

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

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, 2015**

	Budget		Actual
	Original	Final	
Taxes			
Property Taxes	\$ 8,174,964	8,174,964	8,277,864
Road and Bridge Taxes	59,200	59,200	57,929
Personal Property Replacement Taxes	157,880	157,880	175,798
Amusement Tax	574,800	574,800	584,671
Places for Eating Tax	1,545,130	1,545,130	1,687,638
Utility Tax	4,497,670	4,497,670	1,020,071
Hotel/Motel Tax	1,940,750	1,940,750	2,009,401
Foreign Fire Insurance Tax	55,000	55,000	58,084
Auto Rental Tax	13,200	13,200	18,264
Pull Tabs/Jar Games	4,440	4,440	-
	<u>17,023,034</u>	<u>17,023,034</u>	<u>13,889,720</u>
Licenses and Permits			
Liquor Licenses	212,000	212,000	226,672
Cigarette Licenses	8,300	8,300	7,500
Restaurant/Food Handler Permits	12,500	12,500	12,650
Coin Operated Device Licenses	28,000	28,000	28,788
Amusement Licenses	6,000	6,000	6,885
Commercial Recyclers Licenses	50	50	150
Going Out of Business Licenses	80	80	150
Alarm User Licenses	41,700	41,700	39,905
Other Business Licenses	18,000	18,000	19,748
Oversized Vehicle Permits	22,000	22,000	18,095
Building Permits	225,000	225,000	359,046
Occupancy Permits	22,000	22,000	22,510
Residential Driveway Permits	23,000	23,000	17,844
Electrical Permits	137,000	137,000	176,228
Plumbing Permits	62,000	62,000	124,236
Water Permits	6,000	6,000	11,043
Sewer Permits	13,000	13,000	5,816
HVAC Permits	43,500	43,500	59,186

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Licenses and Permits (Cont.)			
Hazardous Materials Permits	\$ 500	500	3,150
Sign Permits	10,000	10,000	11,249
Fire Suppression System Permits	17,200	17,200	20,851
Fire Alarm System Permits	16,800	16,800	22,281
Wrecking Permits	5,200	5,200	7,965
Contractor Registration	68,000	68,000	84,300
Renewal Permits	5,800	5,800	167
P.E.S. Fill and Grading Permits	200	200	144
	<u>1,003,830</u>	<u>1,003,830</u>	<u>1,286,559</u>
Intergovernmental			
Sales Tax	10,600,000	10,600,000	11,416,618
Business District #1 Tax	599,350	599,350	653,089
Local Use Tax	774,500	774,500	958,288
State Income Tax	4,204,930	4,204,930	4,692,262
District 87 Reimbursements	45,730	45,730	48,729
DUMEG Reimbursements	27,470	27,470	14,529
Miscellaneous Grants	73,460	73,460	155,819
Police Training	2,000	2,000	1,271
Fire Training	12,000	12,000	12,518
	<u>16,339,440</u>	<u>16,339,440</u>	<u>17,953,123</u>
Charges for Services			
Tree Planting Fees	8,000	8,000	3,300
Weed Cutting/Debris Fees	4,300	4,300	4,783
ROW Inspection Fees	1,000	1,000	-
After Hours Site Inspection Fees	200	200	1,450
Sale of Plans, Specs, Maps	2,200	2,200	1,923
Administrative Fees	92,000	92,000	131,324
Miscellaneous Public Works Fees	-	-	224
Community Development Plan Review	12,000	12,000	11,586
P.E.S. Site Plan Review	64,000	64,000	48,504
Public Hearing Fees	14,000	14,000	28,950

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Charges for Services (Cont.)			
Public Hearing Sign Fees	\$ 1,000	1,000	1,000
Fingerprinting	4,300	4,300	5,885
Police Records Copy	6,500	6,500	7,186
Impounding Fees	1,600	1,600	1,135
False Alarm Fees	15,000	15,000	12,330
Ambulance Fees	1,674,840	1,674,840	1,062,101
Glenbard Fire Protection	338,280	338,280	340,000
Elevator Inspections	86,000	86,000	90,030
Building Plan Review	95,000	95,000	259,413
Franchise Fees/Cable TV	717,920	717,920	780,017
Telecommunications/IMF	360,290	360,290	343,812
Refuse Surcharge	119,350	119,350	125,824
COBRA Reimbursements	762,760	762,760	699,971
	<u>4,380,540</u>	<u>4,380,540</u>	<u>3,960,748</u>
Fines and Forfeits			
Circuit Court Fines	424,300	424,300	450,178
Narcotic Fines	500	500	250
E-Ticket Fines	4,300	4,300	4,653
Administrative Towing	212,000	212,000	183,000
Overweight/Overdimension Vehicles	34,230	34,230	55,310
DUI User Fees	32,000	32,000	46,364
Pre-Trial Diversion	-	-	2,650
Tobacco Violations	1,000	1,000	1,800
State Forfeits	9,000	9,000	21,591
Parking Fines	105,200	105,200	79,540
Community Development Violations	1,800	1,800	5,500
Building Violations	400	400	-
	<u>824,730</u>	<u>824,730</u>	<u>850,836</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Interest			
Investment Income	\$ 36,460	36,460	143,584
Interest on Property Taxes	120	120	-
	<u>36,580</u>	<u>36,580</u>	<u>143,584</u>
Miscellaneous			
NSF Charges	200	200	275
Sale of Assets	-	-	4,082
Police Donations	800	800	2,780
Fire Donations	800	800	450
Damage to Village Property	15,000	15,000	6,031
Reimbursements for Scrap Metal	2,700	2,700	1,393
Taxi Subsidy	12,700	12,700	12,461
Change in Terminal Reserve	-	-	207,480
Discounts Available	50	50	12
Miscellaneous Fire Donation	-	-	3,448
Miscellaneous Foreign Fire Insurance	-	-	181
Miscellaneous Hotel/Motel	75,000	75,000	3,211
Miscellaneous Liability Insurance	2,000	2,000	30
Miscellaneous Technology Reserve	1,000	1,000	2,142
Other	17,000	17,000	20,834
	<u>127,250</u>	<u>127,250</u>	<u>264,810</u>
Total Revenues	<u>39,735,404</u>	<u>39,735,404</u>	<u>38,349,380</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
General Government			
Legislative Department			
President and Board of Trustees	\$ 264,700	264,700	231,537
Village Clerk and Records	130,986	130,986	124,241
Board of Fire and Police Commission	78,600	78,600	29,165
Historical Museum/Peck House/Main St. Cemetery	172,230	172,230	123,377
General Services	1,695,140	1,695,140	1,080,606
LPFC Sales/PFE Tax Rebate	290,000	290,000	227,555
LPFC Hotel/Motel Tax Rebate	722,800	722,800	760,242
	<u>3,354,456</u>	<u>3,354,456</u>	<u>2,576,723</u>
Executive Department			
Village Hall	485,211	485,211	460,502
Utility Reserve	28,200	28,200	28,359
Business District #1	593,360	593,360	646,558
Risk Management Administration	467,410	467,410	461,571
Employee Services	91,000	91,000	49,828
Administrative Management	460,910	460,910	463,403
Human Resources	317,430	317,430	337,721
Legal Services	431,500	431,500	364,842
Communications	385,080	385,080	285,767
Hotel/Motel Grant Program	179,210	179,210	199,220
	<u>3,439,311</u>	<u>3,439,311</u>	<u>3,297,771</u>
Finance Department			
Administration and Treasury Management	458,090	458,090	451,870
Village Events	41,200	41,200	41,205
Customer Service and Licensing	66,790	66,790	62,986
Accounting and Financial Services	432,040	432,040	431,136
Information Technology	762,508	762,508	685,713
Technology Reserve	203,310	203,310	114,408
	<u>1,963,938</u>	<u>1,963,938</u>	<u>1,787,318</u>
Total General Government	<u><u>8,757,705</u></u>	<u><u>8,757,705</u></u>	<u><u>7,661,812</u></u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety			
Police Department			
Police Administration	\$ 3,282,970	3,282,970	3,253,573
Village Events	108,801	108,801	48,574
Police Buildings	119,060	119,060	102,616
Police Donations	1,000	1,000	2,450
Risk Management	454,060	454,060	470,100
Police Grants	73,460	73,460	156,309
Patrol Services	6,930,610	6,930,610	7,017,264
Criminal Investigations and Juvenile Services	1,783,810	1,783,810	1,441,878
Police Records	994,720	994,720	834,315
Police Traffic Services	470,940	470,940	421,456
DUI Equipment/Technology	11,600	11,600	24,575
State Seizures	31,000	31,000	92,534
Federal Seizures	18,000	18,000	40,880
	<u>14,280,031</u>	<u>14,280,031</u>	<u>13,906,524</u>
Fire Services Department			
Fire Administration	2,491,750	2,491,750	2,511,159
Village Events	7,550	7,550	1,152
Fire Buildings	83,340	83,340	81,851
Fire Donations	400	400	3,403
Risk Management	437,700	437,700	608,281
Fire and Rescue Services	5,669,160	5,675,475	5,690,895
Fire Prevention	323,150	323,150	353,693
Emergency Preparedness	122,240	122,240	99,525
Fire and Rescue Training	132,890	126,575	122,609
Foreign Fire Insurance	107,250	107,250	68,895
Fire Investigation	14,840	14,840	8,443
Emergency Medical Service	2,142,911	2,142,911	1,987,827
	<u>11,533,181</u>	<u>11,533,181</u>	<u>11,537,733</u>
Total Public Safety	<u>25,813,212</u>	<u>25,813,212</u>	<u>25,444,257</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Physical Environment			
Community Development Department			
Community Development Administration	\$ 314,290	314,290	312,608
Planning Services	200,992	200,992	195,103
Code Administration	200,631	200,631	191,308
Building	648,981	648,981	628,837
Private Engineering Services	206,825	206,825	211,110
Total Physical Environment	1,571,719	1,571,719	1,538,966
Public Works			
Public Works Department			
Public Works Administration	396,340	396,340	403,009
Village Events	319,380	319,380	307,970
Public Works Buildings	61,540	61,540	46,973
Street Maintenance	1,768,628	1,768,628	1,501,177
Risk Management	220,110	220,110	212,114
Street Lighting	338,701	338,701	308,258
Traffic Signals/Signs/Markings	270,890	270,890	218,341
Urban Forestry and Landscaping	447,325	447,325	393,983
Engineering Administration	554,550	554,550	535,398
SSA #3 - 800 E. Roosevelt Road Traffic Signal	9,730	9,730	8,120
Community Recycling	119,500	119,500	109,238
Total Public Works	4,506,694	4,506,694	4,044,581
Total Expenditures	40,649,330	40,649,330	38,689,616

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
General Government			
Legislative Department			
President and Board of Trustees			
Regular Salaries	\$ 46,500	46,500	46,502
Social Security	2,880	2,880	2,883
Medicare	670	670	674
Operating Supplies	3,000	3,000	4,506
Books and Literature	100	100	139
Postage	80	80	-
Training and Travel	8,200	8,200	12,665
Dues and Subscriptions	49,770	49,770	23,519
Classified Advertising	-	-	1,798
Printing and Binding	500	500	1,345
Miscellaneous Contractual Services	153,000	153,000	137,506
	<u>264,700</u>	<u>264,700</u>	<u>231,537</u>
Village Clerk and Records			
Regular Salaries	72,880	72,880	74,630
Part-Time Salaries	16,920	16,920	3,554
Life Insurance	180	180	125
Social Security	5,570	5,570	4,827
Medicare	1,300	1,300	1,129
IMRF	10,300	10,300	10,582
Operating Supplies	1,000	1,000	1,017
Books and Literature	80	80	-
Training and Travel	2,300	2,300	472
Dues and Subscriptions	435	435	110
Legal Advertising	4,500	4,500	6,125
Microfilm/Records/Codification	6,000	6,000	11,032
Other Professional/Technical Services	-	-	50
Computer Service Contracts	9,521	9,521	10,588
	<u>130,986</u>	<u>130,986</u>	<u>124,241</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	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	1,258
Training and Travel	500	500	209
Dues and Subscriptions	400	400	-
Classified Advertising	6,000	6,000	1,580
Legal Services	10,500	10,500	4,606
Other Professional/Technical Services	53,500	53,500	21,512
	<u>78,600</u>	<u>78,600</u>	<u>29,165</u>
Historical Museum/Peck House/Main St. Cemetery			
Operating Supplies	20	20	68
Books and Literature	40	40	27
Electric	1,500	1,500	1,416
Telephone	2,000	2,000	2,552
Gas	1,500	1,500	966
Training and Travel	1,500	1,500	1,698
Dues and Subscriptions	890	890	470
Classified Advertising	2,260	2,260	500
Maintenance	9,000	9,000	5,546
Technology Software	1,000	1,000	1,639
Equipment Service Contracts	4,070	4,070	1,619
Miscellaneous Contractual Services	148,450	148,450	106,876
	<u>172,230</u>	<u>172,230</u>	<u>123,377</u>
General Services			
COBRA - PPO	393,250	332,940	358,268
COBRA - Blue Advantage	369,510	345,410	278,941
Medicare	-	84,410	58,089
IMRF	-	-	46,520
Contingencies	552,550	552,550	-

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Legislative Department (Cont.)			
General Services (Cont.)			
Operating Supplies	\$ 16,500	16,500	13,103
Postage	34,240	34,240	26,819
Cellular Telephone	52,000	52,000	47,342
Telephone	101,580	101,580	111,574
Printing and Binding	2,350	2,350	774
Other Professional/Technical Services	73,080	73,080	59,857
Equipment Service Contracts	69,850	69,850	48,660
Miscellaneous Contractual Services	30,230	30,230	30,659
	<u>1,695,140</u>	<u>1,695,140</u>	<u>1,080,606</u>
LPFC Sales/PFE Tax Rebate			
Miscellaneous Contractual Services	290,000	290,000	227,555
LPFC Hotel/Motel Tax Rebate			
Miscellaneous Contractual Services	722,800	722,800	760,242
	<u>3,354,456</u>	<u>3,354,456</u>	<u>2,576,723</u>
Executive Department			
Village Hall			
Regular Salaries	105,460	105,460	110,204
Part-Time Salaries	55,100	55,100	47,467
Overtime Wages	2,000	2,000	3,104
PPO	8,280	8,280	-
Life Insurance	360	360	254
Blue Advantage	18,010	18,010	25,498
Social Security	9,960	9,960	9,611
Medicare	2,330	2,330	2,248
IMRF	25,290	25,290	25,192
Operating Supplies	20,700	20,700	23,353
Janitorial Supplies	9,000	9,000	6,392

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Executive Department (Cont.)			
Village Hall (Cont.)			
Uniforms	\$ 1,800	1,800	737
Electric	80,000	80,000	59,187
Training and Travel	300	300	79
Maintenance	82,841	82,841	99,401
Repairs and Improvements	20,000	20,000	10,310
Equipment Service Contracts	31,100	31,100	28,474
Equipment Maintenance	1,000	1,000	205
Fleet Services	7,200	7,200	4,310
Fleet Services Reserve	4,480	4,480	4,476
	<u>485,211</u>	<u>485,211</u>	<u>460,502</u>
Utility Reserve			
Miscellaneous Contractual Services	28,200	28,200	28,359
Business District #1			
Miscellaneous Contractual Services	593,360	593,360	646,558
Risk Management Administration			
Regular Salaries	128,140	128,140	131,931
Overtime Wages	300	300	215
PPO Plus	22,600	22,600	20,657
Life Insurance	270	270	186
Blue Advantage	5,400	5,400	5,217
Social Security	7,880	7,880	7,402
Medicare	1,860	1,860	1,761
IMRF	20,180	20,180	20,839
Unemployment Compensation	800	800	-
Operating Supplies	600	600	-
Training and Travel	250	250	618
Dues and Subscriptions	1,230	1,230	1,104

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Executive Department (Cont.)			
Risk Management Administration (Cont.)			
Other Professional/Technical Services	\$ 52,390	52,390	51,728
Insurance Premiums	78,770	78,770	77,590
Insurance Claims	102,720	102,720	137,746
Miscellaneous Contractual Services	6,520	6,520	3,656
Fleet Services	37,500	37,500	921
	<u>467,410</u>	<u>467,410</u>	<u>461,571</u>
Employee Services			
Operating Supplies	8,300	8,300	2,349
Books and Literature	100	100	-
Training and Travel	500	500	-
Other Professional/Technical Services	69,100	69,100	47,479
Miscellaneous Contractual Services	13,000	13,000	-
	<u>91,000</u>	<u>91,000</u>	<u>49,828</u>
Administrative Management			
Regular Salaries	310,470	310,470	319,564
Overtime Salaries	2,000	2,000	3,982
PPO	8,280	8,280	8,002
PPO Plus	15,070	15,070	13,772
Life Insurance	500	500	340
Blue Advantage	7,470	7,470	7,211
Social Security	16,560	16,560	16,150
Medicare	4,500	4,500	4,646
IMRF	48,900	48,900	51,185
Operating Supplies	3,000	3,000	2,063
Books and Literature	100	100	-
Employee Recognition	100	100	-
Training and Travel	5,190	5,190	1,995
Dues and Subscriptions	4,010	4,010	4,545

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	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	25,454
Fleet Services	3,150	3,150	990
Fleet Services Reserve	3,510	3,510	3,504
	<u>460,910</u>	<u>460,910</u>	<u>463,403</u>
Human Resources			
Regular Salaries	138,840	138,840	142,246
Part-Time Salaries	43,900	43,900	34,624
Life Insurance	360	360	249
Blue Advantage	25,490	25,490	24,604
Social Security	11,330	11,330	10,485
Medicare	2,650	2,650	2,452
IMRF	26,910	26,910	27,930
Operating Supplies	2,500	2,500	2,607
Books and Literature	400	400	-
Employee Recognition	25,000	25,000	19,538
Training and Travel	5,000	5,000	5,794
Dues and Subscriptions	2,950	2,950	2,015
Classified Advertising	6,000	6,000	3,018
Printing and Binding	1,000	1,000	624
Other Professional/Technical Services	25,100	25,100	61,535
	<u>317,430</u>	<u>317,430</u>	<u>337,721</u>
Legal Services			
Operating Supplies	500	500	359
Books and Literature	500	500	213
Legal Services	430,500	430,500	364,270
	<u>431,500</u>	<u>431,500</u>	<u>364,842</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Executive Department (Cont.)			
Communications			
Regular Salaries	\$ 56,010	56,010	48,570
Part-Time Salaries	66,230	66,230	52,621
PPO	8,280	8,280	6,817
Life Insurance	180	180	99
Social Security	7,580	7,580	6,223
Medicare	1,770	1,770	1,451
IMRF	8,820	8,820	7,649
Operating Supplies	38,500	38,500	4,062
Books and Literature	100	100	-
Postage	19,940	19,940	20,190
Training and Travel	750	750	1,682
Dues and Subscriptions	4,350	4,350	4,228
Printing and Binding	21,190	21,190	23,334
Technology Equipment	17,050	17,050	19,886
Rentals	1,800	1,800	-
Equipment Service Contracts	-	-	540
Miscellaneous Contractual Services	132,530	132,530	88,415
	<u>385,080</u>	<u>385,080</u>	<u>285,767</u>
Hotel/Motel Grant Program			
Operating Supplies	20	20	-
Dues and Subscriptions	74,690	74,690	85,150
Miscellaneous Contractual Services	104,500	104,500	114,070
	<u>179,210</u>	<u>179,210</u>	<u>199,220</u>
Total Executive Department	<u>3,439,311</u>	<u>3,439,311</u>	<u>3,297,771</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Finance Department			
Administration and Treasury Management			
Regular Salaries	\$ 313,420	313,420	320,939
Overtime Wages	200	200	43
PPO	8,280	8,280	7,995
Life Insurance	650	650	451
Blue Advantage	46,840	46,840	45,215
Social Security	18,770	18,770	17,586
Medicare	4,550	4,550	4,318
IMRF	49,360	49,360	50,441
Operating Supplies	2,000	2,000	894
Books and Literature	100	100	-
Employee Recognition	400	400	500
Training and Travel	8,520	8,520	1,289
Dues and Subscriptions	1,620	1,620	1,059
Legal Advertising	750	750	38
Printing and Binding	2,100	2,100	677
Miscellaneous Contractual Services	530	530	425
	<u>458,090</u>	<u>458,090</u>	<u>451,870</u>
Village Events			
Computer Service	41,200	41,200	41,205

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Finance Department (Cont.)			
Customer Service and Licensing			
Regular Salaries	\$ 31,220	31,220	31,995
Part-Time Salaries	14,990	14,990	13,007
Overtime Wages	2,290	2,290	633
PPO Plus	3,900	3,900	3,524
Life Insurance	110	110	75
Blue Advantage	1,800	1,800	1,739
Social Security	2,870	2,870	2,685
Medicare	670	670	628
IMRF	4,920	4,920	6,061
Operating Supplies	2,050	2,050	2,178
Training and Travel	600	600	291
Printing and Binding	1,200	1,200	54
Other Professional/Technical Services	-	-	1
Miscellaneous Contractual Services	170	170	115
	<u>66,790</u>	<u>66,790</u>	<u>62,986</u>
Accounting and Financial Services			
Regular Salaries	259,750	259,750	266,025
Overtime Wages	950	950	370
Life Insurance	720	720	499
Blue Advantage	32,960	32,960	31,814
Social Security	16,110	16,110	15,573
Medicare	3,770	3,770	3,642
IMRF	40,910	40,910	42,065
Tuition Reimbursements	2,110	2,110	-
Operating Supplies	920	920	528
Books and Literature	100	100	5
Training and Travel	4,040	4,040	2,906
Dues and Subscriptions	1,000	1,000	1,529
Legal Advertising	1,900	1,900	1,849
Printing and Binding	700	700	530
Auditing Services	25,860	25,860	23,860

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
General Government (Cont.)			
Finance Department (Cont.)			
Accounting and Financial Services (Cont.)			
Other Professional/Technical Services	\$ 37,120	37,120	38,388
Miscellaneous Contractual Services	3,120	3,120	1,553
	<u>432,040</u>	<u>432,040</u>	<u>431,136</u>
Information Technology			
Regular Salaries	66,830	66,830	68,426
Life Insurance	180	180	125
Blue Advantage	18,010	18,010	17,390
Social Security	4,140	4,140	3,797
Medicare	970	970	888
IMRF	10,530	10,530	10,805
Operating Supplies	18,000	18,000	5,357
Books and Literature	100	100	-
Training and Travel	15,700	15,700	4,273
Dues and Subscriptions	350	350	-
Computer Services	415,728	415,728	408,200
Computer Service Contracts	173,370	173,370	139,390
Technology Software	9,300	9,300	8,113
Technology Equipment	27,300	27,300	16,974
Equipment Service Contracts	2,000	2,000	1,975
	<u>762,508</u>	<u>762,508</u>	<u>685,713</u>
Technology Reserve			
Technology Software	27,350	27,350	44,378
Technology Equipment	175,960	175,960	70,030
	<u>203,310</u>	<u>203,310</u>	<u>114,408</u>
Total Finance Department	<u>1,963,938</u>	<u>1,963,938</u>	<u>1,787,318</u>
Total General Government	<u>8,757,705</u>	<u>8,757,705</u>	<u>7,661,812</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety			
Police Department			
Police Administration			
Regular Salaries	\$ 430,160	430,160	444,642
Part-Time Salaries	80,730	80,730	75,527
Overtime Wages	1,500	1,500	-
PPO	61,400	61,400	58,250
PPO Plus	18,830	18,830	17,214
Life Insurance	720	720	499
Blue Advantage	32,960	32,960	31,816
Social Security	8,390	8,390	8,359
Medicare	3,980	3,980	7,113
IMRF	18,000	18,000	18,204
Police Pension Contributions	2,537,100	2,537,100	2,537,554
Operating Supplies	19,000	19,000	19,613
Uniforms	2,500	2,500	2,389
Books and Literature	500	500	-
Employee Recognition	700	700	548
Training and Travel	8,000	8,000	9,045
Dues and Subscriptions	4,000	4,000	4,881
Printing and Binding	3,000	3,000	3,143
Emergency Dispatch	31,140	31,140	-
Other Professional/Technical Services	8,570	8,570	6,165
Miscellaneous Contractual Services	2,000	2,000	-
Fleet Services	5,070	5,070	3,895
Fleet Services Reserve	4,720	4,720	4,716
	<u>3,282,970</u>	<u>3,282,970</u>	<u>3,253,573</u>
Village Events			
Overtime Wages	96,000	96,000	47,462
Operating Supplies	1,600	1,600	1,112
Miscellaneous Contractual Services	11,201	11,201	-
	<u>108,801</u>	<u>108,801</u>	<u>48,574</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Department (Cont.)			
Police Buildings			
Regular Salaries	\$ -	-	(2,223)
Overtime Wages	-	-	(112)
Life Insurance	-	-	(13)
Blue Advantage	-	-	(920)
Social Security	-	-	(131)
Medicare	-	-	(31)
IMRF	-	-	(368)
Operating Supplies	7,500	7,500	6,825
Janitorial Supplies	15,000	15,000	14,222
Uniforms	-	-	130
Maintenance	25,400	25,400	22,484
Repairs and Improvements	35,000	35,000	34,600
Equipment Service Contracts	27,000	27,000	27,112
Equipment Maintenance	400	400	207
Fleet Services	8,760	8,760	834
	<u>119,060</u>	<u>119,060</u>	<u>102,616</u>
Police Donations			
Operating Supplies	1,000	1,000	2,450
Risk Management			
Other Professional/Technical Services	50,240	50,240	51,545
Insurance Premiums	95,660	95,660	91,870
Insurance Claims	308,160	308,160	318,139
Fleet Services	-	-	8,546
	<u>454,060</u>	<u>454,060</u>	<u>470,100</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Department (Cont.)			
Police Grants			
Overtime Wages	\$ 59,210	59,210	36,149
Operating Supplies	1,000	1,000	-
Uniforms	11,250	11,250	-
Other Professional/Technical Services	2,000	2,000	3,660
Miscellaneous Contractual Services	-	-	116,500
	<u>73,460</u>	<u>73,460</u>	<u>156,309</u>
Patrol Services			
Regular Salaries	4,666,190	4,666,190	4,702,314
Part-Time Salaries	77,270	77,270	36,799
Overtime Wages	118,000	118,000	181,586
PPO	121,600	121,600	110,662
PPO Plus	137,740	137,740	108,443
Life Insurance	9,290	9,290	6,340
Blue Advantage	502,130	502,130	491,991
Social Security	15,350	15,350	12,365
Medicare	65,340	65,340	67,152
IMRF	39,000	39,000	34,844
Tuition Reimbursements	2,750	2,750	-
Operating Supplies	80,000	80,000	79,935
Uniforms	51,350	51,350	60,360
Books and Literature	600	600	459
Training and Travel	47,350	47,350	40,188
Dues and Subscriptions	800	800	476
Printing and Binding	4,000	4,000	4,000
Emergency Dispatch	487,860	487,860	700,208
Other Professional/Technical Services	6,500	6,500	2,268
Equipment Maintenance	5,000	5,000	942
Fleet Services	422,620	422,620	303,927
Fleet Services Reserve	69,870	69,870	72,005
	<u>6,930,610</u>	<u>6,930,610</u>	<u>7,017,264</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Department (Cont.)			
Criminal Investigations and Juvenile Services			
Regular Salaries	\$ 1,187,870	1,187,870	1,090,470
Part-Time Salaries	50,420	50,420	44,326
Overtime Wages	68,000	68,000	59,854
PPO Plus	7,810	7,810	6,928
Life Insurance	2,340	2,340	1,398
Blue Advantage	177,070	177,070	143,598
Social Security	3,130	3,130	2,748
Medicare	18,070	18,070	16,506
IMRF	4,850	4,850	1,637
Operating Supplies	14,000	14,000	12,197
Uniforms	9,750	9,750	9,386
Training and Travel	600	600	521
Dues and Subscriptions	500	500	-
Emergency Dispatch	145,320	145,320	-
Other Professional/Technical Services	14,950	14,950	8,682
Miscellaneous Contractual Services	12,700	12,700	8,895
Fleet Services	47,600	47,600	35,014
Fleet Services Reserve	18,830	18,830	(282)
	<u>1,783,810</u>	<u>1,783,810</u>	<u>1,441,878</u>
Police Records			
Regular Salaries	365,410	365,410	360,508
Part-Time Salaries	230,340	230,340	118,995
Overtime Wages	16,000	16,000	34,604
PPO Plus	18,830	18,830	7,052
Life Insurance	1,260	1,260	873
Blue Advantage	61,520	61,520	59,406
Social Security	36,940	36,940	30,798
Medicare	8,640	8,640	7,203
IMRF	71,630	71,630	67,515

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Service Department (Cont.)			
Police Records (Cont.)			
Operating Supplies	\$ 8,500	8,500	8,206
Uniforms	9,750	9,750	5,364
Training and Travel	2,000	2,000	-
Printing and Binding	1,000	1,000	-
Other Professional/Technical Services	142,800	142,800	128,064
Computer Service Contracts	9,000	9,000	5,418
Rentals	500	500	-
Equipment Service Contracts	10,600	10,600	309
	<u>994,720</u>	<u>994,720</u>	<u>834,315</u>
Police Traffic Services			
Regular Salaries	265,110	265,110	265,163
Part-Time Salaries	-	-	73
Overtime Wages	12,000	12,000	7,606
Life Insurance	540	540	371
Blue Advantage	54,040	54,040	41,396
Medicare	3,860	3,860	3,812
Operating Supplies	13,900	13,900	11,748
Uniforms	1,950	1,950	1,413
Books and Literature	500	500	-
Training and Travel	400	400	118
Dues and Subscriptions	500	500	-
Emergency Dispatch	31,140	31,140	-
Other Professional/Technical Services	87,000	87,000	89,756
	<u>470,940</u>	<u>470,940</u>	<u>421,456</u>
DUI Equipment/Technology			
Operating Supplies	11,600	11,600	24,575

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Police Service Department (Cont.)			
State Seizures			
Regular Salaries	\$ -	-	66,701
Overtime Wages	7,000	7,000	12,503
Life Insurance	-	-	85
Blue Advantage	-	-	12,177
Medicare	-	-	1,068
Operating Supplies	24,000	24,000	-
	<u>31,000</u>	<u>31,000</u>	<u>92,534</u>
Federal Seizures			
Regular Salaries	-	-	32,115
Overtime Wages	-	-	2,347
Life Insurance	-	-	41
Blue Advantage	-	-	5,863
Medicare	-	-	514
Operating Supplies	18,000	18,000	-
	<u>18,000</u>	<u>18,000</u>	<u>40,880</u>
Total Police Department	<u>14,280,031</u>	<u>14,280,031</u>	<u>13,906,524</u>
Fire Department			
Fire Administration			
Regular Salaries	273,530	273,530	280,002
Part-Time Salaries	19,240	19,240	20,407
PPO	61,400	61,400	58,250
Life Insurance	500	500	349
Blue Advantage	54,520	54,520	73,343
Social Security	10,840	10,840	10,335
Medicare	4,280	4,280	4,041
IMRF	24,500	24,500	25,161
Firefighters' Pension Contributions	2,007,510	2,007,510	2,008,224
Operating Supplies	7,300	7,300	9,214

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Fire Administration (Cont.)			
Uniforms	\$ 1,400	1,400	1,465
Books and Literature	200	200	125
Employee Recognition	900	900	678
Training and Travel	6,390	6,390	7,568
Dues and Subscriptions	1,560	1,560	1,143
Printing and Binding	1,340	1,340	750
Computer Service Contracts	2,720	2,720	-
Equipment Maintenance	100	100	-
Fleet Services	7,230	7,230	3,804
Fleet Services Reserve	6,290	6,290	6,300
	<u>2,491,750</u>	<u>2,491,750</u>	<u>2,511,159</u>
Village Events			
Overtime Wages	7,200	7,200	1,152
Operating Supplies	350	350	-
	<u>7,550</u>	<u>7,550</u>	<u>1,152</u>
Fire Buildings			
Operating Supplies	5,400	5,400	4,197
Janitorial Supplies	11,500	11,500	11,583
Maintenance	3,710	3,710	2,633
Repairs and Improvements	50,000	50,000	52,720
Equipment Service Contracts	11,400	11,400	9,447
Fleet Services	1,330	1,330	1,271
	<u>83,340</u>	<u>83,340</u>	<u>81,851</u>
Fire Donations			
Operating Supplies	400	400	3,403

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Risk Management			
Other Professional/Technical Services	\$ 44,610	44,610	44,627
Insurance Premiums	84,920	84,920	81,573
Insurance Claims	308,170	308,170	481,297
Fleet Services	-	-	784
	<u>437,700</u>	<u>437,700</u>	<u>608,281</u>
Fire and Rescue Services			
Regular Salaries	4,085,360	4,085,360	3,945,120
Overtime Wages	105,000	105,000	176,347
PPO	95,960	95,960	62,439
PPO Plus	324,720	324,720	290,522
Life Insurance	8,280	8,280	5,497
Blue Advantage	274,620	274,620	264,646
Medicare	61,570	61,570	65,480
Operating Supplies	86,090	87,945	88,435
Uniforms	46,880	51,340	48,918
Books and Literature	100	100	-
Chemicals	500	500	1,243
Emergency Dispatch	183,940	183,940	181,625
Other Professional/Technical Services	9,370	9,370	12,014
Equipment Maintenance	6,530	6,530	11,802
Fleet Services	162,170	162,170	194,279
Fleet Services Reserve	218,070	218,070	342,528
	<u>5,669,160</u>	<u>5,675,475</u>	<u>5,690,895</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Fire Prevention			
Regular Salaries	\$ 78,930	78,930	81,781
Part-Time Salaries	142,840	119,840	155,509
Overtime Wages	-	23,000	21,651
Life Insurance	180	180	129
Blue Advantage	18,010	18,010	17,599
Social Security	13,750	13,750	14,208
Medicare	3,220	3,220	3,323
IMRF	16,820	16,820	17,193
Tuition Reimbursements	800	800	-
Operating Supplies	17,250	17,250	13,319
Uniforms	2,800	2,800	2,111
Books and Literature	500	500	620
Training and Travel	3,500	3,500	3,056
Dues and Subscriptions	1,540	1,540	1,601
Printing and Binding	1,100	1,100	487
Other Professional/Technical Services	500	500	279
Computer Service Contracts	4,800	4,800	6,000
Fleet Services	5,980	5,980	4,195
Fleet Services Reserve	10,630	10,630	10,632
	<u>323,150</u>	<u>323,150</u>	<u>353,693</u>
Emergency Preparedness			
Regular Salaries	27,780	27,780	25,379
Overtime Wages	34,000	34,000	15,404
Life Insurance	40	40	25
Blue Advantage	3,600	3,600	3,478
Social Security	730	730	668
Medicare	360	360	337
IMRF	1,840	1,840	1,890
Operating Supplies	9,600	9,600	4,121
Books and Literature	250	250	-
Training and Travel	2,900	2,900	1,305
Dues and Subscriptions	23,110	23,110	21,314
Printing and Binding	500	500	-

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Emergency Preparedness (Cont.)			
Other Professional/Technical Services	\$ 6,400	6,400	547
Repairs and Improvements	4,500	4,500	19,593
Equipment Service Contracts	6,630	6,630	5,464
	<u>122,240</u>	<u>122,240</u>	<u>99,525</u>
Fire and Rescue Training			
Overtime Wages	42,640	60,310	72,264
Tuition Reimbursements	61,300	20,350	175
Operating Supplies	9,160	9,160	7,930
Uniforms	300	300	255
Books and Literature	700	700	162
Training and Travel	18,250	35,215	41,050
Dues and Subscriptions	540	540	773
	<u>132,890</u>	<u>126,575</u>	<u>122,609</u>
Foreign Fire Insurance			
Operating Supplies	91,600	91,600	52,853
Employee Recognition	6,500	6,500	4,284
Training and Travel	5,000	5,000	5,616
Dues and Subscriptions	3,950	3,950	6,040
Insurance Premiums	200	200	102
	<u>107,250</u>	<u>107,250</u>	<u>68,895</u>
Fire Investigation			
Overtime Wages	6,500	6,500	7,236
Operating Supplies	1,500	1,500	393
Uniforms	1,500	1,500	590
Books and Literature	200	200	-
Training and Travel	4,440	4,440	149
Dues and Subscriptions	200	200	75
Other Professional/Technical Services	500	500	-
	<u>14,840</u>	<u>14,840</u>	<u>8,443</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Safety (Cont.)			
Fire Department (Cont.)			
Emergency Medical Service			
Regular Salaries	\$ 1,636,970	1,636,970	1,541,489
Overtime Wages	40,000	40,000	25,470
PPO	-	-	5,209
PPO Plus	222,760	222,760	166,560
Life Insurance	3,060	3,060	2,114
Blue Advantage	43,500	43,500	57,635
Medicare	21,390	21,390	20,059
Operating Supplies	16,490	16,490	18,318
Chemicals	3,000	3,000	2,475
Books and Literature	500	500	-
Training and Travel	11,940	11,940	6,492
Dues and Subscriptions	100	100	-
Other Professional/Technical Services	2,861	2,861	2,456
Computer Service Contracts	800	800	800
Technology Equipment	200	200	-
Equipment Maintenance	3,000	3,000	1,834
Fleet Services	49,360	49,360	49,940
Fleet Services Reserve	86,980	86,980	86,976
	<u>2,142,911</u>	<u>2,142,911</u>	<u>1,987,827</u>
 Total Fire Department	 <u>11,533,181</u>	 <u>11,533,181</u>	 <u>11,537,733</u>
 Total Public Safety	 <u>25,813,212</u>	 <u>25,813,212</u>	 <u>25,444,257</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Physical Environment			
Community Development Department			
Community Development Administration			
Regular Salaries	\$ 172,310	172,310	180,006
Part-Time Salaries	47,800	47,800	44,194
Life Insurance	310	310	205
Blue Advantage	16,210	16,210	15,650
Social Security	13,460	13,460	13,430
Medicare	3,190	3,190	3,171
IMRF	31,410	31,410	33,149
Operating Supplies	9,500	9,500	7,713
Books and Literature	200	200	-
Employee Recognition	200	200	160
Training and Travel	7,550	7,550	5,560
Dues and Subscriptions	1,960	1,960	1,496
Printing and Binding	300	300	54
Other Professional/Technical Services	8,000	8,000	5,931
Fleet Services	600	600	605
Fleet Services Reserve	1,290	1,290	1,284
	<u>314,290</u>	<u>314,290</u>	<u>312,608</u>
Planning Services			
Regular Salaries	95,480	95,480	98,321
Part-Time Salaries	41,260	41,260	39,952
PPO	8,280	8,280	8,044
Life Insurance	270	270	196
Blue Advantage	9,010	9,010	8,695
Social Security	8,480	8,480	8,360
Medicare	1,980	1,980	1,955
IMRF	20,150	20,150	20,778
Operating Supplies	9,801	9,801	3,548

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Physical Environment (Cont.)			
Community Development Department (Cont.)			
Planning Services (Cont.)			
Books and Literature	\$ 200	200	73
Training and Travel	4,430	4,430	1,515
Dues and Subscriptions	1,251	1,251	666
Printing and Binding	400	400	-
Computer Service Contracts	-	-	3,000
	<u>200,992</u>	<u>200,992</u>	<u>195,103</u>
Code Administration			
Regular Salaries	58,530	58,530	59,897
Part-Time Salaries	82,830	82,830	81,358
Life Insurance	180	180	133
Blue Advantage	18,010	18,010	17,395
Social Security	8,760	8,760	8,462
Medicare	2,050	2,050	1,979
IMRF	9,220	9,220	9,468
Operating Supplies	5,101	5,101	5,000
Uniforms	1,400	1,400	1,028
Training and Travel	1,500	1,500	315
Dues and Subscriptions	200	200	100
Printing and Binding	500	500	50
Microfilm/Records/Codification	600	600	189
Other Professional/Technical Services	2,500	2,500	775
Fleet Services	3,250	3,250	1,667
Fleet Services Reserve	6,000	6,000	3,492
	<u>200,631</u>	<u>200,631</u>	<u>191,308</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Physical Environment (Cont.)			
Community Development Department (Cont.)			
Building			
Regular Salaries	\$ 236,210	236,210	259,318
Part-Time Salaries	167,120	167,120	137,461
Overtime Wages	4,380	4,380	6,719
PPO	18,190	18,190	17,555
PPO Plus	-	-	17,198
Life Insurance	530	530	363
Blue Advantage	35,130	35,130	16,476
Social Security	25,010	25,010	23,692
Medicare	5,850	5,850	5,541
IMRF	47,510	47,510	51,935
Operating Supplies	7,251	7,251	6,836
Uniforms	1,250	1,250	1,686
Books and Literature	750	750	613
Training and Travel	4,800	4,800	1,591
Dues and Subscriptions	600	600	253
Printing and Binding	1,500	1,500	1,647
Microfilm/Records/Codification	11,600	11,600	13,139
Other Professional/Technical Services	64,660	64,660	57,575
Reimbursable Expenses	1,000	1,000	-
Equipment Maintenance	370	370	-
Fleet Services	8,310	8,310	2,279
Fleet Services Reserve	6,960	6,960	6,960
	<u>648,981</u>	<u>648,981</u>	<u>628,837</u>
Private Engineering Services			
Regular Salaries	138,360	138,360	142,708
Overtime Wages	500	500	884
PPO	8,280	8,280	7,995
Life Insurance	360	360	249
Blue Advantage	18,010	18,010	17,391
Social Security	8,580	8,580	8,222
Medicare	2,010	2,010	1,923
IMRF	21,790	21,790	22,675
Operating Supplies	1,700	1,520	1,942

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Physical Environment (Cont.)			
Community Development Department (Cont.)			
Private Engineering Services (Cont.)			
Uniforms	\$ 200	380	200
Training and Travel	1,150	1,110	1,101
Dues and Subscriptions	325	325	316
Engineering Services	1,250	1,290	1,287
Fleet Services	1,690	1,690	1,601
Fleet Services Reserve	2,620	2,620	2,616
	<u>206,825</u>	<u>206,825</u>	<u>211,110</u>
Total Community Development	<u>1,571,719</u>	<u>1,571,719</u>	<u>1,538,966</u>
Total Physical Environment	<u>1,571,719</u>	<u>1,571,719</u>	<u>1,538,966</u>
Public Works			
Public Works Department			
Public Works Administration			
Regular Salaries	262,190	262,190	270,700
Overtime Wages	750	750	-
PPO Plus	3,120	3,120	6,884
Life Insurance	500	500	343
Blue Advantage	42,330	42,330	40,864
Social Security	15,680	15,680	14,946
Medicare	3,800	3,800	3,681
IMRF	41,300	41,300	42,807
Operating Supplies	10,300	10,300	10,265
Uniforms	1,100	1,100	836
Books and Literature	200	200	-
Employee Recognition	1,900	1,900	1,142
Training and Travel	2,000	2,000	2,488
Dues and Subscriptions	3,010	3,010	3,283
Printing and Binding	1,000	1,000	595
Equipment Service Contracts	1,600	1,600	-

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Public Works Administration (Cont.)			
Fleet Services	\$ 2,670	2,670	1,295
Fleet Services Reserve	2,890	2,890	2,880
	<u>396,340</u>	<u>396,340</u>	<u>403,009</u>
Village Events			
Overtime Wages	10,780	10,780	28,416
Operating Supplies	12,900	12,900	9,485
Other Professional/Technical Services	195,000	195,000	143,266
Rentals	10,700	10,700	3,293
Miscellaneous Contractual Services	90,000	90,000	123,510
	<u>319,380</u>	<u>319,380</u>	<u>307,970</u>
Public Works Buildings			
Overtime Wages	1,000	1,000	193
Operating Supplies	3,000	3,000	2,285
Janitorial Supplies	3,500	3,500	3,441
Maintenance	24,900	24,900	21,619
Repairs and Improvements	13,750	13,750	11,692
Rentals	1,200	1,200	454
Equipment Service Contracts	12,750	12,750	6,404
Fleet Services	1,440	1,440	885
	<u>61,540</u>	<u>61,540</u>	<u>46,973</u>
Street Maintenance			
Regular Salaries	598,050	598,050	535,448
Overtime Wages	15,000	15,000	16,947
PPO	34,750	34,750	33,499
PPO Plus	37,660	37,660	17,334
Life Insurance	2,210	2,210	1,449
Blue Advantage	109,520	109,520	104,873
Social Security	37,080	37,080	37,688

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Street Maintenance (Cont.)			
Medicare	\$ 8,670	8,670	8,814
IMRF	94,190	94,190	101,973
Operating Supplies	16,000	16,000	16,346
Street Maintenance Supplies	160,900	160,900	116,591
Uniforms	7,200	7,200	5,541
Training and Travel	12,510	16,510	8,619
Other Professional/Technical Services	20,380	16,380	5,438
Computer Service Contracts	-	-	4,000
Rentals	4,300	4,300	-
Equipment Maintenance	3,900	3,900	1,565
Miscellaneous Contractual Services	52,948	52,948	68,105
Fleet Services	245,500	245,500	224,564
Fleet Services Reserve	307,860	307,860	192,383
	<u>1,768,628</u>	<u>1,768,628</u>	<u>1,501,177</u>
Risk Management			
Other Professional/Technical Services	22,740	22,740	24,738
Insurance Premiums	43,290	43,290	41,757
Insurance Claims	154,080	154,080	143,932
Fleet Services	-	-	1,687
	<u>220,110</u>	<u>220,110</u>	<u>212,114</u>
Street Lighting			
Overtime Wages	1,500	1,500	2,082
Operating Supplies	8,000	8,000	7,717
Electric	205,000	205,000	175,035
Other Professional/Technical Services	3,701	3,701	2,943
Equipment Maintenance	500	500	-
Miscellaneous Contractual Services	120,000	120,000	120,481
	<u>338,701</u>	<u>338,701</u>	<u>308,258</u>

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Traffic Signals/Signs/Markings			
Regular Salaries	\$ 61,870	61,870	65,539
Overtime Wages	1,560	1,560	1,480
Life Insurance	180	180	126
Blue Advantage	18,010	18,010	17,518
Social Security	3,840	3,840	4,163
Medicare	900	900	974
IMRF	9,740	9,740	11,540
Operating Supplies	43,500	39,300	29,974
Uniforms	600	600	624
Books and Literature	250	250	49
Training and Travel	2,500	2,500	1,776
Dues and Subscriptions	100	100	-
Technology Software	400	4,600	1,017
Equipment Service Contracts	103,100	103,100	62,966
Equipment Maintenance	11,500	11,500	11,034
Fleet Services	4,640	4,640	1,905
Fleet Services Reserve	8,200	8,200	7,656
	<u>270,890</u>	<u>270,890</u>	<u>218,341</u>
Urban Forestry and Landscaping			
Regular Salaries	164,860	164,860	142,661
Overtime Wages	15,000	15,000	11,027
PPO	-	-	8,033
PPO Plus	56,500	56,500	17,246
Life Insurance	540	540	311
Blue Advantage	-	-	2,874
Social Security	10,170	10,170	9,364
Medicare	2,380	2,380	2,190
IMRF	25,830	25,830	25,401
Operating Supplies	13,800	13,800	13,876
Chemicals	2,400	2,400	1,969

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Urban Forestry and Landscaping (Cont.)			
Uniforms	\$ 1,800	1,800	1,401
Electric	800	800	679
Training and Travel	5,280	5,280	4,989
Dues and Subscriptions	1,635	1,635	615
Legal Advertising	300	300	315
Other Professional/Technical Services	93,500	93,500	93,850
Rentals	1,000	1,000	-
Equipment Maintenance	600	600	568
Miscellaneous Contractual Services	3,740	3,740	3,817
Fleet Services	13,990	13,990	19,605
Fleet Services Reserve	33,200	33,200	33,192
	<u>447,325</u>	<u>447,325</u>	<u>393,983</u>
Engineering Administration			
Regular Salaries	321,300	248,800	249,458
Part-Time Salaries	22,400	22,400	18,622
Overtime Wages	1,000	1,000	2,058
PPO	21,820	21,820	21,052
PPO Plus	27,280	15,980	4,231
Life Insurance	760	650	444
Blue Advantage	-	-	20,867
Social Security	21,310	16,815	15,671
Medicare	4,980	3,930	3,665
IMRF	50,610	39,190	39,622
Operating Supplies	7,950	7,950	3,327
Uniforms	4,520	4,520	2,097
Books and Literature	750	750	628
Training and Travel	6,480	6,480	2,460
Dues and Subscriptions	3,120	3,120	2,025
Printing and Binding	550	550	454
Microfilm/Records/Codification	2,500	2,500	-
Engineering Services	13,000	113,875	116,643
Computer Service Contracts	5,200	5,200	6,999

VILLAGE OF LOMBARD, ILLINOIS

General Fund

**Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Public Works (Cont.)			
Public Works Department (Cont.)			
Engineering Administration (Cont.)			
Technology Software	\$ 1,000	1,000	1,163
Rentals	500	500	-
Equipment Service Contracts	4,000	4,000	1,540
Equipment Maintenance	1,000	1,000	-
Fleet Services	15,980	15,980	5,836
Fleet Services Reserve	16,540	16,540	16,536
	<u>554,550</u>	<u>554,550</u>	<u>535,398</u>
SSA #3 - 800 E. Roosevelt Road Traffic Signal			
Electric	1,680	1,680	1,291
Legal Services	1,950	1,950	1,950
Equipment Maintenance	6,100	6,100	4,879
	<u>9,730</u>	<u>9,730</u>	<u>8,120</u>
Community Recycling			
Regular Salaries	22,580	22,580	23,656
Overtime Wages	2,000	2,000	2,309
PPO Plus	780	780	1,721
Life Insurance	50	50	37
Blue Advantage	3,600	3,600	3,477
Social Security	1,400	1,400	1,346
Medicare	330	330	315
IMRF	3,560	3,560	3,736
Operating Supplies	3,200	3,200	1,206
Miscellaneous Contractual Services	77,000	77,000	69,946
Recycling Grants	5,000	5,000	1,489
	<u>119,500</u>	<u>119,500</u>	<u>109,238</u>
Total Public Works Department	<u>4,506,694</u>	<u>4,506,694</u>	<u>4,044,581</u>
Total Expenditures	<u>40,649,330</u>	<u>40,649,330</u>	<u>38,689,616</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, 2015**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 638,390	638,390	627,951
Interest			
Investment Income	-	-	1,662
Total Revenues	<u>638,390</u>	<u>638,390</u>	<u>629,613</u>
Expenditures			
Debt Service			
Principal Retirement	765,000	765,000	765,000
Interest and Fiscal Charges	75,000	75,650	75,650
Total Expenditures	<u>840,000</u>	<u>840,650</u>	<u>840,650</u>
Net Change in Fund Balance	<u>(201,610)</u>	<u>(202,260)</u>	(211,037)
Fund Balance - Beginning			<u>308,081</u>
Fund Balance - Ending			<u>97,044</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, 2015**

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 7,321,850	7,321,850	7,504,143
Intergovernmental	3,036,310	3,036,310	3,042,778
Interest	5,000	5,000	86,514
Miscellaneous	11,400	11,400	90,719
Total Revenues	<u>10,374,560</u>	<u>10,374,560</u>	<u>10,724,154</u>
Expenditures			
Capital Outlay	9,852,780	9,852,780	8,487,921
Debt Service			
Principal Retirement	1,135,780	1,135,780	1,135,775
Interest and Fiscal Charges	71,990	71,990	72,252
Total Expenditures	<u>11,060,550</u>	<u>11,060,550</u>	<u>9,695,948</u>
Net Change in Fund Balance	<u>(685,990)</u>	<u>(685,990)</u>	1,028,206
Fund Balance - Beginning			<u>5,934,770</u>
Fund Balance - Ending			<u><u>6,962,976</u></u>

VILLAGE OF LOMBARD, ILLINOIS

Capital Projects Fund

**Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Taxes			
Sales Tax	\$ 7,085,130	7,085,130	4,296,884
Utility Tax	236,720	236,720	3,207,259
	<u>7,321,850</u>	<u>7,321,850</u>	<u>7,504,143</u>
Intergovernmental			
Motor Fuel Tax Allotments	800,000	800,000	1,060,895
Motor Fuel Tax - High Growth Cities	200,000	200,000	-
TIF Revenue	1,773,620	1,773,620	1,730,109
TIF1 West of Grace	50,590	50,590	50,980
TIF2 East of Grace	212,100	212,100	200,794
	<u>3,036,310</u>	<u>3,036,310</u>	<u>3,042,778</u>
Interest			
Investment Income	5,000	5,000	86,514
	<u>5,000</u>	<u>5,000</u>	<u>86,514</u>
Miscellaneous			
Contributions from Property Owners	10,000	10,000	7,402
Citizen Participation	-	-	9,017
Abatements/Rebates	-	-	50,056
Other	1,400	1,400	24,244
	<u>11,400</u>	<u>11,400</u>	<u>90,719</u>
Total Revenues	<u>10,374,560</u>	<u>10,374,560</u>	<u>10,724,154</u>

VILLAGE OF LOMBARD, ILLINOIS

Capital Projects Fund

**Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Capital Outlay			
General Capital Projects			
Street Maintenance Supplies	\$ -	-	168,268
Legal Advertising	-	-	267
Engineering Services	-	-	348,057
Other Professional/Technical Services	140,000	140,000	106,808
Miscellaneous Contractual Services	360,000	360,000	352,416
Construction Services	5,828,700	5,828,700	3,915,107
Land Purchase/Improvements	-	-	16,472
	<u>6,328,700</u>	<u>6,328,700</u>	<u>4,907,395</u>
Facilities Capital Projects			
Other Professional/Technical Services	-	-	3,655
Construction Services	385,000	385,000	112,328
Repair and Improvements	100,000	100,000	444,404
	<u>485,000</u>	<u>485,000</u>	<u>560,387</u>
Motor Fuel Tax			
Part-Time Wages	15,000	15,000	468
Overtime Wages	120,000	120,000	105,398
Social Security	930	930	29
Medicare	220	220	7
Street Maintenance Supplies	200,000	200,000	135,246
Engineering Services	-	-	3,959
Construction Services	600,000	600,000	618,614
Fleet Services	-	-	(122,486)
	<u>936,150</u>	<u>936,150</u>	<u>741,235</u>
TIF Downtown Capital Projects			
Regular Salaries	32,150	32,150	32,832
Overtime Wages	6,000	6,000	8,182
PPO	-	-	(83)
Life Insurance	50	50	42
Blue Advantage	2,700	2,700	2,654

VILLAGE OF LOMBARD, ILLINOIS

Capital Projects Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Capital Outlay (Cont.)			
TIF Downtown Capital Projects (Cont.)			
Social Security	\$ 1,970	1,970	1,960
Medicare	470	470	462
IMRF	5,070	5,070	5,157
Operating Supplies	-	-	329
Electric	1,560	1,560	1,208
Auditing Services	2,280	2,280	4,658
Legal Services	2,400	2,400	9,012
Other Professional/Technical Services	-	-	4,500
Miscellaneous Contractual Services	231,820	231,820	552,220
Distribution Surplus TIF Revenue	1,681,810	1,681,810	1,557,051
Land Purchase/Improvements	69,600	69,600	-
	<u>2,037,880</u>	<u>2,037,880</u>	<u>2,180,184</u>
TIF1 West of Grace Capital Projects			
Auditing Services	240	240	240
Legal Services	380	380	465
Construction Services	-	-	41,567
Miscellaneous Contractual Services	53,880	53,880	49,058
	<u>54,500</u>	<u>54,500</u>	<u>91,330</u>
TIF2 East of Grace Capital Projects			
Auditing Services	240	240	230
Legal Services	380	380	400
Other Professional/Technical Services	-	-	1,802
Miscellaneous Contractual Services	9,930	9,930	4,958
	<u>10,550</u>	<u>10,550</u>	<u>7,390</u>
Total Capital Outlay	<u>9,852,780</u>	<u>9,852,780</u>	<u>8,487,921</u>
Debt Service			
Principal Retirement	1,135,780	1,135,780	1,135,775
Interest and Fiscal Charges	71,990	71,990	72,252
Total Debt Service	<u>1,207,770</u>	<u>1,207,770</u>	<u>1,208,027</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, 2015**

	Operation and Maintenance	Capital Reserve	Total
Operating Revenues			
Charges for Services	\$ 14,845,277	-	14,845,277
Operating Expenses			
Administration	1,184,241	-	1,184,241
Operations	9,607,720	1,004,140	10,611,860
Sewerage Treatment	3,987,108	-	3,987,108
Depreciation	730,683	1,264,795	1,995,478
Total Operating Expenses	15,509,752	2,268,935	17,778,687
Operating (Loss)	(664,475)	(2,268,935)	(2,933,410)
Nonoperating Revenues (Expenses)			
Sales Tax	-	5,062,424	5,062,424
Interest Income	37,204	93,225	130,429
Connection Fees	-	1,724,194	1,724,194
Other Income	-	6,891	6,891
Disposal of Capital Assets	-	(276,839)	(276,839)
Expense from Joint Venture - GWWA	(4,889,347)	-	(4,889,347)
Interest Expense	-	(175,258)	(175,258)
	(4,852,143)	6,434,637	1,582,494
Income (Loss) Before Contributions and Transfers	(5,516,618)	4,165,702	(1,350,916)
Capital Contributions	189,232	-	189,232
Transfers Out	(572,112)	-	(572,112)
Change in Net Position	(5,899,498)	4,165,702	(1,733,796)
Net Position - Beginning	37,782,575	41,839,287	79,621,862
Net Position - Ending	31,883,077	46,004,989	77,888,066

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, 2015**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 15,446,813	15,446,813	14,845,277
Operating Expenses			
Administration	1,269,864	1,269,864	1,184,241
Operations	10,433,155	10,433,155	9,607,720
Sewerage Treatment	3,883,040	3,883,040	3,987,108
Depreciation	-	-	730,683
Total Operating Expenses	15,586,059	15,586,059	15,509,752
Operating (Loss)	(139,246)	(139,246)	(664,475)
Nonoperating Revenues (Expenses)			
Interest Income	4,000	4,000	37,204
Expense from Joint Venture - GWWA	-	-	(4,889,347)
	4,000	4,000	(4,852,143)
Income (Loss) Before Contributions and Transfers	(135,246)	(135,246)	(5,516,618)
Capital Contributions	-	-	189,232
Transfers Out	(572,110)	(572,110)	(572,112)
Change in Net Position	<u>(707,356)</u>	<u>(707,356)</u>	(5,899,498)
Net Position - Beginning			<u>37,782,575</u>
Net Position - Ending			<u><u>31,883,077</u></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, 2015**

	Budget		Actual
	Original	Final	
Charges for Services			
Water Sales-Metered			
Operating	\$ 8,244,607	8,244,607	7,948,308
Hydrant	10,000	10,000	13,536
Fill Station Sales	200	200	747
Transmission Fees - Illinois American Water	7,000	7,000	9,171
Transmission Fees - DuPage County	27,500	27,500	27,529
Water Turn-on Fees	15,500	15,500	17,690
Service Charge	690,479	690,479	671,774
Cross Connection Service Charge	50,920	50,920	44,086
Sewer Charges-Metered	6,227,797	6,227,797	5,924,899
Sewer Charges-Unmetered	6,600	6,600	6,350
Penalty Charge	130,000	130,000	133,209
Meter Sales	16,000	16,000	24,808
Illinois American Water Readings	1,960	1,960	1,960
Villa Park Sewer Charges	2,850	2,850	4,639
Hydrant Meter Rental Fees	6,000	6,000	4,040
NSF Charges	1,400	1,400	1,175
Lien Filing Fees	-	-	2,600
Miscellaneous Fees	8,000	8,000	8,756
Total Operating Revenues	15,446,813	15,446,813	14,845,277

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, 2015**

	Budget		Actual
	Original	Final	
Administration			
Water and Sewer Administration			
Regular Salaries	\$ 515,050	466,720	478,674
Part-Time Salaries	16,640	16,640	13,406
Overtime Wages	600	600	316
PPO	14,550	14,550	14,035
PPO Plus	39,040	31,510	26,919
Life Insurance	1,110	1,040	713
Blue Advantage	35,130	35,130	47,818
Social Security	32,430	29,430	27,801
Medicare	7,720	7,020	6,687
IMRF	81,220	73,610	75,802
Operating Supplies	5,800	5,800	10,842
Uniforms	600	600	576
Books and Literature	400	400	92
Training and Travel	5,700	5,700	3,031
Dues and Subscriptions	1,430	1,430	65
Legal Advertising	300	300	146
Computer Services	48,600	48,600	48,023
Other Professional/Technical Services	54,300	121,540	80,524
Computer Service Contracts	20,890	20,890	15,418
	<u>881,510</u>	<u>881,510</u>	<u>850,888</u>
Utility Billing and Account Maintenance			
Regular Salaries	125,250	125,250	129,313
Part-Time Salaries	14,990	14,990	13,007
Overtime Wages	2,400	2,400	633
PPO	3,900	3,900	3,524
Life Insurance	450	450	304
Blue Advantage	18,010	18,010	17,391

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, 2015**

	Budget		Actual
	Original	Final	
Administration (Cont.)			
Utility Billing and Account Maintenance (Cont.)			
Social Security	\$ 8,850	8,850	8,332
Medicare	2,070	2,070	1,948
IMRF	20,110	20,110	21,428
Operating Supplies	3,500	3,500	2,209
Postage	40,426	40,426	35,486
Training and Travel	2,800	2,800	2,328
Printing and Binding	950	950	80
Microfilm/Records/Codification	2,000	2,000	356
Auditing Services	8,860	8,860	8,860
Other Professional/Technical Services	11,248	11,248	9,890
Computer Service Contracts	1,800	1,800	-
Equipment Maintenance	2,000	2,000	512
Miscellaneous Contractual Services	43,980	43,980	45,374
	<u>313,594</u>	<u>313,594</u>	<u>300,975</u>
General Services			
Contingencies	62,460	62,460	-
Compensated Absences	-	-	17,392
Cellular Telephone	12,300	12,300	14,986
	<u>74,760</u>	<u>74,760</u>	<u>32,378</u>
 Total Administration	 <u>1,269,864</u>	 <u>1,269,864</u>	 <u>1,184,241</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, 2015**

	Budget		Actual
	Original	Final	
Operations			
Water Pumping and Treatment			
Regular Salaries	\$ 190,500	190,500	205,614
Part-Time Salaries	5,200	5,200	5,200
Overtime Wages	9,000	9,000	12,552
PPO	9,090	9,090	-
Life Insurance	450	450	305
Blue Advantage	30,760	30,760	38,174
Social Security	11,910	11,910	13,041
Medicare	2,790	2,790	3,050
IMRF	29,440	29,440	34,239
Operating Supplies	6,950	6,950	14,028
Chemicals	10,100	10,100	10,882
Janitorial Supplies	500	500	156
Uniforms	3,125	3,125	3,294
Books and Literature	250	250	49
Electric	195,000	195,000	163,036
Gas	1,200	1,200	440
Technology Equipment	-	-	554
Training and Travel	8,000	8,000	3,093
Dues and Subscriptions	1,100	1,100	493
Printing and Binding	500	500	-
Other Professional/Technical Services	21,700	21,700	13,489
Repairs and Improvements	4,500	4,500	8,952
Computer Service Contracts	3,100	3,100	2,845
Rentals	300	300	-
Equipment Service Contracts	4,000	4,000	1,435
Equipment Maintenance	8,400	8,400	14,704
Fleet Services	17,530	17,530	12,886
Fleet Services Reserve	10,630	10,630	10,620
	<u>586,025</u>	<u>586,025</u>	<u>573,131</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, 2015**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Lake Michigan Water			
Lake Water - Fixed Costs	\$ 390,000	390,000	124,989
Lake Water - Purchased Water	6,633,330	6,633,330	6,440,474
	<u>7,023,330</u>	<u>7,023,330</u>	<u>6,565,463</u>
Water Distribution			
Regular Salaries	333,030	333,030	320,742
Part-Time Salaries	12,740	12,740	13,275
Overtime Wages	95,880	95,880	94,729
PPO	6,630	6,630	13,373
PPO Plus	7,530	7,530	135
Life Insurance	1,130	1,130	721
Blue Advantage	67,800	67,800	56,123
Social Security	27,630	27,630	22,813
Medicare	6,460	6,460	5,335
IMRF	68,170	68,170	58,899
Operating Supplies	29,590	29,590	24,669
Meters/Hydrants/Valves	71,300	71,300	66,770
Uniforms	4,800	4,800	3,932
Gas	6,540	6,540	4,451
Training and Travel	8,500	8,500	7,994
Dues and Subscriptions	1,200	1,200	751
Printing and Binding	500	500	-
Other Professional/Technical Services	90,000	90,000	58,629
Rentals	1,500	1,500	2,241
Equipment Maintenance	2,000	2,000	-
Miscellaneous Contractual Services	33,200	33,200	33,129
Fleet Services	53,180	53,180	44,455
Fleet Services Reserve	115,740	115,740	68,953
	<u>1,045,050</u>	<u>1,045,050</u>	<u>902,119</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, 2015**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Water Meter Reading and Maintenance			
Regular Salaries	\$ 91,320	91,320	94,389
Overtime Wages	1,530	1,530	632
PPO Plus	1,880	1,880	1,721
Life Insurance	230	230	162
Blue Advantage	11,070	11,070	10,702
Social Security	5,880	5,880	5,955
Medicare	1,370	1,370	1,393
IMRF	14,930	14,930	15,584
Operating Supplies	2,500	2,500	2,452
Meters/Hydrants/Valves	23,080	23,080	38,190
Uniforms	600	600	736
Postage	250	250	146
Training and Travel	500	500	42
Printing and Binding	250	250	-
Other Professional/Technical Services	82,940	82,940	62,457
Equipment Maintenance	500	500	500
Fleet Services	7,880	7,880	2,493
Fleet Services Reserve	2,750	2,750	2,748
	<u>249,460</u>	<u>249,460</u>	<u>240,302</u>
Sanitary Sewer Maintenance			
Regular Salaries	344,790	344,790	332,581
Part-Time Salaries	12,740	12,740	13,275
Overtime Wages	25,000	25,000	13,591
PPO	6,630	6,630	13,373
PPO Plus	7,530	7,530	135
Life Insurance	1,150	1,150	733
Blue Advantage	69,600	69,600	57,868

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, 2015**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Sanitary Sewer Maintenance (Cont.)			
Social Security	\$ 23,700	23,700	23,332
Medicare	5,540	5,540	5,457
IMRF	58,210	58,210	60,310
Operating Supplies	15,000	15,000	10,669
Chemicals	15,000	15,000	10,280
Pipes/Fittings/Structures	20,000	20,000	5,181
Uniforms	4,200	4,200	3,236
Training and Travel	7,600	7,600	4,275
Dues and Subscriptions	150	150	-
Other Professional/Technical Services	85,000	85,000	44,210
Computer Service Contracts	-	-	4,000
Rentals	1,700	1,700	-
Equipment Maintenance	2,000	2,000	1,710
Miscellaneous Contractual Services	38,200	38,200	10,444
Fleet Services	59,560	59,560	46,858
Fleet Services Reserve	133,680	133,680	64,991
	<u>936,980</u>	<u>936,980</u>	<u>726,509</u>
 Lift/Pump Station Maintenance			
Regular Salaries	177,520	177,520	192,261
Part-Time Salaries	5,200	5,200	5,200
Overtime Wages	11,000	11,000	17,930
PPO	9,090	9,090	-
Life Insurance	450	450	305
Blue Advantage	30,760	30,760	38,174
Social Security	12,040	12,040	13,040
Medicare	2,820	2,820	3,050
IMRF	29,750	29,750	34,238
Operating Supplies	6,300	6,300	5,871
Chemicals	6,000	6,000	6,897
Books and Literature	100	100	-
Gas	7,000	7,000	4,976
Training and Travel	5,000	5,000	1,451
Dues and Subscriptions	240	240	141

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, 2015**

	Budget		Actual
	Original	Final	
Operations (Cont.)			
Lift/Pump Station Maintenance (Cont.)			
Other Professional/Technical Services	\$ 2,500	2,500	2,506
Repairs and Improvements	3,400	3,400	4,450
Computer Service Contracts	3,800	3,800	3,301
Rentals	3,000	3,000	3,000
Equipment Maintenance	7,500	7,500	9,028
Fleet Services	7,110	7,110	7,934
	<u>330,580</u>	<u>330,580</u>	<u>353,753</u>
Storm Sewer System Maintenance			
Regular Salaries	162,230	162,230	156,410
Overtime Wages	2,550	2,550	5,244
PPO	3,310	3,310	6,687
PPO Plus	3,770	3,770	68
Life Insurance	560	560	354
Blue Advantage	33,000	33,000	27,191
Social Security	10,340	10,340	10,736
Medicare	2,420	2,420	2,511
IMRF	26,250	26,250	28,744
Operating Supplies	7,000	7,000	6,345
Uniforms	1,200	1,200	602
Other Professional/Technical Services	1,000	1,000	1,000
Rentals	600	600	551
Miscellaneous Contractual Services	7,500	7,500	-
	<u>261,730</u>	<u>261,730</u>	<u>246,443</u>
Total Operations	<u>10,433,155</u>	<u>10,433,155</u>	<u>9,607,720</u>
Sewage Treatment			
Contract Services - GWWA	<u>3,883,040</u>	<u>3,883,040</u>	<u>3,987,108</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, 2015**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ -	-	-
Operating Expenses			
Operations	5,936,694	5,936,694	1,004,140
Depreciation	-	-	1,264,795
Total Operating Expenses	5,936,694	5,936,694	2,268,935
Operating (Loss)	(5,936,694)	(5,936,694)	(2,268,935)
Nonoperating Revenues (Expenses)			
Sales Tax	2,501,440	2,501,440	5,062,424
Interest Income	8,000	8,000	93,225
Connection Fees	1,639,060	1,639,060	1,724,194
Other Income	5,500,000	5,500,000	6,891
Disposal of Capital Assets	-	-	(276,839)
Interest Expense	(2,082,350)	(2,082,350)	(175,258)
	7,566,150	7,566,150	6,434,637
Change in Net Position	1,629,456	1,629,456	4,165,702
Net Position - Beginning			41,839,287
Net Position - Ending			46,004,989

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, 2015**

	Budget		Actual
	Original	Final	
Operations			
Capital Improvements			
Operating Supplies	\$ -	-	25,446
Legal Advertising	-	-	4,035
Other Professional/Technical Services	-	-	444,951
Engineering Services	-	-	383,547
Construction Services	10,737,850	10,737,850	4,891,231
Repairs and Improvements	-	-	8,818
Miscellaneous Contractual Services	-	-	46,903
Other Debt Service	-	-	365
			<hr/>
Total	10,737,850	10,737,850	5,805,296
Less Nonoperating Items			
Capital Assets Capitalized	(4,801,156)	(4,801,156)	(4,801,156)
			<hr/>
Total Operations	5,936,694	5,936,694	1,004,140

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, 2015**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Special A Parking Permit	\$ 2,600	2,600	2,927
Commuter Parking Permits	91,550	91,550	92,550
On-Street Parking	82,990	82,990	77,421
Bicycle Locker Rental Fees	450	450	390
Parking Fines	10,000	10,000	13,547
Total Operating Revenues	<u>187,590</u>	<u>187,590</u>	<u>186,835</u>
Operating Expenses			
Operations	574,010	574,010	120,857
Depreciation	-	-	4,864
Total Operating Expenses	<u>574,010</u>	<u>574,010</u>	<u>125,721</u>
Operating Income (Loss)	(386,420)	(386,420)	61,114
Nonoperating Revenues			
Interest Income	<u>7,000</u>	<u>7,000</u>	<u>16,555</u>
Income (Loss) Before Transfers	(379,420)	(379,420)	77,669
Transfers Out	<u>(3,720)</u>	<u>(3,720)</u>	<u>(3,720)</u>
Change in Net Position	<u>(383,140)</u>	<u>(383,140)</u>	73,949
Net Position - Beginning			<u>1,890,104</u>
Net Position - Ending			<u><u>1,964,053</u></u>

VILLAGE OF LOMBARD, ILLINOIS

Parking System Fund

**Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Operations			
Regular Salaries	\$ 18,930	18,930	20,029
Part-Time Wages	8,580	8,580	4,089
Overtime Wages	-	-	2,187
PPO	860	860	801
PPO Plus	1,880	1,880	-
Life Insurance	70	70	50
Blue Advantage	3,600	3,600	5,171
Social Security	1,710	1,710	1,374
Medicare	400	400	321
IMRF	4,330	4,330	3,872
Operating Supplies	86,360	86,360	2,165
Legal Advertising	-	-	209
Auditing Services	500	500	-
Engineering Services	800	800	126,399
Construction Services	-	-	833,104
Property/Building Maintenance	422,500	422,500	45,408
Miscellaneous Contractual Obligations	23,490	23,490	60,450
Total	574,010	574,010	1,105,629
Less Nonoperating Items			
Capital Assets Capitalized	-	-	(984,772)
Total Operations	574,010	574,010	120,857

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, 2015**

	Operation and Maintenance	Capital Reserve	Totals
Operating Revenues			
Charges for Services	\$ 989,265	832,928	1,822,193
Operating Expenses			
Operations	1,043,663	278,494	1,322,157
Depreciation	-	615,706	615,706
Total Operating Expenses	1,043,663	894,200	1,937,863
Operating (Loss)	(54,398)	(61,272)	(115,670)
Nonoperating Revenues			
Interest Income	845	91,850	92,695
Other Income	10,633	31,864	42,497
Disposal of Capital Assets	-	201,387	201,387
	11,478	325,101	336,579
Change in Net Position	(42,920)	263,829	220,909
Net Position - Beginning	686,336	9,405,414	10,091,750
Net Position - Ending	643,416	9,669,243	10,312,659

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, 2015**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 1,201,300	1,201,300	989,265
Operating Expenses			
Operations	1,207,040	1,207,040	1,043,663
Operating (Loss)	(5,740)	(5,740)	(54,398)
Nonoperating Revenues			
Interest Income	500	500	845
Other Income	23,950	23,950	10,633
	24,450	24,450	11,478
Change in Net Position	18,710	18,710	(42,920)
Net Position - Beginning			686,336
Net Position - Ending			643,416

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, 2015**

	Budget		Actual
	Original	Final	
Operations			
Regular Salaries	\$ 260,800	260,800	274,417
Overtime Wages	7,500	7,500	3,713
PPO	8,280	8,280	8,010
PPO Plus	18,830	18,830	17,341
Life Insurance	720	720	502
Blue Advantage	36,030	36,030	34,888
Social Security	16,170	16,170	17,009
Medicare	3,780	3,780	3,978
IMRF	41,080	41,080	45,956
Compensated Absences	-	-	62,892
Contingencies	10,590	10,590	-
Operating Supplies	13,100	13,100	11,992
Fuel	462,400	462,400	222,214
Vehicle Parts and Supplies	197,890	197,890	202,649
Accident Parts and Supplies	7,500	7,500	2,676
Uniforms	2,400	2,400	2,299
Cellular Telephone	1,940	2,120	2,100
Training and Travel	5,000	5,000	4,990
Auditing Services	380	380	380
Computer Service Contracts	3,100	3,100	3,195
Equipment Maintenance	2,300	2,120	740
Outside Vehicle Repairs	67,000	67,000	103,766
Outside Repair - Accidents	30,000	30,000	7,708
Fleet Services Reserve	10,250	10,250	10,248
Total Operations	1,207,040	1,207,040	1,043,663

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, 2015**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 1,081,990	1,081,990	832,928
Operating Expenses			
Operations	202,500	278,500	278,494
Depreciation	-	-	615,706
Total Operating Expenses	202,500	278,500	894,200
Operating Income (Loss)	879,490	803,490	(61,272)
Nonoperating Revenues			
Interest Income	35,000	35,000	91,850
Other Income	36,500	36,500	31,864
Disposal of Capital Assets	30,000	30,000	201,387
	101,500	101,500	325,101
Change in Net Position	980,990	904,990	263,829
Net Position - Beginning			9,405,414
Net Position - Ending			9,669,243

VILLAGE OF LOMBARD, ILLINOIS

Fleet Services Fund - Capital Reserve Account

**Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Operations			
Automotive Equipment	\$ 718,100	794,100	889,289
Less Nonoperating Items			
Capital Assets Capitalized	(515,600)	(515,600)	(610,795)
Total Operations	202,500	278,500	278,494

VILLAGE OF LOMBARD, ILLINOIS

Pension Trust Funds

**Combining Statement of Fiduciary Net Position
December 31, 2015**

	Police Pension	Firefighters' Pension	Totals
ASSETS			
Cash and Cash Equivalents	\$ 406,151	3,156,084	3,562,235
Investments			
Local Government Obligations	4,594,776	2,699,640	7,294,416
U.S. Government and Agency Obligations	25,744,445	9,688,520	35,432,965
Corporate Bonds	-	9,836,858	9,836,858
Stock Equities	-	2,891,762	2,891,762
Mutual Funds	26,351,497	22,749,217	49,100,714
Illinois Metropolitan Investment Funds	1,078,960	833,267	1,912,227
Illinois Funds	30,183	54,582	84,765
Receivables - Accrued Interest	189,337	242,958	432,295
Prepays	6,923	6,524	13,447
Total Assets	58,402,272	52,159,412	110,561,684
LIABILITIES			
Accounts Payable	30,126	8,845	38,971
NET POSITION			
Net Position Restricted for Pensions	58,372,146	52,150,567	110,522,713

VILLAGE OF LOMBARD, ILLINOIS

Pension Trust Funds

**Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2015**

	Police Pension	Firefighters' Pension	Totals
Additions			
Contributions - Employer	\$ 2,537,579	2,008,243	4,545,822
Contributions - Plan Members	653,110	564,175	1,217,285
Total Contributions	3,190,689	2,572,418	5,763,107
Investment Income			
Interest Earned	2,032,698	2,286,567	4,319,265
Net Change in Fair Value	(1,124,661)	(2,167,829)	(3,292,490)
	908,037	118,738	1,026,775
Less Investment Expenses	(115,095)	(93,264)	(208,359)
Net Investment Income	792,942	25,474	818,416
Total Additions	3,983,631	2,597,892	6,581,523
Deductions			
Administration	44,419	43,309	87,728
Benefits and Refunds			
Benefits	3,553,740	2,822,892	6,376,632
Refunds	2,791	-	2,791
Total Deductions	3,600,950	2,866,201	6,467,151
Change in Fiduciary Net Position	382,681	(268,309)	114,372
Net Position Restricted for Pensions			
Beginning	57,989,465	52,418,876	110,408,341
Ending	58,372,146	52,150,567	110,522,713

VILLAGE OF LOMBARD, ILLINOIS

Police Pension Fund

**Schedule of Changes in Fiduciary Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2015**

	Budget		Actual
	Original	Final	
Additions			
Contributions - Employer	\$ 2,537,100	2,537,100	2,537,579
Contributions - Plan Members	612,740	612,740	653,110
Total Contributions	<u>3,149,840</u>	<u>3,149,840</u>	<u>3,190,689</u>
Investment Income			
Interest Earned	3,820,610	3,820,610	2,032,698
Net Change in Fair Value	-	-	(1,124,661)
	<u>3,820,610</u>	<u>3,820,610</u>	<u>908,037</u>
Less Investment Expenses	-	-	(115,095)
Net Investment Income	<u>3,820,610</u>	<u>3,820,610</u>	<u>792,942</u>
Total Additions	<u>6,970,450</u>	<u>6,970,450</u>	<u>3,983,631</u>
Deductions			
Administration	164,310	164,310	44,419
Benefits and Refunds			
Benefits	3,619,140	3,619,140	3,553,740
Refunds	-	-	2,791
Total Deductions	<u>3,783,450</u>	<u>3,783,450</u>	<u>3,600,950</u>
Change in Fiduciary Net Position	<u>3,187,000</u>	<u>3,187,000</u>	382,681
Net Position Restricted for Pensions			
Beginning			<u>57,989,465</u>
Ending			<u>58,372,146</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, 2015**

	Budget		Actual
	Original	Final	
Additions			
Contributions - Employer	\$ 2,007,510	2,007,510	2,008,243
Contributions - Plan Members	516,490	516,490	564,175
Total Contributions	<u>2,524,000</u>	<u>2,524,000</u>	<u>2,572,418</u>
Investment Income			
Interest Earned	3,482,250	3,482,250	2,286,567
Net Change in Fair Value	-	-	(2,167,829)
	<u>3,482,250</u>	<u>3,482,250</u>	<u>118,738</u>
Less Investment Expenses	-	-	(93,264)
Net Investment Income	<u>3,482,250</u>	<u>3,482,250</u>	<u>25,474</u>
Total Additions	<u>6,006,250</u>	<u>6,006,250</u>	<u>2,597,892</u>
Deductions			
Administration	116,260	116,260	43,309
Benefits and Refunds			
Benefits	<u>2,801,150</u>	<u>2,801,150</u>	<u>2,822,892</u>
Total Deductions	<u>2,917,410</u>	<u>2,917,410</u>	<u>2,866,201</u>
Change in Fiduciary Net Position	<u>3,088,840</u>	<u>3,088,840</u>	(268,309)
Net Position Restricted for Pensions			
Beginning			<u>52,418,876</u>
Ending			<u>52,150,567</u>

VILLAGE OF LOMBARD, ILLINOIS

Agency Fund

**Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended December 31, 2015**

	Beginning Balances	Additions	Deductions	Ending Balances
SPECIAL ASSESSMENTS FUND				
Assets				
Cash and Investments	\$ 776,887	-	42,330	734,557
Accounts Receivable	2,616	-	543	2,073
Total Assets	779,503	-	42,873	736,630
Liabilities				
Due to Bondholders	779,503	-	42,873	736,630