Reimbursable Expenses	500	500	-
Fleet Services	3,660	3,660	2,431
Fleet Services Reserve	9,360	9,360	9,360
	<u>669,335</u>	<u>669,335</u>	<u>686,410</u>
Private Engineering Services			
Regular Salaries	146,180	146,180	143,610
Overtime Wages	500	500	1,876
PPO	8,610	8,610	8,291
Blue Advantage	18,590	18,590	15,936
Life Insurance	360	360	246
Social Security	9,060	9,060	8,396
Medicare	2,120	2,120	1,964
IMRF	23,290	23,290	23,178
Operating Supplies	250	250	120

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Physical Environment (Cont.)			
Community Development Department (Cont.)			
Private Engineering Services (Cont.)			
Uniforms	\$ 200	200	225
Technology Software	600	600	-
Training and Travel	1,150	1,150	816
Dues and Subscriptions	375	375	331
Engineering Services	1,250	1,250	701
Fleet Services	2,880	2,880	2,659
Fleet Services Reserve	-	-	(5,797)
	<u>215,415</u>	<u>215,415</u>	<u>202,552</u>
Total Community Development	<u>1,618,140</u>	<u>1,618,140</u>	<u>1,651,411</u>
Total Physical Environment	<u>1,618,140</u>	<u>1,618,140</u>	<u>1,651,411</u>
Public Works			
Public Works Department			
Public Works Administration			
Regular Salaries	280,750	280,750	292,422
Overtime Wages	500	500	-
PPO Plus	5,830	5,830	5,319
Blue Advantage	44,780	44,780	42,948
Life Insurance	540	540	385
Social Security	16,490	16,490	16,479
Medicare	4,070	4,070	3,996
IMRF	44,720	44,720	46,100
Employee Recognition	1,500	1,500	1,500
Operating Supplies	10,300	10,300	4,005
Uniforms	2,000	2,000	846
Books and Literature	200	200	-
Training and Travel	5,600	5,600	3,365
Dues and Subscriptions	2,350	2,350	2,212
Printing and Binding	1,000	1,000	339
	<u>420,630</u>	<u>420,630</u>	<u>419,916</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Village Events			
Regular Salaries	\$ 25,600	25,600	27,128
Overtime Wages	10,780	10,780	12,544
PPO Plus	970	970	910
Blue Advantage	3,720	3,720	3,680
Life Insurance	50	50	32
Social Security	1,490	1,490	1,531
Medicare	370	370	374
IMRF	4,080	4,080	4,323
Operating Supplies	10,900	10,900	11,085
Other Professional/Technical Services	195,000	195,000	189,970
Rentals	10,700	10,700	3,821
Miscellaneous Contractual Services	207,000	207,000	162,119
	<u>470,660</u>	<u>470,660</u>	<u>417,517</u>
Public Works Buildings			
Overtime Wages	1,000	1,000	273
Operating Supplies	-	-	1,337
Janitorial Supplies	4,200	4,200	4,389
Maintenance	19,560	19,560	15,728
Repairs and Improvements	16,200	16,200	12,253
Rentals	1,200	1,200	-
Equipment Service Contracts	15,920	15,920	9,529
Fleet Services	980	980	5,461
	<u>59,060</u>	<u>59,060</u>	<u>48,970</u>
Street Maintenance			
Regular Salaries	677,900	677,900	654,419
Overtime Wages	11,000	11,000	21,119
PPO	25,840	25,840	16,663
PPO Plus	19,430	19,430	17,892
Blue Advantage	130,790	130,790	124,777
Life Insurance	2,200	2,200	1,385
Social Security	42,060	42,060	41,244

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Street Maintenance (Cont.)			
Medicare	\$ 9,840	9,840	9,657
IMRF	108,060	108,060	112,470
Operating Supplies	15,000	15,000	12,888
Uniforms	7,800	7,800	7,138
Street Maintenance Supplies	129,400	129,400	44,048
Training and Travel	13,350	13,350	6,826
Other Professional/Technical Services	6,500	6,500	4,800
Computer Service Contracts	-	-	4,000
Rentals	2,500	2,500	-
Equipment Maintenance	3,300	3,300	1,937
Miscellaneous Contractual Services	53,348	53,348	29,213
Fleet Services	211,760	211,760	205,675
Fleet Services Reserve	253,910	253,910	229,115
	<u>1,723,988</u>	<u>1,723,988</u>	<u>1,545,266</u>
Risk Management			
Other Professional/Technical Services	19,700	19,700	19,541
Insurance Premiums	40,560	40,560	36,926
Insurance Claims	195,970	195,970	113,391
Fleet Services	-	-	2,832
	<u>256,230</u>	<u>256,230</u>	<u>172,690</u>
Street Lighting			
Overtime Wages	1,500	1,500	1,698
Operating Supplies	4,000	4,000	4,175
Electric	180,000	180,000	179,706
Other Professional/Technical Services	3,800	3,800	2,823
Equipment Maintenance	500	500	252
Miscellaneous Contractual Services	120,000	120,000	67,850
	<u>309,800</u>	<u>309,800</u>	<u>256,504</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Traffic Signals/Signs/Markings			
Regular Salaries	\$ 69,750	69,750	69,131
Overtime Wages	1,560	1,560	1,517
Blue Advantage	18,590	18,590	17,992
Life Insurance	180	180	128
Social Security	4,330	4,330	4,022
Medicare	1,010	1,010	941
IMRF	11,110	11,110	11,290
Operating Supplies	43,000	43,000	19,528
Uniforms	650	650	602
Books and Literature	250	250	155
Technology Software	500	500	-
Training and Travel	2,800	2,800	45
Dues and Subscriptions	100	100	15
Equipment Service Contracts	72,180	72,180	65,809
Equipment Maintenance	25,500	25,500	9,897
Fleet Services	3,460	3,460	4,698
Fleet Services Reserve	2,560	2,560	42,556
	<u>257,530</u>	<u>257,530</u>	<u>248,326</u>
Urban Forestry and Landscaping			
Regular Salaries	174,560	174,560	241,578
Overtime Wages	23,940	23,940	13,049
PPO	-	-	16,451
PPO Plus	58,290	58,290	17,830
Blue Advantage	-	-	7,650
Life Insurance	540	540	514
Social Security	10,770	10,770	14,834
Medicare	2,520	2,520	3,469
IMRF	27,670	27,670	40,911
Operating Supplies	6,790	6,790	5,231
Uniforms	1,950	1,950	1,783

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Urban Forestry and Landscaping (Cont.)			
Chemicals	\$ 1,800	1,800	1,800
Electric	650	650	726
Training and Travel	12,695	12,695	9,250
Dues and Subscriptions	1,730	1,730	1,710
Legal Advertising	280	280	196
Other Professional/Technical Services	96,000	96,000	94,079
Rentals	500	500	-
Equipment Maintenance	600	600	208
Miscellaneous Contractual Services	1,000	1,000	1,025
Fleet Services	19,480	19,480	23,752
Fleet Services Reserve	31,360	31,360	16,583
	<u>473,125</u>	<u>473,125</u>	<u>512,629</u>
Engineering Administration			
Regular Salaries	257,740	257,740	233,005
Part-Time Salaries	11,200	11,200	11,504
Overtime Wages	1,000	1,000	1,507
PPO	22,640	22,640	10,923
PPO Plus	4,860	4,860	4,388
Blue Advantage	22,310	22,310	15,413
Life Insurance	650	650	385
Social Security	16,670	16,670	14,606
Medicare	3,900	3,900	3,416
IMRF	41,060	41,060	37,267
Operating Supplies	3,420	3,420	1,254
Uniforms	2,400	2,400	985
Books and Literature	750	750	555
Technology Software	1,200	1,200	1,162
Training and Travel	6,600	6,600	2,206
Dues and Subscriptions	3,510	3,510	2,380
Printing and Binding	550	550	188
Recordings/Archiving	2,500	2,500	-
Engineering Services	88,500	88,500	36,593

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Engineering Administration (Cont.)			
Computer Service Contracts	\$ 5,200	5,200	6,197
Rentals	500	500	-
Equipment Service Contracts	4,000	4,000	-
Fleet Services	8,070	8,070	8,109
Fleet Services Reserve	20,040	20,040	19,735
	<u>529,270</u>	<u>529,270</u>	<u>411,778</u>
SSA #3 - 800 E. Roosevelt Road Traffic Signal			
Electric	1,680	1,680	1,324
Legal Services	2,000	2,000	2,000
Equipment Maintenance	5,860	5,860	4,680
	<u>9,540</u>	<u>9,540</u>	<u>8,004</u>
Community Recycling			
Regular Salaries	29,650	29,650	30,704
Overtime Wages	2,500	2,500	1,355
PPO Plus	2,920	2,920	2,695
Blue Advantage	3,720	3,720	3,603
Life Insurance	60	60	45
Social Security	1,840	1,840	1,759
Medicare	430	430	411
IMRF	4,720	4,720	4,891
Operating Supplies	1,800	1,800	1,122
Miscellaneous Contractual Services	83,000	83,000	82,994
Recycling Grants	4,000	4,000	2,909
	<u>134,640</u>	<u>134,640</u>	<u>132,488</u>
Total Public Works Department	<u>4,644,473</u>	<u>4,644,473</u>	<u>4,174,088</u>
Total Expenditures	<u>42,267,800</u>	<u>42,267,800</u>	<u>40,923,545</u>

VILLAGE OF LOMBARD, ILLINOIS

Debt Service Fund

**Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 700,890	700,890	653,575
Interest			
Investment Income	-	-	1,176
Total Revenues	<u>700,890</u>	<u>700,890</u>	<u>654,751</u>
Expenditures			
Debt Service			
Principal Retirement	480,000	480,000	480,000
Interest and Fiscal Charges	39,428	39,428	38,853
Total Expenditures	<u>519,428</u>	<u>519,428</u>	<u>518,853</u>
Net Change in Fund Balance	<u>181,462</u>	<u>181,462</u>	135,898
Fund Balance - Beginning			<u>213,101</u>
Fund Balance - Ending			<u>348,999</u>

VILLAGE OF LOMBARD, ILLINOIS

Capital Projects Fund

**Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 205,170	205,170	198,553
Intergovernmental	4,757,890	4,757,890	4,905,829
Interest	5,000	5,000	98,189
Miscellaneous	170,670	170,670	251,398
Total Revenues	<u>5,138,730</u>	<u>5,138,730</u>	<u>5,453,969</u>
Expenditures			
Capital Outlay	8,082,966	8,082,966	7,380,053
Debt Service			
Principal Retirement	870,580	870,580	870,575
Interest and Fiscal Charges	29,280	29,280	29,130
Total Expenditures	<u>8,982,826</u>	<u>8,982,826</u>	<u>8,279,758</u>
Net Change in Fund Balance	<u>(3,844,096)</u>	<u>(3,844,096)</u>	(2,825,789)
Fund Balance - Beginning			<u>10,775,043</u>
Fund Balance - Ending			<u><u>7,949,254</u></u>

VILLAGE OF LOMBARD, ILLINOIS

Capital Projects Fund

**Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Taxes			
Utility Tax	\$ 205,170	205,170	198,553
Intergovernmental			
Sales Tax	1,719,270	1,719,270	1,700,422
Motor Fuel Tax Allotments	1,000,000	1,000,000	1,106,858
TIF Revenue	1,751,140	1,751,140	1,791,550
TIF1 West of Grace	53,870	53,870	54,244
TIF2 East of Grace	233,610	233,610	252,755
	<u>4,757,890</u>	<u>4,757,890</u>	<u>4,905,829</u>
Interest			
Investment Income	<u>5,000</u>	<u>5,000</u>	<u>98,189</u>
Miscellaneous			
Contributions from Property Owners	10,500	10,500	2,934
Other	160,170	160,170	248,464
	<u>170,670</u>	<u>170,670</u>	<u>251,398</u>
Total Revenues	<u>5,138,730</u>	<u>5,138,730</u>	<u>5,453,969</u>

VILLAGE OF LOMBARD, ILLINOIS

Capital Projects Fund

**Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Capital Outlay			
General Capital Projects			
Street Maintenance Supplies	\$ -	-	291,546
Legal Advertising	-	-	319
Other Professional/Technical Services	-	-	24,929
Engineering Services	-	-	476,167
Miscellaneous Contractual Services	-	-	149,570
Construction Services	4,594,000	4,594,000	3,564,094
	<u>4,594,000</u>	<u>4,594,000</u>	<u>4,506,625</u>
Facilities Capital Projects			
Construction Services	370,000	370,000	206,173
Repair and Improvements	75,000	75,000	213,375
Miscellaneous Contractual Services	7,100	7,100	7,100
	<u>452,100</u>	<u>452,100</u>	<u>426,648</u>
Motor Fuel Tax			
Overtime Wages	120,000	120,000	26,094
Street Maintenance Supplies	300,000	300,000	40,334
Engineering Services	-	-	128,436
Construction Services	772,000	772,000	419,505
	<u>1,192,000</u>	<u>1,192,000</u>	<u>614,369</u>
TIF Downtown Capital Projects			
Regular Salaries	34,410	34,410	-
Blue Advantage	2,790	2,790	-
Life Insurance	50	50	-
Social Security	2,080	2,080	-
Medicare	500	500	-
IMRF	5,480	5,480	-
Auditing Services	4,280	4,280	4,265
Legal Services	2,400	2,400	4,875
Other Professional/Technical Services	-	-	2,940
Miscellaneous Contractual Services	212,310	212,310	131,309
Distribution Surplus TIF Revenue	1,564,540	1,564,540	1,612,395
	<u>1,828,840</u>	<u>1,828,840</u>	<u>1,755,784</u>

VILLAGE OF LOMBARD, ILLINOIS

Capital Projects Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Capital Outlay (Cont.)			
TIF1 West of Grace Capital Projects			
Auditing Services	\$ -	-	230
Legal Services	-	-	1,384
Construction Services	6	6	6,935
Miscellaneous Contractual Services	5,340	5,340	283
	<u>5,346</u>	<u>5,346</u>	<u>8,832</u>
TIF2 East of Grace Capital Projects			
Auditing Services	380	380	255
Legal Services	240	240	546
Miscellaneous Contractual Services	10,060	10,060	3,982
	<u>10,680</u>	<u>10,680</u>	<u>4,783</u>
TIF4 Butterfield/Yorktown Capital Projects			
Legal Advertising	-	-	2,898
Legal Services	-	-	25,088
Other Professional/Technical Services	-	-	35,026
	<u>-</u>	<u>-</u>	<u>63,012</u>
Total Capital Outlay	<u>8,082,966</u>	<u>8,082,966</u>	<u>7,380,053</u>
Debt Service			
Principal Retirement	870,580	870,580	870,575
Interest and Fiscal Charges	29,280	29,280	29,130
Total Debt Service	<u>899,860</u>	<u>899,860</u>	<u>899,705</u>

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund

**Schedule of Revenues, Expenses and Changes in Net Position - By Account
For the Fiscal Year Ended December 31, 2017**

	Operation and Maintenance	Capital Reserve	Total
Operating Revenues			
Charges for Services	\$ 16,492,569	-	16,492,569
Operating Expenses			
Administration	1,436,692	-	1,436,692
Operations	9,928,744	1,360,482	11,289,226
Sewerage Treatment	4,216,849	-	4,216,849
Depreciation	730,528	1,559,920	2,290,448
Total Operating Expenses	16,312,813	2,920,402	19,233,215
Operating Income (Loss)	179,756	(2,920,402)	(2,740,646)
Nonoperating Revenues (Expenses)			
Sales Tax	-	7,849,684	7,849,684
Interest Income	39,275	37,752	77,027
Connection Fees	-	1,529,339	1,529,339
Revenues from Joint Venture - GWWA	795,748	-	795,748
Grant	-	341,381	341,381
Other Income	-	2,450	2,450
Disposal of Capital Assets	(157,928)	(147,250)	(305,178)
Interest Expense	-	(171,767)	(171,767)
	677,095	9,441,589	10,118,684
Income Before Contributions and Transfers	856,851	6,521,187	7,378,038
Capital Contributions	252,866	-	252,866
Transfers Out	(522,130)	-	(522,130)
	(269,264)	-	(269,264)
Change in Net Position	587,587	6,521,187	7,108,774
Net Position - Beginning	33,074,899	49,457,594	82,532,493
Net Position - Ending	33,662,486	55,978,781	89,641,267

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund - Operation and Maintenance Account

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 16,546,150	16,546,150	16,492,569
Operating Expenses			
Administration	1,472,860	1,472,860	1,436,692
Operations	10,293,390	10,293,390	9,928,744
Sewerage Treatment	4,199,480	4,199,480	4,216,849
Depreciation	-	-	730,528
Total Operating Expenses	15,965,730	15,965,730	16,312,813
Operating Income	580,420	580,420	179,756
Nonoperating Revenues (Expenses)			
Interest Income	17,000	17,000	39,275
Revenues from Joint Venture - GWWA	-	-	795,748
Disposal of Capital Assets	-	-	(157,928)
	17,000	17,000	677,095
Income Before Contributions and Transfers	597,420	597,420	856,851
Capital Contributions	-	-	252,866
Transfers Out	(522,130)	(522,130)	(522,130)
	(522,130)	(522,130)	(269,264)
Change in Net Position	75,290	75,290	587,587
Net Position - Beginning			33,074,899
Net Position - Ending			33,662,486

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund - Operation and Maintenance Account

**Schedule of Operating Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Charges for Services			
Water Sales-Metered			
Operating	\$ 9,062,250	9,062,250	8,961,745
Hydrant	10,000	10,000	14,799
Water Sales-Unmetered	-	-	8,770
Fill Station Sales	670	670	1,457
Transmission Fees - Illinois American Water	11,500	11,500	11,831
Water Turn-on Fees	18,000	18,000	16,127
Service Charge	702,100	702,100	744,336
Cross Connection Service Charge	56,200	56,200	56,969
Sewer Charges-Metered	6,474,300	6,474,300	6,406,435
Sewer Charges-Unmetered	33,750	33,750	33,909
Penalty Charge	133,300	133,300	179,112
Meter Sales	23,500	23,500	41,505
Illinois American Water Readings	1,960	1,960	1,969
Villa Park Sewer Charges	2,420	2,420	5,084
Hydrant Meter Rental Fees	4,000	4,000	4,202
NSF Charges	1,200	1,200	1,050
Lien Filing Fees	3,000	3,000	1,100
Miscellaneous Fees	8,000	8,000	2,169
Total Operating Revenues	16,546,150	16,546,150	16,492,569

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund - Operation and Maintenance Account

**Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Administration			
Water and Sewer Administration			
Regular Salaries	\$ 561,530	561,530	560,895
Part-Time Salaries	11,840	11,840	10,114
Overtime Wages	600	600	-
PPO	15,520	15,520	8,428
PPO Plus	30,440	30,440	27,914
Blue Advantage	58,950	58,950	52,960
Life Insurance	1,270	1,270	806
Social Security	34,430	34,430	32,654
Medicare	9,230	9,230	7,843
IMRF	89,550	89,550	88,954
Operating Supplies	5,100	5,100	4,649
Uniforms	650	650	661
Books and Literature	400	400	5
Training and Travel	6,000	6,000	3,637
Dues and Subscriptions	650	650	126
Legal Advertising	300	300	262
Computer Services	49,920	49,920	49,964
Other Professional/Technical Services	80,700	80,700	7,439
Computer Service Contracts	13,190	13,190	13,143
	<u>970,270</u>	<u>970,270</u>	<u>870,454</u>
Utility Billing and Account Maintenance			
Regular Salaries	160,280	160,280	167,073
Part-Time Salaries	13,150	13,150	13,167
Overtime Wages	1,000	1,000	320
PPO	4,050	4,050	3,657
Blue Advantage	24,170	24,170	23,522
Life Insurance	500	500	360

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund - Operation and Maintenance Account

**Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Administration (Cont.)			
Utility Billing and Account Maintenance (Cont.)			
Social Security	\$ 10,810	10,810	10,471
Medicare	2,530	2,530	2,449
IMRF	27,790	27,790	28,763
Operating Supplies	3,300	3,300	478
Postage	38,500	38,500	33,720
Training and Travel	2,900	2,900	1,919
Printing and Binding	700	700	656
Microfilm/Records/Codification	2,400	2,400	194
Auditing Services	9,340	9,340	11,890
Other Professional/Technical Services	8,650	8,650	25,323
Equipment Maintenance	2,000	2,000	-
Miscellaneous Contractual Services	76,320	76,320	78,172
	<u>388,390</u>	<u>388,390</u>	<u>402,134</u>
General Services			
Regular Salaries	5,550	5,550	40,782
Part-Time Salaries	3,000	3,000	1,969
Overtime Wages	-	-	80
Blue Advantage	1,320	1,320	1,298
Life Insurance	20	20	13
Social Security	530	530	477
Medicare	120	120	112
IMRF	1,360	1,360	1,259
Contingencies	88,160	88,160	-
Cellular Telephone	14,140	14,140	13,933
IMRF Pension Expense	-	-	104,181
	<u>114,200</u>	<u>114,200</u>	<u>164,104</u>
Total Administration	<u>1,472,860</u>	<u>1,472,860</u>	<u>1,436,692</u>

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund - Operation and Maintenance Account

**Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operations			
Water Pumping and Treatment			
Regular Salaries	\$ 208,340	208,340	213,954
Part-Time Salaries	5,200	5,200	2,460
Overtime Wages	9,000	9,000	13,767
PPO	-	-	4,142
Blue Advantage	41,060	41,060	36,061
Life Insurance	450	450	321
Social Security	13,120	13,120	13,292
Medicare	3,070	3,070	3,109
IMRF	32,870	32,870	35,716
Operating Supplies	5,050	5,050	5,259
Uniforms	3,450	3,450	3,505
Books and Literature	250	250	-
Chemicals	7,000	7,000	5,361
Janitorial Supplies	500	500	105
Electric	190,000	190,000	184,233
Gas	1,200	1,200	817
Training and Travel	5,250	5,250	4,753
Dues and Subscriptions	670	670	527
Printing and Binding	500	500	125
Other Professional/Technical Services	16,000	16,000	13,969
Repairs and Improvements	4,500	4,500	4,494
Computer Service Contracts	4,250	4,250	3,573
Rentals	300	300	-
Equipment Service Contracts	4,100	4,100	2,754
Equipment Maintenance	8,000	8,000	8,320
Fleet Services	16,200	16,200	21,609
Fleet Services Reserve	26,670	26,670	121,232
	<u>607,000</u>	<u>607,000</u>	<u>703,458</u>

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund - Operation and Maintenance Account

**Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Lake Michigan Water			
Lake Water - Purchased Water	\$ 6,796,960	6,796,960	6,550,900
Water Distribution			
Regular Salaries	345,110	345,110	342,503
Part-Time Salaries	13,520	13,520	13,797
Overtime Wages	95,880	95,880	78,646
PPO	10,340	10,340	9,888
PPO Plus	23,320	23,320	12,821
Blue Advantage	44,640	44,640	48,635
Life Insurance	1,060	1,060	702
Social Security	28,440	28,440	23,854
Medicare	6,640	6,640	5,579
IMRF	70,910	70,910	61,795
Operating Supplies	27,650	27,650	21,111
Uniforms	4,550	4,550	4,723
Gas	6,540	6,540	5,960
Meters/Hydrants/Valves	79,000	79,000	73,002
Training and Travel	6,800	6,800	4,690
Dues and Subscriptions	1,290	1,290	910
Printing and Binding	500	500	182
Other Professional/Technical Services	77,500	77,500	51,693
Rentals	1,500	1,500	778
Equipment Maintenance	3,000	3,000	1,947
Miscellaneous Contractual Services	33,200	33,200	1,935
Fleet Services	50,110	50,110	41,176
Fleet Services Reserve	90,780	90,780	86,450
	1,022,280	1,022,280	892,777

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund - Operation and Maintenance Account

**Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Water Meter Reading and Maintenance			
Regular Salaries	\$ 96,540	96,540	99,157
Overtime Wages	1,530	1,530	573
PPO Plus	1,940	1,940	1,785
Blue Advantage	11,490	11,490	11,076
Life Insurance	230	230	167
Social Security	6,210	6,210	6,180
Medicare	1,450	1,450	1,445
IMRF	15,930	15,930	16,330
Operating Supplies	3,000	3,000	2,930
Uniforms	650	650	637
Meters/Hydrants/Valves	25,000	25,000	33,668
Training and Travel	500	500	-
Other Professional/Technical Services	84,730	84,730	57,458
Equipment Service Contracts	7,350	7,350	7,444
Equipment Maintenance	750	750	110
Fleet Services	3,840	3,840	3,132
Fleet Services Reserve	2,650	2,650	2,652
	<u>263,790</u>	<u>263,790</u>	<u>244,744</u>
Sanitary Sewer Maintenance			
Regular Salaries	357,380	357,380	354,860
Part-Time Salaries	13,520	13,520	13,796
Overtime Wages	25,000	25,000	16,760
PPO	10,340	10,340	9,888
PPO Plus	23,320	23,320	12,821
Blue Advantage	46,500	46,500	50,438
Life Insurance	1,080	1,080	715

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund - Operation and Maintenance Account

**Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Sanitary Sewer Maintenance (Cont.)			
Social Security	\$ 24,560	24,560	24,402
Medicare	5,730	5,730	5,707
IMRF	60,950	60,950	63,297
Operating Supplies	28,800	28,800	26,602
Uniforms	4,550	4,550	3,610
Chemicals	14,700	14,700	11,486
Pipes/Fittings/Structures	20,000	20,000	7,431
Training and Travel	3,950	3,950	2,764
Dues and Subscriptions	180	180	195
Other Professional/Technical Services	75,000	75,000	42,632
Computer Service Contracts	-	-	4,000
Rentals	1,700	1,700	-
Equipment Maintenance	2,000	2,000	1,807
Miscellaneous Contractual Services	38,200	38,200	35,000
Fleet Services	56,610	56,610	77,822
Fleet Services Reserve	158,940	158,940	119,700
	<u>973,010</u>	<u>973,010</u>	<u>885,733</u>
 Lift/Pump Station Maintenance			
Regular Salaries	194,240	194,240	200,159
Part-Time Salaries	5,200	5,200	2,460
Overtime Wages	11,000	11,000	15,913
PPO	-	-	4,142
Blue Advantage	41,060	41,060	36,061
Life Insurance	450	450	321
Social Security	13,240	13,240	13,291
Medicare	3,100	3,100	3,108
IMRF	33,180	33,180	35,715
Operating Supplies	9,400	9,400	9,042
Books and Literature	100	100	-
Chemicals	9,000	9,000	9,000
Gas	7,000	7,000	8,543
Training and Travel	3,500	3,500	3,500
Dues and Subscriptions	360	360	165

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund - Operation and Maintenance Account

**Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Lift/Pump Station Maintenance (Cont.)			
Other Professional/Technical Services	\$ 2,500	2,500	4,966
Repairs and Improvements	3,400	3,400	2,677
Computer Service Contracts	4,250	4,250	3,821
Rentals	3,000	3,000	3,886
Equipment Maintenance	7,000	7,000	6,555
Fleet Services	7,150	7,150	11,840
	<u>358,130</u>	<u>358,130</u>	<u>375,165</u>
Storm Sewer System Maintenance			
Regular Salaries	167,870	167,870	166,876
Overtime Wages	2,550	2,550	16,932
PPO	5,170	5,170	4,944
PPO Plus	11,660	11,660	6,411
Blue Advantage	21,390	21,390	23,418
Life Insurance	520	520	345
Social Security	10,690	10,690	11,224
Medicare	2,500	2,500	2,625
IMRF	27,470	27,470	30,146
Operating Supplies	12,000	12,000	5,554
Uniforms	1,300	1,300	580
Other Professional/Technical Services	1,000	1,000	6,455
Rentals	600	600	457
Miscellaneous Contractual Services	7,500	7,500	-
	<u>272,220</u>	<u>272,220</u>	<u>275,967</u>
Total Operations	<u>10,293,390</u>	<u>10,293,390</u>	<u>9,928,744</u>
Sewage Treatment			
Contract Services - GWWA	<u>4,199,480</u>	<u>4,199,480</u>	<u>4,216,849</u>

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund - Capital Reserve Account

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ -	-	-
Operating Expenses			
Operations	1,965,094	4,965,094	1,360,482
Depreciation	-	-	1,559,920
Total Operating Expenses	1,965,094	4,965,094	2,920,402
Operating (Loss)	(1,965,094)	(4,965,094)	(2,920,402)
Nonoperating Revenues (Expenses)			
Sales Tax	8,005,300	8,005,300	7,849,684
Interest Income	50,000	50,000	37,752
Connection Fees	1,487,290	1,487,290	1,529,339
Grant	7,352,270	7,352,270	341,381
Other Income	-	-	2,450
Disposal of Capital Assets	-	-	(147,250)
Interest Expense	(2,421,630)	(2,421,630)	(171,767)
	14,473,230	14,473,230	9,441,589
Change in Net Position	12,508,136	9,508,136	6,521,187
Net Position - Beginning			49,457,594
Net Position - Ending			55,978,781

VILLAGE OF LOMBARD, ILLINOIS

Waterworks and Sewerage Fund - Capital Reserve Account

**Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operations			
Capital Improvements			
Operating Supplies	\$ -	-	30,039
Technology Software	-	-	38,057
Legal Advertising	-	-	959
Other Professional/Technical Services	-	-	224,922
Engineering Services	-	-	593,680
Construction Services	15,082,500	15,082,500	13,573,843
Miscellaneous Contractual Services	-	3,000,000	16,500
Other Debt Service	360	360	248
Total	15,082,860	18,082,860	14,478,248
Less Nonoperating Items			
Capital Assets Capitalized	(13,117,766)	(13,117,766)	(13,117,766)
Total Operations	1,965,094	4,965,094	1,360,482

VILLAGE OF LOMBARD, ILLINOIS

Parking System Fund

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Special A Parking Permit	\$ 2,520	2,520	3,346
Commuter Parking Permits	86,600	86,600	78,225
Daily Fee Parking	82,900	82,900	108,997
Bicycle Locker Rental Fees	430	430	420
Parking Fines	14,000	14,000	33,571
Immobilization Fees	400	400	200
Total Operating Revenues	<u>186,850</u>	<u>186,850</u>	<u>224,759</u>
Operating Expenses			
Operations	270,820	270,820	81,496
Depreciation	-	-	71,434
Total Operating Expenses	<u>270,820</u>	<u>270,820</u>	<u>152,930</u>
Operating Income (Loss)	(83,970)	(83,970)	71,829
Nonoperating Revenues			
Interest Income	<u>7,000</u>	<u>7,000</u>	<u>6,612</u>
Income (Loss) Before Transfers	(76,970)	(76,970)	78,441
Transfers Out	<u>(3,720)</u>	<u>(3,720)</u>	<u>(3,720)</u>
Change in Net Position	<u>(80,690)</u>	<u>(80,690)</u>	74,721
Net Position - Beginning			<u>2,099,413</u>
Net Position - Ending			<u><u>2,174,134</u></u>

VILLAGE OF LOMBARD, ILLINOIS

Parking System Fund

**Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operations			
Regular Salaries	\$ 29,210	29,210	22,416
Part-Time Salaries	3,030	3,030	1,141
Overtime Wages	50	50	191
PPO	860	860	814
Blue Advantage	7,130	7,130	4,017
Life Insurance	110	110	49
Social Security	2,000	2,000	1,255
Medicare	470	470	320
IMRF	5,130	5,130	3,557
Operating Supplies	3,550	3,550	1,992
Property/Building Maintenance	178,500	178,500	2,855
Miscellaneous Contractual Obligations	40,780	40,780	42,889
Total Operations	270,820	270,820	81,496

VILLAGE OF LOMBARD, ILLINOIS

Fleet Services Fund

**Schedule of Revenues, Expenses and Changes in Net Position - By Accounts
For the Fiscal Year Ended December 31, 2017**

	Operation and Maintenance	Capital Reserve	Totals
Operating Revenues			
Charges for Services	\$ 970,883	1,069,886	2,040,769
Operating Expenses			
Operations	972,660	325,109	1,297,769
Depreciation	-	635,056	635,056
Total Operating Expenses	972,660	960,165	1,932,825
Operating (Loss)	(1,777)	109,721	107,944
Nonoperating Revenues			
Interest Income	1,877	73,987	75,864
Other Income	34,631	28,263	62,894
Disposal of Capital Assets	-	273,355	273,355
	36,508	375,605	412,113
Change in Net Position	34,731	485,326	520,057
Net Position - Beginning	645,806	9,853,362	10,499,168
Net Position - Ending	680,537	10,338,688	11,019,225

VILLAGE OF LOMBARD, ILLINOIS

Fleet Services Fund - Operation and Maintenance Account

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 1,125,470	1,125,470	970,883
Operating Expenses			
Operations	1,206,480	1,206,480	972,660
Operating (Loss)	(81,010)	(81,010)	(1,777)
Nonoperating Revenues			
Interest Income	-	-	1,877
Other Income	78,200	78,200	34,631
	78,200	78,200	36,508
Change in Net Position	(2,810)	(2,810)	34,731
Net Position - Beginning			645,806
Net Position - Ending			680,537

VILLAGE OF LOMBARD, ILLINOIS

Fleet Services Fund - Operation and Maintenance Account

**Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operations			
Regular Salaries	\$ 275,160	275,160	283,691
Overtime Wages	7,500	7,500	2,207
PPO Plus	38,860	38,860	34,117
Blue Advantage	37,180	37,180	36,094
Life Insurance	720	720	503
Social Security	17,060	17,060	16,279
Medicare	3,990	3,990	3,807
IMRF	43,830	43,830	45,442
Contingencies	11,910	11,910	-
Operating Supplies	13,300	13,300	14,116
Uniforms	2,600	2,600	2,285
Fuel	434,000	434,000	235,720
Vehicle Parts and Supplies	181,000	181,000	180,460
Accident Parts and Supplies	7,500	7,500	1,228
Cellular Telephone	3,000	3,000	3,000
Training and Travel	5,000	5,000	269
Auditing Services	400	400	400
Computer Service Contracts	3,200	3,200	3,195
Equipment Maintenance	2,300	2,300	1,238
Outside Vehicle Repairs	77,000	77,000	66,352
Outside Repair - Accidents	30,000	30,000	31,289
Fleet Services Reserve	10,970	10,970	10,968
Total Operations	1,206,480	1,206,480	972,660

VILLAGE OF LOMBARD, ILLINOIS

Fleet Services Fund - Capital Reserve Account

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 1,064,600	1,064,600	1,069,886
Operating Expenses			
Operations	299,000	326,000	325,109
Depreciation	-	-	635,056
Total Operating Expenses	299,000	326,000	960,165
Operating Income (Loss)	765,600	738,600	109,721
Nonoperating Revenues			
Interest Income	35,000	35,000	73,987
Other Income	36,500	36,500	28,263
Disposal of Capital Assets	-	-	273,355
	71,500	71,500	375,605
Change in Net Position	837,100	810,100	485,326
Net Position - Beginning			9,853,362
Net Position - Ending			10,338,688

VILLAGE OF LOMBARD, ILLINOIS

Fleet Services Fund - Capital Reserve Account

**Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Operations			
Automotive Equipment	\$ 710,000	737,000	841,033
Less Nonoperating Items			
Capital Assets Capitalized	(411,000)	(411,000)	(515,924)
Total Operations	299,000	326,000	325,109

VILLAGE OF LOMBARD, ILLINOIS

Pension Trust Funds

**Combining Statement of Fiduciary Net Position
December 31, 2017**

	Police Pension	Firefighters' Pension	Totals
ASSETS			
Cash and Cash Equivalents	\$ 912,737	1,332,869	2,245,606
Investments			
U.S. Government and Agency Obligations	29,952,380	12,188,270	42,140,650
Local Government Obligations	4,663,141	2,431,037	7,094,178
Corporate Bonds	-	10,603,360	10,603,360
Mutual Funds	30,628,133	30,249,979	60,878,112
Stock Equities	-	3,483,876	3,483,876
Illinois Funds	75,965	67,963	143,928
Illinois Metropolitan Investment Funds	1,080,279	602,004	1,682,283
Receivables - Accrued Interest	215,473	264,176	479,649
Prepays	-	795	795
Total Assets	67,528,108	61,224,329	128,752,437
LIABILITIES			
Accounts Payable	38,262	11,030	49,292
NET POSITION			
Net Position Restricted for Pensions	67,489,846	61,213,299	128,703,145

VILLAGE OF LOMBARD, ILLINOIS

Pension Trust Funds

**Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2017**

	Police Pension	Firefighters' Pension	Totals
Additions			
Contributions - Employer	\$ 3,033,053	2,189,459	5,222,512
Contributions - Plan Members	699,450	658,618	1,358,068
Total Contributions	<u>3,732,503</u>	<u>2,848,077</u>	<u>6,580,580</u>
Other Income	<u>47,819</u>	<u>47,769</u>	<u>95,588</u>
Investment Income			
Interest Earned	2,580,737	2,334,367	4,915,104
Net Change in Fair Value	4,229,123	4,861,687	9,090,810
	<u>6,809,860</u>	<u>7,196,054</u>	<u>14,005,914</u>
Less Investment Expenses	(127,984)	(100,970)	(228,954)
Net Investment Income	<u>6,681,876</u>	<u>7,095,084</u>	<u>13,776,960</u>
Total Additions	<u>10,462,198</u>	<u>9,990,930</u>	<u>20,453,128</u>
Deductions			
Administration	66,007	42,572	108,579
Benefits and Refunds			
Benefits	4,210,233	3,287,146	7,497,379
Refunds	-	2,859	2,859
Total Deductions	<u>4,276,240</u>	<u>3,332,577</u>	<u>7,608,817</u>
Change in Fiduciary Net Position	6,185,958	6,658,353	12,844,311
Net Position Restricted for Pensions			
Beginning	<u>61,303,888</u>	<u>54,554,946</u>	<u>115,858,834</u>
Ending	<u>67,489,846</u>	<u>61,213,299</u>	<u>128,703,145</u>

VILLAGE OF LOMBARD, ILLINOIS

Police Pension Fund

**Schedule of Changes in Fiduciary Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Additions			
Contributions - Employer	\$ 3,038,330	3,038,330	3,033,053
Contributions - Plan Members	646,230	646,230	699,450
Total Contributions	<u>3,684,560</u>	<u>3,684,560</u>	<u>3,732,503</u>
Other Income	-	-	47,819
Investment Income			
Interest Earned	4,358,140	4,358,140	2,580,737
Net Change in Fair Value	-	-	4,229,123
	<u>4,358,140</u>	<u>4,358,140</u>	<u>6,809,860</u>
Less Investment Expenses	-	-	(127,984)
Net Investment Income	<u>4,358,140</u>	<u>4,358,140</u>	<u>6,681,876</u>
Total Additions	<u>8,042,700</u>	<u>8,042,700</u>	<u>10,462,198</u>
Deductions			
Administration	181,160	181,160	66,007
Benefits and Refunds			
Benefits	<u>4,508,790</u>	<u>4,508,790</u>	<u>4,210,233</u>
Total Deductions	<u>4,689,950</u>	<u>4,689,950</u>	<u>4,276,240</u>
Change in Fiduciary Net Position	<u>3,352,750</u>	<u>3,352,750</u>	6,185,958
Net Position Restricted for Pensions			
Beginning			<u>61,303,888</u>
Ending			<u>67,489,846</u>

VILLAGE OF LOMBARD, ILLINOIS

Firefighters' Pension Fund

**Schedule of Changes in Fiduciary Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Additions			
Contributions - Employer	\$ 2,190,710	2,190,710	2,189,459
Contributions - Plan Members	557,540	557,540	658,618
Total Contributions	<u>2,748,250</u>	<u>2,748,250</u>	<u>2,848,077</u>
Other Income	-	-	47,769
Investment Income			
Interest Earned	3,959,750	3,959,750	2,334,367
Net Change in Fair Value	-	-	4,861,687
	<u>3,959,750</u>	<u>3,959,750</u>	<u>7,196,054</u>
Less Investment Expenses	-	-	(100,970)
Net Investment Income	<u>3,959,750</u>	<u>3,959,750</u>	<u>7,095,084</u>
Total Additions	<u>6,708,000</u>	<u>6,708,000</u>	<u>9,990,930</u>
Deductions			
Administration	128,180	128,180	42,572
Benefits and Refunds			
Benefits	3,669,410	3,669,410	3,287,146
Refunds	-	-	2,859
Total Deductions	<u>3,797,590</u>	<u>3,797,590</u>	<u>3,332,577</u>
Change in Fiduciary Net Position	<u>2,910,410</u>	<u>2,910,410</u>	6,658,353
Net Position Restricted for Pensions			
Beginning			<u>54,554,946</u>
Ending			<u>61,213,299</u>

VILLAGE OF LOMBARD, ILLINOIS

Agency Fund

**Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended December 31, 2017**

	Beginning Balances	Additions	Deductions	Ending Balances
SPECIAL ASSESSMENTS FUND				
Assets				
Cash and Investments	\$ 763,003	140,082	-	903,085
Accounts Receivable	2,106	1,229	377	2,958
Total Assets	765,109	141,311	377	906,043
Liabilities				
Due to Bondholders	765,109	141,311	377	906,043