

# **BUDGET OVERVIEW**

## **Revenue and Expenditure Summaries**

This section includes charts summarizing the revenues by source and expenditures by function for each fund. In addition, it includes charts summarizing the revenues by source and expenditures by function for each special revenue fund within the General Fund. All revenue and expenditure accounts used in the Budget are included in a listing along with a brief description of each account.

## **Summary of Personnel and Salary Ranges**

This section includes a listing of all Village personnel by department, title and count. The Village regularly conducts pay studies to classify employees into several ranges for salary purposes. Included in this section are a complete list of salary ranges and the positions they encompass. This section also includes union salary schedules for all union positions throughout the Village.

**VILLAGE OF LOMBARD  
SUMMARY OF REVENUES BY SOURCE - ALL FUNDS  
FYE 2022**

Description	Taxes	Licenses and Permits	Inter-Government Revenues	Charges for Services	Fines and Forfeits	Misc Revenues	FYE 2022 Budget Total	FYE 2021 YE Estimate Total	FYE 2020 Actual Total
<b>101 General Fund</b>	<b>37,738,870</b>	<b>1,136,450</b>	<b>3,206,410</b>	<b>5,078,900</b>	<b>978,480</b>	<b>841,790</b>	<b>48,980,900</b>	<b>49,696,410</b>	<b>46,121,409</b>
<b>310 Debt Service Fund</b>	<b>5,000</b>	-	-	-	-	<b>5,000</b>	<b>10,000</b>	<b>10,200</b>	<b>9,960</b>
410 Construction Fund	4,963,870	-	-	13,000	-	40,000	5,016,870	3,652,500	3,666,075
415 Grant Fund - Rebuild IL Bonds	-	-	953,310	-	-	-	953,310	953,310	953,300
420 Motor Fuel Tax Fund	1,500,000	-	-	-	-	30,000	1,530,000	1,550,000	1,648,886
430 Facilities Fund	494,600	-	-	2,000	-	5,000	501,600	488,950	493,405
432 Building Reserve Fund	-	-	-	-	-	-	-	1,509,750	-
440 TIF Downtown Fund	2,649,120	-	-	-	-	10,000	2,659,120	2,613,610	2,427,107
441 TIF 1 - West of Grace St	219,980	-	-	-	-	-	219,980	213,570	150,784
442 TIF2 - East of Grace St	353,520	-	-	-	-	4,000	357,520	366,410	350,198
443 TIF4 - Butterfield/Yorktown	383,810	-	-	-	-	-	383,810	384,410	373,203
<b>Total Capital Projects Funds</b>	<b>10,564,900</b>	-	<b>953,310</b>	<b>15,000</b>	-	<b>89,000</b>	<b>11,622,210</b>	<b>11,732,510</b>	<b>10,062,960</b>
510 W/S Operation and Maintenance	-	-	-	17,660,640	-	183,250	17,843,890	17,494,490	18,289,748
520 W/S Capital Reserve Fund	3,300,000	-	-	2,743,000	-	251,000	6,294,000	6,588,120	6,371,036
530 Parking System Fund	-	173,140	-	-	20,200	5,000	198,340	76,260	90,018
<b>Total Enterprise Funds</b>	<b>3,300,000</b>	<b>173,140</b>	-	<b>20,403,640</b>	<b>20,200</b>	<b>439,250</b>	<b>24,336,230</b>	<b>24,158,870</b>	<b>24,750,802</b>
610 Fleet Services Fund	-	-	-	1,140,920	-	54,010	1,194,930	1,172,570	1,046,972
615 Fleet Services Reserve Fund	-	-	-	1,212,900	5,000	231,180	1,449,080	1,481,150	2,084,386
<b>Total Internal Service Funds</b>	-	-	-	<b>2,353,820</b>	<b>5,000</b>	<b>285,190</b>	<b>2,644,010</b>	<b>2,653,720</b>	<b>3,131,358</b>
710 Police Pension Fund	-	-	-	3,299,960	-	5,775,500	9,075,460	9,637,560	13,628,332
720 Firefighter Pension Fund	-	-	-	2,462,380	-	5,432,060	7,894,440	8,556,670	11,530,797
<b>Total Pension Trust Funds</b>	-	-	-	<b>5,762,340</b>	-	<b>11,207,560</b>	<b>16,969,900</b>	<b>18,194,230</b>	<b>25,159,129</b>
<b>All Funds</b>	<b>51,608,770</b>	<b>1,309,590</b>	<b>4,159,720</b>	<b>33,613,700</b>	<b>1,003,680</b>	<b>12,867,790</b>	<b>104,563,250</b>	<b>106,445,940</b>	<b>109,235,617</b>

**VILLAGE OF LOMBARD  
SUMMARY OF REVENUES BY SOURCE - GENERAL FUND  
FYE 2022**

Description	Taxes	Licenses and Permits	Inter- Government Revenues	Charges for Services	Fines and Forfeits	Misc Revenues	FYE 2022 Budget Total	FYE 2021 YE Estimate Total	FYE 2020 Actual Total
<b>101 General Fund - Unrestricted &amp; Uncommitted</b>	<b>31,704,920</b>	<b>1,136,450</b>	<b>79,540</b>	<b>4,627,810</b>	<b>851,150</b>	<b>528,540</b>	<b>38,928,410</b>	<b>37,886,300</b>	<b>38,913,670</b>
<i>General Fund - Restricted Funds:</i>									
101 IMRF/Social Security	1,254,940	-	-	-	-	-	1,254,940	1,458,280	1,517,236
200 SSA #3-800 E Roosevelt Rd Traffic Signal Fund	9,730	-	-	-	-	100	9,830	9,460	9,538
205 DUI Equipment/Tech Fund	-	-	-	-	40,000	2,000	42,000	102,000	42,156
210 Police Donation Fund	-	-	-	-	-	1,050	1,050	1,050	1,880
215 Fire Donation Fund	-	-	-	-	-	250	250	250	276
225 AT&T PEG - Cable Equipment Fund	-	-	-	15,000	-	-	15,000	15,000	18,203
230 IPBC Fund	-	-	-	-	-	-	-	-	328,769
235 Grant Fund	-	-	3,126,870	-	-	-	3,126,870	3,137,500	97,923
240 Hotel/Motel Fund	949,620	-	-	-	-	2,000	951,620	884,000	734,123
241 Economic Development Fund	294,000	-	-	-	-	150,000	444,000	150,000	500,000
245 Federal Seizure Fund	-	-	-	-	63,630	1,000	64,630	63,100	42,406
250 State Seizure Fund	-	-	-	-	23,700	-	23,700	15,960	11,404
255 Business District #1 Fund	789,450	-	-	-	-	-	789,450	789,450	530,316
256 Business District #2 Fund	900,000	-	-	-	-	-	900,000	864,000	570,150
260 Community Recycling Fund	-	-	-	127,000	-	-	127,000	127,000	125,517
265 Foreign Fire Insurance Fund	75,000	-	-	-	-	2,000	77,000	74,000	104,484
270 Liability Insurance Fund	1,761,210	-	-	-	-	149,850	1,911,060	1,965,780	1,972,545
280 SSA #7-Assist Living 300 W 22nd	-	-	-	-	-	-	-	-	-
<b>Total General Fund - Restricted Funds</b>	<b>6,033,950</b>	<b>-</b>	<b>3,126,870</b>	<b>142,000</b>	<b>127,330</b>	<b>308,250</b>	<b>9,738,400</b>	<b>9,656,830</b>	<b>6,606,926</b>
<i>General Fund - Committed Funds:</i>									
276 Long Range Plan Reserve Fund	-	-	-	-	-	-	-	-	-
277 Emergency Reserve Fund	-	-	-	-	-	-	-	-	-
278 Revenue Stabilization Fund	-	-	-	-	-	-	-	-	-
279 Pension Stabilization Fund	-	-	-	-	-	-	-	1,509,750	-
640 Technology Reserve Fund	-	-	-	309,090	-	5,000	314,090	643,530	600,813
<b>Total General Fund - Committed Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>309,090</b>	<b>-</b>	<b>5,000</b>	<b>314,090</b>	<b>2,153,280</b>	<b>600,813</b>
<b>Grand Total General Fund</b>	<b>37,738,870</b>	<b>1,136,450</b>	<b>3,206,410</b>	<b>5,078,900</b>	<b>978,480</b>	<b>841,790</b>	<b>48,980,900</b>	<b>49,696,410</b>	<b>46,121,409</b>

**VILLAGE OF LOMBARD  
REVENUE ACCOUNTS**

**TAXES**

**Revenue classification for all funds received from taxes on property, income, sales, and miscellaneous sources. Principal types of revenues under this classification are as follows:**

**PROPERTY TAXES/VILLAGE LEVY**

51010	GENERAL CORPORATE Funds received from the General Corporate property tax levy, which support the general operations of the Village.
51015	SOCIAL SECURITY Property tax which pays employer's share of Social Security costs for Village employees.
51020	IMRF Property tax which pays employer's share of Illinois Municipal Retirement Fund costs for Village employees.
51025	PUBLIC BENEFIT Property tax funds which support special assessment project costs.
51030	LIABILITY INSURANCE Property tax revenues which support the costs associated with insurance coverage for liability, fire, theft, worker's compensation, and unemployment compensation.
51035	TIF SURPLUS TAX The Village's share of TIF Revenue that has been declared surplus and rebated back to all of the taxing districts
51040	TIF DOWNTOWN Property tax revenue used to support the redevelopment of the TIF Downtown district.
51045	TIF1 WEST OF GRACE Property tax revenue used to support the redevelopment of the TIF district to the east of the TIF Downtown district, up to Grace Street.
51050	TIF2 EAST OF GRACE Property tax revenue used to support the redevelopment of the TIF district to the east of the TIF1 district, from Grace Street to Westmore Avenue.
51052	TIF4 BUTTERFIELD/YORKTOWN Property tax revenue used to support the redevelopment of the Butterfield/Yoktown TIF district.
51060	SSA #3-ROUTE 38 TRAFFIC SIGNAL Property tax revenue used to pay for the cost of operation and maintenance of traffic signals installed at the property owner's request.

- 51065 POLICE PENSION  
This accounts for property tax revenues which support the Police Pension Fund.
- 51070 FIREFIGHTERS' PENSION  
This accounts for property tax revenues which support the Firefighters' Pension Fund.

**OTHER PROPERTY TAXES**

- 51075 ROAD & BRIDGE  
The Village's share of the township's road & bridge property tax.

**OTHER TAXES**

- 51210 PERSONAL PROPERTY REPLACEMENT TAX  
Includes funds received directly from the State through local townships. The tax was established to replace the personal property tax which the State eliminated in 1979.
- 51215 SALES TAX  
Includes the Village's share of the State collected sales tax on retail businesses.
- 51220 NON-HOME RULE SALES TAX  
1% sales tax approved by referendum effective January 1, 2007.
- 51225 BUSINESS DISTRICT #1 TAX  
1% sales tax on specific properties, The Shoppes of Butterfield, to return to developers.
- 51226 BUSINESS DISTRICT #2 TAX  
1% sales tax within the boundaries of the Butterfield Road / Yorktown Business District for the planning, execution and implementation of The Business District Plan, and to pay for Business District project costs.
- 51230 MOTOR FUEL TAX  
Revenue disbursed by the State from the tax on gasoline.
- 51240 LOCAL USE  
Includes revenue from the State tax on tangible personal property purchased outside Illinois, but registered or titled within the Village of Lombard.
- 51245 STATE INCOME TAX  
The Village's share of State Income Tax collections. Per state statute, 1/10 of all income tax collected by the State is allocated to municipalities on a per capita basis.
- 51250 AMUSEMENT TAX  
Proceeds from the Village's 5% tax on all amusement activities.
- 51255 PLACES FOR EATING TAX  
Proceeds from the Village's 2% tax on eating establishments that have seating.

- 51260 UTILITY TAX  
Combined proceeds from the Village's 5% tax on Exelon ComEd electric bills, 5% tax on Nicor Gas bills, and the Village's 5% tax on telephones, fax machines and other forms of intra and interstate telecommunications bills.
- 51261 ELECTRIC UTILITY TAX  
Proceeds from the Village's 5% tax on Exelon ComEd electric bills.
- 51262 NATURAL GAS UTILITY TAX  
Proceeds from the Village's 5% tax on Nicor Gas bills.
- 51263 TELECOMMUNICATIONS UTILITY TAX  
Proceeds from the Village's 5% tax on telephones, fax machines and other forms of intra and interstate telecommunications bills.
- 51270 HOTEL/MOTEL TAX  
Combined revenue received from the Village's 5% Hotel/Motel tax for all hotels/motels within the Village of Lombard.
- 51275 FOREIGN FIRE INSURANCE TAX  
Accounts for revenue from a state tax on insurance companies outside of Illinois doing business within the state.
- 51280 AUTO RENTAL TAX  
Proceeds from a 1% tax on all automobiles rented within the Village. The tax also applies to automobiles rented outside of Illinois and registered within the Village.
- 51285 PULL TABS/JAR GAMES  
Received once a year from the State for fund raising games, e.g. bingo.
- 51290 VIDEO GAMING TAX  
Video gambling revenues, after payouts to winners, are taxed at a flat 30% rate, with 25% going to the State and the other 5% going to the local municipality. The remaining 70% of revenue is divided equally between the establishments and terminal operators.
- 51295 CANNABIS USE TAX  
The portion of state excise tax revenue on all adult-use cannabis sales, that is allocated to local governments based on population. This revenue is not dependent on whether there is a dispensary located in a jurisdiction or if a local tax on adult-use cannabis sales is imposed.
- 51300 CANNABIS SALES TAX  
Proceeds from the Village's 3% tax on the sale of cannabis at retail.

**LICENSES AND PERMITS**

**Revenue classification for all funds received from licenses, permits and fees collected by the Village. Principal types of revenues under this classification include:**

**BUSINESS LICENSES AND PERMITS**

- 53010 LIQUOR LICENSE  
Fees from the sale of licenses to sell alcoholic liquor at retail.

- 53020 CIGARETTE LICENSE  
Includes revenue from licenses allowing the sale of tobacco products within the Village.
- 53030 RESTAURANT AND FOOD HANDLER PERMIT  
Proceeds from licenses sold to restaurants and food handlers doing business in Lombard.
- 53040 COIN OPERATED DEVICE LICENSE  
Includes revenue received from the sale of licenses to operate machines that accept coins (e.g. video games, jukeboxes).
- 53050 AMUSEMENT LICENSE  
Revenue from licenses sold to persons or corporations conducting entertainment or amusement. Typical examples include movie theaters and concerts.
- 53060 COMMERCIAL RECYCLER'S LICENSE  
Proceeds from licenses sold to companies collecting recyclable materials.
- 53070 ALARM USER LICENSE  
Accounts for revenue from the sale of licenses to operate an alarm system in a residence or business in the community.
- 53080 GOING OUT OF BUSINESS LICENSE  
Proceeds from Lombard businesses that are holding "Going Out of Business" sales. This license is state mandated, furthermore requiring that the business must provide the Village with a list of all inventory in their building. The license is valid for 60 days with a 30 day extension upon request.
- 53090 OTHER BUSINESS LICENSES  
Includes revenue from the sale of miscellaneous business licenses. Examples include filling stations, antique dealers and taxi service licenses.

**NON-BUSINESS LICENSES & PERMITS**

- 53140 OVERSIZED VEHICLE PERMIT  
Revenue from the sale of permits to operate an overweight or over dimension vehicle on Village streets.

**PARKING PERMITS & FEES**

- 53210 SPECIAL A PARKING PERMIT  
Accounts for proceeds from permits sold to certain apartment residents who park in a Village owned lot.
- 53225 QUARTERLY PARKING PERMIT  
Includes revenue from quarterly permits sold to commuters who are residents of Lombard for use of the resident-only permit spaces in the 101 S Main Street lot, the South Maple Street lot, and the parking stalls on East Parkside Avenue east of Charlotte Street. This also includes revenue from quarterly permits sold to commuters using the parking lot located on the southwest corner of Main St. and Parkside Ave and the St. Charles Road lot.

- 53260 DAILY FEE PARKING  
This accounts for revenue from fees charged for parking in the Parkside daily fee lots.
- 53290 BICYCLE LOCKER RENTAL FEES  
This accounts for fees charged for renting Village owned bicycle lockers located at the train station.

**LICENSES AND PERMITS**

- 53310 BUILDING  
Includes revenue from the sale of building or construction permits.
- 53315 OCCUPANCY PERMITS  
This accounts for revenue from permits allowing the use of a building or structure for any purpose other than construction.
- 53320 RESIDENTIAL DRIVEWAY  
Revenue from permits sold to persons constructing driveways or approaches.
- 53325 ELECTRICAL  
Fees for permits to conduct electrical work in the Village.
- 53330 PLUMBING  
Fees for permits to conduct plumbing work in the Village.
- 53335 WATER  
Accounts for revenues from permits to hook up private water lines to the Village's water system.
- 53340 SEWER  
Accounts for revenue from permits to hook up private sewer lines to the Village's sewer system.
- 53345 HVAC  
Includes fees from permits for heating, ventilating and air conditioning construction and inspection permits.
- 53350 HAZARDOUS MATERIALS  
Includes fees from permits issued by Fire Prevention for the use of hazardous materials.
- 53360 SIGN  
Includes fees from permits for the construction and inspection of all signs in the Village.
- 53365 FIRE SUPPRESSION SYSTEM  
Fees charged for the cost of inspecting sprinklers installed in private homes or businesses.
- 53370 FIRE ALARM SYSTEM  
Fees charged for construction and inspection permits for fire alarm systems.



53380	WRECKING Revenue from the sale of demolition permits.
53385	CONTRACTOR REGISTRATION A registration fee charged to each contractor involved with work that the Village issues permits for. The fee covers the administrative costs involved with verifying insurance coverage, tracking contractor contact information, and time involved in dealing with contractor problems and complaints.
53390	RENEWAL Fees charged to renew a building permit after it has expired.
53395	MISCELLANEOUS Accounts for miscellaneous building and inspection services permits and licenses sold by the Village. An example is an electrical contractor's license.
53410	COMMUNITY DEVELOPMENT PERMITS Includes revenue from the sale of community development permits.
53420	PES FILL & GRADING PERMITS Fees for engineering review of overall mass grading of a construction site, as well as permits issued for minor fill or grade alterations.

**INTERGOVERNMENTAL REVENUES**

*Revenue classification for all funds received from another unit of government. Principal types of revenues under this classification include:*

**STATE PROGRAM REIMBURSEMENTS**

56010	POLICE TRAINING Includes State reimbursed revenue for a share of police training costs.
56020	FIRE TRAINING Includes revenue from the State Fire Marshall for a share of fire training costs.

**GRANTS**

56030	MISCELLANEOUS GRANTS Revenue from miscellaneous grants.
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**OTHER INTERGOVERNMENTAL REVENUES**

56040	DISTRICT 87 REIMBURSEMENTS Funds from District 87 for their share of a police liaison officer.
56050	DUMEG REIMBURSEMENTS The DuPage Metropolitan Enforcement Group is an intergovernmental taskforce established to aid in the policing of narcotics in DuPage County communities, which reimburses participants for overtime and benefits.

**CHARGES FOR SERVICES**

*Revenue classification for all funds received from charges for services provided by the Village. Principal types of revenues under this classification include:*

**PUBLIC WORKS**

61010	TREE PLANTING FEE Charges to residents who request new or replacement tree planting.
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- 61020 WEED CUTTING/MISCELLANEOUS DEBRIS FEE  
Fees collected from residents for grass and weed cutting costs. The fee is charged to the owners of lots that are not maintained properly.
- 61030 SIDEWALK PROGRAM  
Revenue from residents' share of sidewalk program costs.
- 61050 SALE OF PLANS, SPECS, MAPS  
Accounts for revenue from the sale of plans, specs or maps.
- 61060 MISCELLANEOUS PW FEES  
Reimbursements for work done for residents/businesses, such as making signs, etc.

**COMMUNITY DEVELOPMENT**

- 61110 ADMINISTRATIVE EXPENSES  
Charges for expenses associated with the processing of building permits. Expenses include photocopying fees, secretarial time etc.
- 61120 COMMUNITY DEVELOPMENT PLAN REVIEW  
Charges for subdivision, annexation, conditional use permits and other land use applications are included in this account.
- 61130 PES SITE PLAN REVIEW  
Charges for staff review of engineering plans for public improvements.
- 61140 AFTER HOURS SITE INSPECTION FEE  
Additional charge for requested after hour's site inspection.
- 61150 PUBLIC HEARING FEES  
Charges for publication, legal, and court reporter costs related to the costs of public hearings.
- 61160 PUBLIC HEARING SIGN FEES  
Charges for signage for public hearings.

**POLICE/FIRE**

- 61210 FINGERPRINTING  
Charges to non-residents for fingerprinting costs. This is typically needed by people applying for passports.
- 61215 CHILD SAFETY SEAT CLASS  
Administrative fees paid by first time child seat law violators when they attend a class given by traffic safety unit officers. The class stresses the importance of child safety seat use and how to use them. Per the ordinance that established the fee, funds from this account may only be used to pay for training related to child safety seats and restraints as well as actual child safety seats and related equipment.
- 61220 POLICE RECORDS COPY  
Fees for photocopying police reports.
- 61230 IMPOUNDING FEES  
Charges to the owners of dogs, cats or other animals for veterinarian costs.

- 61240 FALSE ALARM FEES  
Fees charged to alarm system owners for false alarms exceeding three in a calendar year.
- 61250 WIRELESS ALARM FEES  
Fees charged to residents/businesses for fire alarms connecting to the Fire Department.
- 61255 FIRE TOLLWAY RESPONSE  
Fees per an intergovernmental agreement with the Illinois Tollway Authority to recover costs associated with fire responses on the tollway
- 61260 EMERGENCY MEDICAL SERVICES  
Fees for emergency medical transportation service.
- 61270 GLENBARD FIRE PROTECTION  
Proceeds from property taxes levied by the Glenbard Fire Protection District, an unincorporated area which receives fire protection from the Village.

**BUILDING**

- 61310 ELEVATOR INSPECTIONS  
Fees charged for the cost of conducting semi-annual elevator inspections.
- 61320 BUILDING PLAN REVIEW  
Fees charged for the cost of reviewing plans for the construction, alteration, repair or removal of buildings or structures.

**WATER SALES**

- 61410 WATER SALES - UNMETERED  
Charges for water sold to contractors which are used for construction purposes.
- 61420 WATER SALES - METERED  
Revenue from the sale of water to residential and commercial customers.
- 61430 FILL STATION SALES  
Includes charges for the bulk sale of water at fill station locations. Water is often purchased by landscape contractors.
- 61450 HYDRANT METER WATER SALES  
Charges for water used off a Village hydrant by a contractor or resident. A hydrant meter is signed out through the Public Works department.

**WATER/OTHER**

- 61510 WATER CONNECTIONS  
Charges to connect to the Village's water system. This is typically paid by new construction.
- 61520 METER SALES  
Sale of meters to residents or businesses.
- 61530 WATER TURN ON FEES  
Fees to reconnect water service after it has been shut off. The fee is charged to customers who have been delinquent in paying their bills.

- 61540 CAPITAL-WATER/SEWER  
Revenue from the sale of water which is allocated to the Water and Sewer Capital Reserve fund.
- 61560 TRANSMISSION FEES-IL AMERICAN WATER  
Fees charged to Illinois American Water for wheeling water through the Village system. Illinois American Water purchases water from the DuPage Water Commission and pays the Village to have it transmitted. The FYE 2011 rate is 0.3803/1,000 gallons of water.
- 61580 SERVICE CHARGE  
Revenue received to cover the costs of administrative services and meter reading and maintenance.
- 61590 CROSS CONNECTION SERVICE CHARGE  
Revenue received to cover the costs of administering a cross connection program, as mandated by the EPA.

**SEWER CHARGES**

- 61610 SEWER CHARGES - UNMETERED  
Charges to users of Lombard's sewer system who do not receive metered water service.
- 61620 SEWER CHARGES - METERED  
Charges to users of the Lombard sewer system who receive metered water service.

**SEWER/OTHER**

- 61710 SEWER CONNECTIONS  
Charges to connect to the Village's sewer system. This is typically paid by new construction.
- 61720 ILLINOIS AMERICAN WATER READING  
Reimbursement from sewer-only customers for the reading fee charged to the Village by Illinois American Water.
- 61730 VILLA PARK SEWER CHARGES  
Quarterly fee charged to Villa Park for use of Village of Lombard sewer system.

**ORDINANCE FEE RECEIPTS**

- 61810 CABLE TV FRANCHISE FEE  
Accounts for cable television franchise fees received in exchange for the exclusive right to operate within the Village. The Village receives 5% of the company's gross revenues.
- 61820 PEG-CABLE EQUIPMENT CONTRIBUTION  
Consists of the 1% PEG (public, education and governmental) access support fee that incumbent cable operators pay to the Village for cable service or video service offered within the Village

61840	TELECOMMUNICATIONS INFRASTRUCTURE MAINTENANCE FEE Fees paid by telephone companies for the privilege of using the Village's right-of-way. The fee is 1% of the gross revenues of all telecommunications providers.
61850	REFUSE FRANCHISE FEE Franchise fees received from the Village's refuse contractor.
61860	REFUSE SURCHARGE Consists of revenue from a surcharge on residential and commercial refuse collection. The funds are earmarked for programs to help manage the solid waste stream.
61890	COBRA REIMBURSEMENT Contributions from former employees or family members for continuation of health insurance coverage.

**OPERATING TRANSFERS**

61910	TRANSFER FROM GENERAL FUND
61911	TRANSFER FROM GENERAL FUND-VEHICLE RESERVE
61912	TRANSFER FROM GENERAL FUND-TECHNOLOGY RESERVE
61920	TRANSFER FROM WATER AND SEWER O&M
61921	TRANSFER FROM WATER AND SEWER O&M-VEHICLE RESERVE
61922	TRANSFER FROM WATER AND SEWER – TECH RESERVE
61930	TRANSFER FROM LIABILITY INSURANCE
61935	TRANSFER FROM FLEET SERVICES O&M-VEHICLE RESERVE
61955	TRANSFER FROM BUSINESS DISTRICT #1
61960	TRANSFER FROM HOTEL/MOTEL
61961	TRANSFER FROM HOTEL/MOTEL-TECH RESERVE
61970	TRANSFER FROM SSA #3
61974	TRANSFER FROM DOWNTOWN TIF

***FINES AND FORFEITS***

**Revenue classification for all funds received from fines and forfeitures. Principal types of revenues under this classification include:**

**MAGISTRATE FINES**

63010	CIRCUIT COURT FINES Proceeds from traffic violations written by Lombard police officers.
63020	COURT SUPERVISION / PD VEHICLE FEES Proceeds from court fines received from court supervision, to be used for the acquisition of police vehicles.

- 63030 E-TICKET FEES  
Proceeds from a statutory fee collected and disbursed by the Court Clerk to defray expenses related to the establishment and maintenance of electronic citations.
- 63040 ADMINISTRATIVE TOWING  
Revenue from charges related to the cost of certain arrests requiring vehicle impoundment.
- 63050 OVERWEIGHT/OVERDIMENSION VEHICLES  
Revenue from violations of the Village's vehicle weight limits or vehicle dimension ordinances.
- 63055 PRE-TRIAL DIVERSION  
Fines/administrative fees paid by ordinance violation offenders as part of an agreement with our Village Prosecutor to avoid an unfavorable court disposition against them. An example of such an agreement would include this fee along with restitution paid to victims, voluntary public service, etc. This program is a type of court supervision/probation administered by the Village instead of the County. Therefore, the Village gets all money/fines from the case, which is then dropped, provided the offender meets all terms of the agreement.
- 63060 DUI USER FEES  
Proceeds from DUI related violations.
- 63070 NARCOTIC FINES  
Proceeds from drug related violations.
- 63080 LIQUOR VIOLATIONS  
Fines imposed by the Liquor Commission on violators of liquor ordinances.
- 63090 TOBACCO VIOLATIONS  
Fines imposed by the Village on tobacco licensees who have violated Village ordinances.

**FORFEITURES**

- 63110 STATE FORFEITURES  
Narcotics fines or cash seizures from state prosecuted cases.
- 63120 FEDERAL FORFEITURES  
Narcotics fines or cash seizures from federal cases.

**VIOLATIONS**

- 63210 PARKING & LOCAL POLICE DEPARTMENT FINES  
Includes fines for violations of the Lombard Traffic Code as it relates to parking offenses and fines from compliance tickets for traffic control device violations.
- 63220 IMMOBILIZATION FEES  
Fees charges for the cost of installing and removing the Denver boots from vehicles. The Denver boot is placed on vehicles which are delinquent in paying parking fines.

63230 VIOLATIONS-COMMUNITY DEVELOPMENT  
Revenue from persons ticketed for violating the nuisance ordinance.

**MISCELLANEOUS REVENUES**

Revenue classification for miscellaneous funds not classified under a separate category.  
Principal types of revenues under this classification include:

**WATER**

66010 PENALTY CHARGE  
Includes penalties imposed on water and sewer customers who fail to pay their bills by the due date.

66020 HYDRANT METER RENTAL FEES  
Fees received from contractors who rent a meter to attach to Village hydrants. The meter tracks the amount of water used for landscaping and other purposes.

**FINANCE CHARGES**

66110 NSF CHARGES  
Consists of fees from checks returned to the Village for "non sufficient funds."

66120 LIEN FILING FEES  
Consists of fees charged back to residents when liens are filed for amounts owed to the Village.

**INTEREST EARNINGS**

66210 INTEREST ON INVESTMENTS  
Interest earnings from Village funds invested in the Illinois Public Treasurers' Investment Pool and other investment securities.

66230 INTEREST ON ASSESSMENTS  
Interest earnings received from residents within a Special Assessment on the principal balance of their assessment.

**SALE OF VILLAGE PROPERTY**

66310 SALE OF ASSETS  
Revenue from the sale of property other than buildings or land.

66320 SALE OF REAL ESTATE  
Revenue from the sale of buildings or land.

**CONTRIBUTIONS/DONATIONS**

66410 PENSION CONTRIBUTION  
Accounts for revenue from employee contributions to the Police or Firefighters' pension plan.

66420 CAPITAL CONTRIBUTIONS  
Accounts for capital increases for Glenbard Wastewater Authority joint venture.

66430 POLICE DONATION  
Revenue received from private donations to the Police Department.

66440 FIRE DONATION  
Revenue received from private donations to the Fire Department.

**PROCEEDS FROM BOND SALES**

66510 BOND PROCEEDS  
Proceeds from various loans by the Village.

**SPECIAL ASSESSMENTS**

66630 ABATEMENTS/REBATES  
Repayment of public benefit (Village's) portion of special assessment which occurs when the project has been completed under engineer's estimate.

**GENERAL MISCELLANEOUS**

66710 DAMAGE TO VILLAGE PROPERTY  
Accounts for revenue received from insurance settlements involving damage to Village property.

66720 AGGREGATE EXCESS LOSSES  
Excess insurance reimburses the Village of Lombard (self-insured) when a claim or claims exceed the Self-Insured Retention (SIR)

66730 GASOLINE REIMBURSEMENT  
Reimbursement from District 44 for the use of the Village's gasoline.

66740 REIMBURSEMENT FOR SCRAP METAL  
Proceeds from the sale of scrap metal.

66760 GAIN/LOSS ON JV-GWWA  
Investment or Loss of funds on Joint Venture with Glenbard Waste Water Authority

66770 CHANGE IN TERMINAL RESERVE  
This account is used for the current year change in the accumulation of declared dividends and other assets payable by IPBC to the members.

66780 MISCELLANEOUS  
Includes fees and charges for copies of the zoning ordinance, sign ordinance, comprehensive plan, zoning map etc.

66790 DISCOUNTS AVAILABLE

**OTHER FINANCING SOURCES**

*Classification of revenues transferred from one fund to another.*

**ENTERPRISE FUNDS**

68010 TRANSFER FROM WATER AND SEWER

68011 TRANSFER FROM WATER AND SEWER-LIABILITY INSURANCE

68030 TRANSFER FROM PARKING SYSTEM-LIABILITY INSURANCE

68035 TRANSFER FROM COMMUNITY RECYCLING

68038 TRANSFER FROM LONG RANGE PLAN RESERVE

68039 TRANSFER FROM PENSION STABILIZATION



**VILLAGE OF LOMBARD  
SUMMARY OF EXPENDITURES BY FUNCTION - ALL FUNDS  
FYE 2022**

Description	Personal Services	Commodities	Contract Services	Other Expenses	Debt Service	Property	Other Financing Uses	FYE 2022 Budget Total	FYE 2021 YE Estimate Total	FYE 2020 Actual Total
<b>101 General Fund</b>	<b>25,995,965</b>	<b>7,890,557</b>	<b>16,808,175</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,697,697</b>	<b>47,495,388</b>	<b>40,253,770</b>
<b>310 Debt Service Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>405,000</b>	<b>-</b>	<b>-</b>	<b>405,000</b>	<b>5,000</b>	<b>-</b>
410 Construction Fund	-	-	1,712,600	-	-	-	-	1,712,600	1,821,306	3,077,106
415 Grant Fund - Rebuild IL Bonds	-	-	700,000	-	-	-	-	700,000	1,000,000	29,839
420 Motor Fuel Tax Fund	120,000	230,000	2,438,500	-	-	-	-	2,788,500	2,996,450	1,624,767
430 Facilities Fund	-	-	275,000	-	-	-	-	275,000	153,000	47,487
432 Building Reserve Fund	-	-	135,260	-	-	-	-	135,260	35,420	26,505
440 TIF Downtown Fund	-	-	2,006,710	-	-	-	-	2,006,710	2,025,610	2,191,142
441 TIF 1 - West of Grace St	-	-	1,290	-	-	-	-	1,290	1,290	90,962
442 TIF2 - East of Grace St	-	-	870	-	-	-	-	870	870	943
443 TIF4 - Butterfield/Yorktown	-	-	161,190	-	-	-	-	161,190	163,190	2,744,692
<b>Total Capital Projects Funds</b>	<b>120,000</b>	<b>230,000</b>	<b>7,431,420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,781,420</b>	<b>8,197,136</b>	<b>9,833,443</b>
510 W/S Operation and Maintenance	3,599,940	7,349,355	6,483,410	-	-	-	399,130	17,831,835	17,465,559	18,491,601
520 W/S Capital Reserve Fund	-	-	6,263,000	-	1,566,140	-	-	7,829,140	6,865,490	3,001,492
530 Parking System Fund	26,930	2,500	81,030	-	-	-	3,720	114,180	118,440	164,195
<b>Total Enterprise Funds</b>	<b>3,626,870</b>	<b>7,351,855</b>	<b>12,827,440</b>	<b>-</b>	<b>1,566,140</b>	<b>-</b>	<b>402,850</b>	<b>25,775,155</b>	<b>24,449,489</b>	<b>21,657,288</b>
610 Fleet Services Fund	516,730	546,650	124,990	-	-	-	-	1,188,370	1,130,870	1,088,589
615 Fleet Services Reserve Fund	-	73,000	-	-	-	700,000	-	773,000	1,463,000	2,393,968
<b>Total Internal Service Funds</b>	<b>516,730</b>	<b>619,650</b>	<b>124,990</b>	<b>-</b>	<b>-</b>	<b>700,000</b>	<b>-</b>	<b>1,961,370</b>	<b>2,593,870</b>	<b>3,482,557</b>
710 Police Pension Fund	6,300,000	-	252,000	-	-	-	-	6,552,000	6,324,030	5,805,082
720 Firefighters' Pension Fund	5,005,500	-	206,500	-	-	-	-	5,212,000	5,066,500	4,231,878
<b>Total Pension Trust Funds</b>	<b>11,305,500</b>	<b>-</b>	<b>458,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,764,000</b>	<b>11,390,530</b>	<b>10,036,960</b>
<b>All Funds</b>	<b>41,565,065</b>	<b>16,092,062</b>	<b>37,650,525</b>	<b>3,000</b>	<b>1,971,140</b>	<b>700,000</b>	<b>402,850</b>	<b>98,384,642</b>	<b>94,131,413</b>	<b>85,264,018</b>

**VILLAGE OF LOMBARD  
SUMMARY OF EXPENDITURES BY FUNCTION - GENERAL FUND  
FYE 2022**

Description	Personal Services	Commodities	Contract Services	Other Expenses	Debt Service	Property	Other Financing Uses	FYE 2022 Budget Total	FYE 2021 YE Estimate Total	FYE 2020 Actual Total
<b>101 General Fund - Unrestricted &amp; Uncommitted</b>	<b>24,052,915</b>	<b>1,227,427</b>	<b>12,624,825</b>	-	-	-	-	<b>37,905,167</b>	<b>39,629,895</b>	<b>34,800,627</b>
<i>General Fund - Restricted Funds:</i>										
101 IMRF/Social Security	1,257,610	-	-	-	-	-	-	1,257,610	1,304,983	1,607,059
200 SSA #3-800 E Roosevelt Rd Traffic Signal Fund	-	1,600	9,000	-	-	-	-	10,600	10,200	9,880
205 DUI Equipment/Tech Fund	-	19,170	-	-	-	-	-	19,170	20,000	65,197
210 Police Donation Fund	-	1,000	-	-	-	-	-	1,000	1,000	2,295
215 Fire Donation Fund	-	-	-	-	-	-	-	-	-	-
225 AT&T PEG - Cable Equipment Fund	-	15,500	1,700	-	-	-	-	17,200	103,400	2,773
235 Grant Fund	61,000	6,072,740	4,500	-	-	-	-	6,138,240	115,500	103,042
240 Hotel/Motel Fund	350,540	43,030	1,224,890	-	-	-	-	1,618,460	1,347,650	966,640
241 Economic Development Fund	-	-	-	-	-	-	-	-	-	-
245 Federal Seizure Fund	12,000	51,630	-	-	-	-	-	63,630	63,630	5,743
250 State Seizure Fund	7,000	16,700	-	-	-	-	-	23,700	23,700	10,657
255 Business District #1 Fund	-	-	789,450	-	-	-	-	789,450	789,450	530,316
256 Business District #2 Fund	-	-	50,000	-	-	-	-	50,000	50,000	-
260 Community Recycling Fund	46,730	400	85,490	3,000	-	-	-	135,620	136,750	134,707
265 Foreign Fire Insurance Fund	7,000	33,400	17,740	-	-	-	-	58,140	58,120	45,178
270 Liability Insurance Fund	201,170	7,100	2,000,580	-	-	-	-	2,208,850	2,058,510	1,822,444
<b>Total General Fund - Restricted Funds</b>	<b>1,943,050</b>	<b>6,262,270</b>	<b>4,183,350</b>	<b>3,000</b>	-	-	-	<b>12,391,670</b>	<b>6,082,893</b>	<b>5,305,931</b>
<i>General Fund - Committed Funds:</i>										
276 Long Range Plan (LRP) Reserve Fund	-	-	-	-	-	-	-	-	-	-
277 Emergency Reserve Fund	-	-	-	-	-	-	-	-	-	-
278 Revenue Stabilization Fund	-	-	-	-	-	-	-	-	-	-
279 Pension Stabilization Fund	-	-	-	-	-	-	-	-	1,509,750	-
640 Technology Reserve Fund	-	400,860	-	-	-	-	-	400,860	272,850	147,212
<b>Total General Fund - Committed Funds</b>	-	<b>400,860</b>	-	-	-	-	-	<b>400,860</b>	<b>1,782,600</b>	<b>147,212</b>
<b>Grand Total General Fund</b>	<b>25,995,965</b>	<b>7,890,557</b>	<b>16,808,175</b>	<b>3,000</b>	-	-	-	<b>50,697,697</b>	<b>47,495,388</b>	<b>40,253,770</b>

## **VILLAGE OF LOMBARD EXPENDITURE ACCOUNTS**

### ***PERSONAL SERVICES***

**Expenditure classification for services rendered by all officers and employees of the Village of Lombard. Principal types of expenditures under this classification are as follows:**

- 71110        REGULAR WAGES  
Includes all salaries and wages at straight time rates for all permanent full-time employees as well as all payments for holidays and premiums.
  
- 71120        PART-TIME WAGES  
Includes all wages paid to part-time employees.
  
- 71140        OVERTIME WAGES  
Includes all wages paid for time worked in excess of the regular workweek including court pay.
  
- 71210        PPO – HEALTH INSURANCE  
Expenditures for the Blue Cross Blue Shield health insurance plan.
  
- 71220        PPO PLUS – HEALTH INSURANCE  
Expenditures for the Blue Cross Blue Shield PPO Plus health insurance plan.
  
- 71240        BLUE ADVANTAGE – HEALTH INSURANCE  
Expenditures for the Blue Advantage HMO health insurance plan.
  
- 71310        COBRA PPO – HEALTH INSURANCE  
COBRA participants in the Blue Cross Blue Shield health insurance plan expenditures.
  
- 71340        COBRA BLUE ADVANTAGE – HEALTH INSURANCE  
COBRA participants in the Blue Advantage HMO health insurance plan expenditures.
  
- 71350        RETIREE MEDICARE INSURANCE  
Medical and prescription drug plan expenditures for insurance participants age 65 and older.
  
- 71410        LIFE INSURANCE  
Includes all costs paid for life and AD&D insurance.
  
- 71420        SOCIAL SECURITY  
Includes the Village's matching contribution for Social Security for Village officers and employees.
  
- 71430        MEDICARE  
Includes the Village's matching contribution for Medicare for Village officers and employees.
  
- 71440        EMPLOYER PENSION CONTRIBUTION - IMRF  
Includes the Village's portion of the IMRF contribution for Village employees.

- 71510            UNEMPLOYMENT COMPENSATION  
Expenditures required by state for unemployment compensation.
- 71520            TUITION REIMBURSEMENTS  
Includes the Village's portion of approved reimbursements to employees for classes taken; the qualifications are according to personnel policy.
- 71540            EMPLOYEE RECOGNITION  
Costs for items directly relating to employee relations; e.g. employee recognition gifts, flowers, donations during a crisis, etc.
- 71550            PENSION PAYMENTS  
Payment made to retired or disabled Policemen or Firefighters.
- 71560            PENSION REFUNDS  
Refunds given to persons under the police pension board or fire pension board who upon termination of employment request a refund of their contribution to the pension fund.
- 71580            CONTINGENCIES  
Monies appropriated for unforeseen expenditures.
- 71585            PENSION EXPENSE OPEB GASB  
Post-employment benefits (OPEB) expenditures are required to be recognized equal to the total of (1) amounts paid by the employer to the OPEB plan, including amounts paid for OPEB as the benefits come due, and (2) the change between the beginning and ending balances of amounts normally expected to be liquidated with expendable available financial resources.
- 71590            IMRF PENSION EXPENSE GASB  
Illinois Municipal Retirement Fund pension expense is equal to the change in the net pension liability from beginning to end of the year.

**COMMODITIES**

**Expenditure classification for articles and supplies consumed during the normal operations of the Village. Principal types are as follows:**

- 73110            OPERATING SUPPLIES  
Charges for items used relating to general operations; e.g., computer forms and paper, nuts and bolts, etc.
- 73120            UNIFORMS  
Charges for union personnel uniforms.
- 73130            BOOKS & LITERATURE  
Charges for books and literature purchased other than those purchased with a membership subscription (see a/c 755340).
- 73140            POSTAGE  
Costs for regular postage, UPS, Federal Express, messengers, etc.
- 73210            FUEL  
Charges for all fuels, fluids, lubricants and solvents used in operating and servicing the Village vehicles.

- 73220 VEHICLE PARTS & SUPPLIES  
Charges for all supplies and parts necessary to repair or maintain Village vehicles not caused by an accident; e.g. batteries, spark plugs, repair parts, etc.
- 73230 ACCIDENT PARTS & SUPPLIES  
Charges for all supplies and parts necessary to repair Village vehicles that have been involved in an accident.
- 73240 AUTOMOTIVE EQUIPMENT  
Automotive parts and supplies valued at less than \$50,000.
- 73310 STREET MAINTENANCE SUPPLIES  
Supplies used in the repair and maintenance of Village streets; e.g. stone, chips, oil, sand, street paint, tar, cold mix and salt.
- 73320 CHEMICALS  
Chemicals for fire fighting, cleaning and water treatment (not janitorial supplies).
- 73330 JANITORIAL SUPPLIES  
Supplies specifically used for cleanup of Village buildings
- 73610 ELECTRIC  
Charges for electric service.
- 73620 CELLULAR TELEPHONE  
All costs, excluding equipment and supplies, associated with mobile cellular telephone services.
- 73630 TELEPHONE  
Costs for telephone services including local and long distance service. Equipment supplies and mobile phones are accounted for elsewhere.
- 73640 GAS  
Charges for natural gas service.
- 73710 METERS/HYDRANTS/VALVES  
Equipment used for repair or replacement of the above.
- 73720 PIPES/FITTINGS/STRUCTURES  
Equipment used for repair or replacement of the above.
- 73730 PURCHASED WATER  
Costs to purchase water from the DuPage Water Commission.
- 73910 TECHNOLOGY SOFTWARE  
Charges for annual licensing agreements for Village software system and new software system purchases.
- 73920 TECHNOLOGY EQUIPMENT  
Charges for computer equipment (hardware) not exceeding \$49,999 in value.

## **CONTRACTUAL SERVICES**

**Expenditure classification for services provided to the Village employees or facilities by outside agencies. Principal types are as follows:**

- 75010        TRAINING & TRAVEL  
Local, regional and national conferences and meetings including lodging, meals, registration and other expenses.
- 75020        DUES & SUBSCRIPTIONS  
All dues for professional associations and magazine subscriptions.
- 75110        CLASSIFIED ADVERTISING  
Charges incurred for classified advertising only; e.g. want ads.
- 75120        LEGAL ADVERTISING  
Charges incurred for legal advertising; e.g. bid openings.
- 75210        PRINTING & BINDING  
Charges for printing, binding and related services.
- 75220        RECORDINGS/ARCHIVING  
Charges for microfilming of records, recording of legal documents and codifying of all ordinances.
- 75310        AUDITING SERVICES  
Charges for auditing services, including the annual village audit and special audits as needed.
- 75320        COMPUTER SERVICES  
Charges for professional services related to computer hardware and software systems.
- 75330        EMERGENCY DISPATCH  
Expenditures for public safety 9-1-1 dispatch services.
- 75340        LEGAL SERVICES  
Charges for general legal services, prosecution, and labor negotiations.
- 75350        OTHER PROFESSIONAL/TECHNICAL SERVICES  
Charges for professional and technical services not classified elsewhere.
- 75410        ENGINEERING SERVICES  
Charges for professional engineering services including those services necessary for capital construction projects (see also 809425).
- 75420        CONSTRUCTION SERVICES  
Expenses for capital construction projects.
- 75510        INSURANCE PREMIUMS  
Charges for premiums for General Liability, Auto, Property, Workers' Compensation, Environmental Liability, and Public Official's Bond insurance policies.

- 75530           INSURANCE CLAIMS – GENERAL LIABILITY  
Expenses related to claims against the Village’s General Liability insurance program.
- 75540           INSURANCE CLAIMS - AUTO  
Expenses related to claims against the Village’s Auto Liability insurance program.
- 75550           INSURANCE CLAIMS - PROPERTY  
Expenses related to claims against the Village’s Property insurance program.
- 75560           INSURANCE CLAIMS – WORKERS’ COMPENSATION  
Expenses related to claims against the Village’s Workers’ Compensation insurance program.
- 75610           PROPERTY/BUILDING MAINTENANCE  
Charges for maintenance of buildings and grounds.
- 75620           REPAIRS AND IMPROVEMENTS  
Charges related to the repair of Village Buildings.
- 75710           COMPUTER SERVICE CONTRACTS  
Charges for annual maintenance contracts for the service of Village computer systems.
- 75720           RENTALS  
Contractual rental of equipment.
- 75730           EQUIPMENT SERVICE CONTRACTS  
Charges for equipment service contracts.
- 75740           EQUIPMENT MAINTENANCE  
Contractual repairs of Village equipment.
- 75750           OUTSIDE VEHICLE REPAIR  
Contractual repairs of Village vehicles not involved in an accident.
- 75760           OUTSIDE REPAIR - ACCIDENTS  
Contractual repairs of Village vehicles involved in an accident.
- 75770           MISCELLANEOUS CONTRACTUAL OBLIGATIONS  
Miscellaneous contract services not classified elsewhere.
- 75910           REIMBURSABLE EXPENSES  
Charges to correct property deemed hazardous by the Building division. The Village pays to get the work done and then invoices the property owner for reimbursement.
- 75920           DISTRIBUTION OF SURPLUS TIF REVENUE  
TIF Revenue that has been declared surplus and rebated back to all of the taxing districts.
- 75930           ECONOMIC INCENTIVE  
Expenditures for contractual agreements made with businesses.

- 75940 ADMINISTRATIVE EXPENSE -- **\*\*PENSION FUNDS ONLY\*\***  
All operating cost associated with pension fund administration.
- 76010 TRANSFER TO FLEET SERVICES OPERATION & MAINTENANCE
- 76011 TRANSFER TO FLEET SERVICES RESERVE
- 76020 TRANSFER TO TECHNOLOGY RESERVE
- 76030 TRANSFER TO GENERAL FUND
- 76050 TRANSFER TO POLICE PENSION FUND
- 76052 TRANSFER TO FIREFIGHTERS' PENSION FUND

**OTHER EXPENSES**

**Expenditure classification for services and charges other than those classified as personal services, contractual services, commodities or capital expenditures.**

- 77010 REBATES TO PROPERTY OWNERS  
Funds paid by property owner for a specific purpose and a partial refund is provided back to property owner based on specific contractual agreements.
- 77020 RECYCLING GRANTS  
Grant funds to assist multi-family homes in establishing recycling programs.
- 77030 DEPRECIATION  
Charges for depreciation on fixed assets.

**DEBT SERVICE**

**Expenditure classification that includes interest and principal payments on general long term debt, installment and lease/purchase contracts.**

- 78010 BOND PRINCIPAL  
Amounts paid to financial institutions to decrease the outstanding balance.
- 78020 BOND INTEREST  
Amounts paid to financial institutions for borrowing funds.
- 78030 INSTALLMENT PURCHASE CONTRACTS  
Amounts paid to financial institutions on installment purchase contracts for equipment.
- 78050 OTHER DEBT SERVICE EXPENSES  
Other expenses related to debt service including fiscal agent fees.

**PROPERTY**

**Expenditure classification covering the purchase costs of capital assets (\$50,000 or more) or improvements (\$200,000 or more). Principal types of expenditures under this classification are as follows:**

- 80020 AUTOMOTIVE EQUIPMENT  
Amounts paid for cars, trucks, tractors, street sweepers, etc.



80040 LAND PURCHASE/IMPROVEMENTS  
Amounts paid to purchase land or improve land.

80998 CAPITAL CONTRA ACCOUNT  
Account used to capitalize fixed assets for accounting purposes.

***OTHER FINANCING USES***

**Classification of expenditures transferring funds from one fund to another.**

81010 TRANSFER TO GENERAL FUND

81020 TRANSFER TO LIABILITY INSURANCE

81092 TRANSFER TO EMERGENCY RESERVE

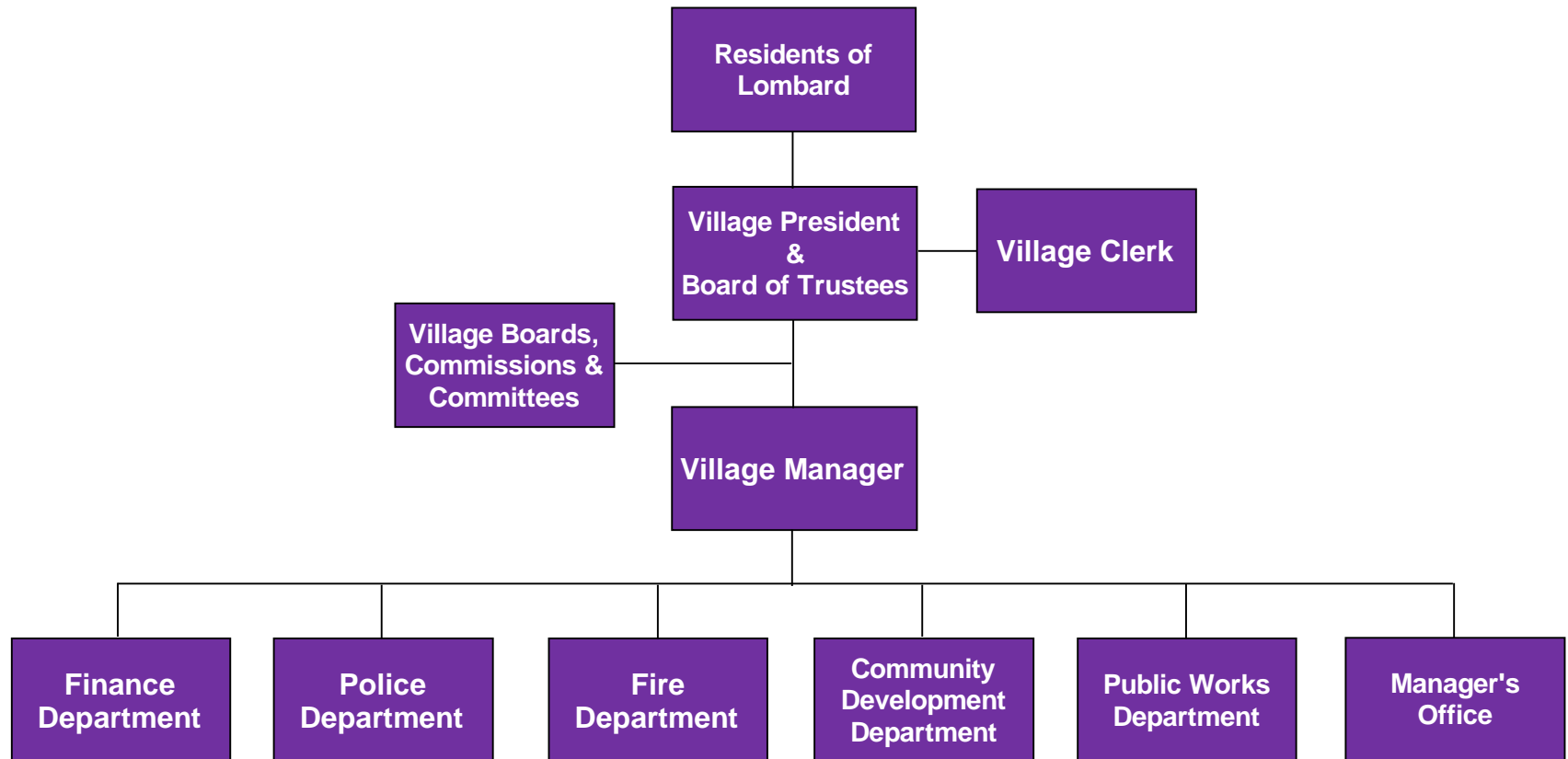
81093 TRANSFER TO REVENUE STABILIZATION

81094 TRANSFER TO BUILDING RESERVE

81095 TRANSFER TO PENSION STABILIZATION

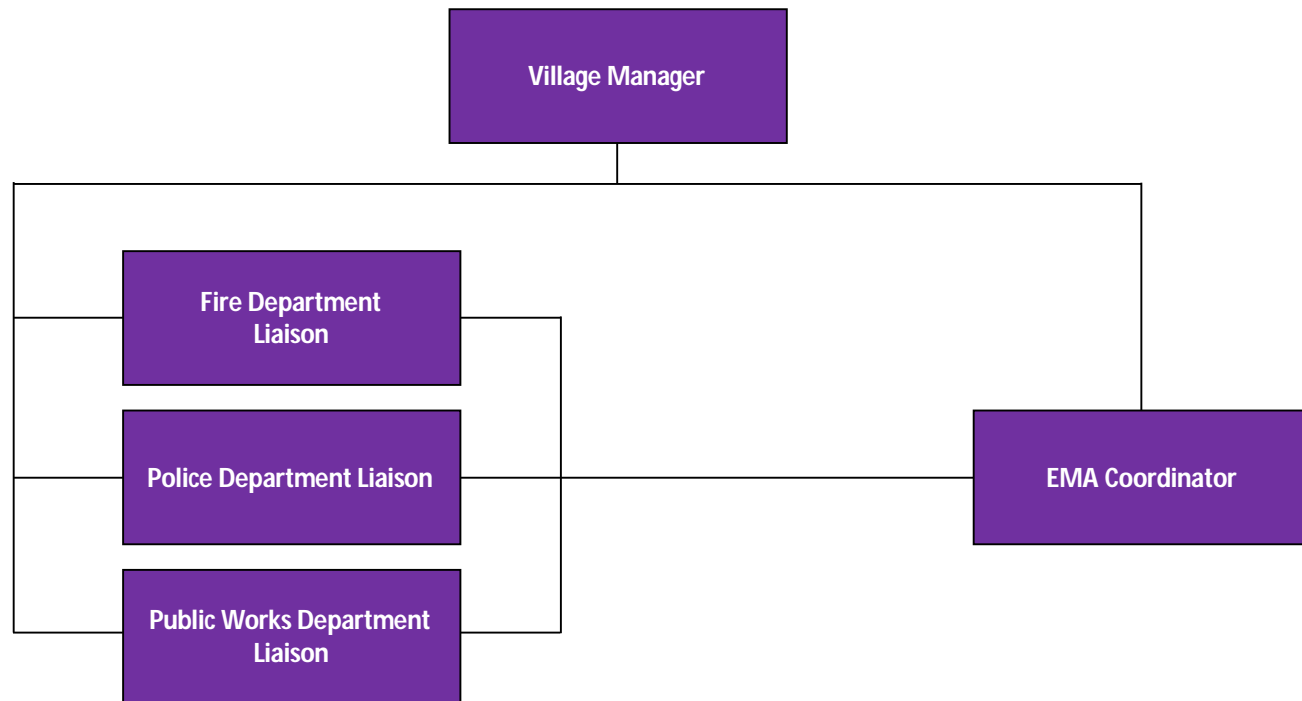


# VILLAGE OF LOMBARD





# VILLAGE MANAGER'S OFFICE



**Village of Lombard  
Authorized Positions  
For Fiscal Year 2022**

Position Title	BOARD APPROVED FYE 2021		ACTUAL FYE 2021		BOARD APPROVED FYE 2022	
	Positions	FTE	Positions	FTE	Positions	FTE
<b>Regular Full-Time</b>						
Accountant	1	1.00	1	1.00	1	1.00
Accounting Coordinator	1	1.00	1	1.00	1	1.00
Accounts Payable/Accounts Receivable Clerk	1	1.00	1	1.00	1	1.00
Administrative Coordinator	5	5.00	4	4.00	4	4.00
Administrative Secretary	1	1.00	1	1.00	1	1.00
Asset Management Administrator	1	1.00	1	1.00	1	1.00
Assistant Director of Community Development	1	1.00	1	1.00	1	1.00
Assistant Director of Finance	1	1.00	1	1.00	1	1.00
Assistant Director of Public Works	1	1.00	1	1.00	1	1.00
Assistant Village Manager	1	1.00	1	1.00	1	1.00
Building Commissioner	1	1.00	1	1.00	1	1.00
Building Inspector	0	0.00	1	1.00	1	1.00
Building Plan Reviewer	0	0.00	1	1.00	1	1.00
Business Administrator	1	1.00	1	1.00	1	1.00
Civil Engineer II	2	2.00	2	2.00	2	2.00
Civil Engineering Technician	2	2.00	2	2.00	2	2.00
Code Enforcement Coordinator	1	1.00	1	1.00	1	1.00
Communications Coordinator	1	1.00	1	1.00	1	1.00
Community Service Officer	4	4.00	4	4.00	4	4.00
Customer Service Representative	1	1.00	0	0.00	0	0.00
Customer Service Systems Manager	1	1.00	1	1.00	1	1.00
Deputy Fire Chief	1	1.00	1	1.00	1	1.00
Deputy Police Chief	2	2.00	2	2.00	2	2.00
Director of Community Development	1	1.00	1	1.00	1	1.00
Director of Finance	1	1.00	1	1.00	1	1.00
Director of Public Works	1	1.00	1	1.00	1	1.00
Electrical Inspector	1	1.00	1	1.00	1	1.00
Executive Coordinator	1	1.00	1	1.00	1	1.00
Facilities Maintenance Supervisor	1	1.00	1	1.00	1	1.00
Facilities Maintenance Technician	1	1.00	1	1.00	1	1.00
Finance Clerk	1	1.00	1	1.00	1	1.00
Fire Battalion Chief	3	3.00	3	3.00	3	3.00
Fire Chief	1	1.00	1	1.00	1	1.00
Fire Lieutenant	12	12.00	12	12.00	12	12.00
Fire Marshal/Bureau Chief	1	1.00	1	1.00	1	1.00
Firefighter/Paramedic	47	47.00	47	47.00	47	47.00
Forestry Technician	3	3.00	3	3.00	3	3.00
G.I.S. Technician	1	1.00	1	1.00	1	1.00
Human Resources Director	1	1.00	1	1.00	1	1.00
Human Resources Generalist	1	1.00	1	1.00	1	1.00
IT Manager	1	1.00	1	1.00	1	1.00
Management Analyst	1	1.00	1	1.00	1	1.00
Mechanic	2	2.00	2	2.00	2	2.00
Operations Superintendent	1	1.00	1	1.00	1	1.00

= Highlighted fields indicate changes in position and/or FTE between years.

**Village of Lombard  
Authorized Positions  
For Fiscal Year 2022**

Position Title	BOARD APPROVED FYE 2021		ACTUAL FYE 2021		BOARD APPROVED FYE 2022	
	Positions	FTE	Positions	FTE	Positions	FTE
<b>Regular Full-Time (continued)</b>						
Plan Review/Inspector	1	1.00	0	0.00	0	0.00
Police Chief	1	1.00	1	1.00	1	1.00
Police Front Desk Clerk	1	1.00	1	1.00	1	1.00
Police Lieutenant	4	4.00	4	4.00	4	4.00
Police Officer	49	49.00	49	49.00	49	49.00
Police Property Custodian	1	1.00	1	1.00	1	1.00
Police Records Clerk	3	3.00	3	3.00	4	4.00
Police Records Supervisor	1	1.00	1	1.00	1	1.00
Police Sergeant	8	8.00	8	8.00	8	8.00
Private Development Engineer	1	1.00	1	1.00	1	1.00
Public Works Crew Leader	4	4.00	4	4.00	4	4.00
Public Works Maintenance Worker	21	21.00	21	21.00	21	21.00
Senior Building Division Representative	1	1.00	1	1.00	1	1.00
Senior Mechanic	1	1.00	1	1.00	1	1.00
Senior Planner	1	1.00	1	1.00	1	1.00
Streets & Electrical Supervisor	1	1.00	1	1.00	1	1.00
Underground Utilities Supervisor	1	1.00	1	1.00	1	1.00
Urban Landscaping & Forestry Supervisor	1	1.00	1	1.00	1	1.00
Utilities Superintendent	1	1.00	1	1.00	1	1.00
Village Hall Maintenance Coordinator	1	1.00	1	1.00	1	1.00
Village Manager	1	1.00	1	1.00	1	1.00
Water Billing Representative	1	1.00	1	1.00	1	1.00
Water Billing Specialist	0	0.00	1	1.00	1	1.00
Water Plant Operator	4	4.00	4	4.00	4	4.00
Water Treatment & Waste Pump Superv.	1	1.00	1	1.00	1	1.00
<b>Total</b>	<b>224</b>	<b>224.00</b>	<b>224</b>	<b>224.00</b>	<b>225</b>	<b>225.00</b>
<b>Regular Part-Time</b>						
Accreditation Manager	0	0.00	0	0.00	1	0.69
Administrative Secretary	5	2.82	5	2.82	5	2.82
Administrative Coordinator	1	0.54	1	0.54	1	0.54
Building Representative	2	1.45	2	1.45	2	1.45
Code Enforcement Officer	2	0.90	2	0.90	2	0.90
Communications Specialist	1	0.46	1	0.46	1	0.46
Customer Service Representative	1	0.68	1	0.68	1	0.68
EMA Coordinator	0	0.00	1	0.48	1	0.48
Facilities Maintenance Technician	1	0.73	1	0.73	1	0.73
Fire Prevention Inspector	8	3.37	8	3.37	8	3.37
Planner I	1	0.63	1	0.63	1	0.63
Plumbing Inspector	1	0.48	1	0.48	1	0.48
Police Front Desk Clerk	1	0.50	1	0.50	1	0.50
Police Records Clerk	2	1.35	2	1.35	1	0.68
Public Works Data Clerk	2	0.75	2	0.75	2	0.75
<b>Total</b>	<b>28</b>	<b>14.66</b>	<b>29</b>	<b>15.14</b>	<b>29</b>	<b>15.15</b>

**[Yellow Highlight]** = Highlighted fields indicate changes in position and/or FTE between years.

**Village of Lombard  
Authorized Positions  
For Fiscal Year 2022**

Position Title	BOARD APPROVED FYE 2021		ACTUAL FYE 2021		BOARD APPROVED FYE 2022	
	Positions	FTE	Positions	FTE	Positions	FTE
<b>Seasonal/Intermittent Part-Time</b>						
Cable Intern	4	NA	4	NA	4	NA
Public Works Maintenance Worker - WTWWP	0	0.00	0	0.00	0	0.00
<b>Total</b>	<b>4</b>	<b>0.00</b>	<b>4</b>	<b>0.00</b>	<b>4</b>	<b>0.00</b>
<b>Elected Officials</b>						
Trustee	6	NA	6	NA	6	NA
Village Clerk	1	NA	1	NA	1	NA
Village President	1	NA	1	NA	1	NA
<b>Total</b>	<b>8</b>	<b>0.00</b>	<b>8</b>	<b>0.00</b>	<b>8</b>	<b>0.00</b>
<b>Number of Employees and Full-Time Equivalents</b>						
<b>Village Total</b>	<b>264</b>	<b>238.66</b>	<b>265</b>	<b>239.14</b>	<b>266</b>	<b>240.15</b>

= Highlighted fields indicate changes in position and/or FTE between years.

**STANDARD SALARY RANGES  
EFFECTIVE JANUARY 1, 2022**

<b>Part-Time Positions</b>	<b>FY 2022 Hourly Range</b>		
	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Customer Service Representative	19.4234	23.6868	27.9502
Facilities Technician	21.7442	26.0951	30.4461
Communications Specialist	23.6119	28.3449	33.0779
Administrative Secretary	23.8064	28.5780	33.3495
Permit Technician	24.4945	29.1359	33.7772
Administrative Coordinator	24.0704	29.2573	34.4441
EMA Coordinator	30.6000	35.7000	40.8000
Code Enforcement Officer	28.7651	34.8270	40.8888
Plumbing Inspector/Plan Review	30.2048	36.6154	43.0259
Planner I	31.3435	37.7859	44.2283
Fire Prevention Inspector	31.3435	37.7859	44.2283
<b>Full-Time Positions</b>	<b>FY 2022 Annual Range</b>		
	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Police Building Custodian	37,775	45,330	52,885
Finance Clerk	38,554	45,822	53,090
Customer Service Representative	39,943	48,645	57,347
Accounts Payable/Accounts Receivable Clerk	44,830	54,449	64,067
Water Billing Representative	47,290	57,071	66,851
Water Billing Specialist	49,596	59,386	69,175
Administrative Secretary	49,596	59,386	69,175
Administrative Coordinator	50,066	60,855	71,644
Human Resources Payroll Specialist	49,896	61,590	73,285
Executive Coordinator	55,451	66,541	77,632
Facilities Maintenance Supervisor	55,451	66,541	77,632
Human Resources Generalist	59,126	70,951	82,775
Business Administrator	59,562	71,474	83,386
Permit Coordinator	60,441	72,856	85,270
Code Enforcement Coordinator	61,461	74,357	87,252
Development Services Inspector	61,461	74,357	87,252
Geographic Information Systems Tech	58,413	72,990	87,567
Civil Engineer Technician	63,571	75,871	88,170
Accountant	64,189	77,329	90,468
Communications & Marketing Coordinator	66,367	79,641	92,914
Building Plan Reviewer/Inspector	67,281	80,519	93,756
Electrical Inspector/Plan Review	67,281	80,519	93,756
Police Records Supervisor	67,139	80,568	93,997
Asset Management Administrator	69,531	83,437	97,343
Senior Planner	69,320	84,048	98,775
Civil Engineer I	70,929	85,115	99,300
Management Analyst	70,929	85,115	99,300
Accounting Coordinator	78,508	94,209	109,909

<b>Full-Time Positions</b>	<b>FY 2022 Annual Range</b>		
	<b><u>Minimum</u></b>	<b><u>Midpoint</u></b>	<b><u>Maximum</u></b>
Customer Service Systems Manager	78,508	94,209	109,909
Urban Landscaping & Forestry Supervisor	86,085	103,302	120,518
Fleet Maintenance Operations Supervisor	86,085	103,302	120,518
Streets & Electrical Supervisor	86,085	103,302	120,518
Underground Utilities Supervisor	86,085	103,302	120,518
Water Treatment & Wastewater Pumping Sup.	86,085	103,302	120,518
Civil Engineer II	86,085	103,302	120,518
Fire Marshal/Bureau Chief	86,085	103,302	120,518
Assistant Director of Community Development	89,874	107,848	125,823
Building Commissioner	93,662	112,394	131,127
Private Development Engineer	93,662	112,394	131,127
PW Operations Superintendent	93,662	112,394	131,127
PW Utilities Superintendent	93,662	112,394	131,127
Assistant Director of Finance	94,153	112,984	131,815
Fire Battalion Chief (Shift Commander)	99,736	118,733	137,730
Assistant Director of Public Works	98,956	118,747	138,538
Police Lieutenant	127,788	133,539	139,291
IT Manager	111,078	133,739	156,399
Director of Human Resources	111,078	133,739	156,399
Deputy Fire Chief	135,718	147,027	158,337
Deputy Chief of Police	135,718	147,027	158,337
<b>Full-Time Senior Management Positions</b>	<b>FY 2022 Annual Range</b>		
	<b><u>Minimum</u></b>	<b><u>Midpoint</u></b>	<b><u>Maximum</u></b>
Assistant Village Manager	121,670	146,003	170,336
Chief of Police	121,670	146,003	170,336
Director of Community Development	121,670	146,003	170,336
Director of Finance/Village Treasurer	121,670	146,003	170,336
Director of Public Works	121,670	146,003	170,336
Fire Chief	121,670	146,003	170,336
Village Manager	173,744	208,492	243,239



**BARGAINING UNIT SALARY SCHEDULE**  
**LOMBARD PROFESSIONAL FIREFIGHTERS**  
**LOCAL #3009**

<b><u>FIREFIGHTER</u></b>		
<b><i>JANUARY 1, 2022 THROUGH DECEMBER 31, 2022</i></b>		
<b><u>LENGTH OF SERVICE IN POSITION</u></b>	<b><u>STEP</u></b>	<b><u>SALARY</u></b>
Less than one full year	1	\$ 71,276
One year one day to two years	2	75,364
Two years one day to three years	3	80,583
Three years one day to four years	4	85,239
Four years one day to five years	5	90,457
Five years one day and after	6	99,339

<b><u>FIRE LIEUTENANT</u></b>		
<b><i>For all Lieutenants promoted before December 31, 2010</i></b>		
<b><i>JANUARY 1, 2022 THROUGH DECEMBER 31, 2022</i></b>		
<b><u>LENGTH OF SERVICE IN POSITION</u></b>	<b><u>STEP</u></b>	<b><u>SALARY</u></b>
Six years one day and after	7	\$ 128,608

<b><u>FIRE LIEUTENANT</u></b>		
<b><i>For all Lieutenants promoted between January 1, 2011 and December 31, 2013</i></b>		
<b><i>JANUARY 1, 2022 THROUGH DECEMBER 31, 2022</i></b>		
<b><u>LENGTH OF SERVICE IN POSITION</u></b>	<b><u>STEP</u></b>	<b><u>SALARY</u></b>
Four years one day to five years	5	\$ 124,442

<b><u>FIRE LIEUTENANT</u></b>		
<b><i>For all Lieutenants promoted after January 1, 2014</i></b>		
<b><i>JANUARY 1, 2022 THROUGH DECEMBER 31, 2022</i></b>		
<b><u>LENGTH OF SERVICE IN POSITION</u></b>	<b><u>STEP</u></b>	<b><u>SALARY</u></b>
Less than one full year	1	\$ 105,472
One year one day to two years	2	108,989
Two years one day to three years	3	112,731
Three years one day to four years	4	116,501
Four years one day to five years	5	120,404

**BARGAINING UNIT SALARY SCHEDULE (continued)**

<b>FRATERNAL ORDER OF POLICE LODGE #270</b>		
<b><u>POLICE OFFICER</u></b>		
<b>JANUARY 1, 2022 THROUGH DECEMBER 31, 2022</b>		
<u>LENGTH OF SERVICE IN POSITION</u>	<u>STEP</u>	<u>SALARY</u>
Less than one full year	1	\$ 75,559
One year one day to two years	2	\$ 79,336
Two years one day to three years	3	\$ 83,388
Three years one day to four years	4	\$ 87,465
Four years one day to five years	5	\$ 91,835
Five years one day to six years	6	\$ 96,429
Six years one day and after	7	\$ 106,463

<b><u>POLICE SERGEANT</u></b>		
<b>JANUARY 1, 2022 THROUGH DECEMBER 31, 2022</b>		
<u>LENGTH OF SERVICE IN POSITION</u>	<u>STEP</u>	<u>SALARY</u>
Less than one full year	1	\$ 112,662
One year one day to two years	2	\$ 116,081
Two years one day to three years	3	\$ 119,605
Three years one day to four years	4	\$ 123,236
Four years one day to five years	5	\$ 126,980

<b>TEAMSTERS LOCAL #700 (NON-EXEMPT PERSONNEL) JANUARY 1, 2022 THROUGH DECEMBER 31, 2022</b>		
<u>POSITION</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>
<b><i>Part-Time Positions</i></b>		
Police Front Desk Clerk	\$ 21.7264	\$ 31.6047
Police Records Clerk	\$ 20.8653	\$ 31.6047
Community Service Officer	\$ 21.8896	\$ 31.8293
<b><i>Full-Time Positions</i></b>		
Police Front Desk Clerk	\$ 45,193	\$ 65,899
Police Records Clerk	\$ 45,193	\$ 65,899
Community Service Officer	\$ 45,532	\$ 66,204
Police Property Clerk	\$ 46,985	\$ 68,212

**BARGAINING UNIT SALARY SCHEDULE (continued)**

**AMERICAN FEDERATION OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES (AFSCME) - Council 31, Local 89  
JANUARY 1, 2022 THROUGH DECEMBER 31, 2022**

<b>SALARY FOR POSITION:</b>						
<i>LENGTH OF SERVICE IN POSITION:</i>	<i>STEP</i>	<b>Maintenance Worker I transitioning to Maintenance Worker II</b>	<b>Forestry Technician</b>	<b>Water Plant Operator</b>	<b>Mechanic transitioning to Senior Mechanic</b>	<b>Crew Leader</b>
Less than one full year	1	\$55,141	\$57,898	\$57,222	\$63,204	\$63,464
One year one day to two years	2	\$57,742	\$60,630	\$60,083	\$65,805	\$66,065
Two years one day to three years	3	\$60,343	\$63,360	\$62,944	\$68,406	\$68,666
Three years one day to four years	4	\$62,944	\$66,092	\$65,805	\$71,007	\$71,267
Four years one day to five years	5	\$65,545	\$68,822	\$68,666	\$73,608	\$73,868
Five years one day to six years	6	\$68,146	\$71,554	\$71,528	\$76,209	\$76,469
Six years one day to seven years	7	\$70,747	\$74,285	\$74,389	\$78,810	\$79,070
Seven years one day to eight years	8	\$73,348	\$77,016	\$77,250	\$81,411	\$81,671
Eight years one day to nine years	9	\$75,949	\$79,747	\$80,111	\$84,012	\$84,272
Nine years one day to ten years	10	\$78,810	\$82,751	\$83,336	\$86,613	\$86,873