Village Board Meeting

Village Board Meeting

The Village Board will be meeting in their regular capacity in the Village Hall Boardroom. The agenda can be accessed from our website's Agenda and Minutes Center, https://www.lemont.il.us/government/village-clerk/agendas-and-minutes-center.

Residents can attend the meeting in the Village Hall Boardroom, or view the board meeting live on the following channels:

- Comcast Cable Community TV – Channel 6
- YouTube – Village of Lemont - https://bit.ly/30QizNb

After the Meeting

Lemont residents and others can watch the meeting live as it streams or in archive on the Village's YouTube channel found at, https://bit.ly/30QizNb.

After the meeting, the recorded meeting will be published for viewing in the Village website's Agendas and Minutes Center at, https://www.lemont.il.us/government/village-clerk/agendas-and-minutes-center.

Replay of the meeting is also shown on our community TV channel, Comcast Cable Channel 6. Check the station for scheduled programs.

Public Comment

Residents and others have the ability to provide comments under the audience participation section of the agenda during the meeting. Those wishing to speak should come to the podium when called upon and clearly state your name when called upon for meeting minutes purposes. Each person gets three minutes to speak per our policy. If you wish to speak, please sign in on the provided sign-in sheet at the front of the room.

Village of Lemont

VILLAGE BOARD MEETING
October 13, 2026 – 6:30 PM
Village Hall - Village Board Room
418 Main Street, Lemont, IL 60439
AGENDA

Please view the agenda under "upcoming Events" for directions for public comment, registering for the meeting, and how to view the meeting.

I. Pledge of Allegiance

II. Roll Call

III. Audience Participation
Public comment will be open during this section of the agenda to anyone wishing to address the Board and who has signed up prior to the meeting. All comments under the public comment section are limited to three (3) minutes (30 minutes total) and each citizen will only be permitted to speak once. When your name is called for your turn to speak, please come to the podium and clearly state your first and last name for the meeting minutes prior to providing your public comments.

IV. Consent Agenda

IV.A Approval of Minutes

IV.B Approval of Disbursements

IV.C An Ordinance Authorizing the Sale, Donation, and/or Disposal of Surplus Village Property

IV.D An Ordinance Authorizing the Sale, Donation, and or Disposal of Surplus Village Property

IV.E A Resolution Authorizing the Order, Complete Graphics, Removal and

Installation of Emergency Equipment for Police Vehicles

IV.F A Resolution Authorizing a Reduction of Bonds for Gleneagles (Pulte)

IV.G A Resolution Approving Purchases for Lighting Up Lemont Holiday Items

IV.H A Resolution Authorizing the Purchase of Rock Salt 2026-2027

V. Mayor's Report

V.A Lemont-Bromberek CSD 113A Referendum Informational Presentation

V.B Presentation of Annual Comprehensive Financial Report for the fiscal year ending April 30, 2026

VI. Clerk's Report

VI.A A Resolution Approving Extra Work Proposal 013 PW Annex Storage Building

VI.B A Resolution Approving Professional Services Agreement Between HR Green, Inc. and the Village of Lemont, Illinois for Crossing Creek Archer Avenue Sidewalk Design Engineering

VII. Village Attorney Report

VIII. Village Administrator Report

IX. Board Reports

X. Staff Reports

XI. Unfinished Business

XII. New Business

XIII. Executive Session Discussion Under Chapter 5 ILCS
(1) Acquisition of Real Estate
(2) Pending, Probable, or Imminent Litigation
(3) Personnel
(4) Collective Bargaining
(5) Sale or Lease of Real Estate

XIV. Action on Closed Session Item(s)

XV. Motion to Adjourn

418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: Janet Schatz, Finance
THROUGH:
SUBJECT: Approval of Minutes
DATE: October 13, 2026

SUMMARY/BACKGROUND

ANALYSIS

Consistency with Village Policy

STAFF RECOMMENDATION
Approval of Minutes

BOARD ACTION REQUESTED
Approval of Minutes

ATTACHMENTS
VB 9-14-26.pdf

Minutes
VILLAGE BOARD MEETING
Village Hall – 418 Main Street
Monday, September 14, 2026
6:30 p.m.

The regular meeting of the Lemont Village Board was held on Monday September 14, 2026 at 6:30 p.m. with Mayor Egofske presiding.

I) Pledge of Allegiance

II) Roll Call

Janelle Kittridge, Kevin Shaughnessy, Ronald Stapleton, John Egofske; present.

Motion by Ronald Stapleton, seconded by Janelle Kittridge, to approve Trustee Forzley attending remotely.

Roll Call: Janelle Kittridge, Kevin Shaughnessy, Ronald Stapleton, John Egofske; 4 ayes. ; 0 nays. Motion Carried.

III) Audience Participation

Gayle P. - opposes Gas N Wash on Lemont Rd. near residential area

Dave W. - concerns regarding both High Rd. and Smith Rd.

Laura R. - concerns regarding disbursements, vacant property

IV) Consent Agenda

IV.A Approval of Minutes

Cover Page

VB 8-24-26 Minutes.pdf

IV.B Approval of Disbursements

Cover Page

8-25 thru 9-14-26.pdf

IV.C An Ordinance O-43-26 Authorizing the Sale, Donation, and/or Disposal of Surplus Village Property

Cover Page

An Ordinance Authorizing the Sale, Donation, And Or Disposal of Surplus Village Property 9.14.26.pdf

IV.D A Resolution R-75-26 Authorizing the Order and Purchase of KMI 4 Ton Hopper Hot Box Trailer Through Sourcewell Purchasing Program

Cover Page

A Resolution Authorizing the Order and Purchase of KMI 4 Ton Hopper Hot Box Trailer Through Sourcewell Purchasing Program.pdf

IV.E A Resolution R-76-27 Authorizing the Order and Purchase of 2026 Ford F550 with Certain Specifications and Equipment

Cover Page

A Resolution Authorizing the Order and Purchase of 2026 Ford F550 with Certain Specifications and Equipment.pdf

IV.F A Resolution R-77-26 Approving Business District Improvement and Code Compliance Grants in Lemont, IL

Cover Page

A Resolution Approving Business District Improvement and Code Compliance Grants in Lemont, IL

IV.G A Resolution R-78-26 Approving the Adoption of the 2026 Update of the IGA Between Board of Education of Lemont Township High School District 210 and Village of Lemont for School Resource Officer Services

Cover Page

Resolution.Updated IGA D210 SRO 09.14.26.pdf

2026 Updated IGA Between Board of Education of Lemont Township High School District 210 and Village of Lemont for School Resource Officer Services 09.14.26.pdf

IV.H A Resolution R-79-26 Approving the Adoption of the Intergovernmental Agreement for Access to Video Surveillance System with Lemont Park District

Cover Page

Resolution.Intergovernmental Agreement for Access to Video Surveillance System with Lemont Park District 09.14.26.pdf

Signed - VOLPD_LPD Video Surveillance IGA 06232026.pdf

Motion by Kevin Shaughnessy, seconded by Janelle Kittridge, to approve Consent Agenda

Roll Call: Samuel Forzley, Janelle Kittridge, Kevin Shaughnessy, Ronald Stapleton; 4 ayes. ; 0 nays. Motion Carried.

V) Mayor's Report

Mayor's Mention – September 14, 2026
The week of September 21-27 is See Tracks? Think Train Week 2026. According to Operation Lifesaver Rail Safety Education, in the U.S. a vehicle or person is hit by a train every three hours. More than 2,300 people are injured or killed annually in railroad crossings and trespass incidents. And more than 60% of collisions occur at crossings equipped with lights and / or gates. During See Tracks? Think Train Week and throughout the year we encourage everyone to observe added caution while walking and driving near tracks or trains. Remember, the only safe and legal place for anyone to cross railroad tracks is at designated crossings. Always obey warning signs and signals and wait until you can see clearly down the tracks in both directions before proceeding. Yield if a train is approaching – trains always have the right-of-way. So, please remember, See Tracks? Think Train, and please share the importance of rail safety education with your family. For more information visit Operation Lifesaver at, o l i . org, for more rail safety information.
Visit the Lemont Farmers Market on Tuesday's through September 29, from 4 - 7 p.m. at Village Green at 322 Main Street. Hosted by Aster Gardens, the market offers fresh produce, farm-fresh meats, bakery items, sauces and seasonings, treats, grab-to-go food from local venders and much more. Vendors change weekly, so follow Lemont Farmers Market on Facebook and Instagram.
The Lemont Environmental Advisory Commission is holding a Fall Household Hazardous Waste Collection and Recycling Event on Saturday, September 19, from 9:00 am – 1:00 p.m. in the Metra lot in downtown. Visit the Village website Meeting and Event calendar at, lemont . il .us, for more information and a downloadable event flyer.
Lemontster (Lemont-ster) Days has officially kicked off! Registration is now open through Sunday, September 20, for the Lemont Junior Woman's Club Scarecrow Trail Contest. Vote for your favorite scarecrow September 26 through October 18 at the Lemont Township Heritage Woodland Sanctuary. This year's theme is Stars, Stripes and Scarecrows, in honor of America 250. The Lemont Park District's Halloween Costume Swamp dropoff starts tomorrow, September 15. And the costume swap will be held on Thursday, September 24, from 4:30 to 7 p.m. The Forge Enchanted Adventure runs September 25 through November 1 with an evening of pumpkins, monsters, magic and mischief. Get the whole Lemontster Days lineup at, Lemontster Days . com.

If you have not yet done so, please sign up for our urgent and emergency notification system, Lemont Alerts, powered by Everbridge! This is our primary urgent and emergency notification system, and it is important that residents receive these alerts, especially in an emergency. Visit, lemont . il . us, slash Lemont Alerts (lemont.il.us/LemontAlerts) to sign up.

VI) Clerk's Report

VI.A A Resolution R-80-26 Approving Professional Services Agreement Between HR Green, Inc., and the Village of Lemont, Illinois for FY28 Water Main Improvements Design Engineering

Cover Page

A Resolution Approving Professional Services Agreement Between HR Green, Inc. and the Village of Lemont, Illinois for FY28 Water Main Improvements Design Engineering.pdf

Motion by Kevin Shaughnessy, seconded by Ronald Stapleton, to approve

Ralph Pukula stated this is for engineering on the water main improvements in 2028. As soon as approved the project goes out for bid for a reasonable quote. Total lump sum shall not exceed $60K for the project.

Roll Call: Janelle Kittridge, Kevin Shaughnessy, Ronald Stapleton, John Egofske; 4 ayes. ; 0 nays. Motion Carried.

VI.B A Resolution R-81-26 Approving Professional Services Agreement Between HR Green, Inc. and the Village of Lemont, Illinois for FY27 Water Main Improvements Construction Engineering

Cover Page

A Resolution Approving Professional Services Agreement Between HR Green, Inc. and the Village of Lemont, Ilinois for FY27 Water Main Improvements Construction Engineering.pdf

Motion by Janelle Kittridge, seconded by Kevin Shaughnessy, to approve

This resolution is for the current water main construction engineering for $60K, noted Ralph Pukula.

Roll Call: Samuel Forzley, Janelle Kittridge, Kevin Shaughnessy, Ronald Stapleton; 4 ayes. ; 0 nays. Motion Carried.

VII) Village Attorney Report

VIII) Village Administrator Report

IX) Board Reports

X) Staff Reports

Ralph reported that the Village had 3 water main breaks in the past week and if a resident notes colored water to please let your faucet run for a bit.

XI) Unfinished Business

XII) New Business

XIII) Executive Session Discussion Under Chapter 5 ILCS

XIV) Action on Closed Session Item(s)

XV) Motion to Adjourn

Motion by Kevin Shaughnessy, seconded by Janelle Kittridge, to adjourn.

Roll Call: Samuel Forzley, Janelle Kittridge, Kevin Shaughnessy, Ronald Stapleton; 4 ayes. ; 0 nays. Motion Carried.

418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: Darshana Prakash, Finance
THROUGH:
SUBJECT: Approval of Disbursements
DATE: October 13, 2026

SUMMARY/BACKGROUND

ANALYSIS

Consistency with Village Policy

STAFF RECOMMENDATION
Approval of Disbursements

BOARD ACTION REQUESTED
Approval of Disbursements

ATTACHMENTS
9-15-26 thru 9-28-26.pdf
9-29 thru 10-12-26.pdf

Village of Lemont

Payment Register

From Payment Date: 9/15/2026 - To Payment Date: 9/28/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
FM-Clearing - Accounts Payable									
Check									
27552	09/17/2026	Open			Accounts Payable	INTOXIMETERS Inc	$3,984.00		
	Invoice		Date	Description			Amount		
	819366		07/13/2026	JULY 2026 PBT EQUIP. AND ACCESSORIES			$3,984.00		
27553	09/28/2026	Open			Accounts Payable	AIRGAS USA, LLC	$1,080.14		
	Invoice		Date	Description			Amount		
	5527373378		09/01/2026	welding tank rental			$660.95		
	5526872787		08/31/2026	welding tank rental			$419.19		
27554	09/28/2026	Open			Accounts Payable	ASSERTIC LLC	$1,500.00		
	Invoice		Date	Description			Amount		
	INV-0025950		08/16/2026	cdl training			$1,500.00		
27555	09/28/2026	Open			Accounts Payable	AT&T MOBILITY	$912.43		
	Invoice		Date	Description			Amount		
	VIO082026		09/04/2026	plate readers 8/5/26-9/4/26			$912.43		
27556	09/28/2026	Open			Accounts Payable	BLUDER'S TREE SERVICE & LANDSCAPING INC	$28,250.00		
	Invoice		Date	Description			Amount		
	5513		08/14/2026	tree and branch removal storm			$18,500.00		
	5541		09/07/2026	tree and branch removal various dates and locations			$9,750.00		
27557	09/28/2026	Open			Accounts Payable	CARLILE ARCHITECTS LLC	$2,811.25		
	Invoice		Date	Description			Amount		
	20264483459		09/03/2026	Archer Derby PW Annex Site Storage Barn Design and Const Admin			$2,811.25		
27558	09/28/2026	Open			Accounts Payable	CHICAGO PARTS & SOUND, LLC	$74.82		
	Invoice		Date	Description			Amount		
	40V0171636		09/16/2026	batteris/supplies			$74.82		
27559	09/28/2026	Open			Accounts Payable	COMED	$27,096.92		
	Invoice		Date	Description			Amount		
	26-08-5957		09/21/2026	5957861222 - street lights - 164 E Peiffer			$77.26		
	26-08-2567		09/03/2026	2567508000 - street lights - 0 Stephen St in alley off Canal			$355.85		
	26-08-2378		09/03/2026	2378636000 - Ed Bossert Dr Metro 0 E State St			$20.46		
	26-08-1305		09/03/2026	1305761222 - street lights - Stephen St 1 S River St			$80.21		
	26-08-1294		09/03/2026	1294042222 - 0 W Stephen St 1 N Sanitary Canal			$0.84		
	26-08-8611		09/03/2026	8611032222 - street lights - 0 Talcott E of Stephen St			$228.57		
	26-09-0372		09/04/2026	0372871222 - Main St lift station Bell Rd, Main St			$139.51		
	26-09-3410		09/04/2026	3410135000 - 322 Main St Village Greens			$76.86		
	26-09-1564		09/04/2026	1564676000 - street lights - 411 Singer Ave rear			$187.24		
	26-09-4863		09/04/2026	4863382222 - 310 River Street			$1,261.60		
	26-08-1168		09/03/2026	1168911222 - 13675 McCarthy Rd well#6			$14,530.58		
	26-09-3596		09/14/2026	3596872222 - street lights - 451 Talcott			$24.58		
	26-09-6027		09/09/2026	6027474000 - charging station - 1001 Main St			$78.73		
	26-09-1276		09/08/2026	1276732222 - 55 Stephen St safety village			$253.09		
	26-09-1056		09/08/2026	1056633000 - street lights - 47 Stevens St			$138.19		
	26-09-0135		09/08/2026	0135005000 - 12799 Marble St lift station			$83.62		
	26-09-9207		09/08/2026	9207333000 - 0 N New Ave 101 Main St			$355.47		
	26-09-1891		09/04/2026	1891962222 - street lights - KA Steel path			$46.01		

Payment Register

From Payment Date: 9/15/2026 - To Payment Date: 9/28/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name		Transaction Amount	Reconciled Amount	Difference
	26-09-4007		09/04/2026	40070822222 - 13488 S Archer Ave lift station			$203.99			
	26-09-8124		09/04/2026	8124072000 - 16742 Pasture Dr lift station			$65.48			
	26-09-6058		09/09/2026	6058324000 - street lights - 44 Stephen St			$76.38			
	26-09-5960		09/08/2026	5960296035 - 1153 State St well#3			$8,628.79			
	26-09-4974		09/08/2026	4974273000 - 1345 Acorn St lift station			$85.38			
	26-09-9074		09/08/2026	9074779000 - street lights - Houston St 1 N Schultz			$44.42			
	26-09-7570		09/15/2026	7570714000 - street lights - 0 12701 Tre 171			$53.81			
27560	09/28/2026	Open			Accounts Payable	CREEK RUN, LLC. DBA AEC, LLC.		$2,560.00		
	Invoice		Date	Description			Amount			
	367016-0049		09/10/2026	OAN CONSULTING JUNE-AUGUST 2026			$2,560.00			
27561	09/28/2026	Open			Accounts Payable	E.P. DOYLE & SON, LLC		$196,512.50		
	Invoice		Date	Description			Amount			
	2303732-PE3		09/08/2026	PW Annex Storage Barn			$196,512.50			
27562	09/28/2026	Open			Accounts Payable	FEDERAL SIGNAL CORPORATION		$938.45		
	Invoice		Date	Description			Amount			
	P13120		09/09/2026	sweeper parts			$938.45			
27563	09/28/2026	Open			Accounts Payable	GUARANTEED TECHNICAL SVCS & CONSULTING INC		$7,550.00		
	Invoice		Date	Description			Amount			
	2026-241		09/10/2026	AUGUST 2026 MANAGED SERVICES & IT SUPPORT			$7,550.00			
27564	09/28/2026	Open			Accounts Payable	HENNEBRY, RYAN		$2,000.00		
	Invoice		Date	Description			Amount			
	2026.09.14 RH		09/10/2026	LEMONSTERS ON PARADE 2026			$2,000.00			
27565	09/28/2026	Open			Accounts Payable	ILLINOIS STATE POLICE		$135.00		
	Invoice		Date	Description			Amount			
	20260801600		09/10/2026	FINGERPRINTING 08/10/26			$135.00			
27566	09/28/2026	Open			Accounts Payable	JX TRUCK CENTER - BOLINGBROOK		$136,336.18		
	Invoice		Date	Description			Amount			
	DE-13978		09/17/2026	2027 Peterbilt 548 chassis and cab			$136,336.18			
27567	09/28/2026	Open			Accounts Payable	LEMONT HARDWARE LLC		$14.97		
	Invoice		Date	Description			Amount			
	327981		09/10/2026	LEMA OFFICE SUPPLIES			$14.97			
27568	09/28/2026	Open			Accounts Payable	LEMONT HIGH SCHOOL DIST 210		$400.00		
	Invoice		Date	Description			Amount			
	26-09-24 D210		09/10/2026	PUBLIC RELATIONS-INTERGOVERNMENTAL ADS			$400.00			
27569	09/28/2026	Open			Accounts Payable	LEMONT PARK DISTRICT		$5,000.00		
	Invoice		Date	Description			Amount			
	10102026		09/10/2026	2026 HARVEST FEST - KIDS ZONE SPONSOR			$5,000.00			
27570	09/28/2026	Open			Accounts Payable	MARTINO CONCRETE LLC		$4,812.50		
	Invoice		Date	Description			Amount			
	2476		09/18/2026	water leak driveway repair			$4,812.50			
27571	09/28/2026	Open			Accounts Payable	MENARDS		$293.54		
	Invoice		Date	Description			Amount			
	79323		09/16/2026	catch basin kit			$59.99			

Payment Register

From Payment Date: 9/15/2026 - To Payment Date: 9/28/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
	78757		09/02/2026	lights			$189.83		
	78824		09/04/2026	lights			$23.98		
	78603		08/31/2026	grates			$19.74		
27572	09/28/2026	Open			Accounts Payable	MIDWEST 911, INC.	$750.00		
	Invoice		Date	Description			Amount		
	1894		09/11/2026	decommission pd21-3			$750.00		
27573	09/28/2026	Open			Accounts Payable	OCCUPATIONAL HEALTH CENTERS OF ILLINOIS, P.C.	$165.00		
	Invoice		Date	Description			Amount		
	1017867863		09/10/2026	9/04/26 PRE-EMPLOYMENT			$165.00		
27574	09/28/2026	Open			Accounts Payable	POLITZA, ROBERT	$727.60		
	Invoice		Date	Description			Amount		
	26-10-12 RP		09/10/2026	2025 TAX REBATE			$727.60		
27575	09/28/2026	Open			Accounts Payable	ROYAL PLUMBING, INC	$559.75		
	Invoice		Date	Description			Amount		
	3900		09/04/2026	rpz test			$559.75		
27576	09/28/2026	Open			Accounts Payable	SMITTY'S TREE SERVICE, INC.	$14,275.00		
	Invoice		Date	Description			Amount		
	276710		09/09/2026	tree removal stump grinding various dates and locations			$14,275.00		
27577	09/28/2026	Open			Accounts Payable	SOSIN, ARNOLD & SCHOENBECK LTD	$1,300.00		
	Invoice		Date	Description			Amount		
	6437		09/10/2026	AUGUST 2026 ADJUDICATION			$1,300.00		
27578	09/28/2026	Open			Accounts Payable	Streicher's, Inc.	$405.96		
	Invoice		Date	Description			Amount		
	I1847301		09/10/2026	UNIFORMS-FT SWORN SOLARIO & PEREZ			$405.96		
27579	09/28/2026	Open			Accounts Payable	UNIQUE PLUMBING CO INC	$10,403.95		
	Invoice		Date	Description			Amount		
	20261159		09/17/2026	2026-00519 State Street hydrant repair			$10,403.95		
27580	09/28/2026	Open			Accounts Payable	VULCAN MATERIALS	$3,464.11		
	Invoice		Date	Description			Amount		
	7492361		09/18/2026	cert 6 stone			$1,994.36		
	7393908		09/04/2026	cert 6 stone and ca7 bedding			$1,280.36		
	7394136		09/04/2026	cert6 stone			$189.39		
27581	09/28/2026	Open			Accounts Payable	NAUMAN, SUSAN	$70.00		
	Invoice		Date	Description			Amount		
	26-09-14 SN		09/10/2026	VEHICLE STICKER REFUND - 1407 NOTTING HILL DR			$70.00		
27582	09/28/2026	Open			Accounts Payable	VALENTI, JOE	$500.00		
	Invoice		Date	Description			Amount		
	2026.09.14 JV		09/10/2026	LEMONSTERS ON PARADE			$500.00		
27583	09/28/2026	Open			Accounts Payable	ZOLECKI, CAROLYN	$500.00		
	Invoice		Date	Description			Amount		
	2026.09.14 CZ		09/10/2026	LEMONSTERS ON PARADE			$500.00		

Payment Register

From Payment Date: 9/15/2026 - To Payment Date: 9/28/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
27584	09/28/2026	Open			Accounts Payable	ZIEBELL WATER SERVICE PRODUCTS, INC	$1,949.00		
	Invoice		Date	Description		Amount			
	273491-000		09/02/2026	sewer pipe		$1,949.00			
Type Check Totals:					33 Transactions		$457,333.07		
EFT									
5316	09/15/2026	Reconciled		09/15/2026	Accounts Payable	FM BANKCARD PROCESSING CENTER	$84,101.54	$84,101.54	$0.00
	Invoice		Date	Description		Amount			
	2027-00000148		09/15/2026	AUGUST 2026 PROCUREMENT CARD		$84,101.54			
5317	09/28/2026	Open			Accounts Payable	AMALGAMATED BANK OF CHICAGO	$475.00		
	Invoice		Date	Description		Amount			
	55180926		09/10/2026	1855518001-SERIES 2014B		$475.00			
5318	09/28/2026	Open			Accounts Payable	ANCEL, GLINK, P.C.	$28,961.00		
	Invoice		Date	Description		Amount			
	26-09-10 AG		09/10/2026	AUGUST 2026 SERVICES		$28,961.00			
5319	09/28/2026	Open			Accounts Payable	ANTHONY ROOFING TECTA AMERICA LLC	$1,950.00		
	Invoice		Date	Description		Amount			
	S69009795		09/21/2026	roof repair		$1,950.00			
5320	09/28/2026	Open			Accounts Payable	ASSOCIATED TECHNICAL SERVICES LTD.	$884.00		
	Invoice		Date	Description		Amount			
	42646		09/10/2026	leak location 12126 Oxford		$884.00			
5321	09/28/2026	Open			Accounts Payable	AVALON PETROLEUM COMPANY	$8,453.94		
	Invoice		Date	Description		Amount			
	002448		09/10/2026	2200 gallons regular		$8,453.94			
5322	09/28/2026	Open			Accounts Payable	BAKER TILLY ADVISORY GROUP, LP	$9,000.00		
	Invoice		Date	Description		Amount			
	BTUS-10018712		09/10/2026	FY26 AUDIT SERVICES		$9,000.00			
5323	09/28/2026	Open			Accounts Payable	BILLIG, PEGGY	$420.00		
	Invoice		Date	Description		Amount			
	0178		09/10/2026	09/02/26 PZC MINUTES		$420.00			
5324	09/28/2026	Open			Accounts Payable	CDW GOVERNMENT	$544.90		
	Invoice		Date	Description		Amount			
	AK9TW7K		09/10/2026	2 MONITORS - GRACIA		$324.66			
	AK8Z95Z		09/10/2026	ADOBE ACROBAT PRO-ROY GARCIA		$110.12			
	AK8668V		09/10/2026	ACROBAT PRO-BRICK SHIOLA-WILLIAMS		$110.12			
5325	09/28/2026	Open			Accounts Payable	CHICAGO TRIBUNE MEDIA GROUP	$206.26		
	Invoice		Date	Description		Amount			
	171090		09/10/2026	08/17/2026 PZC PUBLIC HEARING		$206.26			
5326	09/28/2026	Open			Accounts Payable	CIRCLE K STORES INC.	$371.69		
	Invoice		Date	Description		Amount			
	2501861		09/10/2026	FLEET CAR WASH SERVICES - AUGUST 2026		$371.69			

Village of Lemont

Payment Register

From Payment Date: 9/15/2026 - To Payment Date: 9/28/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
5327	09/28/2026	Open			Accounts Payable	Ferguson Enterprises, LLC DBA Water Resources	$30,400.00		

Invoice	Date	Description	Amount
0565488	09/14/2026	hydrant meter	$2,450.00
0565057	09/10/2026	water meters	$15,275.00
0563755	09/08/2026	water meters	$12,675.00

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
5328	09/28/2026	Open			Accounts Payable	GARY R. WEBER ASSOCIATES INC	$5,100.00		

Invoice	Date	Description	Amount
23746	09/14/2026	Kettering pond maintenance	$5,100.00

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
5329	09/28/2026	Open			Accounts Payable	HR GREEN, INC.	$191,396.49		

Invoice	Date	Description	Amount
207150	09/08/2026	FY27 water main improvements CN Railroad Crossings Design Eng	$3,161.00
207146	09/08/2026	Clearwave Village Wide fiber	$12,123.60
207144	09/08/2026	MWRD sanitary sewer flow monitoring	$1,580.50
207140	09/08/2026	2026 I & I Improvements design & const eng 2503282	$1,575.35
207139	09/08/2026	2026 Sidewalk replacement design eng 2503281	$3,729.89
207138	09/08/2026	2026 Tree replacement design & const eng 2503280	$1,874.00
207137	09/08/2026	26GM resurfacing const eng 2503275.01	$12,760.49
207132	09/08/2026	CSO Outfall 003 Hydrodynamic Separator Design Eng	$17,307.00
207129	09/08/2026	FY27 water main improvement design engineering 2404045	$1,750.00
207126	09/08/2026	FY26 water main improvements construction engineering	$595.00
207115	09/08/2026	PW Annex landscaping, material storage, paving const eng	$4,330.00
207096	09/08/2026	Stephen Street Retaining Wall construction engineering2303238.01	$1,595.00
207170	09/08/2026	Ed Bossert Drive bridge repairs design eng 2503966	$23,725.00
207173	09/08/2026	Parking Garage phase 2 construction engineering	$170.00
207174	09/08/2026	GIS Horizontal Location phase II 2602263	$2,500.00
207175	09/08/2026	GIS Utility Surveying Attributes phase I 2602264	$10,000.00
5-206682	08/24/2026	State Street Resurfacing Cass St to 127th St Phase III Const Eng	$21,940.40
206881	08/31/2026	Lead Service Line replacement phase 3 design eng 2402475.03	$1,884.00
206883	08/31/2026	IEPA Emergency Response Plan	$4,544.00
207157	09/08/2026	Clearwave Fiber permit review	$6,590.00
206880	08/31/2026	2026 CM services Lead Line Replacement Phase 2	$2,057.50
207155	09/08/2026	FY27 2503821 MSA 7.25.26-8.28.26 pw	$6,010.00
207158	09/08/2026	2503821 07/25/26-0/28/26 C.D. DEPT	$7,163.00
205978	09/10/2026	2503078 06/27-07/24/26 ROLLING MEADOWS PHASE 4	$520.00
207135	09/10/2026	2503078 07/25-08/28/26 ROLLING MEADOWS PHASE 4	$1,665.00
205987	09/10/2026	2602275 06/27-07/24/26 BLOCK MARKETING LANDSCAPE WASTE TRANSFER	$1,275.00
207177	09/10/2026	2602275 07/25-08/28/26 BLOCK MARKETING LANDSCAPE WASTE TRANSFER	$390.00
207142	09/10/2026	2503306 08/28/26 COPPER RIDGE WEST	$650.00

Village of Lemont

Payment Register

From Payment Date: 9/15/2026 - To Payment Date: 9/28/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name		Transaction Amount	Reconciled Amount	Difference
	207134		09/10/2026	2502920 07/25-08/28/26 LEMONT FIRE PROTECTION DISTRICT FIRE			$2,118.90			
	207121		09/10/2026	2402476 07/25-08/28/26 GRAND PRAIRIE WATER COM. WATER TOWER SITE			$3,900.00			
	207120		09/10/2026	2402055 07/25-08/28/26 13769 MAIN ST PARKING LOT EXPANSION			$130.00			
	207119		09/10/2026	2304188 07/25-08/28/26 STATE EXPRESS 10800 RT 83			$3,982.00			
	207117		09/10/2026	2303916 07/25-08/28/26 RUFFLED FEATHERS DRAINAGE			$1,234.50			
	207108		09/10/2026	2303418 07/25-08/28/26 COPPER RIDGE PUD			$1,889.76			
	207106		09/10/2026	2303417 07/25-08/28/26 GLENEAGLES PUD			$4,024.00			
	207100		09/10/2026	2303338 07/25-08/28/26 13275 & 13337 MAIN ST. JB HUNT			$235.00			
	207101		09/10/2026	2303402 07/25-08/28/26 EQUESTRIAN VILLAGE SUBD			$130.00			
	207098		09/10/2026	2303241 07/25-08/28/26 15368 129th ST SUBD 2 LOT			$195.00			
	207095		09/10/2026	2303197 07/25-08/28/26 GAS N WASH NWC RT 83 & MAIN ST			$130.00			
	207181		09/08/2026	Heritage Quarries I&M Canal Trail Amenity Improvement design eng			$11,400.00			
	207164		09/08/2026	FY27 MSA 2503821 7.25.26-8.28.26 ADMIN			$676.60			
	207161		09/08/2026	FY27 MSA 2503821 7.25.26-8.28.26 C.D.			$2,110.00			
	207153		09/08/2026	FY27 MSA 2503821 7.25.26-8.28.26 ADMIN			$3,897.50			
	207163		09/08/2026	FY27 MSA 2503821 7.25.26-8.28.26 C.D.			$1,050.00			
	207162		09/08/2026	FY27 MSA 2503821 7.25.26-8.28.26 FIN			$827.50			
5330	09/28/2026	Open			Accounts Payable	HY-TEST SAFETY SHOE SERVICE		$367.98		
	Invoice		Date	Description			Amount			
	5047938		09/10/2026	uniforms			$367.98			
5331	09/28/2026	Open			Accounts Payable	IHC CONSTRUCTION COMPANIES, LLC		$4,826.10		
	Invoice		Date	Description			Amount			
	2402475-PE3F		09/09/2026	lead service line replacement phase 1			$4,826.10			
5332	09/28/2026	Open			Accounts Payable	LINA EMBROIDERY		$276.00		
	Invoice		Date	Description			Amount			
	11055st c		09/10/2026	UNIFORMS/LEMA			$222.00			
	11087st c		09/10/2026	UNIFORM EMBROIDERY LOCOCO			$54.00			
5333	09/28/2026	Open			Accounts Payable	LYONS ELECTRIC CO		$1,855.00		
	Invoice		Date	Description			Amount			
	35027		08/25/2026	26GM traffic signal maintenance local			$720.00			
	34990		08/28/2026	26GM traffic signal maintenance local			$400.00			
	20384		08/31/2026	26GM traffic signal maintenance Local			$735.00			
5334	09/28/2026	Open			Accounts Payable	METROPOLITAN INDUSTRIES INC		$1,362.00		
	Invoice		Date	Description			Amount			
	INV088911		09/18/2026	transducer			$372.00			
	INV088707		09/15/2026	data connection fees			$990.00			

Payment Register

From Payment Date: 9/15/2026 - To Payment Date: 9/28/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
5335	09/28/2026	Open			Accounts Payable	MORRIS ENGINEERING, INC.	$7,030.00		
	Invoice		Date	Description			Amount		
	26-11257		09/10/2026	AUGUST 2026 MEI PLAN REVIEW			$7,030.00		
5336	09/28/2026	Open			Accounts Payable	MOTOROLA SOLUTIONS INC	$19,908.00		
	Invoice		Date	Description			Amount		
	9754120250902		09/10/2026	30 RADIOS PD			$3,600.00		
	1187179604		09/10/2026	Body Cam/Cloud Storage			$4,140.00		
	1411249331		09/10/2026	Device License Fee & VehicleMgr Sub-6/26-5/27			$12,168.00		
5337	09/28/2026	Open			Accounts Payable	NORTHERN ILLINOIS REAL ESTATE MAGAZINE	$100.00		
	Invoice		Date	Description			Amount		
	08312026		09/10/2026	AUGUST 2026 AD			$100.00		
5338	09/28/2026	Open			Accounts Payable	ODELSON, MURPHEY, FRAZIER & MCGRATH LTD	$3,276.50		
	Invoice		Date	Description			Amount		
	1490		09/10/2026	AUGUST 2026			$3,276.50		
5339	09/28/2026	Open			Accounts Payable	ON SITE REPAIR SERVICES, INC.	$4,917.70		
	Invoice		Date	Description			Amount		
	18583		06/15/2026	salt tank covers			$4,917.70		
5340	09/28/2026	Open			Accounts Payable	OTIS ELEVATOR CO	$1,239.06		
	Invoice		Date	Description			Amount		
	100402456351		09/14/2026	elevator maintenance 10/1/26-12/31/26			$1,239.06		
5341	09/28/2026	Open			Accounts Payable	OVERDOORS OF ILLINOIS	$2,510.00		
	Invoice		Date	Description			Amount		
	4211546		08/04/2026	door repair			$2,510.00		
5342	09/28/2026	Open			Accounts Payable	PAYLOCITY CORPORATION	$1,397.00		
	Invoice		Date	Description			Amount		
	INV4108516		09/10/2026	SEPTEMBER 2026 COMPLETE HCM SOLUTION			$1,397.00		
5343	09/28/2026	Open			Accounts Payable	PRESECKY, BRIGID	$600.00		
	Invoice		Date	Description			Amount		
	127947		09/10/2026	10/09/26 PHOTOGRAPHY FOR KEEPATAW DAY PARADE AND FUN FEST			$600.00		
5344	09/28/2026	Open			Accounts Payable	RAG'S ELECTRIC	$7,967.50		
	Invoice		Date	Description			Amount		
	1656		09/17/2026	950 Schultz boring company repair			$3,640.00		
	1653		09/18/2026	780 Schultz repair boring company			$2,632.00		
	1687		09/18/2026	light repair			$628.00		
	1679		09/18/2026	light repair 13590 Cambridge			$1,067.50		
5345	09/28/2026	Open			Accounts Payable	RAINBOW CLEANING SPECIALIST INC.,YORA CLEANING	$5,307.75		
	Invoice		Date	Description			Amount		
	224229		09/10/2026	SEPTEMBER 2026 CLEANING			$5,307.75		
5346	09/28/2026	Open			Accounts Payable	RAINBOW PRINTING	$1,193.75		
	Invoice		Date	Description			Amount		
	416285		09/10/2026	ENVELOPES & STAMP FOR FINANCE			$326.90		
	416287		09/10/2026	"ACTION REQUIRED" DOOR HANGERS			$369.95		

Village of Lemont

Payment Register

From Payment Date: 9/15/2026 - To Payment Date: 9/28/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name		Transaction Amount	Reconciled Amount	Difference
	416290		09/10/2026	LEMONT DOWNTOWN EVENT - FALL ON CANAL			$496.90			
5347	09/28/2026	Open			Accounts Payable	RAY O'HERRON CO., INC.		$1,493.53		
	Invoice		Date	Description			Amount			
	2498684		09/10/2026	UNIFORMS-SWORN LOCOCO			$249.98			
	2498843		09/10/2026	UNIFORMS-HRIBAR, JOSH & MARK			$357.20			
	2499175		09/10/2026	UNIFORMS-FT SWORN WATSON			$55.08			
	2498687		09/10/2026	UNITFORMS-FT SWORN MASCOLINO			$35.82			
	2498685		09/10/2026	UNIFORMS-FT SWORN WATSON			$35.82			
	2500283		09/10/2026	UNIFORMS-FT SWORN MASCOLINO			$100.17			
	2500281		09/10/2026	UNIFORMS-SWORN LOCOCO			$124.70			
	2500282		09/10/2026	UNIFORMS-FT SWORN WATSON			$174.76			
	2500538		09/10/2026	OPER/WEAPONS			$360.00			
5348	09/28/2026	Open			Accounts Payable	RCM DATA CORPORATION		$594.00		
	Invoice		Date	Description			Amount			
	IN90221		09/10/2026	XEROX COPIER 8/26/26-8/25/27			$594.00			
5349	09/28/2026	Open			Accounts Payable	ROY GARCIA - RFG CONSULTING		$1,350.00		
	Invoice		Date	Description			Amount			
	0010-09.19.26		09/10/2026	09/06-09/19/26 LEMA/OTH CONSULTING SVCS			$1,350.00			
5350	09/28/2026	Open			Accounts Payable	SEACOAST BUSINESS FUNDING & CROSSING GUARD		$1,818.00		
	Invoice		Date	Description			Amount			
	2376		09/10/2026	CROSSING GUARD SERVICES 08/31/26-09/13/26			$1,818.00			
5351	09/28/2026	Open			Accounts Payable	SOUTHWEST CENTRAL DISPATCH		$33,947.31		
	Invoice		Date	Description			Amount			
	26-09-20 SCD		09/10/2026	OCTOBER 2026			$33,947.31			
5352	09/28/2026	Open			Accounts Payable	SPARKLES ENTERTAINMENT, INC.		$400.00		
	Invoice		Date	Description			Amount			
	261024-22VL		09/10/2026	LEMONSTER TRICK OR TREATING 10/2026			$400.00			
5353	09/28/2026	Open			Accounts Payable	T.P.I. BUILDING CODE CONSULTANTS INC		$7,119.00		
	Invoice		Date	Description			Amount			
	202608		09/10/2026	AUGUST 2026-TPI PLAN REVIEW & BUILDING INSPECTIONS			$7,119.00			
5354	09/28/2026	Open			Accounts Payable	TAI GINSBERG & ASSOCIATES LLC		$7,250.00		
	Invoice		Date	Description			Amount			
	4041		09/10/2026	AUGUST 2026 FEDERAL ADVOCACY & GRANTS CONSULTING SERVICES			$7,250.00			
5355	09/28/2026	Open			Accounts Payable	TATE, JAMIE, M		$8,027.20		
	Invoice		Date	Description			Amount			
	26-16		09/10/2026	07/13/26-07/26/2026 PLANNING SERVICES			$2,344.80			
	26-17		09/10/2026	07/26/26-08/08/2026 PLANNING SERVICES			$5,682.40			
5356	09/28/2026	Open			Accounts Payable	THIRD MILLENIUM ASSOCIATES INC		$679.79		
	Invoice		Date	Description			Amount			
	34894		09/10/2026	SEPT UB BILLING & AUG PAST DUE BILLING			$679.79			

Village of Lemont

Payment Register

From Payment Date: 9/15/2026 - To Payment Date: 9/28/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
5357	09/28/2026	Open			Accounts Payable	UNDERGROUND PIPE SOLUTIONS	$9,532.00		
	Invoice		Date	Description		Amount			
	LEMONT091120 26		09/11/2026	storm and sanitary sewer televising		$1,400.00			
	LEMONT090220 26		09/02/2026	lift station pit clean out		$3,200.00			
	LEMONT090420 26		09/04/2026	disconnect bypass pump		$944.00			
	LEMONT080220 26		08/20/2026	connect bypass pump		$1,888.00			
	LEMONT081920 26		08/19/2026	clean and televise storm main		$2,100.00			
5358	09/28/2026	Open			Accounts Payable	Vital Records Holdings, LLC	$61.78		
	Invoice		Date	Description		Amount			
	6906129		09/10/2026	VH SHREDDING-AUGUST 2026		$61.78			
5359	09/28/2026	Open			Accounts Payable	WENTWORTH TIRE SERVICE, INC.	$1,282.40		
	Invoice		Date	Description		Amount			
	40100584		09/02/2026	pd tires		$1,282.40			
5360	09/28/2026	Open			Accounts Payable	WILLOWBROOK FORD INC	$1,825.17		
	Invoice		Date	Description		Amount			
	9a380249		06/30/2026	repair 1FDUF5HT2KDA11892		$1,825.17			
5362	09/23/2026	Open			Accounts Payable	PITNEY BOWES RESERVE ACCOUNT	$1,500.00		
	Invoice		Date	Description		Amount			
	26-09-23 PBPP		09/24/2026	SEPTEMBER 2026 POSTAGE		$1,500.00			
5363	09/24/2026	Open			Accounts Payable	UNITED STATES POSTAL SERVICE	$356.46		
	Invoice		Date	Description		Amount			
	26-09-24 USPS		09/24/2026	SEPTEMBER 2026 UB LATE NOTICE POSTAGE		$356.46			
5364	09/28/2026	Open			Accounts Payable	LOTUS DEVELOPMENT 1873, LLC	$104,452.00		
	Invoice		Date	Description		Amount			
	26.09.24 MofL		09/24/2026	09/24/26 MARBELLA OF LEMONT TIF INCENTIVE		$104,452.00			
Type EFT Totals:					48 Transactions		$608,087.80	$84,101.54	$0.00
FM-Clearing - Accounts Payable Totals									

Village of Lemont

Payment Register

From Payment Date: 9/15/2026 - To Payment Date: 9/28/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name		Transaction Amount	Reconciled Amount	Difference
				Checks	Status	Count	Transaction Amount		Reconciled Amount	
					Open	33	$457,333.07		$0.00	
					Reconciled	0	$0.00		$0.00	
					Voided	0	$0.00		$0.00	
					Stopped	0	$0.00		$0.00	
					Total	33	$457,333.07		$0.00	
				EFTs	Status	Count	Transaction Amount		Reconciled Amount	
					Open	47	$523,986.26		$0.00	
					Reconciled	1	$84,101.54		$84,101.54	
					Voided	0	$0.00		$0.00	
					Total	48	$608,087.80		$84,101.54	
				All	Status	Count	Transaction Amount		Reconciled Amount	
					Open	80	$981,319.33		$0.00	
					Reconciled	1	$84,101.54		$84,101.54	
					Voided	0	$0.00		$0.00	
					Stopped	0	$0.00		$0.00	
					Total	81	$1,065,420.87		$84,101.54	
Grand Totals:										
				Checks	**Status**	**Count**	**Transaction Amount**		**Reconciled Amount**	
					Open	**33**	**$457,333.07**		**$0.00**	
					Reconciled	**0**	**$0.00**		**$0.00**	
					Voided	**0**	**$0.00**		**$0.00**	
					Stopped	**0**	**$0.00**		**$0.00**	
					Total	**33**	**$457,333.07**		**$0.00**	
				EFTs	**Status**	**Count**	**Transaction Amount**		**Reconciled Amount**	
					Open	**47**	**$523,986.26**		**$0.00**	
					Reconciled	**1**	**$84,101.54**		**$84,101.54**	
					Voided	**0**	**$0.00**		**$0.00**	
					Total	**48**	**$608,087.80**		**$84,101.54**	
				All	**Status**	**Count**	**Transaction Amount**		**Reconciled Amount**	
					Open	**80**	**$981,319.33**		**$0.00**	
					Reconciled	**1**	**$84,101.54**		**$84,101.54**	
					Voided	**0**	**$0.00**		**$0.00**	
					Stopped	**0**	**$0.00**		**$0.00**	
					Total	**81**	**$1,065,420.87**		**$84,101.54**	

Village of Lemont

Refunds in OpenGov

Building Permits/Contractor Licenses

9/3/26 - 9/23/26

Date Paid	Permit #	Permit Type	Applicant Name	Amount	Refund Method
9/8/2026	WATR 26-2	WATER CONNECTION	JOHN AVELAR	$943.85	CREDIT CARD
9/8/2026	ROOF 26-52	ROOFING	JORDAN RUTENBAR	$1,000.00	CREDIT CARD
9/9/2026	PATI 25-111	PATIO	HANNAH REKTORSKI	$1,000.00	CREDIT CARD
9/9/2026	PATI 25-112	PATIO	HANNAH REKTORSKI	$1,000.00	CREDIT CARD
9/16/2026	SWR 26-8	SEWER/WATER REPAIR	PERMIT GROUP	$2,500.00	CREDIT CARD
9/17/2026	NRES 26-42	NEW RESIDENTIAL	MAREK KOTARSKI	$865.50	CREDIT CARD
9/18/2026	MISC 25-22	SOLAR PANELS, GENERATORS, RADON, ETC	BRIGGS PAVING	$1,000.00	CREDIT CARD
9/18/2026	NRES 25-151	NEW RESIDENTIAL	PULTE HOMES	$1,000.00	CREDIT CARD
9/18/2026	ARES 26-11	RESIDENTIAL ADDITIONS/REMODELS	JOSH MURAWSKI	$1,000.00	CREDIT CARD
9/18/2026	NRES 26-22	NEW RESIDENTIAL	PULTE HOMES	$1,000.00	CREDIT CARD
9/18/2026	ROOF 26-51	ROOFING	DEAN CHRISTOFILOS	$1,000.00	CREDIT CARD
9/18/2026	MISC 26-15	SOLAR PANELS, GENERATORS, RADON, ETC	SUNRUN INSTALLATION	$1,000.00	CREDIT CARD
9/18/2026	SIDE 26-28	SIDING	BRIAN MALONE	$1,000.00	CREDIT CARD
9/18/2026	ROOF 26-123	ROOFING	NASER OMER	$1,000.00	CREDIT CARD
9/18/2026	SWR 26-13	SEWER/WATER REPAIR	BOB ERNSTING	$1,000.00	CREDIT CARD
9/18/2026	ROOF 26-155	ROOFING	STANISLAW SOJKA	$1,000.00	CREDIT CARD
9/18/2026	ARES 26-43	RESIDENTIAL ADDITIONS/REMODELS	JOHN MACHAY	$1,000.00	CREDIT CARD
9/21/2026	ACOM 26-2	COMMERCIAL: ADDITIONS, REMODELS	SCOTT LIKINS	$1,000.00	CREDIT CARD
9/22/2026	NRES 25-147	NEW RESIDENTIAL	PULTE HOMES	$1,000.00	CREDIT CARD
9/22/2026	POOL 26-1	POOL	MICHAEL KING	$1,000.00	CREDIT CARD
9/22/2026	DRIV 26-36	DRIVEWAY	BRYAN ZABALA	$1,000.00	CREDIT CARD

Total Refunds **$22,309.35**

NOTE: These are refunds processed in the online permitting software, OpenGov.

Village of Lemont

Payment Register

From Payment Date: 9/29/2026 - To Payment Date: 10/12/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
FM-Clearing - Accounts Payable									
Check									
27585	10/12/2026	Open			Accounts Payable	A TOUCH OF GREEN INC	$1,000.00		
	Invoice		Date	Description			Amount		
	PATI-26-51 C		10/02/2026	REFUND - 12854 ROSA LN			$1,000.00		
27586	10/12/2026	Open			Accounts Payable	AHEAD OF OUR TIME PUBLISHING, INC.	$500.00		
	Invoice		Date	Description			Amount		
	19627		09/29/2026	SUBSCRIPTION NOV 2026-OCT 2027			$500.00		
27587	10/12/2026	Open			Accounts Payable	BEVERLY ENVIRONMENTAL LLC	$2,096.75		
	Invoice		Date	Description			Amount		
	52969		10/01/2026	225 Canal St landscaping maintenance			$983.75		
	52968		10/01/2026	14600 127th St landscape maintenance			$1,113.00		
27588	10/12/2026	Open			Accounts Payable	BLUDER'S TREE SERVICE & LANDSCAPING INC	$29,200.00		
	Invoice		Date	Description			Amount		
	5561		09/22/2026	tree and branch removal various dates and locations			$12,500.00		
	5562		09/18/2026	tree removal various dates and locations			$10,500.00		
	5560		09/22/2026	stump removal various dates and locations			$6,200.00		
27589	10/12/2026	Open			Accounts Payable	CASTLETOWN HOMES, INC.	$3,000.00		
	Invoice		Date	Description			Amount		
	NRES-25-146 C		10/02/2026	REFUND - 12175 CURRAGH MEADOW WAY			$1,000.00		
	FIBA-26-9 C		10/02/2026	REFUND - 12173 CURRAGH MEADOW WAY			$1,000.00		
	NRES-25-148 C		10/02/2026	REFUND - 12173 CURRAGH MEADOW WAY			$1,000.00		
27590	10/12/2026	Open			Accounts Payable	COMED	$10,388.93		
	Invoice		Date	Description			Amount		
	26-09-3107		09/17/2026	31007511222 - street lights - 0 Rolling Meadows Dr 127th St			$5,873.70		
	26-09-8611		09/29/2026	8611032222 - street lights - 0 Talcott E of Stephen St			$205.50		
	26-09-8277		09/29/2026	8277215000 - street lights - 0 Main St Stephen St			$540.61		
	26-09-7624		09/29/2026	7624242000 - street lights - 1080 Norwalk Rd			$3,269.83		
	26-09-6622		09/29/2026	6622962222 - 0 W State St 1N Canal*festival			$116.18		
	26-09-5957		09/29/2026	5957861222 - street lights - 164 E Peiffer			$89.84		
	26-09-4935		09/29/2026	4935873000 - street lights - Illinois E of Stephen			$42.16		
	26-09-1305		09/29/2026	1305761222 - street lights - Stephen St 1 S River St			$80.07		
	26-09-1294		09/29/2026	1294042222 - 0 W Stephen St 1 N Sanitary Canal			$15.09		
	26-09-3475		09/22/2026	3475182116 - 12490 Derby Rd Tower			$155.95		
27591	10/12/2026	Open			Accounts Payable	CONSERV FS INC	$212.00		
	Invoice		Date	Description			Amount		
	6453473		10/05/2026	ero blanket and staples			$212.00		
27592	10/12/2026	Open			Accounts Payable	GORDON FLESCH COMPANY, INC.	$510.93		
	Invoice		Date	Description			Amount		
	IN15778333		09/29/2026	416 COPIES 8/18/26-9/22/26			$18.84		
	IN15782004		09/29/2026	COPIES 8/20/26-9/20/26			$492.09		
27593	10/12/2026	Open			Accounts Payable	HOLIDAY OUTDOOR DECOR	$19,161.50		
	Invoice		Date	Description			Amount		
	INV25144		09/29/2026	TREE WHITE GLOVE SERVICE 2026			$3,125.00		

Village of Lemont

Payment Register

From Payment Date: 9/29/2026 - To Payment Date: 10/12/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
	INV25176		09/29/2026	LIGHTING UP LEMONT 2026		$5,787.50			
	INV25071		09/29/2026	ADDITIONAL LIGHTS 2026		$671.50			
	INV25586		09/29/2026	2026 - 6' 3D GOLD GARLAND LETTERS		$9,577.50			
27594	10/12/2026	Open			Accounts Payable	ILLINOIS ASSOCIATION OF CHIEFS OF POLICE	$500.00		
	Invoice		Date	Description		Amount			
	22776		09/29/2026	MEMBERSHIP RENEWAL - LPD THRU 12/31/27		$500.00			
27595	10/12/2026	Open			Accounts Payable	J.R. OWEN & CO., JEFFREY, A	$25,000.00		
	Invoice		Date	Description		Amount			
	26-09-25 JO		09/29/2026	J.R. OWEN IMPROVEMENT GRANT - I & M TIF		$25,000.00			
27596	10/12/2026	Open			Accounts Payable	JIM'S TRUCK INSPECTION LLC	$45.00		
	Invoice		Date	Description		Amount			
	218176		09/28/2026	safety lane		$45.00			
27597	10/12/2026	Open			Accounts Payable	JX TRUCK CENTER - BOLINGBROOK	$600.22		
	Invoice		Date	Description		Amount			
	22418153P		09/29/2026	parts		$600.22			
27598	10/12/2026	Open			Accounts Payable	Ken McClafferty	$2,000.00		
	Invoice		Date	Description		Amount			
	NRES-25-112 C		10/02/2026	REFUND - 1108 WALTER ST		$1,000.00			
	NRES-26-50 C		10/02/2026	REFUND - 15 W ROBERTA ST		$1,000.00			
27599	10/12/2026	Open			Accounts Payable	KIMBALL MIDWEST	$1,023.32		
	Invoice		Date	Description		Amount			
	104888062		09/29/2026	tools		$326.09			
	104891418		09/29/2026	supplies		$697.23			
27600	10/12/2026	Open			Accounts Payable	LEMONT FIRE PROTECTION DISTRICT	$2,900.00		
	Invoice		Date	Description		Amount			
	26-10-12 FPD		09/29/2026	JULY - SEPT 2026 LAND CASH		$2,900.00			
27601	10/12/2026	Open			Accounts Payable	LEMONT HIGH SCHOOL DIST 210	$30,360.00		
	Invoice		Date	Description		Amount			
	26-10-12 D210		09/29/2026	JULY - SEPT 2026 LAND CASH		$30,360.00			
27602	10/12/2026	Open			Accounts Payable	LEMONT PARK DISTRICT	$16,956.00		
	Invoice		Date	Description		Amount			
	26-10-12 PkD		09/29/2026	JULY - SEPT 2026 LAND CASH		$16,956.00			
27603	10/12/2026	Open			Accounts Payable	LEMONT-BROMBEREK COMBINED SCHOOL DIST 113A	$58,968.26		
	Invoice		Date	Description		Amount			
	26-10-12 113A		09/29/2026	JULY - SEPT 2026 LAND CASH		$58,968.26			
27604	10/12/2026	Open			Accounts Payable	MENARDS	$67.88		
	Invoice		Date	Description		Amount			
	79669		09/24/2026	sprayers		$67.88			
27605	10/12/2026	Open			Accounts Payable	MONROE TRUCK EQUIPMENT	$22.07		
	Invoice		Date	Description		Amount			
	348890		09/23/2026	parts		$22.07			

Village of Lemont

Payment Register

From Payment Date: 9/29/2026 - To Payment Date: 10/12/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
27606	10/12/2026	Open			Accounts Payable	NICHOLSON, MYRON	$980.12		
	Invoice		Date	Description			Amount		
	26-10-02 MN		09/29/2026	2025 PROPERTY TAX REBATE-13102 RED DR.			$980.12		
27607	10/12/2026	Open			Accounts Payable	OCCUPATIONAL HEALTH CENTERS OF ILLINOIS, P.C.	$90.00		
	Invoice		Date	Description			Amount		
	1017890070		09/29/2026	RANDOM SCREENING DRUG TEST			$90.00		
27608	10/12/2026	Open			Accounts Payable	OLDE ENGLISH GARDENS	$10,990.00		
	Invoice		Date	Description			Amount		
	1125		10/01/2026	2026-00519 State Street water tower restoration			$4,995.00		
	1097		06/10/2026	Front Street mulch			$5,995.00		
27609	10/12/2026	Open			Accounts Payable	ORCHARD HILL CONSTRUCTION	$1,500.00		
	Invoice		Date	Description			Amount		
	NRES-25-142 C		10/02/2026	REFUND - 1383 BAIMBRIDGE CT			$1,000.00		
	NRES-25-142 T		10/02/2026	REFUND - 1383 BAIMBRIDGE CT			$500.00		
27610	10/12/2026	Open			Accounts Payable	POELLOT, JOSHUA, J	$525.00		
	Invoice		Date	Description			Amount		
	100126		09/29/2026	SEPT 2026 A/V SUPPORT			$525.00		
27611	10/12/2026	Open			Accounts Payable	PULTE GROUP	$1,000.00		
	Invoice		Date	Description			Amount		
	NRES-25-140 C		10/02/2026	REFUND - 12783 MADDOX DR			$1,000.00		
27612	10/12/2026	Open			Accounts Payable	SOUTHWEST DIGITAL PRINTING INC	$130.00		
	Invoice		Date	Description			Amount		
	06-26-04ma		09/29/2026	JUNE 2026 PLOTTER MAINT AGREEMENT			$65.00		
	10-26-03ma		09/29/2026	OCTOBER 2026 PLOTTER MAINT AGREEMENT			$65.00		
27613	10/12/2026	Open			Accounts Payable	SPRING GREEN	$1,573.44		
	Invoice		Date	Description			Amount		
	10543878		09/18/2026	lawn service			$1,573.44		
27614	10/12/2026	Open			Accounts Payable	Streicher's, Inc.	$4,077.00		
	Invoice		Date	Description			Amount		
	I1849294		09/29/2026	SAFETY VESTS - DYKSHORN, BUCZYNA, JONIKAS			$4,077.00		
27615	10/12/2026	Open			Accounts Payable	TOM CALLAHAN PLUMBING CO., INC.	$325.00		
	Invoice		Date	Description			Amount		
	35015		09/24/2026	meter repair			$325.00		
27616	10/12/2026	Open			Accounts Payable	TREASURER, STATE OF ILLINOIS	$171,516.43		
	Invoice		Date	Description			Amount		
	127902		10/01/2026	24-00060-00-RS State Street Cass to 127th			$171,516.43		
27617	10/12/2026	Open			Accounts Payable	UNITED RENTALS (NORTH AMERICA), INC.	$5,848.00		
	Invoice		Date	Description			Amount		
	266465628-001		09/11/2026	6" vac assist pump			$5,848.00		

Village of Lemont

Payment Register

From Payment Date: 9/29/2026 - To Payment Date: 10/12/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
27618	10/12/2026	Open			Accounts Payable	VILLAGE OF LEMONT - PETTY CASH	$181.54		
	Invoice		Date	Description			Amount		
	26-09-30 VPC		09/29/2026	VH PETTY CASH - OCTOBER 2026			$181.54		
27619	10/12/2026	Open			Accounts Payable	VULCAN MATERIALS	$1,932.53		
	Invoice		Date	Description			Amount		
	7554771		09/25/2026	cert 6 stone			$1,932.53		
27620	10/12/2026	Open			Accounts Payable	WILL COUNTY CENTER FOR ECONOMIC DEVELOPMENT	$2,500.00		
	Invoice		Date	Description			Amount		
	INV-1110		09/29/2026	WCC CED MEMBERSHIP 9/01/26-8/31/2027			$2,500.00		
27621	10/12/2026	Open			Accounts Payable	WRIGHT MATERIALS, LLC	$250.00		
	Invoice		Date	Description			Amount		
	15801		09/17/2026	dirt			$250.00		
27622	10/12/2026	Open			Accounts Payable	FRANCISCAN COMMUNITIES	$1,000.00		
	Invoice		Date	Description			Amount		
	ACOM-26-4 C		10/02/2026	REFUND - 1270 VILLAGE DR			$1,000.00		
27623	10/12/2026	Open			Accounts Payable	J & R CONSTRUCTION SERVICES & MORE INC	$1,000.00		
	Invoice		Date	Description			Amount		
	ARES-26-24 C		10/02/2026	REFUND - 1343 CAMELOT LN			$1,000.00		
27624	10/12/2026	Open			Accounts Payable	KELLIHER, DAN	$1,000.00		
	Invoice		Date	Description			Amount		
	WALL-26-9 C		10/02/2026	REFUND - 65 DEBORAH DR			$1,000.00		
27625	10/12/2026	Open			Accounts Payable	MOLIS, BRIAN	$1,000.00		
	Invoice		Date	Description			Amount		
	DECK-26-39 C		10/02/2026	REFUND - 16471 HARVEST DR			$1,000.00		
27626	10/12/2026	Open			Accounts Payable	REPUTABLE ROOFING & SIDING	$1,000.00		
	Invoice		Date	Description			Amount		
	ROOF-26-144 C		10/02/2026	REFUND - 515 SENON DR			$1,000.00		
27627	10/12/2026	Open			Accounts Payable	RUTENBAR, JORDAN	$1,000.00		
	Invoice		Date	Description			Amount		
	ROOF-26-159 C		10/02/2026	REFUND - 12545 THORNBERRY DR			$1,000.00		
27628	10/12/2026	Open			Accounts Payable	SMITH, LEE	$1,000.00		
	Invoice		Date	Description			Amount		
	POOL-24-4 C		10/02/2026	REFUND - 1036 WALTER ST			$1,000.00		
27629	10/12/2026	Open			Accounts Payable	TOBIN, TIMOTHY	$1,000.00		
	Invoice		Date	Description			Amount		
	ARES-26-39 C		10/02/2026	REFUND - 4 W CUSTER ST			$1,000.00		
27630	10/12/2026	Open			Accounts Payable	ZUMBAHLEN, JAY	$1,000.00		
	Invoice		Date	Description			Amount		
	PATI-25-122 C		10/02/2026	REFUND - 404 WARNER AVE			$1,000.00		

Village of Lemont

Payment Register

From Payment Date: 9/29/2026 - To Payment Date: 10/12/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
27631	10/12/2026	Open			Accounts Payable	GRANICUS LLC	$5,530.97		
	Invoice		Date	Description		Amount			
	238085		09/29/2026	GOVMEETINGS LIVE CAST HARDWARE, SETUP & CONFIG		$5,530.97			
27632	10/12/2026	Open			Accounts Payable	ILF1, LLC	$164,935.00		
	Invoice		Date	Description		Amount			
	F25-9301		09/30/2026	2026 Ford F550 mechanic truck		$164,935.00			
Type Check Totals:					48 Transactions		$587,397.89		
EFT									
5365	10/01/2026	Reconciled		10/01/2026	Accounts Payable	ILLINOIS MUNICIPAL RETIREMENT FUND	$56,025.07	$56,025.07	$0.00
	Invoice		Date	Description		Amount			
	SEPT 2026 IMRF		10/01/2026	SEPTEMBER 2026 CONTRIBUTIONS		$56,025.07			
5366	10/01/2026	Reconciled		10/01/2026	Accounts Payable	UNITED STATES POSTAL SERVICE	$2,269.55	$2,269.55	$0.00
	Invoice		Date	Description		Amount			
	26-10-01 USPS		10/01/2026	OCTOBER 2026 UB POSTAGE		$2,269.55			
5367	10/12/2026	Open			Accounts Payable	ANDRYSIAK, EDWARD OR PATRICIA	$1,147.49		
	Invoice		Date	Description		Amount			
	26-10-01 EA		09/29/2026	OCTOBER 2026		$1,147.49			
5368	10/12/2026	Open			Accounts Payable	AVALON PETROLEUM COMPANY	$22,453.90		
	Invoice		Date	Description		Amount			
	011308		09/18/2026	1392 gallons regular		$6,498.29			
	011325		09/28/2026	1943 gallons regular		$7,471.61			
	42764		09/30/2026	1500 gallons diesel		$8,484.00			
5369	10/12/2026	Open			Accounts Payable	B&R REPAIR INC	$11,327.52		
	Invoice		Date	Description		Amount			
	WI016008		09/23/2026	repair 1137		$11,327.52			
5370	10/12/2026	Open			Accounts Payable	BEECHEN & DILL HOMES INC	$1,000.00		
	Invoice		Date	Description		Amount			
	NRES-25-129 C		10/02/2026	REFUND - 16580 KAYLA DR		$1,000.00			
5371	10/12/2026	Open			Accounts Payable	BRAD MANNING FORD INC	$147.60		
	Invoice		Date	Description		Amount			
	353248		10/01/2026	supplies		$147.60			
5372	10/12/2026	Open			Accounts Payable	CDW GOVERNMENT	$2,097.43		
	Invoice		Date	Description		Amount			
	AL2LJ2F		09/29/2026	ASUS MONITOR - LINDA M.		$278.07			
	AL1521Y		09/23/2026	HP computer Ralph		$1,819.36			
5373	10/12/2026	Open			Accounts Payable	CHICAGO STREET CCDD, LLC	$715.00		
	Invoice		Date	Description		Amount			
	31098		09/14/2026	dump fee		$715.00			
5374	10/12/2026	Open			Accounts Payable	CIVICPLUS	$5,221.09		
	Invoice		Date	Description		Amount			
	365608		09/29/2026	PRORATED TERM MAY-SEPT26 SOFTWARE: AUDIO EYE, ACQUIA WEB GOV STD		$5,221.09			

Village of Lemont

Payment Register

From Payment Date: 9/29/2026 - To Payment Date: 10/12/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
5375	10/12/2026	Open			Accounts Payable	CROSS POINTS SALES, INC	$491.40		
	Invoice		Date	Description		Amount			
	58664		09/14/2026	alarm repair		$491.40			
5376	10/12/2026	Open			Accounts Payable	Ferguson Enterprises, LLC DBA Water Resources	$1,544.22		
	Invoice		Date	Description		Amount			
	0566381		09/23/2026	meter		$860.00			
	0566379		09/22/2026	meter		$342.11			
	0559397		07/21/2026	meter		$342.11			
5377	10/12/2026	Open			Accounts Payable	GOVERNMENTAL CONSULTING SOLUTIONS INC	$3,000.00		
	Invoice		Date	Description		Amount			
	7458		09/29/2026	OCTOBER 2026 CONSULTING SERVICES		$3,000.00			
5378	10/12/2026	Open			Accounts Payable	GT MECHANICAL INC	$13,973.00		
	Invoice		Date	Description		Amount			
	23013680		09/30/2026	audio/video room hvac replacement		$13,973.00			
5379	10/12/2026	Open			Accounts Payable	HART SOLUTIONS LLC	$4,000.00		
	Invoice		Date	Description		Amount			
	VL062026		09/29/2026	JUNE 2026 SERVICES		$2,000.00			
	VL052026		09/29/2026	MAY 2026 SERVICES		$2,000.00			
5380	10/12/2026	Open			Accounts Payable	HR GREEN, INC.	$1,073.48		
	Invoice		Date	Description		Amount			
	207102		09/29/2026	2303406 SEVEN OAKS TOWNHOMES SUBD. 07/25-08/28/26		$1,073.48			
5381	10/12/2026	Open			Accounts Payable	JAMES MAILHIOT	$800.00		
	Invoice		Date	Description		Amount			
	29		09/29/2026	HEALTH INSPECTIONS 9/01/26-9/14/26		$800.00			
5382	10/12/2026	Open			Accounts Payable	K-FIVE HODGKINS LLC	$2,145.00		
	Invoice		Date	Description		Amount			
	81487		09/30/2026	26GM cold patch		$2,145.00			
5383	10/12/2026	Open			Accounts Payable	LEMONT PUBLIC LIBRARY DISTRICT	$4,533.98		
	Invoice		Date	Description		Amount			
	26-10-12 LIB		09/29/2026	JULY - SEPT 2026 LAND CASH		$4,533.98			
5384	10/12/2026	Open			Accounts Payable	LOUIS F. CAINKAR, LTD.	$6,490.00		
	Invoice		Date	Description		Amount			
	26-10-01 LC		09/29/2026	MARBELLA RDA-ELIGIBLE COSTS & PAYMENT CERT #1		$6,490.00			
5385	10/12/2026	Open			Accounts Payable	LYONS ELECTRIC CO	$1,975.00		
	Invoice		Date	Description		Amount			
	20398		09/30/2026	26GM traffic signal maintenance Local		$735.00			
	34955		09/30/2026	26GM traffic signal maintenance local		$400.00			
	35134		09/30/2026	26GM traffic signal maintenance local		$840.00			
5386	10/12/2026	Open			Accounts Payable	METRO POWER INC	$29,423.60		
	Invoice		Date	Description		Amount			
	16096		09/28/2026	generator repairs and transfer switch replacement		$4,762.00			

Payment Register

From Payment Date: 9/29/2026 - To Payment Date: 10/12/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
	15815		05/26/2026	generator repair		$863.00			
	16097		09/28/2026	generator maintenance semi annual		$18,643.60			
	16101		09/28/2026	generator injector rebuild		$5,155.00			
5387	10/12/2026	Open			Accounts Payable	METROPOLITAN INDUSTRIES INC	$24,939.00		
	Invoice		Date	Description		Amount			
	INV088461		09/08/2026	pump replacement		$24,156.00			
	INV089007		09/23/2026	install new single phase components		$558.00			
	S089374		09/30/2026	transducer repair		$225.00			
5388	10/12/2026	Open			Accounts Payable	MORRIS ENGINEERING, INC.	$7,650.00		
	Invoice		Date	Description		Amount			
	26-11308		09/29/2026	SEPTEMBER 2026 MEI PLAN REVIEW		$7,650.00			
5389	10/12/2026	Open			Accounts Payable	MORRISON ASSOCIATES LTD.	$1,500.00		
	Invoice		Date	Description		Amount			
	2025-86		09/29/2026	MANAGER SEMINAR SERIES 2026		$1,500.00			
5390	10/12/2026	Open			Accounts Payable	MUNICIPAL GIS PARTNERS, INC	$5,568.00		
	Invoice		Date	Description		Amount			
	9225		09/29/2026	GIS SERVICES 2026-2027		$5,568.00			
5391	10/12/2026	Open			Accounts Payable	PACE ANALYTICAL SERVICES, LLC	$1,060.00		
	Invoice		Date	Description		Amount			
	267228917		09/30/2026	sample testing		$1,060.00			
5392	10/12/2026	Open			Accounts Payable	PARAMONT-EO INC. CREST LIGHTING	$3,343.26		
	Invoice		Date	Description		Amount			
	S701694584.001		10/01/2026	exit lights		$938.40			
	S701695223.001		10/02/2026	26GM street light parts		$1,596.72			
	S701695243.001		10/02/2026	26GM street light parts		$552.00			
	S70169525.001		10/02/2026	exit lights		$146.07			
	S701694145.001		09/30/2026	exit lights		$110.07			
5393	10/12/2026	Open			Accounts Payable	QUICKET SOLUTIONS INC	$3,336.67		
	Invoice		Date	Description		Amount			
	2876		09/29/2026	SEPTEMBER 2026		$3,336.67			
5394	10/12/2026	Open			Accounts Payable	QUINLAN SECURITY SYSTEMS	$323.28		
	Invoice		Date	Description		Amount			
	39707		10/01/2026	door access		$323.28			
5395	10/12/2026	Open			Accounts Payable	RAG'S ELECTRIC	$15,635.00		
	Invoice		Date	Description		Amount			
	1695		09/28/2026	730 State repair		$545.00			
	1471		06/16/2026	replace State & Division controller box		$15,090.00			
5396	10/12/2026	Open			Accounts Payable	RAINBOW PRINTING	$143.00		
	Invoice		Date	Description		Amount			
	416301		09/29/2026	2026 FALL ON CANAL DOWNTOWN EVENT		$143.00			
5397	10/12/2026	Open			Accounts Payable	RAY O'HERRON CO., INC.	$89.30		
	Invoice		Date	Description		Amount			
	2502093		09/29/2026	LEMA/UNIFORMS EMA-HEUSUK		$89.30			

Village of Lemont

Payment Register

From Payment Date: 9/29/2026 - To Payment Date: 10/12/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
5398	10/12/2026	Open			Accounts Payable	RINGCENTRAL INC.	$1,655.20		
	Invoice		Date	Description			Amount		
	INVA845115866		09/01/2026	landlines pd,vh,pw 8/29-9/28			$1,655.20		
5399	10/12/2026	Open			Accounts Payable	ROUTE 66 ASPHALT COMPANY	$2,448.75		
	Invoice		Date	Description			Amount		
	81326		09/25/2026	26GM blacktop			$747.50		
	81278		09/24/2026	26GM blacktop			$815.00		
	81114		09/23/2026	26GM blacktop			$886.25		
5400	10/12/2026	Open			Accounts Payable	ROY GARCIA - RFG CONSULTING	$1,350.00		
	Invoice		Date	Description			Amount		
	26-10-03 RFG		09/29/2026	9/20/26-10/03/26 LEMA/OTH SVCS-CONSULTING			$1,350.00		
5401	10/12/2026	Open			Accounts Payable	RUSH TRUCK CENTERS	$3,662.59		
	Invoice		Date	Description			Amount		
	3047948855		09/29/2026	wrench set			$143.68		
	3047844292		09/22/2026	pars			$2,129.69		
	3047779102		09/22/2026	tools			$305.00		
	3047635517		09/02/2026	parts core			($532.00)		
	3047635516		09/02/2026	parts return			($2,685.03)		
	3047636516		09/02/2026	parts			$2,990.63		
	3047654516		09/03/2026	parts			$53.40		
	30478877120		09/22/2026	parts			$470.32		
	3047948852		09/29/2026	parts			$397.20		
	3047955432		09/29/2026	parts			$389.70		
5402	10/12/2026	Open			Accounts Payable	SEACOAST BUSINESS FUNDING & CROSSING GUARD	$1,969.50		
	Invoice		Date	Description			Amount		
	2415		09/29/2026	CROSSING GUARD SERVICES 9/14/26-09/27/26			$1,969.50		
5403	10/12/2026	Open			Accounts Payable	T.P.I. BUILDING CODE CONSULTANTS INC	$6,489.00		
	Invoice		Date	Description			Amount		
	202609		09/29/2026	SEPTEMBER 2026 TPI BUILDING INSPECTIONS			$6,489.00		
5404	10/12/2026	Open			Accounts Payable	THIRD MILLENIUM ASSOCIATES INC	$5,346.51		
	Invoice		Date	Description			Amount		
	35011		09/29/2026	OCT 2026 UB BILLING & SEPT 2026 PAST DUE BILLING			$613.77		
	35036		09/29/2026	VEHICLE STICKER PROGRAM 6/01/26-5/31/27 FINAL BILLING			$4,732.74		
5405	10/12/2026	Open			Accounts Payable	UNDERGROUND PIPE & VALVE CO INC	$4,936.00		
	Invoice		Date	Description			Amount		
	083195-02		09/22/2026	repair supplies			$2,486.00		
	083195		09/21/2026	repair supplies			$2,450.00		
5406	10/12/2026	Open			Accounts Payable	WEST SIDE TRACTOR SALES	$22,579.89		
	Invoice		Date	Description			Amount		
	I05276		09/22/2026	Sullair 185 compressor			$22,114.00		
	N92480		09/16/2026	parts			$465.89		

Village of Lemont

Payment Register

From Payment Date: 9/29/2026 - To Payment Date: 10/12/2026

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
5407	10/12/2026	Open			Accounts Payable	WILLOWBROOK FORD INC	$100.00		

Invoice	Date	Description	Amount
6474062	09/15/2026	parts	$100.00

Type EFT Totals:	43 Transactions	$285,979.28	$58,294.62	$0.00

FM-Clearing - Accounts Payable Totals

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	48	$587,397.89	$0.00
	Reconciled	0	$0.00	$0.00
	Voided	0	$0.00	$0.00
	Stopped	0	$0.00	$0.00
	Total	48	$587,397.89	$0.00

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	41	$227,684.66	$0.00
	Reconciled	2	$58,294.62	$58,294.62
	Voided	0	$0.00	$0.00
	Total	43	$285,979.28	$58,294.62

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	89	$815,082.55	$0.00
	Reconciled	2	$58,294.62	$58,294.62
	Voided	0	$0.00	$0.00
	Stopped	0	$0.00	$0.00
	Total	91	$873,377.17	$58,294.62

Grand Totals:

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	**48**	**$587,397.89**	**$0.00**
	Reconciled	**0**	**$0.00**	**$0.00**
	Voided	**0**	**$0.00**	**$0.00**
	Stopped	**0**	**$0.00**	**$0.00**
	Total	**48**	**$587,397.89**	**$0.00**

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	**41**	**$227,684.66**	**$0.00**
	Reconciled	**2**	**$58,294.62**	**$58,294.62**
	Voided	**0**	**$0.00**	**$0.00**
	Total	**43**	**$285,979.28**	**$58,294.62**

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	**89**	**$815,082.55**	**$0.00**
	Reconciled	**2**	**$58,294.62**	**$58,294.62**
	Voided	**0**	**$0.00**	**$0.00**
	Stopped	**0**	**$0.00**	**$0.00**
	Total	**91**	**$873,377.17**	**$58,294.62**

Village of Lemont

Refunds in OpenGov

Building Permits/Contractor Licenses

9/24/26 - 10/5/26

Date Paid	Permit #	Permit Type	Applicant Name	Amount	Refund Method
9/29/2026	ROOF 26-218	ROOFING	RJI PROFESSIONALS	$1,000.00	CREDIT CARD
9/29/2026	ROOF 26-137	ROOFING	NASER OMER	$1,000.00	CREDIT CARD
9/29/2026	ROOF 26-183	ROOFING	PIOTR RASZKA	$1,000.00	CREDIT CARD
9/29/2026	PATI 26-6	PATIO	BRIAN KARALOW	$1,000.00	CREDIT CARD
9/29/2026	MISC 26-39	SOLAR PANELS, GENERATORS, RADON, ETC	SUNRUN INSTALLATION	$1,000.00	CREDIT CARD
9/29/2026	ARES 26-37	RESIDENTIAL ADDITIONS/REMODELS	JOSH MURAWSKI	$1,000.00	CREDIT CARD
9/29/2026	ROOF 26-160	ROOFING	AMANDA KNIGHT	$1,000.00	CREDIT CARD
9/29/2026	ROOF 26-98	ROOFING	GEORGE MUSA	$1,000.00	CREDIT CARD
9/29/2026	PATI 26-66	PATIO	BOBBY SOTIR	$1,000.00	CREDIT CARD
9/29/2026	ROOF 26-209	ROOFING	ALICIA BYLAND	$1,000.00	CREDIT CARD
9/29/2026	SIDE 26-35	SIDING	THERESA ANTHONY-SVEJCAR	$1,000.00	CREDIT CARD
9/29/2026	ROOF 26-113	ROOFING	JOHN FARENZENA	$1,000.00	CREDIT CARD
9/29/2026	NRES 25-154	NEW RESIDENTIAL	PULTE HOMES	$1,000.00	CREDIT CARD
9/29/2026	NRES 25-156	NEW RESIDENTIAL	PULTE HOMES	$1,000.00	CREDIT CARD
9/29/2026	NRES 25-153	NEW RESIDENTIAL	PULTE HOMES	$1,000.00	CREDIT CARD
9/29/2026	NRES 26-27	NEW RESIDENTIAL	PULTE HOMES	$1,000.00	CREDIT CARD
9/29/2026	NRES 25-155	NEW RESIDENTIAL	PULTE HOMES	$1,000.00	CREDIT CARD
9/29/2026	NRES 26-28	NEW RESIDENTIAL	PULTE HOMES	$1,000.00	CREDIT CARD
10/5/2026	PATI 26-99	PATIO	ROB & MELISSA FISCHER	$1,000.00	CREDIT CARD
10/5/2026	NRES 26-21	NEW RESIDENTIAL	PULTE HOMES	$1,000.00	CREDIT CARD

Total Refunds **$20,000.00**

NOTE: These are refunds processed in the online permitting software, OpenGov.

418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: Judy Radomski, Police Department
THROUGH: Chief Jason C. LoCoco
SUBJECT: An Ordinance Authorizing the Sale, Donation, and/or Disposal of Surplus Village Property
DATE: October 13, 2026

SUMMARY/BACKGROUND

Consistent with the Fleet Management Plan Analysis, the Lemont Police Department is requesting to dispose of surplus property that has outlived its usefulness. The Lemont Police Department is requesting to dispose of the following items as scrap with any proceeds to be deposited to the general fund.

Storage Trailer	**2006 Royal Trailer**	**Vin#5LABE20266M068821**
Radar Speed Trailer	**All Traffic Solutions**	**Serial #1B9AF51117M825269**

ANALYSIS

Staff has identified two (2) items which need to be disposed of from the Village fleet/property. A Fleet Management Analysis was completed and it has been determined the property's life has reached maximum usefulness, and approximate cost of repairs far outweighs value of units.

Consistency with Village Policy

STAFF RECOMMENDATION

Staff recommends authorization to dispose two (2) surplus items as scrap, with proceeds to be deposited to general funds.

BOARD ACTION REQUESTED

Authorization to proceed with the disposal of two (2) surplus items as scrap, with proceeds to be deposited to general funds.

ATTACHMENTS

Title 2006 Royal Trailer 09.28.26.pdf
Radar Speed Trailer Serial Plate 09.28.26.pdf
Ordinance Authorizing_disposal_of_surplus_property.Trailers.09.28.26.doc

STATE OF ILLINOIS

CERTIFICATE OF TITLE OF A VEHICLE

VEHICLE IDENTIFICATION NO.	YEAR	MAKE	MODEL	BODY STYLE	TITLE NO.
5LABE20266M068821	2006	ROYAL		TRAILER	15281679004

5LABE20266M068821

DATE ISSUED	ODOMETER	CCM	MOBILE HOME SQ. FT.	PURCHASED	TYPE TITLE
10/08/15				09/23/15 USED	ORIGINAL

MAILING ADDRESS

VILLAGE OF LEMONT
418 MAIN ST
LEMONT IL 60439-3708

LEGEND(S)

MILEAGE NOT REQUIRED

OWNER(S) NAME AND ADDRESS
VILLAGE OF LEMONT
418 MAIN ST
LEMONT IL 60439-3708

FIRST LIENHOLDER NAME AND ADDRESS

SECOND LIENHOLDER NAME AND ADDRESS

RELEASE OF LIEN

The Lienholder on the vehicle described in this Certificate does hereby state that the lien is released and discharged.

Firm Name _____ By _____ Signature of Authorized Agent _____ Date _____

Firm Name _____ By _____ Signature of Authorized Agent _____ Date _____

NEW LIEN ASSIGNMENT: The information below must be on an application for title and presented to the Secretary of State.

Secured Party: _____ Address: _____

▶ **Federal and State law** requires that you state the mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

ASSIGNMENT OF TITLE

The undersigned hereby certifies that the vehicle described in this title has been transferred to the following printed name and address:

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked:

☐ 1. The mileage stated is in excess of its mechanical limits.
☐ 2. The odometer reading is not the actual mileage.
WARNING-ODOMETER DISCREPANCY.

"If this vehicle is one of more than 5 commercial vehicles owned by me, I certify also that the vehicle is not damaged in excess of 33 1/3% of its fair-market value unless this document is accompanied by a salvage application."

▶ NO TENTHS
ODOMETER READING

Signature(s) of Seller(s) _____

Printed Name(s) of Seller(s) _____ DATE OF SALE _____

I am aware of the above odometer certification made by seller.

Signature(s) of Buyer(s) _____ Printed Name _____

I Jesse White, Secretary of State of the State of Illinois, do hereby certify that according to the records on file with my Office, the person or entity named hereon is the owner of the vehicle described hereon, which is subject to the above named liens and encumbrances, if any.
IN WITNESS WHEREOF, I HAVE AFFIXED MY SIGNATURE AND THE GREAT SEAL OF THE STATE OF ILLINOIS AT SPRINGFIELD

CONTROL NO.

M4070704

Jesse White

JESSE WHITE, Secretary of State

DO NOT ACCEPT TITLE SHOWING ANY ERASURES, ALTERATIONS OR MUTILATIONS.

Federal and State law requires that you state the mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

FIRST REASSIGNMENT DEALER ONLY

The undersigned hereby certifies that the vehicle described in this title is free and clear of all liens, except as noted, and has been transferred to the following printed name and address:

Name of Purchaser | Street | City | State | Zip

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked:

▶ _____ NO TENTHS
ODOMETER READING

☐ 1. The mileage stated is in excess of its mechanical limits.
☐ 2. The odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY.

Date of Sale | Dealer's Name | Dealer No.

Agent's Signature | Printed Name (same as signature)

I am aware of the above odometer certification made by the seller/agent.

Signature of Buyer/Agent | Printed Name (same as signature)

SECOND REASSIGNMENT DEALER ONLY

The undersigned hereby certifies that the vehicle described in this title is free and clear of all liens, except as noted, and has been transferred to the following printed name and address:

Name of Purchaser | Street | City | State | Zip

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked:

▶ _____ NO TENTHS
ODOMETER READING

☐ 1. The mileage stated is in excess of its mechanical limits.
☐ 2. The odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY.

Date of Sale | Dealer's Name | Dealer No.

Agent's Signature | Printed Name (same as signature)

I am aware of the above odometer certification made by the seller/agent.

Signature of Buyer/Agent | Printed Name (same as signature)

THIRD REASSIGNMENT DEALER ONLY

The undersigned hereby certifies that the vehicle described in this title is free and clear of all liens, except as noted, and has been transferred to the following printed name and address:

Name of Purchaser | Street | City | State | Zip

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked:

▶ _____ NO TENTHS
ODOMETER READING

☐ 1. The mileage stated is in excess of its mechanical limits.
☐ 2. The odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY.

Date of Sale | Dealer's Name | Dealer No.

Agent's Signature | Printed Name (same as signature)

I am aware of the above odometer certification made by the seller/agent.

Signature of Buyer/Agent | Printed Name (same as signature)

FOURTH REASSIGNMENT DEALER ONLY

The undersigned hereby certifies that the vehicle described in this title is free and clear of all liens, except as noted, and has been transferred to the following printed name and address:

Name of Purchaser | Street | City | State | Zip

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked:

▶ _____ NO TENTHS
ODOMETER READING

☐ 1. The mileage stated is in excess of its mechanical limits.
☐ 2. The odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY.

Date of Sale | Dealer's Name | Dealer No.

Agent's Signature | Printed Name (same as signature)

I am aware of the above odometer certification made by the seller/agent.

Signature of Buyer/Agent | Printed Name (same as signature)

LAST REASSIGNMENT DEALER ONLY

The undersigned hereby certifies that the vehicle described in this title is free and clear of all liens, except as noted, and has been transferred to the following printed name and address:

Name of Purchaser | Street | City | State | Zip

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked:

▶ _____ NO TENTHS
ODOMETER READING

☐ 1. The mileage stated is in excess of its mechanical limits.
☐ 2. The odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY.

Date of Sale | Dealer's Name | Dealer No.

Agent's Signature | Printed Name (same as signature)

I am aware of the above odometer certification made by the seller/agent.

Signature of Buyer/Agent | Printed Name (same as signature)

VSD 40.24

DO NOT ACCEPT TITLE SHOWING ANY ERASURES, ALTERATIONS OR MUTILATIONS.


All Traffic Solutions
Box 10085, State College, PA 16805
(814) 237-9005
www.alltrafficsolutions.com
Model ATS5
SN 1B9AF5117M825269

VILLAGE OF LEMONT
ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE SALE, DONATION, AND/OR DISPOSAL OF SURPLUS VILLAGE PROPERTY

ADOPTED BY THE
PRESIDENT AND THE BOARD OF TRUSTEES
OF THE VILLAGE OF LEMONT
THIS 28th DAY OF SEPTEMBER 2026

Published in pamphlet form by
Authority of the President and
Board of Trustees of the Village of
Lemont, Counties of Cook, Will and
DuPage, Illinois, this 28th day of September 2026

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING SALE, DONATION, AND/OR DISPOSAL OF SURPLUS VILLAGE PROPERTY

WHEREAS, the Village of Lemont ("Village") is an Illinois Municipal Corporation pursuant to the Illinois Constitution of 1970 and the Statutes of the State of Illinois;

WHEREAS, the Village has determined according to law that there exists certain personal property owned by the Village that is no longer necessary or useful to the Village and is hereby declared to be surplus property;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COOK, DUPAGE AND WILL COUNTIES, ILLINOIS, as follows:

SECTION 1: The foregoing findings and recitals, and each of them, are hereby adopted as Section 1 of this Ordinance and are incorporated by reference as if set forth verbatim herein.

SECTION 2: That pursuant to Section 11-76-4 of the Illinois Municipal Code, 65 ILCS 5/11-76-4 (the "Code"), the President and Board of Trustees find the following property to be no longer necessary or useful to the Village and is hereby declared surplus property:

- **2006 ROYAL TRAILER** **VIN #5LABE20266M068821**
- **RADAR SPEED TRAILER** **SERIAL #1B9AF51117M825269**

SECTION 3: That pursuant to the authority of the Code, the President and Board of Trustees hereby authorize and direct the Village Administrator or his designee to dispose of said surplus property in any manner he sees fit which may include sale of the above property by public auction, trade, donation, disposed of as scrap, or any other lawful means with proceeds to be deposited to general funds.

SECTION 4: This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL, AND DUPAGE, ILLINOIS, on this 28th DAY OF SEPTEMBER 2026.

PRESIDENT AND VILLAGE BOARD MEMBERS:

	AYES:	NAYS:	ABSENT:	ABSTAIN
Samuel J. Forzley	_____	_____	_____	_____
Janelle Kittridge	_____	_____	_____	_____
Ken McClafferty	_____	_____	_____	_____
Kevin Shaughnessy	_____	_____	_____	_____
Rick Sniegowski	_____	_____	_____	_____
Ron Stapleton	_____	_____	_____	_____

_____

JOHN EGOFSKE
President

ATTEST:

_____

CHARLENE M. SMOLLEN
Village Clerk

418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: Ted Friedley, Community Development
THROUGH:
SUBJECT: An Ordinance Authorizing the Sale, Donation, and or Disposal of Surplus Village Property
DATE: October 13, 2026

SUMMARY/BACKGROUND
The Community Development Department is requesting to dispose of surplus property that has outlived its usefulness. The following property has outlived their useful life and will be utilized as trade-in towards the purchase of a vehicle. Willowbrook Ford provided the estimated trade-in value of $5,500.00 for the 2014 Ford F150.

- 2014 Ford F150 1FTMF1EM7EFC74480 79,328 miles

ANALYSIS

Consistency with Village Policy
Budget (if applicable)

STAFF RECOMMENDATION
Pass An Ordinance Authorizing the Sale, Donation, and or Disposal of Surplus Village Property

BOARD ACTION REQUESTED
Pass An Ordinance Authorizing the Sale, Donation, and or Disposal of Surplus Village Property

ATTACHMENTS
An Ordinance Authorizing the Sale, Donation, And Or Disposal of Surplus Village Property 10.13.26.pdf

VILLAGE OF LEMONT

ORDINANCE
NUMBER O-___-26

ORDINANCE AUTHORIZING THE SALE, DONATION, AND OR DISPOSAL OF SURPLUS VILLAGE PROPERTY

JOHN EGOFSKE, Village President
CHARLENE M. SMOLLEN, Clerk

SAMUEL J. FORZLEY
JANELLE KITTRIDGE
KEN MCCLAFFERTY
KEVIN SHAUGHNESSY
RICK SNIEGOWSKI
RON STAPLETON
Trustees

Published in pamphlet form by authority of the Village President and Board of Trustees of the Village of Lemont on __-__-2026

ORDINANCE NO. O-_____-26

ORDINANCE AUTHORIZING THE SALE, DONATION, AND OR DISPOSAL OF SURPLUS VILLAGE PROPERTY

WHEREAS the Village of Lemont ("Village") is an Illinois Municipal Corporation pursuant to the Illinois Constitution of 1970 and the Statutes of the State of Illinois; and

WHEREAS, the Village has determined according to law that there exists certain personal property owned by the Village that is no longer necessary or useful to the Village and is hereby declared to be surplus property; and

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Lemont, Counties of Cook, Will and DuPage, Illinois, as follows:

SECTION 1:

The forgoing findings and recitals, and each of them, are hereby adopted as Section 1 of this Ordinance and are incorporated by reference as if set forth verbatim herein.

SECTION 2:

That pursuant to Section 11-76-4 of the Illinois Municipal Code, 65 ILCS 5/11-76-4 (the "Code"), the President and Board of Trustees find the following property to be no longer necessary or useful to the Village and is hereby declared surplus property:

- 2014 Ford F-150 1FTMF1EM7EFC74480

SECTION 3:

That pursuant to the authority of the Code, the President and Board of Trustees hereby authorize and direct the Village Administrator or his designee to dispose of said surplus property in any manner he sees fit which may include sale of the above property by public auction, trade, donation, or any other lawful means.

SECTION 4:

This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL, AND DUPAGE, ILLINOIS, ON THIS _____ DAY OF _____ 2026.

PRESIDENT AND VILLAGE BOARD MEMBERS:

	AYES:	NAYES:	ABSENT:	ABSTAIN:
Samuel J. Forzley	_____	_____	_____	_____
Janelle Kittridge	_____	_____	_____	_____
Ken McClafferty	_____	_____	_____	_____
Kevin Shaughnessy	_____	_____	_____	_____
Rick Sniegowski	_____	_____	_____	_____
Ron Stapleton	_____	_____	_____	_____

_____

JOHN EGOFSKE
President

ATTEST:

_____

CHARLENE M. SMOLLEN
Village Clerk

Exhibit A

Disposal Listing

2014 Ford F150 1FTMF1EM7EFC74480

VILLAGE OF LEMONT

418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: Judy Radomski, Police Department
THROUGH: Chief Jason LoCoco
SUBJECT: A Resolution Authorizing the Order, Complete Graphics, Removal and Installation of Emergency Equipment for Police Vehicles
DATE: October 13, 2026

SUMMARY/BACKGROUND
The Police Department has purchased three (3) new Ford Interceptor Police utility vehicles to replace a portion of the current fleet as a part of the FY27 budget. Upon receipt of the vehicles, installation of after-market equipment is necessary for the vehicles to be functional. Items such as lights, sirens, graphics, other emergency equipment and transport cages need to be added to make patrol vehicles operational.

ANALYSIS
As part of the multi-year capital plan and the Fleet Plan, the Police Department is rotating aging and high-mileage vehicles from the fleet. The Department strategy revolves around determining when the cost per mile driven accelerates and repair costs exceed a reasonable level compared to the cost of a new vehicle. That is the optimal method of establishing a fleet rotation plan for vehicles driven in public safety.

The Village of Lemont Purchasing Authority Policy and Procedures requires Village Board approval for purchases exceeding $20,000.00. This purchase is an annual repetitive purchase. Midwest911, Inc. has installed equipment in previous Ford vehicles deployed by Lemont PD, is familiar with the installation requirements, and is the preferred vendor. Jake the Striper is the preferred vendor for police vehicle graphics.

Midwest911, Inc. and Jake the Striper, has quoted the purchase and installation of new equipment into the three (3) new vehicles, for a price not to exceed $30,000.00.

Consistency with Village Policy
Procurement Policy (if applicable)

STAFF RECOMMENDATION
Staff recommends authorization to purchase new graphics from Jake the Striper and remove and install emergency equipment from Midwest911, Inc.

BOARD ACTION REQUESTED
Authorization to proceed with the purchase and services from Midwest911, Inc. and Jake the Striper.

ATTACHMENTS
Midwest 911 Estimate #1898 09.28.26.pdf

Midwest 911 Estimate #1910 09.28.26.pdf
Midwest 911 Estimate #1940 09.28.26 - Marked Patrol Vehicle (Former# 22-3).pdf
Jake the Striper Quote 09.28.26.pdf
Resolution.AuthorizingBuildOut.09.28.26.docx

Midwest911, Inc
503 South Weber Road
Suite 228
Bolingbrook, IL 60490
(800) 858-0083
sales@midwest911.com
midwest911.com

Estimate #1898

Created: 09/10/2026 at 12:54PM
Payment Term: Net 30
Service Writer: Fernando Arrozal

Lemont Police Department
14600 127th Street
Lemont, IL 60439
Mobile: (630) 257-2229
tbarnacle@lemont.il.us

Customer Comments

Upfit includes installation of In-Car Video system.

Customer-supplied printer & cradle to be installed overhead.

Upfitting: Patrol Vehicle / Admin

No Prisoner transport System, No Push Bumper, No Radar. Use old console and clean-up / Add (2) grille lights since there will be no push bumper on new cars - relocate preemption emitter behind front bumper.

Description	Subtotal
1 Shop Tech Labor / EVT 2	$3,850.00
	Subtotal: $3,850.00

Installation of Customer Supplied Equipment (From Decom. Unit# 21-1)

Description	Price	QTY	Subtotal
1 Installation of customer supplied equipment (From Decommissioned Unit# 21-1)		1	$0.00
2 Installation of customer supplied M500 DVR System		1	$0.00
			Subtotal: $0.00

Computer Mounting & Swing Arm (NEW)

Description	Price	QTY	Subtotal
1 Havis - Armrest for Top Mount (Large Pad)	$175.00	1	$175.00
			Subtotal: $175.00

Radio Communications (NEW Antenna, Cable Kits)

Description	Price	QTY	Subtotal
1 StiCo FLEXI-WHIP ROOF MOUNT full Kit *Full kit antenna line and top with mUHF Connector*	$127.13	2	$254.26
			Subtotal: $254.26

Required equipment to complete the new build.

Description	Price	QTY	Subtotal
1 SOS - mPower 3", FPIU Grille/Stud - Red, Blue, White	$140.00	2	$280.00
2 Whelen - Vertex (For rear tail lights) 25+ Twist Lock	$105.00	2	$210.00

Midwest911, Inc
503 South Weber Road
Suite 228
Bolingbrook, IL 60490
(800) 858-0083
sales@midwest911.com
midwest911.com

Estimate #1898

Created: 09/10/2026 at 12:54PM
Payment Term: Net 30
Service Writer: Fernando Arrozal

Required equipment to complete the new build.			
- Blue, installed in reverse lights			
3 SOS - nForce (Front) Interior Visor	$1,115.00	1	$1,115.00
4 SOS - nForce (Rear) Interior Visor	$1,115.00	1	$1,115.00
5 SOS - 6" Interior Dome Light - Installed above console	$85.00	1	$85.00
6 SOS - Hand Held, Remote Controller - Installed in Rear Cargo Area	$165.00	1	$165.00
7 SOS - Intersector, Under Mirror Light - Compatable with the 2025+ FPIU w/ Perimeter Alert - Includes 2 Intersector Surface Mount Lights - Includes necessary under mirror brackets	$525.00	1	$525.00
			Subtotal: $3,495.00

** PLEASE NOTE NEW PAYMENT TERMS **

- GOVERNMENT ORDERS: Invoices $1500 or below require payment on vehicle pickup
- GOVERNMENT ORDERS: 1.0% Service Charge if not paid in full within 30 days
- GOVERNMENT ORDERS: 50 ILCS 505/1 - Local Government Prompt Payment Act

- ALL ORDERS: 14-Day Return Privilege with notification. Restocking fees may apply
- ALL ORDERS: Appropriate taxes will be collected
- ALL ORDERS: Returned checks are subject to a $45.00 handling charge

Estimates are valid for 30 days from the date issued. Pricing is based on current material and labor costs and may be adjusted if the project is delayed beyond that timeframe. They are based on the anticipated work to be done. It is possible for unexpected complications to cause some deviation from the original estimate. You hereby authorize the work described in this estimate to be done along with the procurement of the necessary parts and material(s).

This shop charges a 3% credit card processing fee.

Labor	$3,850.00
Parts	$3,924.26
Subtotal	$7,774.26
Shop Supplies	$0.00
EPA	$0.00
Tax	$0.00
Grand Total	**$7,774.26**
Paid to Date	($0.00)
REMAINING BALANCE	**$7,774.26**

All parts are new unless specified otherwise.

Deposits are non-refundable. No returns or refunds on special ordered items. There is no warranty for used/refurb parts or customer supplied parts. We are not responsible for any delays caused by unavailability of parts or delays in delivery of parts by the supplier or transporter. We will keep you informed and only perform any work authorized by you.

Federal Government Contract Information:
SAM Unique Entity ID# DS8KT27W4315, CAGE/NCAGE: 07T27 | D-U-N-S# 11-796-4011

Signature _____

Midwest911, Inc
503 South Weber Road
Suite 228
Bolingbrook, IL 60490
(800) 858-0083
sales@midwest911.com
midwest911.com

Estimate #1910

Created: 09/11/2026 at 11:33AM
Payment Term: Net 30
Service Writer: Jordan Hunter

Lemont Police Department
14600 127th Street
Lemont, IL 60439
Mobile: (630) 257-2229
tbarnacle@lemont.il.us

Customer Comments

Upfit includes installation of In-Car Video system.

Customer-supplied printer & cradle to be installed overhead.

Upfitting: Patrol Vehicle / Admin

No Prisoner transport System, No Push Bumper, No Radar. Use old console and clean-up / Add (2) grille lights since there will be no push bumper on new cars - relocate preemption emitter behind front bumper.

Description	Subtotal
1 Shop Tech Labor / EVT 2	$3,850.00
	Subtotal: $3,850.00

Installation of Customer Supplied Equipment (From Decom. Unit# 21-3)

Description	Price	QTY	Subtotal
1 Installation of customer supplied equipment (From Decommissioned Unit# 21-3)		1	$0.00
2 Installation of customer supplied M500 DVR System		1	$0.00
			Subtotal: $0.00

Computer Mounting & Swing Arm (NEW)

Description	Price	QTY	Subtotal
1 Havis - Armrest for Top Mount (Large Pad)	$175.00	1	$175.00
			Subtotal: $175.00

Radio Communications (NEW Antenna, Cable Kits)

Description	Price	QTY	Subtotal
1 StiCo FLEXI-WHIP ROOF MOUNT full Kit *Full kit antenna line and top with mUHF Connector*	$127.13	2	$254.26
			Subtotal: $254.26

Required equipment to complete the new build.

Description	Price	QTY	Subtotal
1 SOS - mPower 3", FPIU Grille/Stud - Red, Blue, White	$140.00	2	$280.00
2 Whelen - Vertex (For rear tail lights) 25+ Twist Lock	$105.00	2	$210.00

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Estimate #1910

Created: 09/11/2026 at 11:33AM
Payment Term: Net 30
Service Writer: Jordan Hunter

Required equipment to complete the new build.			
- Blue, installed in reverse lights			
3 SOS - nForce (Front) Interior Visor	$1,115.00	1	$1,115.00
4 SOS - 6" Interior Dome Light	$85.00	1	$85.00
5 SOS - Hand Held, Remote Controller - Installed in Rear Cargo Area	$165.00	1	$165.00
6 SOS - Intersector, Under Mirror Light - Compatable with the 2025+ FPIU w/ Perimeter Alert - Includes 2 Intersector Surface Mount Lights - Includes necessary under mirror brackets	$525.00	1	$525.00
			Subtotal: $2,380.00

** PLEASE NOTE NEW PAYMENT TERMS **

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- GOVERNMENT ORDERS: 50 ILCS 505/1 - Local Government Prompt Payment Act

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This shop charges a 3% credit card processing fee.

Labor	$3,850.00
Parts	$2,809.26
Subtotal	$6,659.26
Shop Supplies	$0.00
EPA	$0.00
Tax	$0.00
Grand Total	**$6,659.26**
Paid to Date	($0.00)
REMAINING BALANCE	**$6,659.26**

All parts are new unless specified otherwise.

Deposits are non-refundable. No returns or refunds on special ordered items. There is no warranty for used/refurb parts or customer supplied parts. We are not responsible for any delays caused by unavailability of parts or delays in delivery of parts by the supplier or transporter. We will keep you informed and only perform any work authorized by you.

Federal Government Contract Information:
SAM Unique Entity ID# DS8KT27W4315, CAGE/NCAGE: 07T27 | D-U-N-S# 11-796-4011

Signature _____

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503 South Weber Road
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midwest911.com

Estimate #1940

Created: 09/22/2026 at 11:48AM
Payment Term: Net 30
Service Writer: Fernando Arrozal

Lemont Police Department
14600 127th Street
Lemont, IL 60439
Mobile: (630) 257-2229
tbarnacle@lemont.il.us

Customer Comments

Upfit includes installation of In-Car Video system.

Customer-supplied printer & cradle to be installed overhead.

Upfitting: Patrol Vehicle / Admin

Re Use customer supplied equipment

Description	Subtotal
1 Shop Tech Labor / EVT 2	$3,850.00
	Subtotal: $3,850.00

Installation of Customer Supplied Equipment (From Decom. Unit# 22-3)

Description	Price	QTY	Subtotal
1 Installation of customer supplied equipment (From Decommissioned Unit# 22-3)		1	$0.00
2 Installation of customer supplied M500 DVR System		1	$0.00
			Subtotal: $0.00

Computer Mounting & Swing Arm (NEW)

Description	Price	QTY	Subtotal
1 Havis - Armrest for Top Mount (Large Pad)	$175.00	1	$175.00
			Subtotal: $175.00

Radio Communications (NEW Antenna, Cable Kits)

Description	Price	QTY	Subtotal
1 StiCo FLEXI-WHIP ROOF MOUNT full Kit *Full kit antenna line and top with mUHF Connector*	$127.13	2	$254.26
			Subtotal: $254.26

Required equipment to complete the new build.

Description	Price	QTY	Subtotal
1 SOS - 6" Interior Dome Light	$85.00	1	$85.00
2 SOS - Hand Held, Remote Controller - Installed in Rear Cargo Area	$165.00	1	$165.00

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Estimate #1940

Created: 09/22/2026 at 11:48AM
Payment Term: Net 30
Service Writer: Fernando Arrozal

Required equipment to complete the new build.			
3 SOS - 3" Screw Edge Mount - To relocate the 3" mPowers to new applique, screw mount	$15.00	2	$30.00
			Subtotal: $280.00

Prisoner Partition (Rear Only, Old Unit cannot be transferred)			
Description	**Price**	**QTY**	**Subtotal**
1 Setina - 12VS Prisoner Cargo Barrier	$675.00	1	$675.00
2 Setina - Rear Prisoner Plastic Seat - Includes Rear Center Pull, Seat Belts	$1,125.00	1	$1,125.00
			Subtotal: $1,800.00

** PLEASE NOTE NEW PAYMENT TERMS **

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Estimates are valid for 30 days from the date issued. Pricing is based on current material and labor costs and may be adjusted if the project is delayed beyond that timeframe. They are based on the anticipated work to be done. It is possible for unexpected complications to cause some deviation from the original estimate. You hereby authorize the work described in this estimate to be done along with the procurement of the necessary parts and material(s).

This shop charges a 3% credit card processing fee.

Labor	$3,850.00
Parts	$2,509.26
Subtotal	$6,359.26
Shop Supplies	$0.00
EPA	$0.00
Tax	$0.00
Grand Total	**$6,359.26**
Paid to Date	($0.00)
REMAINING BALANCE	**$6,359.26**

All parts are new unless specified otherwise.

Deposits are non-refundable. No returns or refunds on special ordered items. There is no warranty for used/refurb parts or customer supplied parts. We are not responsible for any delays caused by unavailability of parts or delays in delivery of parts by the supplier or transporter. We will keep you informed and only perform any work authorized by you.

Federal Government Contract Information:
SAM Unique Entity ID# DS8KT27W4315, CAGE/NCAGE: 07T27 | D-U-N-S# 11-796-4011

Signature _____

JAKE THE STRIPER ★ 1071 WESTON CIRCLE ★ BATAVIA, IL. 60510

Chief Jason LoCoco
Lemont Illinois Police Department

August 28, 2026

Quotation

LEMONT POLICE VEHICLE NEW GRAPHICS

Lemont P.D. Vehicle Graphics Package will include blue, black and white reflective striping and lettering.
PER: New Squad Graphics proof P1689E

Safety reflective driver's door jamb striping. (NO CHARGE)
All work can be performed at Midwest 911

All materials be Premium 3M 680 CR Reflective with outdoor laminate.
Wrap to be Premium 3M 1080

Price based on 1 Ford Explorer Interceptors
Wraps and Graphics

Unit Numbers TBD

Total cost for this project $1925.00

Lead time for production 5 working days.
Materials and Workmanship is Guaranteed for 3 Years with Free Annual Inspection

If you have any questions regarding this matter, please don't hesitate to call me.

P.O. Number: _____

Acceptance: _____ Date: _____

Sincerely,

Jake M. Zaagman
Jake The Striper

FIRE POLICE EMS
STRIPES BY...
JAKE THE STRIPER
630-879-2525
GRAPHICS SPECIALIST
EMERGENCY VEHICLE GRAPHICS

Ph. 630.879.2525
JAKETHESTRIPER.COM
JAKETHESTRIPER@aol.com

VILLAGE OF LEMONT

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE ORDER, COMPLETE GRAPHICS, REMOVAL AND INSTALLATION OF EMERGENCY EQUIPMENT FOR POLICE VEHICLES

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF LEMONT
THIS 28TH DAY OF SEPTEMBER 2026

Published in pamphlet form by
authority of the President and Board of
Trustees of the Village of
Lemont, Counties of Cook, Will and DuPage,
Illinois on this 28th day of September 2026

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE ORDER, COMPLETE GRAPHICS, REMOVAL AND INSTALLATION OF EMERGENCY EQUIPMENT FOR POLICE VEHICLES

WHEREAS, the Village of Lemont ("Village") is an Illinois Municipal Corporation pursuant to the Illinois Constitution of 1970 and the Statutes of the State of Illinois; and

WHEREAS, it has become necessary for the Village of Lemont ("Village") to replace and upgrade certain vehicles for the Police Department; and

WHEREAS, Village staff obtained quotes for the necessary equipment from Midwest911, Inc., a preferred vendor; and Jake the Striper; and

WHEREAS, Section 5/8-9-1 of the Illinois Municipal Code (65 ILCS 5/8-9-1) allows the Board of Trustees of the Village ("Village Board"), upon a vote of two-thirds of the trustees then holding office, to waive the requirements for competitive bidding; and

WHEREAS, upon receipt and review of the quotes submitted, the President and Village Board have determined that it is advisable, necessary and in the best interests of the Village to waive the formal necessities of competitive bidding and accept the quotes submitted by Midwest911, Inc. and Jake the Striper for price not to exceed, $30,000.00,

WHEREAS, the Village Board finds that it is necessary, convenient and in the interest of the Village to authorize the order for this service.

BE IT RESOLVED by the Village President and Board of Trustees of the Village of Lemont, Counties of Cook, Will and DuPage, Illinois, as follows:

SECTION ONE: The foregoing findings and recitals are hereby adopted as Section One of the Resolution and are incorporated by reference as if set forth verbatim herein.

SECTION TWO: The Village Board hereby waives the competitive bidding requirements otherwise applicable to the purchase of services and accepts the quotes submitted by Midwest911, Inc. and Jake the Striper for a price not to exceed $30,000.00 for the service and purchase of the necessary equipment.

SECTION THREE: The Village Administrator, or his designee, is also hereby authorized to make payment to Midwest911, Inc. and Jake the Striper for a price not to exceed $30,000.00 for the delivered service and to take any other steps necessary to carry out this Resolution.

SECTION FOUR: This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL AND DUPAGE, ILLINOIS on this 28th day of September, 2026.

PRESIDENT AND VILLAGE BOARD MEMBERS:

	AYES:	NAYS:	ABSENT:	ABSTAIN
Samuel J. Forzley	_____	_____	_____	_____
Janelle Kittridge	_____	_____	_____	_____
Ken McClafferty	_____	_____	_____	_____
Kevin Shaughnessy	_____	_____	_____	_____
Rick Sniegowski	_____	_____	_____	_____
Ron Stapleton	_____	_____	_____	_____

_____

JOHN EGOFSKE, Village President

ATTEST:

_____

CHARLENE M. SMOLLEN, Village Clerk

418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: Jason Berry, Community Development
THROUGH: George Schafer
SUBJECT: A Resolution Authorizing a Reduction of Bonds for Gleneagles (Pulte)
DATE: October 13, 2026

SUMMARY/BACKGROUND
Pulte Homes has requested reductions to two performance bonds securing public improvements within the Gleneagles subdivision. The requested reductions apply to the Phase 2B and Phase 3 site improvements.

ANALYSIS
The Village Engineer has reviewed the request and supporting documentation and recommends the following reductions:

- RLI Insurance Company Bond No. CMS354705, Phase 2B Site Improvements, from $1,446,815.75 to $238,681.39.
- Lexon Insurance Company Bond No. LICX1979722, Phase 3 Site Improvements, from $3,224,358.95 to $453,884.66.

The remaining bond amounts will continue to secure completion of the outstanding improvements.

Consistency with Village Policy

STAFF RECOMMENDATION
Approval of the resolution

BOARD ACTION REQUESTED
Approval of the resolution

ATTACHMENTS
A Resolution Authorizing a Reduction of Bonds for Gleneagles (Pulte)

VILLAGE OF LEMONT

RESOLUTION
NUMBER R-___-26

A RESOLUTION AUTHORIZING A REDUCTION OF BONDS FOR GLENEAGLES (PULTE)

JOHN EGOFSKE, Village President
CHARLENE M. SMOLLEN, Clerk

SAMUEL FORZLEY
JANELLE KITTRIDGE
KEN MCCLAFFERTY
KEVIN SHAUGHNESSY
RICK SNIEGOWSKI
RON STAPLETON
Trustees

Published in pamphlet form by authority of the Village President and Board of Trustees of the Village of Lemont on _____-_____-2026

RESOLUTION NO. R-___-24

A RESOLUTION AUTHORIZING A REDUCTION OF BONDS FOR GLENEAGLES (PULTE)

WHEREAS, pursuant to the Lemont Unified Development Ordinance of 2008 ("UDO"), an owner or developer of a subdivision is required to deposit certain security or evidence thereof with the Village of Lemont to guarantee the installation of public improvements; and

WHEREAS, in the matter of the Gleneagles subdivision located west of Bell Road on McCarthy Road in Lemont, RLI Insurance Company issued Bond No. CMS354705 in the amount of $1,446,815.75 for Phase 2B Site Improvements, and Lexon Insurance Company issued Bond No. LICX1979722 in the amount of $3,224,358.95 for Phase 3 Site Improvements, which bonds were deposited with the Village of Lemont; and

WHEREAS, Pulte Homes, the developer of the Gleneagles subdivision, has completed certain improvements and has requested a reduction in the aforementioned bonds; and

WHEREAS, he Village Engineer of the Village of Lemont has reviewed the requested reductions and supporting documentation and has found certain portions of the improvements to have been satisfactorily installed.

NOW, THEREFORE BE IT RESOLVED by the Village President and Board of Trustees of the Village of Lemont, Cook, Will, and DuPage Counties, Illinois, as follows:

SECTION 1: RECITALS

That the above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

SECTION 2:

The bonds listed below are hereby adjusted to the specified balances:

1. RLI Insurance Company Bond (Bond No. CMS354705) is hereby reduced from $1,446,815.75 to a balance of $238,681.39; and
2. Lexon Insurance Company Bond (Bond No. LICX1979722) is hereby reduced from $3,224,358.95 to a balance of $453,884.66.

ADOPTED this _____ day of _____, 2026.

PASSED AND APPROVED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL, AND DUPAGE, ILLINOIS, ON THIS _____ DAY OF _____, 2026.

VILLAGE PRESIDENT AND VILLAGE BOARD MEMBERS:

	AYES:	NAYS:	ABSENT:	ABSTAIN:
Samuel Forzley	_____	_____	_____	_____
Janelle Kittridge	_____	_____	_____	_____
Ken McClafferty	_____	_____	_____	_____
Kevin Shaughnessy	_____	_____	_____	_____
Rick Sniegowski	_____	_____	_____	_____
Ron Stapleton	_____	_____	_____	_____

Approved:

_____
John Egofske, Village President

Attest:

_____
Charlene M. Smollen, Village Clerk

418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: Linda Molitor, Administration
THROUGH:
SUBJECT: A Resolution Approving Purchases for Lighting Up Lemont Holiday Items
DATE: October 13, 2026

SUMMARY/BACKGROUND
Lighting Up Lemont began in 2019 to bring more foot traffic into town to support local businesses during the winter months. Since this time, Lemont has become a holiday destination location, bringing thousands of people into our historic downtown district, benefiting the entire community.

For 2026, staff would like to continue to purchase items from vendors that will continue to enhance our existing displays while adhering to our budgeted amount of $20,000.00.

We again are offering sponsorship opportunities to businesses for the 2026 – 2027 Lighting Up Lemont season to purchase additional holiday display items.

ANALYSIS

Consistency with Village Policy

STAFF RECOMMENDATION
Staff recommends approval of said Resolution.

BOARD ACTION REQUESTED
Motion to approve said Resolution.

ATTACHMENTS
Resolution Approving Purchase of Lighting Up Lemont Holiday Items 2026.pdf

VILLAGE OF LEMONT

RESOLUTION NO. _____

A RESOLUTION APPROVING PURCHASES FOR LIGHTING UP LEMONT HOLIDAY ITEMS

ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT THIS 13th DAY OF OCTOBER 2026

Published in pamphlet form by authority of the President and Board of Trustees of the Village of Lemont, Counties of Cook, Will and DuPage, Illinois on this 13TH day of October 2026

Resolution No._____

A RESOLUTION APPROVING PURCHASES FOR LIGHTING UP LEMONT HOLIDAY ITEMS

WHEREAS, the Village of Lemont ("Village") intends to have holiday design decorations in the downtown area;

WHEREAS, the Village has obtained the holiday displays from different vendors in the past based on budgeted amounts and needs;

WHEREAS, Section 5/8-9-1 of the Illinois Municipal Code (65 ILCS 5/8-9-1) allows the Board of Trustees of the Village ("Village Board"), upon a vote of two-thirds of the trustees then holding office, to waive the requirements for competitive bidding; and

WHEREAS, the Village Board has determined that it is advisable, necessary and in the best interests of the Village to waive competitive bidding to purchase holiday lighting display items for the budgeted amount of $20,000.00 for the 2026-2027 Lighting Up Lemont season.

NOW THEREFORE, BE IT RESOLVED by the Village President and Board of Trustees of the Village of Lemont, Counties of Cook, Will and DuPage, Illinois, as follows:

SECTION ONE: Incorporation of Recitals. The foregoing findings and recitals are hereby adopted as Section One of this Resolution and are incorporated by reference as if set forth verbatim herein.

SECTION TWO: Waiver of Public Bid Requirements and Authorize to Purchase items for 2026. The Village Board hereby waives the competitive bidding requirements and authorizes the purchase of displays and items totaling $20,000.00 for the 2026-2027 Lighting Up Lemont holiday season.

SECTION THREE: The Village Administrator or his designee is hereby authorized to execute any documents and take any other steps necessary to purchase holiday items as needed to continue to enhance and expand the Lighting Up Lemont holiday season.

SECTION FOUR: This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL AND DUPAGE, ILLINOIS ON THIS 13th DAY OF OCTOBER 2026.

PRESIDENT AND VILLAGE BOARD MEMBERS:

	AYES	NAYS	ABSENT	ABSTAIN
Samuel Forzley	_____	_____	_____	_____
Janelle Kittridge	_____	_____	_____	_____
Ken McClafferty	_____	_____	_____	_____
Kevin Shaughnessy	_____	_____	_____	_____
Rick Sniegowski	_____	_____	_____	_____
Ronald Stapleton	_____	_____	_____	_____

_____

John Egofske, President

ATTEST:

_____

Charlene M. Smollen, Village Clerk

418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: Ted Friedley, Public Works
THROUGH:
SUBJECT: A Resolution Authorizing the Purchase of Rock Salt 2026-2027
DATE: October 13, 2026

SUMMARY/BACKGROUND
The State of Illinois operates a Joint Purchasing Program managed by the Illinois Department of Central Management Services (CMS) in which municipalities can utilize for road salt purchases. The bid quantity for the 2026-2027 contract renewal is 660 tons for the Derby Road salt dome at the negotiated unit price per ton of $87.36 for a total of $57,657.60. Under the contract, the Village is allowed to purchase up to 120% of the bid quantity if needed, or a total of $69,189.12. The authorization for the attached resolution will be $69,189.12. Morton Salt did not bid on the New Avenue salt barn location, along with many other Municipalities who rely on the CMS bid for road salt. The Village has contracted with Midwest Salt for additional road salt. CMS will not be issuing bulk contract letters this year as they have done in the past. The information is available on the CMS Bid Buy website.

ANALYSIS

Consistency with Village Policy
Budget (if applicable)

STAFF RECOMMENDATION
Pass A Resolution Authorizing the Purchase of Rock Salt 2026-2027

BOARD ACTION REQUESTED
Pass A Resolution Authorizing the Purchase of Rock Salt 2026-2027

ATTACHMENTS
A Resolution Authorizing the Purchase of Rock Salt 2026-2027.pdf

VILLAGE OF LEMONT

RESOLUTION
NUMBER R-___-26

A RESOLUTION AUTHORIZING THE PURCHASE OF ROCK SALT 2026-2027

JOHN EGOFSKE, Village President
CHARLENE M. SMOLLEN, Clerk

SAMUEL J. FORZLEY
JANELLE KITTRIDGE
KEN MCCLAFFERTY
KEVIN SHAUGHNESSY
RICK SNIEGOWSKI
RON STAPLETON
Trustees

Published in pamphlet form by authority of the Village President and Board of Trustees of the Village of Lemont on __-__-2026

RESOLUTION NO. R-_____-26

A RESOLUTION AUTHORIZING THE PURCHASE OF ROCK SALT 2026-2027

WHEREAS, the State of Illinois created and currently operates a Joint Purchasing Program managed by the Illinois Department of Central Management Services ("CMS"); and

WHEREAS, it is necessary for the Village of Lemont ("Village") to purchase rock salt for the 2026-2027 winter season; and

WHEREAS, the Village wishes to utilize the State of Illinois Joint Purchasing Program to purchase the necessary rock salt and in connection therewith previously submitted a Joint Purchasing Requisition to CMS; and

WHEREAS, upon receipt of the price quotes received from CMS, the President and Village Board have determined that it is advisable, necessary, and in the best interests of the Village to authorize the purchase of rock salt through the designated vendor for a total price not to exceed $69,189.12 in accordance with the specifications contained in the bid tabulation results attached hereto as Exhibit A; and

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Lemont, Counties of Cook, Will and DuPage, Illinois, as follows:

SECTION 1:

The Foregoing findings and recitals are hereby adopted as section One of this Resolution and are incorporated by reference as if set forth verbatim herein.

SECTION 2:

The Village President, Village Administrator, or his Designee are authorized to negotiate and enter into an agreement for the purchase of rock salt, according to the terms and specifications set forth in Exhibit A, at a total price not to exceed $69,189.12 and to execute any other documents and take any other steps necessary to carry out this resolution.

SECTION 3:

This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL, AND DUPAGE, ILLINOIS, ON THIS _____ DAY OF _____ 2026.

PRESIDENT AND VILLAGE BOARD MEMBERS:

	AYES:	NAYES:	ABSENT:	ABSTAIN:
Samuel J. Forzley	_____	_____	_____	_____
Janelle Kittridge	_____	_____	_____	_____
Ken McClafferty	_____	_____	_____	_____
Kevin Shaughnessy	_____	_____	_____	_____
Rick Sniegowski	_____	_____	_____	_____
Ron Stapleton	_____	_____	_____	_____

_____

JOHN EGOFSKE
President

ATTEST:

_____

CHARLENE M. SMOLLEN
Village Clerk

Exhibit A

2026-2027 CMS Rock Salt, Bulk Bid

VILLAGE OF LEMONT

RESOLUTION
NUMBER R-___-26

A RESOLUTION AUTHORIZING THE PURCHASE OF ROCK SALT 2026-2027

JOHN EGOFSKE, Village President
CHARLENE M. SMOLLEN, Clerk

SAMUEL J. FORZLEY
JANELLE KITTRIDGE
KEN MCCLAFFERTY
KEVIN SHAUGHNESSY
RICK SNIEGOWSKI
RON STAPLETON
Trustees

Published in pamphlet form by authority of the Village President and Board of Trustees of the Village of Lemont on __-__-2026

RESOLUTION NO. R-_____-26

A RESOLUTION AUTHORIZING THE PURCHASE OF ROCK SALT 2026-2027

WHEREAS, the State of Illinois created and currently operates a Joint Purchasing Program managed by the Illinois Department of Central Management Services ("CMS"); and

WHEREAS, it is necessary for the Village of Lemont ("Village") to purchase rock salt for the 2025-2026 winter season; and

WHEREAS, the Village wishes to utilize the State of Illinois Joint Purchasing Program to purchase the necessary rock salt and in connection therewith previously submitted a Joint Purchasing Requisition to CMS; and

WHEREAS, upon receipt of the price quotes received from CMS, the President and Village Board have determined that it is advisable, necessary, and in the best interests of the Village to authorize the purchase of rock salt through the designated vendor for a total price not to exceed $69,189.12 in accordance with the specifications contained in the bid tabulation results attached hereto as Exhibit A; and

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Lemont, Counties of Cook, Will and DuPage, Illinois, as follows:

SECTION 1:

The Foregoing findings and recitals are hereby adopted as section One of this Resolution and are incorporated by reference as if set forth verbatim herein.

SECTION 2:

The Village President, Village Administrator, or his Designee are authorized to negotiate and enter into an agreement for the purchase of rock salt, according to the terms and specifications set forth in Exhibit A, at a total price not to exceed $198,090.00 and to execute any other documents and take any other steps necessary to carry out this resolution.

SECTION 3:

This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL, AND DUPAGE, ILLINOIS, ON THIS _____ DAY OF _____ 2026.

PRESIDENT AND VILLAGE BOARD MEMBERS:

	AYES:	NAYES:	ABSENT:	ABSTAIN:
Samuel J. Forzley	_____	_____	_____	_____
Janelle Kittridge	_____	_____	_____	_____
Ken McClafferty	_____	_____	_____	_____
Kevin Shaughnessy	_____	_____	_____	_____
Rick Sniegowski	_____	_____	_____	_____
Ron Stapleton	_____	_____	_____	_____

_____

JOHN EGOFSKE
President

ATTEST:

_____

CHARLENE M. SMOLLEN
Village Clerk

Exhibit A

2026-2027 CMS Rock Salt, Bulk Bid

418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: George Schafer, Administration
THROUGH:
SUBJECT: Lemont-Bromberek CSD 113A Referendum Informational Presentation
DATE: October 13, 2026

SUMMARY/BACKGROUND
Representatives from Lemont-Bromberek School District 113A will be in attendance to give a brief overview of its upcoming referendum and respond to any questions the board may have.

ANALYSIS

Consistency with Village Policy
Lemont 2030 Comprehensive Plan

STAFF RECOMMENDATION
Informational

BOARD ACTION REQUESTED
Informational

ATTACHMENTS
Village REF Presentation September 2026.pdf







SCHOOL DISTRICT 113A

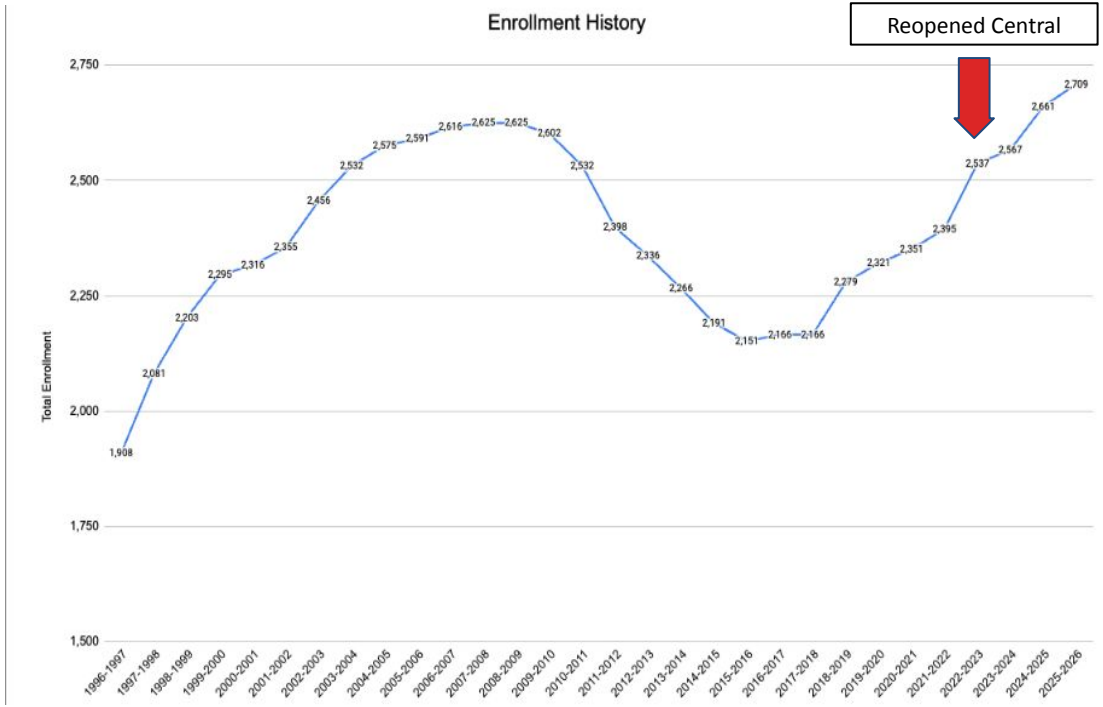
LEMONT-BROMBEREK







2025-26 Enrollment at Highest Historical Peak



Enrollment Growth

Enrollment has grown by nearly 25% over the past decade. It is at is highest peak currently.

Since reopening Central, the District has gained almost 300 more students.

Recent years show even faster growth, increasing demand for:

- Space
- Staffing
- Transportation
- Student Support

Student Growth Has Outpaced All Previous Enrollment Studies

2017 Enrollment Study Projections

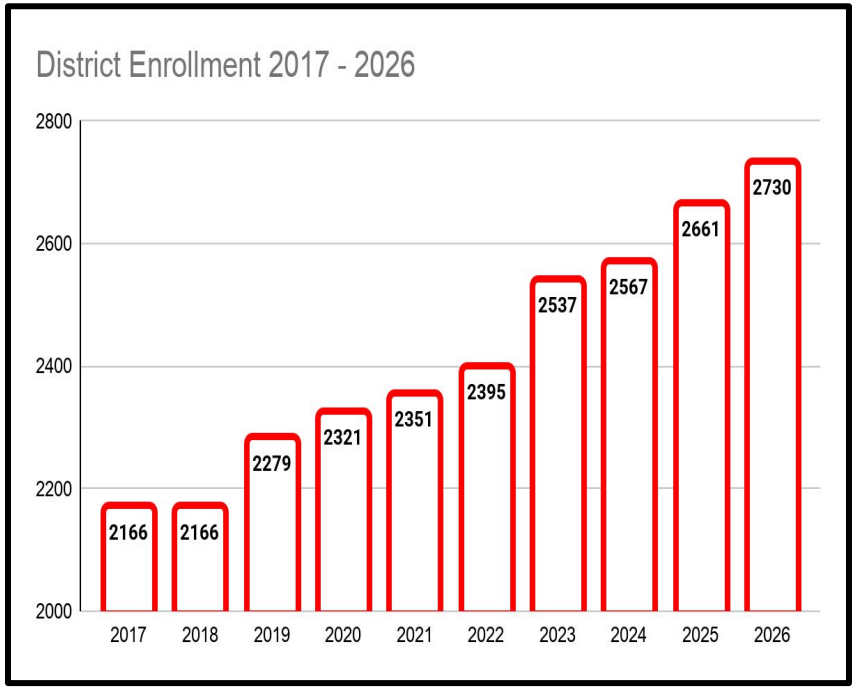
Projected enrollment for 2025-26: **2,217 students**
Actual enrollment (May 2026): **2,730 students**

Current enrollment is 500+ students above 2017 projections for this current school year

2024 Enrollment Study Projections

Projected enrollment for 2025-26: **2,667 - 2,739 students**
Actual enrollment (May 2026): **2,730 students**

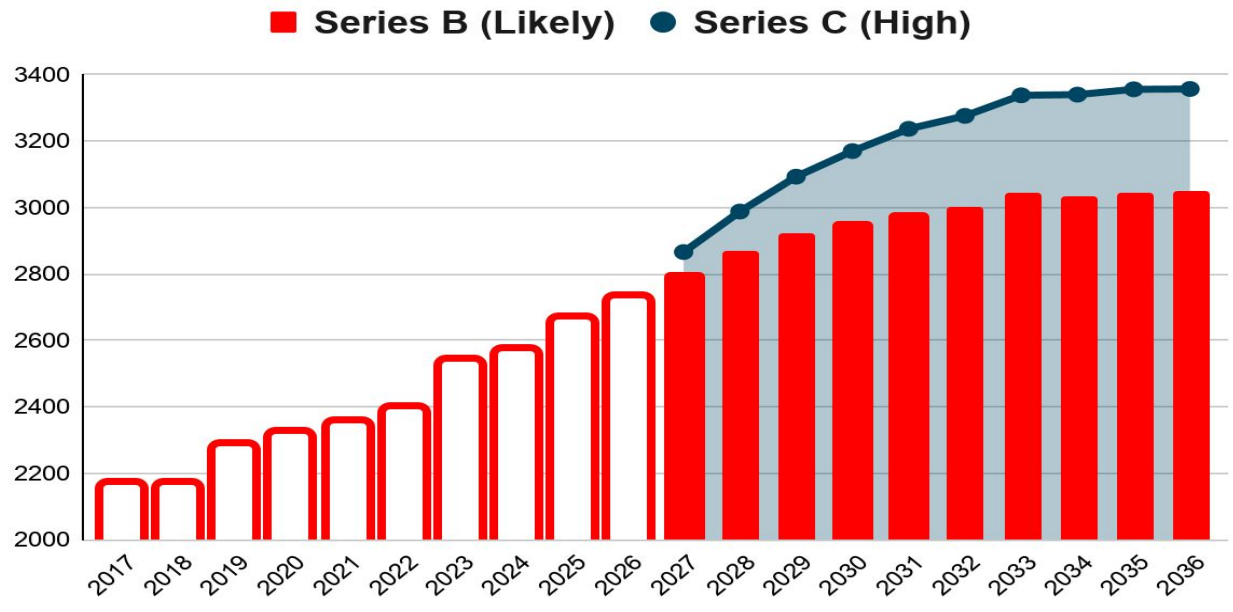
Already exceeding the anticipated likely scenario and meeting the highest projected scenario for 2025-26.



The Challenge: Addressing Student Growth Over the Next 10 Years

2026 Enrollment Study: 300-600+ additional students

Estimated by 2036



Next 10 Years:

Series B Growth +324

Series C Growth +633

20 Year Growth:

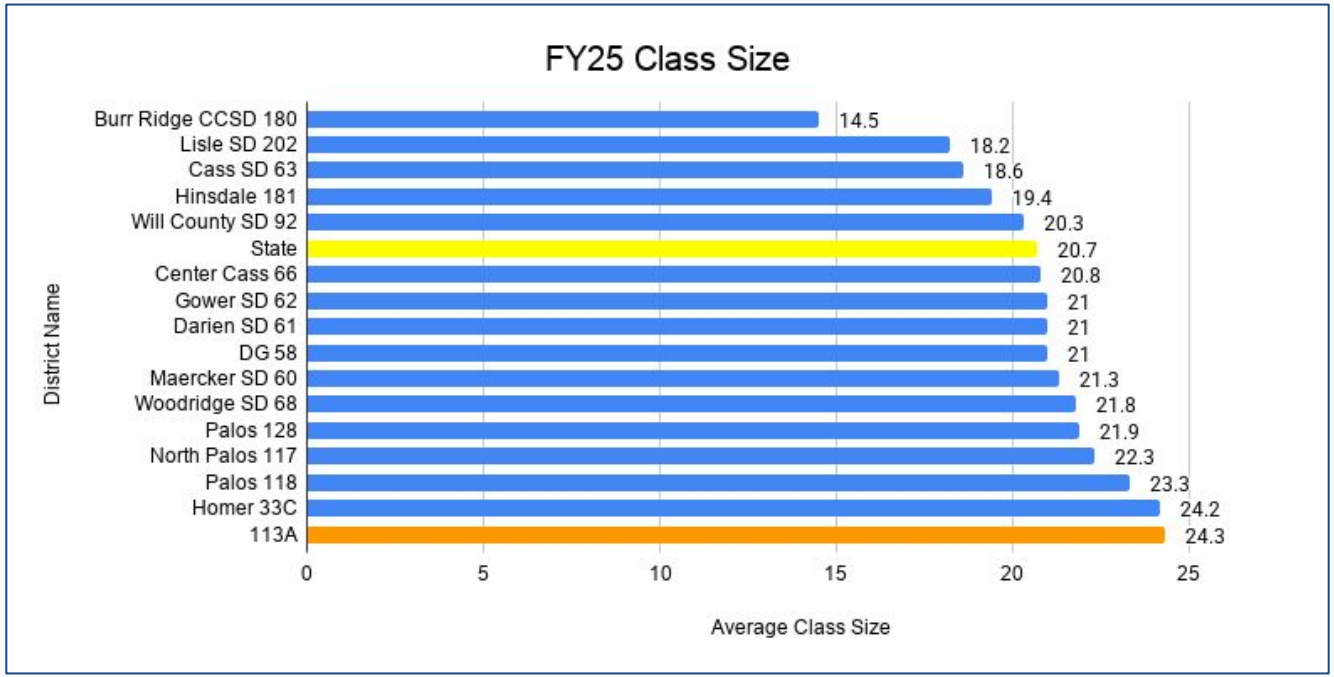
(2017-2036)

Series B Growth +882

Series C Growth +1,191

FY25 Class Size Comparison

SD113A Has the Highest Class Sizes Versus Comparable Districts



Key Finding

Although the district has worked to reduce class sizes over the years, current class sizes remain highest in area.

Some sections are already at **25-30+** students.

*Source: IL School Report Card

Anticipated Average Class Sizes By Grade without Expansion

(Based on 2026 Enrollment Projections of Series B (Anticipated) and Series C (Greater Than Anticipated); Assumes the highest enrollment point in next 10 years by Grade.)

	Series B (High)	Current # of Sections (2025-26)	Average Class Size
KG	281	12	23
1st	305	13	23
2nd	320	12	27
3rd	329	12	27
4th	343	12	29
5th	350	12	29
6th	360	11	33
7th	366	11	33
8th	371	11	34

	Series C (High)	Current # of Sections (2025-26)	Average Class Size
KG	302	12	25
1st	332	13	26
2nd	343	12	29
3rd	354	12	30
4th	370	12	31
5th	379	12	32
6th	390	11	35
7th	398	11	36
8th	405	11	37

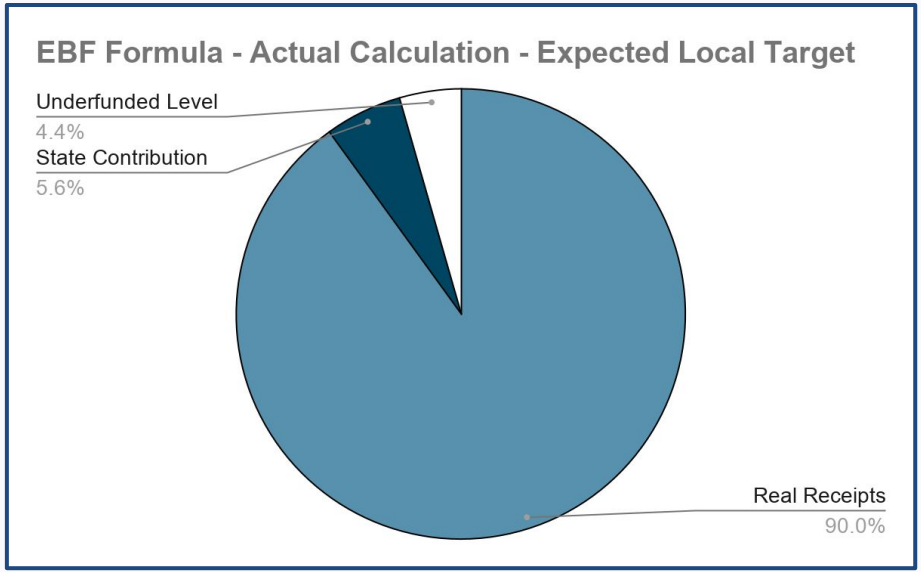
SCHOOL DISTRICT 113A
LEMONT-BROMBEREK

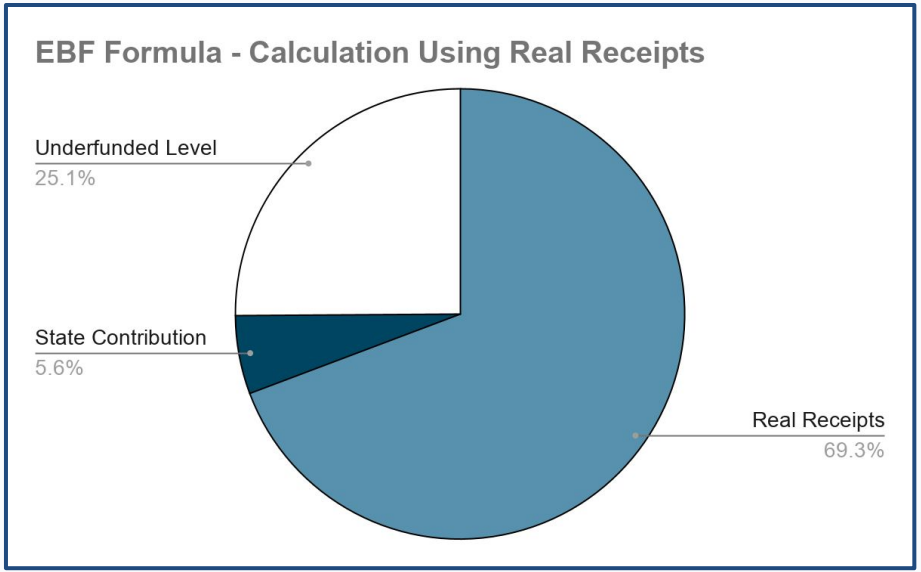
Sustained Commitment to Fiscal Responsibility
The Supporting Data

State Funding Formula Problem

D113A is Significantly Below Expected Local Funding Target in EBF Formula

Based on the State's Evidence-Based Funding Formula, D113A is nearly $8.5 million below expected local funding levels. The average school district is $3.6 million above local target. Of the 463 elementary and high school districts in Illinois, D113A is the third most underfunded school district in Illinois terms of actual local funding versus expected local funding, due to its low tax rate.





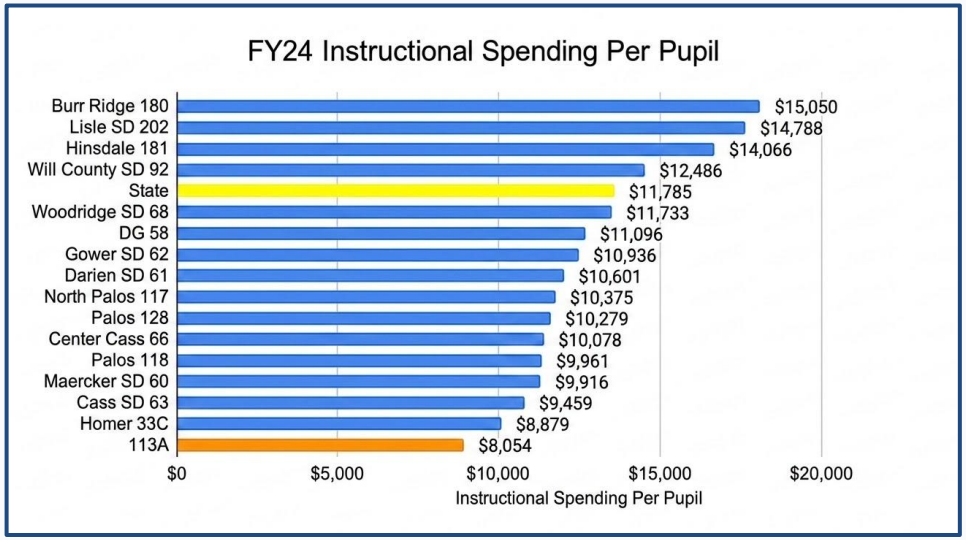
The State's Funding Formula calculates that D113A is 95.6% fully funded to the level it defines as "adequate funding". In fact, based on real receipts, D113A is funded at actually only 74.9% of its adequacy target.

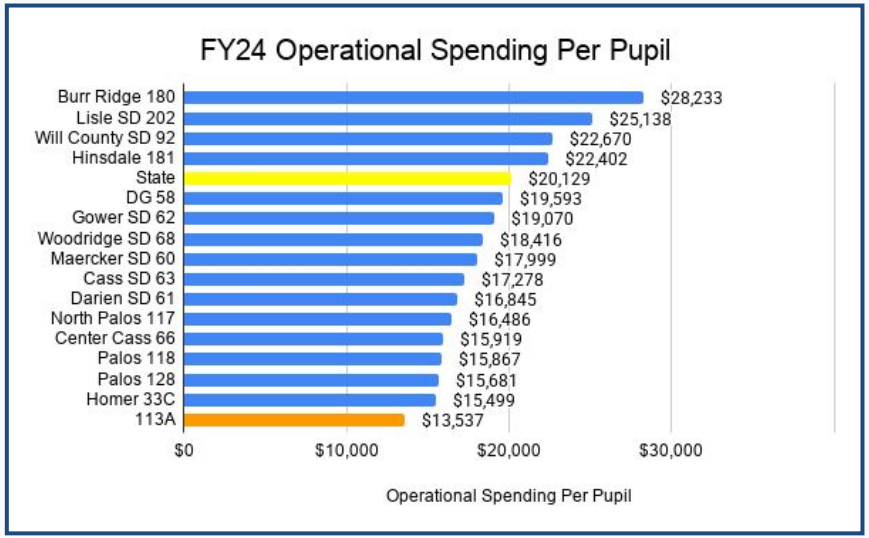
Doing More With Less

Lowest Spending Per Pupil Levels Versus Comparable School Districts

Peer districts spend significantly more per pupil each year, underscoring the District's sustained commitment to fiscal responsibility.

*Source: IL School Report Card





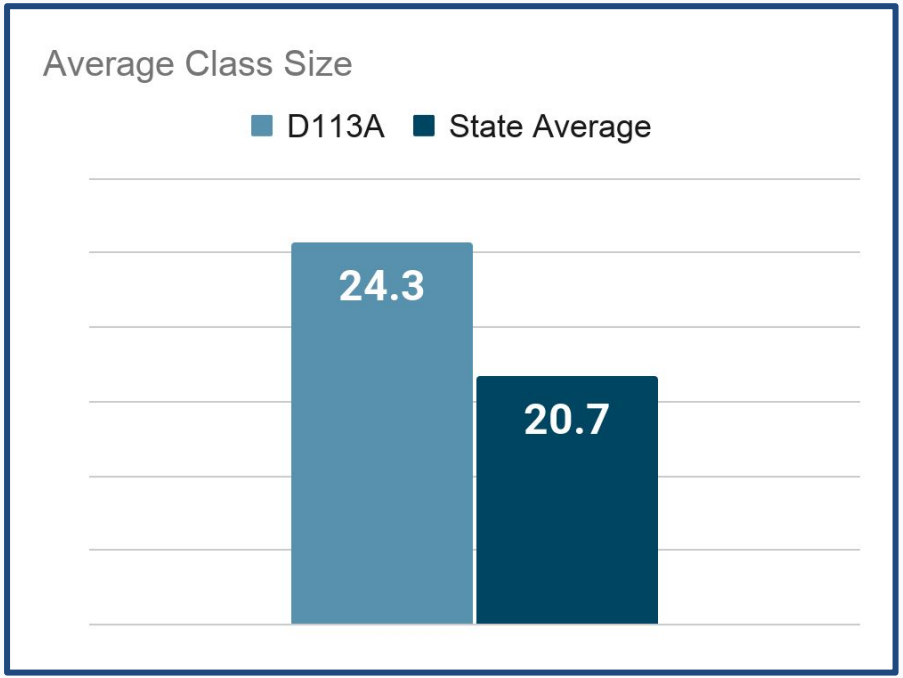
Instructional expenditure per pupil is instructional expenditures divided by the nine-month average daily attendance. "Instruction" includes activities dealing with the teaching of pupils or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom or in another location, such as a home or hospital and may include other learning activities. It may also be provided through some other approved form of communication, such as television, radio, telephone, or correspondence. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.), who assist in the instruction process. (Capital Outlay expenditures, which are reported separately, are excluded.)

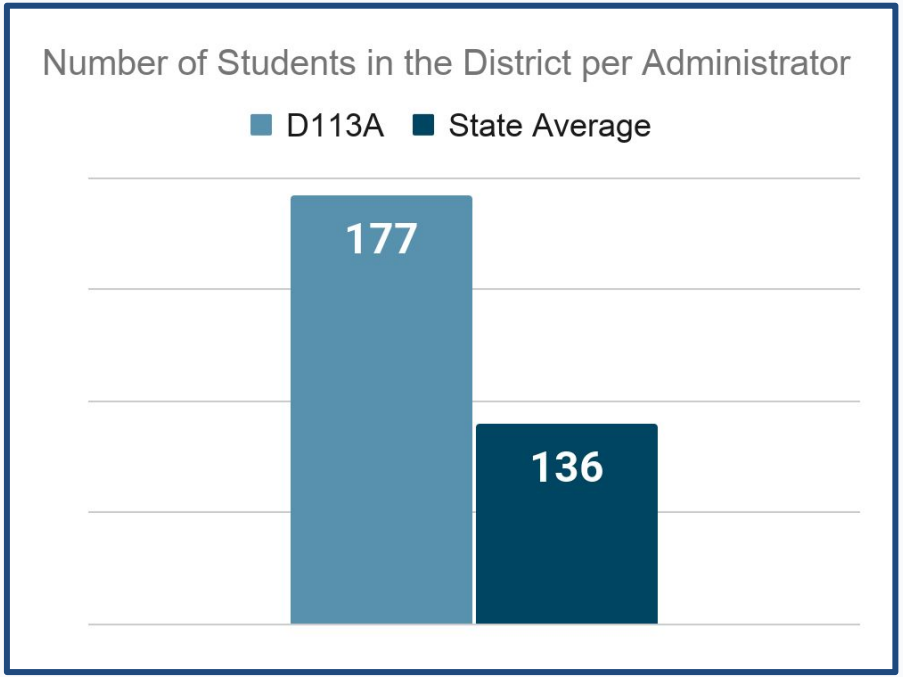
OPERATING EXPENSE PER PUPIL (OEPP)

The gross operating cost of a school district (excepting summer school, adult education, bond principal retired, and capital expenditures) divided by the nine-month ADA for the regular school term.

Doing More With Less

Staffing Levels of Both Teachers and Administrators at D113A Well Below State Averages





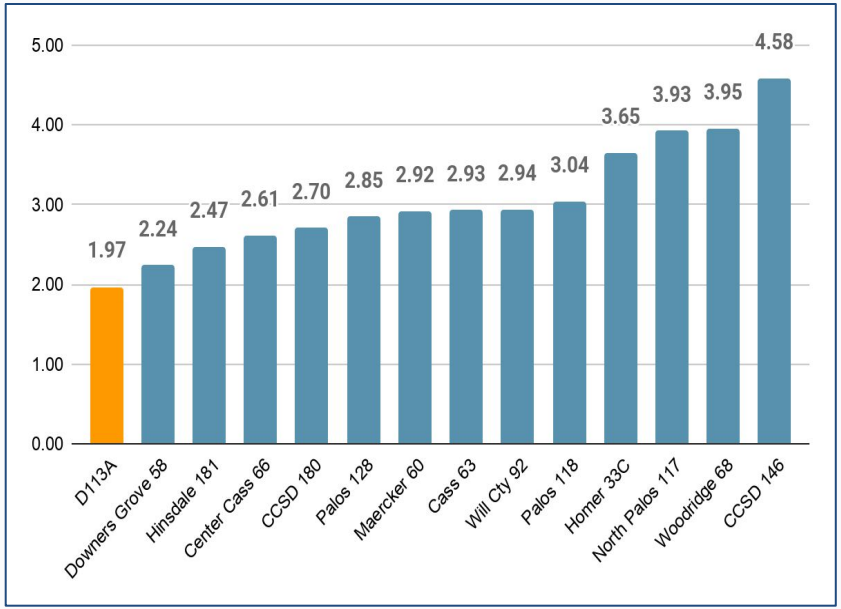
*Source: IL School Report Card

Doing More With Less

Lowest Tax Rate Versus Comparable School Districts

The financial challenges District 113A faces today are not the result of overspending. Compared with peer districts, District 113A operates with a lower tax rate, lower per-pupil spending, and lower State funding, clear evidence of long-standing fiscal discipline and careful resource management resulting in upgraded bond ratings.

Tax Rates



Bond Rating History

Year	Rating	Outlook
2025	AA+	Stable
2024	AA+	Stable
2023	AA+	Stable
2022	AA	Positive
2021	AA	Positive
2020	AA	Stable
2019	AA	Stable
2018	AA	Stable
2017	AA	Stable
2016	A+	Stable
2015	A+	Stable
2014	A+	Stable
2013	A+	Stable
2012	BBB	Positive
2011	BBB	Negative
2010	A-	Negative

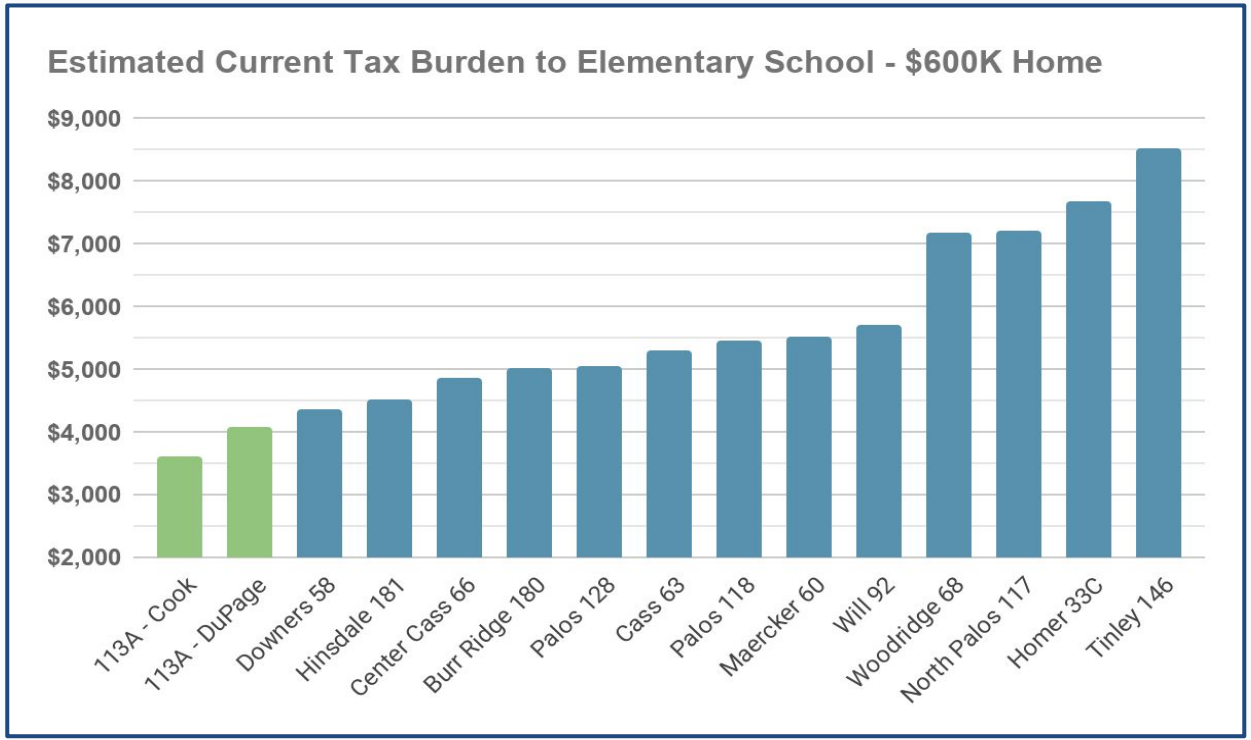
ISBE Financial Profile Score

Year	Rating	Designation
2025	4.0	Recognition
2024	4.0	Recognition
2023	4.0	Recognition
2022	4.0	Recognition
2021	4.0	Recognition
2020	4.0	Recognition
2019	4.0	Recognition
2018	4.0	Recognition
2017	4.0	Recognition
2016	4.0	Recognition
2015	4.0	Recognition
2014	3.9	Recognition
2013	3.9	Recognition
2012	3.10	Review
2011	2.65	Early Warning
2010	2.20	Watch

Comparison of Tax Burden

Comparing Taxes Paid to Elementary School Within Different Tax Bases

On a $600K market value home, D113A residents pay between $3,600 and $4,100 to their elementary school district compared to the median of $5,475 within D113A comp districts.



District	Tax Burden
113A - Cook	$3,615
113A - DuPage	$4,089
Downers 58	$4,378
Hinsdale 181	$4,512
Center Cass 66	$4,858
Burr Ridge 180	$5,011
Palos 128	$5,067
Cass 63	$5,318
Palos 118	$5,475
Maercker 60	$5,530
Will 92	$5,717
Woodridge 68	$7,181
North Palos 117	$7,220
Homer 33C	$7,699
Tinley 146	$8,542

SCHOOL DISTRICT 113A
LEMONT-BROMBEREK

Recommendations to Address Increased Enrollment

Steps Already Taken Prior to Recommendation

SD113A has proactively worked to manage growth through a conservative approach:

Infrastructure & Facilities

- Reopened Central School
- Repurposed internal spaces (LRCs, shared rooms)

Planning & Research

- Conducted multiple demographic studies
- Participated in Village Technical Review Committee
- Tracked existing home sales and private/parochial transfers

Property & Land Use

- Explored reacquisition of district-owned property (Bromberek School)
- Acquired adjacent property to expand parking at Central

Staffing & Operations

- Monitored staffing annually to conservatively maintain class sizes district-wide to address increasing enrollment

Fiscal Responsibility: Maintained high-quality education through previous referendum support at no additional cost to taxpayers.

Recommendation

- Expand each of the 4 campuses by adding additions to add additional space and hire necessary staff to maintain/reduce class sizes.
- Ask the Community to consider a limited rate tax increase in November 2026 to generate $6 million annually in additional revenues.

  Estimated impact to average homeowner ($480 - $550)

- If the referendum is successful, begin the construction process immediately, with the goal of having new classrooms available at all sites for the start of the 2028-29 school year.

Current Configuration*

Oakwood - 7 new rooms
River Valley - 7 new rooms
Central - 14 new rooms
Old Quarry - 12 new rooms

Expected Class Size Range Targets:
K-5 (20-24) 6-8 (22-25)

- Commit $5-10 million of fund balance reserves to pay for the expansion project.

- Final design plans to be completed with District architect

The Financial Plan

Funding the Capital Expansion Project

TOTAL PROJECT COSTS	$40,000,000 - $45,000,000
SOURCES OF FUNDS:	
Fund Balance Reserves	$5,000,000 - $10,000,000
Debt Certificate Proceeds (20-Year Loan)	$35,000,000

Funding the Annual Budgetary Impact

REVENUES:	
Proceeds from Limiting Tax Rate Increase	**$6,000,000**
EXPENDITURES:	
Debt Service on Debt Certificate	$2,900,000
Additional Teaching Staff (27 FTE)	$2,160,000
Other Staff (Deans, Secretaries, Bus Drivers, Custodians)	$720,000
Utilities and Other	$100,000
Contingency	$120,000
TOTAL EXPENDITURES	**$6,000,000**

Project Timeline



Anticipated Outcomes

Proceeds would be used to address high-priority facility expansion and operating needs, including:

Facility Expansion
Building additions onto each current facility

Student Experience
Reducing class sizes as enrollment continues to increase

Academic Excellence
Safeguarding academic programs and curriculum updates

Support & Engagement
Sustaining student support services and extracurriculars

Operational Integrity
Protecting transportation and reducing reactive budget cuts

Community Value
Protecting property values through district stability

Teacher Recruitment & Retainment: Ensuring a stable, high-quality educational environment through staff investment.

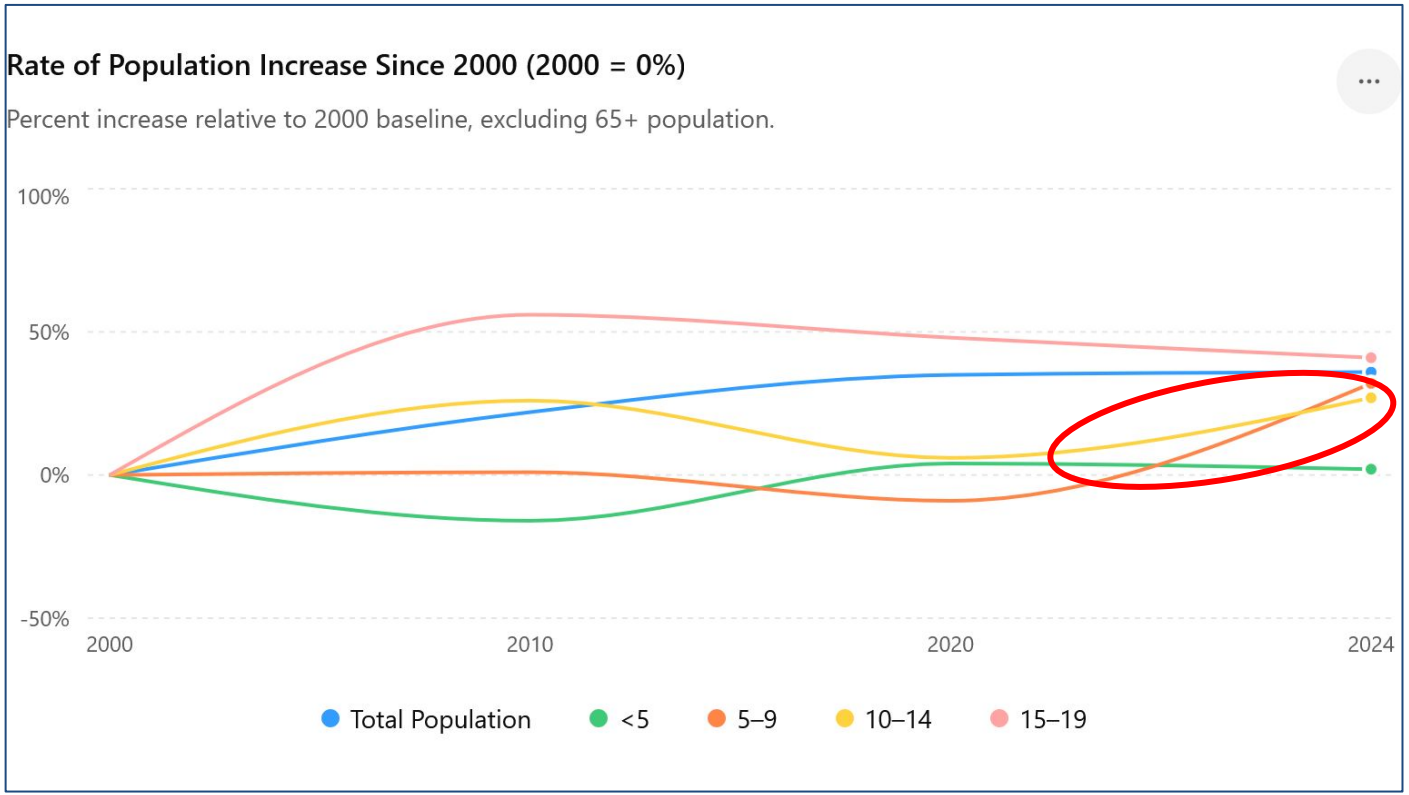
SCHOOL DISTRICT 113A
LEMONT-BROMBEREK

Appendices

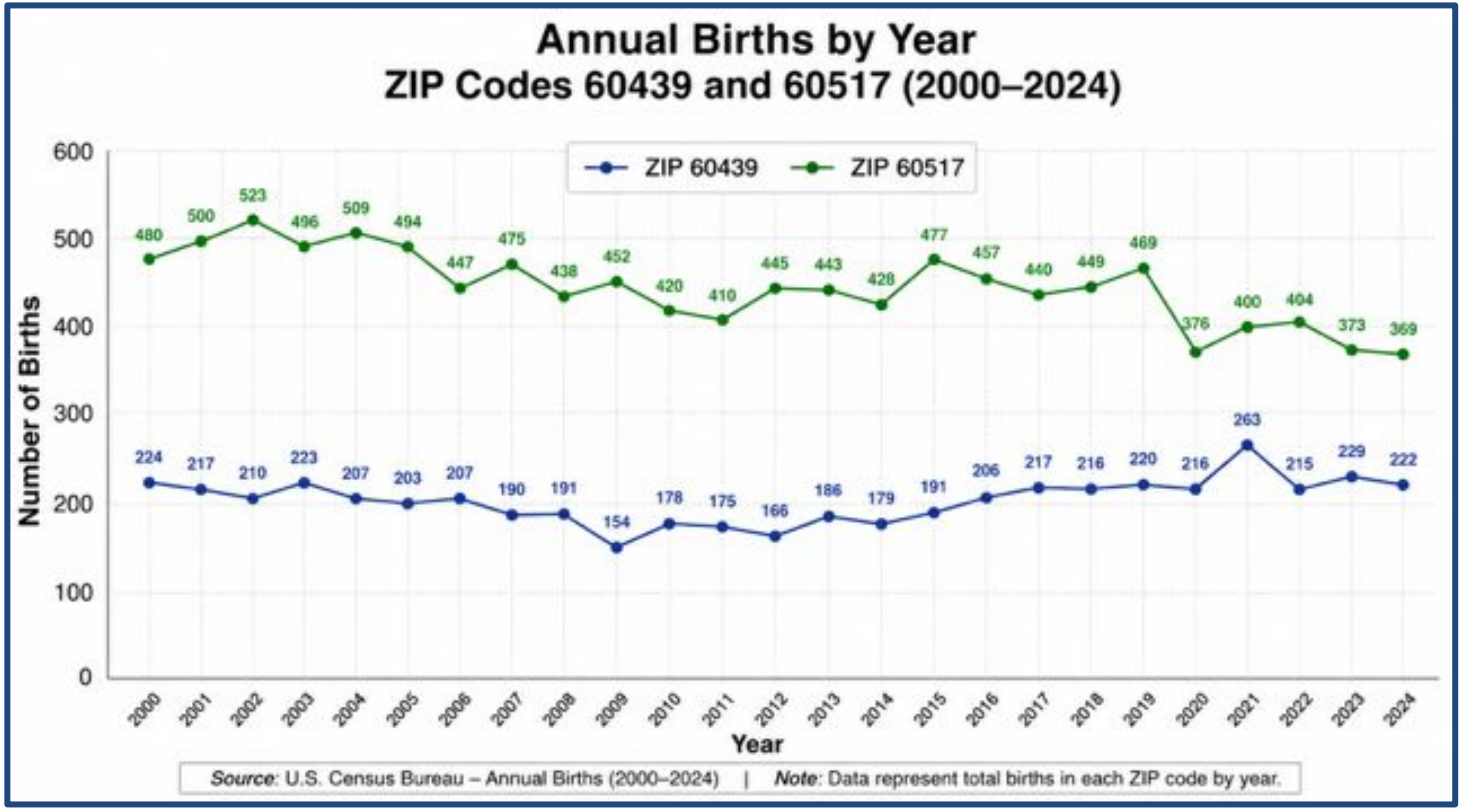
Estimated Tax Impact

$6 million annually				
Fair Market Value of Home	Estimated Cook County Monthly Tax Impact	Estimated Cook County Annual Tax Impact	Estimated DuPage County Monthly Tax Impact	Estimated DuPage County Annual Tax Impact
$200,000	$15.18	$182.16	$17.60	$211.20
$300,000	$24.27	$291.24	$27.60	$331.20
$400,000	$33.36	$400.32	$37.60	$451.20
$500,000	$42.45	$509.40	$47.60	$571.20
$600,000	$51.54	$618.48	$57.60	$691.20

SD113A Age Group Increases (Ages 5-9 and 10-14 Historical Increasing)

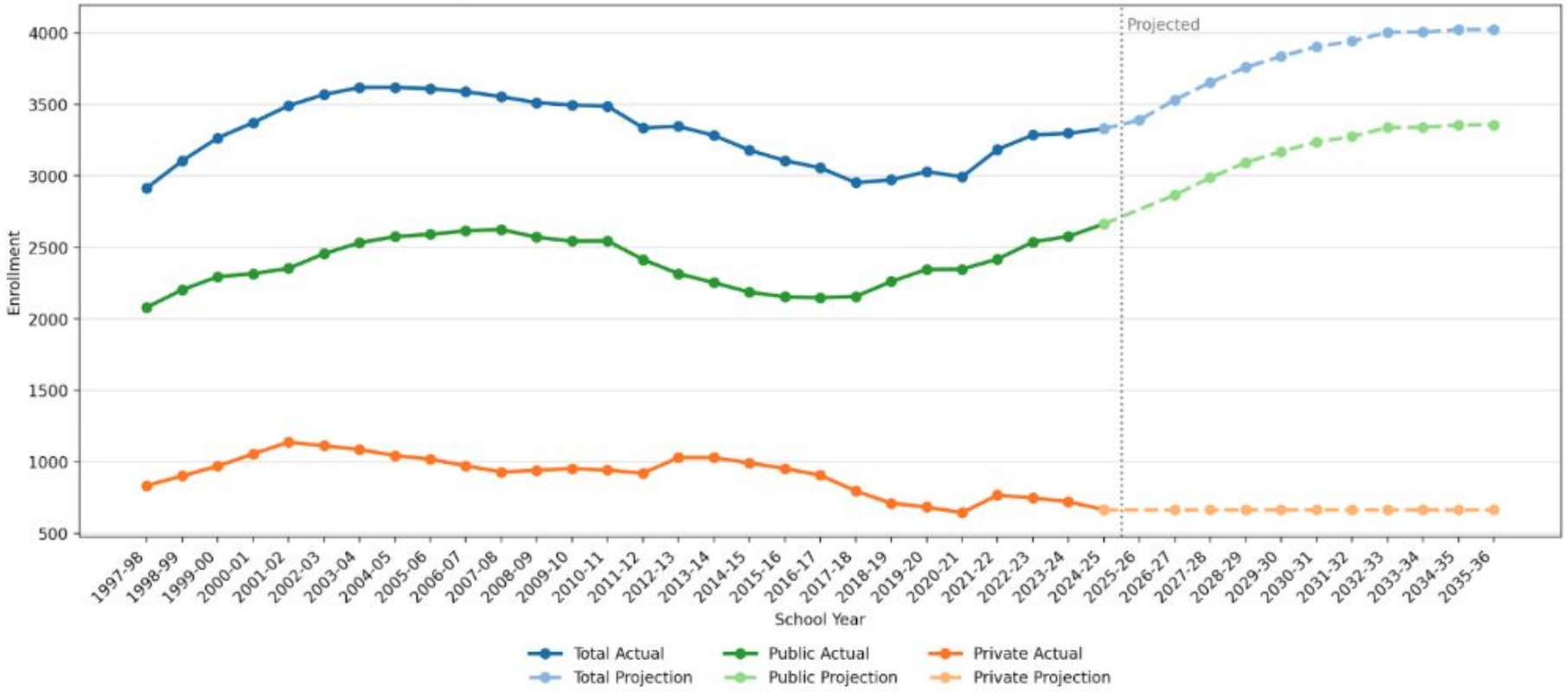


Source: U.S. Bureau of the Census. Decennial Census of Population and Housing:
1950, 1960, 1970, 1980, 1990, 2000, 2010, and 2020. American Community Survey, 2024 5-year Estimates.



* Data validated by John Tharp (Vital Statistics) at the Illinois Department of Public Health.

Total Lemont 60439 Enrollment Trends: Actuals and Projections (Broken Out by Public and Private)



*Data Source: U.S. Department of Education's National Center for Education Statistics (NCES)

SCHOOL DISTRICT 113A

LEMONT-BROMBEREK

418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: Darshana Prakash, Finance
THROUGH: George Schafer, Village Administrator
SUBJECT: Presentation of Annual Comprehensive Financial Report for the fiscal year ending April 30, 2026
DATE: October 13, 2026

SUMMARY/BACKGROUND
As mandated by local Ordinances and Statutes, the Village is required to annually report on it's financial position and do so in conformance with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS).

Baker Tilly US LLP has completed the annual audit for the fiscal year ending April 30, 2026. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls it has established for this purpose. As the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable assurance that the financial statements are free of any material misstatements.

In the period May to July, the auditors conducted their preliminary fieldwork, including review of internal control procedures and required audit workpapers. Since that time, Finance staff worked with Baker Tilly US LLP to prepare the Annual Comprehensive Financial Report (ACFR). The Transmittal letter and the Management's Discussion & Analysis (MD&A) provide a narrative introduction, overview and analysis of the basic financial statements and must be read in conjunction with the financial statements and notes to financial statements.
I am pleased to report that the audit process was completed on time and without any material weaknesses and deficiencies.

Attached please find the ACFR, audit results, GAGAS audit opinion and TIF compliance opinion for the fiscal year ending April 30, 2026.

Joe Lightcap, Director, Baker Tilly will give a brief presentation of the audit and respond to questions.

ANALYSIS

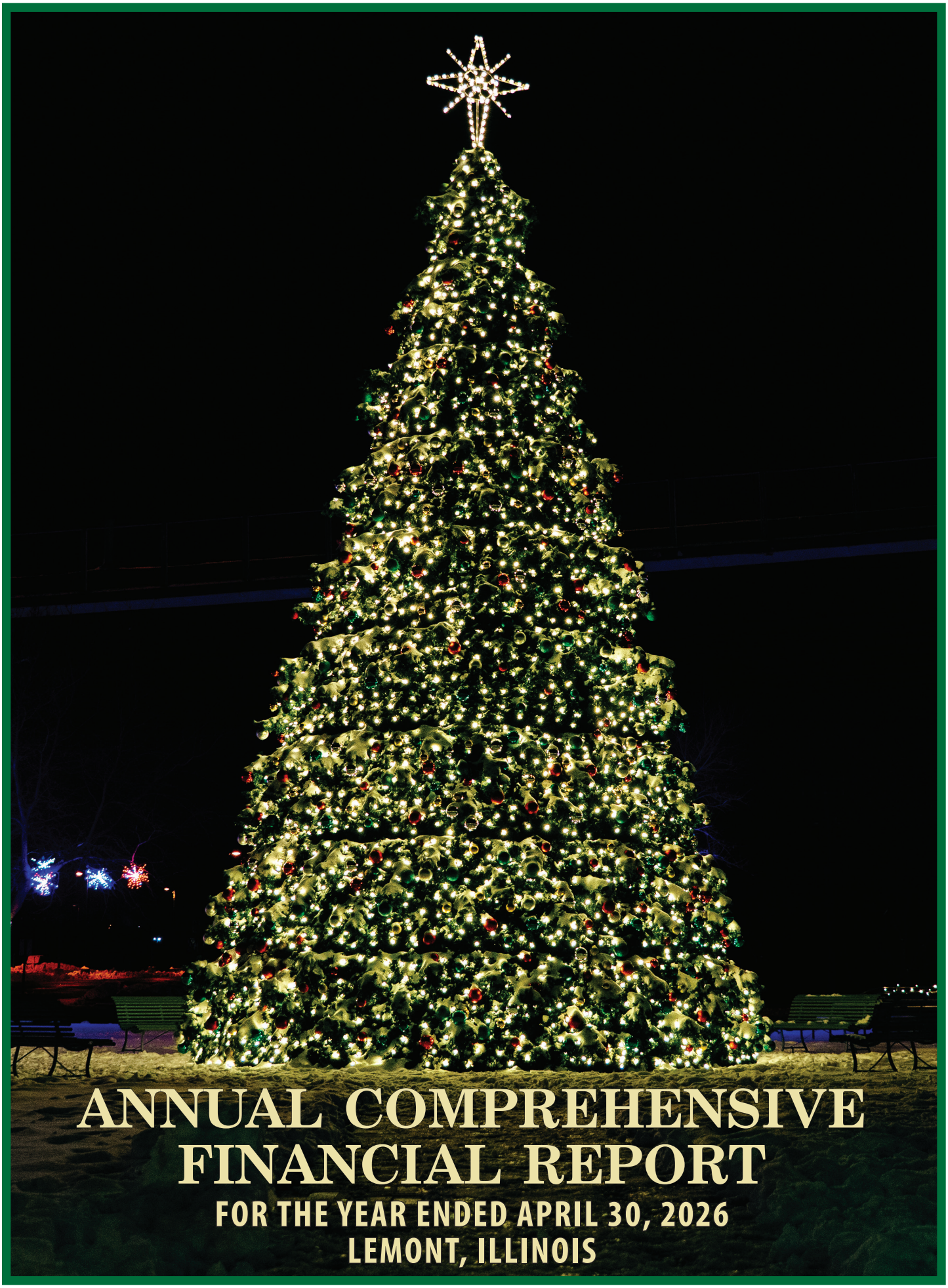
Consistency with Village Policy
2018 Strategic Plan

STAFF RECOMMENDATION
Accept audit reports.

BOARD ACTION REQUESTED
Accept audit reports.

ATTACHMENTS

Village of Lemont AUD 4-30-2026 FS Final.pdf
Village of Lemont AUD 4-30-2026 Audit Results Final.pdf
Village of Lemont AUD 4-30-2026 GAGAS Opinion Final.pdf
Village of Lemont AUD 4-30-2026 TIF Comp Opinion Final.pdf



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED APRIL 30, 2026

LEMONT, ILLINOIS

Village of Lemont
Lemont, Illinois

Annual Comprehensive Financial Report

April 30, 2026

Officials Issuing Report

George J. Schafer, Village Administrator
Darshana Prakash, Finance Director / Treasurer

Village of Lemont, Illinois

Table of Contents
April 30, 2026

	Page
Introductory Section	
Elected and Appointed Officers and Officials	i
Organizational Chart	ii
Certificate of Achievement for Excellence in Financial Reporting	iii
Transmittal Letter	iv
Financial Section	
Independent Auditors' Report	1
General Purpose External Financial Statements	
Required Supplementary Information - (Unaudited)	
Management's Discussion and Analysis	4
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	21
Statement of Activities	22
Fund Financial Statements	
Governmental Funds	
Balance Sheet	23
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position	25
Statement of Revenues, Expenditures and Changes in Fund Balances	26
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities	28
Proprietary Funds	
Statement of Net Position	29
Statement of Revenues, Expenses and Changes in Net Position	30
Statement of Cash Flows	31
Fiduciary Fund	
Statement of Fiduciary Net Position	33
Statement of Changes in Fiduciary Net Position	34
Notes to Financial Statements	35

	Page
Required Supplementary Information - (Unaudited)	
Illinois Municipal Retirement Fund - Schedule of Changes in the Village's Net Pension Liability/(Asset) and Related Ratios	67
Illinois Municipal Retirement Fund - Schedule of Employer Contributions	68
Police Pension Fund - Schedule of Changes in the Village's Net Pension Liability and Related Ratios	69
Police Pension Fund - Schedule of Employer Contributions	70
Police Pension Fund - Schedule of Investment Returns	71
Other Postemployment Benefit Plan - Schedule of Changes in the Village's Total OPEB Liability and Related Ratios	72
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	73
Notes to the Required Supplementary Information Budgets	74
Combining and Individual Fund Financial Schedules	
Major Governmental Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Debt Service Fund	75
Infrastructure Fund	76
Property Maintenance & Capital Equipment Fund	77
Nonmajor Governmental Funds	
Combining Balance Sheet	78
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	79
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Motor Fuel Tax Fund	80
State Forfeiture Fund	81
American Rescue Plan Fund	82
Main/Archer TIF Fund	83
Canal TIF Fund	84
Transit-Oriented Development TIF Fund	85
Gateway TIF Fund	86
I&M TIF Fund	87
Major Proprietary Fund	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Non-GAAP Budgetary Basis	
Waterworks and Sewerage Fund	88

	Page
Nonmajor Proprietary Fund	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Non-GAAP Budgetary Basis	
Parking Lot Fund	89
Fiduciary Funds	
Schedule of Changes in Fiduciary Net Position - Budget and Actual	
Police Pension Fund	90
Statistical Section	
Financial Trends	
Net Position by Component Including TIF Activity - Last Ten Fiscal Years	91
Change in Net Position Including TIF Activity - Last Ten Fiscal Years	92
Fund Balances of Governmental Funds - Last Ten Fiscal Years	94
Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years	95
Revenue Capacity	
Assessed and Estimated Actual Value of Taxable Property by Classification - Last Ten Levy Years	97
Property Tax Rates - Direct and Overlapping Government - Last Ten Levy Years	98
Principal Property Taxpayers - Current Year and Nine Years Ago	100
Property Tax Levies and Collections - Last Ten Levy Years	101
Debt Capacity	
Ratios of Outstanding Debt by Type Including TIF Activity - Last Ten Fiscal Years	102
Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years	103
Direct and Overlapping Debt	104
Legal Debt Margin Information - Last Ten Fiscal Years	105
Waterworks and Sewerage Fund - Schedule of Revenue Bond Coverage - Last Ten Fiscal Years	106
Demographic and Economic Information	
Demographic and Economic Information - Last Ten Fiscal Years	107
Principal Employers - Current Year and Nine Years Ago	108
Operating Information	
Full-Time Equivalent Employees - Last Ten Fiscal Years	109
Operating Indicators - Last Ten Fiscal Years	110
Capital Asset Statistics - Last Ten Fiscal Years	111

INTRODUCTORY SECTION

VILLAGE OF
LEMONT

MAYOR
JOHN EGOFSKE

TRUSTEES

SAMUEL J. FORZLEY
JANELLE KITTRIDGE
KEN McCLAFFERTY
RICK M. SNIEGOWSKI
KEVIN SHAUGHNESSY
RONALD J. STAPLETON

VILLAGE CLERK
CHARLENE M. SMOLLEN

VILLAGE ADMINISTRATOR
GEORGE J. SCHAFER

VILLAGE ATTORNEY
MICHAEL STILLMAN

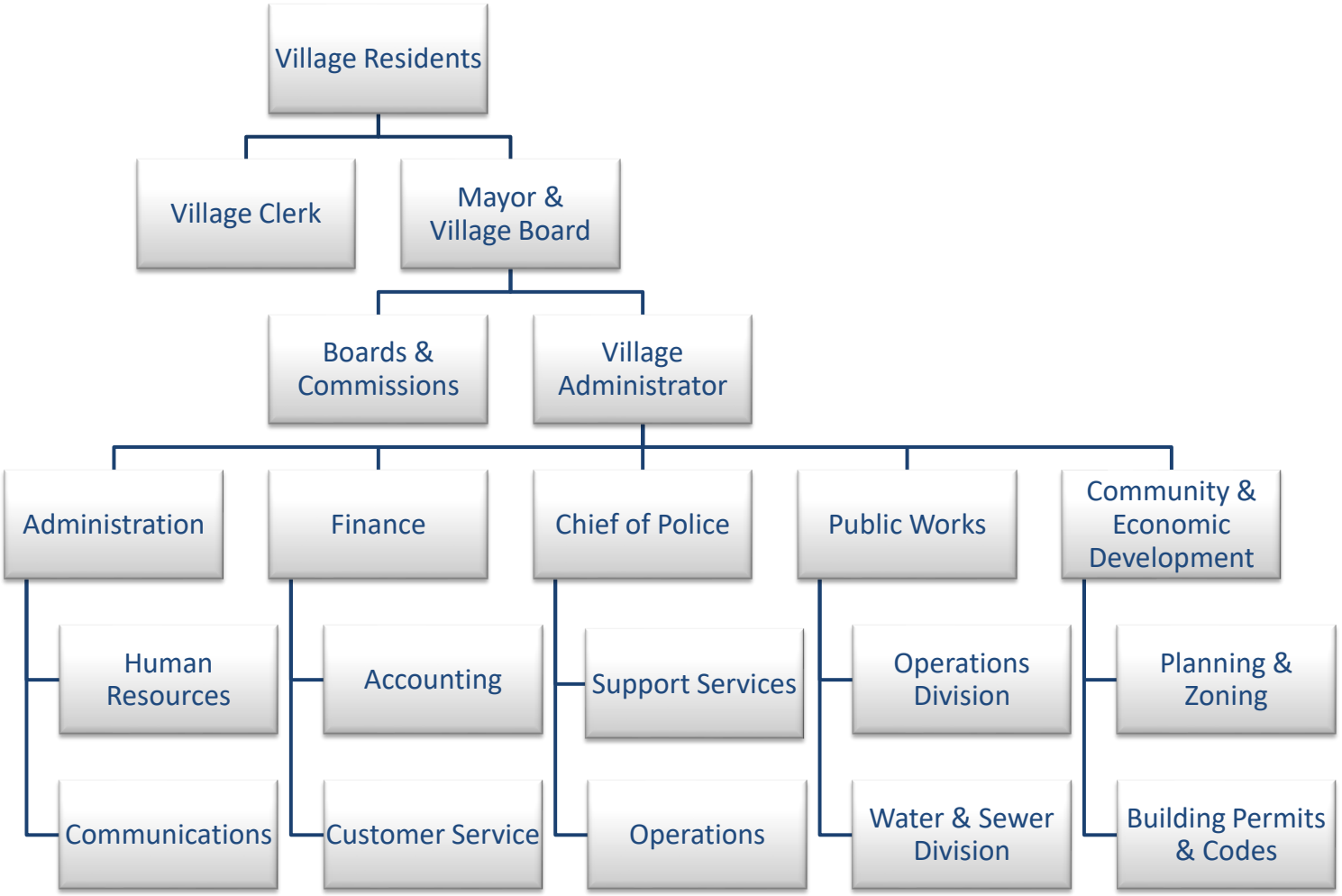
CHIEF OF POLICE
JASON LoCOCO

FINANCE DIRECTOR
DARSHANA PRAKASH

DIRECTOR OF PUBLIC WORKS
RALPH W. PUKULA

COMMUNITY AND ECONOMIC DEVELOPMENT DIRECTOR
JASON BERRY

Village of Lemont
Organizational Chart



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Village of Lemont
Illinois

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2025

Christopher P. Morrill

Executive Director/CEO

September 9, 2026

The Honorable Mayor
Board of Trustees
Citizens of the Village of Lemont

The Annual Comprehensive Financial Report (ACFR) of the Village of Lemont, Illinois, for the fiscal year ended April 30, 2026, is hereby submitted. The Village prepares this report to present its financial position and results of operations in conformity with accounting principles generally accepted in the United States of America (GAAP). The financial statements are subject to audit by an independent firm of certified public accountants in accordance with generally accepted auditing standards.

Responsibility for the accuracy, completeness, and fairness of the presentation, including all disclosures, rests with Village management. To the best of our knowledge and belief, the enclosed information is accurate in all material respects and is presented in a manner designed to fairly set forth the financial position and changes in financial position of the Village. All disclosures necessary to enable the reader to gain an understanding of the Village's financial activities have been included.

The independent auditor's report appears at the beginning of the financial section. Baker Tilly US, LLP, the Village's independent audit firm, issued an unmodified opinion on the Village's financial statements for the fiscal year ended April 30, 2026. The objective of an independent audit is to provide reasonable assurance that the Village's basic financial statements are free of material misstatement. The Management's Discussion and Analysis (MD&A), which follows the independent auditor's report, provides a narrative introduction, overview, and analysis of the basic financial statements and should be read in conjunction with this letter.

The basic financial statements include government-wide financial statements, fund financial statements, and notes to the financial statements. Required supplementary information includes pension and other postemployment benefit schedules and the General Fund budgetary comparison schedule. Combining and individual fund schedules and a statistical section are also included to provide additional financial, economic, demographic, and operating information.

Profile of the Village of Lemont

The Village of Lemont was incorporated in 1873 and operates under a board-administrator form of government. Policy-making and legislative authority are vested in the Mayor and six-member Board of Trustees. The Village Administrator is responsible for implementing Board policies and ordinances and overseeing day-to-day operations. The Village's most recently reported population is 17,629.

The Village provides a broad range of municipal services, including police protection and emergency management; street and infrastructure construction and maintenance; water and sewer services; commuter parking; planning and zoning; building permits and code enforcement; economic development; and financial and general administrative services.

Internal Controls and Budgetary Management

Village management is responsible for establishing and maintaining an internal control framework designed to safeguard assets against loss, theft, or misuse and to compile reliable financial data for the preparation of financial statements in conformity with GAAP. Internal controls are designed to provide reasonable, rather than absolute, assurance that these objectives are achieved. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits expected to be derived and that the evaluation of costs and benefits requires estimates and judgment.

The annual budget is the Village's principal financial planning and control document. The Village Board adopts an annual budget for the General Fund and substantially all other operating funds. Management reviews revenues and expenditures quarterly and recommends amendments when necessary. During fiscal year 2026, the Village Board approved three General Fund budget amendments. Budget-to-actual comparisons are presented in the required supplementary information and combining and individual fund schedules.

Major Initiatives and Fiscal Year 2026 Highlights

The Village continued to emphasize financial stewardship, infrastructure investment, public safety, economic development, and responsible community growth. Significant fiscal year 2026 activities included the following:

- Maintained a strong General Fund position. The General Fund ended the year with a fund balance of $11.8 million. Unassigned fund balance exceeded the Village Board's policy goal of 35% of annual General Fund expenditures.
- Completed construction of a new salt storage dome at the Public Works Annex, providing capacity for up to 1,000 tons of salt to support winter weather operations and enhance operational readiness.
- Advanced major transportation, safety, recreation, and connectivity initiatives, including improvements at railroad crossings, the Stephen Street corridor and trail connection, the 131st Street multi-use path, the 127th Street pedestrian crossing, and the Village's first comprehensive Americans with Disabilities Act (ADA) Transition Plan.
- Invested in public facilities and equipment. Capital equipment purchases of approximately $812,000 included public safety vehicles and Public Works mowers, vehicles, a dump truck, and a salt conveyor.
- Continued implementation of multiple tax increment financing districts. The Gateway, Main and Archer, Canal, I&M Canal, and newly established Main and Maley TIF districts supported redevelopment, infrastructure, debt service, code-compliance grants, and downtown safety improvements.
- Completed a critical water main replacement from Weimer Avenue to Peiffer Avenue through a successful partnership with the U.S. Army Corps of Engineers, enhancing the reliability and resilience of the community’s water infrastructure.

- Advanced water and sewer system planning and improvements, including the first phase of the Lead Service Line Replacement Program, financed through a 0% interest, 30-year Illinois Environmental Protection Agency loan.
- Allocated 25% of non-home rule sales tax revenues to the Water and Sewer Fund to strengthen cash reserves, support capital needs, and help moderate future rate increases.

Community development and building activity. Fiscal year 2026 included 147 new residential permits, compared with 164 in the prior year, as Copper Ridge, Marble Landing, and Villas of Equestrian approached completion. The Village also issued 85 residential remodel or finished-basement permits and 402 permits for outdoor improvements such as patios, decks, service walks, pools, and fences. Large commercial permits included the new Fire Station No. 1, the Public Works salt dome, and a new Silver Cross medical building. In addition, 33 commercial remodel permits and 28 commercial “No Work” occupancy permits supported 61 businesses with new or upgraded facilities.

Residential development outlook. New residential permitting may moderate as Mary Ellen Woods, Rolling Meadows, and Covington Knolls Phase 8 near completion. Subject to Board approval, Copper Ridge West may begin site development and permitting for 63 attached and 19 single-family homes late in fiscal year 2027. As of August 1, 2026, 126 residences remained to be permitted at Gleneagles, including 38 duplex units. The Village expects continued demand for basement finishes, remodeling, and outdoor improvements as newly constructed homes are occupied.

Housing and downtown investment. Lemont continued to distinguish itself through stable, well-planned residential growth. The $30 million Marbella of Lemont redevelopment transformed the former Peterson Hardware property into 78 residences and approximately 10,000 square feet of commercial space in the heart of downtown. The development also provided the Village with approximately 40,000 square feet of adjacent land, now developed as Peterson Park, a public green space that honors the site's history and provides a setting for community events, recreation, and the downtown holiday tree. Marbella also constructed public parking, drives, sidewalks, and related improvements, expanding downtown parking and improving circulation around Canal Street. With the residences reaching full occupancy, the project demonstrates how private investment can advance new housing, commercial activity, public space, parking, and foot traffic for downtown businesses.

Code Compliance Grants Support Downtown Businesses. The Village continued supporting downtown businesses through its Code Compliance Grant Program, which helps offset the cost of critical life-safety, accessibility, and utility improvements in older commercial buildings. The Village recently awarded three grants totaling $72,000 to support the installation of fire-suppression systems. Funded through the Village's downtown TIF districts, the program helps businesses overcome costly building-code barriers, supports the productive reuse of older properties, and makes downtown safer for customers, employees, and residents.

Railroad-crossing safety improvements. The Village completed the first phase of a broader effort to improve safety at the numerous public and private railroad crossings near downtown. Initial improvements included enhanced pavement markings, signage, and delineators intended

to improve visibility, guide motorists and pedestrians, and reduce the potential for accidents. The Village also secured partial state funding for future phases involving right-of-way fencing and upgrades to railroad gates and signals. Engineering and permitting for those improvements continue in coordination with the railroads and state agencies.

Athens Park and the Stephen Street corridor. Athens Park celebrated its grand opening in April 2026, adding more than 10 acres of recreation space at the north end of Stephen Street. Developed by the Lemont Park District, the park includes a playground, pavilions, walking paths, a dog park, and community gathering spaces. The Village is complementing that investment by working with BNSF Railway to improve the park entrance beneath the railroad overpass through limestone reinforcement, new pavement and striping, bicycle and pedestrian markings, and other safety and aesthetic improvements. The corridor is planned to connect to the Stephen Street Bicycle and Pedestrian Bridge, further linking downtown, Athens Park, and Lemont's regional trail network.

Stephen Street Trail Connection. The Village continued advancing the Stephen Street Trail Connection, a transformational project designed to link downtown Lemont and the I&M Canal Trail with the Centennial Trail on the north side of the Chicago Sanitary and Ship Canal. During fiscal year 2026, the Village advanced design work and began preparing for construction engineering. Once completed, the connection will unite the I&M Canal, Centennial, and Cal-Sag trail systems and provide access to more than 200 miles of off-street trails. The project will also create a distinctive gateway into downtown designed by John Ronan Architects. The Village previously secured $2 million through the Illinois Transportation Enhancement Program, supplemented by federal Surface Transportation Program funding through the Southwest Conference of Mayors. Phase III construction engineering is also funded through the Illinois Transportation Enhancement Program.

Regional trail and roadway connections. The Village continued engineering and intergovernmental coordination for the 131st Street Multi-Use Path, a proposed bidirectional path extending from Derby Road to Bell Road. In partnership with Cook County and the Lemont Park District, the Village also advanced design engineering for a traffic signal at 131st Street and Derby Road. Together, these improvements are intended to provide a safer connection among neighborhoods, parks, and Lemont's broader bicycle and pedestrian network.

ADA Transition Plan. In December 2025, the Village completed its first comprehensive Americans with Disabilities Act Transition Plan. Developed with participation from residents, disability advocates, and other community stakeholders, the plan identifies accessibility barriers along public sidewalks, curb ramps, and traffic signals throughout Lemont. It provides a systematic framework for prioritizing future improvements and directing capital resources where they can have the greatest effect.

Safer pedestrian access across 127th Street. With funding secured through the Invest in Cook program, the Village advanced a long-requested pedestrian crossing on 127th Street west of I-355. The project includes a pedestrian-activated signal and a refuge island between Rolling Meadows Drive and Briarcliffe Drive, connecting neighborhoods west of the highway to

Lemont's sidewalk network. The improvement responds directly to residents' concerns and creates a safer, more accessible connection across one of the community's busiest roadways.

Factors Affecting Financial Condition

Local Economy

The Village continues to experience steady residential and commercial growth, providing a stable foundation for its financial outlook. Property taxes are a significant and stable source of recurring revenue, while sales taxes, income taxes, use taxes, replacement taxes, motor fuel taxes, road and bridge distributions, grants, permits, licenses, and fines provide a diversified revenue base. The 2024 equalized assessed valuation, the latest available in the financial report, was approximately $988.1 million.

Development-related revenues continued to perform favorably. Governmental activities property tax revenue totaled $7.1 million, and governmental sales tax revenue totaled $7.4 million. Building permit and planning-related revenues also benefited from continued residential construction and activity in newly occupied homes. Commercial activity remains steady, with existing businesses reinvesting in their locations and new businesses continuing to consider Lemont.

At April 30, 2026, total Village net position was $216.5 million, an increase of $12.4 million, or 6.1%, for the fiscal year. Governmental activities net position increased by $7.5 million to $144.7 million, and business-type activities net position increased by $4.9 million to $71.8 million. The Village's governmental funds reported combined ending fund balance of $32.3 million, including $10.9 million classified as unassigned.

Long-Term Financial Planning

The Village uses conservative budgeting, periodic financial monitoring, dedicated capital funds, and multi-year infrastructure planning to address future operating and capital needs. The Infrastructure Fund, Property Maintenance and Capital Equipment Fund, Waterworks and Sewerage Fund, and TIF funds provide dedicated mechanisms for road improvements, facility maintenance, equipment replacement, utility infrastructure, and redevelopment activities.

Capital assets, net of accumulated depreciation, totaled $200.3 million at April 30, 2026, an increase of $2.5 million from the prior year. The increase was primarily attributable to accepted public infrastructure improvements associated with residential development and to Village investments in land improvements, infrastructure, vehicles, and equipment.

The Village issued no new bonded debt during fiscal year 2026 and paid down approximately $3.0 million of existing debt. Bonded and similar debt outstanding at year-end was approximately $21.8 million, excluding pension, other postemployment benefit, and compensated absence liabilities. The Village's bonds carry a Moody's Aa2 rating.

Financial Policies

The Village Board's financial policies emphasize prudent budgeting, expenditure control, adequate reserves, capital planning, and long-term fiscal sustainability. The General Fund policy establishes a minimum unassigned fund balance equal to 35% of annual General Fund

expenditures. The Village exceeded this policy target at April 30, 2026, providing liquidity and flexibility to respond to unforeseen circumstances, preserve service levels, and address future capital needs.

Water and sewer rates are reviewed annually to ensure that operating costs, debt service, infrastructure replacement, and planned capital improvements are adequately funded. The revised rate structure and allocation of non-home rule sales tax revenues to the Water and Sewer Fund were intended to provide a sustainable funding source for ongoing system replacement while reducing reliance on additional debt for routine capital improvements.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Lemont for its Annual Comprehensive Financial Report for the fiscal year ended April 30, 2025. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. A certificate is valid for one year only. The Village believes that the current ACFR continues to meet the program's requirements and intends to submit it to GFOA for consideration.

The timely preparation of this report would not have been possible without the dedication and professional efforts of the Finance Department and the cooperation of employees throughout the Village. We extend our appreciation to the Mayor and Board of Trustees for their leadership and support and to all Village departments for their contributions to the financial reporting process.

Respectfully Submitted,

George J. Schafer
Village Administrator

Darshana Prakash
Finance Director

FINANCIAL SECTION

Independent Auditors' Report

To the Honorable Mayor and Board of Trustees of
Village of Lemont, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Lemont, Illinois (the Village), as of and for the year ended April 30, 2026, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village as of April 30, 2026 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards).* Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining and individual fund financial schedules,as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2026 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



Oak Brook, Illinois
September 9, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Village of Lemont (Village) presents the Management's Discussion and Analysis (MD&A) to provide its readers with a narrative overview and analysis of the Village's financial activities for the fiscal year ended April 30, 2026. The analysis provides an overview of the Village's financial activities for the fiscal year and is designed to:

- assist the reader in focusing on significant financial issues;
- provide an overview of the Village's financial activity;
- identify changes in the Village's financial position (its ability to address the next and subsequent year challenges);
- identify material deviations from the financial plan (the approved budget); and
- identify individual fund issues or concerns.

This report also contains other supplementary information in addition to the basic financial statements themselves.

On a quarterly basis the Village reviews revenues and expenditures as well as the need for any necessary budget amendments. The Village Board approved three budget amendments.

The Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Since the MD&A's direct focus is on current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter, beginning on page iv, and the Village's financial statements beginning on page 21.

Financial Highlights

- The assets and deferred outflows of resources of the Village exceeded its liabilities and deferred inflows of resources (net position) by $216.5 million.
- The Village's total net position increased by $12.4 million or 6.1%. The governmental net position increased by $7.5 million or 5.5% to $144.7 million and business-type net position increased by $4.9 million or 7.3% to $71.8 million.
- The governmental funds reported combined ending fund balance of $32.3 million of which $10.2 million was unassigned and is available for spending at the Village's discretion. This is an increase of $0.9 million.
- At the end of the fiscal year, fund balance for the General Fund increased by $1 million to $11.8 million or 76% of total General Fund expenditures exceeding the 35% goal.
- The Village collected $7.0 million in program revenues and $21.1 million in general revenues in its governmental activities in this fiscal year.
- Charges for services for business-type activities were $8.4 million.
- The Village issued no new bonded debt during the fiscal year and paid down $3.0 million in existing debt to reduce the total outstanding bonded debt to $21.5 million. The Village received an Illinois Environmental Protection Agency loan of $0.3 million to replace lead service lines.

Overview of the Financial Statements

This MD&A is intended to serve as an introduction and overview to the Village's basic financial statements. These basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business. All governmental and business-type activities are consolidated into columns that add to a total for the Primary Government. The Village's Annual Comprehensive Financial Report includes two government-wide financial statements (listed below). These statements provide both long term and short term information about the Village's overall financial status. Financial reporting at this level uses accounting similar to full accrual accounting used in the private sector. Interfund activity is eliminated and the cost of assets with a long service life is spread out over future years so that capital expenditures are amortized (through depreciation) when the benefits are realized.

(1) The Statement of Net Position presents information on all of the Village's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between the two reported as net position. The focus of the Statement of Net Position (the Unrestricted Net Position) is designed to be similar to the bottom-line results for the Village and its governmental and business-type activities. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. Evaluation of the overall health of the Village would extend to other nonfinancial factors such as diversification of taxpayer base or the condition of the Village's infrastructure, in addition to the financial information provided in this report.

(2) The Statement of Activities presents information on how the Village's net position changed during the current fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. All current year revenues and expenses are included regardless of when the cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the Village's distinct activities or functions on revenues provided by the Village's taxpayers.

Both government-wide financial statements distinguish governmental activities of the Village that are principally supported by taxes and intergovernmental revenues from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities reflect the Village's basic services including general government, public safety (police and emergency management), highways and streets, economic development, land use, planning, culture and recreation.

Business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost of operation, including depreciation.

The Village's business-type activities include the water and sewer operations and parking operations. Fiduciary activities, such as employee pension plans are not included in the government-wide financial statements since these assets are not available to fund Village programs.

The government-wide financial statements can be found on pages 21 and 22 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Within the basic financial statements, fund financial statements focus on the Village's most significant funds rather than the Village as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining schedules in a later section of this report. All Village funds are divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village maintains 17 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Debt Service Fund, Infrastructure Fund and Property Maintenance and Capital Equipment Fund, all of which are considered to be major funds. Data from the other 13 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in a later section of this report.

The Village adopts an annual budget for its General Fund and all other funds, except for the Murder & Violent Offender Fund, State DUI Fund, Vehicle Replacement Fund, Working Cash Fund and Main/Maley TIF Fund. The budgetary comparison schedule for the General Fund is included in the Required Supplementary Information section of this report. Budgetary comparison schedules for other funds can be found in a later section of this report. These schedules demonstrate compliance with the Village's budget.

The basic governmental fund financial statements can be found on pages 23 through 28 of this report.

Proprietary Funds - The Village maintains two proprietary funds, which are used to report the functions presented as business-type activities in the government-wide financial statements. These funds are for those services for which the Village charges customers a fee. Proprietary funds provide the same type of information as the government-wide financial statements (near-term and long-term financial information), with more detail. The proprietary fund financial statements provide separate information for the Water and Sewer Fund and Parking Lot Fund. The Waterworks and Sewerage Fund is considered a major fund of the Village. The Parking Fund historically consisted of a Parking Lot Fund and a Parking Garage Fund. Due to the lack of revenue sources in the Parking Garage Fund, all revenues and expenditure now reside in the General Fund.

The basic proprietary fund financial statements can be found on pages 29 through 32 of this report.

Fiduciary Funds - Fiduciary funds account for resources benefiting parties outside the government entity and are not reflected in the government-wide financial statements. Fiduciary fund resources are not available to finance Village programs. The accounting used for fiduciary funds is similar to that used for proprietary funds. The Village has one fiduciary fund i.e. Police Pension Fund.

The basic fiduciary fund financial statements can be found on pages 33 and 34 of this report.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35 through 66 of this report.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information as it relates to the Village's progress in funding its obligation to provide pensions for its employees. Required supplementary information can be found on pages 67 through 74 of this report.

The combining schedules referred to earlier in connection with non-major governmental funds and proprietary funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 75 through 90 of this report.

Government-Wide Financial Analysis

In accordance with GASB Statement No. 34, the Village presented comparative financial information to better understand the Village's financial position and changes in financial position.

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. At April 30, 2026, the Village of Lemont's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $216.5 million. The below table provides a summary of the Village's governmental and business-type activities:

Statement of Net Position

As of April 30

	Governmental Activities		Business-Type Activities		Total Primary Government	
Category	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Current Assets	$40,751,633	$36,151,270	$17,073,769	$13,942,710	$57,825,402	$50,093,980
Capital Assets	127,885,422	126,371,116	72,461,004	71,456,706	200,346,426	197,827,822
Total Assets	168,637,055	162,522,386	89,534,773	85,399,416	258,171,828	247,921,802
Deferred Outflows	3,152,366	2,444,679	181,793	405,548	3,334,159	2,850,227
Total Assets & Deferred Outflows	**171,789,421**	**164,967,065**	**89,716,566**	**85,804,964**	**261,505,987**	**250,772,029**
Current Liabilities	4,680,267	5,507,639	1,095,702	703,606	5,775,969	6,211,245
Noncurrent Liabilities	12,759,828	17,795,828	16,442,173	18,157,547	29,202,001	35,953,375
Total Liabilities	17,440,095	23,303,467	17,537,875	18,861,153	34,977,970	42,164,620
Deferred Inflows	9,686,838	4,545,743	371,664	-	10,058,502	4,545,743
Total Liabilities & Deferred Inflows	**27,126,933**	**27,849,210**	**17,909,539**	**18,861,153**	**45,036,472**	**46,710,363**
Net Position						
Net Investment in Capital Assets	122,515,439	120,151,983	56,691,500	54,458,809	179,206,939	174,610,792
Restricted	13,203,024	10,339,777	-	-	13,203,024	10,339,777
Unrestricted	8,944,025	6,626,095	15,115,527	12,485,002	24,059,552	19,111,097
Total Net Position	**$144,662,488**	**$137,117,855**	**$71,807,027**	**$66,943,811**	**$216,469,515**	**$204,061,666**

The largest portion of net position 82.9% reflects the net investment in capital assets. This includes an extensive range of capital assets including land, infrastructure, buildings, machinery and equipment, less any related debt used to acquire those assets that are still outstanding. Although the Village's investment in its capital assets is reported net of related debt, resources needed to repay this debt must be provided from other sources since the capital assets themselves are used to provide Village services and cannot be used to liquidate the liabilities.

An additional $13.2 million or 6.1% of the Village's total net position represents resources subject to external restrictions on how they may be used, for example, highways and streets, property tax revenues in TIF districts, public safety. The remaining balance of $24.1 million is unrestricted which may be used to meet the Village's ongoing obligations.

The Village participates in two pension plans: IMRF and Police Pension that reported a total net pension liability of $3.3 million in governmental activities and $0.1 million in business-type activities.

For more detailed information, see the Statement of Net Position on page 21.

Statement of Activities

For Fiscal Year Ended April 30

	Governmental Activities		Business-Type Activities		Total Primary Government	
Category	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Revenues						
Program Revenues						
Charge for Services	$3,440,874	$3,950,953	$8,443,025	$8,195,729	$11,883,899	$12,146,682
Operating Grants	1,900,517	1,737,283	3,568	-	1,904,085	1,737,283
Capital Grants	1,612,581	2,896,371	1,287,848	1,303,101	2,900,429	4,199,472
General Revenues						
Property Taxes	7,064,637	6,410,433	-	-	7,064,637	6,410,433
Sales Taxes	7,406,153	6,295,408	890,655	744,352	8,296,808	7,039,760
Income Taxes	3,226,138	3,143,888	-	-	3,226,138	3,143,888
Other Taxes *	2,173,379	2,569,893	-	-	2,173,379	2,569,893
Investment Income and Miscellaneous	1,254,577	1,375,144	618,987	603,195	1,873,564	1,978,339
Total Revenues	28,078,856	28,379,373	11,244,083	10,846,377	39,322,939	39,225,750
Expenses						
General Government	5,000,175	4,979,538	-	-	5,000,175	4,979,538
Public Safety	7,702,028	6,851,123	-	-	7,702,028	6,851,123
Highways and Streets	7,112,005	6,323,898	-	-	7,112,005	6,323,898
Interest on Long Term Debt	254,175	293,819	-	-	254,175	293,819
Water and Sewer	-	-	6,812,495	6,114,852	6,812,495	6,114,852
Parking Facilities	-	-	34,212	47,988	34,212	47,988
Total Expenses	20,068,383	18,448,378	6,846,707	6,162,840	26,915,090	24,611,218
Change in Net Position before Transfers	8,010,473	9,930,995	4,397,376	4,683,537	12,407,849	14,614,532
Transfers In (Out)	(465,840)	(471,012)	465,840	471,012	-	-
Change in Net Position	7,544,633	9,459,983	4,863,216	5,154,549	12,407,849	14,614,532
Net Position, May 1	137,117,855	127,657,872	66,943,811	61,789,262	204,061,666	189,447,134
Net Position, April 30	$144,662,488	$137,117,855	$71,807,027	$66,943,811	$216,469,515	$204,061,666

* Other Taxes include Utility tax, Hotel/Motel tax, Telecommunications tax and State Shared revenues: Local Use tax, Personal Property Replacement tax, Road & Bridge tax, Cannabis tax, Video Gaming tax, and Charitable Games tax.

Business-Type Activities - The major proprietary fund operated by the Village is the Water and Sewer Fund. The other proprietary fund is the Parking Lot Fund.

For the fiscal year ended April 30, 2026, business-type activities contributed $4,863,216 to the total change in net position of $12,407,849 from prior fiscal year. The change in net position is lower than the last fiscal year primarily due to public improvements (watermain, sewers) accepted for one residential development compared to three in the last fiscal year.

The breakdown of the change in net position in business-type activities is detailed below:

Water and Sewer Fund	$	4,833,274
Parking Lot Fund		29,942
Total	$	4,863,216

Financial Analysis of Governmental Funds

Governmental Activities – The Village's governmental funds, consisting of the General Fund and 16 other governmental funds, are reported using the current financial resources measurement focus and provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing the Village's financing requirements and its ability to meet current obligations.

For the fiscal year ended April 30, 2026, the Village's governmental activities reported an increase in net position of $7,544,633, resulting in an ending net position of $144,662,488. The increase reflects the Village's continued positive operating results and growth in its overall financial position during the fiscal year.

Net change in fund balance, governmental fund	$	4,969,458
Net change in capital assets		1,514,306
Net debt activity		1,558,435
Net change in pension/OPEB/compensated absences		(497,566)
Total change	$	7,544,633

Governmental Funds fund balance increased by $4,969,458 in the fund financial statements:

The combined ending fund balance of the Village's governmental funds increased to $32,314,016 as of April 30, 2026. Of this amount, $10,180,126, or approximately 32%, is classified as unassigned fund balance and is available for spending at the Village Board's discretion.

The remaining fund balance is classified based on the nature of the constraints placed on its use:

- Nonspendable fund balance totaled $1,643,610 and represents resources that are not in spendable form.
- Restricted fund balance totaled $13,090,099 and is constrained for specific purposes by external parties or enabling legislation.
- Assigned fund balance totaled $7,400,181 and is intended for specific purposes as determined by the Village Board.

For the fiscal year ended April 30, 2026, revenues from governmental activities totaled $27,150,637. Property taxes remained the Village's largest single source of governmental activities revenue, totaling $7.1 million, an increase of $0.7 million, or approximately 10%, over the prior fiscal year. The increase was primarily attributable to higher incremental property tax revenues generated within the Village's Tax Increment Financing (TIF) districts, reflecting the continued growth in taxable assessed value resulting from ongoing development activities.

The Village's most current equalized assessed valuation (EAV) for property tax levy year 2024 is $988,078,079. The Village spans Cook, DuPage, and Will Counties, with approximately 99.8% of its EAV located in Cook County. The 2024 levy year EAV represents the most recent information available, as the counties have not yet released the 2025 EAV. Compared with the 2023 levy year EAV of $976,934,316, the Village's EAV increased modestly.

The Cook County Assessor's Office reassesses properties on a triennial cycle. Properties within the Village were reassessed in 2022, resulting in a significant increase in assessed values reflected in the 2023 levy year. The more modest increase in the 2024 levy year reflects normal growth following the triennial reassessment.

State-shared sales tax and non-home rule sales tax are the second-largest sources of revenue supporting governmental activities. The Village receives a 1% share of the State-collected retail sales tax generated by local businesses, in addition to a 1% non-home rule sales tax. Despite economic uncertainty and changing consumer spending patterns, both revenue sources have remained stable and continued to perform favorably.

General Government expenditure remained consistent with prior fiscal year.

The increase in Public Safety expenditure was primarily driven by higher employee benefit costs, including health insurance premiums, increased employer contributions to the police pension plan, and higher general liability insurance premiums.

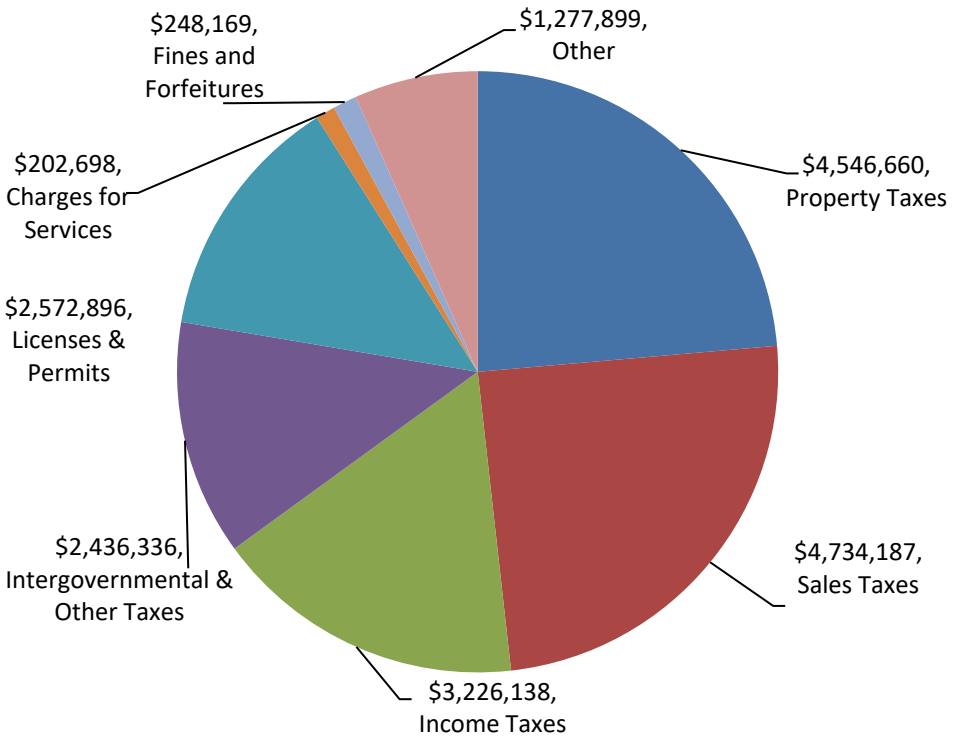
Highways and Streets expenditures increased by $0.8 million compared with the prior fiscal year, primarily due to one-time capital and maintenance expenditures, including the purchase of a dump truck and end loader, railway crossing improvements, roof repairs, and construction of a pedestrian bridge.

General Fund

The Village Board adopts an annual budget that includes both operating and capital expenditures for all funds. The General Fund serves as the Village's primary operating fund and is used to account for the majority of governmental operations.

At April 30, 2026, the General Fund reported an increase in fund balance of approximately $1.0 million compared with the prior fiscal year. General Fund revenues exceeded the final amended budget by approximately $0.5 million, primarily due to business licenses and permits revenues, which were approximately $0.4 million above budget. The favorable revenue performance contributed to the increase in fund balance.

Revenues by Source - General Fund

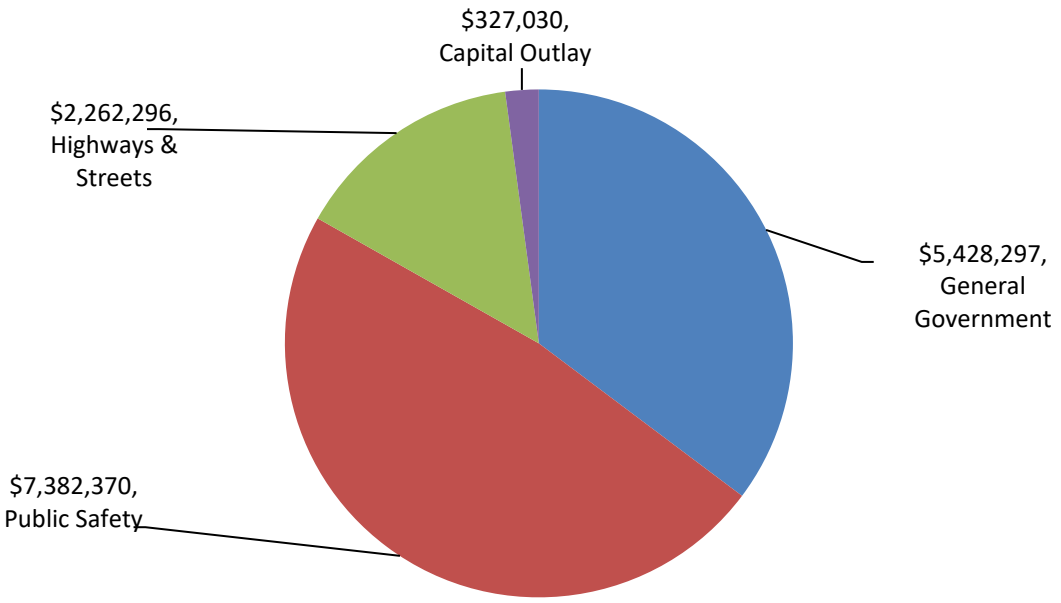


General Fund expenditure was $0.5 million lower than the final amended budget. The favorable variance was primarily attributable to expenditures in General Government, Public Safety, and Public Works that were below budget by $0.1 million, $0.3 million, and $0.2 million, respectively.

General Government expenditures were lower than budget primarily due to unspent appropriations for consulting services. Public Safety expenditures were below budget due to the reallocation of comprehensive insurance premiums and deductibles based on actual claims experience. Public Works expenditures were below budget because several maintenance projects were completed at costs lower than originally estimated, generating additional savings.

The Village continued to maintain compliance with its financial policies. At year-end, the General Fund unassigned fund balance exceeded the Village Board's policy of maintaining a minimum fund balance equal to 35% of annual General Fund expenditures, providing continued financial flexibility and liquidity to address unforeseen circumstances and future operational needs.

Expenditures by Function - General Fund



Other Governmental Funds

The Infrastructure Fund is reported as a major governmental fund. The fund is primarily supported by the non-home rule sales tax approved by referendum in fiscal year 2020. During the current fiscal year, the Village Board approved the allocation of 25% of the state-shared non-home rule sales tax revenues to the Water and Sewer Fund. Non-home rule sales tax revenues exceeded budgeted expectations, contributing to the fund's favorable financial performance.

Major capital projects completed during the fiscal year included the pedestrian crossing at 127th Street and Briarcliffe, construction of the salt dome at the Public Works Annex, Derby Road Bridge repairs, and Phase 1 repairs to the Parking Garage. Several projects originally budgeted for the current fiscal year were deferred and have been rebudgeted for completion in the subsequent fiscal year.

As of April 30, 2026, the Infrastructure Fund reported an increase in fund balance of $1,856,606.

The Property Maintenance & Capital Equipment Fund is reported as a major governmental fund. The fund was established in fiscal year 2021 to provide a dedicated funding source for the long-term maintenance of Village facilities. In fiscal year 2025, the fund was renamed to the Property Maintenance & Capital Equipment Fund to incorporate capital equipment acquisitions. Prior to fiscal year 2026, capital equipment purchases were budgeted within the respective operating departments. The fund is financed through annual transfers from the General Fund.

During the fiscal year, capital equipment purchases totaled $812,460 and included Public Safety vehicles, as well as mowers, vehicles, a dump truck, and a salt conveyor for the Public Works Department.

The Motor Fuel Tax Fund is supported by state-shared transportation revenues. The State distributes Motor Fuel Tax and Transportation Renewal Fund revenues on a per capita basis. In addition, beginning in fiscal year 2022, the Village received Rebuild Illinois (RBI) funds to support eligible transportation-related projects.

In fiscal year 2021, the Village was awarded $1,054,463 in RBI funds, which were recognized on the cash basis in accordance with program requirements. Over the subsequent fiscal years, the Village expended the funds on eligible roadway improvements. All RBI funds were fully expended prior to the program’s end date of July 1, 2025.

The ARPA (American Rescue Plan Act) Fund ended the fiscal year with a fund balance of $238,878, representing interest earnings accumulated on unspent grant proceeds. The fund accounts for the receipt and expenditure of ARPA funds provided by the federal government for eligible projects authorized under the program and approved by the Village Board.

The Village began expending ARPA funds in fiscal year 2022; however, a portion of the grant remained unspent at year-end and is reported as unearned revenue. The remaining grant proceeds have been designated for water and sewer infrastructure improvements, including the replacement of water meter registers and the installation of meter reading collectors. The Village expects to fully expend the remaining ARPA funds by December 31, 2026.

The Canal TIF Fund receives property tax revenues that are sufficient to meet its debt service obligations and engineering costs associated with capital improvement projects. Significant projects include the Stephen Street retaining wall beneath the BNSF bridge and the Stephen Street pedestrian and bicycle bridge.

During fiscal year 2026, the fund balance decreased by $120,621 as resources were used to fund debt service payments and capital project costs. Despite the decrease, the fund ended the fiscal year with a positive fund balance of $96,059.

The Gateway TIF Fund balance increased by $494,379, primarily due to growth in property tax increment revenues resulting from continued residential, commercial, and industrial development within the TIF district. The fund maintains sufficient resources to meet its outstanding debt service obligations.

The Main/Archer TIF Fund balance increased by $237,078. The TIF district generated $606,364 in tax increment revenues, which were sufficient to meet its debt service obligations. The increase in revenues was primarily attributable to the commercial development of the fueling station within the TIF district.

The I&M Canal TIF Fund was established in fiscal year 2022 and encompasses a portion of the Village's downtown area. Following the amendment of the TIF district boundaries in the prior fiscal year, the district continued to generate tax increment revenues totaling $483,653 during fiscal year 2026.

Significant projects completed or underway within the district included the installation of sprinklers and sidewalks near Peterson Park, code compliance grants for local businesses, and continued investment in railroad crossing safety improvements in the downtown area.

The fund ended the fiscal year with a deficit fund balance of $436,183. The deficit is attributable to the timing of project expenditures relative to the receipt of tax increment revenues and has been financed through advances from the General Fund. As of April 30, 2026, the outstanding advance from the General Fund totaled $648,892 and will be repaid from future tax increment revenues generated within the TIF district.

The Main and Maley TIF Fund was established during fiscal year 2026 to promote reinvestment and infrastructure improvements within an aging industrial area. During the fiscal year, expenditures of $80,813 were incurred for costs associated with the establishment of the TIF district. These costs were financed through an advance from the General Fund, which will be repaid as tax increment revenues are collected. The initial property tax increment revenues are anticipated to be generated from the 2026 property tax levy.

As of April 30, 2026, the fund reported a deficit fund balance of $80,813, reflecting the costs incurred to establish the TIF district.

General Fund Budgetary Highlights

Original Budget Compared to Final Budget

At April 30, 2026, the General Fund revenues and other financing sources final budget balance was $18,780,164, which was $1,795,005 over the original budget. The General Fund expenditures and other financing uses final budget balance was $18,780,165, which was $451,809 over the original budget.

During the year, there were three amendments to increase the original General Fund budgeted revenues and appropriations.

The significant differences between the original adopted budget and the final amended budget resulted from the following:

- $1,234,000 of the increase in revenues was due to the State shared sales tax and income tax revenues. They were originally budgeted conservatively given their reliance on uncertain economic factors.
- $322,000 of the increase in revenues was due to an increase in building permit revenue and planning and zoning application fees due to the continued construction in a few subdivisions and other building permits in newly constructed homes.
- $100,000 of the increase in revenues was due to interest income on investments. Interest rates are dependent on the economic landscape, which is difficult to estimate and budget.
- Overall expenditures increased slightly by $452,000, with increases occurring across multiple expenditure categories.

Final Budget Compared to Actual Results

At April 30, 2026, the General Fund actual revenues were $19,244,983 which was $464,819 over the final amended budget. The General Fund actual expenditures were $528,747 lower than the final amended budget.

The significant differences between the actual results and the final budget resulted from the following:

- $441,000 of the increase in revenues was attributable to higher permitting activity associated with continued construction within the Village, primarily from building permits, plan review fees, and site development fees.
- $189,000 of the decrease in public safety expenditures was primarily due to reallocation of IRMA premium based on actual claim experience.
- $168,000 decrease in highways and streets is primarily due to several maintenance services completed lower than estimated costs.

Business-Type Activities - The Village's major proprietary fund is the Water and Sewer Fund, which accounts for the operation and maintenance of the water distribution and sanitary sewer systems.

The Village also maintains the Parking Lot Fund, which accounts for commuter-related parking operations.

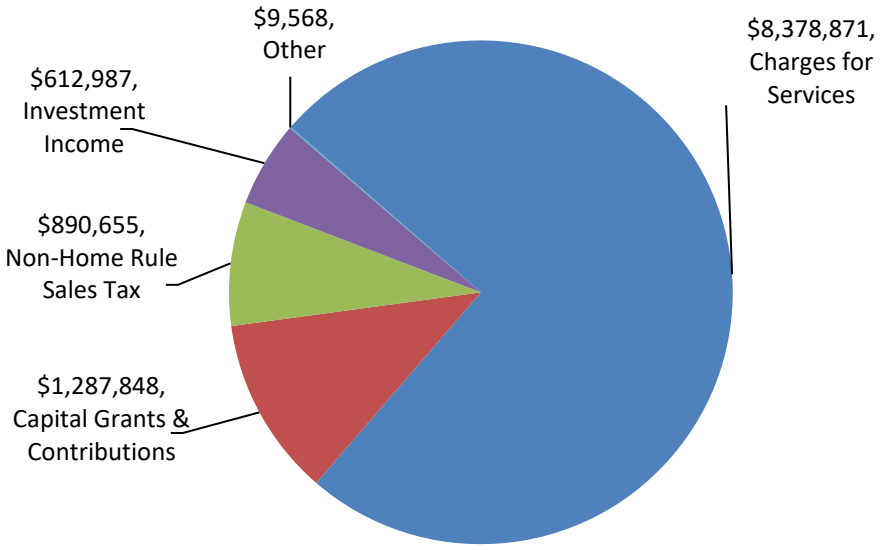
Water and Sewer Fund

For the fiscal year ended April 30, 2026, the Village's total net position increased by $12,407,849. Of this increase, $4,863,216 was attributable to business-type activities, primarily reflecting the operations of the Water Fund.

Total revenues from business-type activities were $11,244,083, consisting of $11,179,929 from the Water and Sewer Fund and $64,154 from the Parking Lot Fund.

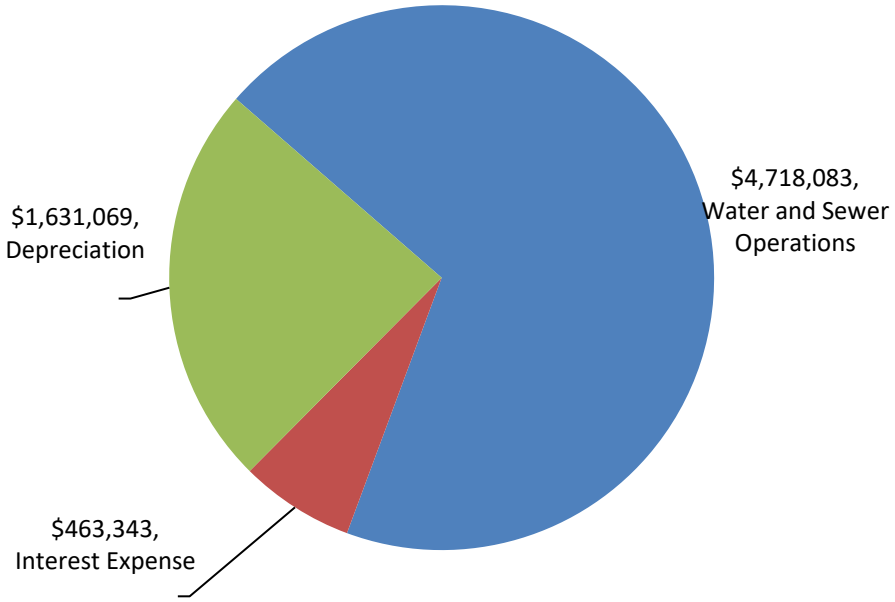
Charges for services in the Water and Sewer Fund increased approximately 3% over the prior fiscal year, primarily reflecting the annual water rate adjustment. The Village's water rate structure includes a fixed base charge and tiered consumption rates for higher levels of water usage.

Revenues by Source – Water and Sewer Fund



Operating expenses for the Water and Sewer Fund remained relatively consistent with the prior fiscal year, with only a minimal overall increase.

Expenses by Function – Water and Sewer Fund



Parking Lot Fund

The Parking Lot Fund accounts for commuter-related parking revenues and expenditures. Commuter activity continued to recover during fiscal year 2026, resulting in increased parking permit and fee revenues. As of April 30, 2026, parking permit and fee revenues totaled $64,154, an increase of $16,269, or 34.0%, compared with the prior fiscal year.

Capital Assets

Infrastructure assets for governmental activities include roads, bridges, rights-of-way, storm sewer systems, traffic signals, and retention and detention ponds. Infrastructure assets for business-type activities include water and sewer plant expansions, water and sewer transmission lines, parking lots. All capital assets are depreciated over their estimated useful lives, with the exception of land and land rights-of-way.

As of April 30, 2026, the Village's investment in capital assets for governmental and business-type activities totaled $200,346,426, net of accumulated depreciation. Capital assets include land, land improvements, buildings, machinery and equipment, vehicles, infrastructure, parking lots and structures, and water, sanitary sewer, and storm sewer systems.

The Village's investment in capital assets increased by $2,518,604 during fiscal year 2026. The increase was primarily attributable to the acceptance of public infrastructure improvements associated with two phases of a residential subdivision as well as installation of a park, parking lot and a pedestrian crossing. These assets are reflected in the Land Improvement and Infrastructure categories for both governmental and business-type activities in the table below.

Consolidated Capital Assets

As of April 30

	Governmental Activities		Business-Type Activities		Total Primary Government	
Category	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Land	$81,555,228	$81,442,679	$6,365,235	$6,365,235	$87,920,463	$87,807,914
Construction in Progress	1,244,685	1,711,870	2,723,427	1,818,423	3,968,112	3,530,293
Buildings & Improvements	11,983,182	11,599,763	12,579,987	12,943,253	24,563,169	24,543,016
Land Improvements	2,376,218	1,658,919	301,173	322,194	2,677,391	1,981,113
Infrastructure	27,542,539	27,136,293	48,789,182	48,200,327	76,331,721	75,336,620
Machinery & Equipment	1,209,405	1,103,313	1,476,013	1,621,597	2,685,418	2,724,910
Vehicles	1,974,165	1,718,279	225,987	185,677	2,200,152	1,903,956
Total Capital Assets (net of depreciation)	$127,885,422	$126,371,116	$72,461,004	$71,456,706	$200,346,426	$197,827,822

Additional information on the Village's capital assets can be found in note 5 on pages 45 and 46 of this report.

Long-Term Debt

At the end of the current fiscal year, the Village had total bonded and similar debt outstanding of $21,480,000 (excluding other post-employment benefits, net pension liability and compensated absences), which is a decrease of $3.0 million from the prior fiscal year.

Moody's Investors Services has assigned a Aa2 rating to the Village's bonds.

Consolidated Long-Term Debt

As of April 30

	Governmental Activities		Business-Type Activities		Total Primary Government	
Category	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
GO Alternate Revenue Source Bonds	$5,175,000	$5,975,000	$14,495,000	$15,930,000	$19,670,000	$21,905,000
TIF Alternate Revenue Source Bonds	1,810,000	2,510,000	-	-	1,810,000	2,510,000
Quarry Note Payable	50,321	61,551	-	-	50,321	61,551
2025 IEPA Loan #1	-	-	289,243	-	289,243	-
Unamortized Premium	269,090	318,274	976,460	1,090,383	1,245,550	1,408,657
Total OPEB Liability	1,376,703	861,796	345,672	219,493	1,722,375	1,081,289
Net Pension Liabilities	3,278,148	7,288,441	104,538	660,022	3,382,686	7,948,463
Compensated Absences	800,566	780,766	231,260	257,649	1,031,826	1,038,415
Total Governmental Activities Long-Term Debt	$12,759,828	$17,795,828	$16,442,173	$18,157,547	$29,202,001	$35,953,375

Additional information on the Village's debt can be found in note 6 on pages 47 through 53 of this report.

Economic Factors and Next Year's Budget and Rates

The Village of Lemont continues to experience steady residential and commercial growth, providing a stable foundation for its financial outlook. As a primarily residential community, the General Fund relies on a diverse mix of revenue sources, with property taxes serving as a significant and stable source of recurring revenue. The Village's tax base continues to expand with two large residential subdivisions currently under construction, which are expected to contribute additional property tax revenues as development progresses.

Other significant General Fund revenues include state-shared revenues, such as sales tax, non-home rule sales tax, income tax, use tax, personal property replacement tax, motor fuel tax, and road and bridge distributions, as well as intergovernmental revenues, grants, permits, licenses, and fines. Sales tax revenues remain an important component of the Village's revenue base and reflect continued commercial activity within the community, while several state-shared revenues are allocated on a per capita basis. Development-related permits and licenses have also generated strong revenues as residential growth continues, with more than 350 additional homes expected to be completed by 2027.

At the close of the fiscal year, the General Fund reported an unassigned fund balance of $10.7 million, representing approximately 59 percent of annual operating expenditures and transfers. This level of reserves provides the Village with financial flexibility to respond to unforeseen circumstances, address capital needs, and maintain service levels while preserving long-term fiscal stability.

The Village continues to employ a conservative financial management approach that emphasizes prudent budgeting, controlled expenditures, and long-term financial planning. Despite economic uncertainty in recent years, disciplined fiscal management has resulted in steadily increasing fund balances and a strong financial position. The Village's budget for the upcoming fiscal year continues to prioritize maintaining high-quality public services, investing in critical infrastructure, and supporting sustainable community growth while preserving adequate financial reserves.

Water and sewer rates are reviewed annually to ensure that operating expenses, debt service, infrastructure replacement, and planned capital improvements are adequately funded. The current fiscal year represents the first full year under the revised water and sewer rate structure, which generated sufficient revenues to meet the utility fund's financial obligations while supporting the Village's water conservation objectives. In addition, 25% of the Village's Non-Home Rule Sales Tax revenues were allocated to the Water and Sewer Fund, strengthening the fund's financial position by building cash reserves while helping control customer rate increases.

The Village's annual water rate adjustments are intended to provide a sustainable funding source for ongoing infrastructure replacement and maintenance, reducing the need to issue additional debt for routine capital improvements. During the fiscal year, the Village also initiated its Lead Service Line Replacement Program through a 0% interest, 30-year Illinois Environmental Protection Agency (IEPA) loan. The initial phase includes the replacement of 32 lead service lines, with additional annual IEPA loan issuances anticipated over the next several years to continue the program. The Village also continues to pursue grant opportunities to help offset the costs of improving, replacing, and constructing critical water and sewer infrastructure.

Contacting the Village's Financial Management

This Annual Comprehensive Financial Report is intended to provide citizens, customers, investors, creditors, and other interested parties with a comprehensive overview of the Village's financial position and results of operations while demonstrating the Village's commitment to fiscal transparency and public accountability.

Questions concerning this report or requests for additional financial information may be directed to George Schafer, Village Administrator, or Darshana Prakash, Finance Director, Village of Lemont, 418 Main Street, Lemont, Illinois 60439.

BASIC FINANCIAL STATEMENTS

Village of Lemont, Illinois

Statement of Net Position
April 30, 2026

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	$ 31,814,848	$ 15,826,640	$ 47,641,488
Receivables (net, where applicable, of allowances for uncollectibles):			
Property taxes	4,066,342	-	4,066,342
Sales taxes	1,786,358	214,712	2,001,070
Income taxes	545,390	-	545,390
Utility taxes	85,797	-	85,797
Telecommunication	49,760	-	49,760
Other taxes	104,853	-	104,853
Accounts	-	838,722	838,722
Deposits	1,822,774	-	1,822,774
Other	377,369	34,149	411,518
Prepaids	98,142	159,546	257,688
Capital assets not being depreciated	82,799,913	9,088,662	91,888,575
Capital assets (net of accumulated depreciation)	45,085,509	63,372,342	108,457,851
Total assets	168,637,055	89,534,773	258,171,828
Deferred Outflows of Resources			
Unamortized loss on refunding	87,209	-	87,209
Deferred outflows related to pensions	3,065,157	181,793	3,246,950
Total deferred outflows of resources	3,152,366	181,793	3,334,159
Total assets and deferred outflows of resources	171,789,421	89,716,566	261,505,987
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable	781,907	482,557	1,264,464
Accrued payroll	466,497	263,196	729,693
Accrued interest payable	91,666	218,177	309,843
Unearned revenue	313,357	-	313,357
Deposits payable	1,343,540	150	1,343,690
Other liabilities	1,683,300	131,622	1,814,922
Noncurrent liabilities:			
Due within one year	1,794,241	1,542,865	3,337,106
Due in more than one year	10,965,587	14,899,308	25,864,895
Total liabilities	17,440,095	17,537,875	34,977,970
Deferred Inflows of Resources			
Property taxes levied for future periods	3,849,016	-	3,849,016
Deferred inflows related to pensions	5,837,822	371,664	6,209,486
Total deferred inflows of resources	9,686,838	371,664	10,058,502
Total liabilities and deferred inflows of resources	27,126,933	17,909,539	45,036,472
Net Position			
Net investment in capital assets	122,515,439	56,691,500	179,206,939
Restricted for:			
Highways and streets	10,377,355	-	10,377,355
Retirement purposes	52,894	-	52,894
Working cash:			
Nonexpendable	815,763	-	815,763
Public safety	23,414	-	23,414
Economic development	1,933,598	-	1,933,598
Unrestricted	8,944,025	15,115,527	24,059,552
Total net position	$ 144,662,488	$ 71,807,027	$ 216,469,515

See notes to financial statements

Village of Lemont, Illinois

Statement of Activities
Year Ended April 30, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Change in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Change in Net Position: Primary Government: Total
Primary Government							
Governmental activities:							
General government	$ 5,000,175	3,072,670	$ 586,748	$ 1,099,551	$ (241,206)	$ -	$ (241,206)
Public safety	7,702,028	368,204	306,222	110,573	(6,917,029)	-	(6,917,029)
Highways and streets	7,112,005	-	1,007,547	402,457	(5,702,001)	-	(5,702,001)
Interest	254,175	-	-	-	(254,175)	-	(254,175)
Total governmental activities	20,068,383	3,440,874	1,900,517	1,612,581	(13,114,411)	-	(13,114,411)
Business-type activities:							
Waterworks and sewerage	6,812,495	8,378,871	3,568	1,287,848	-	2,857,792	2,857,792
Parking facilities	34,212	64,154	-	-	-	29,942	29,942
Total business-type activities	6,846,707	8,443,025	3,568	1,287,848	-	2,887,734	2,887,734
Total primary government	$ 26,915,090	$ 11,883,899	$ 1,904,085	$ 2,900,429	(13,114,411)	2,887,734	(10,226,677)
	General Revenues						
	Taxes:						
	Property taxes				7,064,637	-	7,064,637
	Sales tax				7,406,153	890,655	8,296,808
	Utility tax				1,046,153	-	1,046,153
	Local use tax				165,537	-	165,537
	Other taxes				914,264	-	914,264
	Intergovernmental, unrestricted:						
	State shared income taxes				3,226,138	-	3,226,138
	Replacement tax				47,425	-	47,425
	Investment income				1,107,549	612,987	1,720,536
	Miscellaneous				147,028	-	147,028
	Gain on disposal of capital assets				-	6,000	6,000
	Transfers				(465,840)	465,840	-
	Total				20,659,044	1,975,482	22,634,526
	Change in net position				7,544,633	4,863,216	12,407,849
	Net Position, May 1				137,117,855	66,943,811	204,061,666
	Net Position, April 30				$ 144,662,488	$ 71,807,027	$ 216,469,515

See notes to financial statements

Village of Lemont, Illinois

Balance Sheet -
Governmental Funds
April 30, 2026

	General	Debt Service	Infrastructure	Property Maintenance & Capital Equipment
Assets				
Cash and investments	$ 10,778,139	$ -	$ 8,439,365	$ 7,460,106
Receivables (net of allowances for uncollectibles):				
Property taxes	2,790,252	-	-	-
Sales taxes	1,142,220	-	644,138	-
Income taxes	545,390	-	-	-
Utility taxes	85,797	-	-	-
Telecommunication	49,760	-	-	-
Other taxes	104,853	-	-	-
Deposits	1,822,774	-	-	-
Other	207,923	-	104,368	-
Prepaids	98,142	-	-	-
Advances to other funds	729,705	-	-	-
Total assets	$ 18,354,955	$ -	$ 9,187,871	$ 7,460,106
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ 378,841	$ -	$ 63,882	$ 59,925
Accrued payroll	466,497	-	-	-
Unearned revenue	39,600	-	-	-
Other liabilities	1,683,300	-	-	-
Deposits payable	1,343,540	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	3,911,778	-	63,882	59,925
Deferred Inflows of Resources				
Property taxes levied for future periods	2,679,472	-	-	-
Total deferred inflows of resources	2,679,472	-	-	-
Total liabilities and deferred inflows of resources	6,591,250	-	63,882	59,925
Fund Balances (Deficits)				
Nonspendable prepaids	98,142	-	-	-
Nonspendable advances	729,705	-	-	-
Nonspendable working cash	-	-	-	-
Restricted for highways and streets	-	-	9,123,989	-
Restricted for retirement purposes	238,736	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Assigned for capital purposes	-	-	-	7,400,181
Unassigned (deficit)	10,697,122	-	-	-
Total fund balances (deficits)	11,763,705	-	9,123,989	7,400,181
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 18,354,955	$ -	$ 9,187,871	$ 7,460,106

See notes to financial statements

Nonmajor Governmental Funds	Total Governmental Funds
$ 5,137,238	$ 31,814,848
1,276,090	4,066,342
-	1,786,358
-	545,390
-	85,797
-	49,760
-	104,853
-	1,822,774
65,078	377,369
-	98,142
-	729,705
$ 6,478,406	$ 41,481,338
$ 279,259	$ 781,907
-	466,497
273,757	313,357
-	1,683,300
-	1,343,540
729,705	729,705
1,282,721	5,318,306
1,169,544	3,849,016
1,169,544	3,849,016
2,452,265	9,167,322
-	98,142
-	729,705
815,763	815,763
1,253,366	10,377,355
-	238,736
23,414	23,414
2,450,594	2,450,594
-	7,400,181
(516,996)	10,180,126
4,026,141	32,314,016
$ 6,478,406	$ 41,481,338

See notes to financial statements

Reconciliation of Fund Balances of Governmental Funds to the
Governmental Activities in the Statement of Net Position
April 30, 2026

Fund Balances of Governmental Funds	$ 32,314,016
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	127,885,422
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Bonds payable	(6,985,000)
Note payable	(50,321)
Compensated absences	(800,566)
Total OPEB liability	(1,376,703)
Net pension liability	(3,278,148)
Deferred outflows on unamortized loss on refundings do not relate to current financial resources and are not reported in the governmental funds balance sheet.	87,209
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds balance sheet.	3,065,157
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds balance sheet.	(5,837,822)
Issuance premiums from bond issues are shown as a liability on the Statement of Net Position but expensed in the period in governmental funds.	(274,720)
Issuance discounts from bond issues are shown as an asset on the Statement of Net Position but expensed in the period in governmental funds.	5,630
Accrued interest on long-term liabilities is shown as a liability on the Statement of Net Position.	(91,666)
Net Position of Governmental Activities	$ 144,662,488

See notes to financial statements

Village of Lemont, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended April 30, 2026

	General	Debt Service	Infrastructure	Property Maintenance & Capital Equipment
Revenues				
Property taxes	$ 4,546,660	$ -	$ -	$ -
Other taxes	1,303,545	-	2,856,533	-
Intergovernmental	9,093,116	-	334,628	-
Licenses and permits	2,572,896	-	47,275	-
Charges for services	202,698	-	-	-
Fines and forfeitures	248,169	-	-	-
Investment income	658,043	-	314,421	-
Miscellaneous	619,856	-	-	-
Total revenues	19,244,983	-	3,552,857	-
Expenditures				
Current:				
General government	5,428,297	-	-	-
Public safety	7,382,370	-	-	22,000
Highways and streets	2,262,296	-	1,696,251	-
Capital outlay	327,030	-	-	812,460
Debt service:				
Principal	-	646,230	-	-
Interest and fiscal charges	-	205,195	-	-
Total expenditures	15,399,993	851,425	1,696,251	834,460
Excess (deficiency) of revenues over expenditures	3,844,990	(851,425)	1,856,606	(834,460)
Other Financing Sources (Uses)				
Transfers in	-	851,425	-	2,000,000
Transfers (out)	(2,851,425)	-	-	(8,500)
Proceeds from sale of capital assets	-	-	-	8,500
Total other financing sources (uses)	(2,851,425)	851,425	-	2,000,000
Net change in fund balances	993,565	-	1,856,606	1,165,540
Fund Balances, Beginning	10,770,140	-	7,267,383	6,234,641
Fund Balances, April 30	$ 11,763,705	$ -	$ 9,123,989	$ 7,400,181

See notes to financial statements

Nonmajor Governmental Funds	Total Governmental Funds
$ 2,517,977	$ 7,064,637
958,591	5,118,669
627,340	10,055,084
-	2,620,171
-	202,698
113,804	361,973
135,085	1,107,549
-	619,856
4,352,797	27,150,637
270,790	5,699,087
-	7,404,370
1,112,780	5,071,327
596,955	1,736,445
865,000	1,511,230
96,185	301,380
2,941,710	21,723,839
1,411,087	5,426,798
-	2,851,425
(457,340)	(3,317,265)
-	8,500
(457,340)	(457,340)
953,747	4,969,458
3,072,394	27,344,558
$ 4,026,141	$ 32,314,016

See notes to financial statements

Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures and Changes in Fund Balances to the
Governmental Activities in the Statement of Activities
Year Ended April 30, 2026

Net Change in Fund Balances, Total Governmental Funds		$ 4,969,458
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures; however, they are capitalized in the Statement of Activities.		
Capital asset additions	$ 5,709,983	
Contributions presented separately below	(928,219)	
Construction in process deletions	(2,166,101)	2,615,663
Contributions of capital assets are reported as revenues in the Statement of Activities		928,219
Governmental funds report the proceeds on disposal of a capital asset, but only the loss is reported on the Statement of Activities.		(44,111)
The repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds, but as a reduction of principal outstanding in the Statement of Activities.		
Bond principal repayment		1,500,000
Note principal repayment		11,230
In the Statement of Activities, operating expenses are measured by the amounts incurred during the year. However, certain of these items are included in the governmental funds only to the extent they require the expenditure of current financial resources.		
Net pension liability		4,010,293
Total OPEB liability		(514,907)
Deferred outflows of resources related to pensions		724,415
Deferred inflows of resources related to pensions		(4,697,567)
Unamortized loss on refunding		(16,728)
Accrual of interest is reported as interest expense on the Statement of Activities		14,749
Premiums and discounts associated with the issuance and refunding of bonds are deferred and amortized over the life of the bonds on the Statement of Activities.		49,184
Some expenses in the Statement of Activities (e.g., depreciation) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(1,985,465)
The change in compensated absences payable is reported as an expense on the Statement of Activities.		(19,800)
Change in Net Position of Governmental Activities		$ 7,544,633

See notes to financial statements

	Business-Type Activities		
	Waterworks and Sewerage	Nonmajor Parking	Total
Assets and Deferred Outflows of Resources			
Current Assets			
Cash and investments	$ 15,621,535	$ 205,105	$ 15,826,640
Receivables (net of allowances for uncollectibles):			
Accounts, billed and unbilled	835,594	3,128	838,722
Other	34,149	-	34,149
Sales tax receivable	214,712	-	214,712
Prepaid items	159,546	-	159,546
Total current assets	16,865,536	208,233	17,073,769
Noncurrent Assets			
Capital assets			
Assets not being depreciated	9,088,662	-	9,088,662
Assets being depreciated:			
Cost	92,642,613	743,240	93,385,853
Accumulated depreciation	(29,624,194)	(389,317)	(30,013,511)
Total capital assets	72,107,081	353,923	72,461,004
Total noncurrent assets	72,107,081	353,923	72,461,004
Total assets	88,972,617	562,156	89,534,773
Deferred Outflows of Resources			
Deferred outflows related to pensions	181,793	-	181,793
Total deferred outflows of resources	181,793	-	181,793
Total assets and deferred outflows of resources	89,154,410	562,156	89,716,566
Liabilities, Deferred Inflows of Resources and Net Position			
Current Liabilities			
Accounts payable	482,508	49	482,557
Accrued payroll	263,196	-	263,196
Accrued interest	218,177	-	218,177
Other liabilities	131,622	-	131,622
Deposits payable	150	-	150
Current portion of compensated absences payable	38,480	-	38,480
Current portion of bonds, OPEB, and loan payable	1,504,385	-	1,504,385
Total current liabilities	2,638,518	49	2,638,567
Noncurrent Liabilities			
Bond, loan unamortized bond premium payable	14,276,062	-	14,276,062
Compensated absences payable	192,780	-	192,780
Total OPEB liability	325,928	-	325,928
Net pension liability	104,538	-	104,538
Total noncurrent liabilities	14,899,308	-	14,899,308
Total liabilities	17,537,826	49	17,537,875
Deferred Inflows of Resources			
Deferred inflows related to pensions	371,664	-	371,664
Total deferred inflows of resources	371,664	-	371,664
Total liabilities and deferred inflows of resources	17,909,490	49	17,909,539
Net Position			
Net investment in capital assets	56,337,577	353,923	56,691,500
Unrestricted	14,907,343	208,184	15,115,527
Total net position	$ 71,244,920	$ 562,107	$ 71,807,027

See notes to financial statements

Village of Lemont, Illinois

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Funds
Year Ended April 30, 2026

	Business-Type Activities		
	Waterworks and Sewerage	Nonmajor Parking	Total
Operating Revenues			
Charges for services	$ 8,296,931	$ 17,152	$ 8,314,083
Licenses and permits	-	44,362	44,362
Penalties, fines and forfeitures	77,934	-	77,934
Other income	4,006	2,640	6,646
Total operating revenues	8,378,871	64,154	8,443,025
Operating Expenses			
Water and Sewer operations	4,718,083	-	4,718,083
Parking lot operations	-	24,043	24,043
Depreciation and amortization	1,631,069	10,169	1,641,238
Total operating expenses	6,349,152	34,212	6,383,364
Operating income (loss)	2,029,719	29,942	2,059,661
Nonoperating Revenues (Expenses)			
Reimb-insurance	3,568	-	3,568
Interest expense	(463,343)	-	(463,343)
Investment income	612,987	-	612,987
Sales tax	890,655	-	890,655
Gain on disposal of capital assets	6,000	-	6,000
Total nonoperating revenues (expenses)	1,049,867	-	1,049,867
Net income (loss) before transfers and contributions	3,079,586	29,942	3,109,528
Transfers			
Transfers in	465,840	-	465,840
Total transfers	465,840	-	465,840
Capital Grants and Contributions	1,287,848	-	1,287,848
Change in net position	4,833,274	29,942	4,863,216
Net Position, May 1	66,411,646	532,165	66,943,811
Net Position, April 30	$ 71,244,920	$ 562,107	$ 71,807,027

See notes to financial statements

Village of Lemont, Illinois

Statement of Cash Flows -
Proprietary Funds
Year Ended April 30, 2026

	Business-Type Activities		
	Waterworks and Sewerage	Nonmajor Parking	Total
Cash Flows From Operating Activities			
Receipts from customers and users	$ 8,337,953	$ 63,126	$ 8,401,079
Payments to suppliers	(2,067,375)	(24,712)	(2,092,087)
Payments to employees	(2,117,747)	-	(2,117,747)
Net cash from operating activities	4,152,831	38,414	4,191,245
Cash Flows From Noncapital Financing Activities			
Cash received from other taxes	860,852	-	860,852
Insurance reimbursement	3,568	-	3,568
Transfers in (out)	465,840	-	465,840
Net cash from noncapital financing activities	1,330,260	-	1,330,260
Cash Flows From Capital and Related Financing Activities			
Proceeds from loan	289,243	-	289,243
Principal payments on long-term debt	(1,435,000)	-	(1,435,000)
Interest paid on long-term debt	(575,541)	-	(575,541)
Capital assets purchased	(1,348,887)	-	(1,348,887)
Proceeds on disposition of capital asset	6,000	-	6,000
Net cash from capital and related financing activities	(3,064,185)	-	(3,064,185)
Cash Flows From Investing Activities			
Net sale (purchase) of investments	(46,371)	-	(46,371)
Interest on investments	612,987	-	612,987
Net cash from investing activities	566,616	-	566,616
Net increase in cash and cash equivalents	2,985,522	38,414	3,023,936
Cash and Cash Equivalents, May 1	11,474,536	166,691	11,641,227
Cash and Cash Equivalents, April 30	$ 14,460,058	$ 205,105	$ 14,665,163

See notes to financial statements

Village of Lemont, Illinois

Statement of Cash Flows -
Proprietary Funds
Year Ended April 30, 2026

	Business-Type Activities		
	Waterworks and Sewerage	Nonmajor Parking	Total
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities			
Operating income (loss)	$ 2,029,719	$ 29,942	$ 2,059,661
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation	1,631,069	10,169	1,641,238
Changes in assets and liabilities:			
Accounts receivable	(54,550)	(1,028)	(55,578)
Other assets	24,629		24,629
Accounts payable	247,263	(669)	246,594
Accrued payroll	143,830		143,830
Net pension liability	(555,484)	-	(555,484)
Total OPEB liability	126,179	-	126,179
Deferred outflows of resources related to pensions	201,269	-	201,269
Deferred inflows of resources related to pensions	371,664	-	371,664
Deposits payable	13,632	-	13,632
Compensated absences payable	(26,389)		(26,389)
Net cash flows from operating activities	$ 4,152,831	$ 38,414	$ 4,191,245
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds			
Cash and investments	$ 15,621,535	$ 205,105	$ 15,826,640
Less noncash equivalents	(1,161,477)	-	(1,161,477)
Cash and cash equivalents	$ 14,460,058	$ 205,105	$ 14,665,163
Noncash Capital and Related Financing Activities			
Contributed capital	$ 1,287,848	$ -	$ 1,287,848

See notes to financial statements

Village of Lemont, Illinois

Statement of Fiduciary Net Position -
Fiduciary Fund
April 30, 2026

	Police Pension Trust
Assets	
Cash and cash equivalents	$ 10,026
Investments:	
Illinois Police Officers' Pension Investment Fund	37,167,282
Prepaid items	2,693
Total assets	37,180,001
Liabilities	
Accounts payable	100
Total liabilities	100
Net Position	
Restricted for pension benefits	$ 37,179,901

See notes to financial statements

Village of Lemont, Illinois

Statement of Changes in Fiduciary Net Position -
Fiduciary Fund
Year Ended April 30, 2026

	Police Pension Trust
Additions	
Contributions:	
Employer contributions	$ 1,034,860
Employee contributions	418,230
Total contributions	1,453,090
Investment income:	
Interest and dividends	182,024
Net appreciation in fair value of investments	6,802,475
Less investment expense	(405)
Net investment income	6,984,094
Total additions	8,437,184
Deductions	
Pension benefits	1,558,747
Administrative expenses	67,642
Total deductions	1,626,389
Net increase	6,810,795
Net Position, May 1	30,369,106
Net Position, April 30	$ 37,179,901

See notes to financial statements

1. Summary of Significant Accounting Policies

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

Reporting Entity

The Village is a municipal corporation established under Illinois Compiled Statutes (ILCS) governed by an elected Mayor and Board of Trustees. The Village was incorporated in 1873. The Village operates under a board administrator form of government and provides the following services as authorized by statute: public safety (police), emergency management, streets, water and sewer, commuter parking, public improvements, planning and zoning, financial and general administrative services. The Village has defined its reporting entity in accordance with GASB Statement No. 61. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either (1) the Village's ability to impose its will over the component unit or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the Village. The Police Pension Fund is a legally separate organization from the Village. However, although legally separate, this fund is reported as a fiduciary fund of the Village, because it is fiscally dependent on the Village and administered exclusively for the benefit of the Village's police personnel.

Fund Accounting

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

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

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

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

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

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

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

The General Fund is the Village's primary operating fund. It accounts for all the financial resources of the Village, except those accounted for in another fund.

The Infrastructure Fund (replaced the Road Improvement Fund) is funded by the additional nonhome rule sales tax. The revenue supports road resurfacing programs. With the implementation of this new tax, the program was expanded.

The Debt Service Fund accounts for the Village's principal and interest payments related to general governmental activities.

The Property Maintenance & Capital Equipment Fund accounts for long-term maintenance for Village facilities and equipment.

The Village reports the following major proprietary fund:

The Waterworks and Sewerage Fund is used to account for the provision of water and sewer 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, operation, maintenance, financing and related debt service and billing and collection.

Additionally, the Village reports the following fiduciary fund:

The pension trust fund is used to account for activities of the Police Pension Fund, which accumulates resources for pension payment benefits to qualified police officers.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements but do employ the accrual basis of accounting for purposes of asset and liability recognition). Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales and telecommunication taxes which use a 90-day period, income taxes when remittance by the state is delayed beyond the normal month and Governmental Grants/Reimbursements which use a one-year period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due. Expenditures for prepayments are recognized during the period benefitted by the prepayment (consumption method).

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

In applying the susceptible to accrual concept to intergovernmental revenues (i.e., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Village; therefore, revenues are recognized based upon the expenditures/expenses recorded. In the other, monies are virtually unrestricted as to purpose of expenditure/expense and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

The Village reports unavailable/unearned revenue in its financial statements. Unavailable/unearned revenues arise when potential revenue does not meet either the measurable and available or earned criteria for recognition in the current period. Unavailable/unearned revenues also arise when resources are received by the Village before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures/expenses. In subsequent periods, when both revenue recognition criteria are met or when the Village has a legal claim to the resources, the liability is removed from the financial statements and revenue is recognized.

Cash, Cash Equivalents and Investments

For purposes of reporting cash flows, the Village considers all cash on hand, demand deposits and highly liquid investments with a maturity of three months or less when purchased to be cash and cash equivalents.

Illinois Funds, a money market mutual fund created by the Illinois State Legislature and controlled by the Illinois State Treasurer is reported at a $1 per share value, which equals the Village's fair value in the pool.

Investments with a maturity of one year or less when purchased and all nonnegotiable certificates of deposits are recorded at cost or amortized cost. All other investments and all investments of the pension trust fund are recorded at fair value. Fair value is based on published prices on major exchanges as of April 30.

Illinois Statutes authorize the Village to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and the Illinois Funds Investment Pool.

Illinois Public Act 101-0610 consolidated the assets of the state's more than 650 downstate and suburban public safety pension funds into two consolidated investment funds and required the Police Pension Funds to pool their funds for investment purposes. The IPOPIF is an external investment pool valued at share price, the price for which the investments could be sold. The IPOPIF's investment policy statement has an investment objective to earn a long-term, net-of-fees, investment return that meets or exceeds the actuarial assumed rate of return and the return of the Policy Benchmark consistent with the risk level expected from the asset allocation. In the March 4, 2022 actuarial experience study the Illinois Police Officers' Pension Investment Fund's actuaries recommended an investment return of 6.75%. Additional information related to the IPOPIF can be found at https://www.ipopif.org.

Receivables

Property taxes are levied in December (by passage of a Levy Ordinance) of each year on all taxable real property in the Village and attach as an enforceable lien on the property as of the preceding January 1st. Property taxes receivable represent the balance due on the 2025 levy. Tax bills are prepared by the County and are payable to the County in two installments on or about March 1 (Cook County) and June 1 (DuPage and Will Counties) and on or about August 1 (Cook County) and September 1 (DuPage and Will Counties). The County Collector/Treasurer collects such taxes and periodically remits them to the Village.

Property tax revenue is recognized in governmental funds in the year for which the taxes are intended to finance and the funds are available. Accordingly, property taxes levied in 2025 are intended to finance a portion of fiscal year 2026, a portion of the levy is recorded as a receivable and deferred inflow of resources.

Water and sewerage services are billed bi-monthly. Estimated unbilled water and sewerage services on April 30, 2026 and an allowance for amounts not expected to be collected totaling $6,784 are included in accounts receivable.

Prepaid Items/Expenses

Payments to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses using the consumption method.

Capital Assets

Capital assets, which include property, plant, equipment and prospectively reported infrastructure assets (e.g., roads, bridges, storm sewers and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than $50,000 for infrastructure and $10,000 for all other assets and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs, including street overlays that do not add to the value or service capacity of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

	Years
Buildings and improvements	50
Infrastructure	10-65
Land improvements	20
Machinery and equipment	5-30
Vehicles	5-7
Water and sewer systems	20-50

Compensated Absences

Accumulated vacation leave and sick pay related to employees that have retired or terminated at year end but are not yet paid out is reported as an expenditure and a fund liability of the governmental fund (general fund) that will pay it. Accumulated vacation leave and sick pay of the proprietary funds and governmental activities is recorded as an expense and liability as the benefits accrue to employees.

Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts, as well as gains/losses on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as expenses during the current period.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered (interfund services). These receivables and payables are classified as "due from other funds" or "due to other funds" on the financial statements as short-term interfund loans. Long-term interfund loans, if any, are classified as advances to/from other funds.

Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the Village. Committed fund balance is constrained by formal actions of the Village's Board of Trustees, which is considered the Village's highest level of decision-making authority. Formal actions include ordinances approved by the Board that can only be changed or modified by a subsequent ordinance. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The Village Administrator was given the authority to assign fund balance by the board. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the Village considers committed funds to be expended first followed by assigned funds and then unassigned funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the book value of capital assets less any long-term debt issued to acquire or construct the capital assets. The Village reports the fund balance in the Infrastructure Fund as restricted due to enabling legislation adopted by the Village.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

2. Cash and Investments

The Village's investment policy authorizes the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States, short-term commercial paper rated within the three highest classifications by at least two standard rating services and Illinois Funds.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the state to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are rated AAA and valued at Illinois Funds' share price, the price at which the investment could be sold.

Illinois Metropolitan Investment Fund (IMET) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are rated AAA and valued at IMET's share price, the price for which the investment could be sold. Investment in IMET's CORE year fund may be redeemed with 5 business days' notice.

In FY 2018, the Village retained Bernardi Securities, Inc. (BSI), investment advisor under the Federal Investment Advisers Act of 1940. BSI's investment strategy is compliant with the Village's Investment policy and the Village's portfolio is actively managed comprising of high grade (AAA to A rated) taxable municipal bonds and U.S. Agencies.

It is the policy of the Village to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

Village Deposits With Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral with a fair value of 110% of all bank balances in excess of federal depository insurance with the collateral held by an independent third party or by the Federal Reserve Bank. As of April 30, 2026, the Village had no uninsured and uncollateralized deposits.

Village Investments

In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a one-year period. The investment policy limits the maximum maturity length of investments to three years from the date of purchase, except if matched to anticipated cash flow requirement (e.g., bond proceeds), in which case the maximum maturity is five years, unless specifically approved by the Board of Trustees.

		Investment Maturities (in Years)			
	Fair Value	Less Than 1	1-5	6-10	Greater Than 10
Money Market Mutual Fund	$ 152,636	$ 152,636	$ -	$ -	$ -
U.S. Agencies	324,609	-	324,609	-	-
Municipal Bonds	4,765,996	1,509,688	3,122,734	133,574	-
IMET - Core Fund	2,272,201	-	2,272,201	-	-
Total	$ 7,515,442	$ 1,662,324	$ 5,719,544	$ 133,574	$ -

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The Village's investment policy limits this risk by allowing investment in only specific types of investments and pre-qualifying the financial institutions, broker/dealers, intermediaries and advisers with which the Village will do business with.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in the possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third-party acting as the Village's agent separate from where the investment was purchased. Illinois Funds and the money market funds are not subject to custodial credit risk.

Concentration of credit risk - The Village's investment policy requires diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. In accordance with GASB 40, the Village must disclose any investment in any one issuer subject to concentration of credit risk that represents 5% or more of the total investments. As of April 30, 2026, the Village had $274,609 or 5.2% of its investment portfolio invested in Federal Home Loan Bank securities.

The Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Village utilized the fair market valuation method for recurring fair value measurements. As of April 30, 2026, the Village's investments were measured using valuation inputs as follows:

	Total	Level 1	Level 2	Level 3
Money Market Mutual Fund	$ 152,636	$ 152,636	$ -	$ -
U.S. Agencies	324,609	-	324,609	-
Municipal Bonds	4,765,996	-	4,765,996	-
Total	$ 5,243,241	$ 152,636	$ 5,090,605	$ -

Police Pension Fund

Illinois Police Officers' Pension Investment Fund (IPOPIF)

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory.

Police Pension Fund Deposits With Financial Institutions

The Police Pension Fund retains its available cash with one financial institution. Available cash is determined to be the amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the Police Pension Fund.

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Police Pension Fund's deposits may not be returned to it. The Police Pension Fund's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance and flow-through FDIC insurance with the collateral held by a third-party acting as the Police Pension Fund's agent.

Investments

Investments of the Police Pension Fund are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual comprehensive financial report. Additional information on IPOPIF's investments, can be found at www.ipopif.org.

The Police Pension Fund investment limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by investing in the Illinois Police Officer's Pension Investment Fund. The Illinois Police Officer's Pension Investment Fund was not rated.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Police Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. The Police Pension Fund does not have any investments exposed to custodial credit risk.

As of April 30, 2026, the investment in the Illinois Police Officers' Pension Investment Fund (IPOPIF) is measured at the net asset value.

For the year ended April 30, 2026, the annual money-weighted rate of return on pension plan investments, net of pension plan expense, was 23.17%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

3. Property Tax Calendar

The following information gives significant dates on the property tax calendar of the Village.

- The property tax lien date is January 1.
- The annual tax levy ordinance for the 2025 levy was passed on November 24, 2025.
- Property taxes for the 2025 levy are due to the County Collector in two installments:

Cook County	March 1, 2026 and August 1, 2026
DuPage County	June 1, 2026 and September 1, 2026
Will County	June 1, 2026 and September 1, 2026

- The 2026 tax levy, which will attach as an enforceable lien on property as of January 1, 2026, has not been recorded as a receivable as of April 30, 2026 as the tax has not yet been levied by the Village, and will not be levied until December 2026 and, therefore, the levy is not measurable at April 30, 2026.

4. Interfund Advances and Transfers

Individual fund interfund advance is as follows:

Receivable Fund	Payable Fund		Amount
Major Governmental - General Fund	Nonmajor Governmental - I&M Canal TIF Fund	$	648,892
Major Governmental - General Fund	Nonmajor Governmental - Main & Maley TIF Fund		80,813

The purpose of the interfund receivable/payable is as follows:

- $648,892 due to General Fund from I&M Canal TIF Fund is an advance to be paid upon receipt of incremental tax revenue.
- $80,813 due to General Fund from Main & Maley TIF Fund is an advance to be paid upon receipt of incremental tax revenue.

Individual fund transfers are as follows:

	Transfers In	Transfers Out
General Fund	$ -	$ 2,851,425
Debt Service Fund	851,425	-
Nonmajor Governmental - ARPA Fund	-	457,340
Property Maintenance & Capital Equipment Fund	2,000,000	8,500
Water/Sewer Fund	465,840	-
Total	3,317,265	3,317,265
Less fund eliminations	(2,851,425)	(2,851,425)
Total transfer, government-wide statement of activities	$ 465,840	$ 465,840

The purposes of individual fund transfers are as follows:

- $851,425 transferred to Debt Service Fund from the General Fund to fund debt payments. The transfer will not be repaid.
- $2,000,000 transferred to Property Maintenance & Capital Equipment Fund from General Fund budgeted to build a reserve for future capital equipment purchases and future facility repairs. The transfer will not be repaid.
- $457,340 transferred out of ARPA fund for grant expenditures. The transfer will not be repaid.
- $8,500 transferred to the Water/Sewer Fund from the Property Maintenance & Capital Equipment Fund as proceeds from the sale of a public works vehicle were determined to be used to purchase a water/sewer vehicle. The transfer will not be repaid.

General transfers are used to (1) move revenues from the fund that collects them to the fund that budget requires to expense them (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) move unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

5. Capital Assets

The following is a summary of capital asset activity during the fiscal year:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 81,442,679	$ 112,549	$ -	$ 81,555,228
Construction in progress	1,711,870	1,698,916	(2,166,101)	1,244,685
Total capital assets not being depreciated	83,154,549	1,811,465	(2,166,101)	82,799,913
Capital assets being depreciated:				
Buildings and improvements	17,270,958	732,926	-	18,003,884
Land improvements	3,097,402	891,977	-	3,989,379
Infrastructure	93,705,050	1,267,179	-	94,972,229
Machinery and equipment	12,871,090	288,449	(10,200)	13,149,339
Vehicles	3,127,631	717,987	(210,938)	3,634,680
Total capital assets being depreciated	130,072,131	3,898,518	(221,138)	133,749,511
Less accumulated depreciation for:				
Buildings and improvements	5,671,195	349,507	-	6,020,702
Land improvements	1,438,483	174,678	-	1,613,161
Infrastructure	66,568,757	860,933	-	67,429,690
Machinery and equipment	11,767,777	174,934	(2,777)	11,939,934
Vehicles	1,409,352	425,413	(174,250)	1,660,515
Total accumulated depreciation	86,855,564	1,985,465	(177,027)	88,664,002
Total capital assets being depreciated, net	43,216,567	1,913,053	(44,111)	45,085,509
Governmental activities capital assets, net	$ 126,371,116	$ 3,724,518	$ (2,210,212)	$ 127,885,422

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Land	$ 6,365,235	$ -	$ -	$ 6,365,235
Construction in progress	1,818,423	1,313,995	(408,991)	2,723,427
Total capital assets not being depreciated	8,183,658	1,313,995	(408,991)	9,088,662
Capital assets being depreciated:				
Buildings and improvements	18,163,302	-	-	18,163,302
Land improvements	638,962	-	-	638,962
Infrastructure	67,321,239	1,634,479	-	68,955,718
Machinery and equipment	4,003,855	-	-	4,003,855
Vehicles	1,538,141	106,053	(20,178)	1,624,016
Total capital assets being depreciated	91,665,499	1,740,532	(20,178)	93,385,853
Less accumulated depreciation for:				
Buildings and improvements	5,220,049	363,266	-	5,583,315
Land improvements	316,768	21,021	-	337,789
Infrastructure	19,120,912	1,045,624	-	20,166,536
Machinery and equipment	2,382,258	145,584	-	2,527,842
Vehicle	1,352,464	65,743	(20,178)	1,398,029
Total accumulated depreciation	28,392,451	1,641,238	(20,178)	30,013,511
Total capital assets being depreciated, net	63,273,048	99,294	-	63,372,342
Business-type activities capital assets, net	$ 71,456,706	$ 1,413,289	$ (408,991)	$ 72,461,004

Depreciation expense was charged to the governmental activities functions/programs as follows:

Governmental Activities	
General government	$ 339,198
Public safety	455,465
Highways and streets, including depreciation of general infrastructure assets	1,190,802
Total depreciation expense	$ 1,985,465
Business-Type Activities	
Waterworks and sewerage	$ 1,631,069
Parking facilities	10,169
Total depreciation expense	$ 1,641,238

6. Long-Term Debt

Governmental Activities

The following is a summary of changes in general long-term debt reported in the governmental activities of the Village for the year ended April 30, 2026:

	Balance May 1	Additions	Repayments	Balance April 30	Current Portion
GO alternate revenue source bonds	$ 5,975,000	$ -	$ 800,000	$ 5,175,000	$ 830,000
TIF GO alternate revenue source bonds	2,510,000	-	700,000	1,810,000	710,000
Quarry note payable	61,551	-	11,230	50,321	11,746
Unamortized Issuance Premiums/Discounts	318,274	-	49,184	269,090	-
Total OPEB liability*	861,796	567,942	53,035	1,376,703	78,633
Net pension liability**	7,288,441	4,619,971	8,630,264	3,278,148	-
Compensated absences (net change)	780,766	19,800	-	800,566	163,862
Total	$ 17,795,828	$ 5,207,713	$ 10,243,713	$ 12,759,828	$ 1,794,241

* These are normally liquidated by the Village's General Fund.

** The Police Pension Fund net pension liability is supported by the General Fund.

Governmental Activities General Obligation Alternate Revenue Source Bonds

Governmental activities General Obligation Alternate Revenue Source Bonds payable at April 30, 2026 is comprised of the following issues:

	Balance May 1	Issuances	Repayments	Balance April 30	Current Portion
2014B General Obligation Alternate Revenue Source Bonds	$ 340,000	$ -	$ 165,000	$ 175,000	$ 175,000
2015B General Obligation Alternate Revenue Source Bonds	2,565,000	-	15,000	2,550,000	15,000
2017A General Obligation Alternate Revenue Source Bonds	1,535,000	-	420,000	1,115,000	435,000
2020 General Obligation Alternate Revenue Source Bonds	1,535,000	-	200,000	1,335,000	205,000
Total general obligation alternate revenue source bonds	$ 5,975,000	$ -	$ 800,000	$ 5,175,000	$ 830,000

General Obligation Alternate Revenue Source Bonds, Series 2014B dated September 3, 2014, payable from sales and income taxes payable to the Village. The bonds are due in annual installments of $30,000 to $175,000 through December 1, 2026, with interest ranging from 3.00% to 4.00%, payable each December 1 and June 1 and are being paid by the Debt Service Fund. A portion of the proceeds was used in the restructuring of General Obligation Alternate Revenue Source Bonds, Series 2012B.

General Obligation Alternate Revenue Source Bonds, Series 2015B dated July 23, 2015, issued $2,690,000 with an average coupon rate of 3.98% to refund $3,095,000 of outstanding Series 2007A General Obligation Alternative Revenue Source Bonds with an average coupon rate of 5.00% and $1,510,000 of outstanding Series 2008 with an average coupon rate of 4.20%. The net proceeds along with existing funds of the Village were used to prepay the outstanding debt.

General Obligation Alternate Revenue Source Bonds, Series 2017A dated December 1, 2017, issued $4,160,000 with an average coupon rate of 3.27% to refund $2,495,000 of outstanding Series 2007A general obligation alternative revenue source bonds with an average coupon rate of 5.00% and $1,510,000 of outstanding Series 2008 with an average coupon of 4.112%. The net proceeds along with existing funds of the Village were used to prepay the outstanding debt.

General Obligation Alternate Revenue Source Bonds, Series 2020 dated October 21, 2020, issued $2,285,000 with an average coupon rate of 3.00% to refund $2,600,000 of outstanding Series 2012A General Obligation Alternate Revenue Source Bonds with an average coupon rate of 2.50% to 4.00%. The net proceeds along with existing funds of the Village were used to prepay the outstanding debt.

Tax Increment Financing General Obligations

The Village also issues bonds and obligations where the Village pledges incremental tax income derived from a separately created tax increment financing district (TIF). The Village TIF obligations include General Obligation Alternate Revenue Source Bonds.

TIF General Obligation Alternate Revenue Source Bonds

The Village's outstanding TIF General Obligation Alternate Revenue Source Bonds payable at April 30, 2026 are comprised of the following issues:

	Balance May 1	Issuances	Repayments	Balance April 30	Current Portion
2015C General Obligation Alternate Revenue Source Bonds	$ 575,000	$ -	$ 185,000	$ 390,000	$ 190,000
2017B General Obligation Alternative Revenue Source Bonds	1,035,000	-	70,000	965,000	65,000
2019B General Obligation Bonds	900,000	-	445,000	455,000	455,000
Total TIF alternate revenue source bonds	$ 2,510,000	$ -	$ 700,000	$ 1,810,000	$ 710,000

General Obligation Alternate Revenue Source Bonds, 2015C dated July 23, 2015 for $1,180,000, with an average coupon rate of 3.15% to refund $1,065,000 of outstanding bonds with an average coupon rate of 5.00%. The net proceeds along with existing funds of the Village were used to prepay the outstanding debt.

General Obligation Alternate Revenue Source Bonds, Series 2017B dated December 1, 2017, issued $1,940,000 with an average coupon rate of 3.484% to refund $700,000 of outstanding Series 2007 general obligation alternative revenue source bonds with an average coupon rate of 5.00% and $1,360,000 of outstanding Series 2010 with an average coupon of 4.40%. The net proceeds along with existing funds of the Village were used to prepay the outstanding debt.

Taxable General Obligation Refunding Source Bonds, Series 2019B dated November 14, 2019, issued $3,375,000 with an average coupon rate of 1.8% to refund outstanding taxable 2012B general obligation alternative revenue source bonds. The net proceeds along with existing funds of the Village were used to prepay the outstanding debt.

Business-Type Activities/Enterprise Fund Long-Term Debt

The following is a summary of changes in business-type activities long-term debt of the Village for the year ended April 30, 2026:

	Balance May 1	Issuances	Repayments	Balance April 30	Current Portion
2015A General Obligation Alternate Revenue Source Bonds	$ 2,555,000	$ -	$ 385,000	$ 2,170,000	$ 400,000
2019A General Obligation Refunding Bonds	3,900,000	-	595,000	3,305,000	610,000
2019C General Obligation Alternate Revenue Source Bonds	3,600,000	-	180,000	3,420,000	185,000
2022 General Obligation Alternate Revenue Source Bonds	5,875,000	-	275,000	5,600,000	280,000
2025 IEPA Loan #1	-	289,243	-	289,243	9,641
Unamortized issuance premium	1,090,383	-	113,923	976,460	-
Total OPEB liability	219,493	139,496	13,317	345,672	19,744
Net pension liability	660,022	711,726	1,267,210	104,538	-
Compensated absences (net change)	257,649	-	26,389	231,260	38,480
Total enterprise fund	$ 18,157,547	$ 1,140,465	$ 2,855,839	$ 16,442,173	$ 1,542,865

Total enterprise fund/business-type activities bonded debt payable at April 30, 2026 is comprised of the following issues:

General Obligation Alternate Revenue Source Bonds, Series 2015A, payable from user fees generated in the Water Fund. These bonds are reported in the Water Fund since the intent of the Village is to use water revenues to abate the tax levy authorized for repayment of this obligation. The bonds are due in annual installments of $300,000 to $470,000 through December 1, 2032, with interest ranging from 2.00% to 4.00% payable each June 1 and December 1.

General Obligation Refunding Source Bonds, Series 2019A dated November 14, 2019, issued $4,475,000 with an average coupon rate of 4.0% to refund outstanding taxable 2010A Build America Bonds general obligation alternative revenue source bonds. The net proceeds along with existing funds of the Village were used to prepay the outstanding debt.

General Obligation Alternate Revenue Source Bonds (Waterworks and Sewerage Alternate Revenue Source), Series 2019C dated November 14, 2019, issued $4,395,000 for capital projects. These bonds are reported in the Water Fund since the intent of the Village is to use water revenues to abate the tax levy authorized for repayment of this obligation. The bonds are due in annual installments of $140,000 to $310,000 through December 1, 2039, with interest ranging from 1.35% to 4.0% payable each June 1 and December 1.

General Obligation Alternate Revenue Source Bonds (Waterworks and Sewerage Alternate Revenue Source), Series 2022 dated February 10, 2022, issued $6,700,000 for capital projects. These bonds are reported in the Water Fund since the intent of the Village is to use water revenues to abate the tax levy authorized for repayment of this obligation. The bonds are due in annual installments of $265,000 to $435,000 through December 1, 2041, with interest ranging from 1.25% to 3.0% payable each June 1 and December 1.

The Village received $289,243 in financing through the Illinois Environmental Protection Agency's (IEPA) State Revolving Loan Fund to fund water utility infrastructure improvements. The loan bears no interest and has a 30-year repayment term. As of April 30, 2026, the related project remained under construction, and no principal repayments had commenced. In accordance with the loan agreement, repayment is scheduled to begin in August 2026, following project completion. The outstanding loan balance is reported in the Water Fund and will be repaid from water and sewer revenues.

Alternate Revenue Source Bond Disclosures

The amount of pledges remaining as of April 30, 2026 is as follows:

Debt Issue	Fund	Pledge Remaining	Commitment End Date
2014B	Gateway TIF/Income Taxes/Sales Taxes	$ 182,000	12/01/2026
2015B	Utility Taxes/Sales Taxes	3,026,665	12/01/2032
2017A	Utility Taxes/Income Taxes	1,248,050	12/01/2032
2020	Sales Taxes	1,479,000	01/01/2032
TIF 2015C	Sales Taxes/ Downtown Canal TIF	409,480	12/01/2027
TIF 2017B	Sales Taxes/Downtown Canal TIF	1,075,825	12/01/2029
TIF 2019B	Sales Taxes/ Gateway TIF/ Income Taxes/ Main & Archer TIF	466,148	01/01/2027
W&S 2015A	Water & Sewerage Revenue, Sales Taxes/SSA	2,437,400	12/01/2030
W&S 2019A	Water & Sewerage Revenue, Sales Taxes/ Income Taxes	3,711,600	12/01/2030
W&S 2019C	Water & Sewerage Revenue, Sales Taxes	4,532,200	12/01/2039
W&S 2022	Water & Sewerage Revenue	7,133,300	12/01/2041

A comparison of the pledged revenues collected and the related principal and interest expenditure for fiscal year 2026 is as follows:

Debt Issue	Pledged Revenue Source	Pledged Revenue	Principal and Interest Paid	Estimated % of Revenue Pledged
2014B	Gateway TIF/Income Taxes/Sales Taxes	$ 8,787,272	$ 178,600	2.03 %
2015B	Utility Taxes/Sales Taxes	6,022,463	117,330	1.95
2017A	Utility Taxes/Income Taxes	4,514,414	472,850	10.47
2020	Sales Taxes	4,734,187	246,050	5.20
TIF 2015C	Sales Taxes/ Downtown Canal TIF	5,050,696	205,180	4.06
TIF 2017B	Sales Taxes/Downtown Canal TIF	5,050,696	109,375	2.17
TIF 2019B	Sales Taxes/ Gateway TIF/ Income Taxes/ Main & Archer TIF	9,393,636	466,605	4.97
W&S 2015A	Water & Sewerage Revenue, Sales Taxes/SSA	12,333,315	487,200	3.95
W&S 2019A	Water & Sewerage Revenue, Sales Taxes/ Income Taxes	15,559,453	751,000	4.83
W&S 2019C	Water & Sewerage Revenue, Sales Taxes	12,333,315	324,000	2.63
W&S 2022	Water & Sewerage Revenue	7,599,128	446,438	5.87

Debt Service to Maturity

Fiscal Years	Governmental Activities Outstanding Debt Alternate Revenue Bonds		TIF Outstanding Debt Alternative Revenue Bonds	
	Principal	Interest	Principal	Interest
2027	$ 830,000	$ 189,165	$ 710,000	$ 61,553
2028	670,000	162,500	485,000	42,700
2029	730,000	137,800	300,000	24,600
2030	755,000	110,800	315,000	12,600
2031	785,000	82,850	-	-
2032-2033	1,405,000	77,600	-	-
Total	$ 5,175,000	$ 760,715	$ 1,810,000	$ 141,453

Fiscal Years	Outstanding Debt Purchase Money Mortgage Quarry	
	Principal	Interest
2027	$ 11,746	$ 2,024
2028	12,285	1,484
2029	12,850	920
2030	13,440	330
Total	$ 50,321	$ 4,758

Fiscal Years	Business-Type IEPA Loan Payable Principal
2027	$ 9,641
2028	9,641
2029	9,641
2030	9,641
2031	9,641
2032-2036	48,207
2037-2041	48,207
2042-2046	48,207
2047-2051	48,207
2052-2056	48,210
Total	$ 289,243

Fiscal Years	Business-Type Alternate Revenue Bonds Principal	Business-Type Alternate Revenue Bonds Interest	Total Principal	Total Interest
2027	$ 1,475,000	$ 523,800	$ 3,036,387	$ 776,542
2028	1,530,000	467,600	2,706,926	674,284
2029	1,600,000	409,250	2,652,491	572,570
2030	1,650,000	348,200	2,743,081	471,930
2031	1,715,000	285,250	2,509,641	368,100
2032-2036	2,930,000	905,200	4,383,207	982,800
2037-2041	3,160,000	367,150	3,208,207	367,150
2042-2046	435,000	13,050	483,207	13,050
2047-2051	-	-	48,207	-
2052-2056	-	-	48,210	-
Total	$ 14,495,000	$ 3,319,500	$ 21,819,564	$ 4,226,426

Quarry Note Payable

The Village entered into a purchase money mortgage note on March 19, 2015. The note is to purchase quarry property for $150,000. The note is payable in monthly installments through April 30, 2030, with an interest rate of 4.40%, and will be paid out of the Debt Service Fund. The outstanding balance due on April 30, 2026 was $50,321.

Legal Debt Margin

The maximum total bonded indebtedness the Village is legally allowed to have outstanding at any one time is established by State statute. The limit as of April 30, 2026, based on 2024 EAV, which is the latest information available, was computed as follows:

Assessed valuation - 2024 tax year	$ 988,078,079
Statutory debt limit (8.625% of assessed value)	$ 85,221,734
General obligation bonds outstanding	-
Legal debt margin	$ 85,221,734

7. Risk Management

Intergovernmental Risk Management Agency

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; employee health; and injuries to the Village's employees. To insure against the potential losses, the Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois, which have formed an association under the Illinois Intergovernmental Cooperation Statute, to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first $1,000 of each occurrence for years prior to 2004 and $2,500 for each occurrence in 2004 and subsequent years. Beginning in 2005, members were given the option to assume higher deductibles. The current deductible is $25,000. IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of the Agency beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA, experience modification factors based on past member loss experience and optional deductible credits. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

Settled claims have not exceeded coverage for the past three years. There was no significant reduction in coverage from the prior year.

Government Insurance Network

Effective July 1, 2018, the Village of Lemont (Village) became a member of the Government Insurance Network (GIN). GIN provides medical, dental, vision, and life insurance benefits to employees of its participating members.

GIN is governed by a Board consisting of one representative from each participating member, with each member entitled to one vote. Participating members have no direct equity interest in the insurance carriers providing coverage through GIN. GIN operates on a calendar-year basis, with its plan year beginning January 1 and ending December 31.

8. Commitments and Contingencies

Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's management, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

As of April 30, 2026, the Village's construction commitments are $2,513,168.

9. Defined Benefit Pension Plans

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent-multiple-employer public employee retirement system; the Police Pension Plan, a single-employer pension plan (collectively the Pension Plans). The benefits, benefit levels, employee contributions and employer contributions for the plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The Police Pension Plan does not issue separate financial statements. IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Illinois Municipal Retirement Fund

Plan Description

All employees (other than those covered by the Police Pension plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two-tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2.

For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits.

For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate of earnings for the first 15 years of service credit, plus 2% for each year of service after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership

At December 31, 2025 the measurement date, membership in the plans were as follows:

Retirees and beneficiaries	55
Inactive, nonretired members	42
Active members	52
Total	149

Contributions

As set by statute, Village employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the Village to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Village's actuarially determined contribution rate for calendar year 2025 was 8.37% of annual covered payroll. The Village contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2025, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions

The total pension liability for IMRF was determined by an actuarial valuation performed as of December 31, 2025, using the following actuarial methods and assumptions:

Actuarial cost method	Entry age normal
Asset valuation method	Market Value
Actuarial assumptions	
Investment rate of return	7.25%
Salary increases	2.85% to 13.75%, Including inflation
Price inflation	2.25%

Mortality

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021.

Long-Term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

		Projected Returns/Risks	
Asset Class	**Target Allocation**	**One Year Arithmetic**	**Ten Year Geometric**
Equities	32.50%	4.85%	7.35%
International equities	18.00	4.95	7.45
Fixed income	24.00	2.25	4.75
Real estate	10.50	3.75	6.25
Alternatives	14.00		
Private equity		6.00	8.50
Hedge funds		N/A	N/A
Commodities		1.40	3.90
Cash equivalents	1.00	0.50	3.00

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, same as prior year valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at a rate equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total pension liability	$ 26,501,461	$ 23,553,723	$ 21,198,431
Plan fiduciary net position	23,263,343	23,263,343	23,263,343
Net pension liability/(asset)	$ 3,238,118	$ 290,380	$ (2,064,912)

Changes in Net Pension Liability/(Asset)

The Village's changes in net pension liability/(asset) for the calendar year ended December 31, 2025, were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2024	$ 22,279,822	$ 20,446,432	$ 1,833,390
Service cost	378,794	-	378,794
Interest on total pension liability	1,598,218	-	1,598,218
Differences between expected and actual experience of the total pension liability	146,561	-	146,561
Change of assumptions	-	-	-
Benefit payments, including refunds of employee contributions	(849,672)	(849,672)	-
Contributions, employer	-	349,841	(349,841)
Contributions, employee	-	187,416	(187,416)
Net investment income	-	3,003,632	(3,003,632)
Other (net transfer)	-	125,694	(125,694)
Balance at December 31, 2025	$ 23,553,723	$ 23,263,343	$ 290,380

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2025, the Village recognized pension expense of $416,362. The Village reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 381,002	$ -
Assumption changes	1,516	-
Net difference between projected and actual earnings on pension plan investments	-	1,032,397
Contributions subsequent to measurement date	121,291	-
Total	$ 503,809	$ 1,032,397

The amounts reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending April 30, 2027. The remaining amounts reported as deferred outflows and inflows of resources related to pensions $(649,879) will be recognized in pension expense as follows:

Years Ending December 31:	Amount
2026	$ 497,857
2027	(446,491)
2028	(395,639)
2029	(305,606)
2030	-
Thereafter	-
Total	$ (649,879)

Police Pension Plan

Plan Description

Police sworn personnel are covered by the Police Pension Plan, which is a defined benefit single-employer pension plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois State Statutes (Chapter 40 ILCS 5/3) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

As provided for in the Illinois Compiled Statutes, the Plan provides retirement benefits as well as death and disability benefits to employees grouped into two tiers. Tier 1 is for employees hired prior to January 1, 2011 and Tier 2 is for employees hired after that date.

The following is a summary of the Police Pension Fund as provided for in Illinois Compiled Statutes.

Tier 1: Covered employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of one half of the salary attached to the rank on the last day of service, or for one year prior to the last day, whichever is greater. The pension shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced retirement benefit. The monthly pension of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and paid upon reaching at least the age 55, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2: Covered employees attaining the age of 55 or more with 10 or more years of creditable service are entitled to receive a monthly pension of 2.5% of the final average salary for each year of creditable service. The salary is initially capped by taking the lesser of 3% or the CPI-U for the 12 months ending with the September preceding each November 1st. Employees with 10 or more years of creditable service may retire at or after age 50 and receive a reduced retirement benefit. The monthly pension of a police officer shall be increased annually on the January 1 occurring either on or after the attainment of age 60 or the first anniversary of the pension start date, whichever is later. Each annual increase shall be calculated at 3% or one half the annual unadjusted percentage increase in the CPI, whichever is less.

Plan Membership

At April 30, 2026, the Police Pension Plan membership consisted of:

Retirees and beneficiaries	17
Inactive, nonretired members	1
Active members	31
Total	49

Contributions

Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plans as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village's contributions must accumulate to the point where the past service cost for the Police Pension Plan is 90% funded by the year 2040. However, the Plan's funding policy requires 100% funding by the year 2040. The Village's actuarially determined contribution rate for the fiscal year ending April 30, 2026, was 30.73% of annual covered payroll.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of April 30, 2026, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of April 30, 2025.

Summary of Significant Accounting Policies

The financial statements of the Police Pension Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which contributions are due. The Village's contributions are recognized when due and a formal commitment to provide the contributions are made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Plan investments are reported at fair value. Short-term investments are reported at cost, which approximated fair value. Investments that do not have an established market are reported at estimated fair values.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of April 30, 2025, using the following actuarial methods and assumptions:

Actuarial cost method	Entry age normal
Asset valuation method	Market value
Actuarial assumptions	
Interest rate	6.75%
Salary increases	3.75%-13.20%
Inflation	2.50%
Cost-of-living adjustments	Tier 1: 3.00%
	Tier 2: lesser of 3% or ½ of CPI-U

Active Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates. 25% of active member deaths are assumed to be in the Line of Duty.

Retiree Mortality follows the L&A Assumption Study for Police 2024. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010 (A) Study improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

Disability Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

Spouse Mortality follows the L&A Assumption Study for Police 2024. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors improved to 2021 using MP-2021 Improvement Rates. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. These rates are then improved generationally using MP-2021 Improvement Rates.

Long-Term Expected Real Rate of Return

See Note 1 for further information on long-term expected real rates of return.

Discount Rate

The discount rate used to measure the total pension liability for the Police Pension Plan was 6.75%, reduced by 0.25% from the prior year. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Police Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability calculated using the discount rates of 6.75% for the Police Pension Plan as well as what the net pension liability would be if it were to be calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Total pension liability	$ 46,225,125	$ 40,272,207	$ 35,411,748
Plan fiduciary net position	37,179,901	37,179,901	37,179,901
Net pension liability	$ 9,045,224	$ 3,092,306	$ (1,768,153)

Changes in Net Pension Liability/(Asset)

The Village's changes in net pension liability/(asset) for the year ended April 30, 2026, were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances at May 1, 2025	$ 36,484,179	$ 30,369,106	$ 6,115,073
Service cost	815,014	-	815,014
Interest on total pension liability	2,539,671	-	2,539,671
Differences between expected and actual experience of the total pension liability	685,029	-	685,029
Change of benefit terms	-	-	-
Change in assumptions	1,307,061	-	1,307,061
Benefit payments, including refunds of employee contributions	(1,558,747)	(1,558,747)	-
Contributions, employer	-	1,034,860	(1,034,860)
Contributions, employee	-	337,466	(337,466)
Contributions, other	-	80,764	(80,764)
Net investment income	-	6,984,094	(6,984,094)
Other (net transfer)	-	(67,642)	67,642
Balance at April 30, 2026	$ 40,272,207	$ 37,179,901	$ 3,092,306

Plan fiduciary net position as a percentage of the total pension liability 92.32%.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2026, the Village recognized pension expense of $966,880. The Village reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 835,219	$ 893,385
Assumption changes	1,907,922	-
Net difference between projected and actual earnings on pension plan investments	-	4,283,704
Total	$ 2,743,141	$ 5,177,089

The amounts reported as deferred outflows and inflows of resources related to pension $(2,433,948) will be recognized in pension expense as follows:

Years Ending April 30:	Amount
2027	$ (578,637)
2028	(886,173)
2029	(762,496)
2030	(637,443)
2031	312,157
Thereafter	118,644
Total	$ (2,433,948)

10. Other Postemployment Benefits

Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual, except for the implicit subsidy which is governed by the State Legislature and ILCS. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

Benefits Provided

The Village provides continued health insurance coverage at the active employee rate to all eligible employees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the Village's retirement plans. For Village employees, upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan. Retired employees are required to pay 100% of the premiums for such coverage.

Employees Covered by Benefit Term

At April 30, 2026, membership consisted of:

Active employees not yet eligible	68
Retired plan members	10
Total	78

Total OPEB Liability

The Village's total OPEB liability of $1,722,375 was measured as of April 30, 2026, and was determined by an actuarial valuation as of May 1, 2026.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the May 1, 2026, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age normal
Asset valuation method	Market value
Actuarial assumptions	
Interest rate	7.00%
Salary increases	2.75%
Inflation	2.50%
Cost-of-living adjustments	Tier 1: 3.00% Tier 2: lesser of 3% or ½ of CPI-U
Discount rate	
Beginning of year	5.24%
End of year	4.74%
Election at retirement	30%
Plan participation rate	
PPO	75%
HMO	25%
Healthcare cost trend rate, initial	
PPO	9.30%
HMO	8.80%
HDHP	8.80%
Healthcare cost trend rate, ultimate	5.0%
Retirees' share of benefit-related costs	100% of premium

The discount rate was based on the High Quality 20-year Tax Exempt G.O. bonds as of April 30, 2026. The underlying index used is the Bond Buyer 20 Bond GO Index. The choice of Index is unchanged from the prior year. The rate has been updated to the current fiscal year end based on changes in market conditions as reflected in the Index.

Mortality rates were based on the PubG-2010(B) Improved Generationally using MP-2021 Improvement Rates, weighted per IMRF Experience Study Report dated January 4, 2024 for IMRF employees, retirees and spouses.

Mortality rates were based on the PubS-2010(A) Study Improved to 2021 using MP-2021 Improvement Rates for Police Pension active employees, retirees and spouses.

The actuarial assumptions used in the April 30, 2026, valuation were based on the results of the independent actuary's Assumption Study for Police 2020 and the IMRF Experience Study Report dated January 4, 2024.

Changes in Total OPEB Liability

The Village's changes in total OPEB liability for the year ended April 30, 2026, were as follows:

	Total OPEB Liability
Balance as of May 1, 2025	$ 1,081,289
Changes for the year:	
Service cost	53,127
Interest	54,922
Differences between expected and actual experience	388,818
Changes in assumptions or other inputs	210,571
Benefit payments	(66,352)
Balance as of April 30, 2026	$ 1,722,375

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Village, as well as what the Village's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.74%) or 1-percentage-point higher (5.74%) than the current discount rate:

	1% Decrease (3.74%)	Discount Rate (4.74%)	1% Increase (5.74%)
Total OPEB Liability	$ 1,908,866	$ 1,722,375	$ 1,562,760

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Village, as well as what the Village's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (Varies)	Discount Rate (Varies)	1% Increase (Varies)
Total OPEB Liability	$ 1,528,241	$ 1,722,375	$ 1,957,511

OPEB Expense

For the year ended April 30, 2026, the Village recognized OPEB expense of $707,438.

11. Stewardship, Compliance and Accountability

Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted (at the fund level) for the General, Special Revenue, Debt Service and Capital Projects Funds on the modified accrual basis. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year-end.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

i. The Village Administrator submits to the Village Board a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.

ii. Public hearings are conducted to obtain taxpayer comments.

iii. Prior to May 1, the budget is legally enacted by Village Board action. This is the amount reported as original budget.

iv. The Village Administrator is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be communicated to the Village Board.

v. Budgets are adopted and formal budgetary integration is employed as a management control device during the year for general, special revenue, debt service and capital projects funds.

vi. All budgets for these funds are adopted on a basis consistent with generally accepted accounting principles.

vii. Budgetary authority lapses at year-end.

viii. State law requires that "expenditures be made in conformity with appropriations/budget." As under the budget act, transfers between line items, departments and funds may be made by administrative action. The fund budget reflects all amendment needs. The level of legal control is at the fund level.

ix. Budgets were not prepared for the Murder & Violent Offender Fund, State DUI Fund, Vehicle Replacement Fund, Working Cash Fund and Main/Maley TIF Fund.

Excess of Expenditures Over Budget

The Village controls expenditures at the department level. Individual departments did not experience expenditures which exceeded appropriations. The details of those appropriations can be found in the Village's year-end budget to actual report. For the year ended, April 30, 2026 expenditures in the State Forfeiture Fund of $113,769 exceeded the budget of $108,963 by $4,806.

Deficit Fund Balance

As of April 30, 2026, the I&M TIF Fund reported a deficit balance of $436,183 and the Main & Maley TIF Fund reported a deficit fund balance of $80,813. The deficit fund balance is expected to be eliminated as the TIF District generates sufficient incremental tax revenue to cover the deficit.

12. Effect of New Accounting Standards on Current Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*
- Statement No. 105, *Subsequent Events*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Lemont, Illinois

Illinois Municipal Retirement Fund
Schedule of Changes in the Village's Net Pension Liability/(Asset) and Related Ratios
Ten Most Recent Fiscal Years

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total Pension Liability										
Service cost	$ 287,015	$ 320,718	$ 282,828	$ 305,315	$ 325,235	$ 334,891	$ 328,601	$ 333,390	$ 345,151	$ 378,794
Interest	1,007,118	1,071,252	1,061,102	1,111,721	1,170,124	1,253,889	1,316,002	1,395,235	1,467,876	1,598,218
Differences between expected and actual experience	67,531	(489,086)	(109,808)	(33,105)	539,678	(77,088)	173,211	22,485	788,882	146,561
Changes of assumptions	(39,672)	(492,132)	494,902	-	(278,860)	-	-	21,139	-	-
Benefit payments, including refunds of member contributions	(518,847)	(520,417)	(533,872)	(574,533)	(602,131)	(609,139)	(694,487)	(760,201)	(792,155)	(849,672)
Net change in total pension liability	803,145	(109,665)	1,195,152	809,398	1,154,046	902,553	1,123,327	1,012,048	1,809,754	1,273,901
Total Pension Liability, Beginning	13,580,064	14,383,209	14,273,544	15,468,696	16,278,094	17,432,140	18,334,693	19,458,020	20,470,068	22,279,822
Total Pension Liability, Ending (a)	$ 14,383,209	$ 14,273,544	$ 15,468,696	$ 16,278,094	$ 17,432,140	$ 18,334,693	$ 19,458,020	$ 20,470,068	$ 22,279,822	$ 23,553,723
Plan Fiduciary Net Position										
Employer contributions	$ 365,228	$ 363,864	$ 353,980	$ 333,998	$ 433,366	$ 426,412	$ 402,364	$ 338,791	$ 329,385	$ 349,841
Employee contributions	127,904	128,322	127,230	133,362	163,948	149,211	167,726	161,671	181,915	187,416
Net investment income	756,909	1,984,910	(607,128)	2,238,942	1,964,489	2,712,657	(2,174,590)	1,841,324	1,830,061	3,003,632
Benefit payments, including refunds of member contributions	(518,847)	(520,417)	(533,872)	(574,533)	(602,131)	(609,139)	(694,487)	(760,201)	(792,155)	(849,672)
Other (net transfer)	67,432	(672,497)	(12,020)	(118,513)	238,832	(14,992)	4,121	408,503	(57,232)	125,694
Net change in plan fiduciary net position	798,626	1,284,182	(671,810)	2,013,256	2,198,504	2,664,149	(2,294,866)	1,990,088	1,491,974	2,816,911
Plan Fiduciary Net Position, Beginning	10,972,329	11,770,955	13,055,137	12,383,327	14,396,583	16,595,087	19,259,236	16,964,370	18,954,458	20,446,432
Plan Fiduciary Net Position, Ending (b)	$ 11,770,955	$ 13,055,137	$ 12,383,327	$ 14,396,583	$ 16,595,087	$ 19,259,236	$ 16,964,370	$ 18,954,458	$ 20,446,432	$ 23,263,343
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	$ 2,612,254	$ 1,218,407	$ 3,085,369	$ 1,881,511	$ 837,053	$ (924,543)	$ 2,493,650	$ 1,515,610	$ 1,833,390	$ 290,380
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.84%	91.46%	80.05%	88.44%	95.20%	105.04%	87.18%	92.60%	91.77%	98.77%
Covered Payroll	$ 2,758,515	$ 2,851,602	$ 2,827,323	$ 2,963,607	$ 3,293,057	$ 3,315,803	$ 3,555,802	$ 3,592,681	$ 3,893,438	$ 4,178,266
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	94.70%	42.73%	109.13%	63.49%	25.42%	-27.88%	70.13%	42.19%	47.09%	6.95%

See notes to required supplementary information

Illinois Municipal Retirement Fund
Schedule of Employer Contributions
Ten Most Recent Fiscal Years

	2017	2018	2019	2020	2021
Actuarially determined contribution	$ 365,228	$ 363,864	$ 353,981	$ 333,999	$ 433,366
Contributions in relation to the actuarially determined contribution	(365,228)	(363,864)	(353,980)	(333,998)	(433,366)
Contribution deficiency (excess)	$ -	$ -	$ 1	$ 1	$ -
Covered payroll	$ 2,758,515	$ 2,851,602	$ 2,827,323	$ 2,963,607	$ 3,293,057
Contributions as a percentage of covered payroll	13.24%	12.76%	12.52%	11.27%	13.16%

	2022	2023	2024	2025	2026
Actuarially determined contribution	$ 426,412	$ 392,561	$ 334,935	$ 333,314	$ 368,074
Contributions in relation to the actuarially determined contribution	(426,412)	(402,364)	(334,935)	(333,314)	(368,074)
Contribution deficiency (excess)	$ -	$ (9,803)	$ -	$ -	$ -
Covered payroll	$ 3,315,803	$ 3,555,802	$ 3,672,250	$ 3,941,316	$ 4,234,282
Contributions as a percentage of covered payroll	12.86%	11.32%	9.12%	8.46%	8.69%

Notes to Schedule:
2017-2023 is presented based on calendar year. 2024 began presentation based on fiscal year.

Valuation date:
Actuarially determined contribution rates are calculated as of December 31 each year, which is 4 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	18 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.25%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated in 2023 valuation pursuant to experience study of the period 2020-2022.
Mortality	For nondisabled retirees, the Pub-2010, Amount-weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Other information:
There were no benefit changes during the year.

See notes to required supplementary information

Village of Lemont, Illinois

Police Pension Fund
Schedule of Changes in the Village's Net Pension Liability and Related Ratios
Ten Most Recent Fiscal Years

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total Pension Liability										
Service cost	$ 543,788	$ 581,853	$ 583,419	$ 544,288	$ 568,290	$ 573,198	$ 611,813	$ 638,224	$ 685,655	$ 815,014
Interest	1,527,460	1,594,123	1,687,770	1,823,611	1,996,898	2,053,954	2,156,526	2,272,028	2,314,457	2,539,671
Differences between expected and actual experience	(89,407)	(7,608)	621,772	560,134	5,414	(621,884)	132,629	142,360	(1,050,184)	685,029
Changes of assumptions	(316,631)	-	32,578	606,260	-	-	(16,464)	-	1,049,578	1,307,061
Benefit payments, including refunds of member contributions	(705,731)	(720,020)	(941,117)	(1,028,765)	(1,092,681)	(1,165,539)	(1,316,554)	(1,287,576)	(1,237,463)	(1,558,747)
Net change in total pension liability	959,479	1,448,348	1,984,422	2,505,528	1,477,921	839,729	1,567,950	1,765,036	1,762,043	3,788,028
Total Pension Liability, Beginning	22,173,723	23,133,202	24,581,550	26,565,972	29,071,500	30,549,421	31,389,150	32,957,100	34,722,136	36,484,179
Total Pension Liability, Ending (a)	$ 23,133,202	$ 24,581,550	$ 26,565,972	$ 29,071,500	$ 30,549,421	$ 31,389,150	$ 32,957,100	$ 34,722,136	$ 36,484,179	$ 40,272,207
Plan Fiduciary Net Position										
Employer contributions	$ 674,244	$ 820,377	$ 1,256,577	$ 898,378	$ 1,213,946	$ 1,702,395	$ 1,117,581	$ 1,319,527	$ 932,047	$ 1,034,860
Employee contributions	236,985	247,894	234,015	220,809	225,885	235,604	259,484	275,153	319,676	337,466
Other- contributions	-	59,349	19	-	-	-	234,573	32,907	-	80,764
Net investment income	1,536,621	1,247,292	1,165,141	(410,100)	6,133,016	(1,524,262)	686,065	2,237,544	2,691,471	6,984,094
Benefit payments, including refunds of member contributions	(705,731)	(720,020)	(941,117)	(1,028,765)	(1,092,681)	(1,165,539)	(1,316,554)	(1,287,576)	(1,237,463)	(1,558,747)
Administration	(25,476)	(24,764)	(31,920)	(26,951)	(25,957)	(25,755)	(52,049)	(42,730)	(47,049)	(67,642)
Net change in plan fiduciary net position	1,716,643	1,630,128	1,682,715	(346,629)	6,454,209	(777,557)	929,100	2,534,825	2,658,682	6,810,795
Plan Fiduciary Net Position, Beginning	13,886,990	15,603,633	17,233,761	18,916,476	18,569,847	25,024,056	24,246,499	25,175,599	27,710,424	30,369,106
Plan Fiduciary Net Position, Ending (b)	$ 15,603,633	$ 17,233,761	$ 18,916,476	$ 18,569,847	$ 25,024,056	$ 24,246,499	$ 25,175,599	$ 27,710,424	$ 30,369,106	$ 37,179,901
Village's Net Pension Liability, Ending (a) - (b)	$ 7,529,569	$ 7,347,789	$ 7,649,496	$ 10,501,653	$ 5,525,365	$ 7,142,651	$ 7,781,501	$ 7,011,712	$ 6,115,073	$ 3,092,306
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	67.45%	70.11%	71.21%	63.88%	81.91%	77.24%	76.39%	79.81%	83.24%	92.32%
Covered Payroll	$ 2,429,600	$ 2,514,636	$ 2,396,864	$ 2,474,762	$ 2,294,247	$ 2,394,859	$ 2,644,505	$ 2,798,039	$ 3,127,014	$ 3,367,071
Village's Net Pension Liability as a Percentage of Covered Payroll	309.91%	292.20%	319.15%	424.35%	240.84%	298.25%	294.25%	250.59%	195.56%	91.84%

See notes to required supplementary information

Village of Lemont, Illinois

Police Pension Fund
Schedule of Employer Contributions
Last Ten Fiscal Years

	2017	2018	2019	2020	2021
Actuarially determined contribution	$ 651,911	$ 746,765	$ 796,224	$ 848,438	$ 854,976
Contributions in relation to the actuarially determined contribution	674,244	820,377	1,256,577	898,378	1,213,946
Contribution deficiency (excess)	$ (22,333)	$ (73,612)	$ (460,353)	$ (49,940)	$ (358,970)
Covered payroll	$ 2,429,600	$ 2,514,636	$ 2,396,864	$ 2,474,762	$ 2,294,247
Contributions as a percentage of covered payroll	27.75%	32.62%	52.43%	36.30%	52.91%

	2022	2023	2024	2025	2026
Actuarially determined contribution	$ 1,038,689	$ 970,895	$ 850,550	$ 889,160	$ 826,220
Contributions in relation to the actuarially determined contribution	1,702,395	1,117,581	1,319,527	932,047	1,034,860
Contribution deficiency (excess)	$ (663,706)	$ (146,686)	$ (468,977)	$ (42,887)	$ (208,640)
Covered payroll	$ 2,394,859	$ 2,644,505	$ 2,798,039	$ 3,127,014	$ 3,367,071
Contributions as a percentage of covered payroll	71.09%	42.26%	47.16%	29.81%	30.73%

Valuation date:
Actuarially determined contributions are calculated as of April 30 of the current fiscal year.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of payroll, closed
Equivalent Single Amortization Period	100% Funded over 16 years
Asset valuation method	5-year smoothed market
Inflation	2.25%
Total Payroll Increases	3.25%
Individual Pay increases	3.50% - 12.95%
Investment rate of return	7.00%, net of pension plan investment expense, including inflation
Mortality Rates	Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data, as described
Retirement Rates	100% of L&A 2020 Illinois Police Retirement Rates Capped at Age 65
Termination Rates	100% of L&A 2020 Illinois Police Termination Rates
Disability Rates	100% of L&A 2020 Illinois Police Disability Rates

See notes to required supplementary information

Village of Lemont, Illinois

Police Pension Fund
Schedule of Investment Returns
Ten Most Recent Fiscal Years

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Annual money-weighted rate of return, net of investment expense	10.95%	8.15%	6.75%	-1.70%	35.86%	-6.28%	2.60%	9.54%	9.68%	23.17%

See notes to required supplementary information

Village of Lemont, Illinois

Other Postemployment Benefit Plan
Schedule of Changes in the Village's Total OPEB Liability
and Related Ratios
Nine Most Recent Fiscal Years

	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total OPEB Liability									
Service cost	$ 26,516	$ 27,569	$ 22,568	$ 26,229	$ 28,119	$ 30,211	$ 29,489	$ 62,757	$ 53,127
Interest	42,404	44,703	37,468	30,262	28,604	58,921	61,281	46,301	54,922
Changes of benefit terms	-	-	-	-	419,515	-	-	-	-
Differences between expected and actual experience	-	-	(224,031)	-	11,740	-	(600,916)	-	388,818
Changes of assumptions	-	32,386	152,835	48,839	163,389	(82,833)	(13,792)	(136,513)	210,571
Benefit payments, including refunds of member contributions	(14,791)	(7,217)	(22,118)	(23,316)	(31,425)	(120,452)	(91,148)	(57,765)	(66,352)
Net change in total OPEB liability	54,129	97,441	(33,278)	82,014	619,942	(114,153)	(615,086)	(85,220)	641,086
Total OPEB Liability, Beginning	1,075,500	1,129,629	1,227,070	1,193,792	1,275,806	1,895,748	1,781,595	1,166,509	1,081,289
Total OPEB Liability, Ending	$ 1,129,629	$ 1,227,070	$ 1,193,792	$ 1,275,806	$ 1,895,748	$ 1,781,595	$ 1,166,509	$ 1,081,289	$ 1,722,375
Covered Employee Payroll	$ 4,786,980	$ 5,217,284	$ 5,207,549	$ 5,585,609	$ 5,860,427	$ 6,360,949	$ 6,507,502	$ 7,072,324	$ 7,578,357
Employer's Total OPEB Liability as a Percentage of Covered Employee Payroll	23.60%	23.52%	22.92%	22.84%	32.35%	28.01%	17.93%	15.29%	22.73%

Notes to Schedule:

The Village implemented the disclosures required under GASB Statement No. 75 in fiscal year 2018.

Under the retirement incentive program, the Village pays the full cost of coverage for whichever plan and coverage are elected for a period of six months.

There are no assets accumulated in a trust that meets the criteria of GASB codification P52.101 to pay related benefits for the OPEB plan.

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
General Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues				
Taxes:				
Property	$ 4,824,249	$ 4,824,249	$ 4,546,660	$ (277,589)
Other taxes	1,159,000	1,284,000	1,303,545	19,545
Intergovernmental and contributions	7,772,457	8,960,457	9,093,116	132,659
Licenses, permits and inspections	2,131,528	2,131,528	2,572,896	441,368
Charges for services	133,000	133,000	202,698	69,698
Fines, forfeitures and penalties	120,000	240,000	248,169	8,169
Investment income	350,000	668,005	658,043	(9,962)
Miscellaneous income	494,925	538,925	619,856	80,931
Total revenues	16,985,159	18,780,164	19,244,983	464,819
Expenditures				
Current:				
General government	5,421,287	5,543,275	5,428,297	(114,978)
Public safety	7,561,469	7,642,774	7,382,370	(260,404)
Highways and streets	2,383,850	2,429,993	2,262,296	(167,697)
Capital outlay	110,325	312,698	327,030	14,332
Total expenditures	15,476,931	15,928,740	15,399,993	(528,747)
Excess of revenues over expenditures	1,508,228	2,851,424	3,844,990	993,566
Other Financing Sources (Uses)				
Transfers (out)	(2,851,425)	(2,851,425)	(2,851,425)	-
Total other financing sources (uses)	(2,851,425)	(2,851,425)	(2,851,425)	-
Net change in fund balance	$ (1,343,197)	$ (1)	993,565	$ 993,566
Fund Balance, May 1			10,770,140	
Fund Balance, April 30			$ 11,763,705	

See notes to required supplementary information

Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted (at the fund level) for the General, Special Revenue, Debt Service and Capital Projects Funds on the modified accrual basis. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year-end.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

i. The Village Administrator submits to the Village Board a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.

ii. Public hearings are conducted to obtain taxpayer comments.

iii. Prior to May 1, the budget is legally enacted by Village Board action. This is the amount reported as original budget.

iv. The Village Administrator is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be communicated to the Village Board.

v. Budgets are adopted and formal budgetary integration is employed as a management control device during the year for general, special revenue, debt service and capital projects funds.

vi. All budgets for these funds are adopted on a basis consistent with generally accepted accounting principles.

vii. Budgetary authority lapses at year-end.

viii. State law requires that "expenditures be made in conformity with appropriations/budget." As under the budget act, transfers between line items, departments and funds may be made by administrative action. The fund budget reflects all amendment needs. The level of legal control is at the fund level.

ix. Budgets were not prepared for the Murder & Violent Offender Fund, State DUI Fund, Vehicle Replacement Fund, Working Cash Fund and Main/Maley TIF Fund.

SUPPLEMENTARY INFORMATION

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Debt Service Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Expenditures				
Debt service:				
Principal	$ 646,230	$ 646,230	$ 646,230	$ -
Interest and fiscal charges	205,195	205,195	205,195	-
Total expenditures	851,425	851,425	851,425	-
Excess (deficiency) of revenues over expenditures	(851,425)	(851,425)	(851,425)	-
Other Financing Sources (Uses)				
Transfers in	851,425	851,425	851,425	-
Total other financing sources (uses)	851,425	851,425	851,425	-
Net change in fund balance	$ -	$ -	-	$ -
Fund Balance, May 1			-	
Fund Balance, April 30			$ -	

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Infrastructure Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues				
Other taxes	$ 2,275,000	$ 2,275,000	$ 2,856,533	$ 581,533
Intergovernmental	239,500	-	334,628	334,628
Licenses and permits	40,000	40,000	47,275	7,275
Investment income	175,000	175,000	314,421	139,421
Total revenues	2,729,500	2,490,000	3,552,857	1,062,857
Expenditures				
Highways and streets	2,729,500	1,741,251	1,696,251	(45,000)
Total expenditures	2,729,500	1,741,251	1,696,251	(45,000)
Net change in fund balance	$ -	$ 748,749	1,856,606	$ 1,107,857
Fund Balance, May 1			7,267,383	
Fund Balance, April 30			$ 9,123,989	

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Property Maintenance & Capital Equipment Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues				
Total revenues	$ -	$ -	$ -	$ -
Expenditures				
Capital outlay	1,561,501	1,573,501	812,460	(761,041)
Public safety	56,000	56,000	22,000	(34,000)
Total expenditures	1,617,501	1,629,501	834,460	(795,041)
Excess (deficiency) of revenues over expenditures	(1,617,501)	(1,629,501)	(834,460)	795,041
Other Financing Sources (Uses)				
Transfer in	2,000,000	2,000,000	2,000,000	-
Transfers out	-	-	(8,500)	(8,500)
Proceeds from sale of capital assets	-	-	8,500	8,500
Total other financing sources (uses)	2,000,000	2,000,000	2,000,000	-
Net change in fund balance	$ 382,499	$ 370,499	1,165,540	$ 795,041
Fund Balance, May 1			6,234,641	
Fund Balance, April 30			$ 7,400,181	

Village of Lemont, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
April 30, 2026

	Special Revenue						Permanent	Capital Projects						Total Nonmajor Governmental Funds
	Murder & Violent Offender	Motor Fuel Tax	State Forfeiture	State DUI	Vehicle Replacement	ARPA	Working Cash	Main/Archer TIF	Canal TIF	Transit Oriented Dev TIF	Gateway TIF	I&M TIF	Main/Maley TIF	
Assets and Deferred Outflows Assets														
Cash and investments	$ 20	$ 1,441,158	$ 217,364	$ 67,041	$ 19,570	$ 232,054	$ 815,763	$ 257,680	$ 107,641	$ 308,403	$ 1,497,721	$ 172,823	$ -	$ 5,137,238
Property taxes	-	-	-	-	-	-	-	294,087	156,497	149,819	420,574	255,113	-	1,276,090
Other receivables	-	65,078	-	-	-	-	-	-	-	-	-	-	-	65,078
Total assets	$ 20	$ 1,506,236	$ 217,364	$ 67,041	$ 19,570	$ 232,054	$ 815,763	$ 551,767	$ 264,138	$ 458,222	$ 1,918,295	$ 427,936	$ -	$ 6,478,406
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)														
Liabilities														
Accounts payable	$ -	$ 252,870	$ -	$ -	$ -	$ -	$ -	$ 9,000	$ 17,389	$ -	$ -	$ -	$ -	$ 279,259
Unearned revenue	-	-	215,509	52,130	12,942	(6,824)	-	-	-	-	-	-	-	273,757
Advances from other funds	-	-	-	-	-	-	-	-	-	-	-	648,892	80,813	729,705
Total liabilities	-	252,870	215,509	52,130	12,942	(6,824)	-	9,000	17,389	-	-	648,892	80,813	1,282,721
Deferred Inflows of Resources														
Property taxes levied for future periods	-	-	-	-	-	-	-	294,087	150,690	126,838	382,702	215,227	-	1,169,544
Total deferred inflows of resources	-	-	-	-	-	-	-	294,087	150,690	126,838	382,702	215,227	-	1,169,544
Total liabilities and deferred inflows of resources	-	252,870	215,509	52,130	12,942	(6,824)	-	303,087	168,079	126,838	382,702	864,119	80,813	2,452,265
Fund Balances (Deficits)														
Nonspendable working cash	-	-	-	-	-	-	815,763	-	-	-	-	-	-	815,763
Restricted for highways and streets	-	1,253,366	-	-	-	-	-	-	-	-	-	-	-	1,253,366
Restricted for public safety	20	-	1,855	14,911	6,628	-	-	-	-	-	-	-	-	23,414
Restricted for economic development	-	-	-	-	-	238,878	-	248,680	96,059	331,384	1,535,593	-	-	2,450,594
Unassigned (deficit)	-	-	-	-	-	-	-	-	-	-	-	(436,183)	(80,813)	(516,996)
Total fund balances (deficits)	20	1,253,366	1,855	14,911	6,628	238,878	815,763	248,680	96,059	331,384	1,535,593	(436,183)	(80,813)	4,026,141
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 20	$ 1,506,236	$ 217,364	$ 67,041	$ 19,570	$ 232,054	$ 815,763	$ 551,767	$ 264,138	$ 458,222	$ 1,918,295	$ 427,936	$ -	$ 6,478,406

Village of Lemont, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended April 30, 2026

	Special Revenue						Permanent	Capital Projects						Total Nonmajor Governmental Funds
	Murder & Violent Offender	Motor Fuel Tax	State Forfeiture	State DUI	Vehicle Replacement	ARPA	Working Cash	Main/Archer TIF	Canal TIF	Transit Oriented Dev TIF	Gateway TIF	I&M TIF	Main/Maley TIF	
Revenues														
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 606,364	$ 316,509	$ 284,503	$ 826,948	$ 483,653	$ -	$ 2,517,977
Other taxes	-	958,591	-	-	-	-	-	-	-	-	-	-	-	958,591
Intergovernmental	-	-	-	-	-	457,340	-	-	170,000	-	-	-	-	627,340
Fines and forfeitures	-	-	113,769	27	8	-	-	-	-	-	-	-	-	113,804
Investment income	-	59,834	-	-	-	25,393	-	294	3,861	8,295	35,731	1,677	-	135,085
Total revenues	-	1,018,425	113,769	27	8	482,733	-	606,658	490,370	292,798	862,679	485,330	-	4,352,797
Expenditures														
Current:														
General government	-	-	-	-	-	-	-	89,617	11,613	49,055	2,108	37,584	80,813	270,790
Highways and streets	-	1,009,698	-	-	-	-	-		-	6,000	-	97,082	-	1,112,780
Capital outlay	-	-	113,769	-	-	-	-	-	284,348	126,850	-	71,988	-	596,955
Debt service:														
Principal	-	-	-	-	-	-	-	267,000	255,000	-	343,000	-	-	865,000
Interest	-	-	-	-	-	-	-	12,963	60,030	-	23,192	-	-	96,185
Total expenditures	-	1,009,698	113,769	-	-	-	-	369,580	610,991	181,905	368,300	206,654	80,813	2,941,710
Excess (deficiency) of revenues over expenditures	-	8,727	-	27	8	482,733	-	237,078	(120,621)	110,893	494,379	278,676	(80,813)	1,411,087
Other Financing Sources (Uses)														
Transfers (out)	-	-	-	-	-	(457,340)	-	-	-	-	-	-	-	(457,340)
Total other financing sources (uses)	-	-	-	-	-	(457,340)	-	-	-	-	-	-	-	(457,340)
Net change in fund balances	-	8,727	-	27	8	25,393	-	237,078	(120,621)	110,893	494,379	278,676	(80,813)	953,747
Fund Balances (Deficit), May 1,	20	1,244,639	1,855	14,884	6,620	213,485	815,763	11,602	216,680	220,491	1,041,214	(714,859)	-	3,072,394
Fund Balances (Deficit), April 30	$ 20	$ 1,253,366	$ 1,855	$ 14,911	$ 6,628	$ 238,878	$ 815,763	$ 248,680	$ 96,059	$ 331,384	$ 1,535,593	$ (436,183)	$ (80,813)	$ 4,026,141

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Motor Fuel Tax Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues				
Other taxes, mft allotments	$ 775,676	$ 956,334	$ 958,591	$ 2,257
Investment income	50,000	59,000	59,834	834
Total revenues	825,676	1,015,334	1,018,425	3,091
Expenditures				
Current:				
Highways and streets	1,119,000	1,015,334	1,009,698	(5,636)
Total expenditures	1,119,000	1,015,334	1,009,698	(5,636)
Net change in fund balance	$ (293,324)	$ -	8,727	$ 8,727
Fund Balance, May 1			1,244,639	
Fund Balance, April 30			$ 1,253,366	

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
State Forfeiture Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues				
Fines, forfeitures and penalties	$ -	$ 108,963	$ 113,769	$ 4,806
Total revenues	-	108,963	113,769	4,806
Expenditures				
Capital outlay	-	108,963	113,769	4,806
Total expenditures	-	108,963	113,769	4,806
Net change in fund balance	$ -	$ -	-	$ -
Fund Balance, May 1			1,855	
Fund Balance, April 30			$ 1,855	

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
American Rescue Plan Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues				
Intergovernmental	$ 250,000	$ 457,340	$ 457,340	$ -
Investment income	-	-	25,393	25,393
Total revenues	250,000	457,340	482,733	25,393
Excess (deficiency) of revenues over expenditures	250,000	457,340	482,733	25,393
Other Financing Sources (Uses)				
Transfers out	(250,000)	(457,340)	(457,340)	-
Total other financing sources (uses)	(250,000)	(457,340)	(457,340)	-
Net change in fund balance	$ -	$ -	25,393	$ 25,393
Fund Balance, May 1			213,485	
Fund Balance, April 30			$ 238,878	

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Main/Archer TIF Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues				
Investment income	$ -	$ -	$ 294	$ 294
Property taxes	-	600,000	606,364	6,364
Total revenues	-	600,000	606,658	6,658
Expenditures				
Current:				
General government	2,300	89,800	89,617	(183)
Debt service:				
Principal	267,000	267,000	267,000	-
Interest and fiscal charges	12,963	12,963	12,963	-
Total expenditures	282,263	369,763	369,580	(183)
Net change in fund balance	$ (282,263)	$ 230,237	237,078	$ 6,841
Fund Balance, May 1			11,602	
Fund Balance, April 30			$ 248,680	

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Canal TIF Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues				
Property taxes	$ 500,000	$ 500,000	$ 316,509	$ (183,491)
Intergovernmental	-	-	170,000	170,000
Interest income	-	-	3,861	3,861
Miscellaneous income	399,805	120,500	-	(120,500)
Total revenues	899,805	620,500	490,370	(130,130)
Expenditures				
Current:				
General government	9,775	11,702	11,613	(89)
Capital outlay	575,000	285,101	284,348	(753)
Debt service:				
Principal	255,000	255,000	255,000	-
Interest and fiscal charges	60,030	60,030	60,030	-
Total expenditures	899,805	611,833	610,991	(842)
Net change in fund balance	$ -	$ 8,667	(120,621)	$ (129,288)
Fund Balance, May 1			216,680	
Fund Balance, April 30			$ 96,059	

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Transit-Oriented Development TIF Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues				
Property taxes	$ 250,000	$ 284,000	$ 284,503	$ 503
Investment income	-	-	8,295	8,295
Miscellaneous, contributions	533,100	(600)	-	600
Total revenues	783,100	283,400	292,798	9,398
Expenditures				
General government	146,300	121,300	49,055	(72,245)
Highways and streets	12,500	12,500	6,000	(6,500)
Capital outlay	624,300	130,908	126,850	(4,058)
Total expenditures	783,100	264,708	181,905	(82,803)
Net change in fund balance	$ -	$ 18,692	110,893	$ 92,201
Fund Balance, May 1			220,491	
Fund Balance, April 30			$ 331,384	

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Gateway TIF Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues				
Property taxes	$ 690,000	$ 690,000	$ 826,948	$ 136,948
Investment income	-	-	35,731	35,731
Total revenues	690,000	690,000	862,679	172,679
Expenditures				
General government	2,300	2,300	2,108	(192)
Debt service:				
Principal	343,000	343,000	343,000	-
Interest and fiscal charges	23,192	23,192	23,192	-
Total expenditures	368,492	368,492	368,300	(192)
Net change in fund balance	$ 321,508	$ 321,508	494,379	$ 172,871
Fund Balance, May 1			1,041,214	
Fund Balance, April 30			$ 1,535,593	

Village of Lemont, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
I & M TIF Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues				
Property taxes	$ 250,000	$ 443,000	$ 483,653	$ 40,653
Interest Income	-	-	1,677	1,677
Total revenues	250,000	443,000	485,330	42,330
Expenditures				
General government	89,300	36,300	37,584	1,284
Highways and streets	12,500	97,000	97,082	82
Capital outlay	158,150	193,061	71,988	(121,073)
Total expenditures	259,950	326,361	206,654	(119,707)
Net change in fund balance	$ (9,950)	$ 116,639	278,676	$ 162,037
Fund Balance (Deficit), May 1			(714,859)	
Fund Balance (Deficit), April 30			$ (436,183)	

Village of Lemont, Illinois

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual -
Non-GAAP Budgetary Basis - Waterworks and Sewerage Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over/ (Under)
Operating Revenues				
Charges for services	$ 8,185,300	$ 8,185,300	$ 8,296,931	$ 111,631
Penalties	71,000	71,000	77,934	6,934
Other income	-	-	4,006	4,006
Total operating revenues	8,256,300	8,256,300	8,378,871	122,571
Operating Expenses				
Water operations	2,390,263	2,508,467	2,402,821	(105,646)
Sewer operations	1,629,768	1,637,247	1,698,514	61,267
Capital outlay	2,549,000	2,667,742	1,830,809	(836,933)
Total operating expenses	6,569,031	6,813,456	5,932,144	(881,312)
Operating income (loss)	1,687,269	1,442,844	2,446,727	1,003,883
Nonoperating Revenues (Expenses)				
Transfers in	250,000	457,340	465,840	8,500
Principal expense	(1,454,000)	(1,454,000)	(1,435,000)	19,000
Reimb-insurance	-	-	3,568	3,568
Interest expense	(575,538)	(575,538)	(463,343)	112,195
Investment income	-	270,000	612,987	342,987
Capital contribution	100,000	100,000	1,287,848	1,187,848
Other tax revenue	700,000	700,000	890,655	190,655
Total nonoperating revenues (expenses)	(979,538)	(502,198)	1,362,555	1,864,753
Change in net position, budgetary basis	$ 707,731	$ 940,646	3,809,282	$ 2,868,636
Adjustments to GAAP Basis				
IMRF expense, GASB 68			(17,449)	
OPEB expenses, GASB 75			(126,179)	
Capital assets capitalized			1,357,689	
Gain on disposal of assets			6,000	
Principal payments			1,435,000	
Depreciation expense			(1,631,069)	
Change in net position, GAAP basis			4,833,274	
Net Position, May 1			66,411,646	
Net Position, April 30			$ 71,244,920	

Village of Lemont, Illinois

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual -
Non-GAAP Budgetary Basis - Parking Lot Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over/ (Under)
Operating Revenues				
Charges for services	$ 9,000	$ 9,000	$ 17,152	$ 8,152
Licenses and permits	35,000	35,000	44,362	9,362
Other income	-	-	2,640	2,640
Total operating revenues	44,000	44,000	64,154	20,154
Operating Expenses				
Parking lot operations	28,960	28,960	24,043	(4,917)
Total operating expenses	28,960	28,960	24,043	(4,917)
Operating income (loss)	15,040	15,040	40,111	25,071
Change in net position	$ 15,040	$ 15,040	40,111	$ 25,071
Adjustments to GAAP Basis				
Depreciation expense			(10,169)	
Change in net position, GAAP basis			29,942	
Net Position, May 1			532,165	
Net Position, April 30			$ 562,107	

Village of Lemont, Illinois

Schedule of Changes in Fiduciary Net Position - Budget and Actual -
Police Pension Fund
Year Ended April 30, 2026

	Original Budget	Final Budget	Actual	Variance Over/ (Under)
Additions				
Contributions:				
Employer contributions	$ 1,100,000	$ 1,100,000	$ 1,034,860	$ (65,140)
Employee contributions	275,000	275,000	418,230	143,230
Total additions	1,375,000	1,375,000	1,453,090	78,090
Investment income:				
Interest and dividends	120,000	120,000	182,024	62,024
Net appreciation in fair value of investments	-	6,800,000	6,802,475	2,475
Less investment expense	-	-	(405)	(405)
Net investment income	120,000	6,920,000	6,984,094	64,094
Total additions	1,495,000	8,295,000	8,437,184	142,184
Deductions				
Pension benefits	1,260,000	1,580,000	1,558,747	(21,253)
Administrative expenses	39,870	47,370	67,642	20,272
Total deductions	1,299,870	1,627,370	1,626,389	(981)
Net increase	$ 195,130	$ 6,667,630	6,810,795	$ 143,165
Net Position, May 1			30,369,106	
Net Position, April 30			$ 37,179,901	

STATISTICAL SECTION

STATISTICAL SECTION

This part of the Village of Lemont, Illinois' statistical annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Village's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	91-96
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	97-101
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	102-106
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	107-108
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	109-111

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Village of Lemont, Illinois

Net Position by Component Including TIF Activity
Last Ten Fiscal Years

Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Governmental Activities										
Net investment in capital assets	$ 105,612,720	$ 104,491,857	$ 107,423,112	$ 110,992,260	$ 111,134,055	$ 111,240,214	$ 118,138,367	$ 116,060,446	$ 120,151,983	$ 122,515,439
Restricted	1,494,207	1,769,520	1,779,790	2,776,177	4,439,927	7,469,653	6,730,940	8,157,108	10,339,777	13,203,024
Unrestricted	(11,763,043)	(12,159,763)	(11,286,638)	(14,205,239)	(10,975,636)	(8,574,306)	(3,648,668)	3,440,318	6,626,095	8,944,025
Total Governmental Activities	$ 95,343,884	$ 94,101,614	$ 97,916,264	$ 99,563,198	$ 104,598,346	$ 110,135,561	$ 121,220,639	$ 127,657,872	$ 137,117,855	$ 144,662,488
Business-Type Activities										
Net investment in capital assets	$ 39,276,594	$ 38,816,782	$ 41,723,753	$ 42,427,403	$ 43,806,776	$ 42,923,461	$ 45,805,519	$ 52,387,748	$ 54,458,809	$ 56,691,500
Restricted	58,834	-	-	-	-	73,964	-	-	-	-
Unrestricted	4,656,607	4,028,921	4,252,622	4,516,580	4,534,038	6,606,518	7,092,346	9,401,514	12,485,002	15,115,527
Total Business-type Activities	$ 43,992,035	$ 42,845,703	$ 45,976,375	$ 46,943,983	$ 48,340,814	$ 49,603,943	$ 52,897,865	$ 61,789,262	$ 66,943,811	$ 71,807,027
Primary Government										
Net investment in capital assets	$ 144,889,314	$ 143,308,639	$ 149,146,865	$ 153,419,663	$ 154,940,831	$ 154,163,675	$ 163,943,886	$ 168,448,194	$ 174,610,792	$ 179,206,939
Restricted	1,553,041	1,769,520	1,779,790	2,776,177	4,439,927	7,543,617	6,730,940	8,157,108	10,339,777	13,203,024
Unrestricted	(7,106,436)	(8,130,842)	(7,034,016)	(9,688,659)	(6,441,598)	(1,967,788)	3,443,678	12,841,832	19,111,097	24,059,552
Total Primary Government	$ 139,335,919	$ 136,947,317	$ 143,892,639	$ 146,507,181	$ 152,939,160	$ 159,739,504	$ 174,118,504	$ 189,447,134	$ 204,061,666	$ 216,469,515

Note: The Village implemented GASB 75 for the fiscal year ended April 30, 2018.

Data Source
Audited Financial Statements

Village of Lemont, Illinois

Change in Net Position Including TIF Activity
Last Ten Fiscal Years

Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Program Revenues										
Governmental activities										
Charges for services										
General government	$ 1,811,831	$ 1,877,950	$ 1,772,069	$ 2,088,159	$ 2,060,931	$ 2,256,923	$ 2,385,510	$ 2,723,469	$ 3,634,871	$ 3,072,670
Public safety	310,668	299,326	320,354	324,162	257,219	290,734	245,606	303,895	316,082	368,204
Highways and streets	-	-	16,350	-	-	-	-	-	-	-
Operating grants and contributions	423,654	426,345	423,767	594,810	615,468	667,290	1,814,245	2,233,924	1,737,283	1,900,517
Capital grants and contributions	1,914,580	718,836	4,232,441	2,026,244	2,038,228	2,219,848	5,047,412	4,640,069	2,896,371	1,612,581
Total governmental activities program revenues	4,460,733	3,322,457	6,764,981	5,033,375	4,971,846	5,434,795	9,492,773	9,901,357	8,584,607	6,953,972
Business-type activities										
Charges for services										
Waterworks	4,073,587	4,303,428	4,207,764	3,993,459	5,221,151	4,097,635	4,601,386	5,085,199	6,025,912	6,150,555
Sewerage	1,363,688	896,747	1,347,310	1,379,831	1,361,222	1,355,116	1,614,079	1,939,769	2,121,932	2,228,316
Parking	138,546	136,627	145,929	123,106	49,046	19,101	38,352	46,271	47,885	64,154
Operating grants and contributions	120,814	113,618	113,216	113,112	-	-	275,000	-	-	3,568
Capital grants and contributions	412,416	-	2,309,123	347,520	10,211	1,639,070	2,761,139	3,362,745	1,303,101	1,287,848
Total business-type activities program revenues	6,109,051	5,450,420	8,123,342	5,957,028	6,641,630	7,110,922	9,289,956	10,433,984	9,498,830	9,734,441
Total Primary Government Program Revenues	$ 10,569,784	$ 8,772,877	$ 14,888,323	$ 10,990,403	$ 11,613,476	$ 12,545,717	$ 18,782,729	$ 20,335,341	$ 18,083,437	$ 16,688,413
Expenses										
Governmental activities										
General government	$ 3,804,608	$ 4,011,167	$ 4,177,171	$ 3,772,137	$ 4,367,939	$ 4,746,729	$ 5,035,537	$ 7,143,392	$ 4,979,538	$ 5,000,175
Public safety	5,873,739	6,215,197	5,658,066	5,334,909	4,759,872	5,748,721	6,079,798	6,200,511	6,851,123	7,702,028
Highways and streets	3,910,214	3,282,006	3,097,291	4,776,996	3,225,042	4,417,891	3,749,902	4,195,578	6,323,898	7,112,005
Interest	842,110	762,681	641,211	723,191	496,111	418,013	379,162	338,247	293,819	254,175
Total governmental activities expenses	14,430,671	14,271,051	13,573,739	14,607,233	12,848,964	15,331,354	15,244,399	17,877,728	18,448,378	20,068,383
Business-type activities										
Waterworks and sewerage	5,114,581	5,541,733	4,979,645	5,283,517	4,871,899	5,982,403	6,238,617	6,020,508	6,114,852	6,812,495
Parking facilities	123,343	136,834	132,313	268,185	450,168	70,101	77,698	97,342	47,988	34,212
Total business-type activities expenses	5,237,924	5,678,567	5,111,958	5,551,702	5,322,067	6,052,504	6,316,315	6,117,850	6,162,840	6,846,707
Total Primary Government Expenses	$ 19,668,595	$ 19,949,618	$ 18,685,697	$ 20,158,935	$ 18,171,031	$ 21,383,858	$ 21,560,714	$ 23,995,578	$ 24,611,218	$ 26,915,090
Net (expense) Revenue										
Governmental activities	$ (9,969,938)	$ (10,948,594)	$ (6,808,758)	$ (9,573,858)	$ (7,877,118)	$ (9,896,559)	$ (5,751,626)	$ (7,976,371)	$ (9,863,771)	$ (13,114,411)
Business-type activities	871,127	(228,147)	3,011,384	405,326	1,319,563	1,058,418	2,973,641	4,316,134	3,335,990	2,887,734
Total Primary Government Net (expense) Revenue	$ (9,098,811)	$ (11,176,741)	$ (3,797,374)	$ (9,168,532)	$ (6,557,555)	$ (8,838,141)	$ (2,777,985)	$ (3,660,237)	$ (6,527,781)	$ (10,226,677)

Data Source
Audited Financial Statements

Village of Lemont, Illinois

Change in Net Position Including TIF Activity (Continued)
Last Ten Fiscal Years

Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Property	$ 3,431,797	$ 3,525,034	$ 3,547,515	$ 3,974,939	$ 4,204,977	$ 5,034,701	$ 4,838,373	$ 5,566,086	$ 6,410,433	$ 7,064,637
Sales	2,029,468	1,946,094	2,161,208	3,455,568	4,157,024	5,489,952	5,938,495	5,310,300	6,295,408	7,406,153
Intergovernmental	3,552,246	3,685,960	3,891,585	3,828,674	4,223,493	5,360,466	5,564,524	5,692,916	5,713,781	5,399,517
Investment income	18,235	15,627	84,268	178,895	65,090	(200,991)	448,263	1,020,823	1,305,041	1,107,549
Miscellaneous	321,401	430,197	958,832	237,170	311,682	58,811	81,858	90,025	70,103	147,028
Transfers	75,000	878,934	(20,000)	(454,454)	(50,000)	(309,165)	(34,809)	(3,266,546)	(471,012)	(465,840)
Total governmental activities	9,428,147	10,481,846	10,623,408	11,220,792	12,912,266	15,433,774	16,836,704	14,413,604	19,323,754	20,659,044
Business-type activities										
Sales tax	-	-	-	-	-	-	-	793,643	744,352	890,655
Investment income	19,957	37,929	78,288	106,853	27,268	(141,100)	252,472	515,074	596,895	612,987
Gain on disposal of capital assets	-	-	-	-	-	-	-	-	-	6,000
Miscellaneous	-	-	21,000	975	-	36,646	33,000	-	6,300	-
Transfers	(75,000)	(878,934)	20,000	454,454	50,000	309,165	34,809	3,266,546	471,012	465,840
Total business-type activities	(55,043)	(841,005)	119,288	562,282	77,268	204,711	320,281	4,575,263	1,818,559	1,975,482
Total Primary Government	$ 9,373,104	$ 9,640,841	$ 10,742,696	$ 11,783,074	$ 12,989,534	$ 15,638,485	$ 17,156,985	$ 18,988,867	$ 21,142,313	$ 22,634,526
Change in Net Position										
Governmental activities	$ (541,791)	$ (466,748)	$ 3,814,650	$ 1,646,934	$ 5,035,148	$ 5,537,215	$ 11,085,078	$ 6,437,233	$ 9,459,983	$ 7,544,633
Business-type activities	816,084	(1,069,152)	3,130,672	967,608	1,396,831	1,263,129	3,293,922	8,891,397	5,154,549	4,863,216
Total Primary Government Change in Net Position	$ 274,293	$ (1,535,900)	$ 6,945,322	$ 2,614,542	$ 6,431,979	$ 6,800,344	$ 14,379,000	$ 15,328,630	$ 14,614,532	$ 12,407,849

Note: The Village implemented GASB 75 for the fiscal year ended April 30, 2018.

Data Source
Audited Financial Statements

Village of Lemont, Illinois

Fund Balances of Governmental Funds
Last Ten Fiscal Years

Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Fund										
Nonspendable	$ 45,100	$ 63,245	$ 51,400	$ 53,245	$ 77,625	$ 79,684	$ 92,269	$ 91,664	$ 95,724	$ 827,847
Restricted for Retirement Purposes	-	-	-	-	-	260,358	775,646	888,168	649,289	238,736
Unassigned	2,895,212	2,907,300	3,451,026	4,322,498	5,319,572	6,394,562	9,134,162	11,224,351	10,025,127	10,697,122
Total General Fund	$ 2,940,312	$ 2,970,545	$ 3,502,426	$ 4,375,743	$ 5,397,197	$ 6,734,604	$ 10,002,077	$ 12,204,183	$ 10,770,140	$ 11,763,705
All Other Governmental Funds										
Nonspendable	$ 817,149	$ 816,663	$ 816,193	$ 816,169	$ 815,763	$ 815,763	$ 815,763	$ 815,763	$ 815,763	$ 815,763
Restricted	1,269,829	1,336,698	1,426,593	2,156,931	3,840,911	5,852,593	6,085,724	7,913,366	10,238,873	12,851,363
Unassigned/assigned reported in										
Special Revenue Funds	(226,050)	-	-	-	-	-	-	-	-	-
Capital Project Funds	(1,040,628)	(1,313,994)	(1,291,214)	(1,264,128)	(993,858)	(464,113)	(549,756)	1,625,095	5,519,782	6,883,185
Total All Other Governmental Funds	$ 820,300	$ 839,367	$ 951,572	$ 1,708,972	$ 3,662,816	$ 6,204,243	$ 6,351,731	$ 10,354,224	$ 16,574,418	$ 20,550,311

Data Source
Audited Financial Statements

Village of Lemont, Illinois

Changes In Fund Balances of Governmental Funds
Last Ten Fiscal Years

Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Revenues										
Charges for services	$ 134,425	$ 106,480	$ 93,538	$ 63,492	$ 80,220	$ 127,614	$ 124,335	$ 275,776	$ 220,558	$ 202,698
Intergovernmental revenue	4,346,290	4,622,568	4,778,783	5,366,246	7,018,770	8,175,772	8,078,246	9,240,533	9,871,435	10,055,084
Property Taxes	3,431,797	3,525,034	3,547,515	3,974,939	4,204,977	5,034,701	4,838,373	5,566,086	6,410,433	7,064,637
Licenses and permits	1,746,531	1,858,535	1,778,734	2,082,377	2,031,546	1,976,408	2,306,223	2,420,726	2,848,184	2,620,171
Fines and forfeitures	241,543	229,138	229,780	261,766	204,688	253,736	196,780	190,075	202,437	361,973
Interest	18,236	15,627	84,268	178,895	65,090	(200,991)	448,263	1,020,823	1,305,041	1,107,549
Other tax	1,792,832	1,715,800	1,836,990	3,090,845	3,502,134	4,340,514	4,671,546	3,864,820	4,529,926	5,118,669
Miscellaneous	945,986	992,987	1,524,420	1,029,785	824,942	827,503	1,009,844	583,573	463,686	619,856
Total revenues	12,657,640	13,066,169	13,874,028	16,048,345	17,932,367	20,535,257	21,673,610	23,162,412	25,851,700	27,150,637
Expenditures										
General government	3,438,731	3,489,677	3,711,313	3,784,713	4,036,441	4,313,349	4,745,000	4,536,096	5,881,513	5,699,087
Public safety	5,175,934	5,896,647	5,512,487	5,045,985	5,353,618	6,139,539	5,870,670	6,454,934	6,736,616	7,404,370
Highway and streets	1,727,263	1,381,402	1,926,200	2,789,154	3,253,546	3,423,467	4,871,395	4,619,935	3,982,169	5,071,327
Capital outlay	1,328,473	397,226	231,791	468,931	393,939	581,653	849,495	1,558,173	2,552,642	1,736,445
Debt service										
Principal	1,046,013	7,447,752	1,245,684	4,483,905	1,383,106	1,424,444	1,459,814	1,515,265	1,555,737	1,511,230
Interest	852,467	896,759	663,103	771,122	556,074	466,569	428,889	388,865	345,860	301,380
Total expenditures	13,568,881	19,509,463	13,290,578	17,343,810	14,976,724	16,349,021	18,225,263	19,073,268	21,054,537	21,723,839
Excess (deficiency) of Revenues Over Expenditures	$ (911,241)	$ (6,443,294)	$ 583,450	$ (1,295,465)	$ 2,955,643	$ 4,186,236	$ 3,448,347	$ 4,089,144	$ 4,797,163	$ 5,426,798

Village of Lemont, Illinois

Changes In Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years

Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Other Financing Sources (uses)										
Bonds issued	$ -	$ 6,100,000	$ -	$ 3,375,000	$ 2,285,000	$ -	$ -	$ -	$ -	$ -
Proceeds from sale of capital assets	7,646	5,791	1,911	5,636	1,745	1,763	1,423	2,715,568	460,000	8,500
Premium on bonds	-	317,869	-	-	249,473	-	-	-	-	-
Payment made to bond escrow	-	-	-	-	(2,466,563)	-	-	-	-	-
Capital leases and notes	-	-	78,725	-	-	-	-	-	-	-
Transfer in	1,619,565	1,645,290	1,609,613	1,794,211	1,732,725	2,516,434	1,283,972	2,589,648	5,494,651	2,851,425
Transfer out	(1,544,565)	(1,576,356)	(1,629,613)	(2,248,665)	(1,782,725)	(2,825,599)	(1,318,781)	(3,189,761)	(5,965,663)	(3,317,265)
Total other financing sources (uses)	82,646	6,492,594	60,636	2,926,182	19,655	(307,402)	(33,386)	2,115,455	(11,012)	(457,340)
Net Change In Fund Balances	$ (828,595)	$ 49,300	$ 644,086	$ 1,630,717	$ 2,975,298	$ 3,878,834	$ 3,414,961	$ 6,204,599	$ 4,786,151	$ 4,969,458
Debt Service as a Percentage of Noncapital Expenditures	18.20%	43.01%	14.66%	32.01%	14.09%	11.75%	12.48%	11.70%	10.27%	10.70%

Data Source
Audited Financial Statements

Village of Lemont, Illinois

Assessed And Estimated Actual Value of Taxable Property By Classification
Last Ten Levy Years

	Residential Value	Farm Value	Commercial Value	Industrial Value	Total Real Estate	Railroad Value	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Percent of Assessed Value
2016	$ 450,183,700	$ 94,074	$ 91,158,540	$ 16,400,497	$ 557,836,811	$ 1,137,642	$ 558,974,453	0.577	$ 1,676,923,359	33.33%
2017	562,858,136	122,595	94,924,068	18,101,141	676,005,940	1,178,851	677,184,791	0.493	2,031,554,373	33.33%
2018	553,140,580	127,627	98,710,255	15,658,737	667,637,199	1,297,612	668,934,811	0.522	2,006,804,433	33.33%
2019	552,981,303	129,758	109,965,534	16,071,805	679,148,400	1,372,425	680,520,825	0.537	2,041,562,475	33.33%
2020	618,743,433	187,053	130,280,916	22,890,488	772,101,890	1,558,306	773,660,196	0.492	2,320,980,588	33.33%
2021	579,196,176	189,725	119,384,570	21,380,530	720,151,001	1,558,306	721,709,307	0.550	2,165,127,921	33.33%
2022	573,523,160	196,284	120,022,516	20,780,381	714,522,341	2,061,813	716,584,154	0.599	2,149,752,462	33.33%
2023	811,858,158	179,766	135,463,756	27,229,670	974,731,350	2,202,966	976,934,316	0.463	2,930,802,948	33.33%
2024	826,386,697	728,235	131,368,502	27,415,938	985,899,372	2,178,707	988,078,079	0.475	2,964,234,237	33.33%
2025*	826,386,697	728,235	131,368,502	27,415,938	985,899,372	2,178,707	988,078,079	0.475	2,964,234,237	33.33%

Data Source

Offices of the Cook, DuPage and Will County Clerks

N/A Not Available

* Estimated Real Estate values as actual Equalized Assessed Values by Classification of Property are not yet available from Cook County. 2024 EAVs used for Cook County for Residential, Farm, Commercial, Industrial and Railroad Only.

Village of Lemont, Illinois

Property Tax Rates - Direct and Overlapping Government
Last Ten Levy Years

Tax Levy Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025*
Village Direct Rates										
Corporate	0.246	0.209	0.220	0.219	0.192	0.217	0.256	0.251	0.299	0.299
Police Pension	0.139	0.120	0.131	0.137	0.142	0.157	0.179	0.109	0.111	0.111
IMRF	0.062	0.053	0.056	0.065	0.059	0.065	0.054	0.020	0.000	0.000
Street & Bridge	0.018	0.015	0.016	0.016	0.013	0.015	0.016	0.012	0.000	0.000
Police Protection	0.033	0.028	0.029	0.029	0.025	0.029	0.030	0.040	0.040	0.040
Civil Defense	0.001	0.001	0.001	0.001	0.001	0.001	0.000	0.000	0.001	0.001
Social Security	0.041	0.037	0.039	0.043	0.039	0.044	0.041	0.010	0.000	0.000
Auditing	0.005	0.004	0.004	0.004	0.003	0.004	0.004	0.005	0.006	0.006
Liability Insurance	0.011	0.009	0.009	0.009	0.007	0.007	0.008	0.006	0.006	0.006
Street Lighting	0.011	0.009	0.009	0.009	0.008	0.008	0.009	0.008	0.008	0.008
Crossing Guards	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.002	0.002
Workmen's Compensation	0.009	0.007	0.007	0.006	0.002	0.003	0.003	0.002	0.002	0.002
Total Direct Rates	0.577	0.493	0.522	0.537	0.492	0.550	0.599	0.463	0.475	0.475

* 2025 data unavailable; 2024 data is most recent available.

Data Source
Office of the Cook County Clerk

Village of Lemont, Illinois

Property Tax Rates - Direct and Overlapping Government (Continued)
Last Ten Levy Years

Tax Levy Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025*
Overlapping Rates										
School District 113	2.381	2.144	2.232	2.279	2.110	2.137	2.295	1.901	1.965	1.965
Lemont Fire Protection District	0.918	0.797	0.849	0.860	0.799	0.900	0.984	0.777	0.994	0.994
Lemont Library District	0.203	0.175	0.185	0.189	0.173	0.191	0.207	0.161	0.168	0.168
Village of Lemont	0.577	0.494	0.522	0.537	0.492	0.550	0.599	0.463	0.475	0.475
Lemont Park District	0.547	0.467	0.491	0.499	0.453	0.499	0.526	0.408	0.426	0.426
Joliet Comm. College District	0.311	0.298	0.298	0.295	0.291	0.290	0.292	0.281	0.269	0.269
Lemont High School District	2.211	1.963	2.041	2.084	1.939	2.104	2.241	1.844	1.894	1.894
So Cook County Mosquito Abate	0.017	0.016	0.017	0.018	0.017	0.019	0.021	0.017	0.017	0.017
Metropolitan Water Reclaim. Distr	0.406	0.402	0.396	0.389	0.378	0.382	0.374	0.345	0.340	0.340
Lemont General Assistance	0.006	0.005	0.006	0.006	0.005	0.006	0.005	0.004	0.003	0.003
Lemont Road & Bridge	0.135	0.116	0.124	0.128	0.117	0.131	0.042	0.112	0.119	0.119
Lemont Township	0.114	0.098	0.105	0.105	0.093	0.106	0.106	0.084	0.087	0.087
Consolidated Elections	0.000	0.031	0.000	0.030	0.000	0.019	0.000	0.032	0.000	0.000
Cook County Forest Preserve	0.063	0.062	0.060	0.059	0.058	0.058	0.081	0.075	0.069	0.069
Cook County	0.533	0.496	0.489	0.454	0.453	0.446	0.431	0.386	0.390	0.390
Northwest Homer Fire Prot Dist	0.584	0.584	0.588	0.588	0.578	0.571	0.594	0.588	0.541	0.541
Total Overlapping Rates	9.006	8.148	8.403	8.520	7.956	8.409	8.798	7.478	7.757	7.757

* 2025 data unavailable; 2024 data is most recent available.

Data Source
Office of the Cook County Clerk

Village of Lemont, Illinois

Principal Property Taxpayers
Current Year and Nine Years Ago

2026					2017			
Taxpayer	Type of Business	Equalized Assessed Valuation *	Rank	Percentage of Total Village Equalized Assessed Valuation	Taxpayer	Equalized Assessed Valuation **	Rank	Percentage of Total Village Equalized Assessed Valuation
TK Behavioral LLC	Special commercial structure	$ 12,388,150	1	1.25%	Timberline Knolls LLC	$ 8,889,227	1	1.70%
Lemont Property LLC	Special commercial structure	8,044,497	2	0.81%	Target Dropbox T1213	5,211,132	2	1.00%
Albertsons	Supermarket	6,918,323	3	0.70%	GK Development Inc	4,625,863	3	0.88%
Long Run 1031 LLC	Shopping center and one story store	6,387,666	4	0.65%	New Albertson's LLC	4,170,703	4	0.80%
Target Droptax T1213	Discount department store	5,737,098	5	0.58%	Lemont Property LLC	4,039,092	5	0.77%
Lemont Plaza Group LLC	Special commercial structure	5,615,678	6	0.57%	Kohl's Department Store	3,880,359	6	0.74%
FNRP Lemont Village LLC	Shopping center	5,591,907	7	0.57%	Long Run 1031 LLC	3,879,230	7	0.74%
Lenny's Lemont	Commercial properties	5,573,241	8	0.56%	IMTT Illinois	3,741,452	8	0.72%
JB Hunt Transport Inc	Logistics services	5,274,375	9	0.53%	OS Lemont LLC	3,642,949	9	0.70%
Pulte Home Co LLC	Residential properties	4,895,155	10	0.50%	GA HC Reit II Lemont	2,973,971	10	0.57%
		$ 66,426,090		6.72%		$ 45,053,978		8.62%

* 2025 data unavailable; Includes only those parcels located in Cook County with 2024 equalized assessed values over approximately $100,000.
** Includes only those parcels located in Cook County with 2014 equalized assessed values over approximately $100,000.

Data Source
Office of the Cook County Clerk

Village of Lemont, Illinois

Property Tax Levies And Collections
Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections* in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2016	$ 3,185,423	$ 1,620,592	50.88%	$ 1,492,433	$ 3,113,025	97.73%
2017	3,341,224	1,715,184	51.33%	1,535,046	3,250,230	97.28%
2018	3,489,827	1,747,366	50.07%	1,656,880	3,404,246	97.55%
2019	3,650,988	1,846,815	50.58%	1,727,999	3,574,814	97.91%
2020	3,916,006	1,850,137	47.25%	2,027,429	3,877,566	99.02%
2021	4,106,314	2,079,518	50.64%	1,961,278	4,040,796	98.40%
2022	4,486,473	2,130,095	47.48%	2,329,225	4,459,320	99.39%
2023	4,793,973	2,348,124	48.98%	2,167,102	4,515,226	94.19%
2024	4,846,613	2,383,555	49.18%	2,190,693	4,574,248	94.38%
2025	5,002,087	2,274,744	45.48%	-	2,274,744	45.48%

Note: Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Source
Office of the Cook County Clerk

Village of Lemont, Illinois

Ratios of Outstanding Debt by Type Including TIF Activity
Last Ten Fiscal Years

Fiscal Year	Governmental Activities						Business-Type Activities				Total Primary Government	Percentage of Estimated Actual Taxable Value of Property	Per Capita (1)
	General Obligation Bonds	Unamortized Premiums, discounts and adjustments	Capital Leases	Tax Bonds Payable	Notes Payable	TIF General Obligation Bonds	IEPA Loan Payable	Water/Sewer Fund Obligation Debt	Unamortized Premiums, discounts and adjustments	Capital Leases			
April 30, 2017	$ 15,955,000	$ 190,916	$ 83,249	$ 900,000	$ 135,283	$ 3,380,000	$ -	$ 13,140,000	$ 238,372	$ 144,475	$ 34,167,295	2.02%	$ 2,022
April 30, 2018	14,920,000	419,392	47,993	-	127,787	3,200,000	-	13,290,000	216,593	220,040	32,441,805	1.58%	1,900
April 30, 2019	13,950,000	395,169	69,265	-	119,556	2,990,000	-	12,420,000	194,816	133,100	30,271,906	1.49%	1,765
April 30, 2020	10,110,000	360,489	39,331	-	110,585	5,760,000	-	15,640,000	1,231,439	42,654	33,294,498	1.61%	1,926
April 30, 2021	9,245,000	533,117	20,060	-	101,750	5,135,000	-	14,595,000	1,134,749	-	30,764,676	1.31%	1,745
April 30, 2022	8,485,000	479,636	-	-	92,367	4,500,000	-	20,205,000	1,444,644	-	35,206,647	1.61%	1,997
April 30, 2023	7,680,000	426,155	-	-	82,553	3,855,000	-	18,795,000	1,326,555	-	32,165,263	1.48%	1,825
April 30, 2024	6,840,000	372,674	-	-	72,288	3,190,000	-	17,380,000	1,208,466	-	29,063,428	0.98%	1,649
April 30, 2025	5,975,000	318,274	-	-	61,551	2,510,000	-	15,930,000	1,090,383	-	25,885,208	0.86%	1,468
April 30, 2026	5,175,000	269,090	-	-	50,321	1,810,000	289,243	14,495,000	976,460	-	22,775,871	0.76%	1,292

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

(1) See the Schedule on page 103 for population data.

Data Source
Village Records
Office of the County Clerk

Village of Lemont, Illinois

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	Population	Equalized Assessed Valuation	Governmental Activities: Gross General Obligation Debt	Governmental Activities: Less Debt Service Monies Available	Governmental Activities: Net General Obligation Debt*	Business Type Activities: General Obligation Debt *	Total Primary Government: Total Debt Outstanding*	Total Primary Government: Per Capita	Total Primary Government: Percentage of Assessed Value
April 30, 2017	16,895	$ 558,974,453	$ 16,145,916	$ -	$ 16,145,916	$ 15,321,315	$ 31,467,231	$ 1,863	5.63%
April 30, 2018	17,075	677,184,791	15,339,392	-	15,339,392	13,506,593	28,845,985	1,689	4.26%
April 30, 2019	17,075	668,934,811	14,345,169	-	14,345,169	12,420,000	26,765,169	1,568	4.00%
April 30, 2020	17,291	680,520,825	10,470,489	-	10,470,489	15,640,000	26,110,489	1,510	3.84%
April 30, 2021	17,629	773,660,196	9,778,117	-	9,778,117	14,595,000	24,373,117	1,383	3.15%
April 30, 2022	17,629	721,709,307	8,964,636	-	8,964,636	20,205,000	29,169,636	1,655	4.04%
April 30, 2023	17,629	716,584,154	8,106,155	-	8,106,155	20,121,555	28,227,710	1,601	3.94%
April 30, 2024	17,629	976,934,316	7,212,674	-	7,212,674	18,588,466	25,801,140	1,464	2.64%
April 30, 2025	17,629	988,078,079	6,293,274	-	6,293,274	17,020,383	23,313,657	1,322	2.36%
April 30, 2026	17,629	988,078,079	5,444,090	-	5,444,090	15,471,460	20,915,550	1,186	2.12%

Data Source
U.S. Census Bureau
Village Records
Office of the County Clerk - 2025 data is not available - 2024 data is most recent available.

Village of Lemont, Illinois

Direct and Overlapping Debt
(As of April 30, 2026)

	Outstanding Bonds		Applicable to Village Percentage **	Applicable to Village Amount **
Direct Debt				
Village of Lemont	$ 7,304,411		100.000%	$ 7,304,411
Total Direct Debt	7,304,411			7,304,411
Overlapping Bonded Debt				
Counties:				
Cook County	1,760,191,750		0.472%	8,308,105
Cook County Forest Preserve District	70,975,000		0.472%	335,002
DuPage County	11,495,000	(1)	0.001%	115
DuPage County Forest Preserve District	97,770,000		0.001%	978
Will County	-	(1)	0.005%	-
Will County Forest Preserve District	85,720,000		0.005%	4,286
Miscellaneous Districts:				
Metropolitan Water Reclamation District	2,607,379,954	(3)	0.480%	12,515,424
Lemont Fire Protection District	37,430,000	(1)	56.094%	20,995,984
Lemont Park District	17,635,000		72.215%	12,735,115
Lemont Public Library District	960,000		74.834%	718,406
Fountaindale Public Library District	11,925,000		0.039%	4,651
Homer Township Public Library	-	(1)	0.024%	-
Homer Township	-	(1)	0.024%	-
School Districts:				
#92	12,650,000		0.109%	13,789
#113A	11,420,000	(1)	59.992%	6,851,086
CUSD #365-U	135,016,944	(1)(2)	0.014%	18,902
HSD #86	91,375,000		0.008%	7,310
HSD #205	17,135,000		0.030%	5,141
HSD #210	13,690,000		58.352%	7,988,389
Community College #502	53,130,000	(1)	0.001%	531
Community College #525	25,425,000	(1)	3.302%	839,534
Total Overlapping Debt	5,061,323,648			71,342,748
Total Direct and Overlapping Debt	$ 5,068,628,059			$ 78,647,159

* 2025 data unavailable; 2024 is most recent available.
** 2024 EAVs were used for those in Cook, Will and DuPage counties.
(1) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds and/or Certificates of Indebtedness which are expected to be paid from sources other than general taxation.
(2) Includes original principal amounts of outstanding Capital Appreciation Bonds.
(3) Includes bonds with the IEPA.

Source: Offices of the Cook, DuPage and Will County Clerks
Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Village. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Village of Lemont. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.
The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the Village's taxable assessed value that is within the government's boundaries and dividing it by the Village's total taxable assessed value

Village of Lemont, Illinois

Legal Debt Margin Information
Last Ten Fiscal Years (Amounts in Thousands)

	April 30, 2017	April 30, 2018	April 30, 2019	April 30, 2020	April 30, 2021	April 30, 2022	April 30, 2023	April 30, 2024	April 30, 2025	April 30, 2026
Equalized valuation	$ 558,974	$ 677,185	$ 668,935	$ 680,521	$ 773,660	$ 721,709	$ 716,584	$ 976,934	$ 988,078	$ 988,078
Legal debt limit 8.625% of equalized valuation	48,212	58,407	57,696	58,695	66,728	62,247	61,805	84,261	85,222	85,222
Less:										
Outstanding debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	$ 48,212	$ 58,407	$ 57,696	$ 58,695	$ 66,728	$ 62,247	$ 61,805	$ 84,261	$ 85,222	$ 85,222
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

* 2025 data unavailable; 2024 data is most recent available.

65 ILCS 5 ,(from chapter 24, paragraph 8-5-1) of the Illinois Revised Statues provides "…no municipality having population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until MAY 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessment valuation by the debt limitation percentage in effect on MAY 1, 1979."

Source: Offices of the Cook, DuPage, and Will County Clerks

Village of Lemont, Illinois

Waterworks and Sewerage Fund
Schedule of Revenue Bond Coverage
Last Ten Fiscal Years

Fiscal Year	Gross Revenue	Direct Operating Expenses	Net Revenue Available For Debt Service *	Debt Service Requirements			
				Principal	Interest	Total	Coverage
2017	$ 5,257,738	$ 3,223,250	$ 2,034,488	$ 375,000	$ 598,978	$ 973,978	2.1
2018	5,132,146	3,552,218	1,579,928	740,000	480,283	1,220,283	1.3
2019	5,491,238	3,161,944	2,329,294	870,000	579,533	1,449,533	1.6
2020	5,301,458	3,124,744	2,176,714	900,000	585,475	1,485,475	1.5
2021	5,748,957	3,134,885	2,614,072	1,090,000	540,474	1,630,474	1.6
2022	5,452,751	3,354,556	2,098,195	1,410,000	661,586	2,071,586	1.0
2023	6,215,465	4,026,944	2,188,521	1,415,000	657,008	2,072,008	1.1
2024	7,024,968	4,037,289	2,987,679	1,450,000	615,513	2,065,513	1.4
2025	8,147,844	4,099,395	4,048,449	1,435,000	573,638	2,008,638	2.0
2026	8,382,439	4,718,083	3,664,356	1,475,000	523,800	1,998,800	1.8

* Net Revenue Available for Debt Service shown above is based solely on Waterworks and Sewerage Fund net revenues. Certain bonds included in the table above also have other Village revenues pledged for debt repayment, including sales taxes, state shared income taxes and special service area taxes. Therefore, when adding in the additional pledged revenues, the debt service coverage ratios in all years shown above are all well in excess of 1.25x.

Village of Lemont, Illinois

Demographic and Economic Information
Last Ten Fiscal Years

Fiscal Year	Population (1)(2)	Per Capita Personal Income (3)	Personal Income (4)	Median Age (1)(2)	% Bachelors Degree or Higher (1)(2)	Unemployed Percentage (1)(2)
2017	16,895	$ 38,953	$ 658,110,935	42.0	40	*
2018	17,075	40,647	694,047,525	42.0	39	*
2019	17,155	40,814	700,164,170	44.3	40	*
2020	17,291	44,700	772,907,700	45.6	41	*
2021	17,629	45,924	809,594,196	45.7	42	*
2022	17,629	45,675	805,204,575	43.5	42	*
2023	17,629	48,479	854,636,291	44.0	44	*
2024	17,629	53,286	939,378,894	44.2	45	*
2025	17,629	53,572	944,420,788	43.7	46	*
2026	17,629	54,818	966,386,522	43.7	47	*

* Data unavailable

(1) U.S. Census Bureau
(2) Illinois Demographics/U.S. Census Bureau
(3) U.S. Census Bureau based on adjustments through Chicago CPI
(4) Computation of per capita personal income multiplied by population

Village of Lemont, Illinois

Principal Employers
Current Year and Nine Years Ago

2026				2017			
Employer (1)	Rank	Number Employed	Percent of Total Village Population	Employer (1)	Rank	Number Employed	Percent of Total Village Population
Argonne National Laboratory (2) U.S. Government Research Facility	1	3,836	21.76%	Argonne National Laboratory(2) U.S. Government Research Facility	1	3,250	19.24%
Citgo Refinery (2) Gasoline and Petroleum Products	2	540	3.06%	Citgo Refinery (2) Gasoline and Petroleum Products	2	1,050	6.21%
Lemont-Bromberek School District 113A Public Elementary Education	3	363	2.06%	Timberline Knolls Residential Treatment Center	3	515	3.05%
Franciscan Village Nursing Home / Assisted Living	4	340	1.93%	Franciscan Village Nursing Home / Assisted Living	4	300	1.78%
Lemont High School District 210 Public Secondary Education	5	225	1.28%	Lemont-Bromberek School District 113A Public Elementary Education	5	241	1.43%
Jewel - Osco Grocery / Drug Store	6	174	0.99%	Lemont High School District 210 Public Secondary Education	6	181	1.07%
Lemont Nursing and Rehabilitation Center Nursing Home	7	140	0.79%	Lemont Nursing and Rehabilitation Center Nursing Home	7	137	0.81%
Salco Industrial	8	111	0.63%	Jewel - Osco Grocery / Drug Store	8	160	0.95%
Pete's Fresh Market Grocery Store	9	72	0.41%	Target Retail Store	9	118	0.70%
Kohl's Retail Store	10	65	0.37%	Kohl's Retail Store	10	90	0.53%

Data Source
(1) Includes full and part-time employees.
(2) Included because of close proximity to the Village of Lemont
(3) Phone canvassing of local employers

Village of Lemont, Illinois

Full-time Equivalent Employees
Last Ten Fiscal Years

Function/Program	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Public Safety	36.1	36.1	34.0	31.0	31.0	31.0	31.0	32.0	33.0	34.0
Public Works	24.0	20.5	20.5	21.5	21.5	21.5	24.0	24.0	23.0	23.0
Community Development	3.5	7.5	7.5	7.5	7.5	7.5	7.0	8.0	8.0	7.0
General Government	7.5	7.5	7.5	8.0	8.0	8.0	7.0	7.0	8.0	9.0
	71.1	71.6	69.5	68.0	68.0	68.0	69.0	71.0	72.0	73.0

Data Source
Village Budget

Village of Lemont, Illinois

Operating Indicators
Last Ten Fiscal Years

Function/Program	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Public Safety										
Police										
Physical arrests	238	334	303	226	186	274	320	486	278	380
Parking violations	955	952	1,721	3,083	489	720	662	544	546	449
Traffic violations	2,641	1,531	1,483	1,676	2,902	3,605	4,623	3,954	3,539	3,622
Public Works										
Street lights repaired	286	273	273	298	235	188	264	255	250	270
Alleys paved	2	1	1	1	1	1	1	0	0	1
Water										
Water main breaks	29	25	25	31	19	17	27	16	24	28
Rated daily pumping capacity (gallons)	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Average daily pumpage (gallons)	2,200,000	1,800,000	1,800,000	1,512,000	1,600,000	1,620,000	1,483,000	1,564,989	1,712,060	1,835,906
Maximum daily pumpage (gallons)	3,450,000	3,316,000	3,316,000	3,102,000	3,500,000	3,140,000	3,334,000	3,245,000	3,348,000	3,183,000
Number of accounts in service	6,009	6,051	6,051	6,228	6,310	6,456	6,573	6,810	6,966	7,021

Data Source
Various Village departments

Village of Lemont, Illinois

Capital Asset Statistics
Last Ten Fiscal Years

Function/Program	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units (1)	28	23	23	22	22	24	22	24	24	26
Public Works										
Miles of streets	147	150	152	153	153	153	156	156	157	157
Number of street lights	1,000	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,043	1,051
Miles of alleys	7.8	7.8	8	8	8	8	8	8	8	8
Water										
Miles of water mains	98	100	102	103	104	104	108	109	110	111
Fire hydrants	1,547	1,547	1,589	1,607	1,614	1,630	1,698	1,698	1,711	1,721
Sanitary sewers (miles)	93	100	102	103	103	103	106	107	108	109
Storm sewers (miles)	89	95	99	100	100	100	106	108	109	110
Storm sewers manholes	860	945	1,017	1,059	1,059	1,064	1,300	1,340	1,392	1,413
Sanitary sewers manholes	2,216	2,253	2,307	2,320	2,320	2,327	2,423	2,440	2,460	2,473

(1) Patrol units consist of the number of Sworn Officers and Sergeants as of April 30 of that year.

Data Source

Various Village departments

bakertilly

Reporting and insights from 2026 audit:

Village of Lemont, Illinois

April 30, 2026



Executive summary

We have completed our audit of the financial statements of Village of Lemont (the Village) for the year ended April 30, 2026, and have issued our report thereon dated September 9, 2026. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Village's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas Village of Lemont should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Joe Lightcap, Managing Director: joe.lightcap@bakertilly.com or +1 (630) 645 6215

Sincerely,

Baker Tilly US, LLP



Joseph M. Lightcap, CPA, Managing Director

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS. NONATTEST SERVICES ARE PROVIDED BY BAKER TILLY ADVISORY GROUP, LP.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Village Board:
    - Are free from material misstatement
    - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*
- Our audit does not relieve management or the Village Board of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Village Board, including:

- Internal control matters
- Qualitative aspects of the Village's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Village and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Village's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements and payables
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets	Fund balance/net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2026. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Illinois Municipal Retirement Fund and Police Pension Fund	Reasonable in relation to the financial statements as a whole
Total OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates noted above.

Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Village or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to management. The schedule within the attachments summarizes the uncorrected misstatements, other than those that are clearly trivial, that we presented to management and the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures. In our judgment, neither the uncorrected misstatements nor the misstatements that management corrected, either individually or in the aggregate, indicate matters that could have had a significant effect on the Company's financial reporting process.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other information in documents containing audited basic financial statements

The Village's audited financial statements will be included in the annual financial report and with the Illinois Comptroller Annual Financial Report online filing. Our responsibility for this information does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. We have read the annual financial report and the Illinois Comptroller Annual Financial Report to determine whether a material inconsistency exists between the other information and the financial statements. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, was materially inconsistent with the information, or manner of its presentation, in the financial statements.

The Village's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The Village can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Village's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Village that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Village's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting and conversion journal entries

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Audit committee resources

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at https://www.bakertilly.com/insights/audit-committee-resource-page.



Capital project oversight

Public sector capital projects face increasing pressure from cost escalation, supply chain disruption, regulatory complexity and heightened scrutiny around transparency and accountability. Strong planning, governance and controls are critical across the full project life cycle, from feasibility and funding strategy through execution and closeout.

Independent oversight helps chart a clear course from planning to delivery. Our teams work alongside leadership to strengthen governance, establish financial and contractual controls, align funding with project goals and monitor performance throughout execution, helping projects stay on schedule, within budget and aligned with community priorities.



Succession planning

An aging workforce, rising retirement rates and competition for specialized talent make succession planning a fiscal and operational priority for public sector organizations.

By identifying critical roles, assessing workforce risk, building internal talent pipelines and integrating succession planning with broader workforce strategies, Baker Tilly helps organizations preserve institutional knowledge and maintain continuity, today and into the future.



Economic development

Successful economic development depends on disciplined planning, sound financial analysis and coordinated execution. Public sector leaders must balance incentives, infrastructure investment, funding opportunities and stakeholder priorities while maintaining fiscal responsibility.

Baker Tilly supports local governments with strategic and financial planning, incentive structuring and negotiation, tax increment financing administration, project financing, grant strategy, and economic and fiscal impact analysis. This integrated approach helps leaders move from vision to action, strengthening communities and advancing sustainable, long-term growth.

Management representation letter

VILLAGE OF LEMONT

www.lemont.il.us

September 9, 2026

Baker Tilly US, LLP
1301 W 22nd Street
Suite 400
Oak Brook, Illinois 60523

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Lemont, Illinois as of April 30, 2026 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Lemont and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 24, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.

7) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

8) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

9) We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements as a whole.

10) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.

11) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

12) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

13) We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.

    b) Additional information that you have requested from us for the purpose of the audit.

    c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

    d) Minutes of the meetings of Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.

14) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

15) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a) Management,

    b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

16) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

17) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

18) We have disclosed to you the names of our related parties and all the related party relationships and transactions, including side agreements, of which we are aware.

Other

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have a process to track the status of audit findings and recommendations.

21) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

22) The Village of Lemont, Illinois has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

24) There are no:

a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

25) We have made all management decisions and performed all management functions in relation to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, as identified in the engagement letter or an addendum to the engagement letter. We have designated Darshana Prakash, an employee with suitable skill, knowledge, and/or experience to oversee the services received. Furthermore, we have established and maintained internal controls, including monitoring activities related to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, and we have evaluated and accept responsibility for the adequacy and results of the nonattest services received.

The nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, are listed below.

a) Financial statement preparation

b) Adjusting and conversion journal entries

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

26) The Village of Lemont, Illinois has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

27) The Village of Lemont, Illinois has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

28) The financial statements properly classify all funds and activities.

29) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

30) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

31) The Village of Lemont, Illinois has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

32) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

33) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

34) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

35) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

37) We have reviewed our employment agreements and personnel policy related to compensated absences and believe our calculation of compensated absences is in alignment with the requirements of GASB Statement No. 101.

38) Tax-exempt bonds issued have retained their tax-exempt status.

39) We have appropriately disclosed the Village of Lemont, Illinois's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

41) With respect to the supplementary information, (SI):

    a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

42) We assume responsibility for, and agree with, the findings of specialists in evaluating the Police Pension Fund net pension liability, the total OPEB liability, and related deferred outflows and inflows of resources and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

43) We assume responsibility for, and agree with, the information provided by the Illinois Municipal Retirement Fund as audited by Plante Moran relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

44) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

45) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.

46) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases/subscriptions.

47) We have evaluated our ongoing operations and determined there are no concentrations or constraints meeting the requirements for disclosure under GASB Statement No. 102.

48) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement.* In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

49) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. Our annual report is comprised of the annual comprehensive financial report. We have provided you with the final version of the annual report. There are no material inconsistencies between the financial statements and any other information contained within the annual report.

50) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. Our annual report is comprised of Illinois Comptroller Annual Financial Report. We will provide you with the final version of the annual report once available, and prior to distribution to our stakeholders, such that you may complete your required procedures.

51) We acknowledge our responsibility for presenting the Consolidated Year End Financial Report (CYEFR) in accordance with the standards set forth by the Grant Accountability and Transparency Act, and we believe the CYEFR, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the CYEFR.

Sincerely,

Village of Lemont, Illinois

Signed: _____
George Schafer, Village Administrator

Signed: _____
Darshana Prakash, Finance Director/Treasurer

Village of Lemont, Illinois
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

April 30, 2026

	Financial Statements Effect - Debit (Credit) to Financial Statement Total						
	Total Assets/ Deferred Outflows	Total Liabilities/ Deferred Inflows	Total Net Position/ Fund Balances	Total Revenues	Total Expenses/ Expenditures	Change in Net Position/ Fund Balances	Beginning Net Position/ Fund Balances
Governmental Activities	$ -	$ 229,508	$ (229,508)	$ -	$ (93,643)	$ 93,643	$ (135,865)
Business-Type Activities	-	129,098	(129,098)	-	(52,673)	52,673	(76,425)
General Fund	-	60,560	(60,560)	-	(60,560)	(60,560)	-
Water Fund	-	189,599	(189,599)	-	(113,174)	(7,828)	(76,425)

Accounting changes relevant to Village of Lemont

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
103	Financial Reporting Model Improvements	✓	4/30/2027
104	Disclosure of Certain Capital Assets	✓	4/30/2027
105	Subsequent events	✓	4/30/2028

Further information on upcoming GASB pronouncements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including

(a) Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately, and by major class of underlying asset. In addition, if there are any other intangible assets reported they should also be disclosed separately.

(b) Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale, and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures it is important to plan ahead to ensure the required information is available for implementation.

Updated guidance for the financial reporting of subsequent events

GASB Statement No. 105, *Subsequent Events, which supersedes GASB Statement No. 56*, is intended to enhance consistency in the application of requirements for subsequent events.

The Statement defines subsequent events as transactions or other events that occur after year end but before the date the financial statements are available to be issued. The date the financial statements are available to be issued is the date at which (a) the financial statements are complete in a form and format that complies with generally accepted accounting principles (GAAP) and (b) approvals necessary for issuance have been obtained, or typically the opinion date. The definition of subsequent events in this Statement modifies the subsequent events time frame throughout the GASB literature.

The Statement also clarifies:

- The different types of subsequent events (recognized and nonrecognized events)
- When note disclosures are required
- The information that should be included in those note disclosures

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

    - Identify types of potential misstatements
    - Consider factors that affect the risks of material misstatement
    - Design tests of controls, when applicable and substantive procedures

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with Government Auditing standards in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, the Uniform Guidance, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. We anticipate that the Village will receive an unmodified opinion on its financial statements.

e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken action in response to developments in financial reporting, laws, accounting standards, governance practices or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of April or May. Our final financial fieldwork is scheduled during July and early August to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means or wish to provide other feedback. We welcome the opportunity to hear from you.



bakertilly

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditors' Report

To the Honorable Mayor and Board of Trustees of
Village of Lemont, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Lemont, Illinois (the Village), as of and for the year ended April 30, 2026, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated .

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Oak Brook, Illinois
September 9, 2026

Independent Auditors' Report on Compliance

The Honorable Mayor and Board of Trustees of
Village of Lemont, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Lemont, Illinois (the Village), as of and for the year ended April 30, 2026, and have issued our report thereon dated September 9, 2026. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

In connection with our audit, nothing came to our attention that caused us to believe that the Village failed to comply with provisions of Subsection (q) of Section 11-74.4-3 of Public Act 85-1142, "An Act in Relation to Tax Increment Financing", insofar as it relates to accounting matters for the Downtown Canal District Tax Increment Financing Fund, the Transit-Oriented-Development Tax Increment Financing Fund, the Gateway Tax Increment Financing Fund, the Illinois & Michigan Tax Increment Financing Fund, and the Main/Archer Tax Increment Financing Fund. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Village's noncompliance with the above-referenced statute, insofar as it relates to accounting matters.

This report is intended solely for the information and use of the Board of Trustees, management, the State of Illinois, and others within the Village and is not intended to be, and should not be, used by anyone other than the specified parties.

Baker Tilly US, LLP

Oak Brook, Illinois
September 9, 2026

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418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: Ted Friedley, Public Works
THROUGH:
SUBJECT: A Resolution Approving Extra Work Proposal 013 PW Annex Storage Building
DATE: October 13, 2026

SUMMARY/BACKGROUND
Public Works Department is requesting approval of Extra Works Proposal 013. The Contractor found a deficiency in the structure supports related to wind shear on the mezzanine and proposed Extra Work Order 013 to correct this. To expedite the additional work and keep the job moving forward so the Contractor doesn't have to pull their crew, the Village Administrator signed off as an emergency change order. This is the Resolution to request Board approval for the change.

ANALYSIS

Consistency with Village Policy
5-Year Capital Improvement Plan (if applicable)

STAFF RECOMMENDATION
Pass A Resolution Approving Extra Work Proposal 014 PW Annex Storage Building

BOARD ACTION REQUESTED
Pass A Resolution Approving Extra Work Proposal 014 PW Annex Storage Building

ATTACHMENTS
A Resolution Approving Extra Work Proposal 013 PW Annex Storage Building.pdf

VILLAGE OF LEMONT

RESOLUTION
NUMBER R-___-26

A RESOLUTION APPROVING EXTRA WORK PROPOSAL 013
PW ANNEX STORAGE BUILDING

JOHN EGOFSKE, Village President
CHARLENE M. SMOLLEN, Clerk

SAMUEL J. FORZLEY
JANELLE KITTRIDGE
KEN MCCLAFFERTY
KEVIN SHAUGHNESSY
RICK SNIEGOWSKI
RON STAPLETON
Trustees

Published in pamphlet form by authority of the Village President and Board of Trustees of the Village of Lemont on __-__-2026

RESOLUTION NO. R-_____-26

A RESOLUTION APPROVING EXTRA WORK PROPOSAL 013
PW ANNEX STORAGE BUILDING

WHEREAS the Village of Lemont recommends that Extra Work Proposal 013 to install additional steel bracing for the PW Annex Storage Building project be accepted; and

WHEREAS, the Village seeks to utilize the services of E.P. Doyle & Son, LLC for such work as part of the PW Annex Storage Barn Project, and as Extra Work Proposal No. 013 to same; and

WHEREAS, E.P. Doyle & Son LLC, submitted a bid for such work in the amount of $33,359.87; and

WHEREAS, the Village has determined that the circumstances which necessitate this change were not reasonably foreseeable at the time the contract was executed; and

WHEREAS, the Village has determined that this change is in the best interest of the Village.

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Lemont, Counties of Cook, Will and DuPage, Illinois, as follows:

SECTION 1:

Change Order Request Number 013 to be completed by E.P. Doyle & Son, LLC, 1100 Wheaton Oaks Court, Wheaton, IL 60187 in the amount of $33,359.87 is hereby approved.

SECTION 2:

The Village President, Administrator, or Designee is hereby authorized to execute the agreement and to make minor changes to the document prior to execution that do not materially alter the Village's obligations, to execute any other agreements and documentation as well as to take any other steps necessary to carry out this resolution.

SECTION 3:

This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL, AND DUPAGE, ILLINOIS, ON THIS _____ DAY OF _____ 2026.

PRESIDENT AND VILLAGE BOARD MEMBERS:

	AYES:	NAYES:	ABSENT:	ABSTAIN:
Samuel J. Forzley	_____	_____	_____	_____
Janelle Kittridge	_____	_____	_____	_____
Ken McClafferty	_____	_____	_____	_____
Kevin Shaughnessy	_____	_____	_____	_____
Rick Sniegowski	_____	_____	_____	_____
Ron Stapleton	_____	_____	_____	_____

_____

JOHN EGOFSKE
President

ATTEST:

_____

CHARLENE M. SMOLLEN
Village Clerk

EXHIBIT A

Extra Work Proposal #013

Village of Lemont New Public Works Building
(26-003)
Extra Work Proposal #013

Below are the pricing and time requirements to perform the following extra work to the contract:

Additional Bracing for Steel on CL 7

References : Analysis by Post-Frame Bldg's SE

Submittal : #1 09/24/2026

EWP Cost Subtotal		$30,026.88
Overhead and Profit	10.00%	$3,002.69
P&P Bond	1.00%	$330.30
EWP #013 Total Cost:		**$33,359.87**
EWP #013 Time Extension :		TBD C.D.

Notes : Add cross bracing to building steel on column line 7 to address concerns raised by the Structural Engineer for the post-framed building package.

E. P. Doyle is uncomfortable with proceeding to sheath and install siding on the North and South ends of the new building until the cross bracing is installed. The related delays, and impacts on general conditions, is difficult to quantify until we know when this additional bracing is approved, along with shop drawing approval.

30,026.88 Add to Structural Steel

30,026.88 Subtotal
3,002.69 EPD OH&Fee
330.30 P&P Bond
==========
$33,359.87 Total

Additional general conditions and general requirements are separate from overhead and profit, and are both excluded from the amounts above unless specifically listed.

To authorize E.P. Doyle & Son, LLC to proceed with this extra work, please acknowledge your acceptance of this proposal by signing and dating below, and we will issue a Change Order in accordance with the Contract provisions.

E. P. Doyle & Son, LLC

By

September 24, 202

Date

Village of Lemont

By

9-30-26

Date

RALPH H. SIMPSON CO.
733 INDUSTRIAL DR. | ELMHURST, IL 60126
630-782-9007 | RALPHHSIMPSONCO.COM

CHANGE ORDER REQUEST

Added Tension Rod X-Bracing at Mezzanine - Grid Line 7

COR #:	8355-001 Rev 1	**Date:**	September 24, 2026
To:	Kevin Kozlowski, Project Manager	**Project:**	New Lemont Public Works Pole Barn
	E.P. Doyle & Son, LLC	**EPD Contract:**	26-003
	1100 Wheaton Oaks Court, Wheaton, IL 60187	**RHS Job No.:**	8355
Email:	kkozlowski@epdoyle.com	**Reference:**	Carlile A-301 Det. 8 (07/01/26); RHS E3 Rev 1 (09/24/26)

DESCRIPTION OF CHANGE

Per E.P. Doyle email dated 09/22/2026 and Carlile Architects sheet A-301 (Architectural Sketch #1, 07/01/26, Detail 8), furnish and install four (4) bays of 1" diameter steel rod X-bracing between the mezzanine and roof framing along Grid Line 7, at bays B-D, F-H, K-M and P-R, as detailed on RHS drawings E3 Rev 1, 52VB1, 53VB1, 54GP1-57GP1 and G4 (09/24/2026).

SCOPE INCLUDED

- Shop drawings for rod braces, clevises and gusset plates.
- (16) 1" dia. A36 rod braces (marks 52VB1 / 53VB1), LH/RH threaded for field adjustment, each with (2) #2-1/2 clevises, 1" pins and jam nuts (32 clevises total).
- (16) PL 1/2" corner gusset plates (54GP1, 55GP1, 56GP1) and (4) PL 1/2" x 12" x 1'-4" center plates (57GP1) at brace intersections, shop primed.
- Field welding of corner gussets to existing column and beam flanges (1/4" continuous fillet, both sides), installation and tensioning of braces, lift and welding equipment, and delivery to site.

PRICING

Description	Amount
Material (1" rods, #2-1/2 clevises & pins, jam nuts, 1/2" plate, consumables, delivery)	$4,705.80
Shop Drawings / Detailing	$700.00
Shop Fabrication Labor (plates, prime, rod assembly & kitting)	$1,235.00
Erection Subcontractor - labor & equipment (Premier Steel Solutions COR-01, attached)	$21,640.00
Subtotal - Direct Cost	**$28,280.80**
Overhead & Profit - 10% on RHS work ($6,640.80) per Subcontract Section 7.3	$664.08
Markup - 5% on erection subcontractor ($21,640.00)	$1,082.00
TOTAL CHANGE ORDER REQUEST - ADD	**$30,026.88**

CLARIFICATIONS & EXCLUSIONS

- Braces are adjusted by LH/RH threaded rod ends in lieu of separate turnbuckles, with a center plate at each X in lieu of crossing rods. Subject to Architect / Engineer of Record approval; engineering / PE-stamped calculations are excluded.
- Bottom gussets at the mezzanine beam fall in the zone of the bar joist seats, wood nailer and plywood decking (by others). Removal / replacement of nailer or decking and any revised connection detail are excluded.
- Braces pass through the fixed mezzanine guardrail zone. Guardrail modifications, if required, are excluded.
- Straight-time, normal working hours. Overtime / premium time, remobilization, finish painting, fireproofing, permits and bonds are excluded. Clear lift access to work areas by others. Project is tax exempt.
- Schedule: a time extension of five (5) calendar days is requested for this change. Fabrication and delivery per material lead times following written approval.
- Pricing valid for 30 days. Work will proceed upon receipt of a fully executed Subcontract Change Order per Section 7 of the Subcontract Agreement. Sub and supplier backup attached.

SUBMITTED BY: RALPH H. SIMPSON CO.

Dominick Jagman, Project Manager Date

ACCEPTED BY: E.P. DOYLE & SON, LLC

Signature / Name / Title Date

Premier Steel Solutions
700 Butterfield Road, Suite 300, Lombard, IL 60148
(630) 241-9380

CHANGE ORDER REQUEST

COR NO. 01

COR NUMBER
PSS-26-029-RSC-COR-01
DATE: September 23, 2026
PRICE VALID: 30 days

PROJECT Lemont Public Works	**TO (CUSTOMER)** Ralph Simpson
PROJECT LOCATION 12490 Derby Road, Lemont, IL	**ATTENTION** Attn: Dominick Jagman, Project Manager
JOB NUMBER 26-029-RSC	**PREPARED BY** Dino DePasquale, President

CONTRACT REFERENCE Subcontract Agreement dated 5/26/2026 (Proposal #26-062)

DESCRIPTION OF CHANGE

Furnish labor and equipment to install (16) 1/2" thick gusset plates - unload, layout, tack in place, and field weld with 1/4" fillet continuous, both sides - and install (8) 1" steel rod braces with turnbuckles and clevis, including unload, installation, and tensioning, per Sheet A-301 Detail 8 Revision 3 (7/01/2026) and SK-TR1 (9/22/2026).

Reason for change: Rod bracing added by the Engineer; not shown on the original bid documents referenced in Proposal #26-062.

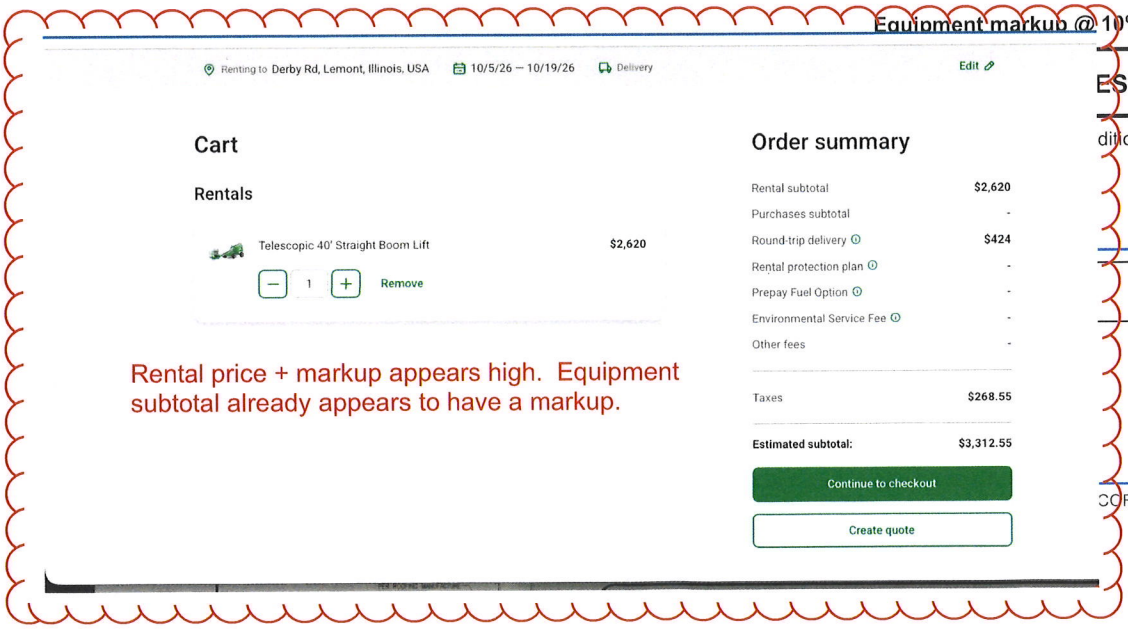
Reference documents: Sheet A-301, Detail 8, Revision 3, dated 07/01/2026; SK-TR1, dated 09/22/2026

COST BREAKDOWN

CATEGORY	DESCRIPTION	QTY	UNIT	RATE	AMOUNT
LABOR	Install (16) 1/2" gusset plates and (8) 1" steel rod braces w/ turnbuckles & clevis - unload, layout, tack, field weld 1/4" fillet continuous both sides, tension rods				$17,240.00
	Labor subtotal				**$17,240.00**
EQUIPMENT	40' boom lift w/ welder, weekly rental	2	wk	$2,000.00	$4,000.00
	Equipment subtotal				**$4,000.00**
				TOTAL DIRECT COST	**$21,240.00**
				Equipment markup @ 10%	**$400.00**
				EST	**$21,640.00**

This is based on how many labor hours and a force of what?

ditional markup has been applied to



Rental price + markup appears high. Equipment subtotal already appears to have a markup.

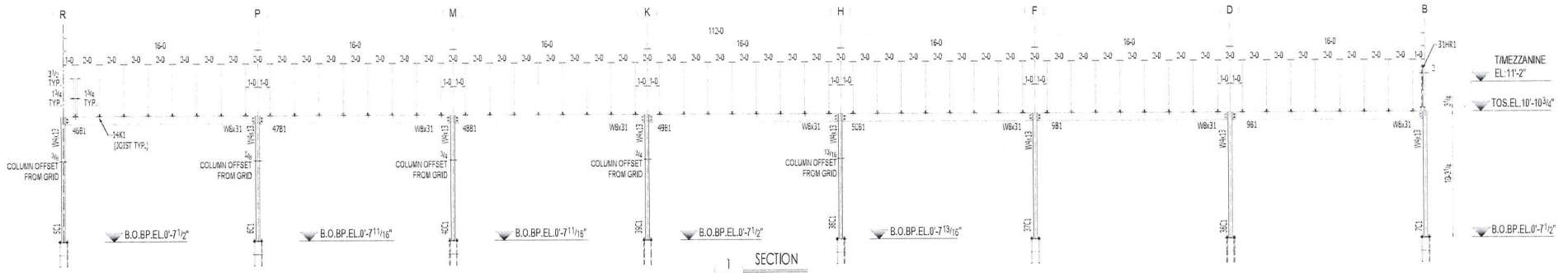
CLARIFICATIONS AND EXCLUSIONS

- Price is based on performing this work concurrently with base contract scope; remobilization, if required, will be billed as an additional change order.
- Excludes any work requiring overtime, night, or weekend hours.
- Boom lift access to work areas to be maintained clear by others.

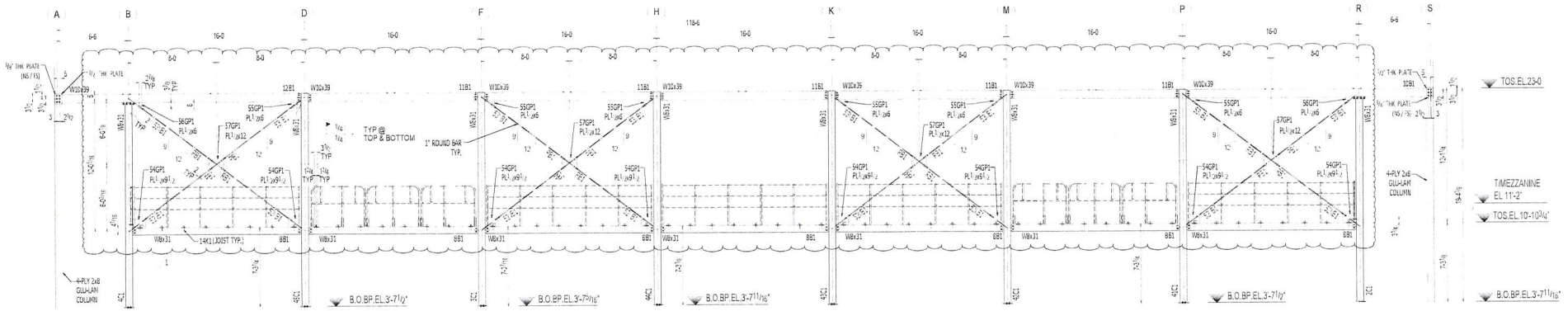
APPROVAL

SUBMITTED BY	AUTHORIZATION TO PROCEED
Premier Steel Solutions	**Ralph Simpson**
_____	_____
Signature	Signature
Dino DePasquale	_____
Name (print)	Name (print)
_____	_____
Title	Title
_____	_____
Date	Date

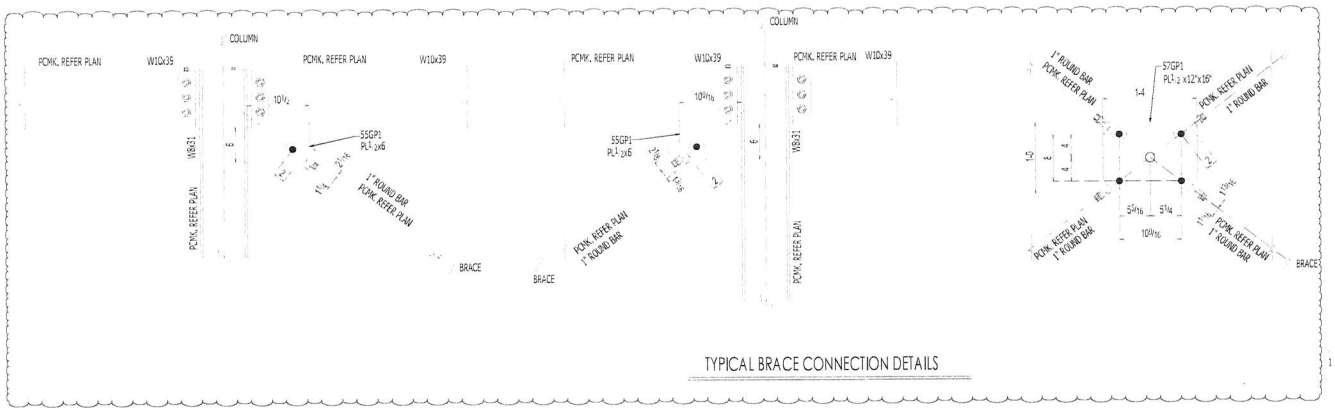
TERMS: 1. This Change Order Request (COR) is a proposal only and does not modify the contract. Contract amounts will be adjusted by formal Change Order upon approval of this COR. 2. The price stated is valid for the period shown; after expiration it is subject to reprice for material, labor, and equipment escalation. 3. Signature under Authorization to Proceed constitutes direction to perform the work described at the price stated and agreement that this COR will be incorporated into a formal Change Order at that amount. 4. Absent written authorization, no work described herein will be performed. Work directed verbally will proceed only on a time-and-material basis with daily signed tickets, and this COR price will not apply. 5. Work is priced on the basis of straight-time hours during normal working hours unless expressly noted otherwise. 6. Any schedule impact stated herein is contingent on authorization within the price validity period.



1 SECTION
E3



2 SECTION
E3



TYPICAL BRACE CONNECTION DETAILS

Shop drawings to be submitted via Procore

REV.	DATE	DESCRIPTION
1	09-24-2026	REVISED FOR FIELD USE
0	07-16-2026	FOR FIELD USE
C	06-03-2026	FOR RE-APPROVAL
B	05-28-2026	FOR RE-APPROVAL
A	04-27-2026	FOR APPROVAL

GENERAL NOTES

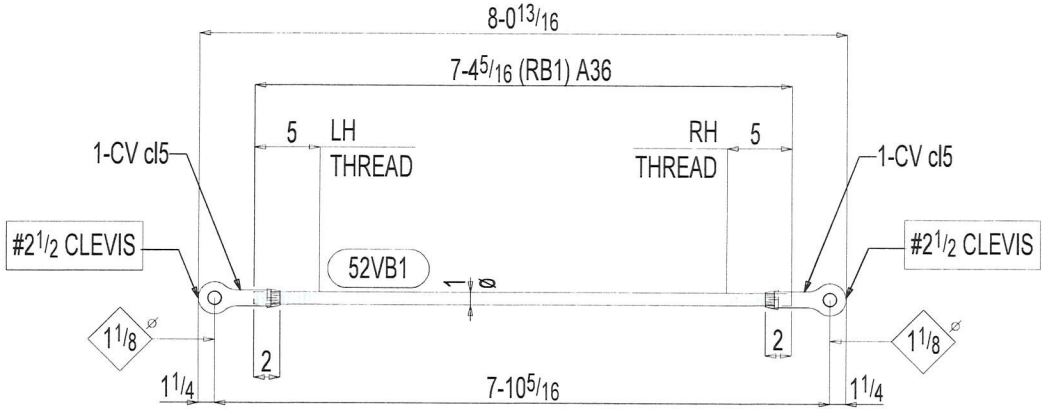
HOLES 13/16 DIA. U.N.O. | MATERIAL | PAINT —

DESCRIPTION BRACE ELEVATION VIEWS
PROJECT NAME - NEW PUBLIC WORKS BUILDING
LOCATION - VILLAGE OF LEMONT 12450 DERBY ROAD LEMONT, IL 60439
ENGINEER -

RALPH H. SIMPSON CO.
733 INDUSTRIAL DRIVE
ELMHURST, IL 60126
630-760-9007

BH 04-21-2026
SS 04-21-2026

SCALE: E3 1



8 VERTICAL BRACES 52VB1

BILL OF MATERIAL

PC MARK	QTY TOTAL	DESCRIPTION	LENGTH	WEIGHT TOTAL	ABM MARK	REMARKS
52VB1	8	VERTICAL BRACE		197		
52VB1	8	1" ROUND BAR	7-4 5/16	157		A36
cl5	16	CV2 1/2	4	40		C-1035

Shop drawings to be submitted via Procore

NEWLY ADDED

REV.	DATE	DESCRIPTION
0	09-24-2026	FOR FABRICATION

GENERAL NOTES

HOLES: 13/16 DIA. U/N

MATERIAL

PAINT: ONE SHOP COAT PRIMER

DESRIPTION : VERTICAL BRACE DETAILS

PROJECT NAME - NEW PUBLIC WORKS BUILDING

LOCATION - VIILAGE OF LEMONT 12490 DERBY ROAD LEMONT, IL 60439

ENGINEER -

RALPH H. SIMPSON CO.

733 INDUSTRIAL DRIVE

ELMHURST, IL 60126

630-782-9007

DRAWN BY BK DATE 09-24-2026

CHKD. BY DS DATE 09-24-2026

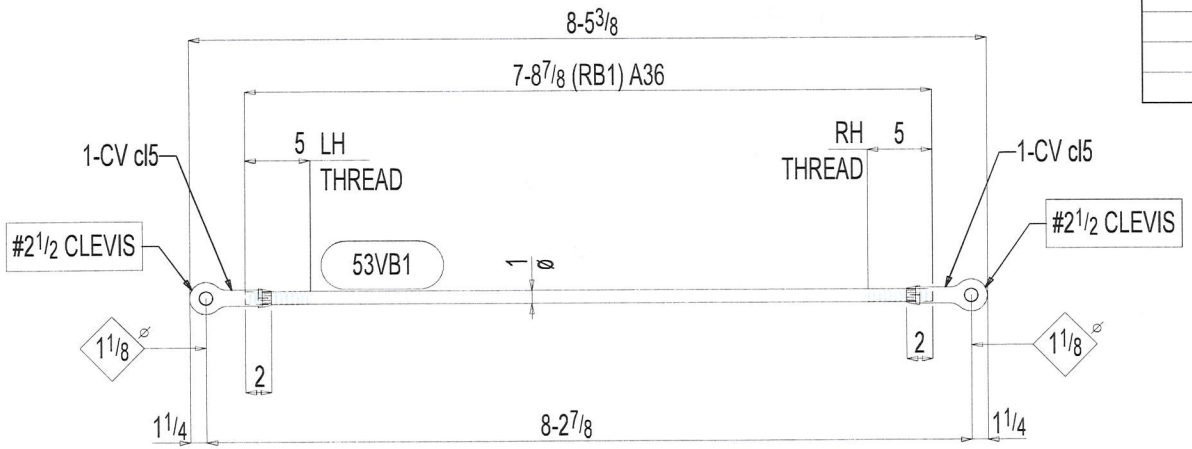
JOB NO. 8355

DRG. NO. 52VB1

REV 0

BILL OF MATERIAL

PC MARK	QTY TOTAL	DESCRIPTION	LENGTH	WEIGHT TOTAL	ABM MARK	REMARKS
53VB1	8	VERTICAL BRACE		205		
53VB1	8	1" ROUND BAR	7-$8^{7}/_{8}$	165		A36
cl5	16	CV$2^{1}/_{2}$	4	40		C-1035



8 VERTICAL BRACES 53VB1

Shop drawings to be submitted via Procore

NEWLY ADDED

REV.	DATE	DESCRIPTION
0	09-24-2026	FOR FABRICATION

GENERAL NOTES

HOLES: $^{13}/_{16}$ DIA. U/N

MATERIAL

PAINT: ONE SHOP COAT PRIMER

DESRIPTION : VERTICAL BRACE DETAILS

PROJECT NAME - NEW PUBLIC WORKS BUILDING

LOCATION - VIILAGE OF LEMONT 12490 DERBY ROAD LEMONT, IL 60439

ENGINEER -

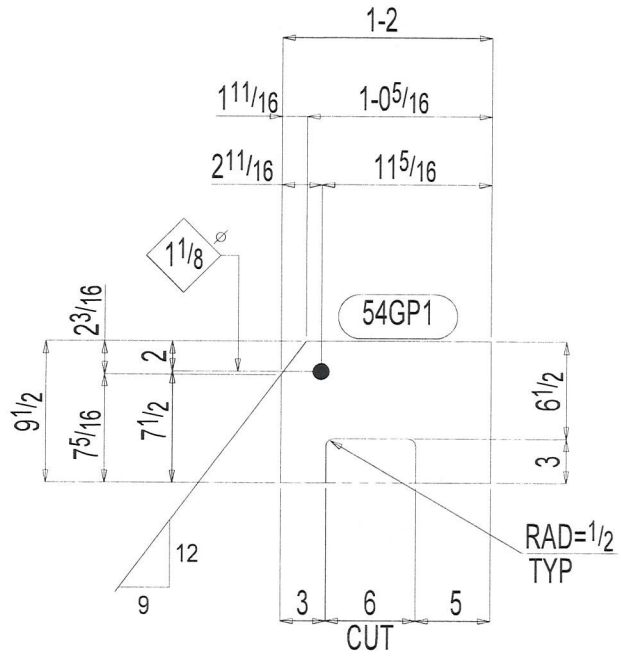
RALPH H. SIMPSON CO.

733 INDUSTRIAL DRIVE

ELMHURST, IL 60126

630-782-9007

DRAWN BY	BK	DATE	09-24-2026
CHK'D. BY	DS	DATE	09-24-2026
JOB NO.	8355	DRG. NO.	53VB1
REV	0		



8 GUSSET PLATES 54GP1

BILL OF MATERIAL

PC MARK	QTY TOTAL	DESCRIPTION	LENGTH	WEIGHT TOTAL	ABM MARK	REMARKS
54GP1	8	GUSSET PLATE		151		
54GP1	8	PL 1/2x9 1/2	1-2	151		A36

Shop drawings to be submitted via Procore

NEWLY ADDED

REV.	DATE	DESCRIPTION
0	09-24-2026	FOR FABRICATION

GENERAL NOTES

HOLES: 13/16 DIA. U/N

MATERIAL

PAINT: ONE SHOP COAT PRIMER

DESRIPTION : GUSSET PLATE DETAILS

PROJECT NAME - NEW PUBLIC WORKS BUILDING

LOCATION - VIILAGE OF LEMONT 12490 DERBY ROAD LEMONT, IL 60439

ENGINEER -

RALPH H. SIMPSON CO.
733 INDUSTRIAL DRIVE
ELMHURST, IL 60126
630-782-9007

DRAWN BY BK DATE 09-24-2026

CHKD. BY DS DATE 09-24-2026

JOB NO. 8355

DRG. NO. 54GP1

REV 0

418 Main Street | Lemont, IL 60439

TO: Village Board Meeting
FROM: Ted Friedley, Public Works
THROUGH:
SUBJECT: A Resolution Approving Professional Services Agreement Between HR Green, Inc. and the Village of Lemont, Illinois for Crossing Creek Archer Avenue Sidewalk Design Engineering
DATE: October 13, 2026

SUMMARY/BACKGROUND
HR Green is assisting the Village with design engineering services for the Archer Avenue sidewalk that was never installed as part of the Crossing Creek Subdivision over 20 years ago. Archer Avenue is and IDOT roadway, so an IDOT permit will be necessary to install the new sidewalk. The IDOT review process will require a full set of plans and specifications. Due to the time span since the subdivision plans, IDOT will not accept those plans as part of their permitting process now.

The total time and material, not to exceed, fees for the project are $53,000.00.

ANALYSIS
The Crossing Creek / Archer Avenue Sidewalk project is needed to fix a wrong from over 20 years ago. THe residents of Crossing Creek contact Village Staff regularly about their concerns with not being able to leave their cul-de-sac by any other means other than vehicular because the sidewalk was never installed per plan.

Consistency with Village Policy

STAFF RECOMMENDATION
Pass A Resolution Approving Professional Services Agreement Between HR Green, Inc. and the Village of Lemont, Illinois for Crossing Creek Archer Avenue Sidewalk Design Engineering

BOARD ACTION REQUESTED
Pass A Resolution Approving Professional Services Agreement Between HR Green, Inc. and the Village of Lemont, Illinois for Crossing Creek Archer Avenue Sidewalk Design Engineering

ATTACHMENTS
A Resolution Approving Professional Services Agreement Between HR Green, Inc. and the Village of Lemont, Illinois for Crossing Creek Archer Avenue Sidewalk Design Engineering.pdf

VILLAGE OF LEMONT

RESOLUTION
NUMBER R-___-26

A RESOLUTION APPROVING PROFESSIONAL SERIVCES AGREEMENT BETWEEN HR GREEN, INC. AND THE VILLAGE OF LEMONT, ILLINOIS FOR CROSSING CREEK ARCHER AVENUE SIDEWALK DESIGN ENGINEERING

JOHN EGOFSKE, Village President
CHARLENE M. SMOLLEN, Clerk

SAMUEL J. FORZLEY
JANELLE KITTRIDGE
KEN MCCLAFFERTY
KEVIN SHAUGHNESSY
RICK SNIEGOWSKI
RON STAPLETON
Trustees

Published in pamphlet form by authority of the Village President and Board of Trustees of the Village of Lemont on __-__-2026

RESOLUTION NO. R-_____-26

A RESOLUTION APPROVING PROFESSIONAL SERIVCES AGREEMENT BETWEEN HR GREEN, INC. AND THE VILLAGE OF LEMONT, ILLINOIS FOR CROSSING CREEK ARCHER AVENUE SIDEWALK DESIGN ENGINEERING

WHEREAS the Village of Lemont, Counties of Cook, Will, and DuPage, Illinois, ("the Village") is a municipality in the State of Illinois with full powers to enact Ordinances and adopt Resolutions for the benefits of the residents of the Village; and

WHEREAS, the Village and HR Green, Inc. wish to enter a professional services agreement for Crossing Creek Archer Avenue Sidewalk Design Engineering as further outlined in the professional services agreement attached hereto as Exhibit A ("Agreement"); and

WHEREAS, the Mayor and Board of Trustees find that it is in the best interests of the Village to authorize the Agreement attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Lemont, Counties of Cook, Will and DuPage, Illinois, as follows:

SECTION 1:

That the above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made a part hereof as if fully set forth in their entirety.

SECTION 2:

The Mayor and Board of Trustees of the Village of Lemont hereby approve the Agreement with HR Green, Inc. in substantially the same form as attached hereto as **Exhibit A**, subject to attorney review.

SECTION 3:

The Mayor and Clerk are hereby authorized, respectively, to execute the Agreement with HR Green, Inc.

SECTION 4:

This Resolution, and its parts, are declared to be severable and any section, subsection, sentence, clause, provision, or portion of this Resolution that is declared invalid such decision shall not affect the validity of any other portion of this Resolution, which shall remain in full force and effect.

SECTION 5:

All Resolutions and Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LEMONT, COUNTIES OF COOK, WILL, AND DUPAGE, ILLINOIS, ON THIS _____ DAY OF _____ 2026.

PRESIDENT AND VILLAGE BOARD MEMBERS:

	AYES:	NAYES:	ABSENT:	ABSTAIN:
Samuel J. Forzley	_____	_____	_____	_____
Janelle Kittridge	_____	_____	_____	_____
Ken McClafferty	_____	_____	_____	_____
Kevin Shaughnessy	_____	_____	_____	_____
Rick Sniegowski	_____	_____	_____	_____
Ron Stapleton	_____	_____	_____	_____

_____

JOHN EGOFSKE
President

ATTEST:

_____

CHARLENE M. SMOLLEN
Village Clerk

Exhibit A

Crossing Creek Archer Avenue Sidewalk Design Engineering Agreement

PROFESSIONAL SERVICES AGREEMENT

For

Lemont, IL – Crossing Creek Sidewalk – Design Engineering

Prepared For:

Village of Lemont
Mr. George Schafer
Village Administrator
418 Main Street
Lemont, IL 60439
Ph: 630.257.1550

Prepared By:

Bruce A. Hill, PE
Municipal Executive – Municipal Services Engineering
HR Green, Inc. 323 Alana Drive
New Lenox, IL 60451
815.462.9324

Project No. 2602968

October 8, 2026

TABLE OF CONTENTS

1.0 PROJECT UNDERSTANDING

2.0 SCOPE OF SERVICES

3.0 DELIVERABLES AND SCHEDULES INCLUDED IN THIS AGREEMENT

4.0 ITEMS NOT INCLUDED IN AGREEMENT/SUPPLEMENTAL SERVICES

5.0 SERVICES BY OTHERS

6.0 CLIENT RESPONSIBILITIES

7.0 PROFESSIONAL SERVICES FEE

8.0 TERMS AND CONDITIONS

THIS **AGREEMENT** is between the Village of Lemont (hereafter “CLIENT”) and HR Green, Inc. (hereafter "COMPANY").

1.0 Project Understanding

1.1 General Understanding

CLIENT is proposing to make pedestrian improvements along the northwest side of Archer Ave. (IDOT Rte. 171) to close the existing gap between Ashford Drive and 127th Street. The proposed sidewalk was to be included as part of the Crossing Creek development decades ago but was never completed. CLIENT wishes to proceed with permitting and final engineering design for these improvements.

COMPANY will complete the preliminary and final engineering, which will generally include topographic survey, sidewalk design, environmental review, initial drainage review, plats and legals, contract plans, bidding services, Illinois Department of Transportation (IDOT) permitting and other specific tasks as described in this AGREEMENT. The final engineering including the Phase II contract plans, contract documents, IDOT permitting, other relevant agency coordination, and bidding services will be completed under a separate, future agreement.

This project’s major scope items will include the installation of a five (5) foot wide sidewalk along the northwest side of Archer Avenue. The improvements will begin northeast of Ashford Drive and extend northeast approximately 800 feet to connect into an existing sidewalk located at the Lemont Township Highway Department.

Since Archer Avenue (Rte. 171) is under the jurisdiction of IDOT, review and approval of the improvements will be required from the local IDOT district. In addition, the Illinois State Toll Highway Authority (Tollway) has ownership of a narrow strip of right-of-way (ROW) south of Hansen Court and depending on the location/alignment of the sidewalk, Tollway review and approval may also be necessary/required.

Preparation of ROW documents are included in this AGREEMENT by COMPANY. The ROW acquisitions (including appraisals and negotiations) will be completed by CLIENT. During the preliminary engineering development, all ROW needs will be determined.

1.2 Design Criteria/Assumptions

The engineering and contract documents will be developed according to the applicable requirements within the following design guidelines:

a) Bureau of Local Roads and Streets (BLR) Manual
b) Public Right-of-Way Accessibility Guidelines (PROWAG)
c) Village ordinances (as applicable)

2.0 Scope of Services

The CLIENT agrees to employ COMPANY to perform the following services:

2.1 Land Survey Services

A. Right-of-Way Survey

COMPANY will recover existing ROW evidence for approximately 850 feet (0.16 miles) along the northwest side of Archer Ave from the center line of Crossing Creek Dr extending 320 feet southwest toward Ashford Dr and 530 feet northeast toward the Lemont Township Highway Department building at 12750 Archer Ave. COMPANY will calculate the existing ROW as shown on the existing ROW documents (provided by CLIENT or secured from IDOT) and/or adjacent recorded plats of subdivision to include on the base map.

B. Topographic Survey

COMPANY will complete a topographic survey, which will include the area lying within the existing ROW for the limits described above. Roadway cross-sections will be surveyed at 50-foot intervals and extend from the northerly edge of pavement to 10 feet beyond the northerly ROW line. The survey will include existing visible features and improvements. Existing utilities will be surveyed from visible flags or markings. Storm sewer, sanitary sewer, and water main structures will be surveyed, including rim and invert elevations, pipe sizes, and direction as observed at unlocked manholes. Trees lying within the limits described above and having a diameter of six (6) inches or greater will be located and referenced within the base map. The tree survey will NOT include species identification, health, or structure information. The survey will reference existing NGS control stations, Illinois State Plane Coordinate System East Zone NAD83 (2011) and NAVD88 (US Survey Feet).

C. Base Map

COMPANY will generate an AutoCAD Civil 3D 2026 drawing/base map, and terrain model including one (1) foot contour intervals, of the existing features collected within the project limits according to IDOT standards. The topographic survey base map will show tags to existing visible utilities and features, where appropriate. A topographic survey plat will NOT be provided.

2.2 Preliminary Engineering

A. Data Collection and Review

COMPANY will request from CLIENT any available documents, studies, and files developed for the project corridor.

B. Preliminary Design Studies

Preliminary sidewalk geometrics for the northwest side of Archer Ave. will be developed by COMPANY. COMPANY will coordinate with CLIENT to develop the proposed alignment within the project limits. The following tasks will be completed by COMPANY:

1. COMPANY will develop sidewalk geometrics for Archer Ave from northeast of Ashford Drive to southwest of 127th Street, a length of approximately 800 feet.
2. COMPANY will prepare a proposed typical section for sidewalk along Archer Ave.
3. COMPANY will review existing topography and proposed grading for determination of ROW acquisition needs. ROW acquisition is not anticipated but could be required depending on grading challenges or utility conflicts.
4. COMPANY will prepare two (2) plan and profile (P&P) sheets (one (1) inch = 20 feet) including necessary preliminary engineering level detail of the proposed new sidewalk design. The sheets will be double-paned, detailing the proposed sidewalk improvements in the two (2) views (top panel = plan view and the bottom panel = profile view).
5. COMPANY will prepare an exhibit showing the horizontal layout of the proposed improvements on an aerial base map at a scale of one (1) inch = 100 feet.
6. COMPANY will design two (2) proposed ADA ramp crossings at Crossing Creek Drive, which will be designed to comply with IDOT and PROWAG standards.
7. COMPANY will provide construction details sheets for erosion control, traffic control and protection, landscape restoration, and maintenance of traffic.
8. COMPANY will prepare a Preliminary Engineer's Opinion of Probable Construction Cost (EOPC) for CLIENT's use.

C. Drainage Investigation

COMPANY will calculate the change in impervious area due to the addition of the sidewalk. It is anticipated that the proposed sidewalk installation will not require any drainage investigation as the increased impervious area will be below permitting threshold. There are no floodplains or known existing drainage problems within the project limits. If it is determined that additional drainage investigation is necessary, it will be included in the final engineering agreement.

D. Utility Coordination

The Archer Avenue corridor within the project limits has a number of franchise utilities including electric, gas, cable, and telephone. The proposed sidewalk design will minimize impacts to the existing utilities to the extent practical. It will be necessary that utilities are identified and located to assist in developing a sidewalk alignment to avoid/minimize utility conflicts during construction. The utility coordination tasks will include the following:

1. COMPANY will coordinate with utility companies found to have facilities located within the vicinity of the project limits. An initial J.U.L.I.E. design ticket will be submitted to determine those that have facilities within the project limits. Requests will be made to utilities to provide information on their service lines.

2. Utility information received will be added to project's CADD files for use in design to determine if/what utilities will be impacted based on the proposed improvements to be provided within the project limits.
3. COMPANY will prepare and distribute project plans to affected utility owners and request reviews to identify actual or potential conflicts with the proposed sidewalk.
4. COMPANY will conduct and document utility coordination meetings and correspondence with utility owners and CLIENT throughout the design phase. Utility relocation information to be incorporated into the project plans, specifications, and schedule as appropriate.

E. Environmental Studies

CLIENT has indicated that this section of right-of-way and adjacent parcels do not hold any historic value, is not listed as historic property or landmark, and obtaining ROW for grading purposes will be possible. The following is a summary of the environmental resources and anticipated involvement for this project:

1. Wetlands – Based upon the latest Cook County mapping, no wetlands are located within the project corridor. No delineation is included.
2. Special Waste – Due to the limited excavation anticipated on this project and it is recommended that the project be risked managed to eliminate the cost for special waste testing. It is anticipated that the excavated material soil will remain on site; however, if needed, excess material can be removed to a CCDD site. Discussions with CLIENT will be held on how best to handle excavated material prior to beginning the final design.
3. Cultural - No impacts anticipated. COMPANY will submit review request to Illinois Historical Society.
4. Natural Resources – No impacts are anticipated at this time; however, COMPANY will review if tree replacement will be feasible. The type, structure, and/or health of the impacted trees will not be collected.
5. Biological/Threatened and Endangered (T&E) Species – An EcoCAT submittal will be made to Illinois Department of Natural Resources (IDNR) by COMPANY to verify there are no impacts to any T&E species.
6. Floodplains - No impacts anticipated. There are no floodplains within the corridor.

F. IDOT Permitting

1. COMPANY will prepare submittal package for the IDOT District Permit Office which will include cover letter, location maps, preliminary sidewalk design, and all other information that may be required for IDOT's review and approval of the project. IDOT District Permit Office will provide review letter comments to be addressed on the final engineering plan.

2. Submittal is also anticipated to be reviewed by IDOT's ADA coordinator, which may generate additional comments for Crossing Creek Drive crossing ramps.
3. COMPANY will coordinate with IDOT and revise plans and provide additional studies as needed to receive approval for construction of the sidewalk.

2.3 Final Engineering

A. Final Design Phase Services will include construction plans as described in the Preliminary Design Phase with all additional sheets and revisions as needed to obtain IDOT permit approval.

B. Construction drawings are anticipated to include the following sheets:

General
1. Cover Sheet with Location Map and Sheet Index
2. General Construction Notes, Standard Symbols, Summary of Quantities

Civil Plans
3. Existing Conditions
4. Sidewalk southwest of Crossing Creek Drive P&P Sheet (1"=20')
5. Sidewalk northeast of Crossing Creek Drive P&P Sheet (1"=20')
6. ADA Crossing Details at Crossing Creek Drive
7. Erosion Control Plan

Construction Details
8. IDOT ADA Sidewalk Details
9. Illinois DOT Highway Standard Details (Traffic Control & Protection)
10. Erosion & Sediment Control Details and Specifications

C. Provide an internal quality assurance and quality control review of final documents.

D. Submit three (3) copies of the drawings, specifications, contract documents, and Opinion of Probable Cost at the 90% complete milestone to CLIENT for review.

E. Develop a final project schedule for advertisement, bidding, and construction completion.

F. Assist with bid opening and bid tab for awarding project.

2.4 Meetings and Coordination

COMPANY will attend the following meetings and field checks:

A. CLIENT Meetings – Two (2) COMPANY representatives will attend up to two (2) status/coordination meetings to discuss the project. These meetings will take place virtually.

B. Agency and Stakeholder Meetings – Status/coordination meetings will be held to discuss the project. These meetings may take place at CLIENT's office, project site or virtually.

C. Project Coordination and Correspondence - COMPANY will conduct general coordination throughout the project with CLIENT, IDOT, businesses, residents, Tollway, various other stakeholders, and any utility companies having facilities within project limits. This item includes, but is not limited to letters, telephone and e-mail correspondence, and the filing of information.

2.5 Administration & Management

COMPANY will conduct general project administration throughout the duration of the project, including management and oversight of the project schedule; periodic review of the project execution; document control; scope, schedule, and budget monitoring; billing and invoicing; and contract file management.

3.0 Deliverables and Schedules Included in this Agreement

1. Notice to Proceed – NTP ..... October 15, 2026
2. Preliminary Engineering For Village Review ……..December 9, 2026
3. Submit Document for Permitting ……..…… December 9, 2026
4. Final Documents ..... May 21, 2027
5. CLIENT Bid opening ..... June 14, 2027
6. CLIENT Council award contract ..... July 8, 2027
7. Contractor Start (Anticipated – T.B.D.) .....July 26, 2027
8. Project Completion Date .....September 2027

This schedule was prepared to include reasonable allowances for review and approval times required by the CLIENT and public authorities having jurisdiction over the project. This schedule shall be equitably adjusted as the project progresses, allowing for changes in the scope of the project requested by the CLIENT or for delays or other causes beyond the control of COMPANY.

4.0 Items not included in Agreement/Supplemental Services

The following items are not included as part of this AGREEMENT:

- Tree Identification, Health, or Structure Survey
- Topographic Survey Plat
- ROW Acquisition Services
- Drainage Investigations
- Project Development Report
- Studies and/or coordination related to Social/Economic, Agricultural, Air Quality, or Special Lands resources/impacts
- Noise Study
- Biological/T&E species impacts/mitigation
- Specialty landscaping
- Construction Observation/Construction Layout

Supplemental services not included in the AGREEMENT can be provided by COMPANY under separate agreement, if desired.

5.0 Services by Others

1. Seeco Consultants, Inc.

   COMPANY has included a budgetary amount for geotechnical sub-consultant to provide all professional services necessary to evaluate excavated soil for disposal at an IEPA permitted Clean Construction or Demolition Debris (CCDD) facility and/or Uncontaminated Soil Fill Operation (USFO) as required. This work will include but is not limited to sample collection, laboratory testing, preparation and execution of LPC-662 and/or LPC-663 as required by the receiving CCDD or USFO facility.

6.0 Client Responsibilities

1. Provide site development concept plan showing sidewalk to north and south that COMPANY is tying into and any other pertinent information.
2. Provide City Utility Atlases and GIS information as needed.
3. Review documents, reports, exhibits, letters, etc. in a timely manner so as not to negatively impact the project schedule.

7.0 Professional Services Fee

7.1 Fees

The fee for services will be based on COMPANY standard hourly rates current at the time the AGREEMENT is signed. These standard hourly rates are subject to change upon 30 days' written notice. Non-salary expenses directly attributable to the project such as: (1) living and traveling expenses of employees when away from the home office on business connected with the project; (2) identifiable communication expenses; (3) identifiable reproduction costs applicable to the work; and (4) outside services will be charged in accordance with the rates current at the time the service is done.

7.2 Invoices

Invoices for COMPANY's services will be submitted, on a monthly basis. Invoices will be due and payable upon receipt in accordance with the Illinois Prompt Payment Act 50ILCS 505. If any invoice is not paid within these timelines, COMPANY may, without waiving any claim or right against the CLIENT, and without liability whatsoever to the CLIENT, suspend or terminate the performance of services.

7.3 Extra Services

Any service required but not included as part of this AGREEMENT shall be considered extra services. Extra services will be billed on a Time and Material basis with prior approval of the CLIENT.

7.4 Exclusion

This fee does not include attendance at any meetings or public hearings other than those specifically listed in the Scope of Services. These service items are considered extra and are billed separately on an hourly basis.

7.5 Payment

The CLIENT AGREES to pay COMPANY on the following basis:

Time & Material, not to exceed the amount of $53,000.00.

The breakdown of fee is as follows:

Task	**Fee (T&M basis)**
Project Management, Meetings, Administrative Services	$ 3,500.00
Site Survey & Data Collection	$ 11,500.00
Geotechnical Sub-Consultant	$5,000.00
Design Phase Services (Preliminary)	$ 14,500.00
Permitting Through Jurisdictional Agencies	$ 6,000.00
Design Phase Services (Final)	$ 8,500.00
Bid Phase Services	$ 4,000.00
Total	**$53,000.00**

8.0 Terms and Conditions

This Agreement is an addendum to and is considered part of the Master Agreement between CLIENT and COMPANY. All terms and conditions contained in that agreement apply to this Agreement.

This AGREEMENT is approved and accepted by the CLIENT and COMPANY upon both parties signing and dating the AGREEMENT. Services will not begin until COMPANY receives a signed agreement. COMPANY's services shall be limited to those expressly set forth in this AGREEMENT and COMPANY shall have no other obligations or responsibilities for the Project except as agreed to in writing. The effective date of the AGREEMENT shall be the last date entered below.

Sincerely,

HR GREEN, INC.

Bruce A. Hill
Municipal Executive – Municipal Services – Engineering

Approved by: Timothy J. Hartnett

Printed/Typed Name: Timothy J. Hartnett

Title: President – Municipal Services Date: October 8, 2026

VILLAGE OF LEMONT

Accepted by: _____

Printed/Typed Name: George Schafer

Title: Village Administrator Date: _____

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