

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, 2016**

	Budget		Actual
	Original	Final	
Taxes			
Property Taxes	\$ 8,410,240	8,410,240	8,360,730
Road and Bridge Taxes	56,110	56,110	56,226
Personal Property Replacement Taxes	162,030	162,030	157,406
Amusement Tax	565,460	565,460	553,321
Places for Eating Tax	1,619,170	1,619,170	1,678,787
Utility Tax	4,074,970	4,074,970	3,940,769
Hotel/Motel Tax	2,005,690	2,005,690	1,962,433
Foreign Fire Insurance Tax	55,000	55,000	65,155
Auto Rental Tax	13,600	13,600	20,906
Pull Tabs/Jar Games	4,440	4,440	3,581
	<u>16,966,710</u>	<u>16,966,710</u>	<u>16,799,314</u>
Licenses and Permits			
Liquor Licenses	218,000	218,000	225,256
Cigarette Licenses	8,200	8,200	7,175
Restaurant/Food Handler Permits	12,500	12,500	12,200
Coin Operated Device Licenses	26,000	26,000	21,575
Amusement Licenses	7,000	7,000	6,680
Commercial Recyclers Licenses	150	150	100
Going Out of Business Licenses	80	80	-
Alarm User Licenses	40,500	40,500	39,380
Other Business Licenses	16,000	16,000	14,415
Oversized Vehicle Permits	20,500	20,500	17,545
Building Permits	300,000	300,000	304,444
Occupancy Permits	23,000	23,000	25,835
Residential Driveway Permits	26,000	26,000	22,033
Electrical Permits	154,800	154,800	126,405
Plumbing Permits	72,600	72,600	70,828
Water Permits	7,000	7,000	10,975
Sewer Permits	9,500	9,500	5,455
HVAC Permits	48,600	48,600	43,842

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Licenses and Permits (Cont.)			
Hazardous Materials Permits	\$ 2,100	2,100	3,300
Sign Permits	12,000	12,000	13,026
Fire Suppression System Permits	17,200	17,200	22,453
Fire Alarm System Permits	16,200	16,200	23,314
Wrecking Permits	6,000	6,000	10,713
Contractor Registration	69,900	69,900	89,363
Renewal Permits	1,400	1,400	2,331
Community Development Permits	-	-	2,176
P.E.S. Fill and Grading Permits	200	200	80
Miscellaneous Permits	-	-	298
	<u>1,115,430</u>	<u>1,115,430</u>	<u>1,121,197</u>
Intergovernmental			
Sales Tax	11,348,610	11,348,610	11,420,653
Business District #1 Tax	634,110	634,110	702,019
Local Use Tax	910,350	910,350	1,035,601
State Income Tax	4,373,850	4,373,850	4,168,993
District 87 Reimbursements	49,600	49,600	49,604
DUMEG Reimbursements	24,900	24,900	4,150
Miscellaneous Grants	182,320	182,320	167,400
Police Training	2,000	2,000	1,160
Fire Training	16,000	16,000	10,422
	<u>17,541,740</u>	<u>17,541,740</u>	<u>17,560,002</u>
Charges for Services			
Tree Planting Fees	8,000	8,000	7,800
Weed Cutting/Debris Fees	6,300	6,300	3,490
Sale of Plans, Specs, Maps	2,200	2,200	2,241
Miscellaneous Public Works Fees	-	-	11,898
Administrative Fees	104,600	104,600	93,297
Community Development Plan Review	14,000	14,000	3,549
P.E.S. Site Plan Review	64,000	64,000	137,588
After Hours Site Inspection Fees	200	200	1,130
Public Hearing Fees	16,000	16,000	40,795

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Charges for Services (Cont.)			
Public Hearing Sign Fees	\$ 1,200	1,200	2,050
Fingerprinting	5,100	5,100	4,755
Child Safety Seat Class	-	-	800
Police Records Copy	6,600	6,600	7,209
Impounding Fees	1,500	1,500	2,555
False Alarm Fees	14,000	14,000	25,280
Ambulance Fees	1,347,270	1,347,270	1,303,589
Glenbard Fire Protection	340,000	340,000	335,000
Elevator Inspections	88,000	88,000	91,723
Building Plan Review	136,000	136,000	108,374
Franchise Fees/Cable TV	774,130	774,130	807,270
Telecommunications/IMF	343,540	343,540	338,441
Refuse Surcharge	119,350	119,350	124,139
IRB Issuance Fee	-	-	7,000
COBRA Reimbursements	724,040	724,040	557,751
	<u>4,116,030</u>	<u>4,116,030</u>	<u>4,017,724</u>
Fines and Forfeits			
Circuit Court Fines	424,300	424,300	471,557
E-Ticket Fines	4,800	4,800	3,739
Administrative Towing	160,000	160,000	198,500
Overweight/Overdimension Vehicles	43,000	43,000	33,664
Pre-Trial Diversion	-	-	15,600
Tobacco Violations	1,200	1,200	-
Parking Fines	67,680	67,680	95,291
Community Development Violations	4,100	4,100	250
Building Violations	300	300	-
DUI User Fees	32,000	32,000	40,813
Narcotic Fines	500	500	90
State Forfeits	9,000	9,000	16,692
Federal Forfeits	229,210	229,210	-
	<u>976,090</u>	<u>976,090</u>	<u>876,196</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Interest			
Investment Income	\$ 69,910	69,910	40,813
Interest on Property Taxes	100	100	-
	<u>70,010</u>	<u>70,010</u>	<u>40,813</u>
Miscellaneous			
NSF Charges	250	250	125
Sale of Assets	100,500	100,500	-
Police Donations	800	800	240
Fire Donations	800	800	450
Damage to Village Property	15,000	15,000	45,576
Reimbursements for Scrap Metal	2,700	2,700	1,199
Taxi Subsidy	12,700	12,700	10,782
Change in Terminal Reserve	-	-	732,309
Discounts Available	-	-	61
Miscellaneous Hotel/Motel	3,000	3,000	6,184
Miscellaneous Liability Insurance	2,000	2,000	12,100
Miscellaneous Technology Reserve	1,000	1,000	558
Miscellaneous Community Recycling	1,000	1,000	-
Other	56,000	56,000	50,862
	<u>195,750</u>	<u>195,750</u>	<u>860,446</u>
 Total Revenues	 <u>40,981,760</u>	 <u>40,981,760</u>	 <u>41,275,692</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
General Government			
Legislative Department			
President and Board of Trustees	\$ 242,500	242,500	228,827
Village Clerk and Records	133,220	133,220	120,231
Board of Fire and Police Commission	78,600	78,600	29,139
Historical Museum/Peck House/Main St. Cemetery	158,380	158,380	151,515
General Services	1,207,180	1,207,180	949,913
LPFC Sales/PFE Tax Rebate	290,000	290,000	222,764
LPFC Hotel/Motel Tax Rebate	740,000	740,000	758,295
	<u>2,849,880</u>	<u>2,849,880</u>	<u>2,460,684</u>
Executive Department			
Village Hall	508,081	508,081	422,414
Utility Reserve	28,800	28,800	56,379
Business District #1	627,770	627,770	694,999
Risk Management Administration	470,670	470,670	511,510
Employee Services	97,240	97,240	54,297
Administrative Management	471,690	471,690	484,499
Human Resources	338,200	338,200	366,147
Legal Services	401,000	401,000	487,994
Communications	368,610	368,610	315,983
Hotel/Motel Grant Program	227,300	227,300	214,190
AT&T PEG - Cable Equipment	-	-	16,840
	<u>3,539,361</u>	<u>3,539,361</u>	<u>3,625,252</u>
Finance Department			
Administration and Treasury Management	471,295	471,295	481,527
Village Events	43,020	43,020	42,288
Customer Service and Licensing	66,860	66,860	65,037
Accounting and Financial Services	454,090	454,090	427,771
Information Technology	784,310	784,310	702,952
Technology Reserve	176,020	176,020	118,556
	<u>1,995,595</u>	<u>1,995,595</u>	<u>1,838,131</u>
Total General Government	<u>8,384,836</u>	<u>8,384,836</u>	<u>7,924,067</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety			
Police Department			
Police Administration	\$ 3,720,235	3,720,235	3,634,905
Village Events	97,600	97,600	44,759
Police Buildings	99,780	99,780	82,370
Police Donations	1,000	1,000	-
Risk Management	460,970	460,970	480,738
Police Grants	182,320	182,320	167,166
Patrol Services	6,992,900	6,992,900	7,203,610
Criminal Investigations and Juvenile Services	1,763,600	1,763,600	1,544,175
Police Records	985,570	985,570	887,894
Police Traffic Services	473,270	473,270	355,617
DUI Equipment/Technology	11,600	11,600	20,390
State Seizures	17,000	17,000	58,112
Federal Seizures	229,460	229,460	2,758
	<u>15,035,305</u>	<u>15,035,305</u>	<u>14,482,494</u>
Fire Services Department			
Fire Administration	2,545,430	2,548,430	2,607,685
Village Events	2,950	2,950	129
Fire Buildings	84,065	84,065	77,413
Fire Donations	400	400	4,739
Risk Management	446,860	446,860	831,985
SSA #7 - Assisted Living 300 W. 22nd	-	-	2,091
Fire and Rescue Services	5,741,820	5,755,625	6,068,028
Fire Prevention	345,680	345,680	364,687
Emergency Preparedness	135,823	135,823	99,529
Fire and Rescue Training	139,210	125,405	97,167
Foreign Fire Insurance	52,250	52,250	49,637
Fire Investigation	14,840	14,840	8,600
Emergency Medical Service	2,179,089	2,176,089	2,159,523
	<u>11,688,417</u>	<u>11,688,417</u>	<u>12,371,213</u>
Total Public Safety	<u>26,723,722</u>	<u>26,723,722</u>	<u>26,853,707</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Physical Environment			
Community Development Department			
Community Development Administration	\$ 328,110	328,110	346,776
Planning Services	203,920	203,920	159,856
Code Administration	201,810	201,810	217,201
Building	651,240	651,240	687,945
Private Engineering Services	214,800	214,800	217,825
Total Physical Environment	1,599,880	1,599,880	1,629,603
Public Works			
Public Works Department			
Public Works Administration	415,720	415,720	422,360
Village Events	318,380	318,380	290,975
Public Works Buildings	65,820	65,820	47,265
Street Maintenance	1,770,558	1,770,558	1,583,319
Risk Management	218,800	218,800	198,119
Street Lighting	324,200	324,200	301,688
Traffic Signals/Signs/Markings	252,150	252,150	205,444
Urban Forestry and Landscaping	468,390	468,390	427,655
Engineering Administration	532,950	532,950	541,457
SSA #3 - 800 E. Roosevelt Road Traffic Signal	9,990	9,990	7,994
Community Recycling	126,340	126,340	120,471
Total Public Works	4,503,298	4,503,298	4,146,747
Total Expenditures	41,211,736	41,211,736	40,554,124

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
General Government			
Legislative Department			
President and Board of Trustees			
Regular Salaries	\$ 46,500	46,500	46,693
Social Security	2,880	2,880	2,895
Medicare	670	670	677
Operating Supplies	3,000	3,000	2,367
Books and Literature	100	100	-
Postage	80	80	-
Training and Travel	8,200	8,200	(3,655)
Dues and Subscriptions	49,770	49,770	41,500
Classified Advertising	-	-	300
Printing and Binding	500	500	1,426
Miscellaneous Contractual Services	130,800	130,800	136,624
	<u>242,500</u>	<u>242,500</u>	<u>228,827</u>
Village Clerk and Records			
Regular Salaries	74,180	74,180	77,225
Part-Time Salaries	15,870	15,870	-
Life Insurance	180	180	128
Social Security	5,580	5,580	4,776
Medicare	1,310	1,310	1,117
IMRF	12,260	12,260	12,774
Operating Supplies	1,000	1,000	582
Books and Literature	80	80	-
Training and Travel	2,300	2,300	593
Dues and Subscriptions	440	440	195
Legal Advertising	4,500	4,500	3,920
Microfilm/Records/Codification	6,000	6,000	8,333
Computer Service Contracts	9,520	9,520	10,588
	<u>133,220</u>	<u>133,220</u>	<u>120,231</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Legislative Department (Cont.)			
Board of Fire and Police Commission			
Overtime Wages	\$ 7,500	7,500	-
Operating Supplies	200	200	-
Training and Travel	500	500	-
Dues and Subscriptions	400	400	-
Classified Advertising	6,000	6,000	-
Legal Services	10,500	10,500	1,548
Other Professional/Technical Services	53,500	53,500	27,591
	<u>78,600</u>	<u>78,600</u>	<u>29,139</u>
Historical Museum/Peck House/Main St. Cemetery			
Operating Supplies	50	50	-
Books and Literature	40	40	-
Electric	1,430	1,430	2,284
Telephone	2,500	2,500	3,001
Gas	1,430	1,430	671
Technology Software	1,300	1,300	2,153
Training and Travel	1,700	1,700	2,980
Dues and Subscriptions	630	630	1,005
Classified Advertising	2,260	2,260	2,292
Maintenance	9,000	10,700	9,343
Equipment Service Contracts	3,970	2,270	2,595
Miscellaneous Contractual Services	134,070	134,070	125,191
	<u>158,380</u>	<u>158,380</u>	<u>151,515</u>
General Services			
COBRA - PPO	379,600	379,600	307,673
COBRA - Blue Advantage	287,180	287,180	228,027
Medicare	57,260	57,260	69,227
Contingencies	108,100	108,100	-

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Legislative Department (Cont.)			
General Services (Cont.)			
Operating Supplies	\$ 15,500	15,500	12,654
Postage	32,240	32,240	26,245
Cellular Telephone	50,000	50,000	48,861
Telephone	102,840	102,840	110,695
Printing and Binding	1,500	1,500	785
Other Professional/Technical Services	90,540	90,540	69,010
Equipment Service Contracts	51,470	51,470	45,472
Miscellaneous Contractual Services	30,950	30,950	19,137
Economic Incentive	-	-	12,127
	<u>1,207,180</u>	<u>1,207,180</u>	<u>949,913</u>
LPFC Sales/PFE Tax Rebate			
Miscellaneous Contractual Services	290,000	290,000	222,764
LPFC Hotel/Motel Tax Rebate			
Miscellaneous Contractual Services	740,000	740,000	758,295
	<u>2,849,880</u>	<u>2,849,880</u>	<u>2,460,684</u>
Executive Department			
Village Hall			
Regular Salaries	107,570	107,570	112,779
Part-Time Salaries	58,000	58,000	43,616
Overtime Wages	2,000	2,000	1,017
Blue Advantage	25,490	25,490	25,611
Life Insurance	360	360	257
Social Security	10,270	10,270	9,467
Medicare	2,400	2,400	2,214
IMRF	30,410	30,410	28,779
Operating Supplies	14,201	14,201	10,720
Uniforms	1,950	1,950	755

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Executive Department (Cont.)			
Village Hall (Cont.)			
Janitorial Supplies	\$ 9,000	9,000	7,968
Electric	81,560	81,560	57,569
Training and Travel	400	400	79
Maintenance	90,750	90,750	80,598
Repairs and Improvements	20,000	20,000	13,067
Equipment Service Contracts	39,710	39,710	37,636
Equipment Maintenance	1,000	1,000	-
Fleet Services	9,520	9,520	2,836
Fleet Services Reserve	3,490	3,490	(12,554)
	<u>508,081</u>	<u>508,081</u>	<u>422,414</u>
Utility Reserve			
Miscellaneous Contractual Services	28,800	28,800	56,379
Business District #1			
Miscellaneous Contractual Services	627,770	627,770	694,999
Risk Management Administration			
Regular Salaries	129,780	129,780	134,813
Overtime Wages	300	300	91
PPO Plus	22,600	22,600	21,479
Blue Advantage	5,400	5,400	5,425
Life Insurance	270	270	192
Social Security	7,950	7,950	7,591
Medicare	1,880	1,880	1,797
IMRF	23,840	23,840	24,686
Unemployment Compensation	800	800	-
Operating Supplies	600	600	-
Training and Travel	250	250	249
Dues and Subscriptions	1,230	1,230	1,101

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Executive Department (Cont.)			
Risk Management Administration (Cont.)			
Other Professional/Technical Services	\$ 50,680	50,680	41,437
Insurance Premiums	78,350	78,350	81,883
Insurance Claims	102,720	102,720	186,641
Miscellaneous Contractual Services	6,520	6,520	3,845
Fleet Services	37,500	37,500	280
	<u>470,670</u>	<u>470,670</u>	<u>511,510</u>
Employee Services			
Operating Supplies	5,300	5,300	6,327
Books and Literature	100	100	-
Other Professional/Technical Services	70,840	70,840	31,058
Miscellaneous Contractual Services	21,000	21,000	16,912
	<u>97,240</u>	<u>97,240</u>	<u>54,297</u>
Administrative Management			
Regular Salaries	318,830	318,830	326,261
Overtime Salaries	2,000	2,000	5,748
PPO	8,280	8,280	8,312
PPO Plus	15,070	15,070	14,320
Blue Advantage	7,470	7,470	7,496
Life Insurance	500	500	360
Social Security	17,040	17,040	16,910
Medicare	4,620	4,620	4,732
IMRF	58,570	58,570	59,714
Employee Recognition	100	100	-
Operating Supplies	3,000	3,000	3,712
Books and Literature	100	100	-
Training and Travel	4,000	4,000	2,517
Dues and Subscriptions	4,010	4,010	7,113

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Executive Department (Cont.)			
Administrative Management (Cont.)			
Printing and Binding	\$ 100	100	-
Miscellaneous Contractual Services	28,000	28,000	27,304
	<u>471,690</u>	<u>471,690</u>	<u>484,499</u>
Human Resources			
Regular Salaries	141,620	141,620	168,625
Part-Time Salaries	44,540	44,540	32,229
Blue Advantage	25,490	25,490	25,584
Life Insurance	360	360	257
Social Security	11,540	11,540	11,965
Medicare	2,700	2,700	2,798
IMRF	32,010	32,010	36,811
Employee Recognition	25,000	25,000	19,982
Operating Supplies	2,500	2,500	2,345
Books and Literature	400	400	22
Training and Travel	7,400	7,400	3,938
Dues and Subscriptions	3,080	3,080	2,093
Classified Advertising	5,000	5,000	5,702
Printing and Binding	1,450	1,450	104
Other Professional/Technical Services	35,110	35,110	53,692
	<u>338,200</u>	<u>338,200</u>	<u>366,147</u>
Legal Services			
Operating Supplies	500	500	54
Books and Literature	500	500	81
Legal Advertising	-	-	911
Legal Services	400,000	400,000	486,948
	<u>401,000</u>	<u>401,000</u>	<u>487,994</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Executive Department (Cont.)			
Communications			
Regular Salaries	\$ 56,010	56,010	59,747
Part-Time Salaries	67,400	67,400	69,900
PPO	8,280	8,280	8,314
Life Insurance	180	180	128
Social Security	7,650	7,650	7,964
Medicare	1,790	1,790	1,862
IMRF	10,290	10,290	10,910
Operating Supplies	38,500	38,500	3,723
Books and Literature	100	100	-
Postage	19,940	19,940	20,940
Technology Equipment	17,050	17,050	17,045
Training and Travel	750	750	552
Dues and Subscriptions	4,350	4,350	3,404
Printing and Binding	21,190	21,190	19,635
Rentals	2,600	2,600	-
Equipment Service Contracts	-	-	896
Miscellaneous Contractual Services	112,530	112,530	90,963
	<u>368,610</u>	<u>368,610</u>	<u>315,983</u>
Hotel/Motel Grant Program			
Operating Supplies	20	20	29
Dues and Subscriptions	77,600	77,600	89,081
Miscellaneous Contractual Services	149,680	149,680	125,080
	<u>227,300</u>	<u>227,300</u>	<u>214,190</u>
AT&T PEG - Cable Equipment			
Technology Equipment	-	-	16,840
	<u>-</u>	<u>-</u>	<u>16,840</u>
Total Executive Department	<u>3,539,361</u>	<u>3,539,361</u>	<u>3,625,252</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Finance Department			
Administration and Treasury Management			
Regular Salaries	\$ 319,640	319,640	333,774
Overtime Wages	200	200	131
PPO	8,280	8,280	8,306
Blue Advantage	46,840	46,840	47,016
Life Insurance	650	650	462
Social Security	18,970	18,970	18,390
Medicare	4,640	4,640	4,499
IMRF	58,720	58,720	60,887
Employee Recognition	550	550	125
Operating Supplies	2,000	2,000	1,805
Training and Travel	6,220	6,220	3,720
Dues and Subscriptions	1,485	1,485	1,042
Legal Advertising	750	750	682
Printing and Binding	1,900	1,900	224
Miscellaneous Contractual Services	450	450	464
	<u>471,295</u>	<u>471,295</u>	<u>481,527</u>
Village Events			
Computer Service	43,020	43,020	42,288

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Finance Department (Cont.)			
Customer Service and Licensing			
Regular Salaries	\$ 31,840	31,840	33,034
Part-Time Salaries	15,670	15,670	13,030
Overtime Wages	1,000	1,000	395
PPO Plus	3,900	3,900	3,668
Blue Advantage	1,800	1,800	1,808
Life Insurance	110	110	77
Social Security	2,950	2,950	2,712
Medicare	690	690	634
IMRF	5,850	5,850	8,513
Operating Supplies	2,050	2,050	1,153
Training and Travel	600	600	-
Printing and Binding	200	200	-
Miscellaneous Contractual Services	200	200	13
	<u>66,860</u>	<u>66,860</u>	<u>65,037</u>
Accounting and Financial Services			
Regular Salaries	264,970	264,970	250,702
Overtime Wages	790	790	79
PPO	-	-	159
Blue Advantage	32,960	32,960	36,104
Life Insurance	720	720	492
Social Security	16,430	16,430	14,892
Medicare	3,840	3,840	3,483
IMRF	48,670	48,670	45,971
Tuition Reimbursements	2,320	2,320	-
Operating Supplies	800	800	558
Training and Travel	4,200	4,200	2,794
Dues and Subscriptions	1,230	1,230	548
Legal Advertising	1,900	1,900	1,210
Printing and Binding	400	400	533
Auditing Services	26,840	26,840	20,120

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Finance Department (Cont.)			
Accounting and Financial Services (Cont.)			
Other Professional/Technical Services	\$ 45,890	45,890	48,571
Miscellaneous Contractual Services	2,130	2,130	1,555
	<u>454,090</u>	<u>454,090</u>	<u>427,771</u>
Information Technology			
Regular Salaries	68,160	68,160	69,966
Blue Advantage	18,010	18,010	18,083
Life Insurance	180	180	128
Social Security	4,230	4,230	3,872
Medicare	990	990	905
IMRF	12,520	12,520	12,820
Operating Supplies	18,000	18,000	6,692
Technology Software	4,000	4,000	-
Technology Equipment	29,900	29,900	25,218
Training and Travel	15,700	15,700	2,446
Dues and Subscriptions	350	350	200
Computer Services	423,240	423,240	418,802
Computer Service Contracts	187,030	187,030	143,820
Equipment Service Contracts	2,000	2,000	-
	<u>784,310</u>	<u>784,310</u>	<u>702,952</u>
Technology Reserve			
Technology Software	17,000	17,000	2,945
Technology Equipment	159,020	159,020	115,611
	<u>176,020</u>	<u>176,020</u>	<u>118,556</u>
Total Finance Department	<u>1,995,595</u>	<u>1,995,595</u>	<u>1,838,131</u>
Total General Government	<u>8,384,836</u>	<u>8,384,836</u>	<u>7,924,067</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety			
Police Department			
Police Administration			
Regular Salaries	\$ 438,660	438,660	461,843
Part-Time Salaries	82,350	82,350	43,640
Overtime Wages	1,000	1,000	-
PPO	61,400	61,400	44,130
PPO Plus	18,830	18,830	17,900
Blue Advantage	32,960	32,960	33,084
Life Insurance	720	720	514
Social Security	8,560	8,560	6,110
Medicare	5,850	5,850	6,826
IMRF	21,420	21,420	14,416
Employee Recognition	700	700	376
Operating Supplies	26,500	26,500	26,150
Uniforms	2,925	2,925	2,031
Training and Travel	8,000	8,000	7,985
Dues and Subscriptions	4,000	4,000	4,946
Printing and Binding	1,500	1,500	2,764
Emergency Dispatch	32,910	32,910	-
Other Professional/Technical Services	9,720	9,720	5,509
Miscellaneous Contractual Services	12,660	12,660	9,800
Fleet Services	4,080	4,080	5,998
Fleet Services Reserve	4,720	4,720	4,716
Police Pension Contributions	2,940,770	2,940,770	2,936,167
	<u>3,720,235</u>	<u>3,720,235</u>	<u>3,634,905</u>
Village Events			
Part-Time Salaries	-	-	55
Overtime Wages	96,000	96,000	43,176
Operating Supplies	1,600	1,600	1,528
	<u>97,600</u>	<u>97,600</u>	<u>44,759</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Department (Cont.)			
Police Buildings			
Operating Supplies	\$ -	-	1,395
Uniforms	-	-	20
Janitorial Supplies	15,000	15,000	8,433
Maintenance	26,600	26,600	24,102
Repairs and Improvements	30,000	30,000	16,284
Equipment Service Contracts	27,000	27,000	31,613
Fleet Services	1,180	1,180	523
	<u>99,780</u>	<u>99,780</u>	<u>82,370</u>
Police Donations			
Operating Supplies	1,000	1,000	-
Risk Management			
Other Professional/Technical Services	52,360	52,360	45,906
Insurance Premiums	100,450	100,450	99,089
Insurance Claims	308,160	308,160	323,385
Fleet Services	-	-	12,358
	<u>460,970</u>	<u>460,970</u>	<u>480,738</u>
Police Grants			
Overtime Wages	59,210	59,210	47,004
Operating Supplies	1,000	1,000	62
Other Professional/Technical Services	5,610	5,610	3,600
Miscellaneous Contractual Services	116,500	116,500	116,500
	<u>182,320</u>	<u>182,320</u>	<u>167,166</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Department (Cont.)			
Patrol Services			
Regular Salaries	\$ 4,700,600	4,700,600	4,903,325
Part-Time Salaries	79,990	79,990	12,193
Overtime Wages	130,000	130,000	167,391
PPO	111,700	111,700	113,043
PPO Plus	158,460	158,460	92,388
Blue Advantage	492,860	492,860	532,294
Life Insurance	9,290	9,290	6,594
Social Security	16,130	16,130	10,985
Medicare	69,170	69,170	67,970
IMRF	47,780	47,780	36,558
Tuition Reimbursements	2,000	2,000	324
Operating Supplies	85,800	85,800	86,855
Uniforms	51,600	51,600	45,850
Training and Travel	47,550	47,550	45,510
Dues and Subscriptions	800	800	35
Printing and Binding	4,000	4,000	2,873
Emergency Dispatch	515,590	515,590	701,923
Other Professional/Technical Services	3,000	3,000	2,991
Equipment Maintenance	5,840	5,840	1,848
Fleet Services	359,160	359,160	279,157
Fleet Services Reserve	101,580	101,580	93,503
	<u>6,992,900</u>	<u>6,992,900</u>	<u>7,203,610</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Department (Cont.)			
Criminal Investigations and Juvenile Services			
Regular Salaries	\$ 1,170,360	1,170,360	1,180,342
Part-Time Salaries	50,280	50,280	19,684
Overtime Wages	68,000	68,000	64,763
PPO	-	-	6,056
PPO Plus	45,470	45,470	-
Blue Advantage	141,040	141,040	166,596
Life Insurance	2,340	2,340	1,551
Social Security	3,120	3,120	1,236
Medicare	17,810	17,810	17,866
IMRF	5,550	5,550	72
Operating Supplies	10,000	10,000	7,818
Uniforms	9,750	9,750	13,221
Training and Travel	600	600	1,025
Dues and Subscriptions	500	500	-
Emergency Dispatch	153,580	153,580	-
Other Professional/Technical Services	14,000	14,000	6,817
Miscellaneous Contractual Services	8,800	8,800	8,874
Fleet Services	47,030	47,030	38,749
Fleet Services Reserve	15,370	15,370	9,505
	<u>1,763,600</u>	<u>1,763,600</u>	<u>1,544,175</u>
Police Records			
Regular Salaries	364,930	364,930	372,949
Part-Time Salaries	230,850	230,850	131,378
Overtime Wages	16,000	16,000	33,395
PPO Plus	7,810	7,810	7,345
Blue Advantage	61,520	61,520	61,600
Life Insurance	1,260	1,260	899
Social Security	36,940	36,940	32,266
Medicare	8,640	8,640	7,546
IMRF	83,470	83,470	87,655

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Service Department (Cont.)			
Police Records (Cont.)			
Tuition Reimbursements	\$ -	-	575
Operating Supplies	8,500	8,500	7,729
Uniforms	9,750	9,750	3,651
Training and Travel	1,000	1,000	655
Printing and Binding	1,000	1,000	-
Other Professional/Technical Services	142,800	142,800	131,465
Computer Service Contracts	9,000	9,000	6,922
Equipment Service Contracts	2,100	2,100	1,864
	<u>985,570</u>	<u>985,570</u>	<u>887,894</u>
Police Traffic Services			
Regular Salaries	271,730	271,730	218,740
Overtime Wages	10,000	10,000	6,714
Blue Advantage	54,040	54,040	24,021
Life Insurance	540	540	300
Medicare	3,960	3,960	3,164
Operating Supplies	9,000	9,000	8,580
Uniforms	1,950	1,950	2,103
Training and Travel	400	400	198
Emergency Dispatch	32,910	32,910	-
Other Professional/Technical Services	88,740	88,740	91,797
	<u>473,270</u>	<u>473,270</u>	<u>355,617</u>
DUI Equipment/Technology			
Operating Supplies	11,600	11,600	20,390

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Service Department (Cont.)			
State Seizures			
Regular Salaries	\$ -	-	51,011
Overtime Wages	7,000	7,000	1,282
PPO	-	-	5,096
Life Insurance	-	-	79
Medicare	-	-	644
Operating Supplies	10,000	10,000	-
	<u>17,000</u>	<u>17,000</u>	<u>58,112</u>
Federal Seizures			
Regular Salaries	180,440	180,440	4,015
Overtime Wages	-	-	(1,264)
Blue Advantage	36,020	36,020	-
Life Insurance	360	360	7
Medicare	2,640	2,640	-
Operating Supplies	10,000	10,000	-
	<u>229,460</u>	<u>229,460</u>	<u>2,758</u>
Total Police Department	<u>15,035,305</u>	<u>15,035,305</u>	<u>14,482,494</u>
Fire Department			
Fire Administration			
Regular Salaries	278,970	278,970	339,856
Part-Time Salaries	19,960	19,960	20,624
PPO	61,400	61,400	59,094
PPO Plus	-	-	5,003
Blue Advantage	62,550	62,550	66,263
Life Insurance	500	500	340
Social Security	11,080	11,080	10,793
Medicare	4,370	4,370	4,205
IMRF	29,150	29,150	30,677
Employee Recognition	900	900	1,786
Operating Supplies	7,300	7,300	6,495

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Fire Administration (Cont.)			
Uniforms	\$ 1,400	1,400	3,461
Books and Literature	200	200	66
Training and Travel	4,660	4,660	5,336
Dues and Subscriptions	1,410	1,410	1,738
Printing and Binding	1,340	1,340	1,854
Computer Service Contracts	3,000	6,000	6,240
Miscellaneous Contractual Obligations	12,710	12,710	-
Fleet Services	5,450	5,450	5,085
Fleet Services Reserve	3,860	3,860	3,864
Firefighters' Pension Contributions	2,035,220	2,035,220	2,034,905
	<u>2,545,430</u>	<u>2,548,430</u>	<u>2,607,685</u>
Village Events			
Overtime Wages	2,600	2,600	-
Operating Supplies	350	350	129
	<u>2,950</u>	<u>2,950</u>	<u>129</u>
Fire Buildings			
Operating Supplies	5,400	5,400	5,386
Janitorial Supplies	11,500	11,500	9,168
Maintenance	3,750	3,750	2,142
Repairs and Improvements	51,000	51,000	49,661
Equipment Service Contracts	11,475	11,475	9,365
Fleet Services	940	940	1,691
	<u>84,065</u>	<u>84,065</u>	<u>77,413</u>
Fire Donations			
Operating Supplies	400	400	4,739

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Risk Management			
Other Professional/Technical Services	\$ 47,520	47,520	41,680
Insurance Premiums	91,170	91,170	89,967
Insurance Claims	308,170	308,170	699,340
Fleet Services	-	-	998
	<u>446,860</u>	<u>446,860</u>	<u>831,985</u>
SSA #7 - Assisted Living 300 W. 22nd			
Legal Services	-	-	2,091
Fire and Rescue Services			
Regular Salaries	4,073,530	4,073,530	4,209,173
Overtime Wages	82,000	82,000	351,420
PPO	61,220	61,220	71,185
PPO Plus	362,390	362,390	332,037
Blue Advantage	264,070	264,070	275,235
Life Insurance	8,280	8,280	5,725
Medicare	61,420	61,420	67,166
Operating Supplies	84,440	92,805	108,994
Uniforms	50,480	55,920	44,739
Books and Literature	100	100	-
Chemicals	500	500	-
Training and Travel	1,500	1,500	-
Emergency Dispatch	188,290	188,290	179,454
Other Professional/Technical Services	9,400	9,400	11,289
Equipment Maintenance	10,100	10,100	5,924
Fleet Services	213,720	213,720	176,090
Fleet Services Reserve	270,380	270,380	229,597
	<u>5,741,820</u>	<u>5,755,625</u>	<u>6,068,028</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Fire Prevention			
Regular Salaries	\$ 80,510	80,510	83,608
Part-Time Salaries	143,890	143,890	150,748
Overtime Wages	23,000	23,000	34,647
Blue Advantage	18,010	18,010	18,084
Life Insurance	180	180	182
Social Security	13,910	13,910	14,028
Medicare	3,250	3,250	3,281
IMRF	20,100	20,100	20,798
Tuition Reimbursements	800	800	943
Operating Supplies	9,950	9,950	6,981
Uniforms	2,800	2,800	1,926
Books and Literature	500	500	482
Technology Software	310	310	-
Technology Equipment	450	450	428
Training and Travel	3,500	3,500	2,662
Dues and Subscriptions	1,540	1,540	1,855
Printing and Binding	1,100	1,100	547
Other Professional/Technical Services	500	500	-
Computer Service Contracts	4,800	4,800	4,800
Fleet Services	7,650	7,650	9,747
Fleet Services Reserve	8,930	8,930	8,940
	<u>345,680</u>	<u>345,680</u>	<u>364,687</u>
Emergency Preparedness			
Regular Salaries	28,270	28,270	31,559
Overtime Wages	39,752	39,752	12,892
Blue Advantage	3,600	3,600	2,750
Life Insurance	40	40	24
Social Security	740	740	692
Medicare	370	370	349
IMRF	2,190	2,190	2,271
Operating Supplies	16,800	16,800	17,229
Books and Literature	200	200	-
Training and Travel	2,900	2,900	258

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Emergency Preparedness (Cont.)			
Dues and Subscriptions	\$ 23,930	23,930	21,560
Printing and Binding	500	500	-
Other Professional/Technical Services	5,401	5,401	538
Repairs and Improvements	4,500	4,500	3,534
Equipment Service Contracts	6,630	6,630	5,873
	<u>135,823</u>	<u>135,823</u>	<u>99,529</u>
Fire and Rescue Training			
Overtime Wages	42,640	53,815	52,806
Tuition Reimbursements	61,300	32,320	11,985
Operating Supplies	9,600	9,600	6,224
Uniforms	300	300	10
Books and Literature	700	700	236
Training and Travel	24,100	28,100	25,733
Dues and Subscriptions	570	570	173
	<u>139,210</u>	<u>125,405</u>	<u>97,167</u>
Foreign Fire Insurance			
Employee Recognition	6,500	6,500	3,573
Operating Supplies	36,000	36,000	35,165
Training and Travel	5,000	5,000	4,924
Dues and Subscriptions	4,550	4,550	5,873
Insurance Premiums	200	200	102
	<u>52,250</u>	<u>52,250</u>	<u>49,637</u>
Fire Investigation			
Overtime Wages	7,500	7,500	4,847
Operating Supplies	1,500	1,500	-
Uniforms	1,500	1,500	1,428
Books and Literature	200	200	-
Training and Travel	3,440	3,440	2,250
Dues and Subscriptions	200	200	75
Other Professional/Technical Services	500	500	-
	<u>14,840</u>	<u>14,840</u>	<u>8,600</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Emergency Medical Service			
Regular Salaries	\$ 1,640,140	1,640,140	1,642,265
Overtime Wages	30,368	30,368	22,641
PPO	8,280	8,280	8,332
PPO Plus	203,930	203,930	172,674
Blue Advantage	43,500	43,500	61,721
Life Insurance	3,060	3,060	2,236
Medicare	21,420	21,420	22,462
Operating Supplies	18,710	18,710	13,291
Books and Literature	100	100	103
Chemicals	3,000	3,000	2,050
Technology Equipment	200	200	-
Training and Travel	6,140	6,140	2,334
Dues and Subscriptions	100	100	-
Other Professional/Technical Services	2,571	2,571	2,500
Computer Service Contracts	800	800	800
Equipment Maintenance	3,000	-	665
Fleet Services	65,430	65,430	67,141
Fleet Services Reserve	128,340	128,340	138,308
	<u>2,179,089</u>	<u>2,176,089</u>	<u>2,159,523</u>
 Total Fire Department	 <u>11,688,417</u>	 <u>11,688,417</u>	 <u>12,371,213</u>
 Total Public Safety	 <u>26,723,722</u>	 <u>26,723,722</u>	 <u>26,853,707</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Physical Environment			
Community Development Department			
Community Development Administration			
Regular Salaries	\$ 175,700	175,700	213,469
Part-Time Salaries	48,750	48,750	30,174
Blue Advantage	16,210	16,210	18,087
Life Insurance	310	310	257
Social Security	13,730	13,730	14,473
Medicare	3,260	3,260	3,476
IMRF	37,350	37,350	44,056
Employee Recognition	200	200	336
Operating Supplies	9,000	9,000	6,703
Books and Literature	200	200	-
Technology Software	3,750	3,750	499
Training and Travel	7,550	7,550	3,705
Dues and Subscriptions	2,010	2,010	1,168
Printing and Binding	300	300	52
Other Professional/Technical Services	8,000	8,000	7,737
Fleet Services	520	520	1,312
Fleet Services Reserve	1,270	1,270	1,272
	<u>328,110</u>	<u>328,110</u>	<u>346,776</u>
Planning Services			
Regular Salaries	97,390	97,390	68,681
Part-Time Salaries	41,910	41,910	43,211
PPO	8,280	8,280	225
PPoO Plus	-	-	3,793
Blue Advantage	9,010	9,010	9,042
Life Insurance	270	270	128
Social Security	8,640	8,640	6,741
Medicare	2,020	2,020	1,577
IMRF	23,970	23,970	18,966
Operating Supplies	6,050	6,050	1,691

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Physical Environment (Cont.)			
Community Development Department (Cont.)			
Planning Services (Cont.)			
Books and Literature	\$ 100	100	-
Training and Travel	5,030	5,030	2,050
Dues and Subscriptions	1,050	1,050	568
Printing and Binding	200	200	183
Computer Service Contracts	-	-	3,000
	<u>203,920</u>	<u>203,920</u>	<u>159,856</u>
Code Administration			
Regular Salaries	59,700	59,700	61,040
Part-Time Salaries	84,620	84,620	86,933
Blue Advantage	18,010	18,010	18,078
Life Insurance	180	180	128
Social Security	8,950	8,950	8,928
Medicare	2,090	2,090	2,088
IMRF	10,970	10,970	11,228
Operating Supplies	2,300	2,300	1,819
Uniforms	1,400	1,400	1,046
Training and Travel	1,500	1,500	1,174
Dues and Subscriptions	200	200	125
Printing and Binding	500	500	-
Microfilm/Records/Codification	600	600	283
Other Professional/Technical Services	2,500	2,500	1,167
Fleet Services	4,830	4,830	3,148
Fleet Services Reserve	3,460	3,460	20,016
	<u>201,810</u>	<u>201,810</u>	<u>217,201</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Physical Environment (Cont.)			
Community Development Department (Cont.)			
Building			
Regular Salaries	\$ 238,600	238,600	252,211
Part-Time Salaries	163,630	163,630	141,375
Overtime Wages	4,380	4,380	5,769
PPO	18,190	18,190	18,255
PPO Plus	18,830	18,830	17,921
Blue Advantage	17,110	17,110	18,083
Life Insurance	530	530	385
Social Security	24,940	24,940	23,472
Medicare	5,830	5,830	5,489
IMRF	56,090	56,090	63,473
Operating Supplies	4,450	4,450	5,327
Uniforms	1,250	1,250	1,357
Books and Literature	750	750	438
Training and Travel	4,800	4,800	3,474
Dues and Subscriptions	600	600	453
Printing and Binding	1,500	1,500	1,001
Microfilm/Records/Codification	11,600	11,600	15,281
Other Professional/Technical Services	64,660	64,660	100,720
Equipment Maintenance	370	370	153
Reimbursable Expenses	1,000	1,000	-
Fleet Services	5,290	5,290	6,868
Fleet Services Reserve	6,840	6,840	6,440
	<u>651,240</u>	<u>651,240</u>	<u>687,945</u>
Private Engineering Services			
Regular Salaries	142,100	142,100	146,791
Overtime Wages	500	500	188
PPO	8,280	8,280	8,314
Blue Advantage	18,010	18,010	18,084
Life Insurance	360	360	257
Social Security	8,810	8,810	8,420
Medicare	2,060	2,060	1,969
IMRF	26,100	26,100	26,934
Operating Supplies	280	280	230

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Physical Environment (Cont.)			
Community Development Department (Cont.)			
Private Engineering Services (Cont.)			
Uniforms	\$ 400	400	354
Technology Software	600	600	600
Training and Travel	1,150	1,150	610
Dues and Subscriptions	250	250	255
Engineering Services	1,250	1,250	1,083
Fleet Services	2,020	2,020	1,108
Fleet Services Reserve	2,630	2,630	2,628
	<u>214,800</u>	<u>214,800</u>	<u>217,825</u>
Total Community Development	<u>1,599,880</u>	<u>1,599,880</u>	<u>1,629,603</u>
Total Physical Environment	<u>1,599,880</u>	<u>1,599,880</u>	<u>1,629,603</u>
Public Works			
Public Works Department			
Public Works Administration			
Regular Salaries	268,540	268,540	280,069
Overtime Wages	750	750	40
PPO Plus	7,530	7,530	7,159
Blue Advantage	42,330	42,330	42,506
Life Insurance	500	500	353
Social Security	15,960	15,960	15,439
Medicare	3,890	3,890	3,809
IMRF	49,330	49,330	51,128
Employee Recognition	1,500	1,500	1,544
Operating Supplies	10,300	10,300	7,205
Uniforms	1,250	1,250	668
Books and Literature	200	200	325
Training and Travel	4,200	4,200	7,372
Dues and Subscriptions	2,950	2,950	1,055
Printing and Binding	1,000	1,000	436

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Public Works Administration (Cont.)			
Fleet Services	\$ 2,620	2,620	384
Fleet Services Reserve	2,870	2,870	2,868
	<u>415,720</u>	<u>415,720</u>	<u>422,360</u>
Village Events			
Overtime Wages	10,780	10,780	9,545
Operating Supplies	11,900	11,900	4,743
Other Professional/Technical Services	195,000	195,000	145,336
Rentals	10,700	10,700	5,032
Miscellaneous Contractual Services	90,000	90,000	126,319
	<u>318,380</u>	<u>318,380</u>	<u>290,975</u>
Public Works Buildings			
Overtime Wages	1,000	1,000	108
Operating Supplies	2,000	2,000	870
Janitorial Supplies	3,500	3,500	4,548
Maintenance	25,650	25,650	21,559
Repairs and Improvements	16,100	16,100	14,498
Rentals	1,200	1,200	-
Equipment Service Contracts	14,850	14,850	4,410
Fleet Services	1,520	1,520	1,272
	<u>65,820</u>	<u>65,820</u>	<u>47,265</u>
Street Maintenance			
Regular Salaries	625,080	625,080	608,261
Part-Time Salaries	-	-	12,188
Overtime Wages	11,000	11,000	20,577
PPO	34,750	34,750	22,269
PPO Plus	18,830	18,830	17,871
Blue Advantage	116,990	116,990	125,994
Life Insurance	2,210	2,210	1,498
Social Security	38,780	38,780	41,649

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Street Maintenance (Cont.)			
Medicare	\$ 9,070	9,070	9,740
IMRF	114,910	114,910	127,624
Operating Supplies	13,000	13,000	14,494
Uniforms	7,800	7,800	7,388
Street Maintenance Supplies	105,900	105,900	55,501
Training and Travel	13,010	13,010	10,678
Other Professional/Technical Services	13,780	13,780	5,214
Computer Service Contracts	-	-	4,000
Rentals	2,500	2,500	1,632
Equipment Maintenance	3,300	3,300	2,852
Miscellaneous Contractual Services	46,308	46,308	34,364
Fleet Services	239,390	239,390	189,757
Fleet Services Reserve	353,950	353,950	269,768
	<u>1,770,558</u>	<u>1,770,558</u>	<u>1,583,319</u>
Risk Management			
Other Professional/Technical Services	22,170	22,170	19,443
Insurance Premiums	42,550	42,550	41,968
Insurance Claims	154,080	154,080	134,588
Fleet Services	-	-	2,120
	<u>218,800</u>	<u>218,800</u>	<u>198,119</u>
Street Lighting			
Overtime Wages	1,500	1,500	2,275
Operating Supplies	3,500	3,500	3,139
Electric	195,000	195,000	178,142
Other Professional/Technical Services	3,700	3,700	3,697
Equipment Maintenance	500	500	-
Miscellaneous Contractual Services	120,000	120,000	114,435
	<u>324,200</u>	<u>324,200</u>	<u>301,688</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Traffic Signals/Signs/Markings			
Regular Salaries	\$ 65,610	65,610	69,576
Overtime Wages	1,560	1,560	2,366
Blue Advantage	18,010	18,010	18,038
Life Insurance	180	180	128
Social Security	4,070	4,070	4,300
Medicare	950	950	1,006
IMRF	12,050	12,050	13,811
Operating Supplies	33,000	33,000	22,019
Uniforms	650	650	333
Books and Literature	500	500	-
Technology Software	1,500	1,500	286
Training and Travel	2,800	2,800	768
Dues and Subscriptions	100	100	100
Equipment Service Contracts	88,300	88,300	61,477
Equipment Maintenance	11,500	11,500	955
Fleet Services	3,040	3,040	1,953
Fleet Services Reserve	8,330	8,330	8,328
	<u>252,150</u>	<u>252,150</u>	<u>205,444</u>
Urban Forestry and Landscaping			
Regular Salaries	168,500	168,500	163,056
Overtime Wages	20,870	20,870	18,232
PPO	8,280	8,280	9,145
PPO Plus	37,660	37,660	17,909
Blue Advantage	-	-	3,607
Life Insurance	540	540	321
Social Security	10,370	10,370	10,951
Medicare	2,430	2,430	2,561
IMRF	30,720	30,720	34,301
Operating Supplies	9,500	9,500	9,445
Uniforms	1,950	1,950	1,826

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Urban Forestry and Landscaping (Cont.)			
Chemicals	\$ 4,100	4,100	1,831
Electric	800	800	686
Training and Travel	5,570	5,570	5,047
Dues and Subscriptions	1,550	1,550	1,480
Legal Advertising	250	250	245
Other Professional/Technical Services	97,500	97,500	94,158
Rentals	1,000	1,000	-
Equipment Maintenance	600	600	185
Miscellaneous Contractual Services	3,350	3,350	2,432
Fleet Services	28,130	28,130	15,521
Fleet Services Reserve	34,720	34,720	34,716
	<u>468,390</u>	<u>468,390</u>	<u>427,655</u>
Engineering Administration			
Regular Salaries	251,240	251,240	258,053
Part-Time Salaries	22,400	22,400	7,823
Overtime Wages	1,000	1,000	1,098
PPO	21,820	21,820	20,020
PPO Plus	4,680	4,680	4,400
Blue Advantage	21,620	21,620	21,579
Life Insurance	650	650	456
Social Security	16,970	16,970	15,500
Medicare	3,970	3,970	3,625
IMRF	46,150	46,150	47,435
Operating Supplies	7,950	7,950	3,305
Uniforms	2,120	2,120	1,110
Books and Literature	750	750	40
Technology Software	1,200	1,200	1,163
Training and Travel	6,600	6,600	3,159
Dues and Subscriptions	2,580	2,580	2,450
Printing and Binding	550	550	-
Microfilm/Records/Codification	2,500	2,500	-
Engineering Services	83,000	83,000	124,372

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Engineering Administration (Cont.)			
Computer Service Contracts	\$ 5,200	5,200	8,199
Rentals	500	500	-
Equipment Service Contracts	4,000	4,000	-
Equipment Maintenance	1,000	1,000	-
Fleet Services	10,750	10,750	3,918
Fleet Services Reserve	13,750	13,750	13,752
	<u>532,950</u>	<u>532,950</u>	<u>541,457</u>
SSA #3 - 800 E. Roosevelt Road Traffic Signal			
Electric	1,760	1,760	1,314
Legal Services	1,950	1,950	2,000
Equipment Maintenance	6,280	6,280	4,680
	<u>9,990</u>	<u>9,990</u>	<u>7,994</u>
Community Recycling			
Regular Salaries	23,330	23,330	24,172
Overtime Wages	2,000	2,000	2,647
PPO Plus	1,880	1,880	1,790
Blue Advantage	3,600	3,600	3,618
Life Insurance	50	50	39
Social Security	1,460	1,460	1,377
Medicare	340	340	322
IMRF	4,280	4,280	4,430
Operating Supplies	3,200	3,200	1,161
Miscellaneous Contractual Services	81,200	81,200	78,362
Recycling Grants	5,000	5,000	2,553
	<u>126,340</u>	<u>126,340</u>	<u>120,471</u>
Total Public Works Department	<u>4,503,298</u>	<u>4,503,298</u>	<u>4,146,747</u>
Total Expenditures	<u>41,211,736</u>	<u>41,211,736</u>	<u>40,554,124</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, 2016

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 620,460	620,460	616,570
Interest			
Investment Income	-	-	(75)
Miscellaneous	-	-	12,628
Total Revenues	<u>620,460</u>	<u>620,460</u>	<u>629,123</u>
Expenditures			
Debt Service			
Principal Retirement	460,000	460,000	460,000
Interest and Fiscal Charges	53,130	53,130	53,066
Total Expenditures	<u>513,130</u>	<u>513,130</u>	<u>513,066</u>
Net Change in Fund Balance	<u>107,330</u>	<u>107,330</u>	116,057
Fund Balance - Beginning			<u>97,044</u>
Fund Balance - Ending			<u>213,101</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, 2016**

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 214,470	214,470	207,484
Intergovernmental	8,071,020	8,071,020	8,188,879
Interest	5,000	5,000	102,547
Miscellaneous	292,270	292,270	469,566
Total Revenues	<u>8,582,760</u>	<u>8,582,760</u>	<u>8,968,476</u>
Expenditures			
Capital Outlay	7,017,100	7,017,100	5,291,519
Debt Service			
Principal Retirement	890,400	890,400	890,400
Interest and Fiscal Charges	47,320	47,320	47,811
Total Expenditures	<u>7,954,820</u>	<u>7,954,820</u>	<u>6,229,730</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>627,940</u>	<u>627,940</u>	<u>2,738,746</u>
Other Financing Sources (Uses)			
Transfers In	-	-	1,119,423
Transfers Out	-	-	(46,102)
	<u>-</u>	<u>-</u>	<u>1,073,321</u>
Net Change in Fund Balance	<u>627,940</u>	<u>627,940</u>	3,812,067
Fund Balance - Beginning			<u>6,962,976</u>
Fund Balance - Ending			<u>10,775,043</u>

VILLAGE OF LOMBARD, ILLINOIS

Capital Projects Fund

**Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Taxes			
Utility Tax	\$ 214,470	214,470	207,484
Intergovernmental			
Sales Tax	5,041,230	5,041,230	5,093,738
Motor Fuel Tax Allotments	1,000,000	1,000,000	1,104,864
TIF Revenue	1,768,030	1,768,030	1,713,356
TIF1 West of Grace	52,510	52,510	52,300
TIF2 East of Grace	209,250	209,250	224,621
	<u>8,071,020</u>	<u>8,071,020</u>	<u>8,188,879</u>
Interest			
Investment Income	<u>5,000</u>	<u>5,000</u>	<u>102,547</u>
Miscellaneous			
Contributions from Property Owners	10,000	10,000	10,778
Abatements/Rebates	-	-	70,507
Other	<u>282,270</u>	<u>282,270</u>	<u>388,281</u>
	<u>292,270</u>	<u>292,270</u>	<u>469,566</u>
Total Revenues	<u>8,582,760</u>	<u>8,582,760</u>	<u>8,968,476</u>

VILLAGE OF LOMBARD, ILLINOIS

Capital Projects Fund

**Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Capital Outlay			
General Capital Projects			
Street Maintenance Supplies	\$ -	-	264,434
Legal Advertising	-	-	530
Other Professional/Technical Services	-	-	28,792
Engineering Services	-	-	140,100
Miscellaneous Contractual Services	-	-	192,612
Construction Services	2,709,600	2,709,600	1,637,306
Land Purchase/Improvements	-	-	242,465
	<u>2,709,600</u>	<u>2,709,600</u>	<u>2,506,239</u>
Facilities Capital Projects			
Other Professional/Technical Services	-	-	5,936
Construction Services	370,000	370,000	419,680
Repair and Improvements	75,000	75,000	36,125
Miscellaneous Contractual Services	-	-	7,119
	<u>445,000</u>	<u>445,000</u>	<u>468,860</u>
Motor Fuel Tax			
Part-Time Wages	15,000	15,000	-
Overtime Wages	120,000	120,000	106,341
Social Security	930	930	-
Medicare	220	220	-
Street Maintenance Supplies	130,000	130,000	92,690
Engineering Services	-	-	220,548
Construction Services	1,613,800	1,613,800	481,907
	<u>1,879,950</u>	<u>1,879,950</u>	<u>901,486</u>
TIF Downtown Capital Projects			
Regular Salaries	33,100	33,100	-
Life Insurance	50	50	-
Blue Advantage	2,700	2,700	-

VILLAGE OF LOMBARD, ILLINOIS

Capital Projects Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2016

	Budget		Actual
	Original	Final	
Capital Outlay (Cont.)			
TIF Downtown Capital Projects (Cont.)			
Social Security	\$ 2,030	2,030	-
Medicare	480	480	-
IMRF	6,080	6,080	-
Operating Supplies	-	-	51
Auditing Services	4,280	4,280	7,438
Legal Services	2,400	2,400	10,483
Other Professional/Technical Services	-	-	18,139
Miscellaneous Contractual Services	220,460	220,460	235,213
Distribution Surplus TIF Revenue	1,564,540	1,564,540	1,542,021
Land Purchase/Improvements	69,600	69,600	-
	<u>1,905,720</u>	<u>1,905,720</u>	<u>1,813,345</u>
TIF1 West of Grace Capital Projects			
Auditing Services	250	250	240
Legal Services	380	380	472
Construction Services	60,000	60,000	(63,060)
Miscellaneous Contractual Services	5,580	5,580	4,982
	<u>66,210</u>	<u>66,210</u>	<u>(57,366)</u>
TIF2 East of Grace Capital Projects			
Auditing Services	250	250	230
Legal Services	380	380	410
Construction Services	-	-	(346,667)
Miscellaneous Contractual Services	9,990	9,990	4,982
	<u>10,620</u>	<u>10,620</u>	<u>(341,045)</u>
Total Capital Outlay	<u>7,017,100</u>	<u>7,017,100</u>	<u>5,291,519</u>
Debt Service			
Principal Retirement	890,400	890,400	890,400
Interest and Fiscal Charges	47,320	47,320	47,811
Total Debt Service	<u>937,720</u>	<u>937,720</u>	<u>938,211</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, 2016**

	Operation and Maintenance	Capital Reserve	Total
Operating Revenues			
Charges for Services	\$ 16,254,939	-	16,254,939
Operating Expenses			
Administration	3,836,699	-	3,836,699
Operations	9,775,080	1,044,934	10,820,014
Sewerage Treatment	4,079,484	-	4,079,484
Depreciation	739,208	1,352,322	2,091,530
Total Operating Expenses	18,430,471	2,397,256	20,827,727
Operating Income (Loss)	(2,175,532)	(2,397,256)	(4,572,788)
Nonoperating Revenues (Expenses)			
Sales Tax	-	4,446,536	4,446,536
Interest Income	34,865	61,959	96,824
Connection Fees	-	1,459,130	1,459,130
Revenues from Joint Venture - GWWA	3,812,301	-	3,812,301
Other Income	-	17,127	17,127
Interest Expense	-	(134,891)	(134,891)
	3,847,166	5,849,861	9,697,027
Income Before Contributions and Transfers	1,671,634	3,452,605	5,124,239
Capital Contributions	58,292	-	58,292
Transfers Out	(538,104)	-	(538,104)
Change in Net Position	1,191,822	3,452,605	4,644,427
Net Position - Beginning	31,883,077	46,004,989	77,888,066
Net Position - Ending	33,074,899	49,457,594	82,532,493

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, 2016**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 16,191,510	16,191,510	16,254,939
Operating Expenses			
Administration	1,323,260	3,225,460	3,836,699
Operations	10,348,665	10,348,665	9,775,080
Sewerage Treatment	4,117,140	4,117,140	4,079,484
Depreciation	-	-	739,208
Total Operating Expenses	15,789,065	17,691,265	18,430,471
Operating Income	402,445	(1,499,755)	(2,175,532)
Nonoperating Revenues			
Interest Income	17,000	17,000	34,865
Revenues from Joint Venture - GWWA	-	-	3,812,301
	17,000	17,000	3,847,166
Income Before Contributions and Transfers	419,445	(1,482,755)	1,671,634
Capital Contributions	-	-	58,292
Transfers Out	(538,100)	(538,100)	(538,104)
Change in Net Position	<u>(118,655)</u>	<u>(2,020,855)</u>	1,191,822
Net Position - Beginning			<u>31,883,077</u>
Net Position - Ending			<u>33,074,899</u>

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, 2016**

	Budget		Actual
	Original	Final	
Charges for Services			
Water Sales-Metered			
Operating	\$ 8,824,900	8,824,900	8,885,738
Hydrant	10,000	10,000	21,850
Fill Station Sales	200	200	949
Transmission Fees - Illinois American Water	7,000	7,000	9,749
Transmission Fees - DuPage County	27,500	27,500	-
Water Turn-on Fees	15,500	15,500	23,863
Service Charge	717,180	717,180	703,802
Cross Connection Service Charge	52,450	52,450	54,950
Sewer Charges-Metered	6,361,970	6,361,970	6,360,421
Sewer Charges-Unmetered	6,600	6,600	34,122
Penalty Charge	130,000	130,000	126,509
Meter Sales	16,000	16,000	16,339
Illinois American Water Readings	1,960	1,960	1,952
Villa Park Sewer Charges	2,850	2,850	1,207
Hydrant Meter Rental Fees	6,000	6,000	4,064
NSF Charges	1,400	1,400	1,525
Lien Filing Fees	2,000	2,000	3,403
Miscellaneous Fees	8,000	8,000	4,496
Total Operating Revenues	16,191,510	16,191,510	16,254,939

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, 2016**

	Budget		Actual
	Original	Final	
Administration			
Water and Sewer Administration			
Regular Salaries	\$ 477,440	477,440	549,954
Part-Time Salaries	16,640	16,640	9,253
Overtime Wages	600	600	76
PPO	14,550	14,550	13,346
PPO Plus	29,490	29,490	27,992
Life Insurance	1,030	1,030	841
Blue Advantage	49,540	49,540	55,955
Social Security	29,980	29,980	31,806
Medicare	7,170	7,170	7,637
IMRF	87,810	87,810	100,674
Operating Supplies	5,300	5,300	5,724
Uniforms	650	650	622
Books and Literature	400	400	188
Training and Travel	4,700	4,700	4,400
Dues and Subscriptions	1,450	1,450	451
Legal Advertising	300	300	642
Computer Services	49,440	49,440	48,984
Other Professional/Technical Services	74,500	74,500	90,825
Computer Service Contracts	19,700	19,700	14,061
	<u>870,690</u>	<u>870,690</u>	<u>963,431</u>
Utility Billing and Account Maintenance			
Regular Salaries	128,750	128,750	133,103
Part-Time Salaries	15,670	15,670	13,030
Overtime Wages	1,000	1,000	395
PPO	3,900	3,900	3,668
Life Insurance	450	450	321
Blue Advantage	18,010	18,010	18,084

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, 2016**

	Budget		Actual
	Original	Final	
Administration (Cont.)			
Utility Billing and Account Maintenance (Cont.)			
Social Security	\$ 9,020	9,020	8,506
Medicare	2,110	2,110	1,989
IMRF	23,830	23,830	26,848
Operating Supplies	3,300	3,300	416
Postage	38,500	38,500	34,349
Training and Travel	2,900	2,900	-
Printing and Binding	700	700	-
Microfilm/Records/Codification	2,400	2,400	406
Auditing Services	9,190	9,190	9,190
Other Professional/Technical Services	8,590	8,590	9,429
Equipment Maintenance	2,000	2,000	438
Miscellaneous Contractual Services	42,300	42,300	79,699
	<u>312,620</u>	<u>312,620</u>	<u>339,871</u>
General Services			
IMRF	-	1,902,200	2,508,902
Contingencies	126,700	126,700	-
Compensated Absences	-	-	9,909
Cellular Telephone	13,250	13,250	14,586
	<u>139,950</u>	<u>2,042,150</u>	<u>2,533,397</u>
Total Administration	<u>1,323,260</u>	<u>3,225,460</u>	<u>3,836,699</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, 2016**

	Budget		Actual
	Original	Final	
Operations			
Water Pumping and Treatment			
Regular Salaries	\$ 197,920	197,920	210,696
Part-Time Salaries	5,200	5,200	2,688
Overtime Wages	9,000	9,000	12,291
PPO	-	-	84
Life Insurance	450	450	321
Blue Advantage	39,760	39,760	39,900
Social Security	12,510	12,510	13,260
Medicare	2,920	2,920	3,101
IMRF	36,090	36,090	41,029
Operating Supplies	6,050	6,050	5,755
Chemicals	8,100	8,100	6,923
Janitorial Supplies	500	500	123
Uniforms	3,380	3,380	3,071
Books and Literature	250	250	20
Electric	195,000	195,000	184,376
Gas	1,200	1,200	676
Training and Travel	6,000	6,000	4,783
Dues and Subscriptions	650	650	488
Printing and Binding	500	500	-
Other Professional/Technical Services	15,500	15,500	13,181
Repairs and Improvements	4,500	4,500	5,021
Computer Service Contracts	3,100	3,100	2,770
Rentals	300	300	-
Equipment Service Contracts	4,100	4,100	4,177
Equipment Maintenance	7,900	7,900	8,064
Fleet Services	19,670	19,670	17,794
Fleet Services Reserve	29,370	29,370	26,892
	<u>609,920</u>	<u>609,920</u>	<u>607,484</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, 2016**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Lake Michigan Water			
Lake Water - Purchased Water	\$ 6,822,085	6,822,085	6,617,259
Water Distribution			
Regular Salaries	342,290	342,290	317,479
Part-Time Salaries	13,220	13,220	13,569
Overtime Wages	95,880	95,880	88,616
PPO	13,900	13,900	9,990
PPO Plus	7,530	7,530	7,132
Life Insurance	1,130	1,130	663
Blue Advantage	60,590	60,590	45,182
Social Security	28,230	28,230	23,203
Medicare	6,600	6,600	5,427
IMRF	81,200	81,200	68,733
Operating Supplies	41,550	41,550	38,189
Meters/Hydrants/Valves	74,000	74,000	60,749
Uniforms	5,200	5,200	3,056
Gas	6,540	6,540	4,440
Training and Travel	6,800	6,800	5,845
Dues and Subscriptions	1,130	1,130	1,108
Printing and Binding	500	500	-
Other Professional/Technical Services	87,500	87,500	74,081
Rentals	1,500	1,500	1,217
Equipment Maintenance	2,000	2,000	685
Miscellaneous Contractual Services	33,200	33,200	29,353
Fleet Services	52,370	52,370	29,424
Fleet Services Reserve	84,290	84,290	72,172
	1,047,150	1,047,150	900,313

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, 2016**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Water Meter Reading and Maintenance			
Regular Salaries	\$ 93,980	93,980	96,955
Overtime Wages	1,530	1,530	923
PPO Plus	1,880	1,880	1,790
Life Insurance	230	230	167
Blue Advantage	11,070	11,070	11,107
Social Security	6,050	6,050	6,126
Medicare	1,410	1,410	1,433
IMRF	17,900	17,900	18,610
Operating Supplies	3,000	3,000	1,656
Meters/Hydrants/Valves	25,000	25,000	30,140
Uniforms	650	650	338
Postage	250	250	-
Training and Travel	500	500	76
Printing and Binding	250	250	-
Other Professional/Technical Services	88,080	88,080	72,822
Equipment Service Contracts	2,500	2,500	7,227
Equipment Maintenance	500	500	559
Fleet Services	10,490	10,490	2,919
Fleet Services Reserve	2,650	2,650	2,652
	<u>267,920</u>	<u>267,920</u>	<u>255,500</u>
Sanitary Sewer Maintenance			
Regular Salaries	353,950	353,950	329,972
Part-Time Salaries	13,220	13,220	13,569
Overtime Wages	25,000	25,000	26,908
PPO	13,900	13,900	9,990
PPO Plus	7,530	7,530	7,132
Life Insurance	1,150	1,150	676
Blue Advantage	62,400	62,400	46,986

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, 2016**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Sanitary Sewer Maintenance (Cont.)			
Social Security	\$ 24,330	24,330	23,748
Medicare	5,690	5,690	5,554
IMRF	69,660	69,660	70,454
Operating Supplies	16,750	16,750	10,473
Chemicals	15,000	15,000	11,967
Pipes/Fittings/Structures	20,000	20,000	11,301
Uniforms	4,550	4,550	3,208
Training and Travel	5,000	5,000	3,295
Dues and Subscriptions	150	150	45
Other Professional/Technical Services	75,000	75,000	40,064
Computer Service Contracts	-	-	4,000
Rentals	1,700	1,700	1,356
Equipment Maintenance	2,000	2,000	1,550
Miscellaneous Contractual Services	38,200	38,200	-
Fleet Services	70,270	70,270	44,474
Fleet Services Reserve	151,780	151,780	116,981
	<u>977,230</u>	<u>977,230</u>	<u>783,703</u>
 Lift/Pump Station Maintenance			
Regular Salaries	184,140	184,140	196,535
Part-Time Salaries	5,200	5,200	2,688
Overtime Wages	11,000	11,000	14,255
PPO	-	-	84
Life Insurance	450	450	321
Blue Advantage	39,760	39,760	39,900
Social Security	12,630	12,630	13,259
Medicare	2,950	2,950	3,101
IMRF	36,460	36,460	41,028
Operating Supplies	5,900	5,900	5,438
Chemicals	7,300	7,300	9,758
Books and Literature	100	100	-
Gas	7,000	7,000	7,542
Training and Travel	3,500	3,500	3,055
Dues and Subscriptions	260	260	368

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, 2016**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Lift/Pump Station Maintenance (Cont.)			
Other Professional/Technical Services	\$ 2,500	2,500	2,500
Repairs and Improvements	3,400	3,400	3,459
Computer Service Contracts	3,800	3,800	3,705
Rentals	3,000	3,000	1,083
Equipment Maintenance	7,000	7,000	6,181
Fleet Services	11,240	11,240	6,076
	<u>347,590</u>	<u>347,590</u>	<u>360,336</u>
Storm Sewer System Maintenance			
Regular Salaries	166,630	166,630	155,472
Overtime Wages	2,550	2,550	4,271
PPO	6,950	6,950	4,995
PPO Plus	3,770	3,770	3,566
Life Insurance	560	560	325
Blue Advantage	29,400	29,400	21,691
Social Security	10,610	10,610	10,907
Medicare	2,480	2,480	2,551
IMRF	31,420	31,420	33,506
Operating Supplies	12,000	12,000	6,749
Uniforms	1,300	1,300	593
Other Professional/Technical Services	1,000	1,000	5,277
Rentals	600	600	582
Miscellaneous Contractual Services	7,500	7,500	-
	<u>276,770</u>	<u>276,770</u>	<u>250,485</u>
Total Operations	<u>10,348,665</u>	<u>10,348,665</u>	<u>9,775,080</u>
Sewage Treatment			
Contract Services - GWWA	<u>4,117,140</u>	<u>4,117,140</u>	<u>4,079,484</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, 2016**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ -	-	-
Operating Expenses			
Operations	1,921,626	1,921,626	1,044,934
Depreciation	-	-	1,352,322
Total Operating Expenses	1,921,626	1,921,626	2,397,256
Operating (Loss)	(1,921,626)	(1,921,626)	(2,397,256)
Nonoperating Revenues (Expenses)			
Sales Tax	4,395,000	4,395,000	4,446,536
Interest Income	50,000	50,000	61,959
Connection Fees	1,639,060	1,639,060	1,459,130
Other Income	4,824,740	4,824,740	17,127
Interest Expense	(2,186,420)	(2,186,420)	(134,891)
	8,722,380	8,722,380	5,849,861
Change in Net Position	6,800,754	6,800,754	3,452,605
Net Position - Beginning			46,004,989
Net Position - Ending			49,457,594

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, 2016**

	Budget		Actual
	Original	Final	
Operations			
Capital Improvements			
Operating Supplies	\$ -	-	4,999
Technology Software	-	-	144,424
Legal Advertising	-	-	4,296
Other Professional/Technical Services	-	-	214,050
Engineering Services	750,000	750,000	229,925
Construction Services	11,400,750	11,400,750	10,645,497
Repairs and Improvements	-	-	3,650
Miscellaneous Contractual Services	-	-	26,682
Other Debt Service	-	-	535
Total	12,150,750	12,150,750	11,274,058
Less Nonoperating Items			
Capital Assets Capitalized	(10,229,124)	(10,229,124)	(10,229,124)
Total Operations	1,921,626	1,921,626	1,044,934

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, 2016**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Special A Parking Permit	\$ 2,520	2,520	3,600
Commuter Parking Permits	87,230	87,230	86,925
On-Street Parking	107,350	107,350	102,620
Bicycle Locker Rental Fees	430	430	455
Immobilization Fees	-	-	240
Parking Fines	10,000	10,000	27,689
Total Operating Revenues	<u>207,530</u>	<u>207,530</u>	<u>221,529</u>
Operating Expenses			
Operations	281,580	281,580	82,630
Depreciation	-	-	4,864
Total Operating Expenses	<u>281,580</u>	<u>281,580</u>	<u>87,494</u>
Operating Income (Loss)	(74,050)	(74,050)	134,035
Nonoperating Revenues			
Interest Income	<u>7,000</u>	<u>7,000</u>	<u>5,045</u>
Income (Loss) Before Transfers	(67,050)	(67,050)	139,080
Transfers Out	<u>(3,720)</u>	<u>(3,720)</u>	<u>(3,720)</u>
Change in Net Position	<u>(70,770)</u>	<u>(70,770)</u>	135,360
Net Position - Beginning			<u>1,964,053</u>
Net Position - Ending			<u><u>2,099,413</u></u>

VILLAGE OF LOMBARD, ILLINOIS

Parking System Fund

**Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Operations			
Regular Salaries	\$ 20,010	20,010	20,465
Part-Time Wages	8,890	8,890	1,355
Overtime Wages	50	50	745
PPO	830	830	831
PPO Plus	1,880	1,880	-
Blue Advantage	5,400	5,400	5,427
Life Insurance	70	70	51
Social Security	1,790	1,790	1,220
Medicare	420	420	285
IMRF	5,310	5,310	4,062
Operating Supplies	3,500	3,500	1,369
Engineering Services	-	-	2,210
Construction Services	-	-	85,066
Property/Building Maintenance	206,500	206,500	7,490
Miscellaneous Contractual Obligations	26,930	26,930	38,791
Total	281,580	281,580	169,367
Less Nonoperating Items			
Capital Assets Capitalized	-	-	(86,737)
Total Operations	281,580	281,580	82,630

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, 2016

	Operation and Maintenance	Capital Reserve	Totals
Operating Revenues			
Charges for Services	\$ 928,701	1,065,320	1,994,021
Operating Expenses			
Operations	953,868	607,409	1,561,277
Depreciation	-	642,610	642,610
Total Operating Expenses	953,868	1,250,019	2,203,887
Operating (Loss)	(25,167)	(184,699)	(209,866)
Nonoperating Revenues			
Interest Income	1,089	69,668	70,757
Other Income	26,468	27,102	53,570
Disposal of Capital Assets	-	272,048	272,048
	27,557	368,818	396,375
Change in Net Position	2,390	184,119	186,509
Net Position - Beginning	643,416	9,669,243	10,312,659
Net Position - Ending	645,806	9,853,362	10,499,168

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, 2016**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 1,213,810	1,213,810	928,701
Operating Expenses			
Operations	1,214,970	1,214,970	953,868
Operating (Loss)	(1,160)	(1,160)	(25,167)
Nonoperating Revenues			
Interest Income	500	500	1,089
Other Income	20,280	20,280	26,468
	20,780	20,780	27,557
Change in Net Position	19,620	19,620	2,390
Net Position - Beginning			643,416
Net Position - Ending			645,806

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, 2016

	Budget		Actual
	Original	Final	
Operations			
Regular Salaries	\$ 273,350	273,350	269,533
Overtime Wages	7,500	7,500	4,916
PPO	8,280	8,280	3,701
PPO Plus	18,830	18,830	17,856
Life Insurance	720	720	482
Blue Advantage	36,030	36,030	38,169
Social Security	16,950	16,950	16,302
Medicare	3,960	3,960	3,813
IMRF	50,220	50,220	51,557
Compensated Absences	-	-	648
Contingencies	9,940	9,940	-
Operating Supplies	13,300	13,300	13,125
Uniforms	2,600	2,600	957
Fuel	414,000	414,000	205,766
Vehicle Parts and Supplies	231,000	231,000	220,634
Accident Parts and Supplies	7,500	7,500	3,267
Cellular Telephone	1,940	3,020	3,000
Training and Travel	5,000	5,000	1,683
Auditing Services	390	390	390
Computer Service Contracts	3,200	3,200	3,195
Equipment Maintenance	2,300	1,220	1,508
Outside Vehicle Repairs	67,000	67,000	71,462
Outside Repair - Accidents	30,000	30,000	10,948
Fleet Services Reserve	10,960	10,960	10,956
Total Operations	1,214,970	1,214,970	953,868

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, 2016**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 1,243,540	1,243,540	1,065,320
Operating Expenses			
Operations	476,400	607,410	607,409
Depreciation	-	-	642,610
Total Operating Expenses	476,400	607,410	1,250,019
Operating Income (Loss)	767,140	636,130	(184,699)
Nonoperating Revenues			
Interest Income	35,000	35,000	69,668
Other Income	36,500	36,500	27,102
Disposal of Capital Assets	280,600	280,600	272,048
	352,100	352,100	368,818
Change in Net Position	1,119,240	988,230	184,119
Net Position - Beginning			9,669,243
Net Position - Ending			9,853,362

VILLAGE OF LOMBARD, ILLINOIS

Fleet Services Fund - Capital Reserve Account

**Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Operations			
Automotive Equipment	\$ 1,659,550	1,790,560	1,952,616
Less Nonoperating Items			
Capital Assets Capitalized	(1,183,150)	(1,183,150)	(1,345,207)
Total Operations	476,400	607,410	607,409

VILLAGE OF LOMBARD, ILLINOIS

Pension Trust Funds

Combining Statement of Fiduciary Net Position December 31, 2016

	Police Pension	Firefighters' Pension	Totals
ASSETS			
Cash and Cash Equivalents	\$ 459,100	3,499,643	3,958,743
Investments			
Local Government Obligations	4,827,436	2,431,100	7,258,536
U.S. Government and Agency Obligations	27,142,982	9,544,833	36,687,815
Corporate Bonds	-	8,290,864	8,290,864
Stock Equities	-	3,224,617	3,224,617
Mutual Funds	27,682,242	26,555,728	54,237,970
Illinois Funds	30,288	54,772	85,060
Illinois Metropolitan Investment Funds	1,004,851	615,534	1,620,385
Receivables - Accrued Interest	190,463	346,261	536,724
Prepays	-	795	795
Total Assets	61,337,362	54,564,147	115,901,509
LIABILITIES			
Accounts Payable	33,474	9,201	42,675
NET POSITION			
Net Position Restricted for Pensions	61,303,888	54,554,946	115,858,834

VILLAGE OF LOMBARD, ILLINOIS

Pension Trust Funds

**Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2016**

	Police Pension	Firefighters' Pension	Totals
Additions			
Contributions - Employer	\$ 2,936,167	2,034,905	4,971,072
Contributions - Plan Members	695,084	583,561	1,278,645
Total Contributions	3,631,251	2,618,466	6,249,717
Investment Income			
Interest Earned	1,842,412	1,888,225	3,730,637
Net Change in Fair Value	1,499,533	1,033,514	2,533,047
	3,341,945	2,921,739	6,263,684
Less Investment Expenses	(118,721)	(93,829)	(212,550)
Net Investment Income	3,223,224	2,827,910	6,051,134
Total Additions	6,854,475	5,446,376	12,300,851
Deductions			
Administration	42,302	50,476	92,778
Benefits and Refunds			
Benefits	3,880,431	2,991,521	6,871,952
Total Deductions	3,922,733	3,041,997	6,964,730
Change in Fiduciary Net Position	2,931,742	2,404,379	5,336,121
Net Position Restricted for Pensions			
Beginning	58,372,146	52,150,567	110,522,713
Ending	61,303,888	54,554,946	115,858,834

VILLAGE OF LOMBARD, ILLINOIS

Police Pension Fund

**Schedule of Changes in Fiduciary Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2016**

	Budget		Actual
	Original	Final	
Additions			
Contributions - Employer	\$ 2,940,770	2,940,770	2,936,167
Contributions - Plan Members	632,830	632,830	695,084
Total Contributions	<u>3,573,600</u>	<u>3,573,600</u>	<u>3,631,251</u>
Investment Income			
Interest Earned	4,073,030	4,073,030	1,842,412
Net Change in Fair Value	-	-	1,499,533
	<u>4,073,030</u>	<u>4,073,030</u>	<u>3,341,945</u>
Less Investment Expenses	-	-	(118,721)
Net Investment Income	<u>4,073,030</u>	<u>4,073,030</u>	<u>3,223,224</u>
Total Additions	<u>7,646,630</u>	<u>7,646,630</u>	<u>6,854,475</u>
Deductions			
Administration	172,530	172,530	42,302
Benefits and Refunds			
Benefits	3,768,870	3,768,870	3,880,431
Total Deductions	<u>3,941,400</u>	<u>3,941,400</u>	<u>3,922,733</u>
Change in Fiduciary Net Position	<u>3,705,230</u>	<u>3,705,230</u>	2,931,742
Net Position Restricted for Pensions			
Beginning			<u>58,372,146</u>
Ending			<u>61,303,888</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, 2016**

	Budget		Actual
	Original	Final	
Additions			
Contributions - Employer	\$ 2,035,220	2,035,220	2,034,905
Contributions - Plan Members	520,890	520,890	583,561
Total Contributions	<u>2,556,110</u>	<u>2,556,110</u>	<u>2,618,466</u>
Investment Income			
Interest Earned	3,700,700	3,700,700	1,888,225
Net Change in Fair Value	-	-	1,033,514
	<u>3,700,700</u>	<u>3,700,700</u>	<u>2,921,739</u>
Less Investment Expenses	-	-	(93,829)
Net Investment Income	<u>3,700,700</u>	<u>3,700,700</u>	<u>2,827,910</u>
Total Additions	<u>6,256,810</u>	<u>6,256,810</u>	<u>5,446,376</u>
Deductions			
Administration	122,080	122,080	50,476
Benefits and Refunds			
Benefits	<u>3,158,770</u>	<u>3,158,770</u>	<u>2,991,521</u>
Total Deductions	<u>3,280,850</u>	<u>3,280,850</u>	<u>3,041,997</u>
Change in Fiduciary Net Position	<u>2,975,960</u>	<u>2,975,960</u>	2,404,379
Net Position Restricted for Pensions			
Beginning			<u>52,150,567</u>
Ending			<u>54,554,946</u>

VILLAGE OF LOMBARD, ILLINOIS

Agency Fund

**Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended December 31, 2016**

	Beginning Balances	Additions	Deductions	Ending Balances
SPECIAL ASSESSMENTS FUND				
Assets				
Cash and Investments	\$ 734,557	28,446	-	763,003
Accounts Receivable	2,073	33	-	2,106
Total Assets	736,630	28,479	-	765,109
Liabilities				
Due to Bondholders	736,630	28,479	-	765,109