

VILLAGE OF ADDISON, ILLINOIS

BUDGET AND FINANCIAL PLAN



MAY 1, 2026 – APRIL 30, 2027

WHERE IS ADDISON?

The Village of Addison is located approximately 25 miles west of downtown Chicago in Du Page County,



VILLAGE OF ADDISON, ILLINOIS

2026-27 ANNUAL BUDGET AND FINANCIAL PLAN MAY 1, 2026 - APRIL 30, 2027

Prepared By:

Colleen Witt, Finance Director/Treasurer

Carolyn Illes, Assistant Finance Director

TABLE OF CONTENTS

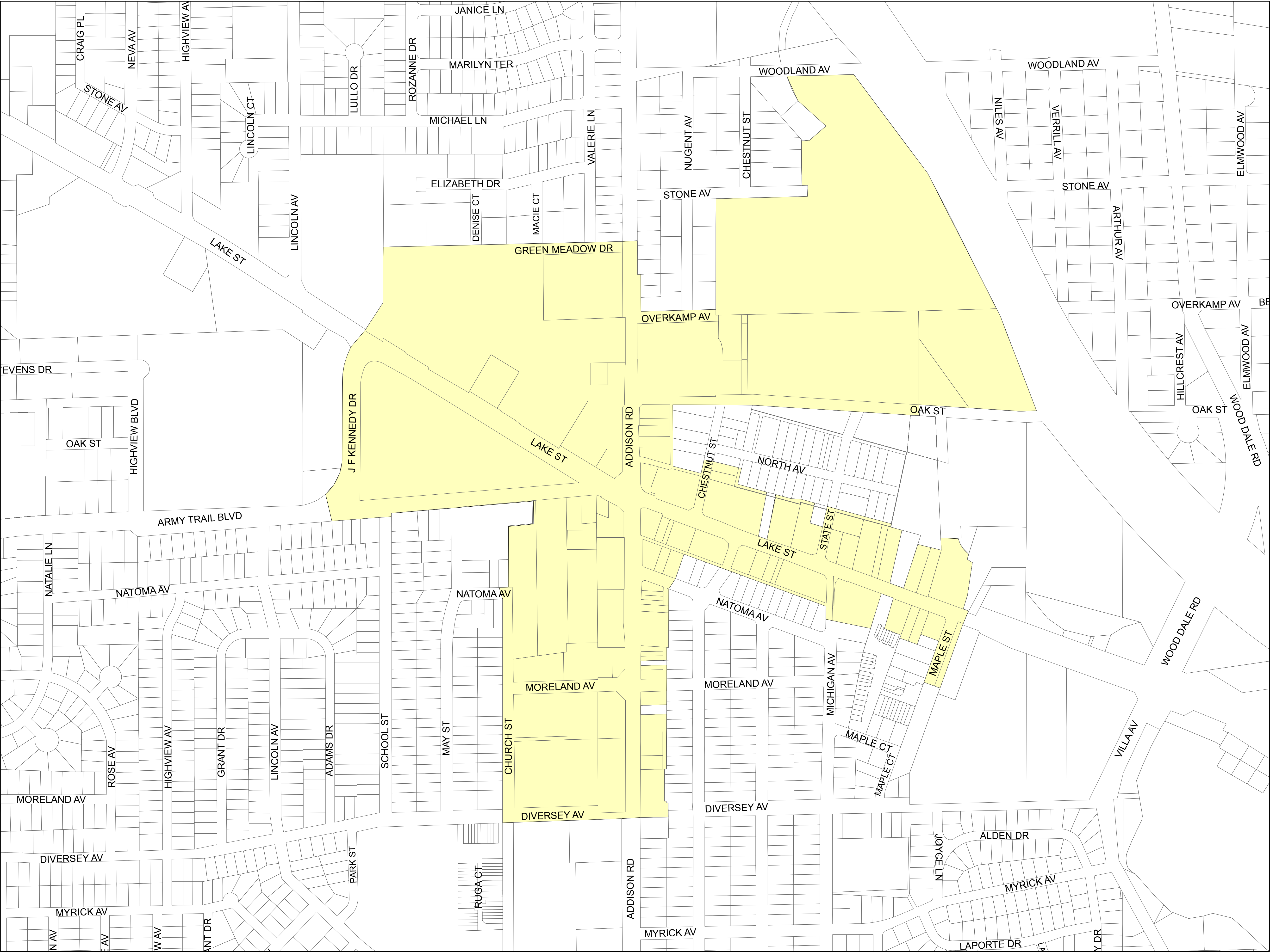
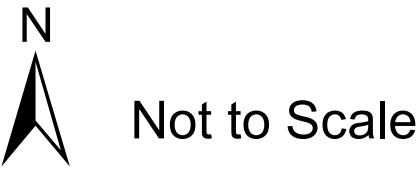
Cover.....	1
Where is Addison?.....	2
Prepared by.....	3
Table of Contents.....	4-5
Village TIF Map.....	6
 I. INTRODUCTION	
Village Officials.....	7
GFOA Budget Award.....	8
Purpose.....	9
Community Profile.....	10-11
Village Mission Statement	12
Strategic Plan.....	13-18
Budget Message.....	19-27
Budget Calendar.....	28-29
Organization Structure.....	30
Employee Census, Summaries, Graphs.....	31-36
 II. FINANCIAL SUMMARIES	
Schedule of Functional Units & Structure.....	37-38
Explanation of Funds.....	39-42
Financial & Management Policies.....	43-47
Future Financial Planning.....	48
All Funds Revenues and Expenditures Graph.....	49
All Funds Graphs -Where the Money Comes From and Goes.....	50-51
Fund Balance Summary.....	52
All Funds 3 Year Budget Summary.....	53
Major Revenue and Funding Sources.....	54-58
Major Expenditures	59-61
General Fund Graphs - Where the Money Comes From and Goes.....	62-63
General Fund Revenues-Graph.....	64
Sales Tax History-Graph.....	65
Equalized Assessed Valuation – Breakdown by Type of Property.....	66
Property Taxes - Where Do They Go Graph.....	67
Water & Sewer Operating Graphs - Where the Money Comes From and Goes..	68-69
Revenue & Expenditure Summary: Excluding Interfund Transfers.....	70-72
 III. CIP/DEBT SERVICE	
Capital Improvements Program Summary.....	73
Capital Improvements Program Five Year Spending Summary	74
Capital Improvements Program Impact on Operating Budget.....	75-77
Capital Improvements Program Maps.....	78-79
Debt Summary.....	80-82
 IV. GENERAL FUND	
General Fund Narrative.....	83
General Fund Revenues.....	84-87
General Fund Revenue Notes.....	88-99
Expenditure/Fund Balance Summary.....	100-101
General Fund Per Capita Cost.....	102

TABLE OF CONTENTS

IV. GENERAL FUND (Cont'd)	
DEPARTMENT EXPENDITURES	
Non-Departmental.....	103-104
Administration.....	105-116
Boards & Commissions.....	117-118
Finance.....	119-128
Community Relations.....	129-138
Building & Grounds.....	139-148
Police.....	149-164
Henry Hyde Resource Center.....	165-172
Consolidated Dispatch Center.....	173-184
Community Development.....	185-198
Electrical & Forestry.....	199-210
Street.....	211-222
V. ENTERPRISE FUND	
Water & Sewer Operating Fund Narrative.....	223
Water & Sewer Operating Fund Revenues.....	224-225
Water & Sewer Operating Fund Revenue Notes.....	226-229
Water & Sewer Operating Fund Expenses/Working Capital Summary.....	230-232
DEPARTMENT EXPENSES	
Water.....	233-244
Sewer.....	245-254
Wastewater.....	255-266
Water & Sewer Debt Service Fund Narrative.....	267
Water & Sewer Debt Service Fund	268-270
Water & Sewer Debt Service Fund Notes.....	271-272
Water & Sewer Infrastructure Replacement Fund Narrative.....	273
Water & Sewer Infrastructure Replacement Fund	274-276
Water & Sewer Infrastructure Replacement Fund Notes	277-278
VI. INTERNAL SERVICE FUND	
Fleet Services.....	279-294
Information Technology.....	295-308
Equipment Replacement	309-314
VII. DEBT SERVICE FUND.....	315-320
VIII. CAPITAL FUNDS	
Capital Funds Narrative.....	321-322
Capital Projects Fund.....	323-326
ACDC Building Fund.....	327-330
Public Building Fund.....	331-336
TIF #3 Fund.....	337-340
IX. POLICE PENSION.....	341-346
X. SPECIAL REVENUE FUNDS	
Motor Fuel Tax.....	347-352
XI. APPENDIX	
Department Directory.....	353
Glossary of Terms.....	354-360

ACTIVE
VILLAGE OF ADDISON
TIF DISTRICTS

Town Center TIF 2006 - 2028



VILLAGE OFFICIALS



Village of Addison Board of Trustees:

Front row left to right: Deputy Mayor Cathy Kluczny, Mayor Thomas Hundley, Village Clerk Lucille Zuccherro, and Trustee Sam Nasti

Back row left to right: Trustee Gaetano Ruggieri, Trustee Dawn O'Brien, Trustee Maria Reyes, and Trustee Jay Del Rosario

VILLAGE ATTORNEY

Robbins Schwartz

ADMINISTRATIVE

Joseph Maranowicz
Michael Crandall
Colleen Witt
Ryan Hayden
Roy Selvik
Doree Krage
Donald Pinson
James Crotty

Village Manager
Director of Community Development
Finance Director/Treasurer
Director of Public Works
Chief of Police
Director of Community Relations
Director of HR/Risk Management
Director of Buildings and Grounds



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Addison
Illinois**

For the Fiscal Year Beginning

May 01, 2025

Christopher P. Morrill

Executive Director

PURPOSE

This budget represents the Village's plan for allocating resources. These resources include time, manpower, and money and are allocated to accomplish the planned objectives set forth in the strategic plan. The budget document is a planning, control, and measurement tool of the Village. It is a multi-year comprehensive financial plan adopted annually by the Village board, with a fiscal year starting on May 1st and ending on April 30th.

The budget calendar identifies the timing, responsibility, and duration of the budget process. Generally, the budget process begins in December and the budget is adopted in April. Once adopted, the control and measurement process of budget administration continues until fiscal year end, at which time, the external independent annual audit provides a review of the Village's budget performance. Therefore, the true budget process does not end when the budget is adopted, but is a year-round concern of the Village Board and staff.

COMMUNITY PROFILE

Key Statistics

GOVERNMENT

Incorporated October 6, 1884

Home Rule Status effective January 1, 1974

The Village is a home-rule municipality governed by a seven-member board consisting of six Trustees and a Mayor. The board is elected as provided by law and serves four-year overlapping terms.

The Mayor, with approval of the Village Board, appoints the Village Manager, Treasurer, and Chief of Police.

The Village employs 249 full-time employees in 15 operating departments: Administration, Finance, Community Relations, Building & Grounds, Police, Henry Hyde Resource Center, Consolidated Dispatch Center, Community Development, Electrical & Forestry, Street, Water, Sewer, Water Pollution Control, Fleet Services, and Information Technology.

In addition, the Village has the following advisory commissions that advise the Board on various issues and proposals under review. The Mayor, with the consent of the Board of Trustees, appoints members to the commissions.

Advisory Liquor	Historical
Blood Bank	Planning & Zoning
Civilian Review Board	Police
Commercial & Industrial	Police Pension Board
Community Advisory	Senior Citizens

The Village operates Addison Community Television, the local cable television station. ACTV televises Regular Village Board and committee meetings, and governing board meetings of four other taxing bodies.

Village Website: www.AddisonAdvantage.org

Election – April 1, 2025 (b)

Number of Registered Voters	19,657
Number of Votes Cast in Last Municipal Election	3,335

Village Bond Rating

Fitch	AA
S & P Global	AA

Fire ISO Rating: 2

DEMOGRAPHICS (2020 Census)

The Village is comprised of 9.8 square miles.

The Village is located in DuPage County, approximately 25 miles west of the Chicago loop business district and 14 miles southwest of O'Hare International Airport (a 20-minute drive by expressway). The Village is home to the second largest industrial park acreage by municipality in the Chicagoland area. Adjacent to the Village, to the north are the communities of Wood Dale and Itasca; to the east is Elmhurst; to the south are Villa Park and Lombard; to the west is Bloomingdale and Glendale Heights.

Weather Conditions (d)

Average Winter	28.1° F	-2.17° C
Average Summer	73.3° F	22.94° C
Average Annual Rainfall	37.9 In.	96.27 cm
Average Annual Snowfall	37.8 In.	97.54 cm

Population (a)

1970	24,482
1980	29,759
1990	32,053
2000	35,914
2007 (Special Census)	36,946
2010	36,942
2020	35,702

Ethnic Makeup (a)

White	14,710	41.2%
Hispanic or Latino	16,285	45.6%
Black or African American	1,166	3.3%
Asian	2,867	8.0%
Other	674	1.9%

Age Cohorts and Median Age (a)

Under 19 years	7,918	22.2%
20 to 29 years	5,011	14.0%
30 to 39 years	4,408	12.4%
40 to 49 years	4,317	12.1%
50 to 59 years	5,018	14.1%
60 to 69 years	4,909	13.7%
70 years or over	4,121	11.5%
Median Age		40.8 years

Various taxes:

Sales Tax	8.75% (eff. 7/1/25)
Local Telecommunications Tax	6%
Utility Tax	N/A
Local Cannabis Retailers	3% (eff. 7/1/20)
Occupation Tax	

COMMUNITY PROFILE

Key Statistics (Cont'd)

DEMOGRAPHICS continued

Other Household and Resident Data (a)

Total Households	13,266
Median Household Income	\$ 90,431
Unemployment Percentage	4.7%
Median Age	40.8 years
% of Population over Age 65	16.9%

Home Value (a)

Median Home Value	\$ 341,300

Property Value (b)

Total Property Value (2024)	\$4,989,289,803
Equal. Assessed Valuation (.33%)	1,663,096,601

EAV Breakdown by Type of Property

	2024 EAV	% of Total
Residential	\$ 982,851,194	59.10%
Industrial	498,059,756	29.95%
Commercial	181,766,447	10.93%
Railroads & Farms	419,204	0.02%
	<u>\$ 1,663,096,601</u>	<u>100.00%</u>

Other

Miles of Street	96

Water information:

Miles of Water Mains	176
Daily Pumping Capacity	9.58 million gals
Average Daily Pumpage	3.50 million gals
Water supplied through DuPage Water Commission	

Sewer Information:

Miles of Sewer	7.85miles combined sewer
	120.0 miles sanitary sewer
	73.0 miles storm sewer
Daily Treatment Capacity	8.5 million gals
Average Daily Treatment	5.71 million gals
Total Gallons Treated	1.71 billion gals

Number of Schools

Elementary Schools	7
Junior High School	1
High School	1
Trade & Technical	2
Community College	1

Number of Parks and Playgrounds,

including Pools	25

Number of Libraries

# of items in collection - physical	128,683
# of items in collection – digital	2,136,810

Number of Fire Stations

Number of Banks and Savings & Loans	7

BUSINESS

The Village has 7,312 businesses paying sales taxes.

Kind of Business Report (c)

Sales Category-2025	Sales Tax Collected	%
General Merchandise	\$ 707,054	4.7%
Food	2,095,528	14.1%
Eating & Drinking Places	952,965	6.4%
Apparel	158,487	1.1%
Furniture, Household & Radio	245,243	1.6%
Lumber, Building & Hardware	798,208	5.4%
Automotive & Filling Stations	1,559,090	10.5%
Drugs & Other Retail	2,802,812	18.8%
Agriculture & Extractive	4,989,540	33.5%
Manufacturing	598,462	4.0%
Total	\$14,907,387	100%

Major Employers (b)

(Based primarily on the number of Employees-500 or more)

United Parcel Service	1,700
Pampered Chef	788
Parts Town, LLC	579

Awards & Recognitions

GFOA Certificate of Achievement for Excellence in Financial Reporting	Since 1985

GFOA Distinguished Budget Presentation Award	Since 1989

Earth and Water Quality Award	2022

Addison Police Department	
CALEA Accreditation. – "With Excellence"	Since 2000
Addison Consolidated Dispatch Center (ACDC)	Since 2017
CALEA Accreditation	

Certified Tree City U.S.A.	Since 1987

Addison Historical Museum Award of Merit for Public Programming	2024

Illinois State Historical Society Award of Excellence for Public Programming	2024

OSHA National Safety & Health Achievement Recognition Program	2019 & 2023

ISAWWA Water Ambassador Gold Level	2025

Notes:

- a) US Census Bureau website
- b) Village of Addison and DuPage County Records
- c) Illinois Department of Revenue SIC Report



Village of Addison

MISSION STATEMENT

The Village of Addison's mission is to provide responsive and fiscally responsible government services to the community. These services are in place to enhance the safety, health and general welfare of the citizens and businesses within the community.

Our service oriented philosophy balances various community needs with municipal resources through a planned approach to the governance process.

Within this balanced approach, we are committed to:

- Maintaining a high quality of life
- Providing a safe and secure community
- Working together to create effective solutions to community concerns
- Providing excellent services through honest, impartial and accurate communications and actions
- Shaping the future of the community by encouraging innovation and embracing technology as a means of improving services and reducing costs
- Retaining quality staff and providing them with opportunities for professional development

STRATEGIC PLAN

We are excited to share with you the inspiring direction we are charting for the Village of Addison as we embark on a journey into the future. At the heart of our vision is a commitment to our Community Image, Economic Development, as well as Sustained Growth to highlight a few of our priorities.

On November 18 2023, the Village Board met with staff to establish a new strategic plan for the Village organization. The result was a comprehensive plan with several parts:

- The Village of Addison Mission Statement
- Guiding Principles
- Our Vision
- Strategic Priorities

STRATEGIC PLAN MISSION

To create a dynamic, engaged and sustainable community in which all residents, businesses and employees enjoy economic opportunity, social stability and a sense of well-being.

GUIDING PRINCIPLES

Our behavior is governed by our guiding principles and values, and our success depends on consistently living these values as an organization and as a community.

- Conduct that is at all times honest, fair, ethical and respectful.
- Service that is responsive, respectful, and of high quality.
- A code of honor that is marked by trust, openness and integrity.
- Superior standards of professionalism and expertise bolstered by ongoing training and commitment to learning.
- Commitment marked by helpfulness, teamwork, collaboration and information sharing.
- Freedom to excel, create value and contribute to our purpose.

STRATEGIC PLAN

(Cont'd)

OUR VISION

- The Village is a place where people want to work, live, and grow.
https://www.youtube.com/watch?v=hRhY5w8XNC0&ab_channel=VillageAddison
- The Village is a place where residents have opportunities and options and they can stay through all stages of life.
- The Village is a safe place to live.
- The Village maintains a strong sense of community.
- The Village has great schools.
- The Village has various entertainment options.

STRATEGIC PRIORITIES

These areas of broad focus encompass our efforts toward achieving our Vision. Within these strategic priorities will come the improvement and change initiatives we need to undertake.

Priority 1: Economic Growth

Our vision is simple but powerful-to create a vibrant and sustainable local economy that benefits every resident and business. By fostering innovation, collaboration, and inclusivity, we aim to build a future where Addison stands as a beacon of economic strength, providing ample opportunities for growth and prosperity.

Desired Outcome:

- a. Continued Industrial Development
- b. Unincorporated Development
- c. Pro-business Organization
- d. Strategic Marketing to both internal and external customers
- e. Upgrade of aging properties (assemblage and redevelopment)

STRATEGIC PLAN

(Cont'd)

Strategic Initiatives:

- i. Programs with the restaurant community
- ii. Industrial programs/involvement
- iii. Re-envision the chamber with new applications

Priority 2: Community Image

Addison is more than just a place on the map; it is a community of individuals, each contributing to the rich tapestry of our shared history. Our vision is to celebrate the diversity that makes us unique while fostering a sense of unity that binds us together.

Desired Outcome:

- a. Expanded Special Events
- b. Aggressive media focus
- c. Promotion of Business and Residential Advantages
- d. Engagement with professional organizations
- e. Address existing negative perceptions
- f. Improve our “curb” appeal

Strategic Initiatives:

- i. Incorporate fall events to include businesses
- ii. Continue Church Leadership Programs
- iii. Increase youth programs
- iv. Market the Village as whole

Priority 3: Housing

In envisioning the future of Addison, we see a landscape where housing is not just a structure but a foundation for dreams, growth, and community connection. Our commitment is to build a diverse range of housing options that accommodates various lifestyles, ages, income, and needs.

Desired Outcome:

- a. Expanded supported living housing options for seniors
- b. Upgrade of aging properties (assemblage and redevelopment)
- c. More consistent and thorough inspections
- d. Increased code enforcement
- e. Support of Home-owner associations

STRATEGIC PLAN

(Cont'd)

Strategic Initiatives:

- i. Senior friendly housing complex
- ii. Increase personnel in Comm Dev for code enforcement
- iii. Better use of technology to assist residents in projects

Priority 4: Infrastructure

Our vision is to create an infrastructure framework that not only addresses immediate challenges but also lays the foundation for a sustainable and connected future. By investing in smart, resilient, and forward-thinking solutions, we aim to enhance the overall well-being of our residents and the economic vitality of our municipality.

Desired Outcome:

- a. Water/Sewer separation of lines
- b. IEPA requirements/mandates as it relates to phosphorous levels
- c. Comprehensive facilities plan to consolidate public works facilities
- d. Road assessments
- e. Assessment of Industrial Park needs

Strategic Initiatives:

- i. Productivity improvement
- ii. Reduce operational expenses
- iii. Facilities plan

Priority 5: Civic Engagement

Our vision is to establish the Village of Addison as a community where every resident feels empowered and encouraged to actively participate in the decision-making processes that shape our collective future. We believe that a more engaged community results in better-informed decisions and a stronger sense of belonging for everyone.

Desired Outcome:

- a. Increase information flow
- b. Expand social media event menu
- c. Increased involvement with Community
- d. Senior Health/Education
- e. Develop intergovernmental agendas
- f. Wellness programs

Strategic Initiatives:

- i. Hire marketing analyst to increase engagement
- ii. Work with taxing bodies to accomplish Village wide programs

Priority 6: Employee Development

We take pride in the dedication and hard work demonstrated by our municipal staff. However, in our pursuit of excellence, we acknowledge the need to assess and refine our organizational processes to ensure that we are operating at the highest levels of efficiency and effectiveness. Our vision is to position the Village of Addison as a model of organizational excellence, where streamlined processes, innovative solutions, and transparent operations contribute to the delivery of exceptional services for our residents.

Desired Outcome:

- a. Intra-departmental cross training
- b. Inter-departmental initiatives
- c. Career path training
- d. Wellness programs
- e. Continued education requirements

Strategic Initiatives:

- i. Succession planning on all levels
- ii. Job Task files for future development
- iii. Funding for training
- iv. Culture Change through continued wellness programs

Priority 7: Sustainability

Our vision is to position the Village of Addison as a beacon of sustainability, where environmental responsibility and economic resilience coexist in harmony. By implementing holistic and forward-thinking initiatives, we aim to create a municipality that thrives while preserving the well-being of our planet and its inhabitants.

Desired Outcome:

- a. Fiber Optics
- b. Solar Energy
- c. Electric Vehicles and charging stations
- d. LED Conversion

STRATEGIC PLAN

(Cont'd)

Strategic Initiatives:

- i. Green initiatives for residents
- ii. Seek grants for continued LED conversions
- iii. Seek grants for Fiber to our residents and businesses

As we conclude this municipal strategic plan, envision the positive impact it holds for our community. By working collaboratively and diligently implementing the outlined initiatives, we together pave the way for a thriving and resilient Village of Addison. Let this plan be a compass guiding us toward a future marked by progress, sustainability, and an enhanced quality of life for all residents. Let's build a stronger and more vibrant community through hard work, vision, and a sense of togetherness!



Village of Addison

April 20, 2026

The Honorable Tom Hundley, Mayor
Members of the Village Board of Trustees
Village Clerk Zuccherro
Village of Addison, Illinois

Re: 2026-27 Budget Message

Ladies and Gentlemen:

The 2026-27 Budget and Financial Plan for the Village of Addison is hereby submitted for your consideration. The following pages will serve as an executive summary of the proposed budget and the Village policies which were followed in its preparation.

The multi-year Budget and Financial Plan is intended to forecast favorable or unfavorable financial trends, which is not possible within the constraints of a typical one-year budget. This business-like approach allows our elected officials and staff to analyze the future fiscal impact of policy decisions and provides sufficient time to address those which may be unfavorable.

EXPLANATION OF BUDGETARY BASIS AND PROCESS

The Village has, historically, projected its budgets based on a very conservative forecast of revenues for a normal local economy in the Chicago metropolitan area. It does not take into account new revenues from growth unless the development is completed and has provided a historical basis for the new projection. The Village also projects every possible normal operating expense and does not take into account such events as employee turnover or weather factors, which tend to reduce final operating expenses. One could correctly characterize it as a "worst case scenario". The ability to hire for open positions has seen a slight turnaround from recent years. We are receiving more applications for open positions. We continue to see applicants asking for more benefit time up front in the negotiations and some are asking for higher salaries based on skill set.

Consequently, a historical comparison of budgets and actual operating expenses will demonstrate that the Village organization has consistently outperformed its original financial forecasts. Projected deficits generally turn out to be budget surpluses or in a few instances, much smaller deficits than were originally anticipated. Management believes that this method of budgeting tends to focus financial support on the proper

Budget Message

funding of existing programs, infrastructure and strategically selected new programs to improve productivity.

The Village budget document is prepared based on Generally Accepted Accounting Principles (GAAP), as described in the appendix. The Village's Annual Comprehensive Financial Report presents governmental funds on a modified accrual basis. Under this method, revenues are recorded when available and measurable. Expenditures are recorded when goods or services are received and liabilities are incurred.

Chapter 2 of the Village Code authorizes the Village Manager to authorize contracts up to \$15,000 and to approve contract change orders in amounts up to \$7,500. Absent emergencies, no purchases or change orders in excess of these amounts, or those that exceed current budget appropriations may be made without the prior approval of the Mayor and Board of Trustees.

The Village Manager is authorized to issue rules governing purchasing procedures, subject to Board approval. The Village of Addison made changes to the purchasing policy to provide for more oversight on purchases being made department wide. This purchasing policy will change with the economic times and the rising costs of materials subject to Board approval. Budgetary control is maintained through a system of monthly revenue and expenditure reports, which are produced by the Finance Department and distributed to the Village Board, Village Manager and all Department Heads. The Village also utilizes an encumbrance system as a management control technique to assist in controlling expenditures. Under this procedure, encumbrances of governmental funds are reservations of fund balances and retained earnings for the Proprietary Funds at year end. The Proprietary Funds are reported on a full accrual basis. All appropriations lapse at year end, and incomplete projects are usually re-budgeted in the subsequent fiscal year. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the budgeted amount) is at the fund level. During the year, the Village Board may, through a majority vote, amend the budget to provide for unforeseen expenditures. In December of each year, the Village Manager and the Finance Director distribute the budget calendar and instructions to Department Heads. Departmental requests are then reviewed at the staff level. The Village Manager and Finance Director will then propose a balanced baseline budget and proposed new programs for consideration by the Finance and Policy Committee of the Village Board. The Committee then considers the proposed budget and approves final spending levels. The Committee formally considers the budget in April and recommends final approval to the Village Board. The Village Board then approves the budget prior to April 30. The new budget takes effect May 1.

BUDGET FOCUS

At the local level, we continue to experience increased land acquisition and building activity, including the build out of previously vacant land. There are several major developments, including Phase 3 of the Enclave subdivision (Townes of Mill Creek) which is continuing from last year, where townhome housing has been built and is currently

Budget Message

being constructed (Army Trail and Mill Rd). This project consists of 11 buildings and 60 units. A senior living complex, which will include assisted living, was approved at the vacant Oxford Bank headquarters on Lake Street. Unfortunately, funding issues for the developer has brought about a different course of action. The property is currently listed for sale and the pre-approved development agreement has expired meaning any new development would require Village Board approval. The owner has demolished the abandoned building (old bank) thus making the property more attractive for future development. The Village has received some developmental plans for this site from possible developers which unfortunately never developed into anything of significance. The Village Board approved a Senior Living Development, The Horizon by the Alden Foundation. The Village was extremely excited to have a grand opening in the fall of 2025 and the building is currently occupied by many great residents! This project consists of approximately 60 units in a three-story structure.

The Village Board approved a development of 20 single family residential homes on Itasca Rd north of Lake St with P&S Acquisitions and Development LLC. This project, Grove Enclave, is expected to break ground in the Spring of 2026.

We will continue to monitor negotiations in Springfield relative to the State budget. There have been several proposals specific to LGDF funds, which may decrease our current percentages we currently receive. Also certain unfunded mandates continue to have significant impacts on the Village's finances such as pension obligations. Last year, the Governor removed the sales tax on groceries and the Village Board decided not to implement a grocery tax onto the residents of the Village and outside purchasers. The Village Board has also taken action to remove the Village vehicles sticker fees for residents effective October 1, 2025. A quarter percent home rule sales tax increase was approved in March of 2025 to help offset these costs and also to assist with infrastructure needs which are aging throughout town.

This sales tax increase is a way where non-residents who shop in Addison or buy from our industrial area can and will help support our infrastructure demands. The potential financial burdens are not solely placed onto Addison residents with this vision and action taken. The Village has potential actions which could be taken to effectively deal with most recent State budgetary outcomes, including the use of non-referendum revenue sources which have been held in reserve for emergencies.

Public Works has taken on a major project in the Cherokee Park area with a complete separation of the current combined water sewer lines. The Village has undertaken an approximate 13 million dollar project to separate the combined lines which will no doubt be a huge benefit to the residents in this area. This project will help in times of rain, limiting potential backups, and ultimately bring on relief to our waste water treatment facility. The Village has also addressed water lines in the area to include the elimination of lead service lines we discover during the construction process.

In the following year(s) the Village of Addison is looking to take on a major project in

Budget Message

combining our waste water treatment plants and consolidating the two plants into one. The plan would be to decommission the south treatment plant on Villa Ave and utilize the Addison Rd as the single water treatment facility for our residents. This would address the other unfunded Phosphorus mandates and the Per-and Polyfluoroalkyl Substances (PFAS) mandate, issued by the Environmental Protection Agency (EPA).

This project is projected to start in late 2026 early 2027.

Based on our financial projections, we anticipate all major funds will be able to maintain their minimum three (3) month cash balance, in accordance with Village policy.

Capital projects, redevelopment funds, and bond proceeds are sufficient to cover all ongoing projects. The Village has received Federal Grants for multiple projects in reference to road improvements and some State funding for sewer and water infrastructure updates/projects. We consistently are looking for grant funding through our local and federal relationships in order to lessen the burden on our residents for a variety of projects!

PERSONNEL ASSUMPTIONS

In the Village's proposed 2026-27 budget, there are no personnel additions to staffing levels. Instead we have cut two full time positions one in the Administration and the other in Community Relations.

FINANCIAL POLICIES

The Village has established the following financial policies:

1. Collateralization of investments.
2. Establishment of fees and charges at a maximum of the average of those charged by communities in DuPage County.
3. Establishment of tax rates at a maximum of the average of those charged by communities in DuPage County.
4. Use of motor fuel tax funds for street and signal construction and maintenance only.
5. The use of cash flow financing for capital projects whenever possible.
6. Compliance with the Illinois Property Tax Limitation Act in setting the property tax levy.
7. Maintenance of a scheduled replacement program for capital projects and equipment.
8. Maintenance of a minimum of three (3) months cash balance in all operating funds.

The proposed 2026-27 budget will attempt to keep the Village in compliance with all of the above policies.

Budget Message

BUDGETARY GOALS

On March 13, 2002, Illinois Performance Excellence awarded the Village of Addison the 2001 Bronze Award. Addison was the second of three (3) Illinois municipalities to win this award, which reflects the Village's initiatives to improve customer service through continuous improvement. The Village was reviewed by a team of eight (8) assessors who reviewed our efforts in leadership, strategic planning, customer and market focus, information and analysis, human resource development and management, process management, and organizational results. The Bronze Award is the first of three award levels offered by the Foundation. The Village anticipates a future application for a higher-level award. Illinois Performance Excellence was created in 1994 to raise Illinois' worldwide competitiveness by improving the performance of organizations in five areas (health care, education, government, service and industry). The criteria for the Illinois Performance Excellence Award are patterned after the national Malcolm Baldrige Quality Award.

As part of the Illinois Performance Excellence review, the various Village departments have included benchmarking data, which is included in the description of each departmental budget.

On March 4, 2024 the Village Board adopted a new strategic plan for the Village. Staff, as well as the Mayor and Village Board, worked to identify the pillars to hold true to our Mission Statement and keep the "Advantage" within Addison. This strategic plan will be in effect for 5 years, specifically 2024 until March of 2029.

The following describes how these strategic directions have been translated into the 2026-27 budget:

Community Image

Community Relations will continue the "Addison Advantages" newsletter. This year, the Addison Township has expanded their message to two pages.

An additional \$62,200 has been budgeted in Community Relations to enhance the Village's Rock N Wheels events for the community, bringing the total budget to approximately \$833,000.00

Last year the Village of Addison held its first Oktoberfest which was a huge success. We have increased the budget by \$7,200.00 to expand the event with longer hours.

We are looking to expand the National Night Out event in August by increasing the budget by \$6,000.00

Additional funds have been budgeted in the Public Works/Electrical and Forestry division for improvement and expansion to the Christmas decorations. These Christmas

Budget Message

decorations will be specifically related to the Veterans Memorial Circle with the use of more lighting tunnels and other decorations.

The Village of Addison will be redoing its website and completely revamping the overall design and user experience which is a continuation from last year.

The “Behind the Advantage” continues to be a success where Community Relations highlights a commercial business and one restaurant in town to show our residents all the great industry and commerce within the VOA.

We are looking to improve the “Welcome” signs to the Village with better structure and electric.

This past year we implemented a new program honoring our Veterans who served this great nation by displaying their picture, name, and branch of service on a banner along Lake St. We are looking to continue this program and expanding upon it requesting additional funds bringing the expenditures to \$10,800.00.

The Village is looking to beautify the medians along Lake St with better appealing plants and shrubs. This will require \$20,000 in funding.

Infrastructure

This past year the Village saw tremendous improvements to numerous existing buildings. The Finance Department and Records Division experienced a complete remodel, as well as plumbing improvements.

We continue to address our aging infrastructure with water main construction, replacement and repairs. We continue to perform sewer line inspections for our residents as needed. We continue to place funds into the rear drainage program where the Village can help repair drainage issues for our residents who experience standing water on their property.

We are looking to stay current with our equipment at the Diversey Avenue Pump Station (DAPS) which will require rebuilds of certain pumps as well as continued maintenance.

The largest project the Village of Addison is experiencing is the complete separation of our existing combined water and sewer lines on the east side of town. The Village has partnered with Trotter Engineering firm to separate these lines, decommission the AJL treatment plant and move all solids and waste to the North Treatment Plant on Addison Rd. This will be an approximate six-year project to complete from engineering to construction. The Village will comply with phosphorous level mandates and other unfunded EPA mandates pushed down from the State onto our residents. This will most likely be one of the largest construction projects taken on by the Village and we anticipate construction to hopefully start in 2026 sometime. We are currently in the engineering

Budget Message

phase and design build.

Employee Development

Approximately \$400,000 is budgeted throughout the Village departments in conferences and training opportunities for approximately 260 employees. \$34,000 (the same as last year) is allocated in the Police Department for an Officer Safety/Wellness program. We are looking to expand this program to all departments and employees. The Village has once again focused on the employees' general wellness. In late 2021, a pilot program in resiliency training was conducted for approximately 40 employees, which was tremendously received. We have allocated funds for more wellness training in the 2026-27 budget where in time every employee will be able to attend.

BUDGET TRENDS

The fiscal year 2026-27 operating budget reflects a 3.32% decrease from last fiscal year's Budget:

Fund	FY 2025-26 Amended Budget	FY 2026-27 Budget	% Change
GENERAL FUND	\$54,134,606	\$55,146,309	1.87%
WATER & SEWER OPERATING FUND	24,720,120	26,434,886	6.94%
WATER & SEWER DEBT SVC FUND	1,440,579	1,434,878	-0.40%
FLEET SERVICES FUND	1,702,100	2,041,000	19.91%
INFORMATION TECHNOLOGY FUND	3,202,602	3,543,300	10.64%
EQUIP REPL FUND	1,029,345	1,509,500	46.65%
DEBT SERVICE FUND	7,303,436	4,511,526	-38.23%
CAPITAL PROJECTS FUND	2,235,370	1,945,000	-12.99%
ACDC BUILDING FUND	573,415	274,000	-52.22%
PUBLIC BUILDING FUND	5,598,088	712,100	-87.28%
TIF #3 FUND	102,200	70,712	-30.81%
POLICE PENSION FUND	6,401,600	7,222,200	12.82%
MOTOR FUEL TAX FUND	7,426,319	5,351,400	-27.94%
WATER SEWER INFRASTRUCTURE	18,864,344	20,067,284	6.38%
	134,734,124	130,264,095	-3.32%

Budget Message

General Corporate Fund

The General Corporate Fund finances most Village operations. The primary revenue sources are sales tax, State income taxes, property taxes, licenses, permits and fees, telecommunications tax, and other revenues.

Water and Sewer Fund

The Water and Sewer Fund accounts for expenses relative to the operation and maintenance of the Village's water and wastewater operations. It also includes funds for Water and Sewer capital projects. Approximately 4.5 million has been included in this fund to replace unreliable water mains. The Village has taken a pro-active approach in replacing water main piping and coordinating efforts with road construction projects as well. The following year we have allocated approximately another 2 million dollars for a future water main replacement.

We will also continue to improve our sewer lines throughout the VOA by contributing \$60,000 to the CIPP program where essentially, we can coat the interior of a pipe with a fixed plastic strengthening the overall pipe integrity. This is an ongoing project year to year.

A large project took shape for the residents of Addison with a complete separation of storm and sanitary lines. In addition to this we have an aging water treatment facility (AJL) on Villa Rd. The Village will need to make major renovations to their existing facilities as it relates to the unfunded mandate of phosphorus treatment and what levels are discharged into Salt Creek after being treated. It should be noted this construction is from unfunded mandates. See Infrastructure paragraph previously listed as well.

The AJL facility most likely will become obsolete and the North Treatment Plant located at 711 N Addison Rd will have a major overhaul with significant improvements. The total price of upgrades, phosphorous mandated levels, separation of combined lines, as well as improved retention will cost an approximate 188 million dollars. Materials and labor continue to drive the projected cost upwards.

Motor Fuel Tax Fund (MFT)

This fund earmarks the collection and expenditure of State Motor Fuel Tax funds. These funds are collected by the State and shared with municipal governments, based on population, and must be used for roadway maintenance. \$3,110,000 has been budgeted in this fund for the 2026-27 Street Resurfacing Program expenses. Approximately \$450,000 is included to replace sidewalks as part of the trip hazard program (the same amount as last year). This work will reduce the Village's liability for sidewalk injuries as well as improving tree root heaving, differential settlement, and poor profiles related to ADA accessibility.

Budget Message

Internal Services Fund

The IT Department budget covers the cost of the operation and maintenance of the Village's computer hardware, software and communication systems. An additional increase of funds has been allocated for overall maintenance issues.

The Village is placing a large interest and funds in programs for cyber security and firewall protections both at the Village complex and the Addison Consolidated Dispatch Center. This is consistent with our goals from years past as well.

Equipment Replacement Fund

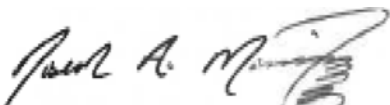
The Equipment Replacement Fund accounts for the pay-as-you-go purchase and replacement of Village vehicles. Monies are transferred annually from individual operating funds to the Equipment Replacement Fund based on fleet service's estimate of replacement cost and replacement date. \$1,509,500 is allocated for equipment purchases and capital improvements from this fund. We have seen a large delay in obtaining vehicles and the process for making purchases has changed. The State bid allocations have reduced drastically and more vehicles are being purchased directly from dealerships instead. This has been the trend for the past few years now.

ACKNOWLEDGMENTS

I would like to extend a thank you to all of the supervisory and management staff for their efforts in the preparation of the 2026-27 budget. Each Department should be commended on their fiscal responsibility to manage funds appropriately all without complaint. Their advance planning, understanding, and ability to be flexible is appreciated. A special direct thank you to our outstanding Finance Department specifically Director Colleen Witt and Assistant Finance Director Carolyn Illes. This budget was put together by two outstanding individuals, Colleen and Carolyn, who are essential to the fiscal success of the Village of Addison. Their fiscal knowledge and leadership are why we as a staff are so successful in multiple ways.

I would also like to thank our elected officials for their support throughout the year. The elected officials in Addison have a common goal and work well together. It is their desire and their expectation that the staff provide a high level of service to our residents and businesses. They will do their best to provide resources to maintain this high service level. I sincerely appreciate their dedicated public service to the Village of Addison.

Respectfully submitted,



Joseph A. Maranowicz
Village Manager

FY 2026-27 BUDGET & FINANCIAL PLAN CALENDAR

Budget Schedule of Dates and Events

Tuesday, November 25, 2025

Village Manager and Finance Director

- ♦ Budget instructions, forms and schedules are distributed to department heads

Tuesday, December 2, 2025

Public Works

- ♦ Forwards the (5) year vehicle replacement plan to the Finance Director.

All Departments

- ♦ Departments submit a list of all existing part time employees to Don Pinson.

Friday, January 2, 2026

Department Heads

- ♦ Submits all budgets on VOA Share Drive by Friday, January 2, 2026.

Administration

- ♦ Compiles figures for personnel expenditures and casualty insurance.
- ♦ Forwards to Finance prior to Friday, January 2, 2026.

Finance

- ♦ Prepares allocated expenditures and revenue projections for Fiscal Years 2026-27, 2027-28, and 2028-29 by Friday, January 2, 2026.

Boards and Commissions

- ♦ Submits goals and budget requests to the Finance Director by Friday, January 2, 2026.

Monday, January 5 - Thursday, January 15

Finance

- ♦ Compiles expense requests and revenue projections for all three fiscal years.
- ♦ Prepares budget packages for Village Manager, Finance Director, and staff.
- ♦ Distributes electronic budget packages to staff on Thursday, January 15, 2026.

Friday, January 16

Department Heads

- ♦ Presents budget requests to Village Manager, Finance Director and Department Heads in Board Room

FY 2026-27 BUDGET & FINANCIAL PLAN CALENDAR

Budget Schedule of Dates and Events (Cont'd)

Monday, January 19 - Wed, January 28

Village Manager and Finance Director

- ♦ Reviews all budget and program requests.
- ♦ Information Services, Fleet Services, and Equipment Replacement are the first 3 reviews.
- ♦ Figures are adjusted and program recommendations are formulated.
- ♦ Provides Recommended Program List to all Departments on January 28, 2026

Thursday, January 29 - Friday, February 13

Finance

- ♦ Budget package compiled and distributed to Finance and Policy Committee on Friday, February 13, 2026

Tuesday, February 17

Finance and Policy review session:

- ♦ Boards & Commissions
- ♦ General Fund Revenues, Administration, Finance
- ♦ Consolidated Dispatch Center, ACDC Building Fund, Police, HHRC, Police Pension
- ♦ Community Relations
- ♦ Debt Service, Water Sewer Debt Service

Wednesday, February 18

Finance and Policy review session:

- ♦ Water and Sewer Fund Revenues
- ♦ Water, Sewer, Wastewater, Water Sewer Infrastructure Fund
- ♦ Capital Projects Fund, Electrical & Forestry, Street, Fleet, Equipment Replacement Fund, Information Technology
- ♦ Community Development, MFT Fund
- ♦ Building and Grounds, Public Building Fund
- ♦ TIF #3

Friday, April 10

Finance

- ♦ Notice of Public Hearing - Budget on display

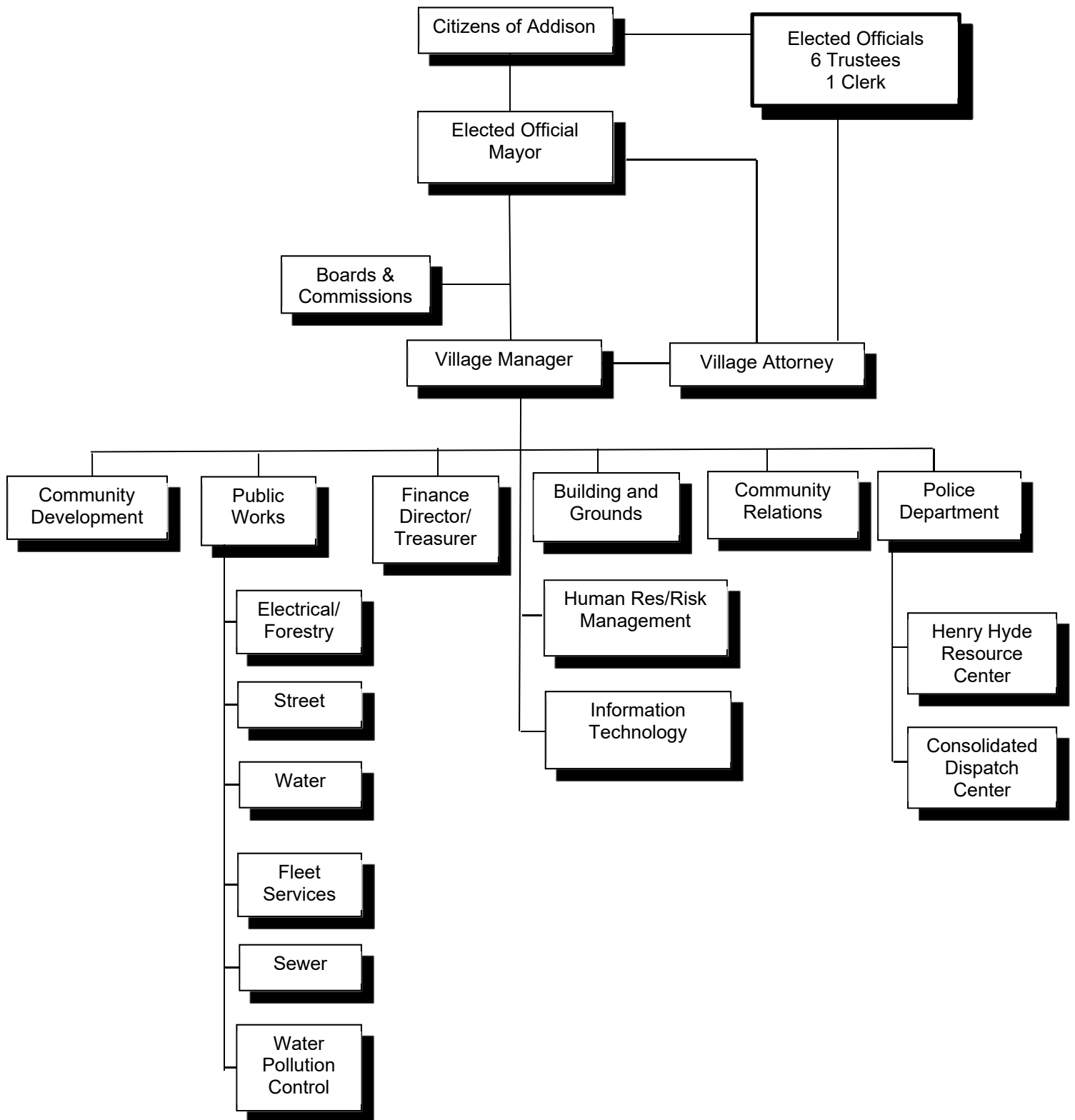
Monday, April 20

Village Board

- ♦ Public Hearing of the FY 2026-27 Budget and Financial Plan
- ♦ Final adoption of the FY 2026-27 Budget and Financial Plan

VILLAGE OF ADDISON

Organizational Structure



*Fire services are provided by the Addison Fire Protection District, which is a separate taxing body. The Village has no authority over the District.

EMPLOYEE CENSUS - AUTHORIZED

Ten Year Analysis

											Projected
<u>GENERAL FUND</u>		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Administration	Full-Time	7	8	8	8	7	7	7	7	7	6
	Part-Time	10	9	9	8	8	8	8	8	8	8
Boards & Commissions	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	0	0	0	0	0	0	0	0	0	0
Finance	Full-Time	10	10	11	11	11	11	11	11	11	11
	Part-Time	1	2	2	1	1	1	1	1	1	1
Community Relations	Full-Time	6	6	6	6	6	6	7	6	6	5
	Part-Time	0	0	0	0	0	0	1	1	1	2
Building & Grounds	Full-Time	3	3	4	4	6	6	6	6	6	6
	Part-Time	1	2	0	0	0	0	0	0	0	0
Police	Full-Time	85	85	85	83	82	83	83	82	82	82
	Part-Time	2	2	2	2	2	2	2	2	2	2
HHRC	Full-Time	2	2	4	4	4	4	4	4	4	4
	Part-Time	7	5	5	5	5	5	5	5	5	6
Consolidated Dispatch	Full-Time	42	43	43	50	50	50	50	41	41	41
	Part-Time	9	9	10	9	9	8	8	10	9	9
Community Development	Full-Time	21	22	21	21	21	21	23	23	23	22
	Part-Time	0	0	0	1	1	3	2	2	2	2
Electrical & Forestry	Full-Time	10	9	9	8	8	8	8	8	7	7
	Part-Time	2	2	3	3	2	2	2	2	2	2
Street	Full-Time	9	10	10	10	10	11	11	11	11	11
	Part-Time	2	2	2	2	2	2	2	2	2	2
<u>ENTERPRISE FUND</u>											
Water	Full-Time	10	10	10	10	10	10	11	11	11	11
	Part-Time	2	2	3	3	2	2	2	2	2	2
Sewer	Full-Time	13	9	9	7	7	7	7	7	7	7
	Part-Time	2	2	2	2	2	2	2	2	2	2
Wastewater	Full-Time	19	22	22	22	20	21	22	23	23	23
	Part-Time	4	4	4	4	4	4	3	3	3	3
<u>INTERNAL SERVICE FUNDS</u>											
Fleet Services	Full-Time	5	5	5	6	5	5	6	6	6	6
	Part-Time	0	0	0	0	0	0	0	0	0	0
Information Technology	Full-Time	6	6	6	6	7	7	7	7	7	7
	Part-Time	1	1	1	1	1	1	1	1	1	0
TOTAL	Full-Time	248	250	253	256	254	257	263	253	252	249
	Part-Time	43	42	43	41	39	40	39	41	40	41

<u>Part-Time Position</u>		
Mayor and Village Board	7	7
Alarm Operators	3	1
Clerk Typist	1	1
Com Dev Inspector I	1	1
Dispatcher/Telecommunicator	6	6
Investigative Aide	1	1
Seasonal/Part-time	21	0
Village Clerk	1	1
	41	18

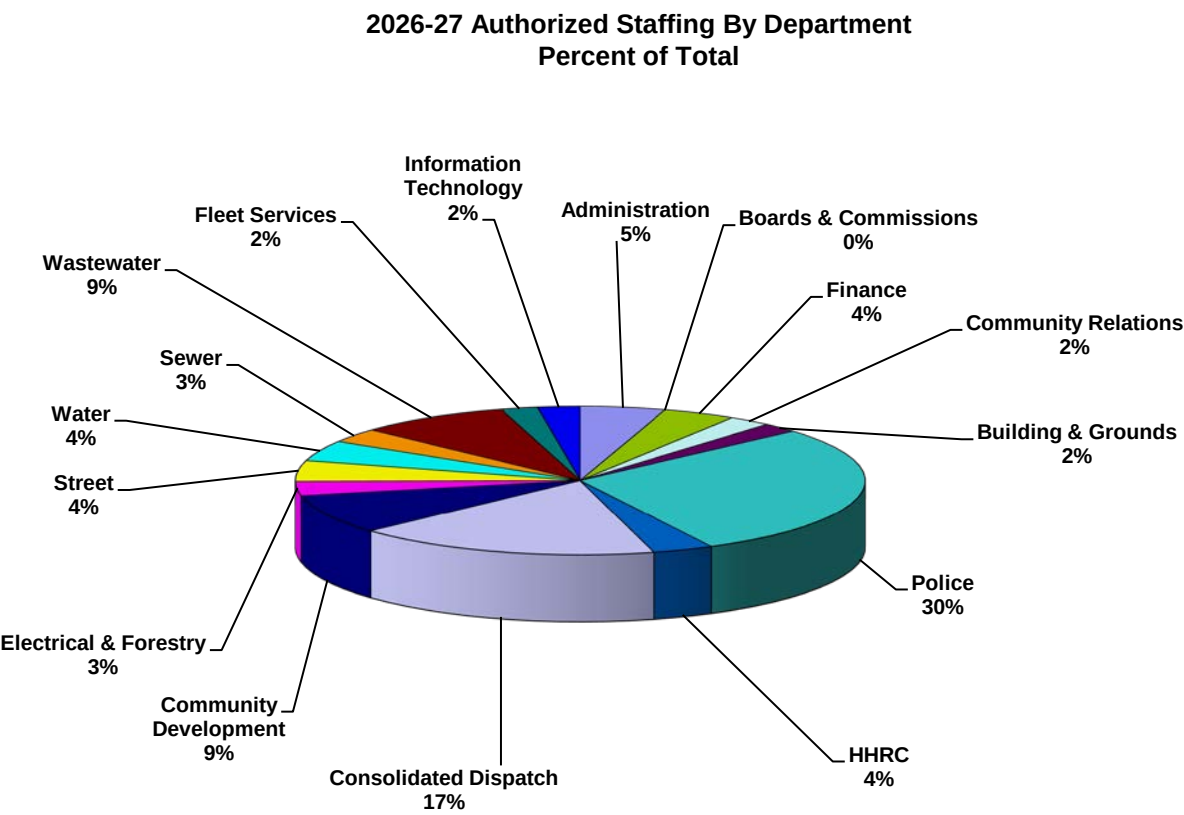
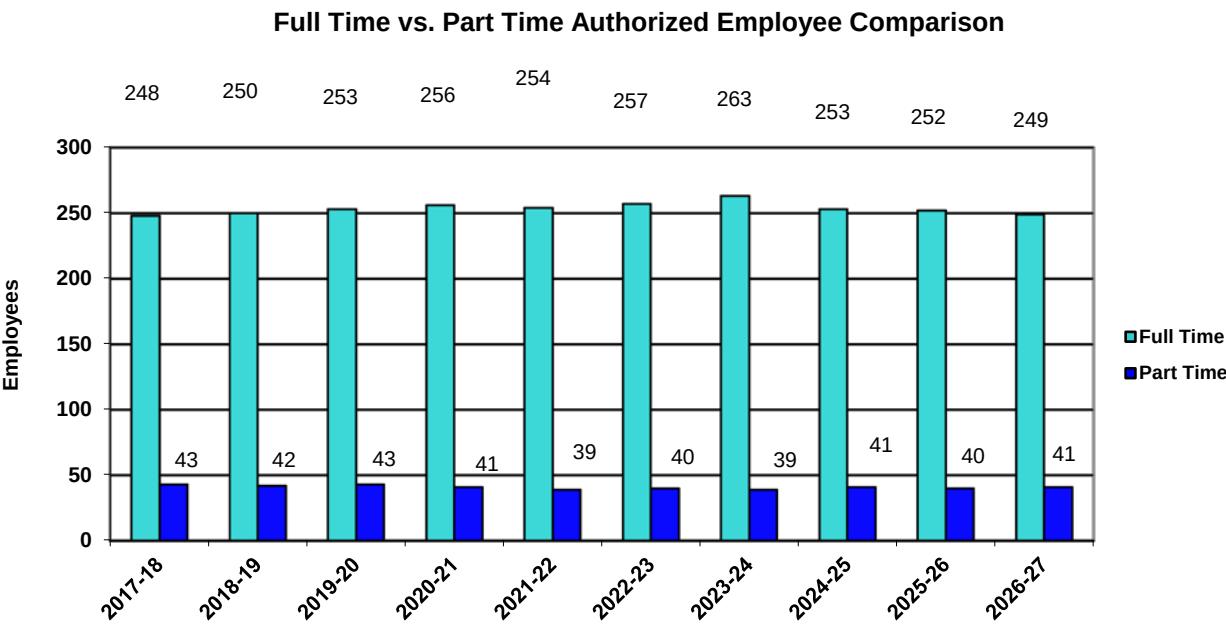
Count as of 2/16/26

EMPLOYEE ALLOCATION BETWEEN DEPARTMENTS

The Village charges departments directly thru payroll for the percentage of time the positions spend on other departments. Each department employee summary will show the percentage each position is charged to that department. This table shows all the allocations together.

POSITION-DESCRIPTION	Admin 1012	Finance 1040	Com Dev 2010	E & F 2510	Street 2520	Water 5010	Sewer 5031	WW 5032	Fleet 6113	TOTAL
Authorized & Budgeted Positions:										
MAYOR	0.70					0.10	0.10	0.10		1.00
VILLAGE CLERK	0.70					0.10	0.10	0.10		1.00
TRUSTEES (6)	4.20					0.60	0.60	0.60		6.00
VILLAGE MANAGER	0.70					0.10	0.10	0.10		1.00
DIR HUMAN RESOURCES/RISK MGT	0.70					0.10	0.10	0.10		1.00
ASSISTANT TO THE VILLAGE MGR	0.70					0.10	0.10	0.10		1.00
HUMAN RESOURCES ASSISTANT	0.70					0.10	0.10	0.10		1.00
HUMAN RESOURCES GENERALIST	0.70					0.10	0.10	0.10		1.00
CLERK TYPIST (4)	0.70	0.25		0.33	0.34	0.68	0.85	0.85		4.00
DIRECTOR FINANCE/TREASURER		0.55				0.15	0.15	0.15		1.00
ASSISTANT FINANCE DIRECTOR		0.55				0.15	0.15	0.15		1.00
FINANCE OFFICE MANAGER		0.55				0.15	0.15	0.15		1.00
ACCOUNTANT		0.55				0.15	0.15	0.15		1.00
PRINCIPAL ACCT CLERK (4)		0.95				1.01	1.03	1.01		4.00
HYBRID CLERK TYP/ PRIN ACCT CLERK		0.25				0.25	0.25	0.25		1.00
PURCHASING AGENT		0.70				0.10	0.10	0.10		1.00
COMMUNITY DEVELOPMENT DIR			0.70			0.10	0.10	0.10		1.00
VILLAGE ENGINEER			0.70			0.10	0.10	0.10		1.00
CIVIL ENGINEER I (2)			1.40			0.20	0.20	0.20		2.00
DIRECTOR PUBLIC WORKS				0.20	0.20	0.20	0.20	0.20		1.00
ASSISTANT PUBLIC WORKS DIRECTOR				0.20	0.20	0.20	0.20	0.20		1.00
SUPERINTENDENT - WATER/SEWER						0.50	0.50			1.00
SUPERINTENDENT - STREET/E&F				0.50	0.50					1.00
FACILITIES SUPERVISOR				0.18	0.18	0.18	0.18	0.18	0.10	1.00
ADMIN SECRETARY				0.25	0.25	0.25	0.25			1.00
Total Budgeted:	9.80	4.35	2.80	1.66	1.67	5.67	5.86	5.09	0.10	37.00
Authorized & Unbudgeted:										
None										
Total Authorized:	9.80	4.35	2.80	1.66	1.67	5.67	5.86	5.09	0.10	37.00

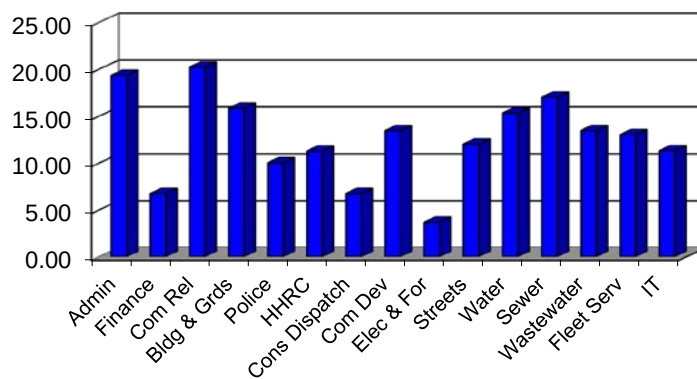
EMPLOYEE CENSUS - AUTHORIZED



EMPLOYEE CENSUS - CURRENT

Average Years of Service* of Current Full Time Employee - By Department

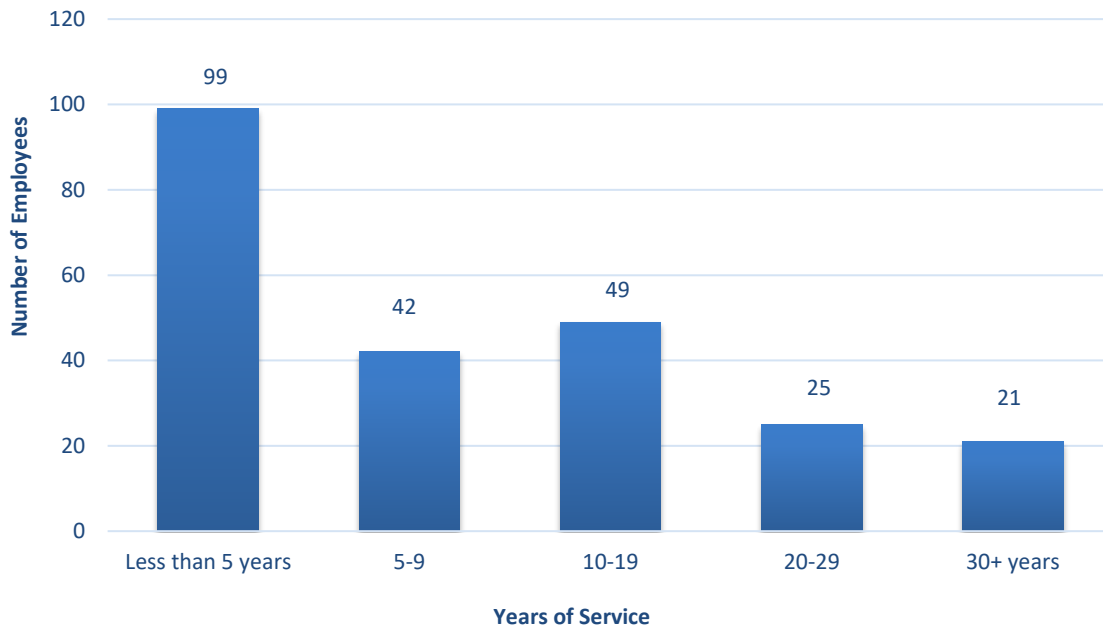
	# Employees	Total Years of Service	Average years per employee
Administration	6	116	19.33
Finance	11	74	6.73
Community Relations	5	101	20.20
Building & Grounds	6	95	15.83
Police	80	801	10.01
Henry Hyde Resource Center	4	45	11.25
Consolidated Dispatch Center	39	263	6.74
Community Development	21	282	13.43
Electrical & Forestry	6	22	3.67
Street	11	132	12.00
Water	9	153	15.30
Sewer	7	119	17.00
Wastewater	18	242	13.44
Fleet Services	6	78	13.00
Information Technology	7	79	11.29
AVERAGE ALL FULL TIME EMPLOYEES	236	2,602	11.03



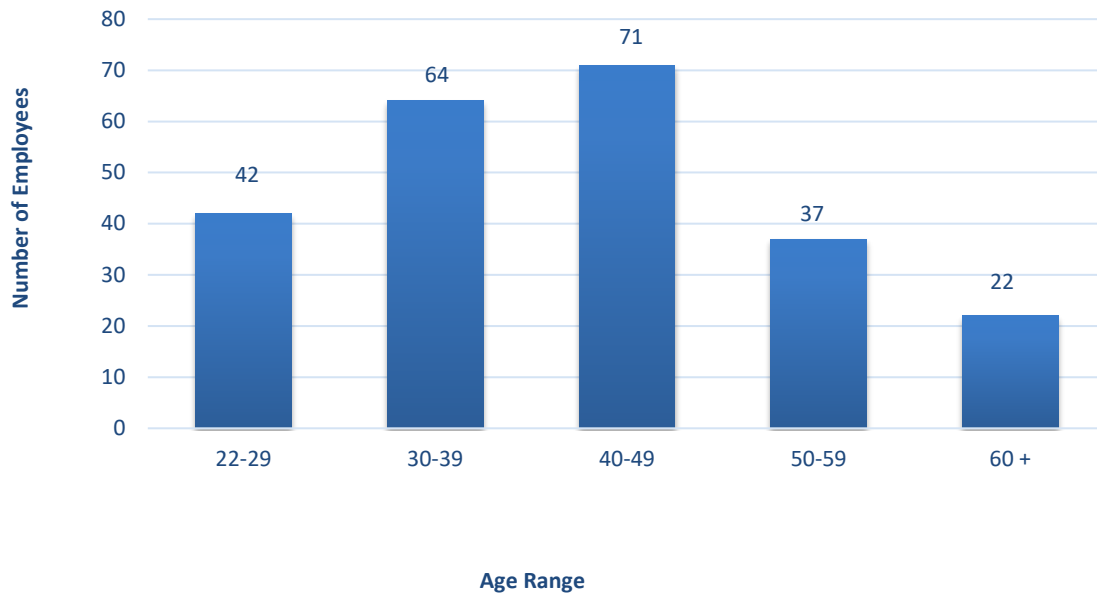
* As of 2/16/26

EMPLOYEE CENSUS - CURRENT

Years of Service - Current Full Time Employees*



Age of Current Full Time Employees*



* As of 2/16/26

VILLAGE OF ADDISON
SCHEDULE OF FUNCTIONAL UNITS AND FUND STRUCTURE/DESIGNATION

	GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS
	General	Motor Fuel	Debt Service	Capital Projects	Business - Type Activities	Governmental Activities	Fiduciary Funds
GOVERNMENTAL FUNDS							
General Government							
Nondepartmental	X						
Administration Department	X						
Boards and Commissions	X						
Finance Department	X						
Community Relations Department	X						
Building and Grounds Department	X						
Public Safety							
Police Department	X						
Henry Hyde Resource Center	X						
Consolidated Dispatch Center	X						
Community Development	X						
Highways and Streets							
Electrical and Forestry Department	X						
Streets Department	X						
Capital Outlay							
Capital Projects				X			
ACDC Building				X			
Public Building Fund				X			
TIF 3				X			
Special Revenue							
Motor Fuel Tax		X					
Debt Service							
Principal Retirement			X				
Interest and Fiscal Charges			X				
PROPRIETARY FUNDS							
Business - Type Activities							
Waterworks and Sewerage Fund					X		
Water Department					X		
Sewer Department					X		
Wastewater Department					X		
Water/Sewer Debt Service Fund					X		
Water/Sewer Infrastructure Replacement					X		
Governmental Activities							
Internal Service Funds							
Fleet Services						X	
Information Technology						X	
Equipment Replacement						X	
FIDUCIARY FUNDS							
Police Pension Fund							X



(BLANK)

EXPLANATION OF FUNDS

The Village of Addison accounts for all funds and adopts a budget based on generally accepted accounting principles (GAAP). The Village uses fund accounting 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. Each category, in turn, is divided into separate “fund types”.

Governmental funds are used to account for all or most of a government’s general activities, including the collection and disbursement of restricted monies (special revenue funds), the acquisition or construction of capital assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. Governmental funds are budgeted using a modified accrual basis.

The Governmental Funds are as follows:

- General Fund
- Special Revenue Funds – Motor Fuel Tax
- Debt Service Fund
- Capital Projects Funds
 - Capital Projects
 - ACDC Building
 - Public Building
 - TIF #3

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 to 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). Proprietary funds are budgeted using an accrual basis, except for loans, loan payments, capital expenditures, depreciation, and debt service payments which are budgeted on a cash basis.

The Proprietary Funds are as follows:

- Water and Sewer Fund
 - Water/Sewer Operating Fund
 - Water/Sewer Debt Service Fund
 - Water/Sewer Infrastructure Replacement Fund
- Internal Service Funds
 - Fleet Services
 - Information Technology
 - Equipment Replacement

Fiduciary funds are used to account for assets held on behalf of outside parties. The Police Pension Trust fund is budgeted on an accrual basis.

- The only Fiduciary Fund is the Police Pension Trust Fund

EXPLANATION OF FUNDS

(Cont'd)

The following is a list of Village funds that are contained in this budget document, along with a brief description of the purpose of each fund.

ACDC Building Fund – A capital projects fund established with the proceeds from the 2016 A and 2017 G.O. bond issues to account for the construction of the new Addison Consolidated Dispatch Center (ACDC) building. Beginning in FY 2024, monies are being transferred from the ACDC Department in the General Fund, to the ACDC Building Fund for equipment and infrastructure projects.

Capital Projects Fund - A capital projects fund established to account for the acquisition and construction of capital assets. Capital Projects revenues are received from grant funding, transfers from other funds, and insurance reimbursements. Fund Balance is used when prior year surpluses cause the Fund Balance to exceed required levels.

Debt Service Fund - A debt service fund established to account for resources which are used to repay general long-term debt obligations. This fund is reported as a Nonmajor Fund in the Village's Annual Comprehensive Financial Report. Revenues for the Debt Service Fund are provided by Property Taxes and a .25% Home Rule Sales Tax Increment.

Equipment Replacement Fund - An internal service fund established to provide monies to purchase municipal vehicles and equipment used in Village operations. Revenues for this fund are provided by transfers from end-using departments based on the replacement cost of vehicles used, spread over the life of the vehicles.

Fleet Services Fund - An internal service fund established to provide monies to cover repairs, maintenance, and fuel costs associated with operating municipal vehicles and equipment. Revenues for this fund are provided by transfers from end-using departments based on usage.

General Fund - The all-purpose governmental fund which handles the operations of the municipality not accounted for in a separate fund. This fund is reported as a Major Fund in the Village's Annual Comprehensive Financial Report. The General Fund receives most of its revenue from taxes; the largest being Sales Tax, Property Tax, and Income Tax. Fund Balance is used when prior year surpluses cause the Fund Balance to exceed required levels.

Information Technology Fund - An internal service fund established to provide monies to cover the costs of running the Village's information technology. Revenues for this fund are provided by transfers from end-using departments based on number of computers, laptops, printers, switches and routers in each department.

EXPLANATION OF FUNDS

(Cont'd)

Motor Fuel Tax Fund - A special revenue fund established to account for the municipal portion of motor fuel tax revenues, collected and distributed by the State of Illinois, based on a per capita formula. These revenues are used to pay for the maintenance and improvement of Village streets. Other revenue sources include local grants, reimbursements from other agencies for joint projects and a .25% Home Rule Sales Increment. Rebuild Illinois Bond allocation receipts and expenditures are also reported in the Motor Fuel Tax Fund. Fund Balance is used when prior year surpluses cause the Fund Balance to exceed required levels.

Police Pension Fund - A pension trust fund established to account for pensions paid to retired police officers. The Police Pension Fund revenues consist of a transfer from the General Fund which is generated by Property Taxes, contributions from participants based on a percentage of wages established by the state, and investment earnings.

Public Building Fund - A capital projects fund established with the proceeds from the 1996 G.O. bond issue and the 1998 G.O. bond, to account for the construction of a new Public Works facility, the construction/renovation of the Village Hall facility and capital improvements of other Village facilities. Proceeds from a .25% Home Rule Sales Tax Increment provides the funding for the Public Building Fund.

TIF #3 - A capital projects fund established to account for revenues and expenditures for approved projects of a Tax Increment Financing (TIF) District (Town Center). Incremental Property Taxes are the revenue source for the TIF #3 Fund.

Water & Sewer Operating Fund - An enterprise fund established to account for all operations of the water and sewer utility services provided by the Village. This fund is reported as a Major Fund in the Village's Annual Comprehensive Financial Report. The Water & Sewer Operating Fund receives a majority of its revenue from Water and Sewer user fees. It also receives proceeds from General Obligation Bonds and Illinois EPA loans for specific projects. Fund Balance is used when prior year surpluses cause the Fund Balance to exceed required levels. The Water & Sewer Operating Fund receives proceeds from a .25% Home Rule Sales Tax Increment, to provide funding for capital projects.

Water & Sewer Debt Service Fund – An enterprise fund established to account for the debt payments incurred for water and sewer utility services and infrastructure improvement projects provided by the Village. This fund rolls up into the Water & Sewer Fund in the Village's Annual Comprehensive Financial Report. The debt liability is held in the Water & Sewer Fund.

EXPLANATION OF FUNDS

(Cont'd)

Water & Sewer Infrastructure Replacement Fund – An enterprise fund established to account for large Water & Sewer Infrastructure Replacement Projects, such as the upcoming Phosphorus Removal and Plant Consolidation Project. Proceeds from a .50% Home Rule Sales Tax Increment provides funding as well as EPA Consolidation User Fees assessed on Village water bills.

The Village has additional funds, which are not budgeted, but are included in the Annual Comprehensive Financial Report. They are as follows:

Custodial Funds

Custodial Funds – to account for assets held by the Village as an agent for individual, private organizations, other governments, and bondholders.

- General Escrow
- Water Escrow
- Sewer Connection Escrow
- Group Insurance Withholding
- Library
- Garbage
- Park Donation
- School Donation
- Special Service Area #1

Special Revenue Funds

- Police Grant Funds – to account for the proceeds related to U.S. Department of Justice grants.
- Federal and State Controlled Substance Fund – to account for the proceeds related to federal and state seizure activity.
- DUI Fund – to account for the proceeds of DUI fines in the Village and related activities funded by these proceeds.
- Opioid Fund – to account for proceeds from opioid settlements and related activities funded by these proceeds.

FINANCIAL AND MANAGEMENT POLICIES

FINANCIAL POLICIES

The Village of Addison has established the following financial policies:

1. Collateralization of investments. The Village has collateral agreements with all banking institutions where balances exceed or could exceed the FDIC insurable limits.
2. Establishment of fees and charges at a maximum of the average of those charged by communities in DuPage County.
3. Establishment of tax rates at a maximum of the average of those charged by communities in DuPage County.
4. Use of motor fuel tax funds for street and signal construction, and maintenance only.
5. The use of cash flow financing for capital projects whenever possible.
6. Compliance with the Illinois Property Tax Limitation Act in setting the property tax levy.
7. Maintenance of a scheduled replacement program for capital projects and equipment. An Equipment Replacement Fund has been established to provide monies for equipment replacement needs.
8. Maintain a minimum unrestricted fund balance of three (3) months of expenditures in all operating funds.

BUDGETING

The budget is the operational control for spending and is less than, or equal to, the amounts appropriated. The Village Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund are done through approval of the Village Board of Trustees and are supported by additional appropriations as needed.

Budgets are adopted on a modified accrual basis of accounting for all governmental fund types and on an accrual basis for the proprietary and trust fund types in accordance with Generally Accepted Accounting Principles (GAAP). Budgets have been adopted for all proprietary fund types, the Police Pension Trust Fund, General, Debt Service, Capital Projects and certain Special Revenue Funds. Budgets for Enterprise Funds do not provide for depreciation; capital improvements are budgeted as expenses.

FINANCIAL AND MANAGEMENT POLICIES

(Cont'd)

BUDGETING (Cont'd)

All budgets are prepared based on the annual fiscal year of the Village which runs May 1 to April 30.

Budget amounts are as originally adopted or as amended by the Village Board of Trustees. Supplemental appropriations are made as required.

The Village is required to work with a balanced budget where estimated revenues equal estimated expenditures. Funds where estimated revenues are not equal to estimated expenditures are planned intentionally to utilize existing fund balance and take advantage of prior year surpluses.

The budget process is as follows:

The Village Manager and Finance Director distribute the budget calendar and instructions to Department Heads in late November, early December.

- Departmental requests are submitted and an interdepartmental meeting is held sharing with the Department Heads the projected financial status of the current year and the impact all the requests have on the next three budget years.
- This process allows the Department Heads to better understand the projects asked for Village-wide and the impact to the budget.
- This transparency also helps a department understand why their project may not have been included or delayed.
- After this meeting, the Manager and Finance staff review the requests and budgets in total.

The Village Manager and Finance Director then propose a balanced baseline budget and proposed new programs for consideration by the Finance and Policy Committee of the Village Board.

- Fund Balance is used to cover deficits when prior year surpluses cause the Fund Balance to exceed required levels.

The Committee then considers the proposed budget and approves final spending levels.

- The Committee formally considers the budget in April and conducts a Public Hearing to obtain taxpayer comments.
- The Committee then recommends final approval to the Village Board.

The Village Board then approves the budget prior to April 30, for a May 1 implementation.

The level of budgetary control (i.e. the level at which expenditures cannot legally exceed the budgeted amount) is at the fund level. The Village utilizes an encumbrance system as a

FINANCIAL AND MANAGEMENT POLICIES

(Cont'd)

BUDGETING (Cont'd)

management control technique to assist in controlling expenditures. Under this procedure, encumbrances of government funds are reservations of fund balances and restrictions of net assets for the Proprietary Funds at year end. The Proprietary Funds are reported on a full accrual basis. All appropriations lapse at year end, and incomplete projects are usually re-appropriated in the subsequent fiscal year.

APPROPRIATIONS

The Village of Addison follows these procedures in establishing its appropriations ordinance:

The Appropriations Ordinance is prepared in tentative form by the Finance Director in June, and is made available for public inspection at least ten days prior to final Board action. A public hearing is held on the tentative Appropriation Ordinance to obtain taxpayer comments.

By July 31st of each year the Finance Director must file a certified copy of the Appropriations Ordinance, along with an Estimate of Revenues, with DuPage County.

The Village Board of Trustees, by a two-thirds vote, may change or modify the Appropriations Ordinance. No revision of the ordinance shall be made increasing total fund expenditures in the event funds are not available to effectuate the purpose of the revision. The appropriations ordinance controls the legal spending limits for the Village.

All appropriations lapse at year end. Expenditures may not legally exceed appropriations (including all changes and modifications as discussed above) at the fund level.

PURCHASING

The Village of Addison uses a centralized purchasing system.

The procedure for purchasing is as follows:

A purchase order is entered into the computer system by a department when that department recognizes a need for goods or services. The purchase order includes detailed information – vendor, description, part number, unit price, size and quantity. The purchase order is then approved by the Department Head of the department that entered the order. If the amount of the purchase order is over \$7,500, an approval is also required from the Village Manager. Purchase orders over \$15,000 require board approval.

Upon appropriate approvals being obtained, the purchasing agent generates the purchase order and distributes copies to the vendor, accounts payable clerk, and the originating department.

FINANCIAL AND MANAGEMENT POLICIES

(Cont'd)

PURCHASING (Cont'd)

Upon receipt of the goods or services, the department enters a receipt of goods into the Village's ERP system, which automatically prints in the Finance Department. The originating department also signs and forwards the packing slip to the accounts payable clerk who verifies that the invoice matches the receipt of goods or services before payment is made.

For procurement of goods or services between \$5,000 - \$14,999.99, a solicitor form with three written quotes are required. An exception is made for a sole vendor. The solicitor form contains three vendors solicited for the purchase, with the department head's recommendation of at least one responsible vendor for the goods being requisitioned. This form is forwarded to the purchasing agent and then on to the accounts payable clerk to be included with the invoice and payment documents.

For procurement of goods or services above \$15,000 Village Board approval is required. All purchases over \$25,000 to be made from one vendor for a particular item or like items on a single purchase must be obtained through a formal competitive bid process or a request for proposal or a request to waive competitive bidding process. The Village Board may approve purchases over \$25,000 without competitive bidding provided that two-thirds of the members of the Board of Trustees authorize waiving of the bid process.

The Village Manager is empowered to authorize contracts up to \$15,000 and to approve contract change orders up to \$7,500. Any changes in excess of \$7,500 require Village Board approval.

DEBT SERVICE

The goal of the Village's debt policy is to maintain the ability to provide high quality essential Village services in a cost-effective manner. Policy makers weigh this goal against maintaining the ability to borrow at the lowest possible rates. The Village has used the following guidelines before financing projects with long-term debt:

- Staff conservatively projects the revenue sources to pay off the debt.
- The financing of the improvement will not exceed its useful life.
- The benefits of the improvement must outweigh its costs, including the interest costs of financing.

Through the application of these guidelines, the Village Board tests any demand for debt financing. Furthermore, the Village uses debt only to provide financing for essential and necessary capital projects.

FINANCIAL AND MANAGEMENT POLICIES

(Cont'd)

DEBT SERVICE (Cont'd)

The Village is very proud of its bond rating. The Village is currently rated AA by Fitch and AA by S&P Global. Both rating agencies cited the steady growth in the Village's tax base, a solid track record of financial operations, and flexibility in raising supporting revenues. These bond ratings improve the marketability of future debt issuance and provide lower interest rate costs to the Village.

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have also been issued for general government activities. In addition, general obligation bonds have been issued to refund previously issued and outstanding general obligation bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. For additional information, see the "Capital Improvements Programs/Debt Service" and "Debt Service" sections of the budget.

The Village has taken advantage of the Illinois Environmental Protection Agency (IEPA) Water Revolving Fund Infrastructure Financial Assistance program. This program allows the Village to apply and if approved, receive a loan from the IEPA with very favorable rates. The loans are used for high ticket Water and Sewer Infrastructure projects. The loan is paid back with user fee revenues from the Water and Sewer Debt Service Fund and Home Rule sales tax.

The Village is a "home-rule" community and is presently not subject to debt limitations. The Village has maintained a conservative philosophy on issuance of debt to minimize the potential long-term effect on Village property taxes. We have generally relied on internal fiscal management and future planning to address capital needs. For further details on the Village's debt policies see the "Capital Improvements Programs/Debt Service" section of the budget.

FUTURE FINANCIAL PLANNING

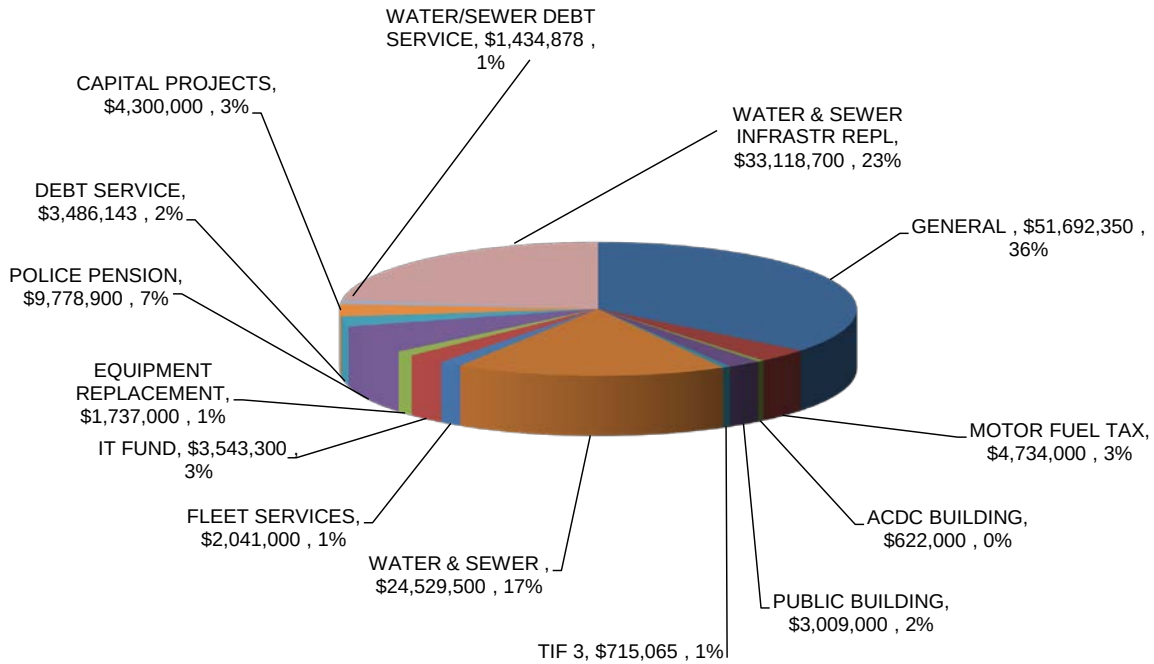
The Village compiles the budget for the next three fiscal years for operations and five years for capital spending. This allows both the Village Board and Village Management to see what is projected for future spending. Many capital project expenditures are completed over a multi-year period and do not fit into a specific fiscal year. The multi-year projections give a more complete picture of the impact a long term project has on operations.

The Village not only looks at the surplus or deficit in a particular year, but also the fund balance available from the prior year and projected fund balances in future years. The Village fund balance policy requires three months or 25% of expenditures to be retained in the fund balance of operating funds. Any excess above the 25% is available for future year projected deficits.

The Village projects a very conservative revenue forecast and projects every possible normal operational expense. One could correctly characterize it as a "worst case scenario". Projected deficits generally turn out to be budget surpluses or in a few instances, much smaller deficits than were originally anticipated. Management believes that this method of budgeting tends to focus financial support on the proper funding of existing programs, infrastructure and strategically selected new programs to improve productivity. Discussions of expensive new programs, particularly those involving the hiring of new staff, are considered only with consideration of new revenue sources. Therefore, any projected draw down of cash balances is a move which has been planned and projected in advance, and is not the result of "rosy" financial projections which have not materialized as planned.

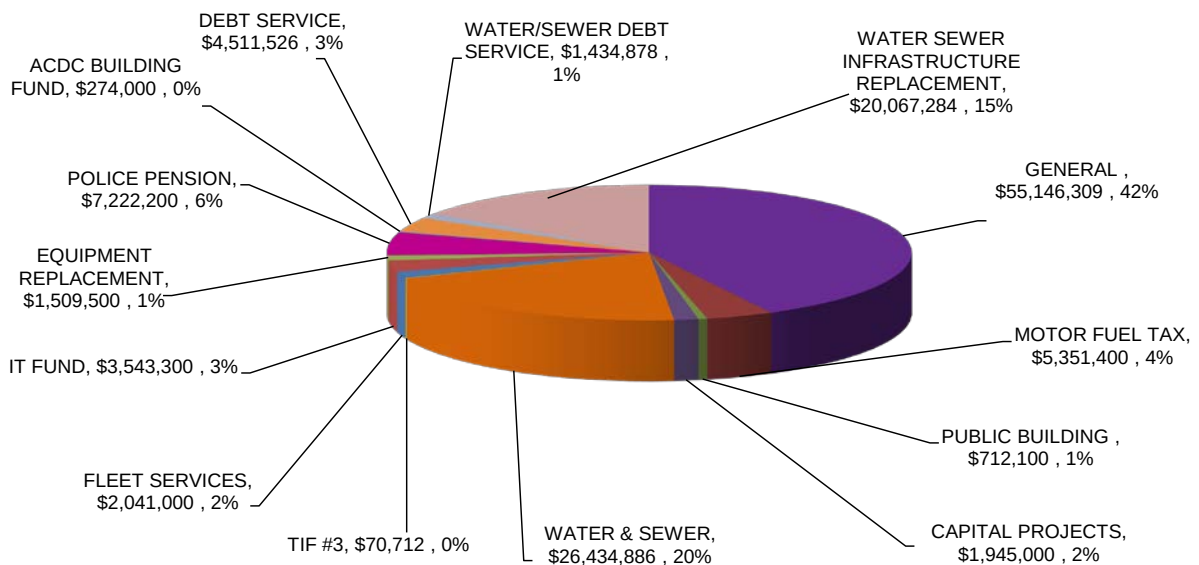
ALL FUNDS REVENUE

FY 2026-27 Budget



ALL FUNDS EXPENDITURES

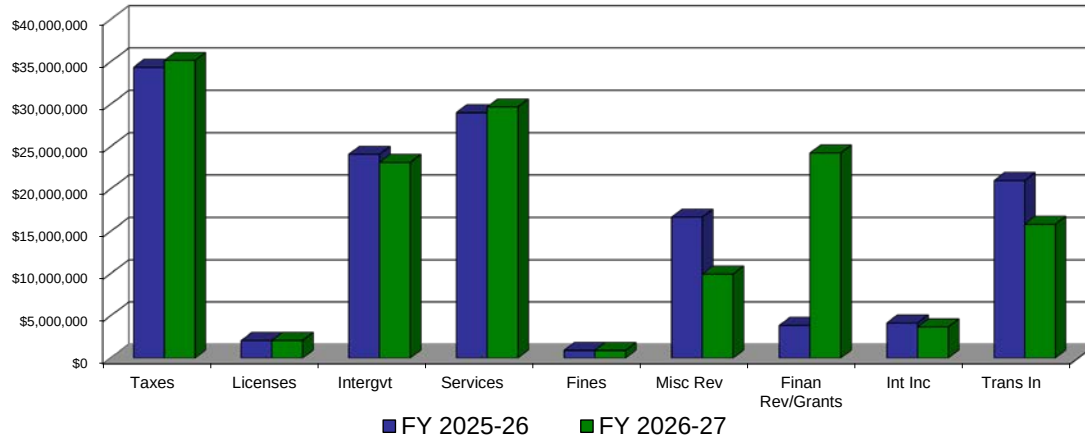
FY 2026-27 Budget



WHERE THE MONEY COMES FROM

ALL FUND REVENUES

FY 2025-26 ESTIMATE vs. FY 2026-27 BUDGET



	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATE	FY 2026-27 BUDGET	% CHANGE FY26 - FY27
Taxes	30,579,126	34,359,560	35,176,608	2.38%
Licenses, Permits, & Fees	2,883,825	2,079,100	2,088,200	0.44%
Intergovernmental	23,597,999	24,097,900	23,142,400	(3.97)%
Charges For Services	27,794,725	29,003,800	29,683,900	2.34%
Fines & Forfeits	914,678	908,050	904,000	(0.45)%
Miscellaneous	12,437,310	16,690,884	9,953,550	(40.37)%
Financing Revenues/Grants	2,701,290	3,870,920	24,256,700	526.64%
Interest Income	4,411,668	4,156,800	3,689,800	(11.23)%
Transfers In	17,094,807	21,002,694	15,846,678	(24.55)%
Total Revenue	122,415,428	136,169,708	144,741,836	6.30%

* FY2024-25 actual excludes nonbudgeted special revenue funds to provide an equal comparison between years

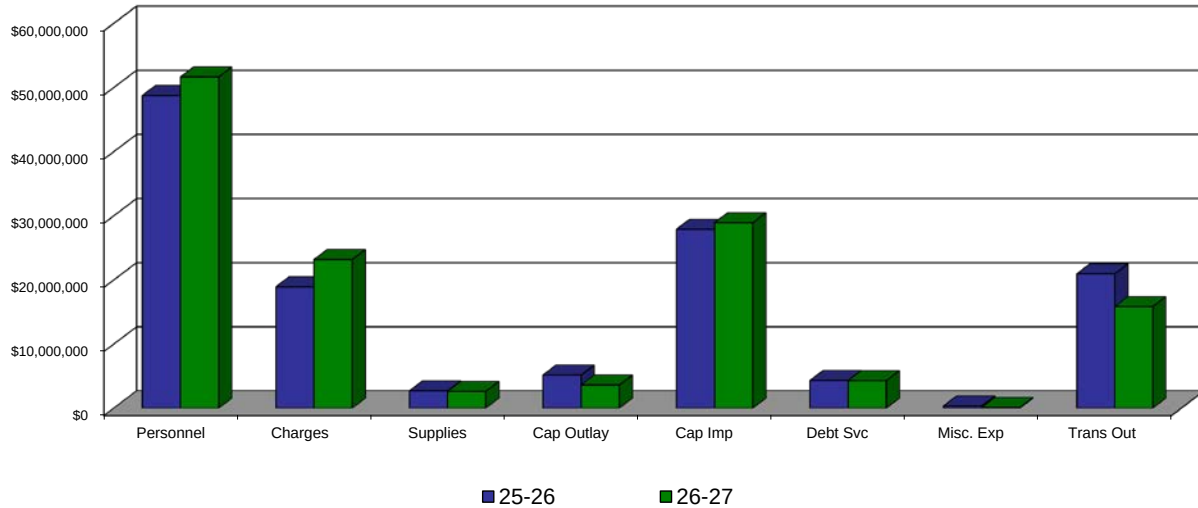
REVENUES BY FUND/SOURCE OF REVENUE

FY 2026-27 BUDGET	Taxes	Licenses, Permits, & Fees	Intergov	Charges For Services	Fines & Forfeits	Misc Revenues	Financing Revenues /Grants	Interest Income	Transfers In	Total
GENERAL FUND	17,124,900	1,977,700	21,437,900	6,362,200	903,000	647,350	550,000	1,189,300	1,500,000	51,692,350
WATER / SEWER	2,804,000	110,500		20,441,700	1,000	2,300	720,000	450,000		24,529,500
WATER/SEWER DEBT SERVICE				840,000				3,500	591,378	1,434,878
CAPITAL PROJECTS								300,000	4,000,000	4,300,000
ACDC BUILDING FUND							350,000	72,000	200,000	622,000
FLEET SERVICES				40,000					2,001,000	2,041,000
INFORMATION TECHNOLOGY									3,543,300	3,543,300
EQUIPMENT REPLACEMENT FD								230,000	1,507,000	1,737,000
DEBT SERVICE	3,316,643		74,500					95,000		3,486,143
PUBLIC BUILDING	2,804,000							205,000		3,009,000
TOWN CENTER - TIF#3	715,065									715,065
MOTOR FUEL TAX	2,804,000		1,630,000					300,000		4,734,000
POLICE PENSION						9,303,900		475,000		9,778,900
WATER SEWER INFRASTRUCTURE	5,608,000			2,000,000			22,636,700	370,000	2,504,000	33,118,700
	35,176,608	2,088,200	23,142,400	29,683,900	904,000	9,953,550	24,256,700	3,689,800	15,846,678	144,741,836

WHERE THE MONEY GOES

ALL FUND EXPENDITURES

FY 2025-26 ESTIMATE vs. FY 2026-27 BUDGET



	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATE	FY 2026-27 BUDGET	% CHANGE FY26 - FY27
Personnel Services	47,742,746	48,760,755	51,651,536	5.93%
Services & Charges	15,830,629	18,928,579	23,185,160	22.49%
Supplies & Materials	2,594,407	2,707,611	2,616,145	(3.38)%
Capital Outlay	(2,444,534)	5,168,238	3,620,500	(29.95)%
Capital Improvement Projects	9,873,927	27,910,769	28,929,784	3.65%
Debt Service	3,196,570	4,334,958	4,307,292	(0.64)%
Misc. Expenditures	4,801,018	354,100	107,000	(69.78)%
Transfers Out	16,893,668	20,965,194	15,846,678	(24.41)%
Total Expenditures	98,488,431	129,130,204	130,264,095	0.88%

* FY2024-25 actual excludes nonbudgeted special revenue funds to provide an equal comparison between years

EXPENDITURES BY DEPARTMENT/SOURCE OF EXPENDITURE

FY 2026-27 BUDGET	Personnel Services	Services & Charges	Supplies & Materials	Capital Outlay	Capital Imprv. Project	Debt Service	Misc Expenditure	Transfers Out	Total
General Fund									
Administration	892,718	1,328,250	25,500				31,000	620,500	2,897,968
Boards & Commissions		80,600							80,600
Finance	668,229	161,050	17,000					144,000	990,279
Community Relations	789,566	1,306,615	36,350	62,000				121,400	2,315,931
Building & Grounds	813,742	745,150	104,500	10,000				163,800	1,837,192
Police	18,692,990	1,411,600	214,500	445,100				2,225,100	22,989,290
HHRC	576,874	56,750	34,000					136,100	803,724
Consolidated Dispatch	6,099,595	600,300	26,700	290,600				607,800	7,624,995
Community Development	3,574,493	629,500	55,250					441,500	4,700,743
Electrical & Forestry	1,205,977	1,190,700	87,000					489,600	2,973,277
Street	1,595,885	759,600	585,225					991,600	3,932,310
General Fund NonDepartmental								4,000,000	4,000,000
Water & Sewer Operating Fund									-
Water	2,232,650	8,339,700	130,100	64,200	2,810,300			3,299,504	16,876,454
Sewer	2,126,842	993,600	59,075	400,000				385,300	3,964,817
Wastewater	3,077,415	1,674,700	435,600					405,900	5,593,615
W/S Debt Service						1,434,878			1,434,878
Water Sewer Infrastructure					20,067,284				20,067,284
Fleet Services	977,160	196,795	769,745					97,300	2,041,000
Information Systems	1,310,700	1,909,400	35,600	278,800				8,800	3,543,300
Equipment Replacement				1,509,500					1,509,500
Debt Service						2,803,052		1,708,474	4,511,526
Capital Projects		1,670,000		275,000					1,945,000
ACDC Building Fund				274,000					274,000
Public Building				11,300	700,800				712,100
TIF #3		1,350				69,362			70,712
Police Pension	7,016,700	129,500					76,000		7,222,200
Motor Fuel Tax					5,351,400				5,351,400
Total	51,651,536	23,185,160	2,616,145	3,620,500	28,929,784	4,307,292	107,000	15,846,678	130,264,095

**VILLAGE OF ADDISON
FUND BALANCE SUMMARY
FY 2026-27
(ESTIMATED)**

<u>FUND</u>	BEGINNING FUND BALANCE 4/30/2026	2026-27 REVENUES	2026-27 EXPENDITURES	2026-27 SURPLUS/ (DEFICIT)	2026-27 FUND BALANCE 4/30/2027
1 GENERAL FUND	33,560,959	51,692,350	55,146,309	(3,453,959)	30,107,000
2 WATER & SEWER OPERATING FUND	10,188,911	24,529,500	26,434,886	(1,905,386)	8,283,525
WATER & SEWER DEBT SVC FUND	354,190	1,434,878	1,434,878	0	354,190
WATER SEWER INFRASTRUCTURE	10,497,325	33,118,700	20,067,284	13,051,416	23,548,741
FLEET SERVICES	(195,498)	2,041,000	2,041,000	0	(195,498)
INFORMATION TECHNOLOGY	368,649	3,543,300	3,543,300	0	368,649
EQUIP REPLACEMENT FUND *	11,014,628	1,737,000	1,509,500	227,500	11,242,128
3 DEBT SERVICE	3,278,752	3,486,143	4,511,526	(1,025,383)	2,253,369
CAPITAL PROJECTS	6,661,148	4,300,000	1,945,000	2,355,000	9,016,148
ACDC BUILDING FUND	2,060,186	622,000	274,000	348,000	2,408,186
PUBLIC BUILDING FUND	3,932,417	3,009,000	712,100	2,296,900	6,229,317
TIF # 3	(1,743,861)	715,065	70,712	644,353	(1,099,508)
POLICE PENSION	82,584,309	9,778,900	7,222,200	2,556,700	85,141,009
4 MOTOR FUEL TAX	6,304,316	4,734,000	5,351,400	(617,400)	5,686,916
TOTAL	168,866,431	144,741,836	130,264,095	14,477,741	183,344,172

NOTES

- * The Water/Sewer Operating Fund uses working capital as the comparative.
- * The Equipment Replacement Fund Balance includes Net Investment in Capital Assets and Unrestricted Fund Balance
- 1) The General Fund shows a planned \$3,453,959 deficit to utilize fund balance that has been accumulated for projects that are planned.
- 2) The Water Sewer Operating Fund shows a planned \$1,905,386 deficit to utilize fund balance that has been accumulated .
- 3) The Debt Service Fund shows a planned \$1,025,383 deficit to utilize fund balance that has been accumulated for projects that are planned.
- 4) The Motor Fuel Tax Fund shows a planned \$617,400 deficit to utilize fund balance that has been accumulated for projects that are planned.

**VILLAGE OF ADDISON
ALL FUNDS THREE YEAR BUDGET SUMMARY**

<u>REVENUES</u>	<u>2023-24 ACTUAL</u>	<u>2024-25 ACTUAL</u>	<u>2025-26 BUDGET</u>	<u>2025-26 EST ACT</u>	<u>2026-27 BUDGET</u>	<u>2027-28 BUDGET</u>	<u>2028-29 BUDGET</u>
GENERAL FUND	53,146,311	50,134,759	50,788,750	51,358,390	51,692,350	50,965,150	51,242,950
WATER & SEWER OPERATING FUND	27,933,968	28,346,597	27,408,100	27,593,450	24,529,500	25,356,000	25,389,000
WATER & SEWER DEBT SVC FUND	1,139,224	1,306,520	1,432,714	1,431,214	1,434,878	1,428,364	1,421,849
WATER & SEWER INFRASTR REPL	2,164,211	7,515,936	13,093,000	15,155,800	33,118,700	48,074,630	64,031,457
FLEET SERVICES	1,849,686	1,958,540	1,702,100	1,843,200	2,041,000	2,096,800	2,166,400
INFORMATION TECHNOLOGY	2,589,229	2,688,024	3,182,100	3,139,200	3,543,300	3,534,100	3,611,300
EQUIP REPL FUND	1,522,041	2,194,346	1,672,600	1,756,100	1,737,000	1,737,000	1,737,000
DEBT SERVICE	4,918,117	3,694,341	3,513,033	3,577,900	3,486,143	3,490,431	3,494,125
CAPITAL PROJECTS	367,587	2,158,378	4,280,000	4,382,000	4,300,000	300,000	300,000
ACDC BUILDING FUND	1,334,046	681,589	585,000	584,594	622,000	622,000	622,000
PUBLIC BUILDING FUND	4,491,135	4,525,788	3,350,320	3,130,600	3,009,000	3,009,000	3,009,000
TIF #3	196,041	374,874	707,100	635,200	715,065	791,684	873,922
POLICE PENSION	10,801,061	11,733,058	8,969,900	16,157,900	9,778,900	10,355,500	10,703,300
MOTOR FUEL TAX	4,772,775	5,102,677	5,097,600	5,424,160	4,734,000	4,734,000	4,734,000
TOTAL VILLAGE REVENUES	117,225,432	122,415,427	125,782,317	136,169,708	144,741,836	156,494,659	173,336,303
<u>EXPENDITURES</u>	<u>2023-24 ACTUAL</u>	<u>2024-25 ACTUAL</u>	<u>2025-26 BUDGET</u>	<u>2025-26 EST ACT</u>	<u>2026-27 BUDGET</u>	<u>2027-28 BUDGET</u>	<u>2028-29 BUDGET</u>
GENERAL FUND	48,451,524	48,783,977	54,134,606	50,979,258	55,146,309	51,964,486	53,945,520
WATER & SEWER OPERATING FUND	22,189,640	23,399,066	24,720,120	26,108,305	26,434,886	26,944,029	23,892,110
WATER & SEWER DEBT SVC FUND	1,181,407	1,446,276	1,440,579	1,440,578	1,434,878	1,428,364	1,421,849
WATER & SEWER INFRASTR REPL	0	2,743,666	18,864,344	13,630,267	20,067,284	36,158,106	53,278,829
FLEET SERVICES	1,908,963	1,889,441	1,702,100	1,843,200	2,041,000	2,096,800	2,166,400
INFORMATION TECHNOLOGY	2,626,761	2,819,335	3,202,602	3,139,200	3,543,300	3,534,100	3,611,300
EQUIP REPL FUND	983,925	850,392	1,029,345	1,029,345	1,509,500	1,560,000	1,510,000
DEBT SERVICE	2,961,065	2,978,198	7,303,436	7,303,434	4,511,526	3,020,359	3,022,601
CAPITAL PROJECTS	59,294	196,509	2,235,370	2,812,100	1,945,000	0	0
ACDC BUILDING FUND	0	63,357	573,415	548,415	274,000	269,000	249,000
PUBLIC BUILDING FUND	4,981,505	1,833,925	5,598,088	5,806,520	712,100	0	0
TIF #3	2,028,535	357,987	102,200	113,100	70,712	39,492	13,166
POLICE PENSION	5,519,558	6,103,568	6,401,600	6,735,100	7,222,200	8,134,300	9,165,000
MOTOR FUEL TAX	3,261,051	5,022,734	7,426,319	7,641,382	5,351,400	6,121,400	6,072,000
TOTAL VILLAGE EXPENDITURES	96,153,228	98,488,431	134,734,124	129,130,204	130,264,095	141,270,436	158,347,775

*Does not include nonbudgeted special revenue funds (Police Grant funds, Federal and State Controlled Substance Funds, DUI and Opioid Funds)

MAJOR REVENUE AND FUNDING SOURCES

Notes

The three largest revenue sources (60.8%) for the Village in the FY 2026-27 Budget are broken down by fund as follows:

TAXES	TOTAL	General	Motor Fuel Tax	Debt Service	TIF 3	WS Infrastructure	Public Building	Water Sewer
Sales Tax Increment	13.56%	1.94%	1.94%	1.94%	0.00%	3.87%	1.94%	1.94%
Property Taxes	8.59%	7.75%	0.00%	0.35%	0.49%	0.00%	0.00%	0.00%
All Other Taxes	2.15%	2.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL	24.30%	11.83%	1.94%	2.29%	0.49%	3.87%	1.94%	1.94%

INTERGOVERNMENTAL	TOTAL	General	Motor Fuel Tax	Debt Service
Sales Tax	9.81%	9.81%	0.00%	0.00%
Income Tax	4.46%	4.46%	0.00%	0.00%
Use Tax	0.14%	0.14%	0.00%	0.00%
Motor Fuel Tax	1.13%	0.00%	1.13%	0.00%
All Other Taxes	0.46%	0.40%	0.00%	0.05%
TOTAL	15.99%	14.81%	1.13%	0.05%

CHARGES FOR SERVICES	TOTAL	General	Water & Sewer	WS Debt Service	WS Infrastructure	Fleet
User Revenue – Water	7.94%	0.00%	7.94%	0.00%	0.00%	0.00%
User Revenue – Sewer	5.81%	0.00%	5.81%	0.00%	0.00%	0.00%
User Fee – WS Debt Service	0.58%	0.00%	0.00%	0.58%	0.00%	0.00%
User Fee - EPA Consolidation Fee	1.38%	0.00%	0.00%	0.00%	1.38%	0.00%
Consolidated Dispatch	3.98%	3.98%	0.00%	0.00%	0.00%	0.00%
All Other	0.81%	0.41%	0.37%	0.00%	0.00%	0.03%
TOTAL	20.51%	4.40%	14.12%	0.58%	1.38%	0.03%

Taxes

Sales Tax and Tax Increment (home rule) revenues represent the largest single revenue source or about 32.9% of the Village's General Fund income. Items, except food and drugs, in Addison are subject to an 8.75% sales tax (eff 7/1/2025). Sales taxes are imposed upon all retail sales within the Village's corporate limits. These taxes are collected by the State, and divided among the taxing districts as follows

MAJOR REVENUE AND FUNDING SOURCES

Notes (Cont'd)

	<u>7/1/2025</u>
State	5.00%
Village	
Municipal Tax	1.00%
Home-Rule Tax	1.75%
DuPage County	.50%
Regional Transportation Authority	<u>.50%</u>
Total	8.75%

The State remits the taxes the second month after the due date. Example: January Sales Taxes are due by February 28 and the State remits to local governments the beginning of April.

The municipal tax is credited to the General Fund. Home Rule sales taxes are used as follows:

<u>Rate</u>	<u>Fund</u>	<u>Year</u>	<u>Reason</u>
.25	Debt Service Fund	1995	To Fund various Bond Issues
.25	Public Building Fund	1997	To Fund Village Buildings projects
.25	General Fund	2003	Additional Operating Revenue
.25	Motor Fuel Tax	2012	To Fund continuing Road Maintenance
.25	Water/Sewer Operating	2022	To Fund Capital Improvements
.50	Water Sewer Infrastructure	2024	To Fund Infrastructure projects

Budget Assumptions – The Village conservatively maintained the same level of taxes as are anticipated in FY26 for the sales tax increment and budgeted a 6.58% decrease in sales tax from estimated FY26 receipts. This decrease is primarily due to the State of Illinois elimination of a 1% grocery tax effective 1/1/2026. The State bill gives municipalities the option to implement their own 1% tax however, the Village has opted to refrain from doing so.

Property Tax

Property tax receipts represent about 8.59% of the Village's total revenues. Addison has historically taken a conservative approach to this revenue source, understanding the negative impact high property taxes can have where incomes are fixed, or are temporarily lost or decreased.

The levy which corresponds to this budget was levied in December, 2025. Property owners will pay this tax in two installments, due June 1 and September 1, 2026. A breakdown of the Village's total tax levy is as follows:

MAJOR REVENUE AND FUNDING SOURCES

Notes (Cont'd)

	<u>2024 Levy for FY26</u>	<u>2025 Levy for FY27</u>	<u>% Change</u>
General Fund			
Corporate	\$5,885,699	\$6,138,209	4.29%
Police Pension	4,894,493	5,073,191	3.65%
Subtotal	10,780,192	11,211,400	4.00%
Debt Service	518,886	512,643	(1.20)%
Total Levy	11,299,078	11,724,043	3.76%
Equalized Assessed Val.	1,663,096,601	1,762,882,397	6.00%
Rate per \$100 EAV	\$ 0.6824	\$ 0.6650	(2.54)%

Budget Assumptions – The 2025 tax levy, which will be received in FY 2026-27 was based on a projected increase in EAV of 6.0%, and a total dollar increase of 3.76%. The total dollar increase is due to a 4.29% increase in the Corporate Levy, combined with a 3.65% increase in the Police Pension levy, and a 1.20% decrease in the levy for Debt Service. The Village began receiving aggregate refunds in FY23 of which are not included in these calculations yet are included in the rate per \$100 EAV. There is an extensive discussion of the property tax levy process in the General Fund section

Income Tax

Income tax receipts represent approximately 4.46% of the Village's total revenues. Local governments in Illinois receive a share of all State income tax receipts, allocated on a per capita basis to all municipalities. The State remits the taxes the second month after the due date. Example: January Income Taxes are due by February 28. The State remits to local governments the beginning of April.

Budget Assumptions - To prepare the FY27 budget for income tax receipts, three key elements were assumed:

Population - Income tax receipts are distributed based on the Village's population. Addison's most recent population used by the State is 35,702. It is assumed that there will be no change in population.

Municipality's share of income tax receipts – Until January 2011, 10% of total income tax collections were dedicated to the Local Government Distributive Fund (LGDF) for distribution to municipalities and counties. This percentage was reduced from 10% to 6% following the

MAJOR REVENUE AND FUNDING SOURCES

Notes (Cont'd)

enactment of the temporary income tax increase in 2011. In July 2017, the income tax was permanently increased and the local government share was reduced to 5.45% of individual income tax collections and 6.16% of corporate income tax collections. Beginning August 1, 2017, and through July 31, 2022, local governments receive 6.06 percent of the net collections of all income tax received from individuals, trusts, and estates, and 6.85 percent of the net collections of all income tax received from corporations. Beginning August 1, 2022, and through July 31, 2023, the 6.06 percent rate increased to 6.16 percent. Then on August 1, 2023, that rate increased to 6.47 percent. The amount that each municipality or county receives is based on its population in proportion to the total state population. As the State continues to find a solution to their financial situation, the Village will closely monitor the situation should the State continue to reduce funding to the Village.

Historical income tax receipts – FY26 receipts are estimated to be 1.78% higher than the original budget. The Village budget for FY27 reflects a 1% increase in income tax revenues from anticipated FY26 revenues.

Telecommunications Tax

Due to deregulation of the telecommunications industry, the State of Illinois adopted Public Act 90-154, the Municipal Telecommunications Infrastructure Maintenance Fee Act. As a result of litigation, the Illinois General Assembly rewrote the State Statutes. As of January, 2003, all telecommunication providers were required to charge a 1% telecommunications fee. The Village has passed an additional 5% fee, bringing the total local telecommunications tax in Addison to 6%. This fee is remitted to the state, which remits the funds to the municipalities after subtracting an administrative charge. The total telecommunication tax in Addison is 13%, consisting of the local tax rate of 6% and the State tax rate of 7%.

Budget Assumptions– The Village conservatively maintained the same level of taxes as are anticipated in FY26.

Real Estate Transfer Tax

This tax is imposed on the privilege of transferring title to real estate within the corporate limits of the Village, at the rate of \$2.50 for each \$1,000 of value or fraction thereof. The liability for payment of the tax is borne by the grantee or purchaser of any deed subject to the tax. The Village takes a conservative approach to budgeting these revenues, as they can fluctuate with local housing trends.

Budget Assumptions: The Village budget for FY27 reflects a decrease in real estate transfer tax revenues compared to anticipated FY26 figures. This adjustment is due to the completion of a townhome community project during FY26.

MAJOR REVENUE AND FUNDING SOURCES

Notes (Cont'd)

Motor Fuel Tax

This tax is collected by the State and shared with local governments to be used for the construction/maintenance of highways. All municipal funds are distributed based on population. Motor Fuel Taxes are remitted the month received by the State.

Budget Assumptions: The Village conservatively maintained the same level of taxes as are anticipated in FY26.

CHARGES FOR SERVICES

Water and Sewer Fees

Water and sewer user fees represent approximately 13.75% of the Village's revenue. The Village bills water and sewer usage on a bi-monthly basis, billing approximately half the Village each month.

The Village recognizes the impact a rate increase has on their customers and has raised rates only when necessary. Although the Village passes a multi-year rate plan, any unforeseen changes in rates from the DuPage Water Commission (DPWC) have to be passed on. These changes have not only included rate increases, but in FY 2006-08, FY16, and FY17, rate decreases. The DuPage Water Commission receives water from the City of Chicago. Any rate increases are passed on to the Commission members. In addition, equipment and infrastructure repairs/replacements come with a high price tag. In order to maintain the proper fund balance and keep the equipment and infrastructure up to date, a three-year plan was adopted with the FY25 budget. The rates include a nominal 3% annual increase to cover increases in operations and capital expenditures. The three-year plan also included an increase in the bi-monthly user fee and the addition of an EPA/Consolidation Fee in order to assist in funding upcoming infrastructure projects in order to comply with EPA mandates regarding phosphorus removal. This is discussed in greater detail in the water/sewer operating section. The current budget includes both the rate increase in water rates and user fees to our customers.

Budget Assumptions – The User Revenues for Water and Sewer were calculated assuming flat pumpage from FY26, with 82.27% of the pumpage being billed at the rates established by the three-year plan passed with the FY25 budget. The difference between pumpage and billing is due to infrastructure leakage and unmetered use, such as hydrant flushing.

Information on the smaller revenues is located in each fund section.

MAJOR EXPENDITURES

Notes

The largest use of funds is for Personnel Services (40%), Services and Charges (18%), and Capital Projects (22%).

EXPENDITURE CLASSIFICATION

PERSONNEL SERVICES

	<u>Budgeted</u>	<u>% to Total</u>		<u>Budgeted</u>	<u>% to Total</u>
Personnel Services	\$51,651,536	40%	General Fund	\$34,910,069	68%
Services & Charges	23,185,160	18%	Water/ Sewer	7,436,907	14%
Supplies & Materials	2,616,145	2%	Internal Service	2,287,860	4%
Miscellaneous	107,000	0%	Police Pension	7,016,700	14%
Capital Outlays	3,620,500	3%	TOTAL	<u>\$51,651,536</u>	<u>100%</u>
Capital Projects	28,929,784	22%			
Debt Service	4,307,292	3%			
Transfers Out	15,846,678	12%			
TOTAL	<u>\$130,264,095</u>	<u>100%</u>			

PERSONNEL SERVICES

The General Fund accounts for 68% of all personnel service costs. Within the General Fund, the Police Department, Henry Hyde Resource Center and the Addison Consolidated Dispatch Center combined, account for 73% of all General Fund personnel services costs. The remaining 27% is accounted for in the administrative and operational departments in the General Fund, (Administration, Finance, Building and Grounds, Community Development and Community Relations) and public works departments (Electrical and Forestry, and Street).

The Police Department is a CALEA certified department and is very active in the community with various outreach programs. The Police Department opened the Henry Hyde Resource Center in FY08. In FY12, the Addison Consolidated Dispatch Center Department (ACDC) was created to account for dispatch services. ACDC became CALEA certified in 2017. The Center now provides police and fire dispatch services for the following agencies:

Police Departments

Village of Addison
Village of Bensenville
Village of Bloomingdale
Village of Glendale Heights
Village of Itasca
Village of Westmont
City of Wood Dale
DuPage Forest Preserve District

Fire Protection District or Department

Addison Fire Protection District
Bensenville Fire Protection District
Itasca Fire Protection District
Pleasantview Fire Protection District
Tri-State Fire Protection District
Village of Westmont
Wood Dale Fire Protection District

Other

DuPage County 2-1-1 Services
Canadian Pacific Railroad

MAJOR EXPENDITURES

Notes (cont)

The Water and Sewer Operating Fund accounts for 14% of all personnel service costs. The personnel in the Water and Sewer Operating Fund maintain the quality and distribution of potable water to the residents. In addition, they staff the treatment plants which treat sewer discharges. Environmental Services staff ensures that the levels of discharge from the commercial and industrial customers are within the EPA required levels.

Internal Service Funds, which include Information Technology and Fleet Services, account for 4% of all personnel service costs, while the remaining 14% is included in the Police Pension Fund for retiree benefit costs.

SERVICES AND CHARGES

	Budgeted	% to Total
General	\$8,270,115	36%
Capital Projects	1,670,000	7%
Water/ Sewer	11,008,000	47%
Internal Service	2,106,195	9%
TIF #3 Fund	1,350	0%
Police Pension	129,500	1%
TOTAL	\$23,185,160	100%

The Water and Sewer Operating Fund accounts for 47% of services and charges. This is primarily due to the cost of water from the DuPage Water Commission and the utility costs in running the pumps and equipment at not only the wells but at the treatment facilities as well.

CAPITAL PROJECTS

	Budgeted	% to Total
Motor Fuel Tax Fund	\$5,351,400	18%
Water/Sewer	2,810,300	10%
Water Sewer Infrastructure	20,067,281	69%
Public Building Fund	700,800	2%
TOTAL	\$28,929,781	100%

Capital Projects account for 22% of all expenditures within the Village. The annual road and sidewalk improvement programs, which includes reconstruction and resurfacing of additional roads, accounts for 18% of all capital. Replacement and maintenance of equipment in the Water and Sewer Operating Fund account for 10% of all capital. Water/sewer infrastructure programs in the Water Sewer Infrastructure fund account for 69% of capital project expenditures. An additional 2% is budgeted for improvements to various Village facilities.

MAJOR EXPENDITURES

Notes (Cont'd)

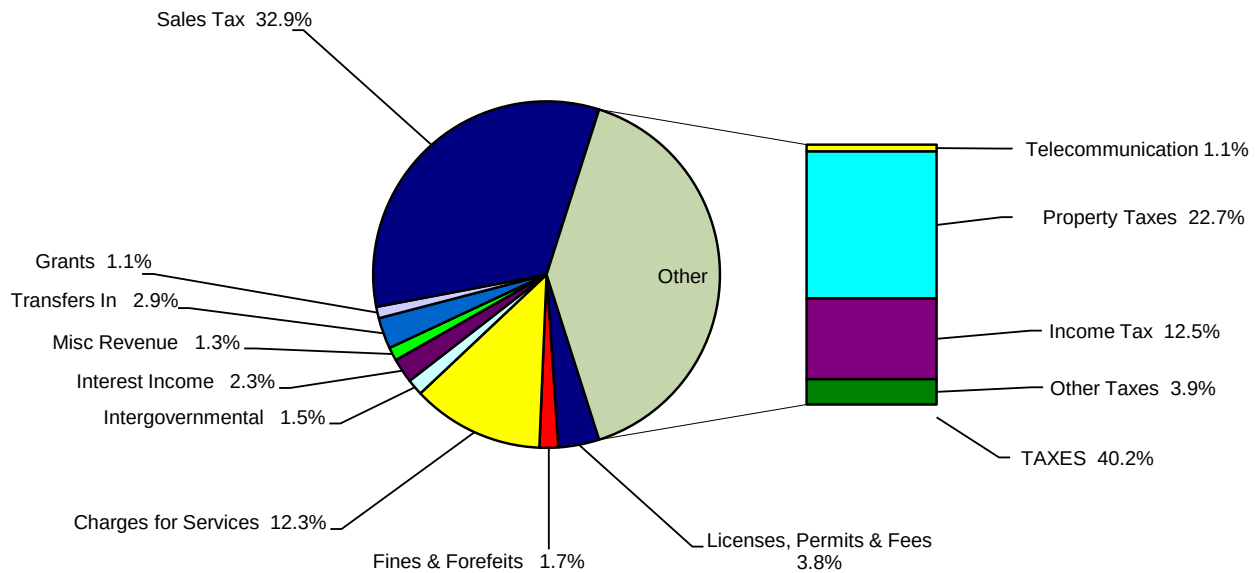
DEBT SERVICE

Debt Service payments are 3% of Village-wide expenditures. Of the \$4,307,292 needed for debt payments, \$512,643 (12%) is paid with property taxes; the remaining \$3,794,649 (88%) is paid with Home Rule Sales Tax Increment monies and Water/Sewer user fees.

WHERE THE MONEY COMES FROM

GENERAL FUND REVENUES

2026-27 FISCAL YEAR

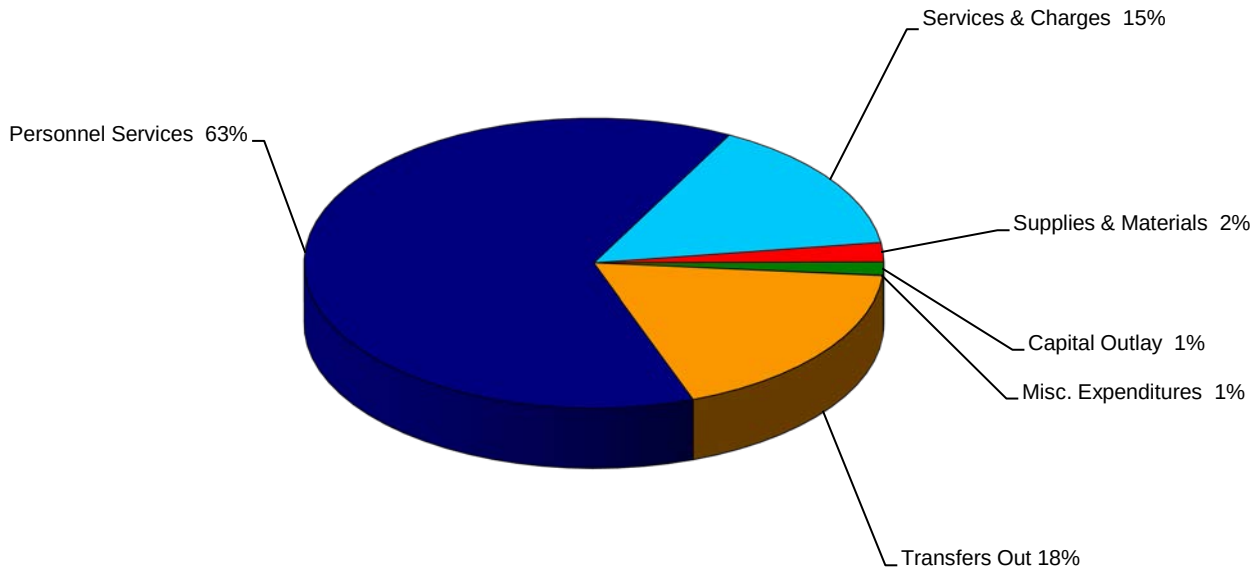


	2024-25 ACTUAL	2025-26 ESTIMATE	2026-27 BUDGET	% CHANGE FY 26-27
Taxes	\$16,138,794	\$16,869,640	\$17,124,900	1.51%
Licenses, Permits & Fees	\$2,740,573	\$1,949,400	\$1,977,700	1.45%
Fines & Forefeits	\$914,678	\$907,000	\$903,000	(0.44)%
Charges for Services	\$5,565,368	\$6,028,900	\$6,362,200	5.53%
Intergovernmental	\$21,903,953	\$22,393,400	\$21,437,900	(4.27)%
Interest Income	\$1,762,136	\$1,511,800	\$1,189,300	(21.33)%
Grants	\$10,000	\$133,700	\$550,000	311.37%
Miscellaneous Revenue	\$1,099,256	\$734,550	\$647,350	(11.87)%
Transfers In	\$0	\$830,000	\$1,500,000	
Total Revenue	50,134,758	51,358,390	51,692,350	0.65%

WHERE THE MONEY GOES

GENERAL FUND EXPENDITURES

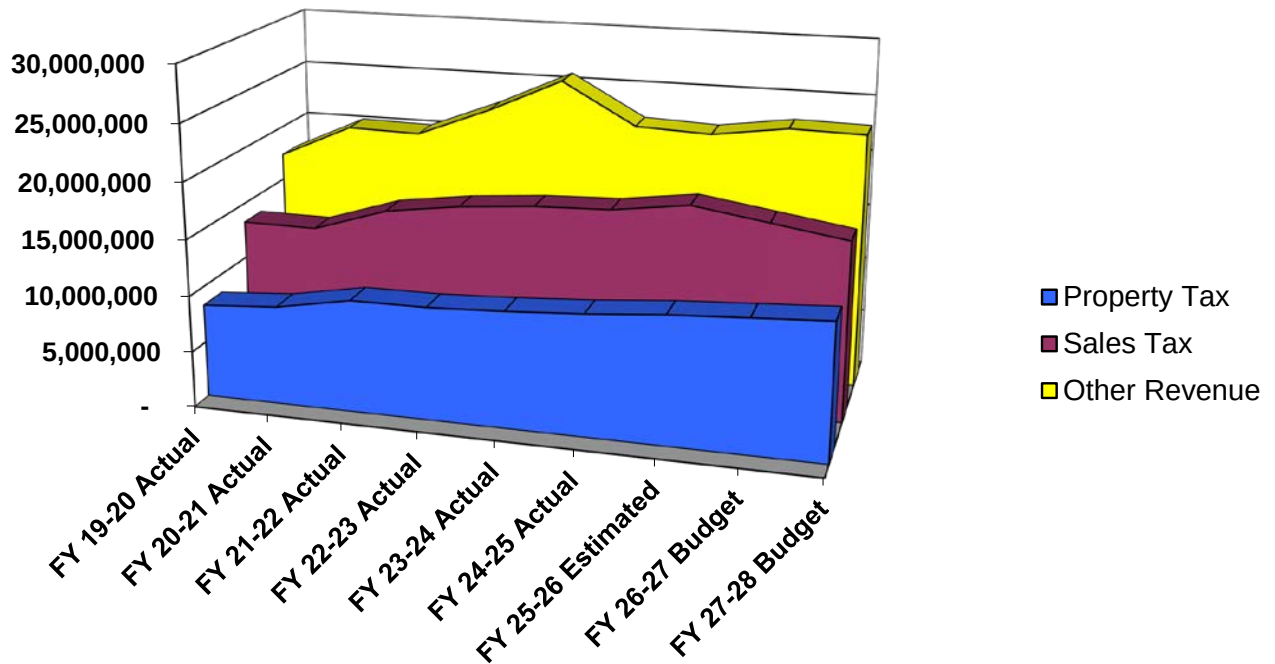
2026-27 FISCAL YEAR



	2024-25 ACTUAL	2025-26 ESTIMATE	2026-27 BUDGET	% CHANGE FY 26-27
Personnel Services	32,521,077	33,243,380	34,910,069	5.01%
Services & Charges	5,779,923	6,562,553	8,270,115	26.02%
Supplies & Materials	1,158,977	1,166,525	1,186,025	1.67%
Capital Outlay	57,066	687,200	807,700	17.53%
Misc. Expenditures	515,748	117,000	31,000	(73.50)%
Transfers Out	8,751,186	9,202,600	9,941,400	8.03%
Total Expenditures	48,783,977	50,979,258	55,146,309	8.17%

GENERAL FUND REVENUES

PROPERTY TAX, SALES TAX AND OTHER GENERAL FUND REVENUE



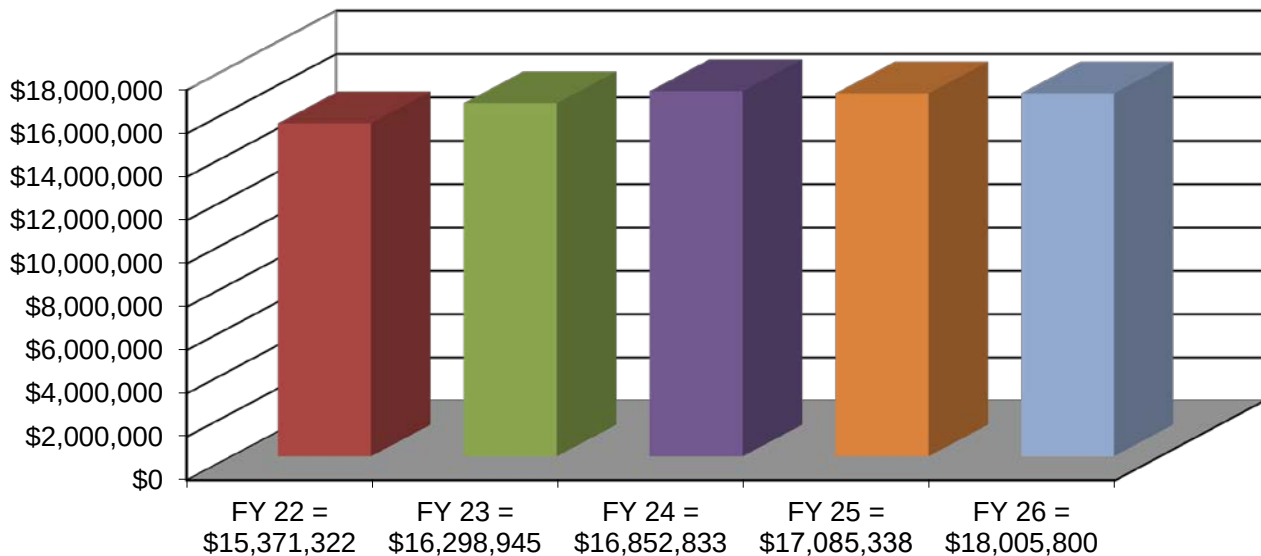
	Property Tax	Sales Tax	Other Revenue	Total Revenue
FY 2019-20 Actual	8,358,726	13,290,671	17,357,286	39,006,683
FY 2020-21 Actual	8,817,606	13,235,689	20,388,849	42,442,144
FY 2021-22 Actual	10,034,844	15,371,322	20,251,963	45,658,129
FY 2022-23 Actual	10,061,463	16,298,945	22,872,138	49,232,546
FY 2023-24 Actual	10,358,800	16,852,833	25,934,678	53,146,311
FY 2024-25 Actual	10,785,019	17,085,340	22,264,400	50,134,759
FY 2025-26 Estimated	11,364,640	18,005,800	21,987,950	51,358,390
FY 2026-27 Budget	11,745,900	17,005,800	22,940,650	51,692,350
FY 2027-28 Budget	12,136,700	16,005,800	22,822,650	50,965,150
FY 2028-29 Budget	12,292,700	16,005,800	22,944,450	51,242,950

GENERAL FUND

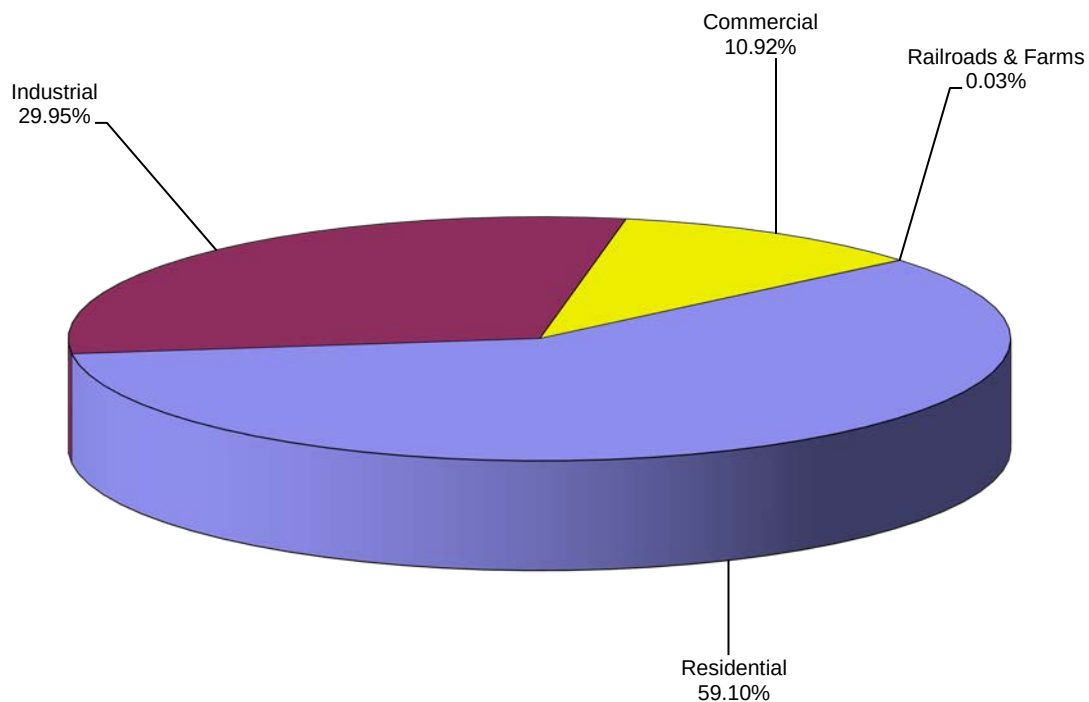
SALES TAX & HOME RULE INCREMENT

LIABILITY MONTH	RECEIPT MONTH	FY22		FY23		FY24		FY25		FY26	
			%		%		%		%		%
		Actual	Change Over Last FY	Actual	Change Over Last FY	Actual	Change Over Last FY	Actual**	Change Over Last FY	Actual**	Change Over Last FY
MAY	AUG	1,186,616	19.89%	1,433,897	20.84%	1,419,364	-1.01%	1,415,470	-0.27%	1,540,679	8.85%
JUNE	SEPT	1,340,116	16.38%	1,441,240	7.55%	1,513,074	4.98%	1,444,451	-4.54%	1,457,438	0.90%
JULY	OCT	1,261,914	10.71%	1,318,225	4.46%	1,406,035	6.66%	1,378,507	-1.96%	1,550,524	12.48%
AUG	NOV	1,325,626	18.42%	1,407,006	6.14%	1,497,965	6.46%	1,341,292	-10.46%	1,530,634	14.12%
SEPT	DEC	1,264,838	15.49%	1,425,891	12.73%	1,362,714	-4.43%	1,305,399	-4.21%	1,655,785	26.84%
OCT	JAN	1,281,684	10.63%	1,431,131	11.66%	1,444,978	0.97%	1,463,829	1.30%	1,608,095	9.86%
NOV	FEB	1,331,687	29.34%	1,349,497	1.34%	1,388,426	2.88%	1,742,194	25.48%	1,425,359	-18.19%
DEC	MAR	1,365,082	20.88%	1,460,380	6.98%	1,443,962	-1.12%	1,551,886	7.47%	1,598,443	3.00%
JAN	APRIL	1,189,529	29.49%	1,259,537	5.89%	1,375,088	9.17%	1,378,677	0.26%	1,420,037	3.00%
FEB	MAY	1,101,182	17.28%	1,135,464	3.11%	1,242,627	9.44%	1,254,977	0.99%	1,292,626	3.00%
MAR	JUNE	1,398,152	9.63%	1,305,493	-6.63%	1,361,407	4.28%	1,258,970	-7.52%	1,296,739	3.00%
APRIL	JULY	1,324,898	3.40%	1,295,512	-2.22%	1,346,949	3.97%	1,549,686	15.05%	1,629,441	5.15%
Surplus Payment		0		35,670		50,244					
TOTAL SALES TAX		15,371,322	16.14%	16,298,945	6.03%	16,852,833	3.40%	17,085,338	1.38%	18,005,800	5.39%

** The last five months of FY 2026 are estimated based on current trending.



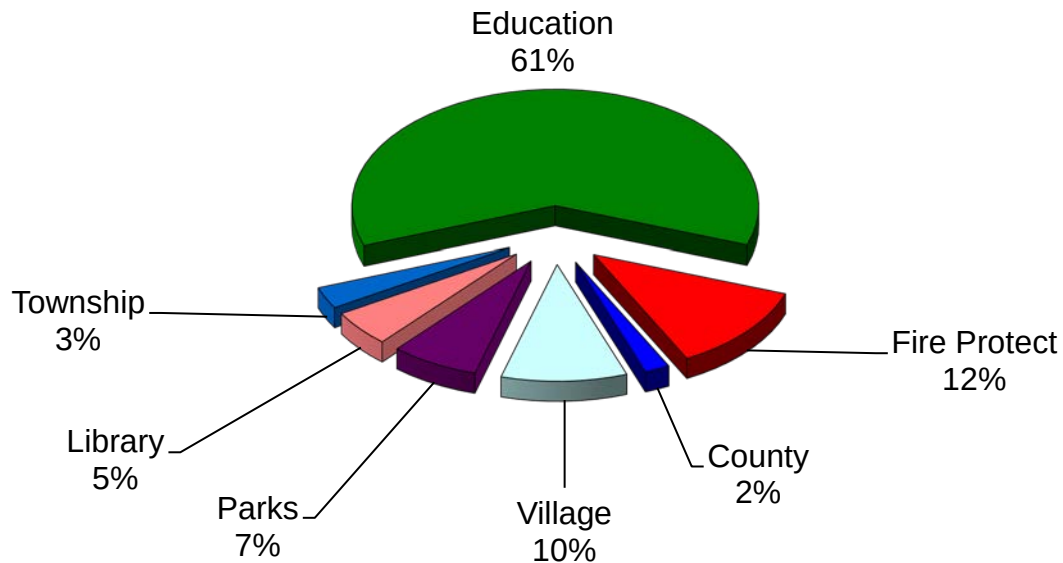
EQUALIZED ASSESSED VALUATION BREAKDOWN BY TYPE OF PROPERTY 2024 VALUATION



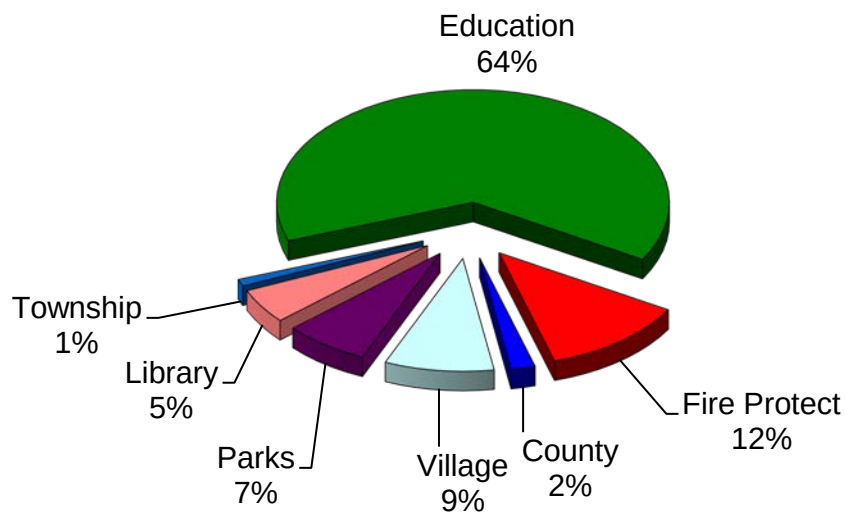
	2024 EAV	% of Total
Residential	982,851,194	59.10%
Industrial	498,059,756	29.95%
Commercial	181,766,447	10.92%
Railroads & Farms	419,204	0.03%
	<u>1,663,096,601</u>	<u>100.0%</u>

PROPERTY TAXES WHERE DO THEY GO?

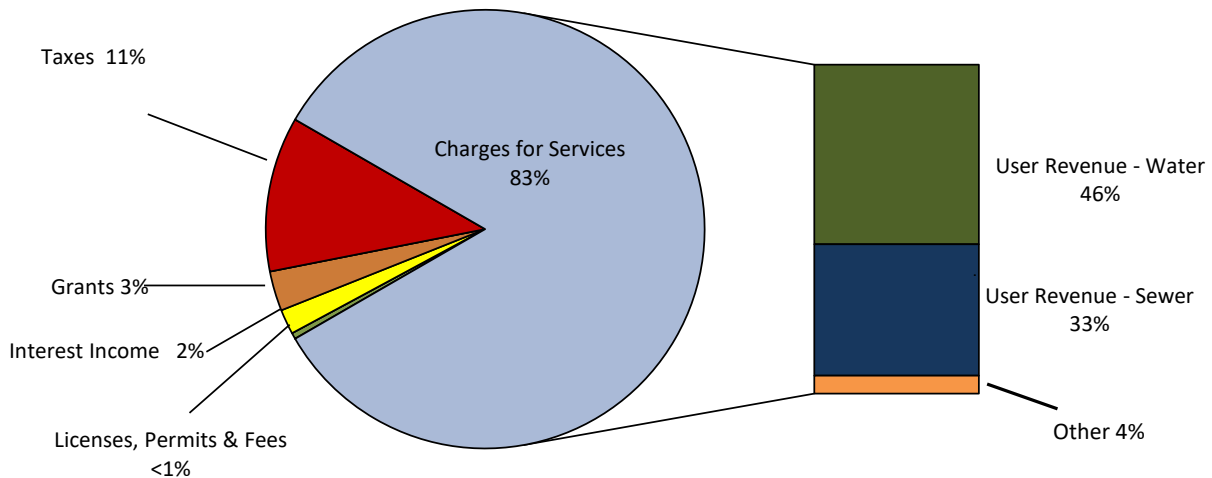
2024 TAX BILL



2014 TAX BILL



WHERE THE MONEY COMES FROM WATER SEWER OPERATING FUND REVENUES 2026-27 FISCAL YEAR

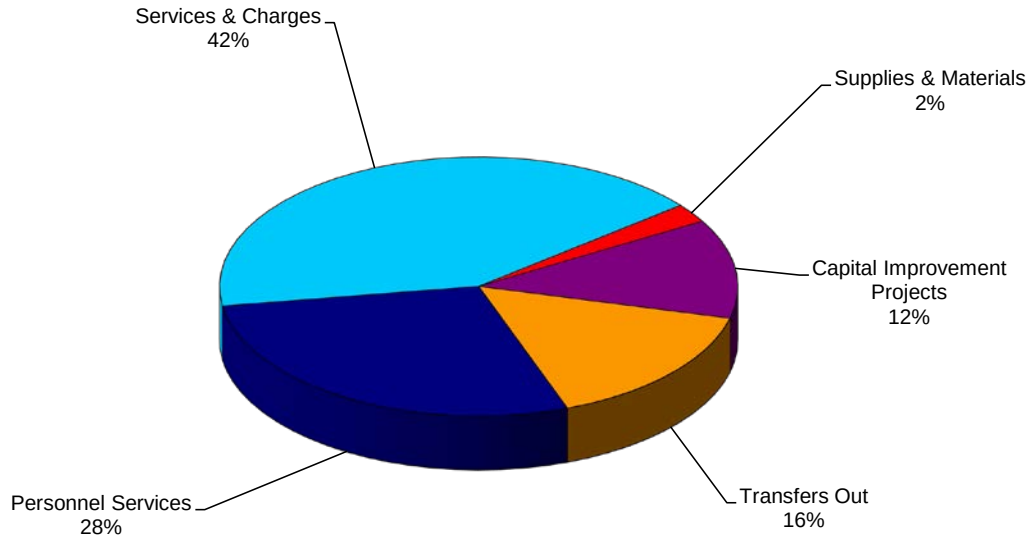


	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATE	FY 2026-27 BUDGET	% CHANGE FY26 - FY27
Taxes	2,808,469	5,131,320	2,804,000	(45.36%)
Licenses, Permits & Fees	143,252	129,700	110,500	(14.80%)
Fines and Forfeitures	0	1,050	1,000	(4.76%)
Grants	1,561,346	300,060	720,000	139.95%
Charges for Services	19,101,382	19,843,700	20,441,700	3.01%
Interest Income	528,114	500,000	450,000	(10.00%)
Debt	0	0	0	
Miscellaneous Revenue	14,093	10,940	2,300	(78.98%)
Transfers In	4,189,942	1,676,680	0	
Total Revenue	28,346,598	27,593,450	24,529,500	(11.10%)

WHERE THE MONEY GOES

WATER SEWER OPERATING FUND EXPENSES

2026-27 FISCAL YEAR



	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATE	FY 2026-27 BUDGET	% CHANGE FY26 - FY27
Personnel Services	7,060,173	6,781,175	7,436,907	9.67%
Services & Charges	9,092,360	10,588,854	11,008,000	3.96%
Supplies & Materials	712,077	826,086	624,775	(24.37%)
Miscellaneous	2,772,647			
Capital Outlays & Imprvmnt Projects-Net*	101,037	1,961,750	3,274,500	66.92%
Transfers Out	3,660,773	5,950,440	4,090,704	(31.25%)
Total Expenses	23,399,067	26,108,305	26,434,886	1.25%

* The Fiscal 2025 Actual total is net of depreciation, transfer to capital assets, and interest on bonds issued for Capital Improvement Projects.

ALL FUNDS REVENUES & EXPENDITURE SUMMARY EXCLUDING INTERFUND TRANSFERS

FY 2026-27 BUDGET

REVENUES

FUND	TOTAL	GENERAL	WATER SEWER OPERATING	FLEET SERVICES	INFORMATION TECHNOLOGY	EQUIP. REPL.	DEBT SERVICE
BEGINNING REVENUES	\$144,741,836	\$51,692,350	\$24,529,500	\$2,041,000	\$3,543,300	\$1,737,000	\$3,486,143
TO/FROM:							
General				(1,636,000)	(2,998,400)	(1,107,000)	
Water/Sewer Operating				(360,200)	(466,600)	(377,000)	
Water/Sewer Debt Service							
Fleet Services					(78,300)	(19,000)	
Inform Technology				(4,800)		(4,000)	
Equip Repl							
Debt Service		(1,500,000)					
ACDC Building Fund							
Capital Projects Fund							
Redevelopment							
Public Building Fund							
TIF 3							
Police Pension							
Motor Fuel Tax							
Water Sewer Infra Repl							
TOTAL TRANSFERS	(15,846,678)	(1,500,000)	0	(2,001,000)	(3,543,300)	(1,507,000)	0
TOTAL REVENUES	<u>\$128,895,158</u>	<u>\$50,192,350</u>	<u>\$24,529,500</u>	<u>\$40,000</u>	<u>\$0</u>	<u>\$230,000</u>	<u>\$3,486,143</u>

EXPENDITURES

FUND	TOTAL	GENERAL	WATER SEWER OPERATING	FLEET SERVICES	INFORMATION TECHNOLOGY	EQUIP. REPL.	DEBT SERVICE
BEGINNING EXPENDITURES	\$130,264,095	\$55,146,309	\$26,434,886	\$2,041,000	\$3,543,300	\$1,509,500	\$4,511,526
FROM/TO:							
General							(1,500,000)
Water/Sewer Operating							
Water/Sewer Debt Service			(382,904)				(208,474)
Fleet Services		(1,636,000)	(360,200)		(4,800)		
Inform Technology		(2,998,400)	(466,600)	(78,300)			
Equip Repl		(1,107,000)	(377,000)	(19,000)	(4,000)		
Debt Service							
Capital Projects							
ACDC Building Fund		(200,000)					
Capital Projects Fund		(4,000,000)					
Redevelopment							
Public Building Fund							
TIF 3							
Police Pension							
Motor Fuel Tax							
Water Sewer Infra Repl			(2,504,000)				
TOTAL TRANSFERS	(15,846,678)	(9,941,400)	(4,090,704)	(97,300)	(8,800)	0	(1,708,474)
TOTAL EXPENDITURES	<u>\$114,417,417</u>	<u>\$45,204,909</u>	<u>\$22,344,182</u>	<u>\$1,943,700</u>	<u>\$3,534,500</u>	<u>\$1,509,500</u>	<u>\$2,803,052</u>

Note: The budget, excluding interfund transfers, shows fund revenues and expenses without the "double-counting" effect of interfund activity. This helps show whether a fund is self supporting or dependent on transfers from other funds.

ALL FUNDS REVENUES & EXPENDITURE SUMMARY EXCLUDING INTERFUND TRANSFERS

FY 2026-27 BUDGET

REVENUES

CAPITAL PROJECTS	ACDC	WATER SEWER DEBT	PUBLIC BLDG	TIF 3	POLICE PENSION	MFT	WATER SEWER INFRASTRUCTURE REPLACEMENT	FUND
\$4,300,000	\$622,000	\$1,434,878	\$3,009,000	\$715,065	\$9,778,900	\$4,734,000	\$33,118,700	BEGINNING REVENUES
(4,000,000)	(200,000)	(382,904) (208,474)					(2,504,000)	TO/FROM: General Water/Sewer Operating Water/Sewer Debt Service Fleet Services Inform. Systems Equip. Repl. Debt Service ACDC Building Fund Capital Projects Fund Redevelopment Public Building Fund TIF 3 Police Pension Motor Fuel Tax Water Sewer Infra Repl
(4,000,000)	(200,000)	(591,378)	0	0	0	0	(2,504,000)	0
\$300,000	\$422,000	\$843,500	\$3,009,000	\$715,065	\$9,778,900	\$4,734,000	\$30,614,700	\$0
								TOTAL TRANSFERS
								TOTAL REVENUES

EXPENDITURES

CAPITAL PROJECTS	ACDC	WATER SEWER DEBT	PUBLIC BLDG	TIF 3	POLICE PENSION	MFT	WATER SEWER INFRASTRUCTURE REPLACEMENT	FUND
\$1,945,000	\$274,000	\$1,434,878	\$712,100	\$70,712	\$7,222,200	\$5,351,400	\$20,067,284	BEGINNING EXPENDITURES
								FROM/TO: General Water/Sewer Operating Water/Sewer Debt Service Fleet Services Inform. Systems Equip. Repl. Debt Service Capital Projects ACDC Building Fund Capital Projects Fund Redevelopment Public Building Fund TIF 3 Police Pension Motor Fuel Tax Water Sewer Infra Repl
0	0	0	0	0	0	0	0	0
\$1,945,000	\$274,000	\$1,434,878	\$712,100	\$70,712	\$7,222,200	\$5,351,400	\$20,067,284	\$0
								TOTAL TRANSFERS
								TOTAL EXPENDITURES



(BLANK)

VILLAGE OF ADDISON

CAPITAL IMPROVEMENTS PROGRAM SUMMARY

The Village of Addison annually prepares a Capital Improvement Program (CIP) for the five-year period beginning with the next fiscal year. The CIP is a planning document which is reviewed by the Village Board and is prepared by the Village Manager and Finance Director with the assistance of all Department Heads. Included are capital expenditures projected to cost in excess of \$25,000 which also have an expected lifetime of one or more years. The CIP is subject to further review and approval by the Village Board during the final budget process, based on available resources and expenditure requirements of the operations budget. What follows is a summary of all CIP expenditures and projects included in the budget for FY 2026-27.

CAPITAL SPENDING

Land/Building	\$712,100
Street	5,881,400
Water System	2,810,300
Sewer System	20,067,284
WasteWater	0
Miscellaneous	<u>1,945,000</u>
TOTAL	<u><u>\$31,416,084</u></u>

FUND (DEPARTMENT)

Motor Fuel Tax (Community Development, Street)	\$5,351,400
Capital Projects	1,945,000
Public Building (B&G, Com Dev, Fleet, IT, Street)	712,100
ACDC Building	0
TIF # 3	0
Water Sewer Infrastructure	20,067,284
General	530,000
Water & Sewer (Water, Sewer, Wastewater)	2,810,300
TOTAL	<u><u>\$31,416,084</u></u>

The following pages present a five-year summary of CIP projects and funding sources.

CAPITAL IMPROVEMENT PROGRAM (CIP) FIVE YEAR SPENDING & FUNDING SUMMARY

ACCT NO.		FUND	2024-25 ACTUAL	2025-26 EST ACTUAL	2026-27 BUDGET	2027-28 PROJ	2028-29 PROJ	2029-30 PROJ
CAPITAL SPENDING								
LAND/BUILDINGS								
440.9944-4404	PUBLIC WORKS FACILITY	PUB BLDG	241,391 t	800,000 t	328,500 t			
440.9944-4405	VILLAGE HALL/POLICE FACILITY	PUB BLDG	1,545,921 a,t	4,688,720 a,t	292,300 t			
440.9944-4408	CONSOLIDATED DISPATCH CENTER	PUB BLDG		32,800 t				
440.9944-4413	BLDG IMPRV - HISTORICAL	PUB BLDG	46,553 t	285,000 t	80,000 t			
440.9944-4537	SEWER & WASTEWATER FACILITIES	PUB BLDG			11,300 t			
	SUBTOTAL		1,833,865	5,806,520	712,100	0	0	0
STREETS								
250.9925-4401	STREET MAINT. PROGRAM	MFT	1,718,306 m,t	2,102,523 m,t	3,110,000 m,t	3,264,000 m,t	3,344,900 m,t	3,344,900 m,t
250.9025-4415	POZOLLANIC ROAD BASES AND UNDERDRAINS KINGS POINT	MFT	1,301,594 c2r					
250.9925-4415	LOMBARD RD N ARMY TRAIL TO LAKE	MFT	76,597 a	535,881				
250.9925-4415	LOMBARD RD S FROM FULLERTON TO ARMY TRAIL	MFT	484,686 a	116,426				
100.2520-4180 250.9925-4415	COLLEGE BLVD RESURFACING PROJECT	GF/MFT	11,746 c1,t	1,066 c1,t	861,000 c1,t			
250.9925-4401	MICHAEL/LINCOLN/LULLO LANE RESURFACING	MFT	464,624 c4,t					
250.9925-4415	NORTH AVE INTERSECTION IMPROVEMENTS AT WESTWOOD AND WESTMORE	MFT		30,289 t				
250.9925-4401	JANICE - ROSEANNE DR RESURFACING	MFT	82,627 c4,t	286,822 c4,t				
250.9925-4415	GRACE ST; FULLERTON AVE TO CN RAILROAD RESURFACING	MFT		80,791 t		1,050,700 t		
250.9925-4415	SOUTH LAKE RESURFACING	MFT		2,200,000 a				
250.9925-4415	ADDISON TWP CENTRAL CT RESURFACING	MFT		12,868 t				
250.9925-4415	ROZANNE DR/ LENOR ST/ MAVIS LN RESURFACING	MFT			839,500 t			
250.9925-4415	ROZANNE DR/ MAVIS LN/ LINCOLN RESURFACING	MFT			203,400 t			
250.9925-4415	NATALIE LANE/ NATOMA AVE RESURFACING	MFT				899,500 t		
250.9925-4415	MILL/ WRIGHTWOOD/ LALONDE FROM LAKE TO FULLERTON RESURFACING	MFT						22,000 t
250.9925-4415	ADDISON ROAD NORTH AVE TO LAKE ST RESURFACING	MFT				330,000 t	1,941,800 t	
250.9925-4415	FULLERTON EAST FROM ADDISON TO VILLA RESURFACING						198,000 t	908,500 t
250.9925-4459	MFT SIDEWALK PROGRAM	MFT	160,000 t	160,000 t	192,500 t	202,200 t	212,300 t	223,000 t
250.9925-4459	ADA SIDEWALK COMPLIANCE	MFT	48,272 t	47,500 t	50,000 t	50,000 t	50,000 t	
250.9925-4459	TRIP HAZARD SIDEWALK	MFT	446,311 t	419,500 a,t	450,000 t	150,000 t	150,000 t	
250.9925-4459	PAVER RESTORATION	MFT	173,984 t	174,000 t	175,000 t	175,000 t	175,000 t	
250.9925-4459	SAFE ROUTES TO SCHOOL SIDEWALKS	MFT	59,937 c2,t	274,782 c2,t				
	SUBTOTAL		5,028,684	6,442,448	5,881,400	6,121,400	6,072,000	4,498,400
WATER SYSTEM								
500.5010-4503	MICHAEL - LULLO LANE WATERMAIN REPL	WATER	534,446 a,c4					
500.5010-4503	JANICE - ROSEANNE WATERMAIN REPL	WATER	1,211,938 a,c4	1,702,600 a,c4				
500.5010-4503	NATALIE LN/ NATOMA AVE WATER MAIN REPLACEMENT	WATER			115,500 a,c4	2,469,900 a,c4		
500.5010-4503	OAK MEADOWS DR WATER MAIN LOOP FROM WOODDALE TO CREST AVE	WATER			101,000 a,c4	891,900 a,c4		
500.5010-4503	ROZANNE DR/ LENORE ST/ MAVIS LN WATERMAIN REPLACEMENT	WATER		95,000 a,c4	2,199,000 a,c4			
500.5010-4503	ROZANNE DR/ MAVIS LN LOOP GAP WATER MAIN REPLACEMENT	WATER		50,000 a,c4	394,800 a,c4			
	SUBTOTAL		1,746,384	1,847,600	2,810,300	3,361,800	0	0
SEWER SYSTEM								
520.9952-4412.02	SOUTH LAKE SEWER INFRASTRUCTURE	Water Sewer Infrastructure	602,470 c1	11,078,425 c1,a				
520.9952-4535	PHOSPHORUS REMOVAL & CONSOLIDATION	Water Sewer Infrastructure	2,141,197 a	2,551,842 a	20,067,284 b	36,158,106 b	53,278,829 b	61,655,605 b
500.5031-4412.01	NORTH LAKE SEWER SEPARATION	Water/Sewer	864,364 c1					
	SUBTOTAL		3,608,031	13,630,267	20,067,284	36,158,106	53,278,829	61,655,605
MISCELLANEOUS								
400.9940-4475	NOISE WALLS	CAP PROJ	196,509 a	170,000 a,g				
400.9940-4180	REPAINTING LOMBARD AND GOLDEN GATE WATER TOWERS	CAP PROJ			1,670,000 a			
400.9940-4304	GOLDEN GATE RADIO TOWER	CAP PROJ			275,000 a			
470.9947-4536	VILLAGE GREEN PHASE 5	TIF	234,940 u					
	SUBTOTAL		431,449	170,000	1,945,000	0	0	0
TOTAL CAPITAL SPENDING			12,648,413	27,896,835	31,416,084	45,641,306	59,350,829	66,154,005
CAPITAL FUNDING SOURCES (Some sources may have been received in one year, but expended in future years.)								
a. CASH ON HAND			2,898,989	11,047,600	4,155,300	2,761,800		
b. DEBT FINANCING					20,067,284	36,158,106	53,278,829	61,655,605
c. GRANTS								
1. FEDERAL				90,000	530,000			
2. STATE			450,000	2,928,000				
r. REBUILD IL FUNDS			1,301,594					
3. LOCAL								
4. CDBG			963,875	287,160	600,000	600,000		
5. CMAQ								
6. STP								
g. INSURANCE PROCEEDS				102,000				
m. MOTOR FUEL TAX			1,613,681	1,630,000	1,630,000	1,630,000	1,630,000	1,630,000
t. HOME RULE SALES TAX			5,185,334	11,812,075	4,433,500	4,491,400	4,442,000	2,868,400
u. TIF PROPERTY TAX INCREMENT			234,940					
v. UNFUNDED PROJECTS								
TOTAL CAPITAL FUNDING			12,648,413	27,896,835	31,416,084	45,641,306	59,350,829	66,154,005

Capital Improvement Program (CIP)

Impact on FY 2026-27 Operating Budget

Most of the capital improvement projects listed in the Village's CIP Five Year Spending and Funding Summary will not cause an increase or a decrease in operating expenses. As infrastructure is improved and replaced, one could argue that maintenance costs should decrease. However, it is assumed that other infrastructure will "replace" the maintenance needs so there has been no decrease in budgeted maintenance. Projects that will affect operating expenses include the following:

Land/Building

4404 Public Works Facility

In FY26, the current fuel island was replaced. In addition, the existing storage tanks were replaced with above ground tanks. In FY27, the sides of the salt shed will be enclosed to provide additional storage for Village Equipment and Machinery.

Operating Budget Impact: The existing underground storage tanks needed to be replaced within the next five years, per IEPA regulations. The replacement of the tanks meets IEPA requirements. The above ground tanks will reduce maintenance costs and will reduce inspections required for the prior underground tanks. Being able to store machinery and equipment in an enclosed space, where it is not exposed to the elements, will help to increase it's useful life.

4405 Village Hall/Police Facility

The generator at Village Hall reached the end of its useful life, and was replaced in FY26. Workspaces in the Finance and Administration departments were remodeled in FY26 with work on the Administration offices likely continuing into FY27. In addition, the existing shingles, as well as the flat roof sections of Village Hall and the Police Department were replaced. The dome on the Village Hall building was resealed and painted. In FY27, sound absorption panels and upgraded LED lighting will be installed in the Henry Hyde Resource Center.

Operating Budget Impact: The generator replacement will reduce high replacement part costs due to parts being obsolete. The Finance and Administration department remodels will reduce maintenance costs. The new roof for Village Hall will avoid costly roof leak repairs and damage inside of the building, as well as extend the life of the roof to minimize further replacements and repairs. The upgrades for the Henry Hyde Resource Center will increase usable space in the building for additional programming.

4413 Building Improvements – Historical Buildings

The garage will be replaced at the Century House in FY27 rather than the extensive repairs which would be needed to maintain the building.

Operating Budget Impact: The garage replacement will reduce maintenance and repair costs.

Capital Improvement Program (CIP)

Impact on FY 2026-27 Operating Budget (Cont'd)

Streets

4415 Street Resurfacing and Pozollanic Road Base Replacement

Street resurfacing and ongoing maintenance of roads will be continuing.

Operating Budget Impact: Regular street resurfacing and maintenance are partially funded through MFT tax receipts as well as grants. The regular resurfacing and maintenance of roads extends the life of the roads and reduces overall maintenance costs by keeping roads in good condition.

4459 Sidewalk Replacement

This account records the funding for the Village's sidewalk replacement program to limit potential trip hazards.

Operating Budget Impact: The elimination of potential trip hazards will decrease the Village's liability and insurance exposure, thereby potentially lowering insurance premiums.

4459 Safe Routes to School

This account records the funding for installation of a new sidewalk on Armitage Ave from Ardmore to Ellsworth. Other work includes drainage, apron, miscellaneous pavement, ADA curb ramps, striping and landscaping improvements.

Operating Budget Impact: The costs involved in this project will be partially paid for with a Safe Routes to Schools grant received.

Water and Sewer System

4412.02 Sewer Infrastructure Program

Sewer separation, lead service line removal, water main replacement, roadway reconstruction, and drainage improvements are all a part of this important infrastructure project, which is scheduled to be completed by the end of FY26.

Operating Budget Impact: These improvements will improve services in these locations, maintain high water quality distribution, improve drainage, and update roads, sidewalks, curbs, and ADA facilities. The costs involved with these projects are being partially paid for through a grant received through the DCEO.

Capital Improvement Program (CIP)

Impact on FY 2026-27 Operating Budget (Cont'd)

4503 Water Main Replacement

Water mains which are identified to be aging infrastructure in need of replacement are scheduled for replacement.

Operating Budget Impact: The water mains identified for replacement have a high risk of future failure. The replacement will help to prevent future costly watermain breaks.

4535 Phosphorus Removal & Consolidation

The EPA issued a mandate regarding phosphorus levels to be implemented by 1/1/2030. The Village hired an engineering firm to perform a study to determine the best way to implement phosphorus levels and reduce long term operation and maintenance costs. The study determined that plant consolidation would be the most effective option.

Operating Budget Impact: This will bring the Village in compliance with the EPA mandate as well as reduce the operational costs by reducing our plant facilities from two to one. The costs involved with these projects are being funded through a low interest EPA loan, increased user fees, an EPA/Consolidation fee and an increase in home rule sales tax by .50%.

VILLAGE OF ADDISON

2026-FY27 Annual General Street Maintenance Program (MFT)

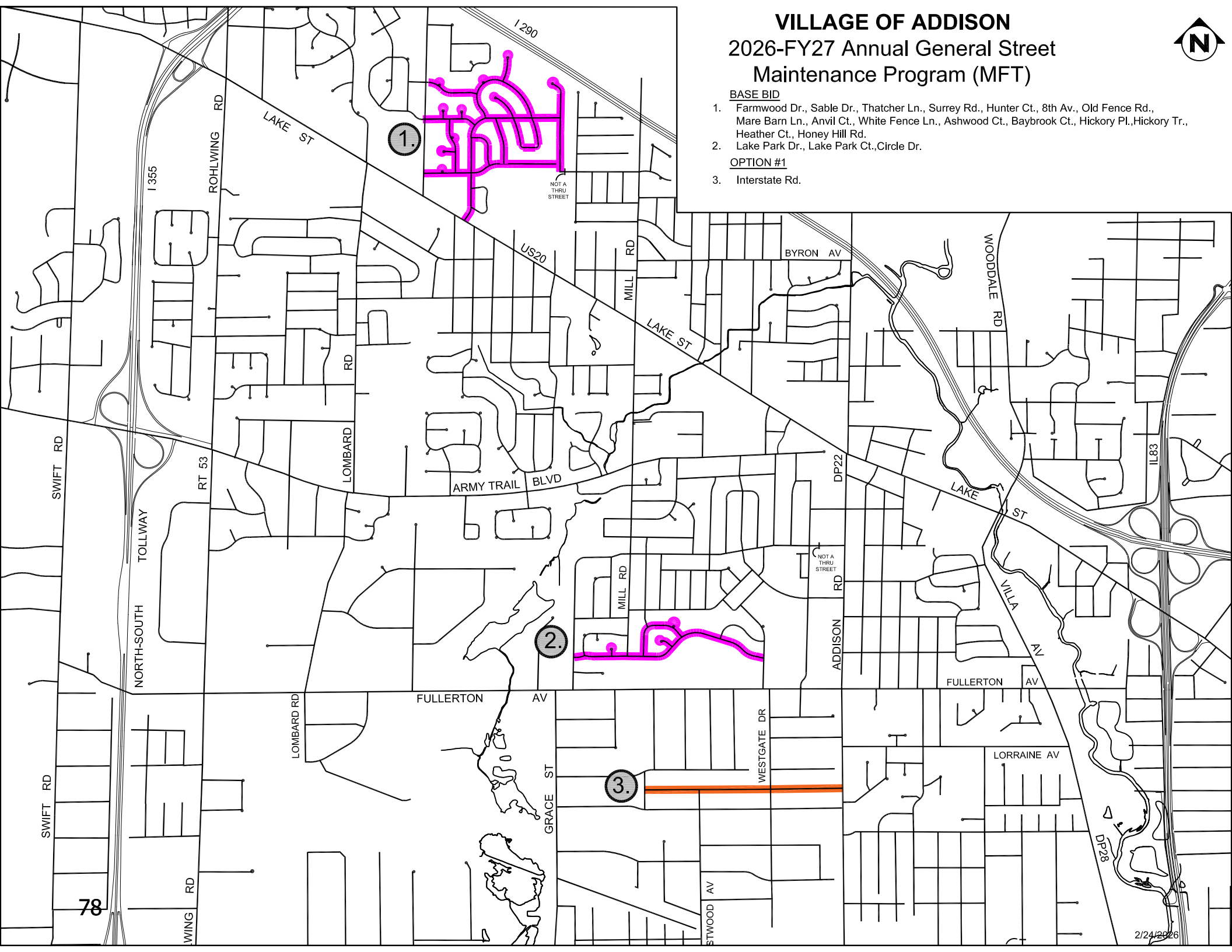


BASE BID

1. Farmwood Dr., Sable Dr., Thatcher Ln., Surrey Rd., Hunter Ct., 8th Av., Old Fence Rd., Mare Barn Ln., Anvil Ct., White Fence Ln., Ashwood Ct., Baybrook Ct., Hickory Pl., Hickory Tr., Heather Ct., Honey Hill Rd.
2. Lake Park Dr., Lake Park Ct., Circle Dr.

OPTION #1

3. Interstate Rd.





(BLANK)

DEBT SUMMARY

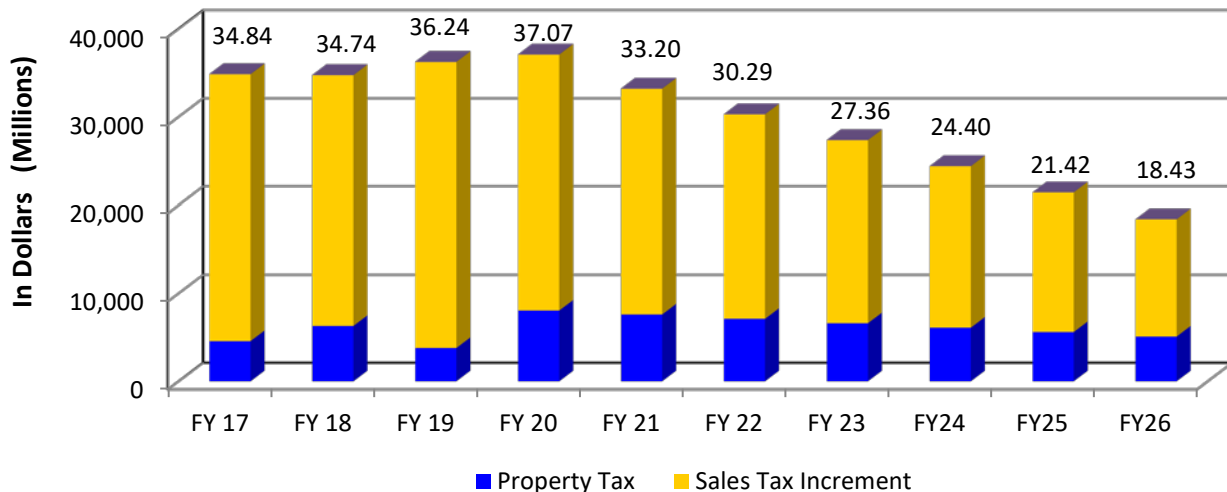
OVERVIEW AND DEBT FINANCING PRINCIPLES

The Village of Addison has historically taken a conservative approach to debt financing. The goal of the Village's debt policy is to maintain the ability to provide high quality essential Village services in a cost-effective manner. Policymakers weigh this goal against maintaining the ability to borrow at the lowest possible rates. The Village has used the following guidelines before financing projects with long-term debt:

- Staff conservatively projects the revenue sources to pay off the debt.
- The financing of the improvement will not exceed its useful life.
- The benefits of the improvement must outweigh its costs, including the interest costs of financing.

Through the application of these guidelines, the Village Board tests any demand for debt financing. Furthermore, the Village uses debt only to provide financing for essential and necessary capital projects. The chart below shows a brief history of the Village's outstanding bond debt.

VILLAGE OF ADDISON
Outstanding Bond Debt
Fiscal Years Ending 2017 through 2026



Note: The higher debt in FY19 is due to the 2017A Refunding Bond issue. The higher debt in FY20 is due to the 2020 Taxable GO Bond used for Land Acquisition. The property tax on the 2015, 2016A, 2016B and 2017 issues will be abated and paid by existing home rule sales tax increment revenues. The 2015 Refunding Bond and the 2016B Refunding Bond will mature and be fully paid off in FY27.

DEBT SUMMARY

(Cont'd)

LEGAL DEBT MARGIN

The Village is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent:...indebtedness which is outstanding on the effective day (July 1, 1971) of this constitution or which is thereafter approved by referendum... shall be included in the foregoing percentage amounts."

To date the General Assembly has set no limits for home rule municipalities.

TYPES OF VILLAGE DEBT

The Village's general obligation bond rating is AA from Fitch Inc. and AA from S&P Global. This positions the Village to secure more favorable interest rates. A general obligation bond has the full faith and credit of the Village pledged. The general obligation alternate revenue bonds, which are a pledge of a specific revenue source, (i.e. utility taxes, sales taxes, water revenues) and a tax levy, carry the same rating. However, all other types of debt instruments are of a lesser credit quality and therefore will have higher relative interest rates. An approximate ranking is as follows:

General Obligation/General Obligation Alternate Revenue
Water and Sewer Revenue
Special Service Area
Special Assessment

CONCLUSION

The Village issues new debt only after careful consideration of the benefits of the capital project being financed and a conservative analysis of the revenue sources required to pay off the debt. By following these practices and by monitoring the total debt burden, the Village has been able to maintain a high bond rating, which equates to lower interest costs. The Village's overall financial health is good, and by following sound financial and management policies, the Village Board and staff will emphasize continued efforts toward maintaining and improving the Village's financial performance in the coming years.

The charts on the following pages provide summaries of outstanding bond issues and future debt service requirements.

**VILLAGE OF ADDISON
SUMMARY OF OUTSTANDING BOND ISSUES
AS OF APRIL 30, 2026**

<u>ISSUE</u>	<u>PURPOSE</u>	<u>AMOUNT ISSUED</u>	<u>MATURITY DATE</u>	<u>AMOUNT OUTSTANDING</u>		
				<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
GENERAL OBLIGATION DEBT						
2015 REFUNDING BOND	ADVANCE REFUNDING 2006 C & 2007 - Partial	8,995,000	12/15/26	1,190,000	47,600	1,237,600
2016 A G.O. BOND	ACDC AND CAPITAL	9,525,000	12/15/37	7,690,000	1,715,513	9,405,513
2016 B REFUNDING BOND	ADVANCE REFUNDING 2006 A	2,130,000	12/15/26	245,000	7,350	252,350
2017 G.O. BOND	ACDC AND W/S CAPITAL	5,400,000	12/15/32	2,100,000	336,000	2,436,000
2017 A G.O. BOND	ADVANCE REFUNDING 2010	2,470,000	12/15/30	1,210,000	131,425	1,341,425
2020 TAXABLE G.O. BOND	LAND ACQUISITION - LUTHERBROOK	4,000,000	12/15/39	3,105,000	651,125	3,756,125
TOTAL ALL BONDS				15,540,000	2,889,013	18,429,013
LOANS						
IEPA Loan 1	Replace Lift Stations and Repairs to Treatment Plants	6,457,340	5/8/35	3,378,236	335,387	3,713,623
IEPA Loan 2	Replace Excess Flow Pumping Station	1,641,892	5/8/35	1,015,376	116,020	1,131,396
IEPA Loan 3	Digester	7,276,565	12/12/41	6,172,445	958,982	7,131,427
IEPA Loan 4	Water Meter Project	4,840,813	12/29/43	4,403,518	466,720	4,870,238
TOTAL ALL LOANS				14,969,575	1,877,109	16,846,684

The Debt Service section has individual bond payment details and a Debt Service to Maturity Schedule.

ANNUAL DEBT SERVICE REQUIREMENTS
(PRINCIPAL AND INTEREST)

<u>FUND/ISSUE</u>	<u>FUNDING SOURCE</u>	2024-25 <u>ACTUAL</u>	2025-26 <u>EST ACTUAL</u>	2026-27 <u>BUDGET</u>	2027-28 <u>BUDGET</u>	2028-29 <u>BUDGET</u>
DEBT SERVICE FUND						
2017 A G.O. BOND	PROPERTY TAX	259,397	268,555	266,845	264,533	266,828
2020 TAXABLE G.O. BOND	PROPERTY TAX	241,567	243,768	245,798	252,398	253,798
SUBTOTAL - PROPERTY TAX		500,964	512,323	512,643	516,931	520,626
2015 REFUNDING	SALES TAX INCREMENT	1,205,600	1,222,800	1,237,600	0	0
2016 A G.O.	SALES TAX INCREMENT	612,482	614,883	622,083	628,578	639,128
2016 B REFUNDING	SALES TAX INCREMENT	251,300	249,400	252,350	0	0
2017 G.O.	SALES TAX INCREMENT	405,000	394,500	384,000	372,000	360,000
SUBTOTAL - SALES TAX		2,474,382	2,481,583	2,496,033	1,000,578	999,128
IEPA LOAN 1	OPERATING REVENUE	390,907	390,908	390,909	390,909	390,909
IEPA LOAN 2	OPERATING REVENUE	119,210	119,212	119,211	119,211	119,211
IEPA LOAN 3	OPERATING REVENUE	445,714	445,715	445,715	445,715	445,715
IEPA LOAN 4	OPERATING REVENUE	270,568	270,570	270,569	270,570	270,570
SUBTOTAL - IEPA LOANS		1,226,399	1,226,405	1,226,404	1,226,405	1,226,405
TOTAL DEBT SERVICE FUND		4,201,745	4,220,311	4,235,080	2,743,914	2,746,159

GENERAL FUND

Narrative

This all-purpose fund handles the operations of the municipality not accounted for in a separate fund. The functional areas included in this fund are:

Non Departmental
Administration
Boards & Commissions
Finance
Community Relations
Building & Grounds
Police
Henry Hyde Resource Center
Consolidated Dispatch Center
Community Development
Electrical & Forestry
Street

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
REVENUE								
Department	1000 - GENERAL FUND REVENUES							
TAXES								
100.1000-3001	PROPERTY TAX-CURRENT	5,909,198.64	5,893,176.68	5,885,600.00	5,935,600.00	6,138,200.00	6,138,200.00	6,138,200.00
100.1000-3002	PROPERTY TAX-PRIOR YEAR	761.30	1,951.55	.00	30.00	.00	.00	.00
100.1000-3003	ROAD & BRIDGE TAX-CURRENT	494,836.73	515,439.67	543,500.00	534,500.00	534,500.00	534,500.00	534,500.00
100.1000-3004	ROAD & BRDG TAX-PRIOR YR	41.37	136.13	.00	10.00	.00	.00	.00
100.1000-3007	POL PENSION PROPERTY TAX	3,953,962.10	4,374,315.38	4,893,300.00	4,894,500.00	5,073,200.00	5,464,000.00	5,620,000.00
100.1000-3010	REAL ESTATE TRANSFER TAX	479,237.50	588,260.00	500,000.00	700,000.00	600,000.00	550,000.00	550,000.00
100.1000-3025	TELECOMMUNICATIONS TAX	644,793.47	586,879.05	624,000.00	576,000.00	550,000.00	550,000.00	550,000.00
100.1000-3031	SALES TAX INCREMENT	2,830,229.12	2,808,468.74	2,804,000.00	2,804,000.00	2,804,000.00	2,804,000.00	2,804,000.00
100.1000-3045	AUTO RENTAL TAX	10,586.74	8,323.79	10,800.00	7,000.00	7,000.00	7,000.00	7,000.00
100.1000-3046	VIDEO GAMING TAX-STATE	659,840.36	677,764.94	661,200.00	790,000.00	790,000.00	790,000.00	790,000.00
100.1000-3048	LOCAL ADULT USE CANNABIS TAX	418,697.03	267,607.42	312,000.00	228,000.00	228,000.00	228,000.00	228,000.00
100.1000-3050	ROOM TAX HOTEL/MOTEL	410,666.32	416,471.03	430,000.00	400,000.00	400,000.00	400,000.00	400,000.00
TAXES Totals		\$15,812,850.68	\$16,138,794.38	\$16,664,400.00	\$16,869,640.00	\$17,124,900.00	\$17,465,700.00	\$17,621,700.00
LICENSES, PERMITS, & FEES								
LICENSES/PERMITS								
100.1000-3101	VEHICLE LICENSES	475,746.50	504,155.50	.00	4,200.00	.00	.00	.00
100.1000-3110	BUSINESS LICENSES	233,838.15	270,454.05	230,000.00	250,000.00	250,000.00	250,000.00	250,000.00
100.1000-3115	LIQUOR LICENSES	254,688.00	282,365.00	260,000.00	291,000.00	291,000.00	291,000.00	291,000.00
100.1000-3117	MULTIPLE DWELLING LICENSE	284,073.73	367,395.00	250,000.00	350,000.00	350,000.00	350,000.00	350,000.00
100.1000-3118	BUILDING PERMITS	255,680.83	373,439.89	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
LICENSES/PERMITS Totals		\$1,504,027.21	\$1,797,809.44	\$990,000.00	\$1,145,200.00	\$1,141,000.00	\$1,141,000.00	\$1,141,000.00
FEES								
100.1000-3120	BUILDING & ZONING SUB FEE	11,400.00	14,400.00	11,000.00	7,000.00	7,000.00	7,000.00	7,000.00
100.1000-3123	PLAN REVIEW FEES	32,262.50	33,516.00	30,000.00	27,000.00	27,000.00	27,000.00	27,000.00
100.1000-3125	DEVELOPMENT REVIEW FEE	14,809.00	82,088.43	15,000.00	50,000.00	50,000.00	50,000.00	50,000.00
100.1000-3130	FRANCHISE FEE- TELEPHONE	50,681.16	43,000.89	44,000.00	37,500.00	37,500.00	37,500.00	37,500.00
100.1000-3131	FRANCHISE FEE-CATV	278,062.32	241,755.74	253,000.00	215,000.00	215,000.00	215,000.00	215,000.00
100.1000-3132	FRANCHISE FEE FOR ERF - PEG	41,674.41	42,510.87	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
100.1000-3140	ANNEXATION/TAP ON FEES	12,889.79	12,394.11	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00
100.1000-3150	ALARM PERMIT FEES	34,100.00	31,545.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00
100.1000-3170	SOLICITORS FEES	1,090.00	1,000.00	1,000.00	500.00	750.00	750.00	750.00
100.1000-3175	CHARITY GAME FEES-STATE	1,006.86	1,003.73	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
100.1000-3180	SEX OFFENDERS REG FEE	870.00	780.00	1,000.00	500.00	750.00	750.00	750.00
100.1000-3190	FINGERPRINTING FEE	1,080.00	500.00	1,000.00	500.00	500.00	500.00	500.00
100.1000-3195	BUS LIC BACKGROUND FEE	14,200.00	26,750.00	10,000.00	20,000.00	17,000.00	17,000.00	17,000.00
100.1000-3196	FIRE PLAN REVIEW FEES	26,870.00	38,800.00	25,000.00	30,000.00	30,000.00	30,000.00	30,000.00
100.1000-3197	PLUMBING INSPECT FEE	646.00	.00	.00	.00	.00	.00	.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
REVENUE								
Department 1000 - GENERAL FUND REVENUES								
<i>LICENSES, PERMITS, & FEES</i>								
<i>FEES</i>								
100.1000-3198	ENGINEERING REVIEW & INSPECTION FEES	113,092.14	173,389.61	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
100.1000-3206	COURT FEE-TRAFFIC VIOLATN	225.04	172.06	300.00	200.00	200.00	200.00	200.00
100.1000-3214	ADMIN FEE-BAIL BONDS-PD	1,656.00	800.00	1,500.00	500.00	500.00	500.00	500.00
100.1000-3220	VEHICLE IMPOUND FEE	117,940.00	134,000.00	115,000.00	115,000.00	115,000.00	115,000.00	115,000.00
100.1000-3222	TRUCK OVERWEIGHT PERMIT FEE	22,648.00	30,736.00	20,000.00	54,000.00	54,000.00	54,000.00	54,000.00
100.1000-3223	FTA WARRANT FEE-PD	4,728.35	429.00	.00	.00	.00	.00	.00
100.1000-3225	FALSE ALARM CHARGES-OTHER	62,602.50	33,192.50	43,500.00	43,500.00	43,500.00	43,500.00	43,500.00
	<i>FEES Totals</i>	\$844,534.07	\$942,763.94	\$772,300.00	\$804,200.00	\$836,700.00	\$801,700.00	\$801,700.00
	<i>LICENSES, PERMITS, & FEES Totals</i>	\$2,348,561.28	\$2,740,573.38	\$1,762,300.00	\$1,949,400.00	\$1,977,700.00	\$1,942,700.00	\$1,942,700.00
<i>INTERGOVERNMENTAL</i>								
100.1000-3005	REPLACEMENT TAX	355,257.38	217,689.86	180,000.00	175,000.00	175,000.00	175,000.00	175,000.00
100.1000-3020	INCOME TAX	5,844,937.51	6,205,165.40	6,215,600.00	6,325,000.00	6,451,500.00	6,580,500.00	6,712,100.00
100.1000-3030	SALES TAX	14,022,604.20	14,276,871.07	13,618,700.00	15,201,800.00	14,201,800.00	13,201,800.00	13,201,800.00
100.1000-3034	LOCAL USE TAX	1,346,583.02	933,037.23	1,350,100.00	290,000.00	200,000.00	200,000.00	200,000.00
100.1000-3047	ADULT USE CANNABIS EXCISE TAX	56,494.16	48,561.63	56,900.00	51,600.00	51,600.00	51,600.00	51,600.00
100.1000-3203	DUI/DRUG FINE-STATE910822	.00	.00	.00	2,000.00	.00	.00	.00
100.1000-3806	REIMB-TRAINING POLICE	32,768.00	33,810.00	28,000.00	.00	10,000.00	10,000.00	10,000.00
100.1000-3817	REIMB-PD SERV DUMEG/MISC	22,500.00	16,875.00	22,500.00	.00	.00	.00	.00
100.1000-3828	REIMBURSE PD OFFICERS-DEA	147,504.84	.00	140,000.00	160,000.00	160,000.00	160,000.00	160,000.00
100.1000-3829	REIMBURSE PD OFFICERS ICE	113,105.51	171,942.31	120,000.00	188,000.00	188,000.00	188,000.00	188,000.00
	<i>INTERGOVERNMENTAL Totals</i>	\$21,941,754.62	\$21,903,952.50	\$21,731,800.00	\$22,393,400.00	\$21,437,900.00	\$20,566,900.00	\$20,698,500.00
<i>CHARGES FOR SERVICES</i>								
<i>GARBAGE</i>								
100.1000-3350	ADMIN FEE-GARBAGE COLL	288,523.16	295,969.27	302,700.00	302,700.00	310,200.00	355,800.00	355,800.00
100.1000-3351	BRUSH PICK UP	92,538.16	92,033.02	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00
	<i>GARBAGE Totals</i>	\$381,061.32	\$388,002.29	\$387,700.00	\$387,700.00	\$395,200.00	\$440,800.00	\$440,800.00
<i>POLICE</i>								
100.1000-3360	POLICE DISPATCH CENTER	5,952,275.35	4,992,722.11	5,441,200.00	5,441,200.00	5,767,000.00	6,105,900.00	6,105,900.00
100.1000-3361	SCHOOL LIAISON	291,524.94	184,643.86	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
	<i>POLICE Totals</i>	\$6,243,800.29	\$5,177,365.97	\$5,641,200.00	\$5,641,200.00	\$5,967,000.00	\$6,305,900.00	\$6,305,900.00
	<i>CHARGES FOR SERVICES Totals</i>	\$6,624,861.61	\$5,565,368.26	\$6,028,900.00	\$6,028,900.00	\$6,362,200.00	\$6,746,700.00	\$6,746,700.00
<i>FINES & FORFEITS</i>								
100.1000-3201	POLICE FINES	293,689.50	358,370.05	348,000.00	358,000.00	358,000.00	358,000.00	358,000.00
100.1000-3202	PARKING FINES	365,948.23	321,886.91	340,000.00	315,000.00	315,000.00	315,000.00	315,000.00
100.1000-3207	OVERWEIGHT TRUCK FINES	4,258.00	5,332.00	5,000.00	9,000.00	5,000.00	5,000.00	5,000.00

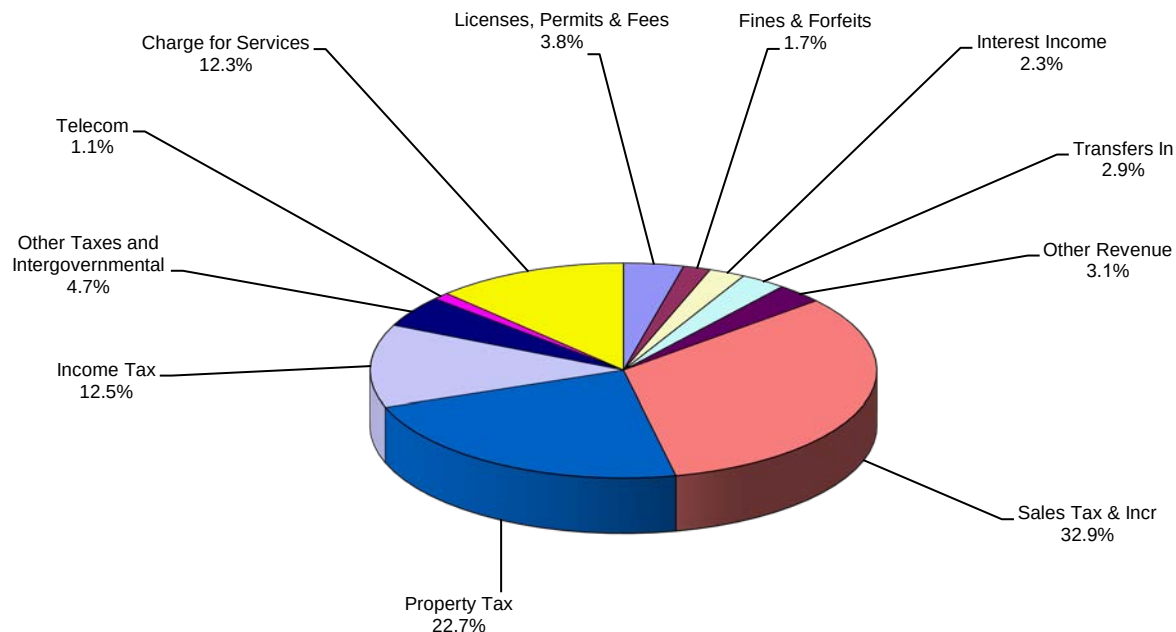
G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
REVENUE								
Department 1000 - GENERAL FUND REVENUES								
FINES & FORFEITS								
100.1000-3208.1510	ADMINISTRATIVE ADJUDICATION POLICE	19,316.88	.00	.00	.00	.00	.00	.00
100.1000-3208.2010	ADMINISTRATIVE ADJUDICATION COMMUNITY DEVELOPMENT	31,450.00	32,167.53	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
100.1000-3209	RED LIGHT CAM ENFORCEMENT	187,337.39	196,921.93	175,000.00	200,000.00	200,000.00	200,000.00	200,000.00
FINES & FORFEITS Totals		\$902,000.00	\$914,678.42	\$893,000.00	\$907,000.00	\$903,000.00	\$903,000.00	\$903,000.00
GRANTS								
100.1000-3400	GRANTS	.00	.00	600,000.00	90,000.00	530,000.00	.00	.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW COLLEGE AVE RECONSTRUCTION CPF GRANT				1.0000		530,000.00	530,000.00	
						BOARD REVIEW Totals		\$530,000.00
100.1000-3430.20	GRANTS-LOCAL IRMA GRANT	.00	10,000.00	.00	8,700.00	.00	.00	.00
100.1000-3445	GRANTS-ETSB (COUNTY)	35,000.00	.00	20,000.00	35,000.00	20,000.00	20,000.00	20,000.00
GRANTS Totals		\$35,000.00	\$10,000.00	\$620,000.00	\$133,700.00	\$550,000.00	\$20,000.00	\$20,000.00
CONTRIBUTIONS								
100.1000-3897	SPECIAL EVENTS REVENUES - SPONSORS, ETC	29,900.00	23,400.00	25,000.00	18,300.00	18,000.00	18,000.00	18,000.00
CONTRIBUTIONS Totals		\$29,900.00	\$23,400.00	\$25,000.00	\$18,300.00	\$18,000.00	\$18,000.00	\$18,000.00
MISCELLANEOUS								
100.1000-3808	COM ED ENERGY PROGRAM	271,333.75	28,815.80	.00	.00	.00	.00	.00
100.1000-3813	WELLNESS CREDIT	42,097.58	61,548.53	48,000.00	38,000.00	55,000.00	55,000.00	55,000.00
100.1000-3822	SALE MAPS & PUBLICATIONS	272.30	.00	.00	.00	.00	.00	.00
100.1000-3824	SALE-POSTAGE STAMPS-UPS	343.20	276.60	300.00	200.00	200.00	200.00	200.00
100.1000-3830	POLICE REPORTS	9,988.00	9,824.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
100.1000-3850	WEED CONTROL	247.00	1,965.00	.00	1,600.00	.00	.00	.00
100.1000-3853	AUCTION/SALE FIXED ASSETS	.00	773.01	.00	1,200.00	.00	.00	.00
100.1000-3860	RENTALS & CONCESSIONS	450.00	500.00	450.00	450.00	450.00	450.00	450.00
100.1000-3860.CELL	RENTALS & CONCESSIONS CELL TOWER RENTAL	452,977.56	406,631.11	417,500.00	411,700.00	426,600.00	441,300.00	457,900.00
100.1000-3861	CONTR/DONATE-PRV SOURCES	41,600.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
100.1000-3863	LEASE REVENUE	53,280.00	54,140.00	.00	.00	.00	.00	.00
100.1000-3876	CASH SHORT/OVER	(189.55)	(114.07)	100.00	100.00	100.00	100.00	100.00
100.1000-3899	MISCELLANEOUS REVENUES	83,479.91	221,350.59	35,000.00	40,000.00	40,000.00	40,000.00	40,000.00
100.1000-3990	SBITA ISSUANCE	2,836,482.00	17,768.00	.00	.00	.00	.00	.00
MISCELLANEOUS Totals		\$3,792,361.75	\$843,478.57	\$548,350.00	\$540,250.00	\$569,350.00	\$584,050.00	\$600,650.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
REVENUE								
Department 1000 - GENERAL FUND REVENUES								
REIMBURSEMENT								
GENERAL								
100.1000-3807	REIMB-ENGRG/ARCH/PERMIT	5,320.40	73,136.50	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
	<i>GENERAL Totals</i>	\$5,320.40	\$73,136.50	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00
INSURANCE								
100.1000-3802	REIMB-INS CLAIM-PROPERTY	11,602.38	14,814.57	.00	16,300.00	.00	.00	.00
100.1000-3802.POLES	REIMB-INS CLAIM-PROPERTY STREET LIGHT POLES	61,821.47	79,254.54	.00	57,800.00	.00	.00	.00
100.1000-3802.PROP	REIMB-INS CLAIM-PROPERTY VILLAGE PROPERTY	22,382.99	63,470.34	.00	41,400.00	.00	.00	.00
100.1000-3802.VEH	REIMB-INS CLAIM-PROPERTY VEHICLES	5,556.00	1,701.61	.00	500.00	.00	.00	.00
	<i>INSURANCE Totals</i>	\$101,362.84	\$159,241.06	\$0.00	\$116,000.00	\$0.00	\$0.00	\$0.00
	<i>REIMBURSEMENT Totals</i>	\$106,683.24	\$232,377.56	\$60,000.00	\$176,000.00	\$60,000.00	\$60,000.00	\$60,000.00
INTEREST INCOME								
100.1000-3510	INVESTMENT INTEREST	1,423,762.91	1,512,312.38	1,625,000.00	1,400,000.00	1,120,000.00	1,120,000.00	1,120,000.00
100.1000-3540	INTEREST ON LOANS	.00	123,047.41	.00	111,800.00	69,300.00	38,100.00	11,700.00
100.1000-3599	LEASE INTEREST INCOME	119,975.00	126,776.00	.00	.00	.00	.00	.00
	<i>INTEREST INCOME Totals</i>	\$1,543,737.91	\$1,762,135.79	\$1,625,000.00	\$1,511,800.00	\$1,189,300.00	\$1,158,100.00	\$1,131,700.00
TRANSFERS IN								
100.1000-3986	TRANSFER FROM DONATION FUND	8,600.00	.00	.00	.00	.00	.00	.00
100.1000-3992	TRANSFER FROM DEBT SVC	.00	.00	830,000.00	830,000.00	1,500,000.00	1,500,000.00	1,500,000.00
	<i>TRANSFERS IN Totals</i>	\$8,600.00	\$0.00	\$830,000.00	\$830,000.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00
Department	1000 - GENERAL FUND REVENUES Totals	\$53,146,311.09	\$50,134,758.86	\$50,788,750.00	\$51,358,390.00	\$51,692,350.00	\$50,965,150.00	\$51,242,950.00
	REVENUE TOTALS	\$53,146,311.09	\$50,134,758.86	\$50,788,750.00	\$51,358,390.00	\$51,692,350.00	\$50,965,150.00	\$51,242,950.00
Fund	100 - GENERAL FUND Totals							
	REVENUE TOTALS	\$53,146,311.09	\$50,134,758.86	\$50,788,750.00	\$51,358,390.00	\$51,692,350.00	\$50,965,150.00	\$51,242,950.00
Fund	100 - GENERAL FUND Totals	\$53,146,311.09	\$50,134,758.86	\$50,788,750.00	\$51,358,390.00	\$51,692,350.00	\$50,965,150.00	\$51,242,950.00

GENERAL FUND REVENUE

Notes

ANALYSIS OF GENERAL FUND REVENUES



Summary

The Village of Addison has maintained a strong financial position. The Village has untapped revenue sources available and continues to seek and take advantage of economic development and redevelopment opportunities. As a home rule community in the State of Illinois, the Village is not constrained by the property tax caps placed on non-home rule communities. However, in an effort to hold the line on property taxes, the Village has voluntarily worked to maintain relatively low property tax rates. This has been accomplished in part, due to Addison being home to the fourth largest industrial park in the state of Illinois.

Over the years, the Village has experienced steady growth in the equalized assessed value (EAV) in its residential and commercial/industrial sectors. The exception was in FY11, when the Village experienced its first drop in EAV. After six years of declining EAV, FY17 brought an increase in EAV which has continued and is expected to continue in future years. The Village is in the enviable position of maintaining a sustainable level of development, due to available land and its strategic location, which is easily accessible from every direction. Four (4) State highways penetrate and cross the Village's boundaries including Route 20 (Lake Street), Route 53 (Rohlwing Road), Route 64 (North Avenue), and Route 83 (Robert Kingery Highway). Lake Street, the main street through the Village, boasts over 30,000 cars traveling on a daily basis. Interstate 290, the North-South Tollway (355) and the Tri-State Tollway (294) provide easy vehicular access to Addison. The Chicago Loop and Midway Airport are 35 minutes away; O'Hare International Airport is only a 20-minute drive.

GENERAL FUND REVENUE

Notes (Cont'd)

Summary (Cont'd)

In order to hold down property taxes while providing a vast array of services, the Village has had the luxury of utilizing its diverse sales tax base. The Village realizes that sales tax revenues can be fickle, and has purposely maintained a variety of revenue options which can be implemented when sales taxes level off or decline. For instance, the Village's financial policies include the provision to maintain a minimum unrestricted fund balance of 25% of expenditures in all operating funds. Three months of expenditures allow the Village to maintain operations when revenues may be lagging. The Village can also tap into a variety of other revenue sources which it has yet to enact.

3001 Property Taxes

Property tax receipts represent about 23% of the Village's General Fund income, and the Village's levy represents only about 10% of a property owner's total property tax bill. As noted above, Addison has historically taken a conservative approach to this revenue source, understanding the negative impact high property taxes can have in a sluggish economy where incomes are fixed, or are temporarily lost or decreased. The Village's tax rate per \$100 of equalized assessed valuation (EAV) has decreased over time as the EAV has increased. Conversely, as the EAV decreases, the rates increase. The 2025 tax levy, which will be received in FY 2026-27, was based on a projected increase in EAV of 6.00%, and a total dollar increase of 3.76%. The total dollar increase is due to a 4.29% increase in the Corporate Levy, combined with a 3.65% increase in the Police Pension levy, and a 1.20% decrease in the levy for Debt Service. The Village began receiving aggregate refunds in FY23 of which are not included in these calculations yet are included in the rate per \$100 EAV. The levy, which corresponds to this budget, was levied in December 2025. Property owners will pay this tax in two installments due June 1 and September 1, 2026. A breakdown of the Village's total tax levy is as follows:

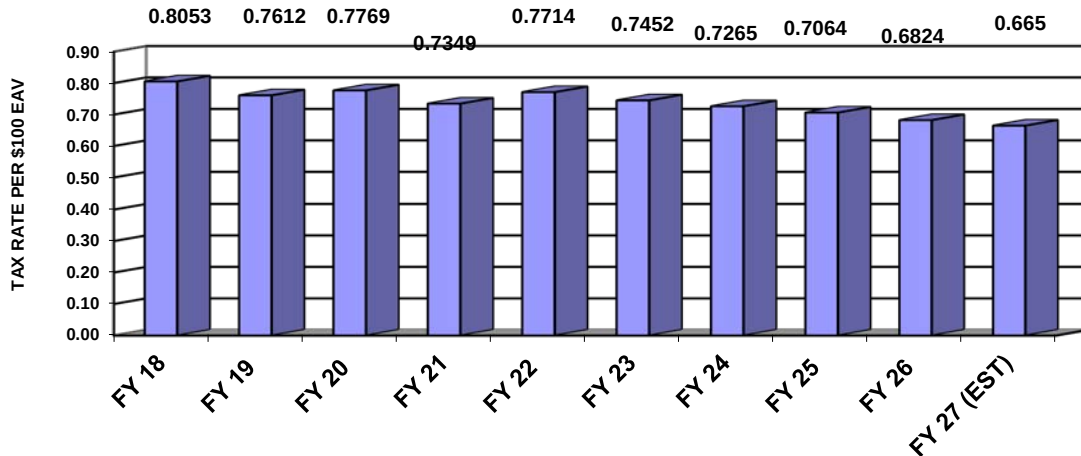
	<u>2024 Levy for FY26</u>	<u>2025 Levy for FY27</u>	<u>% Change</u>
General Fund			
Corporate	\$5,885,699	\$6,138,209	4.29%
Police Pension	4,894,493	5,073,191	3.65%
Subtotal	10,780,192	11,211,400	4.00%
Debt Service	518,886	512,643	(1.20)%
Total Levy	11,299,078	11,724,043	3.76%
Equalized Assessed Val.	1,663,096,601	1,665,182,170	6.00%
Rate per \$100 EAV	\$ 0.6824	\$ 0.6650	(2.54)%

GENERAL FUND REVENUE

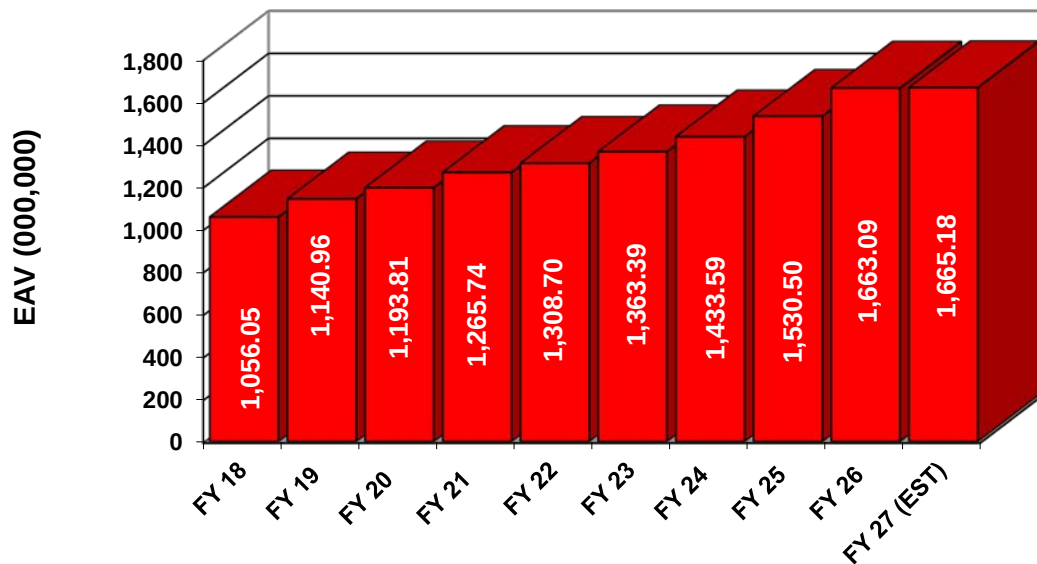
Notes (Cont'd)

3001 Property Taxes (Cont'd)

PROPERTY TAX RATE



EQUALIZED ASSESSED VALUE



The Corporate levy increased by \$252,510 from last year's levy, while the Police Pension levy increased by \$178,698 and Debt Service decreased by \$6,243 for an overall increase of \$424,965 or 3.76%. The Police Pension levy is based on an actuarial analysis which takes into account many factors including age of members, age of participants, years of service, contributions by the Village and members, and investment results. An amount equal to the Police Pension Property Tax is transferred from the General Fund (see Police Department budget) to the Police Pension Fund.

GENERAL FUND REVENUE

Notes (Cont'd)

3001 Property Taxes (Cont'd)

The Debt Service portion of the Village's levy, shown in the table on the prior page, is credited to the Debt Service Fund and can be found in that section of this budget.

Property taxes for 2025 attach as an enforceable lien on January 1, 2025, on property values assessed as of the same date. Tax dollars are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1, 2026, and are payable in two installments, on or about June 1, 2026 and September 1, 2026. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at one (1) percent of the tax levy to reflect actual collection experience. The 2025 tax levy is intended to fund expenditures for the 2026-27 fiscal year.

The DuPage County Assessor's Office is responsible for determining assessed value of real property utilizing market values and established assessment ratios. The State of Illinois Department of Revenue then assigns an equalization factor to each county in an attempt to adjust for different assessment practices. This results in an equalized assessed valuation (EAV) figure. In Illinois, a government's tax rate is determined by dividing its total tax levy into its total EAV. The 2025 EAV shows an estimated 6.00% increase over 2024.

PROPERTY TAX CYCLE

January	Enforceable Lien on Property attaches for all home owners as of January 1.
January – October	Townships perform the assessment process.
October	Notification from some Townships regarding value of new growth that will be included on tax rolls.
October	Publication in local newspaper of proposed assessed values. At this point taxpayers can file an appeal if they disagree with proposed assessed values.
November	Finance Department estimates what the EAV will be for calculating the Tax Levy and the proposed Tax Rate.
December	Public Hearing and passage of the Tax Levy, filed with County Clerk by the last Tuesday in December.
December	Passage of any Property Tax Abatements, filed with the County Clerk by the last Tuesday in December.
March	Receive preliminary adjusted tax levy from the County including the adjustment/increase for uncollectible taxes. However, the EAV is not included, so only the dollars levied is included.

GENERAL FUND REVENUE

Notes (Cont'd)

3001 Property Taxes (Cont'd)

April/May	Receive proposed/preliminary tax levy from the County for approval. It is at this time the EAV is included as reported to the County from the Township. Rate limits and compliance with rate limits are included/calculated, as is the actual tax rate per \$100 assessed value. To be approved by the Finance Department and returned to the County.
May	Final Tax Rates determined and reported back to the taxing body.
May	Tax bills prepared and issued by the County.
June	1 st installment of property taxes are due – 50% of the bill.
September	Balance of property taxes due.

The Village levies a specific total dollar amount in December. At that time the actual EAV is not known, but an estimate is made in order to estimate the rate per \$100 of assessed valuation. The actual rate is not determined until April/May when the County receives the final EAV from the townships and then calculates the final rate.

In times of economic downturn, the easy answer to address lower revenues is to raise property taxes. The Village is very aware of the impact that choice would have on property owners with fixed incomes or those who have lost income. This is why the Village is constantly looking for other revenue sources and tries not to be heavily dependent upon property taxes.

3003 Road and Bridge Taxes

This tax is levied through the Township, and by State Statute. Half of the levy is distributed to municipalities within the Township based on assessed values.

3005 Replacement Tax

The Personal Property Replacement Tax (PPRT) is received directly from the state. It is derived from corporate income and as such is directly related to the economy.

3010 Real Estate Transfer Tax

This tax is imposed on the privilege of transferring title to real estate within the corporate limits of the Village, at the rate of \$2.50 for each \$1,000 of value or fraction thereof. The liability for payment of the tax is borne by the grantee or purchaser of any deed subject to the tax. The Village budget for FY27 reflects a decrease in real estate transfer tax revenues compared to anticipated FY26 figures. This adjustment is due to the completion of a townhome community project during FY26.

GENERAL FUND REVENUE

Notes (Cont'd)

3020 Income Tax

		Amount	% Inc (Dec)
FY 2022-23	Actual	5,768,672	10.06%
FY 2023-24	Actual	5,844,938	1.32%
FY 2024-25	Actual	6,205,165	6.16%
FY 2025-26	(Est Actual)	6,325,000	1.93%
FY 2026-27	Budget	6,451,500	2.00%

Income tax receipts represent approximately 12.5% of the Village's General Fund income. Local governments in Illinois receive a share of all state income tax receipts, allocated on a per capita basis to all municipalities.

Budget Assumptions - To prepare the FY27 budget for income tax receipts, three key elements were assumed:

Population - Income tax receipts are distributed based on the Village's population. Addison's most recent population used by the State is 35,702. It is assumed that there will be no change in population.

Municipality's share of income tax receipts – Until January 2011, 10% of total income tax collections were dedicated to the Local Government Distributive Fund (LGDF) for distribution to municipalities and counties. This percentage was reduced from 10% to 6% following the enactment of the temporary income tax increase in 2011. In July 2017, the income tax was permanently increased and the local government share was reduced to 5.45% of individual income tax collections and 6.16% of corporate income tax collections. Beginning August 1, 2017, and through July 31, 2022, local governments receive 6.06 percent of the net collections of all income tax received from individuals, trusts, and estates, and 6.85 percent of the net collections of all income tax received from corporations. Beginning August 1, 2022, and through July 31, 2023, the 6.06 percent rate increased to 6.16 percent. Then on August 1, 2023, that rate increased to 6.47 percent. The amount that each municipality or county receives is based on its population in proportion to the total state population. As the State continues to find a solution to their financial situation, the Village will closely monitor the situation should the State continue to reduce funding to the Village.

State-wide change in income tax receipts – FY26 receipts are estimated to be 1.76% higher than the original budget. The Village has budgeted a 2.0% increase in taxes for FY27 from the estimated FY26 receipts.

GENERAL FUND REVENUE

Notes (Cont'd)

3025 Telecommunications Tax

Due to deregulation of the telecommunications industry, the State of Illinois adopted Public Act 90-154, the Municipal Telecommunications Infrastructure Maintenance Fee Act. As a result of litigation, the Illinois General Assembly rewrote the State Statutes. As of January 2003, all telecommunication providers were required to charge a 1% telecommunications fee. The Village has passed an additional 5% fee, bringing the local portion of the telecommunications tax in Addison to 6%. This fee is remitted to the state, which remits the funds to the municipalities after subtracting an administrative charge. The total telecommunication tax in Addison is 13%, consisting of the local tax rate of 6% and the State tax rate of 7%.

The decision to implement a telecommunications tax was made on the premise that although the majority of people have telephone service, the types of service and amount of usage is somewhat in their control. In addition, the telecommunications tax provides additional diversity in the revenue mix. However, with the introduction of cable telephone and internet phone services, residents are switching to lower cost plans which carry lower telecommunications tax.

Budget Assumptions– The Village conservatively maintained the same level of taxes as are anticipated in FY26.

3030 Sales Tax and 3031 Sales Tax Increment

		SALES TAX		SALES TAX INCREMENT	
		Amount	%Inc (Dec)	Amount	% Inc (Dec)
FY 2022-23	Actual	13,531,198	5.68%	2,767,747	7.79%
FY 2023-24	Actual	14,022,604	3.63%	2,830,229	2.26%
FY 2024-25	Actual	14,276,871	1.81%	2,808,469	(0.77)%
FY 2025-26	(Est Actual)	15,201,800	6.48%	2,804,000	(0.16)%
FY 2026-27	(Budget)	14,201,800	(6.58)%	2,804,000	0.00%

Sales and Sales Tax Increment (home rule) revenues represent the largest single revenue source or about 32.9% of the Village's General Fund income. Items, except food and drugs, in Addison are currently subject to an 8.75% sales tax (eff 7/1/2025). The state of Illinois removed the 1% sales tax on grocery effective 1/1/2026. The Village of Addison decided NOT to impose their own 1% tax on grocery. Sales taxes are imposed upon all retail sales and upon all persons engaged in the business of making sales of services within the Village's corporate limits. These taxes are collected by the State, and divided among the taxing districts as follows:

GENERAL FUND REVENUE

Notes (Cont'd)

	<u>7/1/2025</u>
State	5.00%
Village	
Municipal Tax	1.00%
Home-Rule Tax	1.75%
DuPage County	.50%
Regional Transportation Authority	.50%
Total	<u>8.75%</u>

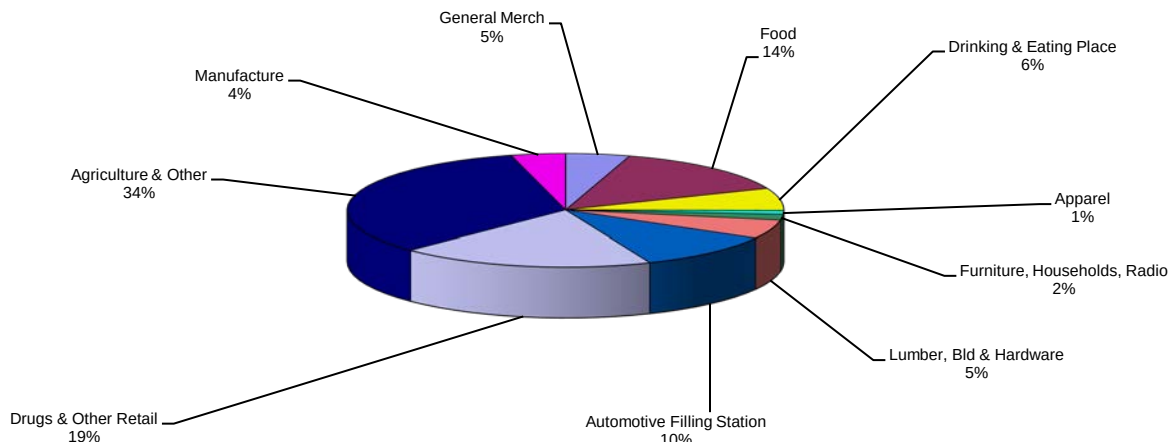
*Note: The municipal tax is credited to the General Fund. Home Rule sales taxes are used as follows:

3030 Sales Tax and 3031 Sales Tax Increment (Cont'd)

<u>Rate</u>	<u>Fund</u>	<u>Year</u>	<u>Reason</u>
.25	Debt Service Fund	1995	To Fund various Bond Issues
.25	Public Building Fund	1997	To Fund Village Buildings projects
.25	General Fund	2003	Additional Operating Revenue
.25	Motor Fuel Tax	2012	To Fund continuing Road Maintenance
.25	Water/Sewer Operating	2022	To Fund Capital Improvements
.50	Water Sewer Infrastructure	2025	To Fund Infrastructure projects

The Village has had the luxury of utilizing its strong sales tax revenues in lieu of putting pressure on the property tax rate. Due to the Village's excellent geographic location and the current and future economic development plans, the Village expects to be able to maintain its diverse sales tax base, as shown in the pie chart:

Sales Tax and Sales Tax Increment by Source Calendar Year 2025



GENERAL FUND REVENUE

Notes (Cont'd)

Budget Assumptions – The Village conservatively maintained the same level of taxes as are anticipated in FY26 for the sales tax increment and budgeted a 6.58% decrease in sales tax from estimated FY26 receipts. This decrease is primarily due to the State of Illinois elimination of a 1% grocery tax effective 1/1/2026. The State bill gives municipalities the option to implement their own 1% tax however, the Village has opted to refrain from doing so.

As part of the Village's economic development incentives, Addison has entered into various sales tax rebate agreements. Under these agreements, the Village generally rebates 50% of sales tax receipts over a specified period of time. The Village uses this development tool sparingly and only in cases where Addison did not expect development to occur. The additional sales tax revenues generated by these new developments are included in the sales tax budget projections. The rebates associated with these agreements are described and shown as expenses in the Administration Department section of the General Fund budget.

3034 Local Use Tax

The Village receives a share of the total collections of the state use tax that is extended to items purchased outside of Illinois. Beginning January 1, 2025 Public Act 103-0983 mandated that all retail sales from outside of Illinois and made to Illinois customers by retailers with physical presence nexus with Illinois to be subject to destination-based Retailers Occupation Tax rather than Use Tax. This caused an increase in the Village's Sales Tax and a major decrease in Use Tax. This decrease is reflected in the FY27 budget.

3046 Video Gaming Tax

The State allows local businesses to add video games in their businesses. The Village receives this one percent tax from the video games via the State. FY26 estimated returns are expected to be about 19% higher than the budgeted receipts. The Village conservatively budgeted the same level of revenue in video gaming tax receipts in FY27 as the estimated FY26 receipts.

3048 Local Adult Use Cannabis Tax

With the addition of recreational cannabis sales, the Village passed a 3% Local Adult Use Cannabis Tax that became effective with July 2020 sales. The Village has two dispensaries which collect this tax. The Village conservatively maintained the same level of revenue from this tax in FY27 as are anticipated in FY26.

3050 Room Tax (Hotel-Motel)

After a rebound from the COVID pandemic, receipts for this tax have been fairly consistent from year to year since FY23.

The Village is a member of the DuPage County Visitor and Convention Bureau with a portion of revenues being used for dues.

GENERAL FUND REVENUE

Notes (Cont'd)

3100 Licenses, Permits, and Fees

These are shown as stable, limited-growth revenue sources, with the following exceptions:

3101 Vehicle Licenses

This revenue source was eliminated in the FY26 budget. The board eliminated the Village's motor vehicle and motor bicycle sticker fees and requirements effective 10/1/2025.

3118 Building Permits

These permits are activity-based and, as such, are subject to economic conditions.

3125 Development Review Fee

This fee is used to cover legal, engineering, zoning, the recording of plats, and other Village incurred costs. These fees fluctuate as the economy does. The Village has taken a conservative approach to budgeting for these revenues.

3196 Fire Plan Review Fees

The Fire District reviews plans for new buildings or renovations based on the existing fire code and charges a fee for this service. The Village collects this fee and reimburses the District. The reimbursement cost is shown in the Community Development Department's account #4110.

3198 Review and Inspection Fees

This fee is charged at a rate of 2% of commercial and industrial project construction costs to cover the review and inspection of engineering and architectural plans.

3206 Court Fees – SB 1260

SB 1260 provides for an additional \$20 fee from a person who receives court supervision. This fee shall be paid to the law enforcement agency that employed the arresting officer and shall be used for the acquisition or maintenance of police vehicles.

3208 Administrative Adjudication

This fee is charged for any local ordinance violations issued by the Police and/or Community Development departments.

3209 Red Light Camera Enforcement

Fines from a red light camera enforcement program. Two cameras were installed in FY13 at a major intersection that is adjacent to a school zone, due to traffic accidents. These are the only two cameras installed in the Village. The budget maintains a flat projection for FY27.

GENERAL FUND REVENUE

Notes (Cont'd)

3220 Vehicle Impound Fee

A fee whereby any person arrested on a DUI charge that has to have their vehicle towed will be assessed a Vehicle Impound Fee.

3350 Admin Fee-Garbage Billing

The Village contracts with an outside waste hauling company to provide garbage retrieval services to the Village. In addition, the Village acts as a billing/collection agent for the waste hauler and includes the charge for refuse pick-up on the bi-monthly water/sewer bills for residential customers only. The Village then remits the payments to the waste hauler, less a processing fee. This is the processing fee.

3351 Branch Pick-up Fees

The Village has contracts with an outside service for monthly branch pick-up. This is the fee associated with this service. It is included on the bi-monthly water/sewer/garbage billings.

3360 Consolidated Dispatch Center Fees

The Village transitioned to the Starcom21 radio platform in late FY12. As part of that move, the police department expanded the current dispatch department and now provides dispatch services to surrounding communities. This is the charge to those communities for the service. Further details can be found in the Consolidated Dispatch Center Department pages.

3361 School Liaison Program

The Village provides Liaison officers at both the junior and high schools. This accounts for the reimbursements from District #4 and District #88 for the liaisons.

3400 Grants

A CPF Grant, providing up to \$600,000 for a Street reconstruction project of which \$530,000 is anticipated to be received in FY27.

3860 Rentals & Concessions

Rent monies are received from a variety of telecommunication companies for the privilege of putting their antennas on Village property.

3861 Contributions and Donations

This accounts for various contributions and donations made to the Village.

GENERAL FUND REVENUE

Notes (Cont'd)

3899 Miscellaneous Revenues

Includes fees charged for booth rentals for the Thursday night community events, newsletter fees to other agencies and other miscellaneous charges.

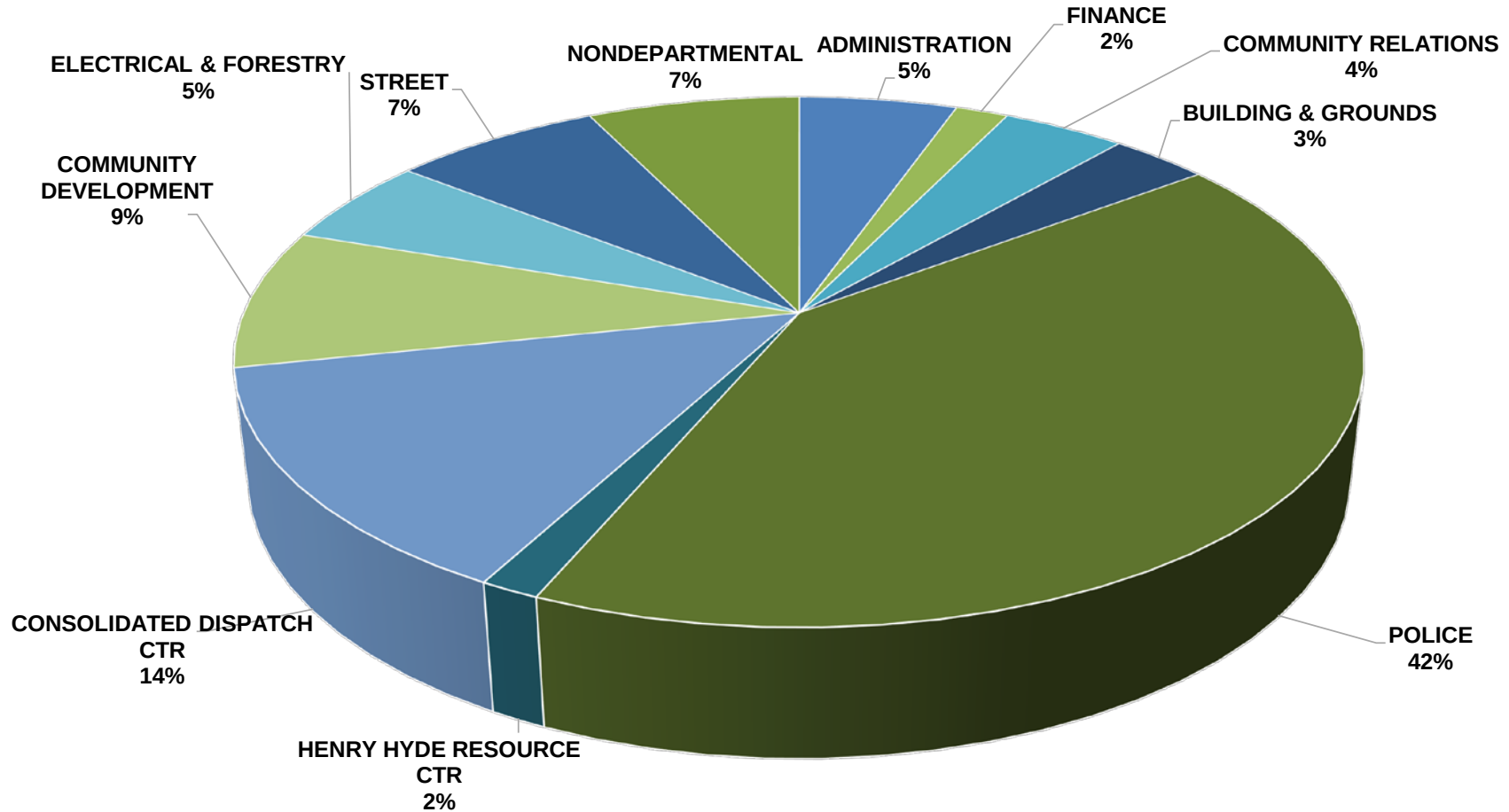
GENERAL FUND EXPENDITURE SUMMARY

Summary

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund: 100 GENERAL FUND							
Revenue							
100.1000 - GENERAL FUND,GENERAL FUND REVENUES	\$53,146,311.09	\$50,134,758.86	\$50,788,750.00	\$51,358,390.00	\$51,692,350.00	\$50,965,150.00	\$51,242,950.00
Revenue Totals	\$53,146,311.09	\$50,134,758.86	\$50,788,750.00	\$51,358,390.00	\$51,692,350.00	\$50,965,150.00	\$51,242,950.00
Expenditures							
100.1012 - GENERAL FUND,ADMINISTRATION	\$2,538,433.84	\$2,662,620.49	\$3,070,850.00	\$2,727,480.00	\$2,897,968.00	\$2,921,214.00	\$2,969,841.00
100.1012.1029 - GENERAL FUND,ADMINISTRATION,POLICE COMMISSION	\$62,975.27	\$26,531.33	\$55,700.00	\$20,425.00	\$80,600.00	\$55,700.00	\$55,700.00
100.1040 - GENERAL FUND,FINANCE	\$972,209.84	\$971,415.80	\$977,350.00	\$931,650.00	\$990,279.00	\$1,028,503.00	\$1,073,411.00
100.1050 - GENERAL FUND,COMMUNITY RELATIONS	\$1,679,744.83	\$1,746,970.63	\$2,349,865.00	\$2,237,067.00	\$2,315,931.00	\$2,279,494.00	\$2,317,685.00
100.1060 - GENERAL FUND,BUILDING & GROUNDS	\$1,446,959.97	\$1,602,385.06	\$1,946,400.00	\$1,984,100.00	\$1,837,192.00	\$1,822,081.00	\$1,873,832.00
100.1510 - GENERAL FUND,POLICE	\$19,905,545.96	\$20,614,789.95	\$21,778,450.00	\$21,477,650.00	\$22,989,290.00	\$24,085,319.00	\$25,092,903.00
100.1520 - GENERAL FUND,HENRY HYDE RESOURCE CTR	\$738,778.94	\$761,243.32	\$805,750.00	\$764,245.00	\$803,724.00	\$823,608.00	\$850,930.00
100.1530 - GENERAL FUND,CONSOLIDATED DISPATCH CTR	\$7,317,894.79	\$6,711,345.01	\$7,548,766.00	\$6,936,466.00	\$7,624,995.00	\$7,721,378.00	\$8,137,723.00
100.2010 - GENERAL FUND,COMMUNITY DEVELOPMENT	\$3,644,348.10	\$3,906,349.38	\$4,677,350.00	\$4,025,800.00	\$4,700,743.00	\$4,756,363.00	\$4,896,044.00
100.2510 - GENERAL FUND,ELECTRICAL & FORESTRY	\$2,898,518.98	\$3,011,051.28	\$2,887,300.00	\$2,722,800.00	\$2,973,277.00	\$2,935,212.00	\$3,025,472.00
100.2520 - GENERAL FUND,STREET	\$2,966,792.97	\$3,251,506.69	\$4,036,825.00	\$3,151,575.00	\$3,932,310.00	\$3,535,614.00	\$3,651,979.00
100.9000 - GENERAL FUND,NON-DEPARTMENTAL	\$4,279,320.98	\$3,517,768.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00
Revenue Grand Totals:	\$53,146,311.09	\$50,134,758.86	\$50,788,750.00	\$51,358,390.00	\$51,692,350.00	\$50,965,150.00	\$51,242,950.00
Expenditure Grand Totals:	\$48,451,524.47	\$48,783,976.94	\$54,134,606.00	\$50,979,258.00	\$55,146,309.00	\$51,964,486.00	\$53,945,520.00
Fund Total: GENERAL FUND	\$4,694,786.62	\$1,350,781.92	-\$3,345,856.00	\$379,132.00	-\$3,453,959.00	-\$999,336.00	-\$2,702,570.00

GENERAL FUND EXPENDITURE SUMMARY

BUDGET YEAR 2027

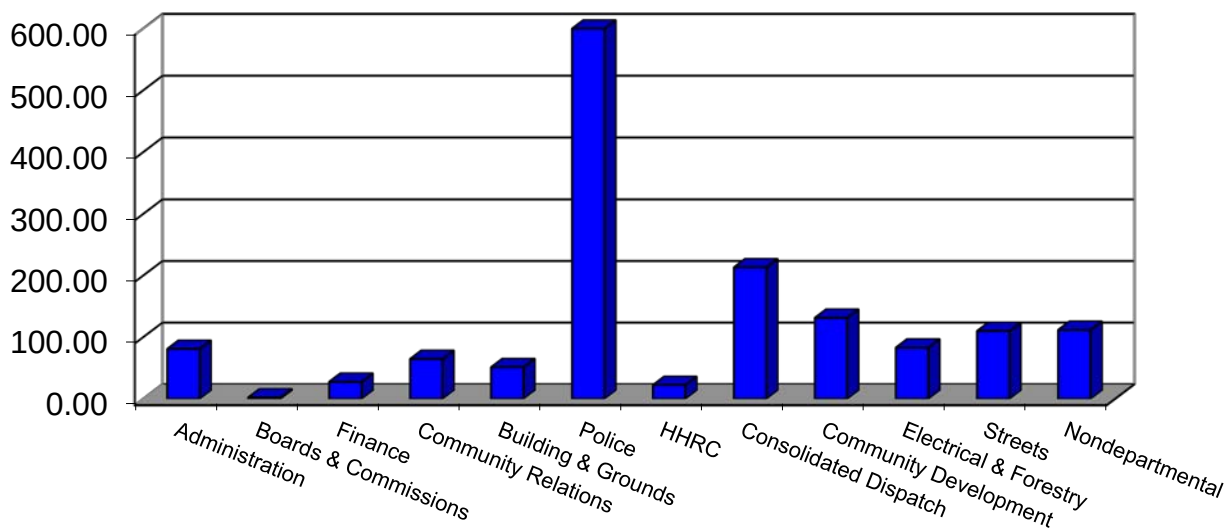


GENERAL FUND BALANCE

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Beginning Fund Balance	27,136,207.00	31,831,045.00		33,181,827.92	33,560,959.92	30,107,000.92	29,107,664.92
Revenue Grand Totals:	53,146,311.00	50,134,759.86	50,788,750.00	51,358,390.00	51,692,350.00	50,965,150.00	51,242,950.00
Expenditure Grand Totals:	48,451,524.00	48,783,976.94	54,134,606.00	50,979,258.00	55,146,309.00	51,964,486.00	53,945,520.00
Ending Fund Balance	31,831,045.00	33,181,827.92		33,560,959.92	30,107,000.92	29,107,664.92	26,405,094.92

GENERAL FUND (100) PER CAPITA COST

	2026-27 BUDGET	COST PER CAPITA (pop 2020 35,702)
ADMINISTRATION	\$ 2,897,968	\$81.17
BOARDS & COMMISSIONS	80,600	\$2.26
FINANCE	990,279	\$27.74
COMMUNITY RELATIONS	2,315,931	\$64.87
BUILDING & GROUNDS	1,837,192	\$51.46
POLICE DEPARTMENT	22,989,290	\$643.92
HENRY HYDE RESOURCE CENTER	803,724	\$22.51
CONSOLIDATED DISPATCH CENTER	7,624,995	\$213.57
COMMUNITY DEVELOPMENT	4,700,743	\$131.67
ELECTRICAL/FORESTRY	2,973,277	\$83.28
STREET	3,932,310	\$110.14
NONDEPARTMENTAL	4,000,000	\$112.04
TOTAL	<u>\$ 55,146,309</u>	<u>\$1,544.63</u>



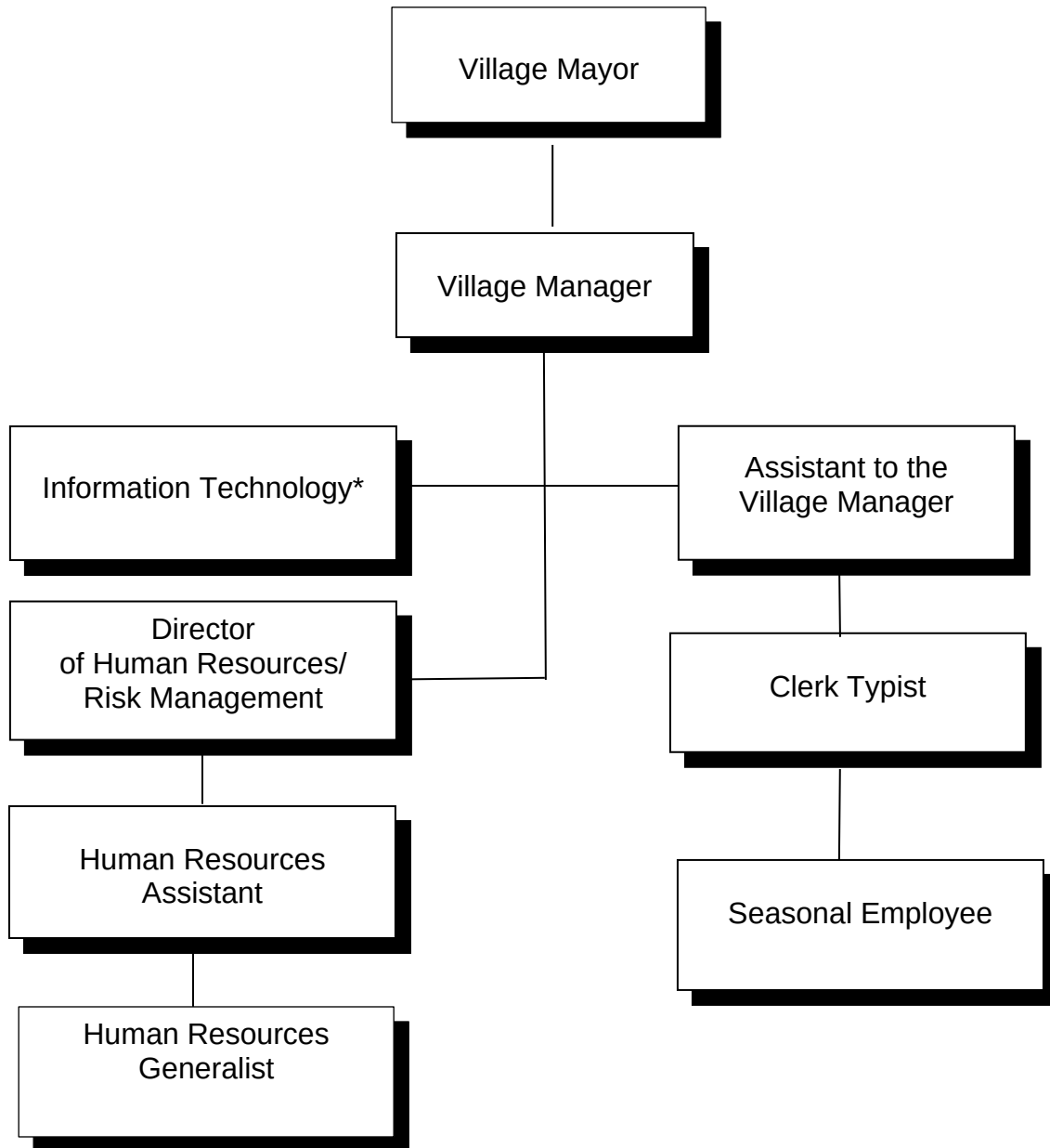
NON DEPARTMENTAL

Narrative

This department was established during FY23 to facilitate the transfer of funds from the General Fund to other funds, without the need to allocate the expense to a specific department. Additionally, beginning in FY24, a new accounting pronouncement related to Subscription Based Information Technology agreements was introduced. It was determined that the expense line item related to the SBITA's are more appropriately classified under this non-departmental category with the related revenue line item included in the General Fund Revenues.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 9000 - NON-DEPARTMENTAL								
MISCELLANEOUS								
100.9000-4891	SBITA CAPITAL OUTLAY	2,836,482.00	17,768.00	.00	.00	.00	.00	.00
	MISCELLANEOUS Totals	\$2,836,482.00	\$17,768.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS OUT								
100.9000-4940	TRANSFER TO CAPITAL PROJ	.00	2,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	.00	.00
100.9000-4944	TRANSFER TO PUBLIC BLDG FD	1,400,000.00	1,500,000.00	.00	.00	.00	.00	.00
100.9000-4985	TRANSFER TO OPIOID FUND	42,838.98	.00	.00	.00	.00	.00	.00
	TRANSFERS OUT Totals	\$1,442,838.98	\$3,500,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00
Department 9000 - NON-DEPARTMENTAL Totals		\$4,279,320.98	\$3,517,768.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00
Fund 100 - GENERAL FUND Totals		\$4,279,320.98	\$3,517,768.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00
Net Grand Totals		\$4,279,320.98	\$3,517,768.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00

Organization Structure



* Not charged to this budget

ADMINISTRATION

Narrative

DESCRIPTION OF DEPARTMENTAL ACTIVITIES

This budget provides funds for the operation of the offices of the Elected Officials, the Village Manager, the Central Administrative Offices, and the costs associated with the centralization of personnel, and risk management functions in this department. This budget also provides the majority of funding for Village legal expenses and the costs associated in providing for the undertaking and transcription of meeting minutes for the Board and certain advisory boards, committees and commissions. This budget also provides funding for the Village's membership in a number of municipal organizations, including the DuPage Mayors and Managers Conference and the Illinois Municipal League.

The Village is governed by an elected Mayor, who serves as the Chief Executive Officer, and six (6) Village Trustees who serve as the legislative and policy making body. The Village Clerk is elected and responsible for maintaining all legal documents of the Village, issuance of State of Illinois licenses, acting as Deputy Registrar for the county, state and federal level, codification of the Village Code and acts as liaison between Elected Officials and Village Staff. The Clerk is assisted by a Deputy Village Clerk.

The Village Manager is the Village's Chief Administrative Officer, and is appointed by the Mayor with the advice and consent of the Village Board of Trustees. The Village Manager directs the activities of all Village departments in accordance with State of Illinois law and Village Board policy.

Human Resources

The Director of Human Resources/Risk Management serves as the manager of this function with the assistance of the Human Resources Assistant and Human Resources Generalist. The Human Resources Division is responsible for oversight of all recruitment, employment, promotion, evaluation, discipline and compensation activities relative to Village employees. This office is responsible for record keeping, employee benefit programs, union and non-union labor relations activities as well as statutory compliance.

Risk Management

As Risk Manager, the Director of Human Resources/Risk Management, with the assistance of the Village's Department Heads, the Human Resources Assistant, Village Safety Committees, and Executive Safety Committee, administers the Village's self-insured property, casualty, general and liability insurance, workers' compensation and employee health benefits plans. The Director of Human Resources/Risk Management oversees the Village's safety program and serves as the Village's delegate on the Board of Directors of the Intergovernmental Risk Management Agency (IRMA).

DESCRIPTION OF DEPARTMENTAL ACTIVITIES (Cont'd)

FY 2026-27 Key Objectives

Strategic Priority 5: Civic Engagement

- a. Increased involvement in community events
 - Through annual contributions made to such organizations as: Northeast DuPage Family and Youth Services (N.E.D.F.Y.S), Addison Center for the Arts, and Township/Transit, the Village of Addison is actively engaged in the community of the residents it serves.

Strategic Priority 6: Employee Development

- a. Fully-trained and capable employees
 - Provide training to supervisors and staff utilizing the training resources offered through the Employee Assistance Program (E.A.P), IRMA, DuPage Mayors and Managers, Illinois Public Employer Labor Relations Association (I.P.E.L.R.A), Village Counsel, etc.
- b. Stable and qualified employees
 - Administer the Employee Assistance Program (E.A.P). The E.A.P will assist needy or troubled employees by offering resources to address their personal and/or performance issues. Employee utilization of the resources offered by an E.A.P, when needed, will increase the chance that employees will be more productive and focused members of the Village of Addison work-team.
 - The E.A.P will also help retain and stabilize the Village of Addison work-team by helping to address and mitigate those personal and/or performance issues certain employees may be having, issues that may cause them to perform unsatisfactorily. Mitigating performance and/or personal issues via an EAP before they turn into bigger issues requiring discipline, benefits everyone in the organization.
- c. Competitive Compensation Package
 - The Village will continue with its priority of regularly evaluating the salary and benefit package of the Village employees in order to make sure compensation and benefits are competitive with our comparable communities. Such a priority will have the effect of helping to recruit and retain the most qualified Village staff.

ADMINISTRATION

Narrative (Cont'd)

d. Wellness Programs

- The Village will continue to focus on offering wellness programs and initiatives to staff. For example, the Annual Voluntary Biometric Wellness Screenings offered in January and February every year, afford staff the opportunity to identify health issues early on, thereby, increasing the likelihood that the particular issue can be effectively addressed.

e. Career Path Training/Continued Education Requirements

- The Village offers staff training and tuition reimbursement opportunities. Such programs afford staff the opportunity to improve their work-skills through continuing education. In the long-run, staff who take advantage of these opportunities will be in a better position to move up to higher, more responsible positions within the Village of Addison. Further, a well-trained employee will better serve our residents.

ADMINISTRATION

Narrative (Cont'd)

Performance Measures

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	\$2,662,620	\$2,727,480	\$2,897,968
Number of Full Time Employees	7	6	6
HUMAN RESOURCES			
Outputs			
Number of Positions Recruited	27	16	15
Number of Applicants for Employment	272	541	300
Effectiveness			
Number of Employment Separations	27	26	20
Number of Employee Grievances	0	1	2
Efficiency			
Percentage Increase in Medical Premium	7%	6.7%	8%
Percentage Increase in Dental Premium	2%	6%	2%
Overall Increase in Health Premiums	5%	6.5%	8%
RISK MANAGEMENT			
Outputs			
Total Number of Claims	70	78	71
Effectiveness			
Number of Workers Compensations Claims	10	19	13
Number of Property Claims	35	30	34
Number of Auto Property claims	9	13	10
Efficiency			
Experience Modifier (Credit) Deducted/Added from/to Premium	\$235,926	(\$12,222)	\$100,000
Interest Income Credit Received on Premium Due	\$500,000	\$349,165	\$200,000

ADMINISTRATION

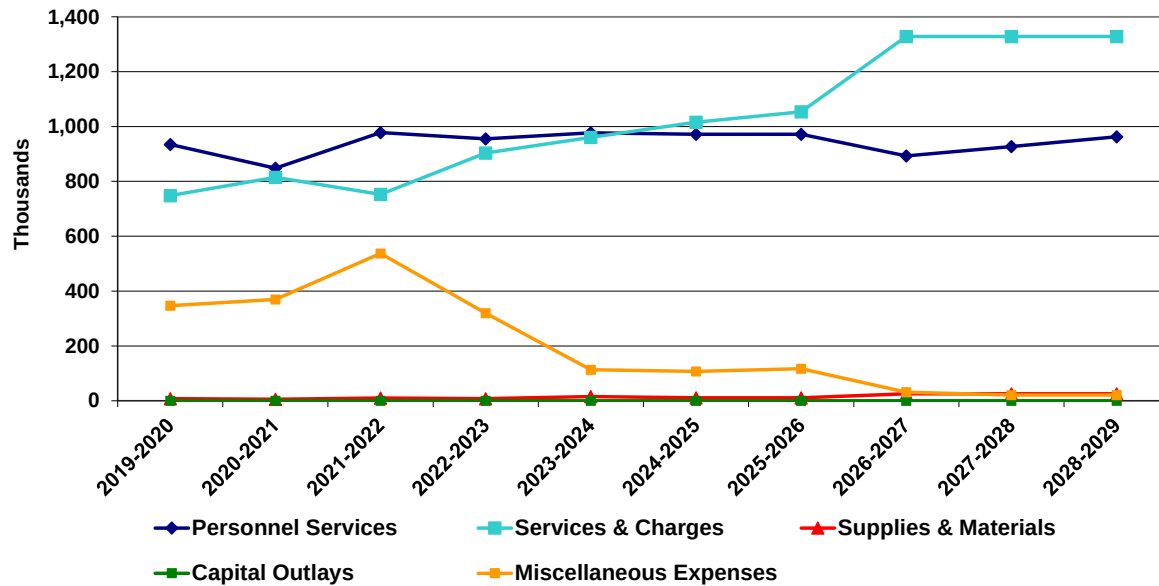
Personnel Summary

<u>Position Title</u>	<u>Current Authorized</u>	<u>Fiscal Year 2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Mayor/Liquor Commissioner	0.70	0.70	0.70	0.70	0.70
Village Clerk	0.70	0.70	0.70	0.70	0.70
Village Trustees (6)	4.20	4.20	4.20	4.20	4.20
Village Manager	0.70	0.70	0.70	0.70	0.70
Director of Human Res/Risk Mgmt	0.70	0.70	0.70	0.70	0.70
Asst to the Village Manager	0.70	0.70	0.70	0.70	0.70
Human Resources Assistant	0.70	0.70	0.70	0.70	0.70
Human Resources Generalist	0.70	0.70	0.70	0.70	0.70
Clerk Typist	0.70	0.70	0.70	0.70	0.70
Total Budgeted:	9.80	9.80	9.80	9.80	9.80
Authorized & Unbudgeted:					
None					
Total Authorized:	9.80				

ADMINISTRATION

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	971,880	892,718	927,064	962,191
Services & Charges	1,053,200	1,328,250	1,328,250	1,328,250
Supplies & Materials	11,000	25,500	25,500	25,500
Capital Outlays	0	0	0	0
Miscellaneous Expenses	117,000	31,000	21,000	21,000
Transfers Out	574,400	620,500	619,400	632,900
Total	2,727,480	2,897,968	2,921,214	2,969,841



G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1012 - ADMINISTRATION								
PERSONNEL SVCS								
WAGES & SALARIES								
100.1012-4001	SALARIES & WAGES	613,774.11	631,540.58	649,100.00	595,000.00	539,240.00	558,708.00	577,825.00
100.1012-4004	OVERTIME	6,421.89	6,999.83	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
100.1012-4006	OTHER PAY	5,040.10	7,172.45	7,200.00	10,080.00	10,080.00	10,080.00	10,080.00
100.1012-4007	PART-TIME	10,263.02	8,500.80	10,000.00	.00	12,350.00	12,712.00	13,087.00
100.1012-4017	ELECTED OFFICIALS	60,667.03	59,733.69	61,000.00	60,000.00	61,000.00	61,000.00	61,000.00
100.1012-4020	SICK PAY	14,724.25	11,215.13	16,000.00	19,000.00	16,000.00	16,000.00	16,000.00
WAGES & SALARIES Totals		\$710,890.40	\$725,162.48	\$750,300.00	\$691,080.00	\$645,670.00	\$665,500.00	\$684,992.00
TAXES & BENEFITS								
100.1012-4009	I.M.R.F.	47,334.89	43,301.85	52,400.00	52,900.00	48,410.00	49,914.00	51,405.00
100.1012-4010	SOCIAL SECURITY	49,313.61	50,082.77	57,400.00	52,900.00	50,013.00	51,562.00	53,097.00
100.1012-4012	HEALTH INSURANCE	145,411.30	140,919.51	149,800.00	128,000.00	114,625.00	126,088.00	138,697.00
100.1012-4016	UNEMPLOYMENT COMPENSATION	23,825.98	12,394.02	17,000.00	47,000.00	34,000.00	34,000.00	34,000.00
TAXES & BENEFITS Totals		\$265,885.78	\$246,698.15	\$276,600.00	\$280,800.00	\$247,048.00	\$261,564.00	\$277,199.00
PERSONNEL SVCS Totals		\$976,776.18	\$971,860.63	\$1,026,900.00	\$971,880.00	\$892,718.00	\$927,064.00	\$962,191.00
SERVICES & CHARGES								
100.1012-4150	IRMA INSURANCE	185,355.61	186,872.00	191,100.00	182,000.00	191,000.00	191,000.00	191,000.00
PROFESSIONAL								
100.1012-4103	PROF SERV LEGAL	502,179.92	566,692.11	736,000.00	600,000.00	736,000.00	736,000.00	736,000.00
100.1012-4107	PROF SERV MEDICAL	518.06	3,621.00	500.00	500.00	500.00	500.00	500.00
100.1012-4107.WELL	PROF SERV MEDICAL WELLNESS RELATED	57,047.58	61,548.53	30,000.00	40,000.00	30,000.00	30,000.00	30,000.00
100.1012-4110	TECH & CONSULT SERVICES	10,517.61	.00	30,000.00	12,000.00	30,000.00	30,000.00	30,000.00
PROFESSIONAL Totals		\$570,263.17	\$631,861.64	\$796,500.00	\$652,500.00	\$796,500.00	\$796,500.00	\$796,500.00
COMMUNICATIONS								
100.1012-4115	COMMUNICATIONS-TELEPHONE	13,210.63	13,331.37	17,000.00	13,500.00	17,000.00	17,000.00	17,000.00
100.1012-4116	COMMUNICATIONS-PORTABLE DV	231.40	.00	.00	.00	.00	.00	.00
100.1012-4117	COMMUNICATIONS-POSTAGE	2,124.41	1,919.62	3,700.00	2,000.00	3,700.00	3,700.00	3,700.00
COMMUNICATIONS Totals		\$15,566.44	\$15,250.99	\$20,700.00	\$15,500.00	\$20,700.00	\$20,700.00	\$20,700.00
OTHER								
100.1012-4118	COPY REPRODUCTION	6,943.89	4,566.64	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
100.1012-4120	PUBLIC RELATIONS	72,890.39	58,547.41	59,000.00	59,000.00	59,000.00	59,000.00	59,000.00
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
BOARD REVIEW	CENTER FOR THE ARTS			1.0000	15,000.00	15,000.00		
BOARD REVIEW	COMMISSIONERS DINNER			1.0000	3,000.00	3,000.00		
BOARD REVIEW	COMMUNITY OUTREACH			1.0000	5,000.00	5,000.00		
BOARD REVIEW	EMPLOYEE AWARDS AND RECOGNITION			1.0000	32,000.00	32,000.00		

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1012 - ADMINISTRATION								
SERVICES & CHARGES								
OTHER								
	BOARD REVIEW	EMPLOYEE RETIREMENT RECOGNITION				1.0000	4,000.00	4,000.00
						BOARD REVIEW Totals		\$59,000.00
100.1012-4120.1023	PUBLIC RELATIONS BLOOD BANK COMMISSION	1,908.49	1,630.43	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
100.1012-4120.1028	PUBLIC RELATIONS SENIOR CITIZEN COMMISSION	15,800.00	19,816.80	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	SENIOR EVENTS				1.0000	17,200.00	17,200.00
	BOARD REVIEW	TRANSPORTATION				1.0000	5,800.00	5,800.00
						BOARD REVIEW Totals		\$23,000.00
100.1012-4160	PRINTING	2,964.68	2,666.55	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
100.1012-4161	PUBLICATION OF NOTICES	147.00	190.65	1,000.00	200.00	1,000.00	1,000.00	1,000.00
100.1012-4163	CONFERENCES	25,211.38	.00	.00	.00	.00	.00	.00
100.1012-4164	TRAINING	3,118.19	26,973.79	53,850.00	27,000.00	53,850.00	53,850.00	53,850.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	ADDISON CHAMBER OF COMMERCE CONFERENCE				1.0000	500.00	500.00
	BOARD REVIEW	HUMAN RESOURCES CERTIFICATION TRAINING				1.0000	7,500.00	7,500.00
	BOARD REVIEW	ILLINOIS MUNICIPAL LEAGUE CONFERENCE				1.0000	12,000.00	12,000.00
	BOARD REVIEW	IPELRA CONFERENCE				1.0000	2,500.00	2,500.00
	BOARD REVIEW	MANAGERS CONFERENCE				1.0000	3,000.00	3,000.00
	BOARD REVIEW	MEETINGS (7 ELECTED OFFICIALS)				1.0000	11,000.00	11,000.00
	BOARD REVIEW	STAFF CONFERENCES				1.0000	5,000.00	5,000.00
	BOARD REVIEW	SUPERVISOR TRAINING				1.0000	5,500.00	5,500.00
	BOARD REVIEW	US CONFERENCE OF MAYORS				1.0000	4,000.00	4,000.00
	BOARD REVIEW	VILLAGE CLERK TRAINING CONFERENCES				1.0000	2,000.00	2,000.00
	BOARD REVIEW	VILLAGE CLERK/DEPUTY CLERK TRAINING				1.0000	850.00	850.00
						BOARD REVIEW Totals		\$53,850.00
100.1012-4165	TUITION REIMBURSEMENT	14,406.25	16,358.19	85,000.00	20,000.00	85,000.00	85,000.00	85,000.00
100.1012-4180	REPAIRS & MAINTENANCE	3,407.61	3,274.16	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	FOLDING MACHINE MAINTENANCE				1.0000	2,000.00	2,000.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	100 - GENERAL FUND							
Department	1012 - ADMINISTRATION							
	SERVICES & CHARGES							
	OTHER							
	BOARD REVIEW	POSTAGE MACHINE MAINTENANCE				1.0000	1,500.00	1,500.00
							BOARD REVIEW Totals	\$3,500.00
100.1012-4192	DUES/SUBSCRIPTIONS	37,969.35	44,802.04	68,200.00	55,000.00	68,200.00	68,200.00	68,200.00
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	AM BEST COMPANY MEMBERSHIP				1.0000	200.00	200.00
	BOARD REVIEW	CHAMBER MEMBERSHIP				1.0000	300.00	300.00
	BOARD REVIEW	CMAP CONTRIBUTION				1.0000	500.00	500.00
	BOARD REVIEW	CRAINS SUBSCRIPTION				1.0000	200.00	200.00
	BOARD REVIEW	DUPAGE COUNTY VISTOR/CONVENTION BUREAU				1.0000	14,000.00	14,000.00
	BOARD REVIEW	DUPAGE MAYORS AND MANAGERS				1.0000	37,000.00	37,000.00
	BOARD REVIEW	EMPLOYEE ASSISTANCE PROGRAM				1.0000	5,900.00	5,900.00
	BOARD REVIEW	IL COMP STATE BAR				1.0000	200.00	200.00
	BOARD REVIEW	IL MUNICIPAL LEAGUE				1.0000	2,400.00	2,400.00
	BOARD REVIEW	IL TAX INCREMENT SUBSCRIPTION				1.0000	450.00	450.00
	BOARD REVIEW	ILLINOIS EMPLOYMENT LAW LETTER				1.0000	400.00	400.00
	BOARD REVIEW	ILLINOIS TOLLWAY				1.0000	600.00	600.00
	BOARD REVIEW	KIWANIS CLUB				1.0000	200.00	200.00
	BOARD REVIEW	METRO MAYORS CAUCUS				1.0000	1,800.00	1,800.00
	BOARD REVIEW	MISSION SQUARE QUARTERLY FEE				1.0000	1,000.00	1,000.00
	BOARD REVIEW	MUNICIPAL CLERKS				1.0000	500.00	500.00
	BOARD REVIEW	MUNICIPAL CLERKS DUPAGE				1.0000	400.00	400.00
	BOARD REVIEW	NOTARY FEES				1.0000	250.00	250.00
	BOARD REVIEW	PUBLIC SALARY MEMBERSHIP				1.0000	600.00	600.00
	BOARD REVIEW	SAMS CLUB				1.0000	400.00	400.00
	BOARD REVIEW	SURVEY MONKEY				1.0000	900.00	900.00
							BOARD REVIEW Totals	\$68,200.00
100.1012-4199	OTHER SERVICES & CHARGES	3,998.99	2,502.65	15,000.00	4,000.00	15,000.00	15,000.00	15,000.00
	OTHER Totals	\$188,766.22	\$181,329.31	\$320,050.00	\$203,200.00	\$320,050.00	\$320,050.00	\$320,050.00
	SERVICES & CHARGES Totals	\$959,951.44	\$1,015,313.94	\$1,328,350.00	\$1,053,200.00	\$1,328,250.00	\$1,328,250.00	\$1,328,250.00
	SUPPLIES & MATERIALS							
100.1012-4201	OFFICE SUPPLIES	6,822.82	1,184.70	5,000.00	2,000.00	5,000.00	5,000.00	5,000.00
100.1012-4203	CLOTHING SUPPLIES	3,708.18	2,967.31	11,500.00	4,000.00	11,500.00	11,500.00	11,500.00
100.1012-4299	OTHER OPERATING SUPPLIES	4,527.73	6,807.82	9,000.00	5,000.00	9,000.00	9,000.00	9,000.00
	SUPPLIES & MATERIALS Totals	\$15,058.73	\$10,959.83	\$25,500.00	\$11,000.00	\$25,500.00	\$25,500.00	\$25,500.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1012 - ADMINISTRATION								
MISCELLANEOUS								
100.1012-4830.02	ECONOMIC DEVELOPMENT INC CAPUTOS	17,207.57	19,760.54	21,000.00	20,000.00	21,000.00	21,000.00	21,000.00
100.1012-4830.04	ECONOMIC DEVELOPMENT INC FOXDALE	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.00	.00
100.1012-4830.06	ECONOMIC DEVELOPMENT INC ALTORFER	85,979.20	77,420.18	75,000.00	87,000.00	.00	.00	.00
MISCELLANEOUS Totals		\$113,186.77	\$107,180.72	\$106,000.00	\$117,000.00	\$31,000.00	\$21,000.00	\$21,000.00
TRANSFERS OUT								
100.1012-4961	TRANSFER TO FLEET SERVICE	14,645.15	47,033.94	11,300.00	15,500.00	17,600.00	18,100.00	18,700.00
100.1012-4962	TRANSFER TO IT	451,315.57	495,271.43	552,400.00	538,500.00	593,900.00	592,300.00	605,200.00
100.1012-4964	TRANSFER TO EQUIP REPL FD	7,500.00	15,000.00	20,400.00	20,400.00	9,000.00	9,000.00	9,000.00
TRANSFERS OUT Totals		\$473,460.72	\$557,305.37	\$584,100.00	\$574,400.00	\$620,500.00	\$619,400.00	\$632,900.00
Department 1012 - ADMINISTRATION Totals		\$2,538,433.84	\$2,662,620.49	\$3,070,850.00	\$2,727,480.00	\$2,897,968.00	\$2,921,214.00	\$2,969,841.00
Fund 100 - GENERAL FUND Totals		\$2,538,433.84	\$2,662,620.49	\$3,070,850.00	\$2,727,480.00	\$2,897,968.00	\$2,921,214.00	\$2,969,841.00
Net Grand Totals		\$2,538,433.84	\$2,662,620.49	\$3,070,850.00	\$2,727,480.00	\$2,897,968.00	\$2,921,214.00	\$2,969,841.00



(BLANK)

BOARDS & COMMISSIONS

Narrative

DESCRIPTION OF DEPARTMENTAL PROGRAMS AND ACTIVITIES

Addison Historical Commission

The Historical Commission was created to preserve the history of the Village by collecting and displaying historical artifacts at the Historical Museum located in the Balzer House in the Historical District. The Historical District, located across the street from Village Hall on Army Trail Blvd., began taking shape with the purchase of Century House in Fiscal Year 1992-1993. The subsequent purchase and restoration of the historical Balzer House and accompanying Coach House complete the Historical District. Funding for this commission has been suspended and no budget presented. However, costs associated with operating the Historical District can be found in various line items in the Community Relations Department and the Public Building Fund.

Blood Bank Commission

This Commission operates the Addison Life Source Blood Program, of which all Addison residents are members at no charge. This applies to residents and their families, including grandparents, grandparents-in-law, and dependent children living away from home. The program also applies to any hospital throughout the United States and Canada. Funding for this Commission can be found as a subset in the Public Relations line item in the Administration budget.

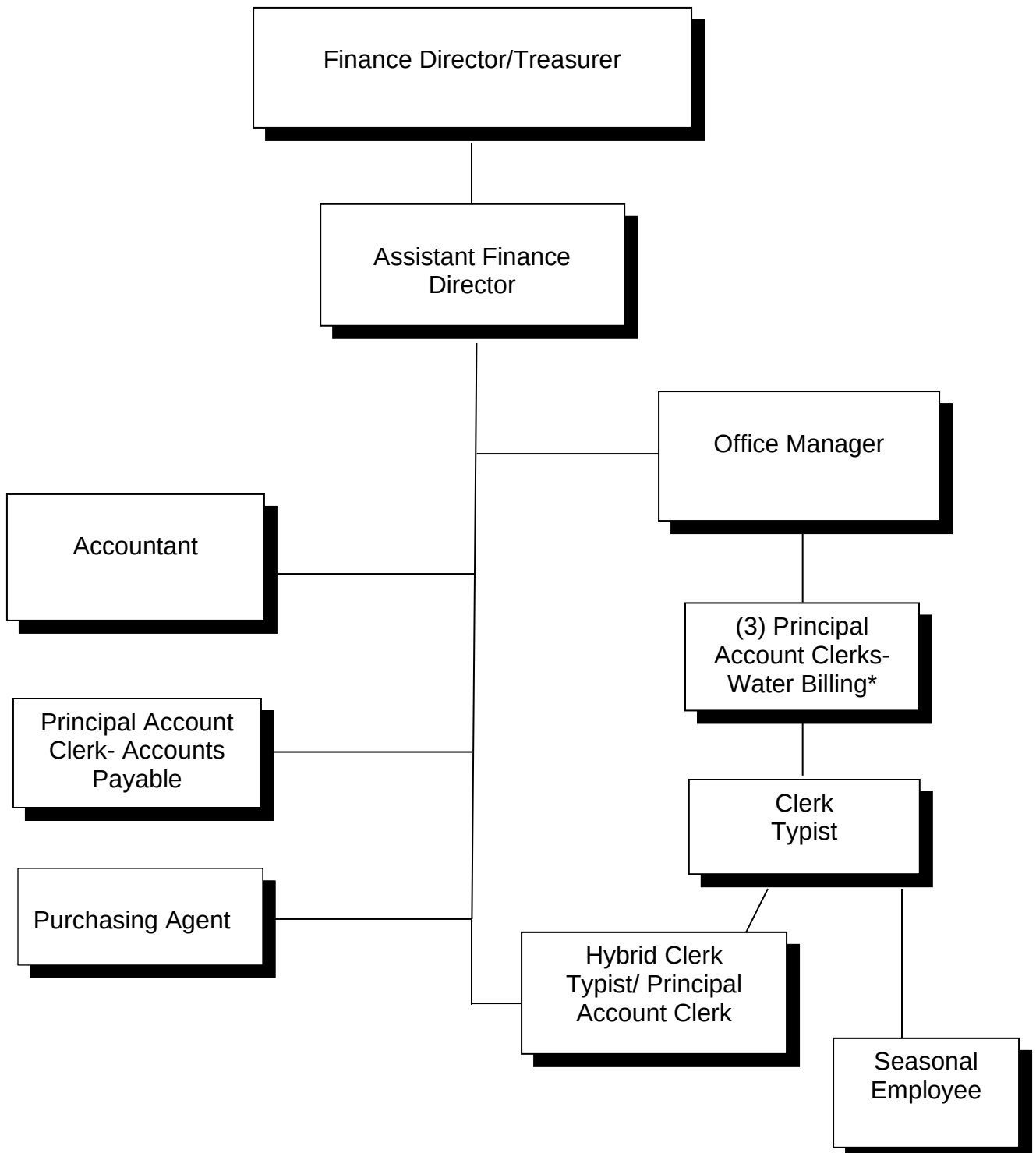
Senior Citizen Commission

This Commission serves as a liaison between elected officials and senior citizens in the Village of Addison. The members of the Senior Citizen Commission also coordinate various events for the Addison Park District Senior Citizens Club, which currently has over 240 members and meets on a weekly basis. Some of the social outings include a Red-White-Blue celebration, Royalty Day, Men's Night Out and Ladies Day Fashion and many other programs. Funding for this Commission can be found as a subset in the Public Relations line item in the Administration budget.

Police Commission

The Police Commission was established in 1950 and is responsible for the examination and hiring of new patrol officers, promotions within the force, and discipline where the penalty exceeds five days. The members are appointed by the Mayor with the approval of the Trustees.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1012 - ADMINISTRATION								
Division 1029 - POLICE COMMISSION								
SERVICES & CHARGES								
PROFESSIONAL								
100.1012.1029-4107	PROF SERV MEDICAL	13,098.75	10,150.00	28,500.00	10,000.00	28,500.00	28,500.00	28,500.00
100.1012.1029-4110	TECH & CONSULT SERVICES	49,501.52	16,185.00	25,100.00	10,000.00	50,000.00	25,100.00	25,100.00
Budget Transactions								
Level Transaction						Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW POLICE OFFICER TEST						1.0000	25,000.00	25,000.00
BOARD REVIEW SERGEANT TEST (FY27 INCREASE)						1.0000	25,000.00	25,000.00
						BOARD REVIEW Totals		50,000.00
PROFESSIONAL Totals		62,600.27	26,335.00	53,600.00	20,000.00	78,500.00	53,600.00	53,600.00
COMMUNICATIONS								
100.1012.1029-4117	COMMUNICATIONS-POSTAGE	.00	.00	500.00	.00	500.00	500.00	500.00
COMMUNICATIONS Totals		0.00	0.00	500.00	0.00	500.00	500.00	500.00
OTHER								
100.1012.1029-4161	PUBLICATION OF NOTICES	.00	63.00	1,000.00	50.00	1,000.00	1,000.00	1,000.00
100.1012.1029-4164	TRAINING	.00	.00	200.00	.00	200.00	200.00	200.00
100.1012.1029-4192	DUES/SUBSCRIPTIONS	375.00	133.33	400.00	375.00	400.00	400.00	400.00
OTHER Totals		375.00	196.33	1,600.00	425.00	1,600.00	1,600.00	1,600.00
SERVICES & CHARGES Totals		62,975.27	26,531.33	55,700.00	20,425.00	80,600.00	55,700.00	55,700.00
Division 1029 - POLICE COMMISSION Totals		62,975.27	26,531.33	55,700.00	20,425.00	80,600.00	55,700.00	55,700.00
Department 1012 - ADMINISTRATION Totals		62,975.27	26,531.33	55,700.00	20,425.00	80,600.00	55,700.00	55,700.00
Fund 100 - GENERAL FUND Totals		62,975.27	26,531.33	55,700.00	20,425.00	80,600.00	55,700.00	55,700.00
Net Grand Totals		62,975.27	26,531.33	55,700.00	20,425.00	80,600.00	55,700.00	55,700.00

Organization Structure

* 2 Principal Account Clerks are not charged to this budget

FINANCE

Narrative

DESCRIPTION OF DEPARTMENTAL ACTIVITIES

The Finance Department is managed by the Finance Director who directs and coordinates the fiscal operations of the Village with the help of an Assistant Finance Director. The Finance Director advises and makes recommendations to the Village Board and Administration concerning current and future financial policies and needs. The Finance Director is appointed Treasurer by the Village Board. As custodian of Village funds, the Village Treasurer performs cash flow analysis, invests available funds, and administers pension plans as required by policy or State Statute. The Department has four primary areas of responsibility shown below.

Accounting

This primary area includes administration and control of accounting records in compliance with generally accepted accounting principles and compliance with local ordinances, as well as State and Federal Statutes. Monthly financial and investment reports, in addition to cash and banking reconciliations, are also included.

Audit

An Annual Comprehensive Financial Report is prepared in conformity with the Governmental Accounting Standards Board requirements, using the Governmental Accounting Auditing and Financial Reporting model established by the Government Finance Officers Association.

The Village is audited annually by an external independent accounting firm to assure compliance with accounting standards and reporting along with local, state, and federal regulations. Internal controls are reviewed to assure the safeguard of assets and to prevent irregularities. The Finance Department, throughout the year, works to assure that the Village is in compliance with financial and reporting regulations, and ensure that internal controls are maintained.

Operations

This primary area includes direct supervision of water billing, accounts receivable and collections (front counter) in the day-to-day interactions with residents and customers, both internal and external. Also included in this area is the processing of payments received by the Village for water bills, permits, tickets, and various other payments along with the payroll, accounts payable, and purchasing processes.

Budget

This primary area includes responsibility for the preparation, presentation, and administration of the annual Village budget. Trend analysis of revenues and expenditures are reviewed and projected during the budget process. The budget document is a planning, control, and measurement policy of the Village. The current budget presents current year plus two projected years. Once adopted by the Village Board, the control and measurement process of budget administration begins. The annual audit also reviews and measures Village budget performance.

DESCRIPTION OF DEPARTMENTAL ACTIVITIES (Cont'd)**FY 2026-27 Key Objectives****Strategic Priority 2: Community Image**

- Provide education to the community on quality-of-life issues
 - Continue providing Budget and Annual Comprehensive Financial Report online.
 - Continue providing information on how to prevent high water usage.
 - Continue achieving the GFOA Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting.
 - Continue maintaining and/or improving current bond rating of AA with Fitch Rating Agency and AA with Standard & Poor's Rating Agency.

Strategic Priority 4: Infrastructure

- Improved productivity via technology
 - Continue to collaborate with IT Department to utilize Laserfiche with the current ERP System.
 - Continue to collaborate with IT Department regarding software integration.

Strategic Priority 5: Civic Engagement

- Improved efficiency of customer service operations
 - Continue offering online payment options for water bills and business licenses.
 - Continue providing information on how to prevent high water usage.

Strategic Priority 6: Employee Development

- Fully trained and capable employees
 - Continue training and developing staff.
 - Continue cross training between functional areas of the department.

FINANCE

Narrative (Cont'd)

Performance Measures

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	971,416	931,650	990,279
Number of Full Time Employees	11	11	11
Outputs			
Annual Comprehensive Financial Report	1	1	1
Budget Document	1	1	1
Utility Accounts Bills	60,067	60,200	60,400
Final-Billed Accounts	783	820	820
Accounts Payable Checks and ACHs Issued	3,875	4,000	4,000
Payroll Checks and ACHs Issued	8,870	9,000	9,000
Number of Purchase Orders	1,239	1,250	1,250
Number of Bids Processed	22	20	20
Effectiveness			
Bond Rating (Desire:AAA)	AA	AA	AA
GFOA Award	100%	100%	100%
% of Estimated Utility Bills	<1%	<1%	<1%
Efficiency			
Purchase Order-to-Order Placement (hours)	48	48	48
Weeks from Bid Distribution to Board Approval	6	6	6

FINANCE

Personnel Summary

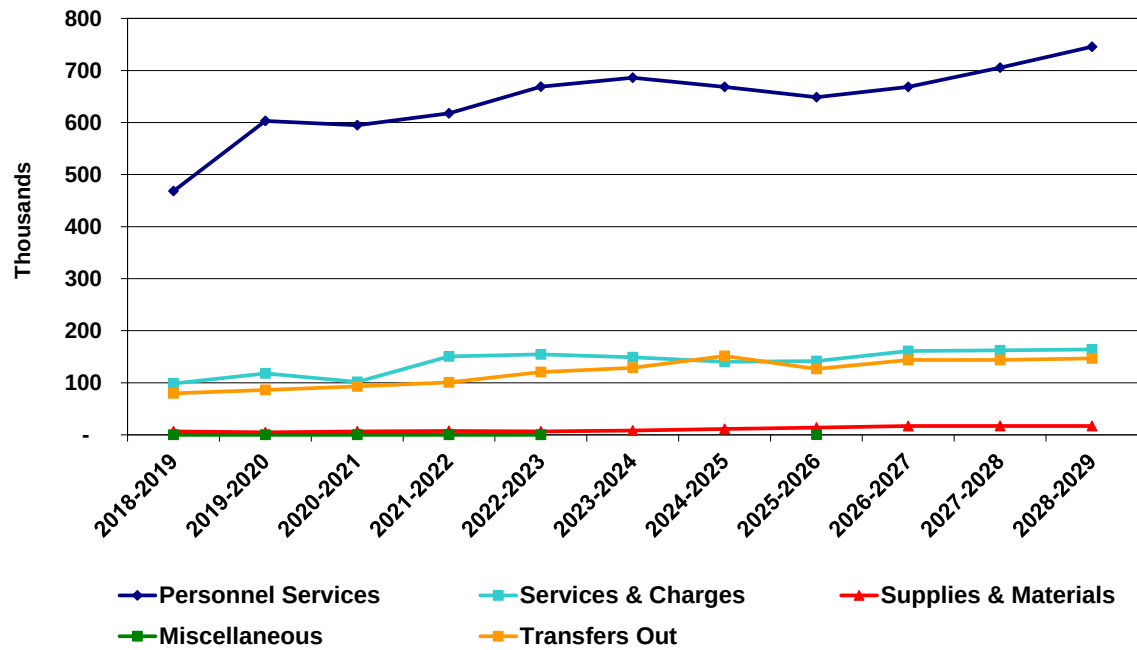
<u>Position Title</u>	<u>Current Authorized</u>	<u>Fiscal Year 2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Finance Director	0.55	0.55	0.55	0.55	0.55
Assistant Finance Director	0.55	0.55	0.55	0.55	0.55
Office Manager	0.55	0.55	0.55	0.55	0.55
Accountant	0.55	0.55	0.55	0.55	0.55
Purchasing Agent	0.70	0.70	0.70	0.70	0.70
Principal Account Clerk (4)*	0.95	0.95	0.95	0.95	0.95
Hybrid Clerk Typist/ Princ Acct Clrk	0.25	0.25	0.25	0.25	0.25
Clerk Typist	0.25	0.25	0.25	0.25	0.25
Total Budgeted:	4.35	4.35	4.35	4.35	4.35
Authorized and Unbudgeted:					
None					
Total Authorized:	4.35				

*2 Principal Account Clerk are not charged to this budget.

FINANCE

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	648,600	668,229	705,553	745,561
Services & Charges	141,650	161,050	162,250	164,050
Supplies & Materials	14,000	17,000	17,000	17,000
Capital Outlays	600	0	0	0
Transfers Out	126,800	144,000	143,700	146,800
Total	931,650	990,279	1,028,503	1,073,411



G/L Account		Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND									
Department 1040 - FINANCE									
PERSONNEL SVCS									
WAGES & SALARIES									
100.1040-4001	SALARIES & WAGES		493,272.23	505,960.48	474,800.00	490,000.00	492,541.00	517,662.00	544,395.00
100.1040-4004	OVERTIME		1,332.90	1,437.75	8,000.00	1,500.00	8,000.00	8,000.00	8,000.00
100.1040-4006	OTHER PAY		.00	700.00	8,700.00	.00	.00	.00	.00
100.1040-4007	PART-TIME		1,335.94	105.80	9,100.00	7,700.00	9,418.00	9,748.00	10,089.00
100.1040-4020	SICK PAY		3,703.41	1,122.95	1,000.00	2,500.00	1,100.00	1,126.00	1,165.00
WAGES & SALARIES Totals			\$499,644.48	\$509,326.98	\$501,600.00	\$501,700.00	\$511,059.00	\$536,536.00	\$563,649.00
TAXES & BENEFITS									
100.1040-4009	I.M.R.F.		51,298.52	34,090.39	37,700.00	38,200.00	38,000.00	39,893.00	41,907.00
100.1040-4010	SOCIAL SECURITY		37,352.29	37,533.72	37,700.00	38,200.00	39,113.00	41,062.00	43,136.00
100.1040-4012	HEALTH INSURANCE		97,665.36	87,286.58	87,300.00	70,500.00	80,057.00	88,062.00	96,869.00
TAXES & BENEFITS Totals			\$186,316.17	\$158,910.69	\$162,700.00	\$146,900.00	\$157,170.00	\$169,017.00	\$181,912.00
PERSONNEL SVCS Totals			\$685,960.65	\$668,237.67	\$664,300.00	\$648,600.00	\$668,229.00	\$705,553.00	\$745,561.00
SERVICES & CHARGES									
PROFESSIONAL									
100.1040-4101	PROF SERV ACCT/AUDITING		27,992.00	32,290.00	37,300.00	29,000.00	32,000.00	33,200.00	35,000.00
Budget Transactions									
Level		Transaction	Number of Units				Cost Per Unit	Total Amount	
BOARD REVIEW		ANNUAL AUDIT	1.0000				30,970.00	30,970.00	
BOARD REVIEW		GFOA ACFR AWARD APPLICATION	1.0000				530.00	530.00	
BOARD REVIEW		GFOA BUDGET AWARD APPLICATION	1.0000				500.00	500.00	
BOARD REVIEW Totals								\$32,000.00	
100.1040-4105	PROF SERV DATA PROCESSING		10.75	.00	400.00	.00	400.00	400.00	400.00
100.1040-4107	PROF SERV MEDICAL		688.00	197.00	250.00	.00	250.00	250.00	250.00
100.1040-4110	TECH & CONSULT SERVICES		9,853.93	1,000.00	3,500.00	1,500.00	3,500.00	3,500.00	3,500.00
Budget Transactions									
Level		Transaction	Number of Units				Cost Per Unit	Total Amount	
BOARD REVIEW		GASB OPEB ACTUARIAL	1.0000				2,500.00	2,500.00	
BOARD REVIEW		NIRMS ANNUAL DISCLOSURE	1.0000				1,000.00	1,000.00	
BOARD REVIEW Totals								\$3,500.00	
PROFESSIONAL Totals			\$38,544.68	\$33,487.00	\$41,450.00	\$30,500.00	\$36,150.00	\$37,350.00	\$39,150.00
COMMUNICATIONS									
100.1040-4115	COMMUNICATIONS-TELEPHONE		3,000.04	1,484.44	4,200.00	1,500.00	2,000.00	2,000.00	2,000.00
100.1040-4116	COMMUNICATIONS-PORTABLE DV		71.07	.00	.00	.00	.00	.00	.00
100.1040-4117	COMMUNICATIONS-POSTAGE		5,043.00	5,504.57	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
COMMUNICATIONS Totals			\$8,114.11	\$6,989.01	\$9,200.00	\$6,500.00	\$7,000.00	\$7,000.00	\$7,000.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1040 - FINANCE								
SERVICES & CHARGES								
OTHER								
100.1040-4118	COPY REPRODUCTION	5,787.55	4,470.89	5,900.00	5,000.00	5,900.00	5,900.00	5,900.00
100.1040-4123	REAL ESTATE TAXES	1,251.28	.00	.00	.00	.00	.00	.00
100.1040-4160	PRINTING	4,601.87	2,941.73	4,000.00	3,000.00	4,000.00	4,000.00	4,000.00
100.1040-4161	PUBLICATION OF NOTICES	58.65	1,524.80	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
100.1040-4163	CONFERENCES	5,477.39	.00	.00	.00	.00	.00	.00
100.1040-4164	TRAINING	1,826.75	4,590.27	18,000.00	8,000.00	18,000.00	18,000.00	18,000.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		GFOA CONFERENCE		1.0000		10,000.00	10,000.00	
BOARD REVIEW		IGFOA CONFERENCE		1.0000		3,000.00	3,000.00	
BOARD REVIEW		TRAINING		1.0000		5,000.00	5,000.00	
BOARD REVIEW Totals							\$18,000.00	
100.1040-4180	REPAIRS & MAINTENANCE	.00	.00	500.00	.00	500.00	500.00	500.00
100.1040-4190	RENTAL-EQUIPMENT	552.49	440.00	1,400.00	550.00	1,400.00	1,400.00	1,400.00
100.1040-4192	DUES/SUBSCRIPTIONS	2,932.34	2,643.24	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		AICPA/ILCPA MEMBERSHIP		1.0000		200.00	200.00	
BOARD REVIEW		AMAZON PRIME		1.0000		1,300.00	1,300.00	
BOARD REVIEW		GOVERNMENT FINANCE OFFICERS ASSOCIATION		1.0000		400.00	400.00	
BOARD REVIEW		ILLINOIS GFOA		1.0000		800.00	800.00	
BOARD REVIEW		NIGP		1.0000		200.00	200.00	
BOARD REVIEW		SAMS CLUB		1.0000		100.00	100.00	
BOARD REVIEW		VENDOR REGISTRY		1.0000		900.00	900.00	
BOARD REVIEW Totals							\$3,900.00	
100.1040-4195	BANK CHARGES/VISA FEE	77,639.10	80,517.70	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
100.1040-4199	OTHER SERVICES & CHARGES	2,161.59	2,665.20	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
OTHER Totals		\$102,289.01	\$99,793.83	\$117,900.00	\$104,650.00	\$117,900.00	\$117,900.00	\$117,900.00
SERVICES & CHARGES Totals		\$148,947.80	\$140,269.84	\$168,550.00	\$141,650.00	\$161,050.00	\$162,250.00	\$164,050.00
SUPPLIES & MATERIALS								
100.1040-4201	OFFICE SUPPLIES	5,179.07	5,642.14	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
100.1040-4203	CLOTHING SUPPLIES	2,992.75	4,128.51	6,000.00	4,000.00	6,000.00	6,000.00	6,000.00
100.1040-4220	POSTAGE STAMPS-UPS	.00	.00	.00	2,000.00	.00	.00	.00
100.1040-4299	OTHER OPERATING SUPPLIES	237.03	1,650.25	5,000.00	2,000.00	5,000.00	5,000.00	5,000.00
SUPPLIES & MATERIALS Totals		\$8,408.85	\$11,420.90	\$17,000.00	\$14,000.00	\$17,000.00	\$17,000.00	\$17,000.00

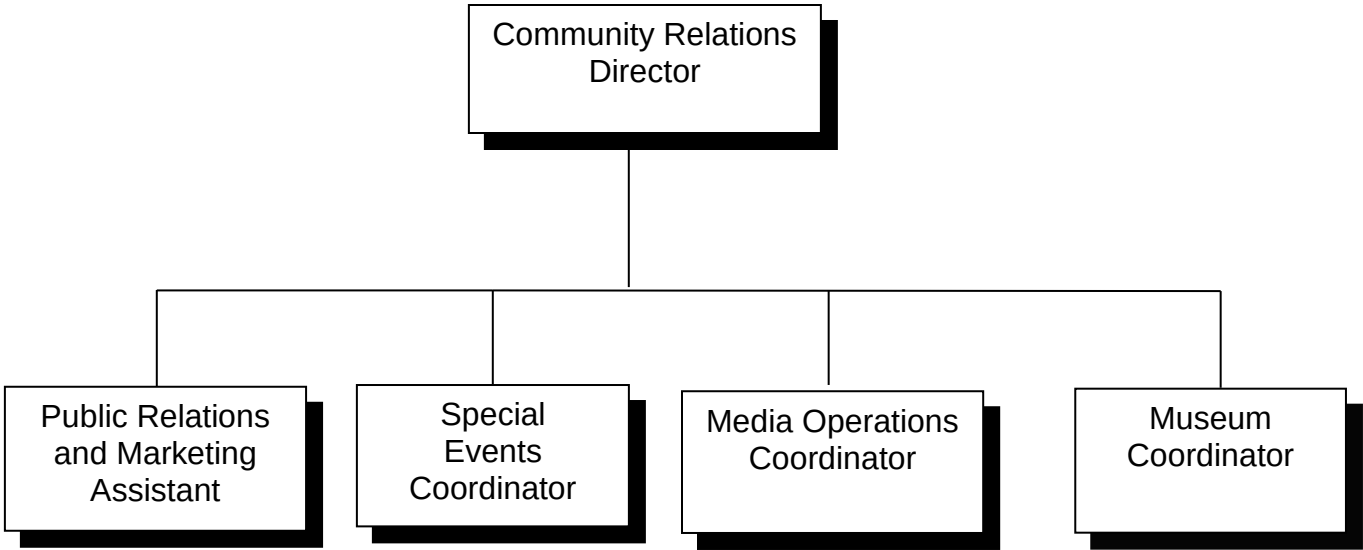
G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1040 - FINANCE								
CAPITAL OUTLAYS								
EQUIPMENT								
100.1040-4304	EQUIPMENT-ELECTRONICS	.00	.00	.00	600.00	.00	.00	.00
	EQUIPMENT Totals	\$0.00	\$0.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00
	CAPITAL OUTLAYS Totals	\$0.00	\$0.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00
	TRANSFERS OUT							
100.1040-4961	TRANSFER TO FLEET SERVICE	4,742.76	3,633.55	5,700.00	7,800.00	4,600.00	4,700.00	4,900.00
100.1040-4962	TRANSFER TO IT	124,149.78	136,357.84	112,600.00	109,800.00	130,400.00	130,000.00	132,900.00
100.1040-4964	TRANSFER TO EQUIP REPL FD	.00	11,496.00	9,200.00	9,200.00	9,000.00	9,000.00	9,000.00
	TRANSFERS OUT Totals	\$128,892.54	\$151,487.39	\$127,500.00	\$126,800.00	\$144,000.00	\$143,700.00	\$146,800.00
	Department 1040 - FINANCE Totals	\$972,209.84	\$971,415.80	\$977,350.00	\$931,650.00	\$990,279.00	\$1,028,503.00	\$1,073,411.00
	Fund 100 - GENERAL FUND Totals	\$972,209.84	\$971,415.80	\$977,350.00	\$931,650.00	\$990,279.00	\$1,028,503.00	\$1,073,411.00
	Net Grand Totals	\$972,209.84	\$971,415.80	\$977,350.00	\$931,650.00	\$990,279.00	\$1,028,503.00	\$1,073,411.00



(BLANK)

COMMUNITY RELATIONS

Organization Structure



COMMUNITY RELATIONS

Narrative

The Community Relations Department provides **local cable programming, online and social media operations, public information, special events planning and production, and historical preservation, archiving, and interpretation services** within the Village organization, and the community of Addison, through a series of multi-faceted strategic engagement objectives.

The Department is responsible for engagement of the community through development of projects such as **Addison's Summer of Special Events** including the **Memorial Day ceremony and events**, the weekly **Rock 'N Wheels concert festival**, **National Night Out**, and **Addison-Medinah Shriners Parade**. Other events and operations organized by Community Relations during the year are the **Oktoberfest**, **Mayor's Community Charity Ball**, **Veterans Day ceremony**, **Christmas Tree Lighting and Christmas Events**, operation of the **Addison Historical Museum and campus**, **"Shape of Addison" town hall meeting**, and the biannual **Community Inauguration Ceremony**.

Community Relations **promotes government transparency and proactive public information**. This goal is achieved through production of Village programming and operations of **Addison Community Television** and the **VillageAddison** YouTube channel. Other communications platforms include the **AddisonAdvantage.org** and **ItHappensInAddison.com** websites, **e-blasts**, an **"X" (formerly Twitter)** account, **Village** and **Special Events Facebook** pages, **Village and Historical Museum electronic message center** sign operations, **"Code Red"** emergency notification system, and staff service as **Public Information Officer** to the Emergency Management Team and Emergency Operations Center.

Community Relations is staffed by the **Community Relations Director, Special Events Coordinator, Public Relations and Marketing Assistant, Historical Museum Coordinator, and a Media Operations Coordinator**. The Community Relations Director is hired by, and reports to, the Village Manager. Department staff represents the Village Manager at the Historical advisory commissions, Historical Society, Mayor's Community Charity Ball, Inc. board of directors and planning committee, and other professional organizations and associations in the region.

Community Relations manages **Addison Community Television (ACTV)**, the community's local cable programming service, in operation since 1982. In addition to television programming operations, ACTV programming is streamed live and archived on the Village website. Feature programs are accessible on the Village's YouTube channel **VillageAddison**.

During Fiscal Year 2025-26, the Community Relations Department met a number of achievements under its goals of **"Community Image"** and **"Civic Engagement"**. These measures include weekly compilation of coming events for Village Board and staff, and weekly coming events announcements throughout the broadcast day on ACTV. The Department continuously produces new programming including **"Behind the Advantage"**, spotlighting Addison businesses, and **ACTV Newsmakers**, featuring the people and events who help shape Addison's many advantages. In November, Addison was featured on WGN Radio, during their monthly "Your Hometown" segment. They produced a video featuring Mayor Hundley and community members, and several live radio interviews were conducted as well.

COMMUNITY RELATIONS

Narrative (Cont'd)

Working under the Mayor's direction, veterans and active-duty military were featured on street banners along Lake Street, to highlight our "Hometown Heroes." Staff also worked closely with local restaurants to debut new and expanded events in the fall and winter; these comprised "Oktoberfest" and new "Christmas Events."

The Department managed social media posts on the Village of Addison and Special Events Facebook pages, as well as Instagram, and maintained the Village main website (AddisonAdvantage.org) and events website (ItHappensInAddison.com.) These sites, as well as that maintained by the Addison Police Department and Addison Consolidated Dispatch Center, were redesigned during the fiscal year.

The Village receives **franchise fee** and **PEG (Public, Educational, and Governmental) fee revenue** through both cable providers Comcast and AT&T dedicated to fund local cable programming capital and operations.

Community Relations Department staff represents the Village on the following commissions and agencies:

Addison Resources Connect (representative)
American Alliance of Museums (institutional member)
American Association for State and Local History (institutional member)
Association of Midwest Museums (institutional member)
Historical Commission (staff liaison)
Historical Society of Addison (staff assistant)
Illinois Association of Museums (institutional member)
Illinois State Historical Society (institutional member)
Kane-DuPage Regional Museum Ass'n. (Board/institutional Member)
Mayor's Community Charity Ball, Inc. (Board officer/staff liaison)
O'Hare Noise Compatibility Commission (alternate representative)

FY 2026-27 STRATEGIC PLAN INITIATIVES

Area of Focus: Community Image

- 1. Expanded Special Events:** Expansion and refinement of fall and winter events.
- 2. Aggressive Media Focus** Compilation and submission of 45 press release articles and accompanying photos to local newspapers for publication. Social media engagement of 157,000 Facebook users during Rock 'N Wheels season.
- 3. Promotion of Business and Residential Advantages:** Coverage of all business grand openings/ribbon cuttings, as well as "Behind the Advantage" features on existing businesses.
- 4. Engagement with Professional Organizations:** Department staff membership and affiliation with commissions, organizations and associations, locally and regionally.

COMMUNITY RELATIONS

Narrative (Cont'd)

Area of Focus: Civic Engagement

1. **Increased Information Flow:** Bi-weekly event list for Village Board and staff; weekly coming events announcements produced for Addison Community Television.
2. **Development Intergovernmental Agendas:** Department director prepares Village report for quarterly Intergovernmental Meetings and annual "Year in Review" script for ACTV program, based on Village department's submissions.

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	1,746,971	2,237,067	2,315,931
Number of Full Time Employees	6	5	5
Outputs			
Community Television - Program Name	# of Programs Produced		
Village Board Meeting	24	24	24
Village Board Combined Committee Meeting	24	24	24
Addison School District 4 Regular Board of Education Meeting	12	12	12
DuPage High School District 88 Regular Board of Education Meeting	20	20	20
Addison Public Library Regular Board of Trustees Meeting	12	12	12
Village-Produced Programming (Event coverage, PSAs, studio programs, A Bit of Addison History, Rock 'N Wheels, Behind the Advantage, Year in Review)	50	50	59
Special Events - Event Name	Venue Attendance		
"Rock 'N Wheels" (<i>weekly average</i>)	2,800	2,800	3,000
Christmas Tree Lighting (<i>one-day total</i>)	500	800	800
Historical Museum Engagement (<i>annual total</i>)	3,947	4,000	4,000

COMMUNITY RELATIONS

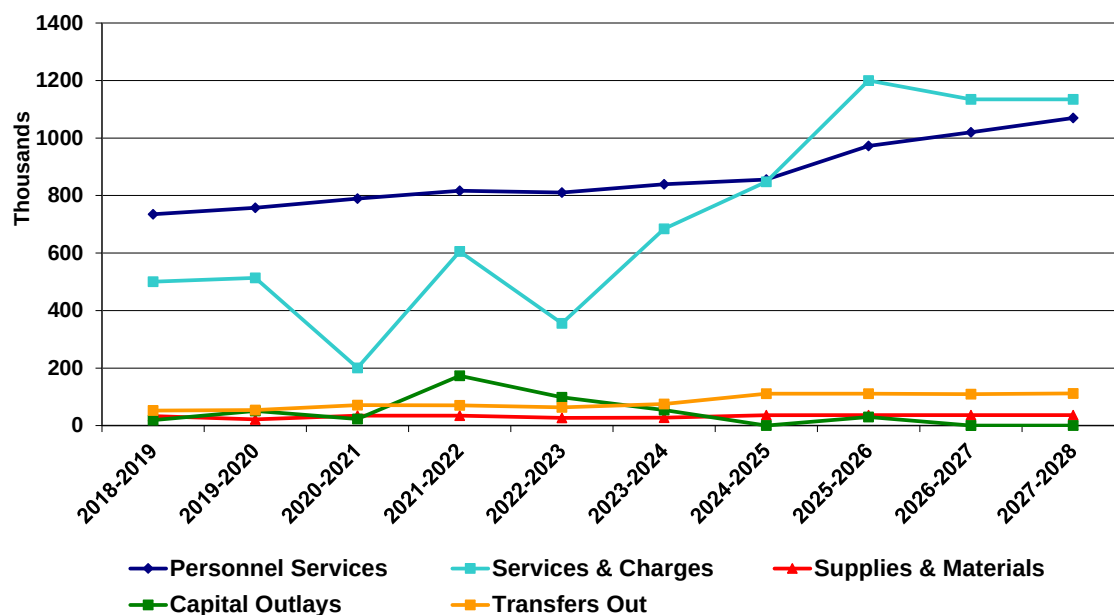
Personnel Summary

<u>Position Title</u>	<u>Current Authorized</u>	<u>Fiscal Year 2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Director of Community Relations	1.00	1.00	1.00	1.00	1.00
Media Production Coordinator	1.00	1.00	1.00	1.00	1.00
Special Events Coordinator	1.00	1.00	1.00	1.00	1.00
Museum Coordinator	1.00	1.00	1.00	1.00	1.00
Public Relations Marketing Assistant	1.00	1.00	1.00	1.00	1.00
Total Budgeted:	5.00	5.00	5.00	5.00	5.00
Authorized and Unbudgeted:					
None					
Total Authorized:	5.00				

COMMUNITY RELATIONS

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	946,400	789,566	823,129	858,720
Services & Charges	1,134,767	1,306,615	1,298,615	1,298,615
Supplies & Materials	35,500	36,350	36,350	36,350
Capital Outlays	0	62,000	0	0
Transfers Out	120,400	121,400	121,400	124,000
Total	2,237,067	2,315,931	2,279,494	2,317,685



G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1050 - COMMUNITY RELATIONS								
PERSONNEL SVCS								
WAGES & SALARIES								
100.1050-4001	SALARIES & WAGES	623,543.50	632,767.78	694,600.00	670,000.00	531,405.00	554,250.00	578,221.00
100.1050-4004	OVERTIME	313.96	.00	.00	9,500.00	10,500.00	10,500.00	10,500.00
100.1050-4006	OTHER PAY	500.00	.00	.00	8,500.00	7,200.00	7,200.00	7,200.00
100.1050-4007	PART-TIME	7,581.81	913.78	10,300.00	9,400.00	18,940.00	19,602.00	20,287.00
100.1050-4020	SICK PAY	12,535.32	12,911.38	13,400.00	13,000.00	11,096.00	11,485.00	11,887.00
WAGES & SALARIES Totals		\$644,474.59	\$646,592.94	\$718,300.00	\$710,400.00	\$579,141.00	\$603,037.00	\$628,095.00
TAXES & BENEFITS								
100.1050-4009	I.M.R.F.	53,153.14	47,779.50	61,200.00	54,000.00	50,500.00	51,500.00	52,500.00
100.1050-4010	SOCIAL SECURITY	49,674.96	49,800.15	62,600.00	54,000.00	53,473.00	53,495.00	53,518.00
100.1050-4012	HEALTH INSURANCE	91,627.59	95,737.91	130,450.00	128,000.00	106,452.00	115,097.00	124,607.00
TAXES & BENEFITS Totals		\$194,455.69	\$193,317.56	\$254,250.00	\$236,000.00	\$210,425.00	\$220,092.00	\$230,625.00
PERSONNEL SVCS Totals		\$838,930.28	\$839,910.50	\$972,550.00	\$946,400.00	\$789,566.00	\$823,129.00	\$858,720.00
SERVICES & CHARGES								
PROFESSIONAL								
100.1050-4107	PROF SERV MEDICAL	317.00	188.00	300.00	300.00	300.00	300.00	300.00
100.1050-4110	TECH & CONSULT SERVICES	33,317.84	42,372.54	54,500.00	54,500.00	42,600.00	42,600.00	42,600.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	CODE RED (ONSOLVE)			1.0000		21,600.00	21,600.00	
BOARD REVIEW	WEB STREAMING (GRANICUS)			1.0000		21,000.00	21,000.00	
BOARD REVIEW Totals						42,600.00		
PROFESSIONAL Totals		\$33,634.84	\$42,560.54	\$54,800.00	\$54,800.00	\$42,900.00	\$42,900.00	\$42,900.00
COMMUNICATIONS								
100.1050-4115	COMMUNICATIONS-TELEPHONE	5,408.86	4,623.22	5,900.00	4,000.00	5,900.00	5,900.00	5,900.00
100.1050-4116	COMMUNICATIONS-PORTABLE DV	222.06	.00	.00	.00	.00	.00	.00
100.1050-4117	COMMUNICATIONS-POSTAGE	7,127.61	10,777.79	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	NEWSLETTER			1.0000		11,000.00	11,000.00	
BOARD REVIEW	POSTAGE			1.0000		1,000.00	1,000.00	
BOARD REVIEW Totals						12,000.00		
COMMUNICATIONS Totals		\$12,758.53	\$15,401.01	\$17,900.00	\$16,000.00	\$17,900.00	\$17,900.00	\$17,900.00
UTILITIES								
100.1050-4170	PUBLIC UTIL GAS-HEAT	2,233.31	813.75	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
UTILITIES Totals		\$2,233.31	\$813.75	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00

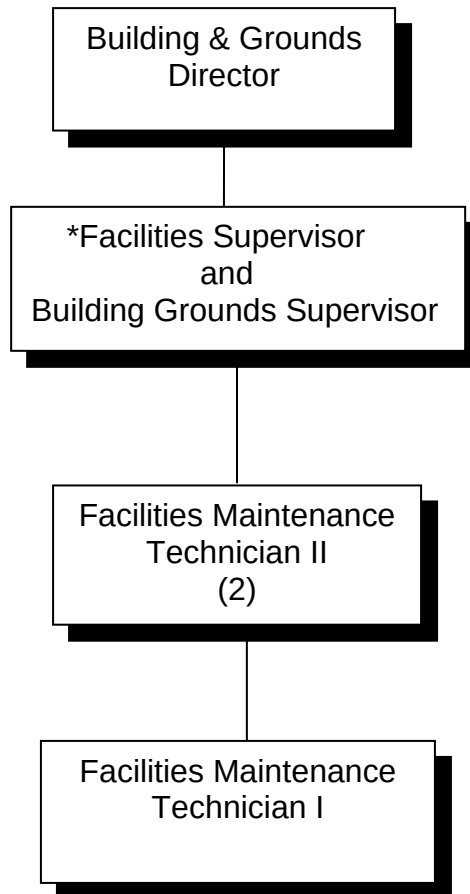
G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1050 - COMMUNITY RELATIONS								
SERVICES & CHARGES								
OTHER								
100.1050-4118	COPY REPRODUCTION	3,293.83	2,107.89	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
100.1050-4120	PUBLIC RELATIONS	577,543.06	657,524.43	268,167.00	268,167.00	299,767.00	291,767.00	291,767.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	FALL EVENT					1.0000	72,700.00	72,700.00
BOARD REVIEW	GIFT ITEMS					1.0000	7,500.00	7,500.00
BOARD REVIEW	HISTORICAL MUSEUM					1.0000	6,000.00	6,000.00
BOARD REVIEW	HOMETOWN HEROES BANNERS (\$3K IS FY27 ONLY)					1.0000	10,800.00	10,800.00
BOARD REVIEW	MAYORS BALL					1.0000	8,000.00	8,000.00
BOARD REVIEW	MEMORIAL DAY					1.0000	2,000.00	2,000.00
BOARD REVIEW	MUNICODE					1.0000	7,300.00	7,300.00
BOARD REVIEW	MUSEUM 50TH ORNAMENT/ CELEBRATION (FY27 ONLY)					1.0000	5,000.00	5,000.00
BOARD REVIEW	NATIONAL NIGHT OUT					1.0000	54,367.00	54,367.00
BOARD REVIEW	PARADE					1.0000	36,800.00	36,800.00
BOARD REVIEW	VETERANS DAY					1.0000	5,000.00	5,000.00
BOARD REVIEW	WEB SITE SERVICE					1.0000	2,300.00	2,300.00
BOARD REVIEW	WINTER EVENTS (TREE LIGHTING)					1.0000	82,000.00	82,000.00
BOARD REVIEW Totals								\$299,767.00
100.1050-4124	ROCK N WHEELS EVENT	.00	.00	750,848.00	710,000.00	833,048.00	833,048.00	833,048.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	OVERTIME TO STAFF RNW					1.0000	120,000.00	120,000.00
BOARD REVIEW	ROCK AND WHEELS EVENT					1.0000	713,048.00	713,048.00
BOARD REVIEW Totals								\$833,048.00
100.1050-4160	PRINTING	34,436.71	33,420.13	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	NEWSLETTER					1.0000	34,000.00	34,000.00
BOARD REVIEW	PRINTING					1.0000	1,000.00	1,000.00
BOARD REVIEW Totals								\$35,000.00
100.1050-4161	PUBLICATION OF NOTICES	.00	.00	800.00	.00	800.00	800.00	800.00
100.1050-4163	CONFERENCES	224.37	.00	.00	.00	.00	.00	.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1050 - COMMUNITY RELATIONS								
SERVICES & CHARGES								
OTHER								
100.1050-4164	TRAINING	.00	2,879.08	8,700.00	2,000.00	8,700.00	8,700.00	8,700.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		3CMA CONFERENCE		1.0000		5,000.00	5,000.00	
BOARD REVIEW		HISTORICAL MUSEUM MEETINGS		1.0000		700.00	700.00	
BOARD REVIEW		OTHER TRAINING		1.0000		3,000.00	3,000.00	
BOARD REVIEW Totals							8,700.00	
100.1050-4180	REPAIRS & MAINTENANCE	13,295.87	9,103.35	45,950.00	22,000.00	45,000.00	45,000.00	45,000.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		COPIER/FAX/PRINTER		1.0000		2,000.00	2,000.00	
BOARD REVIEW		HISTORICAL MUSEUM		1.0000		10,500.00	10,500.00	
BOARD REVIEW		STUDIO MAINTENANCE		1.0000		25,000.00	25,000.00	
BOARD REVIEW		STUDIO/CONTROL ROOM		1.0000		7,500.00	7,500.00	
BOARD REVIEW Totals							45,000.00	
100.1050-4192	DUES/SUBSCRIPTIONS	5,618.17	8,231.13	11,400.00	20,300.00	17,000.00	17,000.00	17,000.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		3CMA MEMBERSHIP		1.0000		900.00	900.00	
BOARD REVIEW		ASCAP/BMI LICENSE		1.0000		800.00	800.00	
BOARD REVIEW		DIGITAL EDITING SUBSCRIPTION		1.0000		8,000.00	8,000.00	
BOARD REVIEW		HISTORICAL MUSEUM		1.0000		750.00	750.00	
BOARD REVIEW		IEEE/SBE DUES		1.0000		450.00	450.00	
BOARD REVIEW		NIOA		1.0000		100.00	100.00	
BOARD REVIEW		OTHER DUES		1.0000		400.00	400.00	
BOARD REVIEW		SPROUT SOCIAL SUBSCRIPTION		1.0000		5,600.00	5,600.00	
BOARD REVIEW Totals							17,000.00	
100.1050-4199	OTHER SERVICES & CHARGES	1,216.32	626.73	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
OTHER Totals		635,628.33	713,892.74	1,125,365.00	1,061,967.00	1,243,815.00	1,235,815.00	1,235,815.00
SERVICES & CHARGES Totals		684,255.01	772,668.04	1,200,065.00	1,134,767.00	1,306,615.00	1,298,615.00	1,298,615.00
SUPPLIES & MATERIALS								
100.1050-4201	OFFICE SUPPLIES	722.67	1,047.75	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
100.1050-4203	CLOTHING SUPPLIES	(108.75)	1,429.35	1,850.00	1,000.00	1,850.00	1,850.00	1,850.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1050 - COMMUNITY RELATIONS								
SUPPLIES & MATERIALS								
100.1050-4299	OTHER OPERATING SUPPLIES	26,577.16	38,239.70	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	A/V MONITORING AND SUPPLIES				1.0000	5,000.00	5,000.00	
BOARD REVIEW	BATTERIES AND CHARGERS				1.0000	2,000.00	2,000.00	
BOARD REVIEW	COFFEE				1.0000	1,000.00	1,000.00	
BOARD REVIEW	DIGITAL EDITING				1.0000	4,000.00	4,000.00	
BOARD REVIEW	EXPENDABLES				1.0000	2,000.00	2,000.00	
BOARD REVIEW	HISTORICAL MUSEUM				1.0000	3,000.00	3,000.00	
BOARD REVIEW	LIGHTING AND SUPPLIES				1.0000	4,000.00	4,000.00	
BOARD REVIEW	MISCELLANEOUS				1.0000	2,500.00	2,500.00	
BOARD REVIEW	RECORDING MEDIA AND DISK DRIVES				1.0000	3,000.00	3,000.00	
BOARD REVIEW	REPAIR AND MAINTENANCE SUPPLIES				1.0000	4,000.00	4,000.00	
BOARD REVIEW	SUPPORT				1.0000	2,500.00	2,500.00	
BOARD REVIEW Totals							\$33,000.00	
SUPPLIES & MATERIALS Totals		\$27,191.08	\$40,716.80	\$36,350.00	\$35,500.00	\$36,350.00	\$36,350.00	\$36,350.00
CAPITAL OUTLAYS								
EQUIPMENT								
100.1050-4304	EQUIPMENT-ELECTRONICS	54,271.19	.00	30,000.00	.00	62,000.00	.00	.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	EDIT SHARE VIDEO SERVER (FY27 ONLY)				1.0000	32,000.00	32,000.00	
BOARD REVIEW	VIDEO SWITCHER UPGRADE (APPROVED IN FY24: PUSHED TO FY27)				1.0000	30,000.00	30,000.00	
BOARD REVIEW Totals							\$62,000.00	
EQUIPMENT Totals		\$54,271.19	\$0.00	\$30,000.00	\$0.00	\$62,000.00	\$0.00	\$0.00
CAPITAL OUTLAYS Totals		\$54,271.19	\$0.00	\$30,000.00	\$0.00	\$62,000.00	\$0.00	\$0.00
TRANSFERS OUT								
100.1050-4961	TRANSFER TO FLEET SERVICE	2,326.65	10,428.98	3,400.00	15,500.00	9,000.00	9,300.00	9,600.00
100.1050-4962	TRANSFER TO IT	70,470.62	77,246.31	102,500.00	99,900.00	107,400.00	107,100.00	109,400.00
100.1050-4964	TRANSFER TO EQUIP REPL FD	2,300.00	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
TRANSFERS OUT Totals		\$75,097.27	\$93,675.29	\$110,900.00	\$120,400.00	\$121,400.00	\$121,400.00	\$124,000.00
Department	1050 - COMMUNITY RELATIONS Totals	\$1,679,744.83	\$1,746,970.63	\$2,349,865.00	\$2,237,067.00	\$2,315,931.00	\$2,279,494.00	\$2,317,685.00
Fund	100 - GENERAL FUND Totals	\$1,679,744.83	\$1,746,970.63	\$2,349,865.00	\$2,237,067.00	\$2,315,931.00	\$2,279,494.00	\$2,317,685.00
Net Grand Totals		\$1,679,744.83	\$1,746,970.63	\$2,349,865.00	\$2,237,067.00	\$2,315,931.00	\$2,279,494.00	\$2,317,685.00

BUILDING & GROUNDS

Organization Structure



*Not charged to this budget

BUILDING & GROUNDS

Narrative

DESCRIPTION OF DEPARTMENTAL ACTIVITIES

The Building and Grounds Department is responsible for maintaining the value and appearance of the Village of Addison properties. These include the Village Hall, Police Department, Evidence facility, Historical District buildings and grounds, Henry J. Hyde Neighborhood Resource Center, Public Works Facilities and Addison Consolidated Dispatch Center, through timely and cost-effective maintenance and repair of structural, mechanical, plumbing and electrical systems, as well as supplying custodial services. The total area of these facilities is approximately 375,000 square feet. The goal of these efforts is to provide a safe, clean, and productive work environment for Village employees, guests, and the public who utilize these facilities.

The Building and Grounds Department consists of five (5) full time maintenance staff under the direct supervision of the Director of Building and Grounds. The department also utilizes other department staff, at their respective facilities, to ensure the facilities are properly maintained. Typical tasks include contracted custodial services, performing routine maintenance and building repairs to plumbing, electrical and mechanical systems, painting, interior and exterior improvements, repairs to the building and roof, snow removal from sidewalks and parking lots, various landscape maintenance and improvements and periodic inspections to provide information for planning of long-term capital improvements, all while trying to minimize the need for outside contractors. This department is also responsible for the implementation of programs meant to improve the operational functions in and around these facilities. This department also assists in the setup for meetings of Village staff, Boards and Commissions, outside organizations and other functions held on Village property. Finally, this department receives all deliveries to Village of Addison.

FY 2026-27 Key Objectives

Strategic Priority 4: Infrastructure

A. Improved reliability – hard infrastructure

- Continue working to provide efficient and comprehensive preventive maintenance and repairs for the Village's buildings and all appurtenant equipment and systems; and continue to limit the need for outside repair vendors by performing the job tasks utilizing our current in-house staff.
- Continue to maintain and operate the physical plant of these facilities, in accordance with the needs of the user departments, in part with the assistance of a private cleaning service, and within the parameters of the approved budget.
- Continue to develop a long term, comprehensive replacement program for various building and system components, based on estimates of their useful service lives.
- Work with staff to develop and exercise a financial plan for having all facility related costs accounted for, to be able to document the maintenance and repair cost associated with each specific facility.

BUILDING & GROUNDS

Narrative (Cont'd)

FY 2026-27 Key Objectives (Cont'd)

Strategic Priority 4: Infrastructure (Cont'd)

B. Comprehensive facilities plan in place and funded

- Develop a comprehensive preventative maintenance plan for the building systems at all facilities.
- Develop a detailed succession plan for the future.
- Continue to develop a plan to fund all maintenance processes within the department's budget.
- Our vision is to create an infrastructure framework that not only addresses immediate challenges but also lays the foundation for a sustainable and connected future. By investing in smart, resilient, and forward-thinking solutions, we aim to enhance the overall well-being of our residents and the economic vitality of our municipality

Performance Measures

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	1,602,385	1,984,100	1,837,192
Number of Full Time Employees	6	6	6
Outputs			
Number of Work Requests	5750	6000	6000
Total Square Feet Maintained	375,000	375,000	375,000
# of Preventative Maintenance Work Orders	2850	3000	3000
Effectiveness			
% of Work Requests Completed w/in 24 Hours	98%	100%	100%
Number of Outsourced Dollars	650,000	600,000	600,000
% of Preventive Work Orders	30%	45%	45%
Number of Consecutive Days without a Lost Time Accident	365	365	365
Efficiency			
Janitorial Costs per Square Foot	1.32	1.34	1.40
Average Staff Hours per Work Request	2	2	2
Square Footage Maintained per FTE	125,000	125,000	125,000

BUILDING & GROUNDS

Personnel Summary

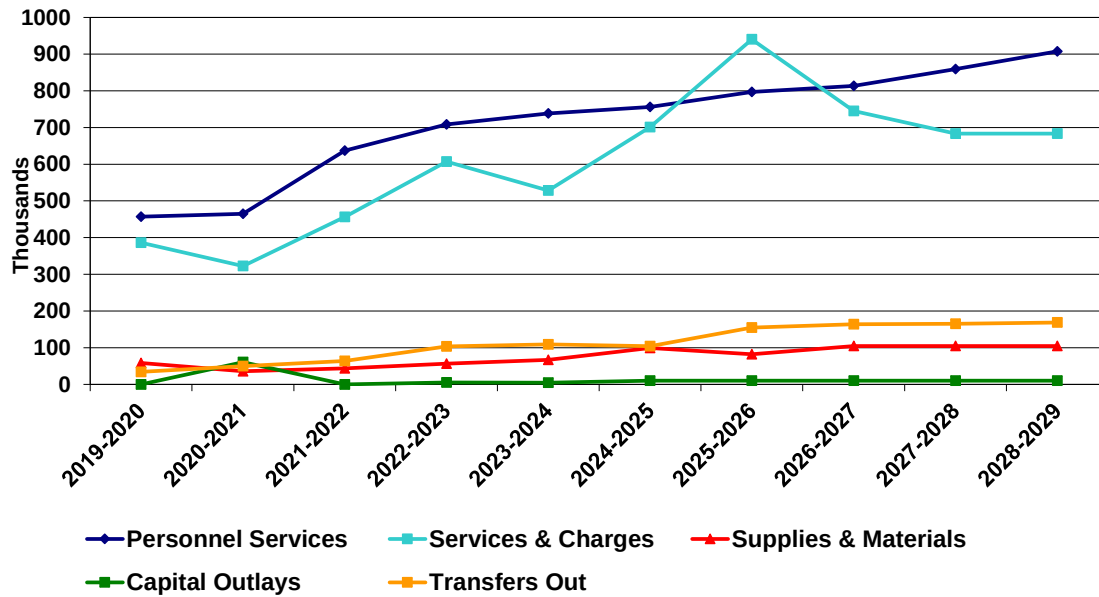
<u>Position Title</u>	<u>Current Authorized</u>	<u>Fiscal Year 2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Director of Building & Grounds	1.00	1.00	1.00	1.00	1.00
Building Grounds Supervisor	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Tech II	2.00	2.00	2.00	2.00	2.00
Facilities Maintenance Tech I	1.00	1.00	1.00	1.00	1.00
Total Budgeted:	5.00	5.00	5.00	5.00	5.00
Authorized & Unbudgeted:					
None					
Total Authorized:	5.00				

* Facilities Supervisor is not charged to this budget

BUILDING & GROUNDS

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	797,200	813,742	859,231	907,582
Services & Charges	940,200	745,150	683,150	683,150
Supplies & Materials	82,100	104,500	104,500	104,500
Capital Outlays	10,000	10,000	10,000	10,000
Transfers Out	154,600	163,800	165,200	168,600
Total	1,984,100	1,837,192	1,822,081	1,873,832



G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1060 - BUILDING & GROUNDS								
PERSONNEL SVCS								
WAGES & SALARIES								
100.1060-4001	SALARIES & WAGES	511,155.01	548,631.95	522,200.00	559,000.00	556,330.00	584,200.00	613,610.00
100.1060-4004	OVERTIME	21,206.51	27,427.09	16,000.00	21,000.00	16,000.00	16,000.00	16,000.00
100.1060-4006	OTHER PAY	7,200.18	7,200.18	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
100.1060-4020	SICK PAY	9,667.76	14,721.18	18,100.00	16,000.00	20,960.00	21,694.00	22,453.00
WAGES & SALARIES Totals		\$549,229.46	\$597,980.40	\$563,500.00	\$603,200.00	\$600,490.00	\$629,094.00	\$659,263.00
TAXES & BENEFITS								
100.1060-4009	I.M.R.F.	44,711.58	44,679.14	44,300.00	46,000.00	44,128.00	46,255.00	48,500.00
100.1060-4010	SOCIAL SECURITY	40,959.37	44,416.13	43,500.00	46,000.00	45,235.00	47,604.00	49,913.00
100.1060-4012	HEALTH INSURANCE	103,423.81	100,583.17	96,800.00	102,000.00	123,889.00	136,278.00	149,906.00
TAXES & BENEFITS Totals		\$189,094.76	\$189,678.44	\$184,600.00	\$194,000.00	\$213,252.00	\$230,137.00	\$248,319.00
PERSONNEL SVCS Totals		\$738,324.22	\$787,658.84	\$748,100.00	\$797,200.00	\$813,742.00	\$859,231.00	\$907,582.00
SERVICES & CHARGES								
100.1060-4150	IRMA INSURANCE	2,500.00	.00	2,500.00	.00	2,500.00	2,500.00	2,500.00
PROFESSIONAL								
100.1060-4107	PROF SERV MEDICAL	212.00	484.71	300.00	300.00	300.00	300.00	300.00
PROFESSIONAL Totals		\$212.00	\$484.71	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
COMMUNICATIONS								
100.1060-4115	COMMUNICATIONS-TELEPHONE	3,907.14	4,085.22	4,500.00	4,000.00	4,500.00	4,500.00	4,500.00
Budget Transactions								
Level Transaction					Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW SERVICE FOR IPAD AND SURFACE					1.0000	900.00	900.00	
BOARD REVIEW SERVICE FOR IPHONES					6.0000	600.00	3,600.00	
BOARD REVIEW Totals							\$4,500.00	
100.1060-4116	COMMUNICATIONS-PORTABLE DV	(329.22)	.00	.00	.00	.00	.00	.00
COMMUNICATIONS Totals		\$3,577.92	\$4,085.22	\$4,500.00	\$4,000.00	\$4,500.00	\$4,500.00	\$4,500.00
UTILITIES								
100.1060-4170	PUBLIC UTIL GAS-HEAT	17,799.40	13,877.83	40,000.00	13,500.00	40,000.00	40,000.00	40,000.00
UTILITIES Totals		\$17,799.40	\$13,877.83	\$40,000.00	\$13,500.00	\$40,000.00	\$40,000.00	\$40,000.00
OTHER								
100.1060-4118	COPY REPRODUCTION	227.27	124.92	200.00	200.00	200.00	200.00	200.00
100.1060-4161	PUBLICATION OF NOTICES	303.13	305.50	500.00	300.00	500.00	500.00	500.00
100.1060-4163	CONFERENCES	749.52	.00	.00	.00	.00	.00	.00
100.1060-4164	TRAINING	4,232.20	2,004.40	6,000.00	3,000.00	6,000.00	6,000.00	6,000.00
Budget Transactions								
Level Transaction					Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW CONFERENCES					1.0000	2,000.00	2,000.00	

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1060 - BUILDING & GROUNDS								
SERVICES & CHARGES								
OTHER								
	BOARD REVIEW	CONFERENCES FOR ADDTL STAFF				1.0000	1,000.00	1,000.00
	BOARD REVIEW	TRAINING EXPENSES				1.0000	3,000.00	3,000.00
	BOARD REVIEW Totals							\$6,000.00
100.1060-4178	FACILITIES MAINTENANCE	62,165.31	69,944.55	156,000.00	256,000.00	89,000.00	89,000.00	89,000.00
Budget Transactions								
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
	BOARD REVIEW	GENERAL MAINTENANCE			1.0000	89,000.00	89,000.00	
	BOARD REVIEW Totals							\$89,000.00
100.1060-4180	REPAIRS & MAINTENANCE	425,150.79	528,806.07	712,400.00	650,400.00	589,650.00	527,650.00	527,650.00
Budget Transactions								
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
	BOARD REVIEW	ACDC A/V SERVICE AGREEMENT			1.0000	11,500.00	11,500.00	
	BOARD REVIEW	ACDC CLEAN AGENT FIRE SUPPRESSION INSPECTIONS			1.0000	5,000.00	5,000.00	
	BOARD REVIEW	ACDC EMERGENCY GENERATOR PM			1.0000	3,000.00	3,000.00	
	BOARD REVIEW	ACDC HVAC MAINTENANCE			1.0000	28,800.00	28,800.00	
	BOARD REVIEW	BACKFLOW DEVICES RE-CERTIFICATION			1.0000	2,400.00	2,400.00	
	BOARD REVIEW	CCTV REPAIRS			1.0000	10,000.00	10,000.00	
	BOARD REVIEW	CONTRACT CLEANING SERVICES			1.0000	291,000.00	291,000.00	
	BOARD REVIEW	EAST GREENS SOUND SYSTEM (PUSHED FROM FY25 TO FY27)			1.0000	37,000.00	37,000.00	
	BOARD REVIEW	ELEVATOR MAINTENANCE AND SERVICE			1.0000	6,000.00	6,000.00	
	BOARD REVIEW	FACILITIES REPAIRS NOT DETAILED			1.0000	35,000.00	35,000.00	
	BOARD REVIEW	FIRE ALARM SYSTEMS INSPECTIONS AND MAITENANCE			1.0000	7,000.00	7,000.00	
	BOARD REVIEW	FIRE EXTINGUISHER SERVICES			1.0000	3,600.00	3,600.00	
	BOARD REVIEW	FIRE PUMP CERTIFICATION			2.0000	900.00	1,800.00	
	BOARD REVIEW	FOUNTAIN MAINTENANCE AND SUPPLIES			1.0000	1,000.00	1,000.00	
	BOARD REVIEW	GENERATOR LOAD BANK TESTING			4.0000	1,500.00	6,000.00	
	BOARD REVIEW	HOLIDAY DECORATING			1.0000	3,750.00	3,750.00	
	BOARD REVIEW	HYDRONIC SYSTEMS WATER TREATMENT CHEMICALS			1.0000	2,500.00	2,500.00	
	BOARD REVIEW	IRRIGATION SYSTEMS MAINTENANCE AND SERVICE			1.0000	3,800.00	3,800.00	
	BOARD REVIEW	MARQUEE REPAIRS			1.0000	1,000.00	1,000.00	
	BOARD REVIEW	MECHANICAL SYSTEMS REPAIRS			1.0000	50,000.00	50,000.00	
	BOARD REVIEW	OVERHEAD AND SECURITY DOOR MAINTENANCE AND REPAIRS			1.0000	5,000.00	5,000.00	
	BOARD REVIEW	PAINTING SERVICES			1.0000	10,000.00	10,000.00	
	BOARD REVIEW	PD BREAK ROOM IMPROVEMENTS (PUSH TO FY27)			1.0000	5,500.00	5,500.00	
	BOARD REVIEW	PD WOMENS RESTROOM IMPROVEMENTS (PUSH TO FY27)			1.0000	8,500.00	8,500.00	
	BOARD REVIEW	PD WORKOUT ROOM UPGRADE (PUSH TO FY27)			1.0000	11,000.00	11,000.00	

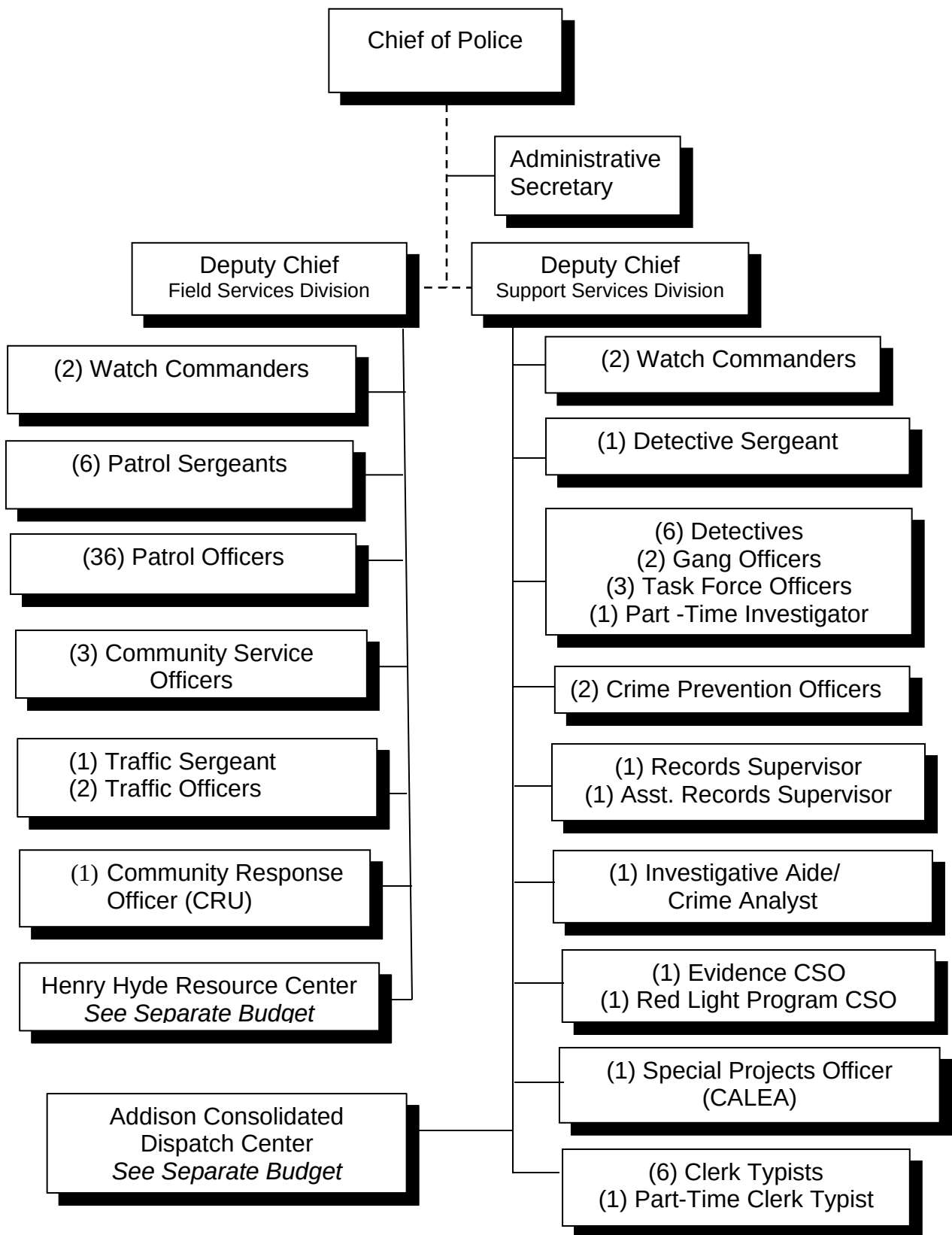
G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1060 - BUILDING & GROUNDS								
SERVICES & CHARGES								
OTHER								
	BOARD REVIEW	SECURITY SYSTEMS MAINTENANCE AND REPAIRS				1.0000	15,000.00	15,000.00
	BOARD REVIEW	TERRAZZO FLOOR MAINTENANCE				1.0000	5,000.00	5,000.00
	BOARD REVIEW	WINDOW BLIND CLEANING				1.0000	4,500.00	4,500.00
	BOARD REVIEW	WINDOW WASHING SERVICES				1.0000	15,000.00	15,000.00
BOARD REVIEW Totals							\$589,650.00	
100.1060-4192	DUES/SUBSCRIPTIONS	201.42	285.50	500.00	500.00	500.00	500.00	500.00
100.1060-4199	OTHER SERVICES & CHARGES	11,112.58	8,973.31	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
OTHER Totals		\$504,142.22	\$610,444.25	\$887,600.00	\$922,400.00	\$697,850.00	\$635,850.00	\$635,850.00
SERVICES & CHARGES Totals		\$528,231.54	\$628,892.01	\$934,900.00	\$940,200.00	\$745,150.00	\$683,150.00	\$683,150.00
SUPPLIES & MATERIALS								
100.1060-4201	OFFICE SUPPLIES	604.25	499.19	1,000.00	600.00	1,000.00	1,000.00	1,000.00
100.1060-4202	CLEANING SUPPLIES	13,338.35	11,559.62	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	GENERAL CLEANING SUPPLIES			1.0000		1,500.00	1,500.00	
BOARD REVIEW	GENERAL CLEANING SUPPLIES FOR ADDED FACILITIES			1.0000		2,500.00	2,500.00	
BOARD REVIEW	PAPER PRODUCTS AND SUPPLIES FOR JANITORIAL SERVICES			1.0000		10,000.00	10,000.00	
BOARD REVIEW Totals							\$14,000.00	
100.1060-4203	CLOTHING SUPPLIES	4,477.10	5,985.19	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	ALLOWANCE FOR BOOTS, WINTER WEAR, T-SHIRTS, SAFETY WEAR, ETC...			1.0000		3,700.00	3,700.00	
BOARD REVIEW	UNIFORM RENTAL			6.0000		300.00	1,800.00	
BOARD REVIEW Totals							\$5,500.00	
100.1060-4207	PUBLIC GRND/MAT SUPPLIES	1,114.40	1,901.45	6,000.00	2,000.00	6,000.00	6,000.00	6,000.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	PLANTINGS, SEED, SOD, IRRIGATION SUPPLIES, ICE MELT			1.0000		4,000.00	4,000.00	
BOARD REVIEW	SAME FOR ADDED FACILITIES			1.0000		2,000.00	2,000.00	
BOARD REVIEW Totals							\$6,000.00	
100.1060-4208	BUILDING MAT SUPPLIES	30,694.85	48,627.51	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	MAINTENANCE AND REPAIR SUPPLIES FOR THE FACILITIES			1.0000		35,000.00	35,000.00	

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1060 - BUILDING & GROUNDS								
SUPPLIES & MATERIALS								
	BOARD REVIEW	TOOLS AND SUPPLIES				1.0000	5,000.00	5,000.00
						BOARD REVIEW Totals		\$40,000.00
100.1060-4298	OPERATING SUPPLIES - FACILITIES	10,142.25	7,491.85	20,000.00	10,000.00	20,000.00	20,000.00	20,000.00
100.1060-4299	OTHER OPERATING SUPPLIES	6,390.25	9,905.40	22,000.00	10,000.00	18,000.00	18,000.00	18,000.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	FIRST AID CABINET SUPPLIES AED REPLACEMENT				1.0000	8,000.00	8,000.00
	BOARD REVIEW	OTHER OPERATING SUPPLIES FOR ADDED FACILITIES				1.0000	2,500.00	2,500.00
	BOARD REVIEW	OTHER OPERATING SUPPLIES NOT DESCRIBED				1.0000	7,500.00	7,500.00
						BOARD REVIEW Totals		\$18,000.00
	SUPPLIES & MATERIALS Totals		\$66,761.45	\$85,970.21	\$108,500.00	\$82,100.00	\$104,500.00	\$104,500.00
CAPITAL OUTLAYS								
EQUIPMENT								
100.1060-4301	OFFICE EQUIP/FURNITURE	4,893.90	4,202.31	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	EQUIPMENT Totals		\$4,893.90	\$4,202.31	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	CAPITAL OUTLAYS Totals		\$4,893.90	\$4,202.31	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
TRANSFERS OUT								
100.1060-4961	TRANSFER TO FLEET SERVICE	43,314.60	27,366.04	51,000.00	62,100.00	54,400.00	55,900.00	57,800.00
100.1060-4962	TRANSFER TO IT	37,334.26	40,899.65	54,400.00	53,000.00	69,400.00	69,300.00	70,800.00
100.1060-4964	TRANSFER TO EQUIP REPL FD	28,100.00	27,396.00	39,500.00	39,500.00	40,000.00	40,000.00	40,000.00
	TRANSFERS OUT Totals		\$108,748.86	\$95,661.69	\$144,900.00	\$154,600.00	\$165,200.00	\$168,600.00
Department	1060 - BUILDING & GROUNDS Totals		\$1,446,959.97	\$1,602,385.06	\$1,946,400.00	\$1,984,100.00	\$1,822,081.00	\$1,873,832.00
Fund	100 - GENERAL FUND Totals		\$1,446,959.97	\$1,602,385.06	\$1,946,400.00	\$1,984,100.00	\$1,822,081.00	\$1,873,832.00
	Net Grand Totals		\$1,446,959.97	\$1,602,385.06	\$1,946,400.00	\$1,984,100.00	\$1,822,081.00	\$1,873,832.00



(BLANK)

Organization Structure



POLICE

Narrative

DEPARTMENTAL DESCRIPTION OF ACTIVITIES

The Addison Police Department, a nationally accredited law enforcement agency accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA), and under the leadership and direction of the Chief of Police, is divided into three divisions. Those divisions are the Field Services Division, the Support Services Division, and the Addison Consolidated Dispatch Center (ACDC). The Field Service Division and Support Services Division are each headed by a Deputy Chief of Police, who directs, oversees, and coordinates their respective division activities. The Deputy Chief of Support Services oversees the Addison Consolidated Dispatch Center. The department utilizes a Community Policing philosophy, which includes aggressive police patrols, Problem Oriented Policing (directed patrol, special watches, projects & problem solving), a specialized Traffic Unit, Investigations Unit, a Crime Prevention Unit, and a Community Response Unit. With this approach, the department diligently pursues the safety of its citizenry as its primary goal. The Addison Police Department was reaccredited in 2025.

Field Services Division

The Field Services Division consists of two (2) Commanders, four (4) teams of Patrol Sergeants and Patrol Officers, a Community Response Unit, Community Service Officers, and the Henry Hyde Neighborhood Resource Center; all of which are overseen by the Deputy Chief. Field Service personnel provide uniformed patrols, emergency services, traffic enforcement, and other services as needed by the community over a twenty-four (24) hour period. Weather and manpower permitting, officers work foot patrol in high activity areas with a one-on-one approach with citizens. Officers with specialized accident reconstruction training are responsible for the investigation and reconstruction of major accidents. They perform selective enforcement at high-accident intersections and also concentrate on overweight truck enforcement, DUI enforcement, and seat belt enforcement. The Field Services Division also encompasses the Community Response Unit (CRU), where the officer work with the property owners in town to ensure the Crime Free Multi-Housing Agreements are being followed. This has been a very successful program for all residents within the Village of Addison.

Support Services Division

The Support Services Division consists of specialized units and administrative task assignments that provide technical support to the efforts of the Field Services Division and the overall law enforcement objectives of the department on behalf of the community. The division is also responsible for overseeing the Village's Emergency Operations Plan. The division consists of the Criminal Investigative Section/Gang Tactical Unit, Property and Evidence Control Section, Records Management Section, Special Projects Unit (which also manages the department's accreditation program: CALEA), Crime Prevention Unit, and Citizen Volunteers. The Crime Prevention Section provides a vast array of programming for adults and children and helps promote educational programs throughout the community. In addition, the division provides a uniformed presence and coordinates services at the Henry Hyde Center and other outreach programs throughout the Village of Addison. The division's personnel consist of sworn officers, civilian staff, and many citizen volunteers, overseen by the Deputy Chief, an Investigative Commander, a Detective Sergeant, and an Administrative Commander.

Addison Consolidated Dispatch Center

The Addison Consolidated Dispatch Center (ACDC) is responsible for the prompt answering and processing of E911 emergency calls; efficient dispatching of the proper police, fire, and EMS units or agencies to the resulting calls for service; and coordinating the agency's units responding to incidents. ACDC is under the leadership and direction of the Chief of Police and the Deputy Chief of Support Services. ACDC is supervised by the civilian Director of Communications and one Deputy Director of Communications who direct, oversee, and coordinate the activities of the section personnel and insure that the radio, communications, and related equipment are maintained in working order. ACDC currently provides police services for the Village of Addison, the Village of Bensenville, the Village of Bloomingdale, the DuPage County Forest Preserve Police, the City of Wood Dale, the Village of Itasca, the Village of Glendale Heights, and the Village of Westmont. The center also provides officer safety services to the DuPage County Juvenile Probation and Canadian Pacific Railroad Police. The Center provides fire dispatching to Tri-State Fire Protection District, Pleasantview Fire Protection District, Addison Fire Protection District, Wood Dale Fire Protection District, Itasca Fire Protection District, Bensenville Fire Protection District, and the Westmont Fire Department. The Center is capable of expanding services to other communities.

FY 2026-27 Key Objectives**Strategic Priority 2: Community Image**

- The department will provide staff and resources to support the following programs and initiatives related to schools and life-long learning: DARE, School Liaisons, School Crisis Committee, Intergovernmental Agreements, developing school operational plans for graduations, evacuations, and other special events, teen/adult CERT programs, Citizen Police Academies and First Responder Academies, SALT, Police Explorers, and Continuing Education for Police Officers.
- The department will continue to support programs that embrace, expand and create interaction/participation between the various ethnic groups. Some of the programs that are offered at the Henry Hyde Resource Center are tailored toward a specific ethnic group, i.e. English as a Second Language (ESL) classes, but a vast majority of the programs are offered to everyone in the community, and an effort is made to encourage participation by every ethnic group in the numerous crime prevention programs offered.
- The police will continue to work with all faith-based communities for outreach programs.
- The department will offer CERT and other programs, in Spanish, at the Henry Hyde Resource Center.

POLICE

Narrative (Cont'd)

FY 2026-27 Key Objectives (Cont'd)

Priority 2: Community Image (Cont'd)

- The department will hold educational events for all members of the community to be apprised of current criminal trends. An example of this will be the training of “Who is knocking on my door” for financial scams or thefts within the elderly community.
- The department will provide personnel and resources at the neighborhood resource center to staff and develop programs related to assimilation. The department will provide personnel and resources that support current school-based community outreach programs, i.e. District #4 Outreach Meetings. In addition, the department will pursue grant opportunities and in-kind support of school-based community outreach programs.
- The department will address crime trends or patterns with the Community Response Unit and by use of Directed Patrol. Also, on an annual basis, all specialty units will be reviewed to decide if they should be discontinued, re-deployed, expanded, or left as is.

Strategic Priority 3: Housing

- The department has Community Response personnel that are trained to provide the Crime Free Multi-Housing program to landlords within the community. The Community Response Unit Section will work with the Finance and Community Development Departments to require that all rental property-owners attend the Crime Free Multi-Housing program. The Community Response Unit will follow up nuisance complaints and enforce the Nuisance Abatement Ordinance and will work with the Community Development Department to mitigate nuisance complaints.

Strategic Priority 4: Infrastructure

- The department will continue to incorporate new technology to work towards better service provided to the citizens. On an annual basis, the department will review the use of new technology, i.e. e-mail, cellular telephones, the Village website, and other emerging technology.
- In keeping with the continued use of technology, we will utilize telephone reporting systems as an added service to the community.
- Training resources will be reviewed annually to decide the best use of technology and funds.
- The Command Staff of the department will work with their staff members regarding working conditions. Command Staff members will continue to hold labor management meetings to discuss working condition issues to foster higher morale and professional working relationships.
- The Command Staff will develop a recommendation on manpower needs based upon a study of service needs.

POLICE

Narrative (Cont'd)

Performance Measures

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	20,614,790	21,477,650	22,989,290
Number of Full Time Employees	82	82	82
Outputs			
Calls Responded To	34,772	36,510	38,335
Index Crimes	354	371	390
Non-Index Crimes	1,387	1,456	1,528
Service Calls:			
Lost/Found Property	268	281	295
Motorist Assist	422	443	465
Animal Complaints	751	788	827
Domestics	888	932	978
Suspicious Incidents	1,586	1,665	1,748
Citizen Assists	1,173	1,231	1,292
Traffic Accidents	1,305	1,370	1,438
Assist Other Agencies	1,282	1,346	1,413
Disturbance Calls	1,400	1,470	1,543
Alarms	1,190	1,249	1,311
Total Traffic Tickets	10,646	11,178	11,736
Total DUI Arrests	191	200	210
Total Parking Tickets	7,185	7,544	7,921
Effectiveness			
Neighborhood Groups	4	6	8
DARE Program Student Attendance	2,500	2,500	2,500
First Responder Academy	0	1	1
Citizen Volunteers/CERT	18	25	25
Employee Grievances	0	0	0
Efficiency			
Total cases investigated by Detective Division*	625	637	631
Percentage of cases cleared by Detective Division	84%	86%	82%
Percentage of cases cleared by arrest (Detective Division)	22%	27%	24%

POLICE

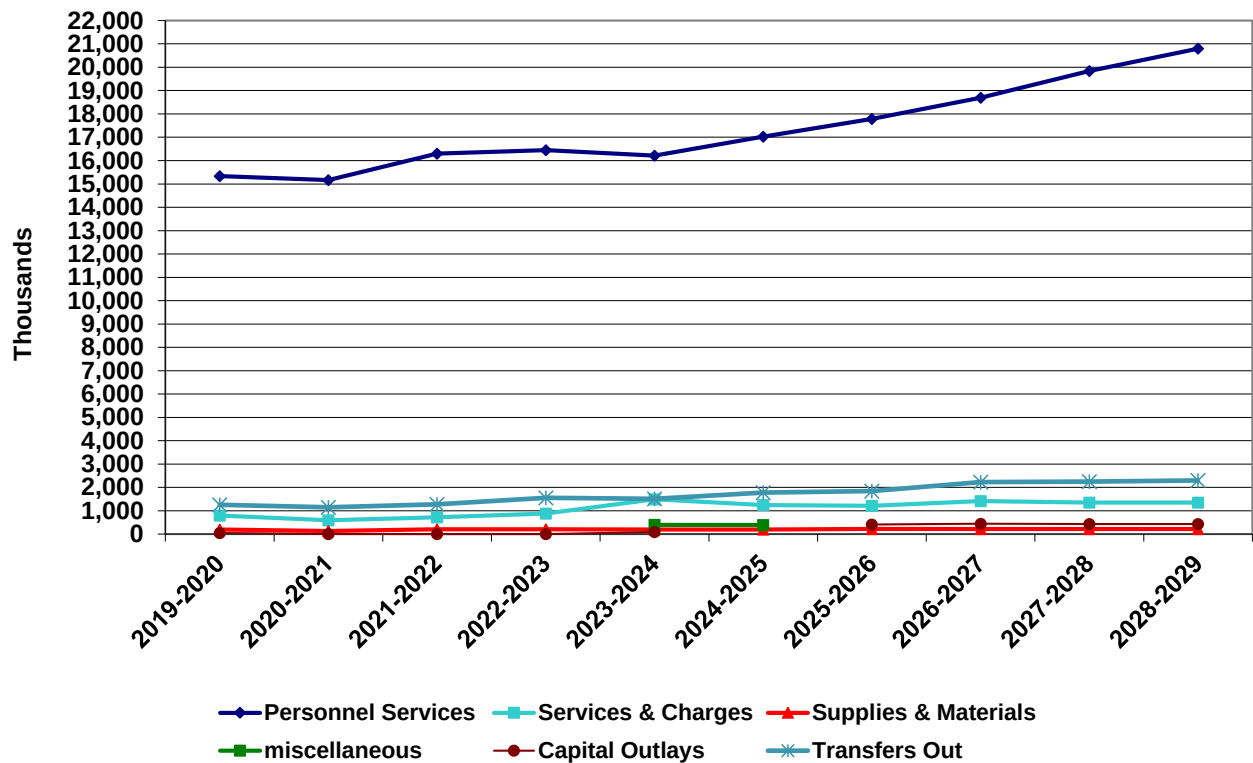
Personnel Summary

<u>Position Title</u>	<u>Current Authorized</u>	<u>Fiscal Year 2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police (2)	2.00	2.00	2.00	2.00	2.00
Watch Commanders	4.00	4.00	4.00	4.00	4.00
Sergeants	8.00	8.00	8.00	8.00	8.00
Patrol Officer (52)	52.00	52.00	52.00	52.00	52.00
Community Service Officer (5)	5.00	5.00	5.00	5.00	5.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Investigative Aide/Crime Analyst	1.00	1.00	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00
Assistant Records Supervisor	1.00	1.00	1.00	1.00	1.00
Clerk Typist (6)	6.00	6.00	6.00	6.00	6.00
Part-Time Clerk Typist	1.00	1.00	1.00	1.00	1.00
Part-Time Investigation Aide	1.00	1.00	1.00	1.00	1.00
Total Budgeted:	84.00	84.00	84.00	84.00	84.00
Authorized & Unbudgeted:					
None					
Total Authorized:	84.00				

POLICE

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	17,790,500	18,692,990	19,839,719	20,795,803
Services & Charges	1,214,850	1,411,600	1,353,900	1,353,900
Supplies & Materials	220,700	214,500	214,500	214,500
Capital Outlays	406,100	445,100	431,100	431,100
Transfers Out	1,845,500	2,225,100	2,246,100	2,297,600
Total	21,477,650	22,989,290	24,085,319	25,092,903



G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1510 - POLICE								
PERSONNEL SVCS								
WAGES & SALARIES								
100.1510-4001	SALARIES & WAGES	8,747,357.47	9,117,096.23	9,329,700.00	9,225,000.00	9,669,968.00	10,166,379.00	10,684,049.00
100.1510-4004	OVERTIME	420,708.25	417,426.51	500,000.00	400,000.00	500,000.00	500,000.00	500,000.00
100.1510-4005	HOLIDAY PAY	126,032.84	126,812.90	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
100.1510-4006	OTHER PAY	33,744.84	38,427.14	52,200.00	40,000.00	52,200.00	52,200.00	52,200.00
100.1510-4007	PART-TIME	115,498.51	122,615.71	123,600.00	120,000.00	127,926.00	132,403.00	137,037.00
100.1510-4020	SICK PAY	130,354.88	155,515.38	143,000.00	160,000.00	141,627.00	146,584.00	151,715.00
WAGES & SALARIES Totals		\$9,573,696.79	\$9,977,893.87	\$10,293,500.00	\$10,090,000.00	\$10,636,721.00	\$11,142,566.00	\$11,670,001.00
TAXES & BENEFITS								
100.1510-4009	I.M.R.F.	128,936.39	125,568.98	114,500.00	108,000.00	112,573.00	117,880.00	123,495.00
100.1510-4010	SOCIAL SECURITY	723,939.71	765,461.94	787,300.00	772,000.00	809,715.00	848,413.00	888,761.00
100.1510-4012	HEALTH INSURANCE	1,835,942.08	1,779,340.82	1,888,200.00	1,926,000.00	2,060,781.00	2,266,860.00	2,493,546.00
100.1510-4029	PENSION BENEFITS	3,953,962.10	4,374,315.38	4,893,300.00	4,894,500.00	5,073,200.00	5,464,000.00	5,620,000.00
TAXES & BENEFITS Totals		\$6,642,780.28	\$7,044,687.12	\$7,683,300.00	\$7,700,500.00	\$8,056,269.00	\$8,697,153.00	\$9,125,802.00
PERSONNEL SVCS Totals		\$16,216,477.07	\$17,022,580.99	\$17,976,800.00	\$17,790,500.00	\$18,692,990.00	\$19,839,719.00	\$20,795,803.00
SERVICES & CHARGES								
100.1510-4150	IRMA INSURANCE	849,811.02	654,859.75	661,000.00	640,000.00	650,000.00	650,000.00	650,000.00
PROFESSIONAL								
100.1510-4103	PROF SERV LEGAL	100,519.53	57,005.69	68,100.00	68,100.00	68,100.00	68,100.00	68,100.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	ADMIN ADJUDICATOR (ADMIN ADJUDICATION & RED LIGHTS)					1.0000	10,000.00	10,000.00
BOARD REVIEW	DUI PROSECUTOR					1.0000	50,000.00	50,000.00
BOARD REVIEW	TOWING ADMIN ADJUDICATOR					1.0000	8,100.00	8,100.00
BOARD REVIEW Totals								\$68,100.00
100.1510-4105	PROF SERV DATA PROCESSING	75,124.88	64,855.68	92,150.00	78,000.00	92,000.00	92,000.00	92,000.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	AXON RMS INTERFACE					1.0000	4,000.00	4,000.00
BOARD REVIEW	BEAST SUPPORT					1.0000	3,000.00	3,000.00
BOARD REVIEW	BERLA SOFTWARE					1.0000	3,500.00	3,500.00
BOARD REVIEW	CALLYO (DETECTIVES)					1.0000	4,000.00	4,000.00
BOARD REVIEW	CELLHAWK					1.0000	6,500.00	6,500.00
BOARD REVIEW	COPFTO (911-TECH) (FIELD SERVICES)					1.0000	3,200.00	3,200.00
BOARD REVIEW	COVERTTRACK (INVESTIGATIONS)					1.0000	2,200.00	2,200.00
BOARD REVIEW	CRASH DATA RETRIEVAL SOFTWARE (PATROL)					1.0000	1,500.00	1,500.00
BOARD REVIEW	CRASH/MAJOR CRIMES SOFTWARE (PATROL)					1.0000	3,000.00	3,000.00

157

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1510 - POLICE								
SERVICES & CHARGES								
OTHER								
100.1510-4120	PUBLIC RELATIONS	8,664.58	29,123.92	39,500.00	50,000.00	85,000.00	85,000.00	85,000.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		NEDFYS YOUTH SERVICES		1.0000		75,000.00	75,000.00	
BOARD REVIEW		PUBLIC RELATIONS		1.0000		10,000.00	10,000.00	
						BOARD REVIEW Totals	\$85,000.00	
100.1510-4121	INVESTIGATIVE	9,855.27	18,781.88	14,000.00	14,000.00	36,000.00	16,000.00	16,000.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		CELLEBRITE ANALYZER (FY27 ONLY)		1.0000		20,000.00	20,000.00	
BOARD REVIEW		INVESTIGATIVE		1.0000		16,000.00	16,000.00	
						BOARD REVIEW Totals	\$36,000.00	
100.1510-4160	PRINTING	8,899.21	3,977.94	11,000.00	5,000.00	11,000.00	11,000.00	11,000.00
100.1510-4161	PUBLICATION OF NOTICES	.00	50.00	500.00	50.00	500.00	500.00	500.00
100.1510-4163	CONFERENCES	47,158.70	.00	.00	.00	.00	.00	.00
100.1510-4164	TRAINING	90,980.96	128,372.81	154,800.00	154,800.00	144,800.00	144,800.00	144,800.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		ASSOC CONFERENCE YEARLY		1.0000		4,400.00	4,400.00	
BOARD REVIEW		ASSOCIATION MEETINGS		1.0000		3,500.00	3,500.00	
BOARD REVIEW		AXON CONFERENCE		1.0000		7,000.00	7,000.00	
BOARD REVIEW		CALEA CONFERENCE		1.0000		12,900.00	12,900.00	
BOARD REVIEW		COMMUNITY RESPONSE UNIT TRAINING		1.0000		1,500.00	1,500.00	
BOARD REVIEW		CRASH DATA RETRIEVAL TRAINING		1.0000		1,000.00	1,000.00	
BOARD REVIEW		CRASH/MAJOR CRIMES SOFTWARE TRAINING		1.0000		8,000.00	8,000.00	
BOARD REVIEW		DUPAGE CHIEFS OF POLICE		1.0000		900.00	900.00	
BOARD REVIEW		FBINAA CONFERENCE YEARLY		1.0000		10,000.00	10,000.00	
BOARD REVIEW		HOMICIDE TRAINING (MANDATED)		1.0000		3,900.00	3,900.00	
BOARD REVIEW		IACP CONFERENCE YEARLY		1.0000		12,000.00	12,000.00	
BOARD REVIEW		IAPEM CONFERENCE		1.0000		1,200.00	1,200.00	
BOARD REVIEW		ICNA CONFERENCE		1.0000		1,100.00	1,100.00	
BOARD REVIEW		IEMA CONFERENCE		1.0000		2,500.00	2,500.00	
BOARD REVIEW		IJOA CONFERENCE		1.0000		6,300.00	6,300.00	
BOARD REVIEW		ILEAS CONFERENCE		1.0000		1,500.00	1,500.00	
BOARD REVIEW		ILEETA TRAINING (MANDATED)		1.0000		3,200.00	3,200.00	
BOARD REVIEW		INSTRUCTOR DEVELOPMENT TRAINING (ILETSB)		1.0000		8,000.00	8,000.00	

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET

Fund 100 - GENERAL FUND

Department 1510 - POLICE

SERVICES & CHARGES

OTHER

BOARD REVIEW	ITOA CONFERENCE					1.0000	1,600.00	1,600.00
BOARD REVIEW	LAW REVIEW CLASSES					1.0000	1,500.00	1,500.00
BOARD REVIEW	MAJOR CRIMES EVIDENCE TECHNICIAN					1.0000	9,900.00	9,900.00
BOARD REVIEW	MEDICOLEGAL DEATH SEMINAR					1.0000	1,500.00	1,500.00
BOARD REVIEW	NEMRT (69 SWORN 30 CIVILIAN)					1.0000	9,500.00	9,500.00
BOARD REVIEW	NORTHWESTERN/SPI POLICE STAFF & COMMAND					1.0000	10,000.00	10,000.00
BOARD REVIEW	OUTDOOR RANGE FACILITY					1.0000	1,200.00	1,200.00
BOARD REVIEW	PATROL SPECIALTY POSITIONS TRAINING					1.0000	2,100.00	2,100.00
BOARD REVIEW	RECORDS MANAGERS CONFERENCE (LERMI)					1.0000	3,600.00	3,600.00
BOARD REVIEW	SLEA BASIC TRAINING					1.0000	10,000.00	10,000.00
BOARD REVIEW	USE OF FORCE TRAINING (MANDATED)					1.0000	5,000.00	5,000.00
BOARD REVIEW Totals								\$144,800.00

100.1510-4180	REPAIRS & MAINTENANCE	102,890.23	86,190.32	24,000.00	15,000.00	17,000.00	17,000.00	17,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	EQUIPMENT REPAIRS	1.0000	3,000.00	3,000.00
BOARD REVIEW	FIRE EXTINGUISHERS	1.0000	3,100.00	3,100.00
BOARD REVIEW	FITNESS EQUIPMENT	1.0000	3,000.00	3,000.00
BOARD REVIEW	RADAR CALIBRATION (PUBLIC SAFETY DIRECT) (MANDATED)	1.0000	4,400.00	4,400.00
BOARD REVIEW	RIFLES & HANDGUNS	1.0000	3,000.00	3,000.00
BOARD REVIEW	SURVEILLANCE UPGRADE MAINTENANCE (VAN/POLE CAMERAS)	1.0000	500.00	500.00
BOARD REVIEW Totals				\$17,000.00

100.1510-4190	RENTAL-EQUIPMENT	70.56	76.65	500.00	100.00	500.00	500.00	500.00

100.1510-4192	DUES/SUBSCRIPTIONS	21,975.53	25,545.73	35,000.00	30,000.00	35,400.00	35,400.00	35,400.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	CRIME ANALYST OF ILLINOIS	1.0000	100.00	100.00
BOARD REVIEW	DARE ASSOCIATION	1.0000	100.00	100.00
BOARD REVIEW	DUPAGE COUNTY CHIEFS OF POLICE ASSOCIATION	1.0000	900.00	900.00
BOARD REVIEW	FBI ASSOCIATION	1.0000	1,000.00	1,000.00
BOARD REVIEW	IAPE - IL ASSOCIATION OF PROPERTY & EVIDENCE	1.0000	100.00	100.00
BOARD REVIEW	IL CRIME FREE ASSOCIATION MEMBERSHIP	1.0000	200.00	200.00
BOARD REVIEW	ILEAS - ANNUAL AGENCY MEMBERSHIP DUES	1.0000	300.00	300.00
BOARD REVIEW	ILEETA - INTERNATIONAL LAW ENFORCEMENT TRAINERS ASSOC	1.0000	200.00	200.00
BOARD REVIEW	ILLINOIS ANIMAL CONTROL ASSOCIATION	1.0000	100.00	100.00
BOARD REVIEW	ILLINOIS ASSOCIATION OF CHIEFS OF POLICE	1.0000	1,000.00	1,000.00

G/L Account		Account Description		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND										
Department 1510 - POLICE										
SERVICES & CHARGES										
OTHER										
	BOARD REVIEW	ILLINOIS COMPILED STATUTES DIRECTORY						1.0000	600.00	600.00
	BOARD REVIEW	INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE						1.0000	1,000.00	1,000.00
	BOARD REVIEW	IPAC - IL POLICE ACCREDIDATION COALITION						1.0000	100.00	100.00
	BOARD REVIEW	IVC - (CODE/LAW BOOKS)						1.0000	2,000.00	2,000.00
	BOARD REVIEW	JUVENILE OFFICERS ASSOCIATION						1.0000	600.00	600.00
	BOARD REVIEW	LERMI RECORDS MANAGERS ASSOCIATION						1.0000	100.00	100.00
	BOARD REVIEW	MERIT						1.0000	10,000.00	10,000.00
	BOARD REVIEW	MIDWEST GANG INVESTIGATORS ASSOCIATION						1.0000	100.00	100.00
	BOARD REVIEW	MISCELLANEOUS						1.0000	2,100.00	2,100.00
	BOARD REVIEW	MOCIC MEMBERSHIP						1.0000	300.00	300.00
	BOARD REVIEW	NIPAS (FIELD FORCE)						1.0000	7,100.00	7,100.00
	BOARD REVIEW	PERF (POLICE EXECUTIVE RESEARCH FORUM)						1.0000	1,000.00	1,000.00
	BOARD REVIEW	STATE'S ATTORNEY CHILD ABUSE PROGRAM (DUPAGE CO)						1.0000	5,000.00	5,000.00
	BOARD REVIEW	TRAFFIC CRASH MEMBERSHIPS						1.0000	1,400.00	1,400.00
								BOARD REVIEW Totals		\$35,400.00
100.1510-4199	OTHER SERVICES & CHARGES		22,146.90	19,511.98	18,000.00	23,000.00	72,000.00	45,500.00	45,500.00	
Budget Transactions										
	Level	Transaction						Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	ANIMAL SERVICES						1.0000	3,000.00	3,000.00
	BOARD REVIEW	ILLINOIS PHLEBOTOMY						1.0000	25,000.00	25,000.00
	BOARD REVIEW	K9 ANNUAL COST						1.0000	8,500.00	8,500.00
	BOARD REVIEW	K9 FIRST YEAR COST (FY27 ONLY)						1.0000	26,500.00	26,500.00
	BOARD REVIEW	POLICE VEHICLE DETAILING						1.0000	5,000.00	5,000.00
	BOARD REVIEW	PRISONER MEALS						1.0000	500.00	500.00
	BOARD REVIEW	SHIPPING/FREIGHT						1.0000	1,000.00	1,000.00
	BOARD REVIEW	SHREDDING SERVICES						1.0000	2,500.00	2,500.00
								BOARD REVIEW Totals		\$72,000.00
OTHER Totals			\$321,101.42	\$319,322.48	\$307,300.00	\$299,950.00	\$412,200.00	\$365,700.00	\$365,700.00	
SERVICES & CHARGES Totals			\$1,491,726.84	\$1,241,060.47	\$1,303,850.00	\$1,214,850.00	\$1,411,600.00	\$1,353,900.00	\$1,353,900.00	
SUPPLIES & MATERIALS										
100.1510-4201	OFFICE SUPPLIES		3,822.46	4,087.93	10,000.00	4,000.00	10,000.00	10,000.00	10,000.00	
100.1510-4203	CLOTHING SUPPLIES		81,264.85	96,387.52	87,900.00	87,900.00	87,900.00	87,900.00	87,900.00	
Budget Transactions										
	Level	Transaction						Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	ALTERATIONS AND REPAIRS						1.0000	500.00	500.00
	BOARD REVIEW	BULLETPROOF VESTS						1.0000	12,000.00	12,000.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1510 - POLICE								
SUPPLIES & MATERIALS								
	BOARD REVIEW	CHIEF, DEPUTY CHIEFS, COMMANDERS, DETECTIVES				1.0000	11,000.00	11,000.00
	BOARD REVIEW	CLEANING & MAINTENANCE				1.0000	15,000.00	15,000.00
	BOARD REVIEW	CLERKS				1.0000	1,000.00	1,000.00
	BOARD REVIEW	COMMUNITY SERVICE OFFICERS				1.0000	600.00	600.00
	BOARD REVIEW	NIPAS CLOTHING AND EQUIPMENT				1.0000	10,000.00	10,000.00
	BOARD REVIEW	REPLACEMENT & NEW UNIFORMS				1.0000	30,000.00	30,000.00
	BOARD REVIEW	SHOES				1.0000	7,000.00	7,000.00
	BOARD REVIEW	TASK FORCE				1.0000	800.00	800.00
	BOARD REVIEW Totals							\$87,900.00
100.1510-4299	OTHER OPERATING SUPPLIES	114,171.66	93,876.10	128,800.00	128,800.00	116,600.00	116,600.00	116,600.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	40mm LESS LETHAL LAUNCHER					1.0000	12,700.00	12,700.00
BOARD REVIEW	AED EQUIPMENT/SUPPLIES					1.0000	3,000.00	3,000.00
BOARD REVIEW	AMMO - COMPULSORY TRAINING					1.0000	22,500.00	22,500.00
BOARD REVIEW	AMMO - SAGE					1.0000	3,500.00	3,500.00
BOARD REVIEW	BADGES					1.0000	2,000.00	2,000.00
BOARD REVIEW	BATTERIES AND ELECTRONIC DATA					1.0000	600.00	600.00
BOARD REVIEW	BREATHALYZER SUPPLIES					1.0000	1,200.00	1,200.00
BOARD REVIEW	CAMERA, VIDEO & AUDIO SUPPLIES					1.0000	5,000.00	5,000.00
BOARD REVIEW	CARTONS/BOXES FOR EVIDENCE					1.0000	1,500.00	1,500.00
BOARD REVIEW	COFFEE					1.0000	600.00	600.00
BOARD REVIEW	COMPUTER SUPPLIES					1.0000	1,200.00	1,200.00
BOARD REVIEW	CRASH DATA RETRIEVAL HARDWARE					1.0000	2,000.00	2,000.00
BOARD REVIEW	CRIME FREE MULTI-HOUSING					1.0000	1,500.00	1,500.00
BOARD REVIEW	DISPOSABLE BLANKETS					1.0000	500.00	500.00
BOARD REVIEW	DOG FOOD/ANIMAL SUPPLIES					1.0000	1,000.00	1,000.00
BOARD REVIEW	EVIDENCE SUPPLIES					1.0000	6,000.00	6,000.00
BOARD REVIEW	FIRST AID SUPPLIES					1.0000	2,000.00	2,000.00
BOARD REVIEW	FLARES					1.0000	3,600.00	3,600.00
BOARD REVIEW	GUN CLEANING SUPPLIES					1.0000	500.00	500.00
BOARD REVIEW	GUN PARTS					1.0000	2,000.00	2,000.00
BOARD REVIEW	GUNS - PATROL OFFICERS					1.0000	1,000.00	1,000.00
BOARD REVIEW	HARDWARE SUPPLIES					1.0000	100.00	100.00
BOARD REVIEW	LOCK UP SUPPLIES					1.0000	500.00	500.00
BOARD REVIEW	MAJOR CALLS & SPECIAL EVENT SUPPLIES					1.0000	1,500.00	1,500.00
BOARD REVIEW	MEETING SUPPLIES					1.0000	2,000.00	2,000.00
BOARD REVIEW	NARCOTICS KITS					1.0000	600.00	600.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1510 - POLICE								
SUPPLIES & MATERIALS								
	BOARD REVIEW					1.0000	1,200.00	1,200.00
	BOARD REVIEW					1.0000	28,800.00	28,800.00
	BOARD REVIEW					1.0000	300.00	300.00
	BOARD REVIEW					1.0000	500.00	500.00
	BOARD REVIEW					1.0000	1,000.00	1,000.00
	BOARD REVIEW					1.0000	1,200.00	1,200.00
	BOARD REVIEW					1.0000	2,700.00	2,700.00
	BOARD REVIEW					1.0000	2,000.00	2,000.00
	BOARD REVIEW					1.0000	300.00	300.00
	BOARD REVIEW Totals						\$116,600.00	
	SUPPLIES & MATERIALS Totals	\$199,258.97	\$194,351.55	\$226,700.00	\$220,700.00	\$214,500.00	\$214,500.00	\$214,500.00
MISCELLANEOUS								
100.1510-4892	SBITA PRINCIPAL	324,777.00	324,090.00	.00	.00	.00	.00	.00
100.1510-4893	SBITA INTEREST	69,022.00	66,709.00	.00	.00	.00	.00	.00
	MISCELLANEOUS Totals	\$393,799.00	\$390,799.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAYS								
EQUIPMENT								
100.1510-4304	EQUIPMENT-ELECTRONICS	87,971.92	(9,363.98)	406,100.00	406,100.00	445,100.00	431,100.00	431,100.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	AXON				1.0000	350,000.00	350,000.00
	BOARD REVIEW	DRONE ANNUAL COST				1.0000	25,000.00	25,000.00
	BOARD REVIEW	DRONE ONE TIME FEE (FY27 ONLY)				1.0000	14,000.00	14,000.00
	BOARD REVIEW	FORCE-ON-FORCE TRAINING WEAPONS				1.0000	30,000.00	30,000.00
	BOARD REVIEW	GRAY KEY/ AXIOM				1.0000	26,100.00	26,100.00
	BOARD REVIEW Totals						\$445,100.00	
	EQUIPMENT Totals	\$87,971.92	(\$9,363.98)	\$406,100.00	\$406,100.00	\$445,100.00	\$431,100.00	\$431,100.00
	CAPITAL OUTLAYS Totals	\$87,971.92	(\$9,363.98)	\$406,100.00	\$406,100.00	\$445,100.00	\$431,100.00	\$431,100.00
TRANSFERS OUT								
100.1510-4941	TRANSFER TO ACDC BUILDING	.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
100.1510-4961	TRANSFER TO FLEET SERVICE	604,663.36	752,547.30	680,300.00	682,800.00	851,500.00	875,200.00	904,900.00
100.1510-4962	TRANSFER TO IT	641,648.80	704,322.62	876,500.00	854,500.00	999,600.00	996,900.00	1,018,700.00
100.1510-4964	TRANSFER TO EQUIP REPL FD	270,000.00	318,492.00	308,200.00	308,200.00	324,000.00	324,000.00	324,000.00
	TRANSFERS OUT Totals	\$1,516,312.16	\$1,775,361.92	\$1,865,000.00	\$1,845,500.00	\$2,225,100.00	\$2,246,100.00	\$2,297,600.00
	Department 1510 - POLICE Totals	\$19,905,545.96	\$20,614,789.95	\$21,778,450.00	\$21,477,650.00	\$22,989,290.00	\$24,085,319.00	\$25,092,903.00

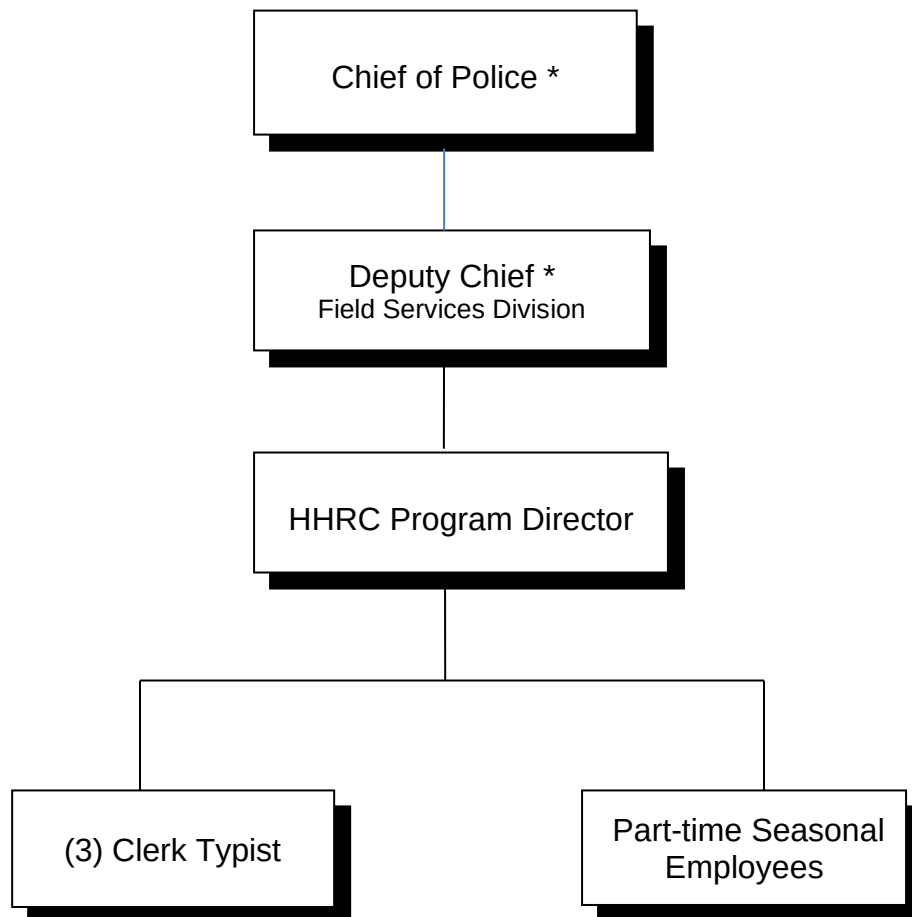
G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
	Fund 100 - GENERAL FUND Totals	\$19,905,545.96	\$20,614,789.95	\$21,778,450.00	\$21,477,650.00	\$22,989,290.00	\$24,085,319.00	\$25,092,903.00
	Net Grand Totals	\$19,905,545.96	\$20,614,789.95	\$21,778,450.00	\$21,477,650.00	\$22,989,290.00	\$24,085,319.00	\$25,092,903.00



(BLANK)

HENRY HYDE RESOURCE CENTER

Organization Structure



* Not charged to this budget.

HENRY HYDE RESOURCE CENTER

Narrative

Center's Description of Activities

The Henry Hyde Resource Center (HHRC) operates under the leadership and direction of the Addison Chief of Police. The Center is divided into two main areas of service. These two areas are After School Programming/Children's Services and Adult Education Services, which includes Community Programming. The Henry Hyde Resource Center's goal is to enrich and improve the lives of individuals who seek services at the Center. The Center diligently strives to obtain feedback from the community and ensure the services being provided meet the needs of the community. Through partnerships with various organizations/service providers such as People's Resource Center, College of DuPage, U of I Extension, Northern Illinois Food Bank, Elmhurst College, Addison School District #4, School District #88, NEDSRA, Addison Park District, DuPage County Health Department, NEDFYS, Parent Engagement-APPLE, Parents as Teachers, Addison Active Seniors and private businesses such as H & S Remodeling and Zurich, the Center is able to provide a wide range of services.

After School Programming/Children's Services

The After School Programming/Children's Services consists of an After School Program that runs Monday through Friday from 3:00 p.m. to 5:30 p.m. throughout the school year. During the summer, the Center runs a camp for the children. During both the After School Program and the camp, the Center is able to feed each child due to the partnership with the Northern Illinois Food Bank. The Center also provides special events for the children, such as Family Fun Nights, as well as other educational presentations for the children and their families. The Center is dedicated to providing a safe and educational environment for the children while providing activities that are fun and entertaining. The life skills that the children learn at the HHRC help them develop into responsible and respectable members of the Addison Community.

Adult Education Services

Adult Education Services consist of Art classes, English Language Acquisition (ELA) classes, GED classes and Adult Literacy classes. HHRC's community partners have delivered seminars/workshops that range from Holiday Parties to mobile food pantries to safety workshops. The Center holds an annual "End of Summer Picnic" for the community and partners with the Addison Park District, the Addison Fire Department, and the Addison Police Department to serve over 300 people. The seminars/workshops are scheduled in the evenings and weekends for everyone's convenience.

HENRY HYDE RESOURCE CENTER

Narrative (Cont'd)

FY 2026-27 Key Objectives

Priority 2: Community Image

- a. Fully integrated community – no fragmentation.
 - The Henry Hyde Resource Center will provide staff and resources to support an After School Program where children may seek homework assistance and reading/literacy improvement. The Police Department will continue to provide Crime Prevention officers to continue safety education for both children and parents. The Center will continue to expand Adult Education Programs through expanding relationships with service providers and organizations.
 - The Center will continue to support programs that embrace, expand, and create interaction/participation between the various ethnic groups.
 - The Center offers a variety of programs that are tailored toward specific ethnic groups, i.e. ELA classes. A vast majority of the programs are offered to everyone in the community, and an effort is made to encourage participation by every ethnic group in the numerous crime prevention programs offered.
 - The Center will attempt to obtain more funding from the Village budget to hire additional staff.

Performance Measures

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	761,243	764,245	803,724
Number of Full Time Employees	4	4	4
Volunteers	47	35	50
Outputs			
Total Hours of Service for After School Program	489	490	490
Total Hours of Service for Summer Camp	175	180	180
Total Number of Children Registered for Summer Camp	110	120	130
Total Number of Children Registered for After School Program	98	90	105
Daily Attendance in the After School Program	45	30	45
Number of Meals Served to the Children	8,025	7,500	9,000
Art Classes	30	27	30
English Language Acquisition Classes (added now Levels 1, 2 & 4) ELA	142	90	90
Adult Literacy Classes Level 1,2 & 3	17	17	18
Cooking Class – currently cancelled due to funding	30	n/a	n/a
Parent Engagement – APPLE (NEW in 25/26)	n/a	35	90
Parents as Teachers (NEW in 25/26)	n/a	89	100

HENRY HYDE RESOURCE CENTER

Personnel Summary

<u>Position Title</u>	Current <u>Authorized</u>	Fiscal Year <u>2026-27</u>	Fiscal Year <u>2027-28</u>	Fiscal Year <u>2028-29</u>	Fiscal Year <u>2029-30</u>
Family Alliance Program Director	1.00	1.00	1.00	1.00	1.00
Clerk Typist (3)	3.00	3.00	3.00	3.00	3.00
Part-Time/Seasonal (6)	6.00	6.00	6.00	6.00	6.00
Total Budgeted:	10.00	10.00	10.00	10.00	10.00

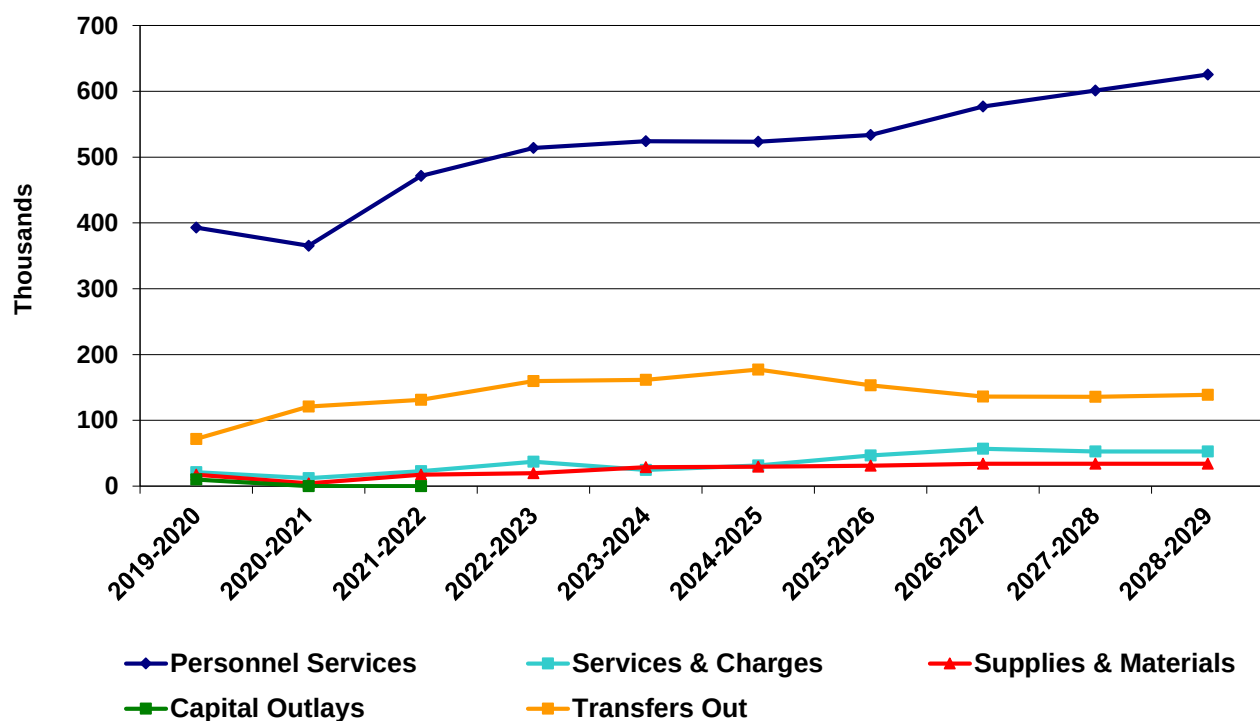
Authorized & Unbudgeted:
None

Total Authorized: 10.00

HENRY HYDE RESOURCE CENTER

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	533,700	576,874	601,158	625,480
Services & Charges	46,545	56,750	52,750	52,750
Supplies & Materials	31,000	34,000	34,000	34,000
Capital Outlays	0	0	0	0
Transfers Out	153,000	136,100	135,700	138,700
Total	764,245	803,724	823,608	850,930



G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1520 - HENRY HYDE RESOURCE CTR								
PERSONNEL SVCS								
WAGES & SALARIES								
100.1520-4001	SALARIES & WAGES	337,299.52	350,180.32	372,300.00	345,000.00	367,835.00	381,618.00	394,974.00
100.1520-4006	OTHER PAY	.00	.00	5,000.00	300.00	1,000.00	1,000.00	1,000.00
100.1520-4007	PART-TIME	23,425.21	29,675.80	37,400.00	36,000.00	46,451.00	47,805.00	49,208.00
100.1520-4020	SICK PAY	3,993.37	4,157.09	4,400.00	4,400.00	2,837.00	2,937.00	3,039.00
	WAGES & SALARIES Totals	\$364,718.10	\$384,013.21	\$419,100.00	\$385,700.00	\$418,123.00	\$433,360.00	\$448,221.00
TAXES & BENEFITS								
100.1520-4009	I.M.R.F.	28,237.17	27,324.00	28,400.00	30,000.00	30,417.00	31,549.00	32,652.00
100.1520-4010	SOCIAL SECURITY	26,712.32	28,388.74	31,700.00	30,000.00	31,917.00	33,083.00	34,219.00
100.1520-4012	HEALTH INSURANCE	104,408.50	83,520.73	86,600.00	88,000.00	96,417.00	103,166.00	110,388.00
	TAXES & BENEFITS Totals	\$159,357.99	\$139,233.47	\$146,700.00	\$148,000.00	\$158,751.00	\$167,798.00	\$177,259.00
	PERSONNEL SVCS Totals	\$524,076.09	\$523,246.68	\$565,800.00	\$533,700.00	\$576,874.00	\$601,158.00	\$625,480.00
SERVICES & CHARGES								
PROFESSIONAL								
100.1520-4105	PROF SERV DATA PROCESSING	.00	.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
100.1520-4107	PROF SERV MEDICAL	1,440.00	188.00	500.00	1,500.00	1,200.00	1,200.00	1,200.00
	PROFESSIONAL Totals	\$1,440.00	\$188.00	\$1,500.00	\$1,500.00	\$2,200.00	\$2,200.00	\$2,200.00
COMMUNICATIONS								
100.1520-4115	COMMUNICATIONS-TELEPHONE	3,998.70	3,441.73	7,000.00	3,500.00	7,000.00	7,000.00	7,000.00
100.1520-4116	COMMUNICATIONS-PORTABLE DV	139.96	.00	.00	.00	.00	.00	.00
	COMMUNICATIONS Totals	\$4,138.66	\$3,441.73	\$7,000.00	\$3,500.00	\$7,000.00	\$7,000.00	\$7,000.00
OTHER								
100.1520-4118	COPY REPRODUCTION	2,063.49	1,584.58	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
100.1520-4120	PUBLIC RELATIONS	.00	3,833.56	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
100.1520-4160	PRINTING	.00	.00	1,000.00	.00	5,000.00	1,000.00	1,000.00
100.1520-4164	TRAINING	.00	.00	3,000.00	2,000.00	3,000.00	3,000.00	3,000.00
100.1520-4192	DUES/SUBSCRIPTIONS	45.00	45.00	50.00	45.00	50.00	50.00	50.00
100.1520-4199	OTHER SERVICES & CHARGES	16,833.71	22,222.93	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
	OTHER Totals	\$18,942.20	\$27,686.07	\$43,550.00	\$41,545.00	\$47,550.00	\$43,550.00	\$43,550.00
	SERVICES & CHARGES Totals	\$24,520.86	\$31,315.80	\$52,050.00	\$46,545.00	\$56,750.00	\$52,750.00	\$52,750.00
SUPPLIES & MATERIALS								
100.1520-4201	OFFICE SUPPLIES	997.49	449.93	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
100.1520-4203	CLOTHING SUPPLIES	1,668.32	1,804.75	2,000.00	2,000.00	5,000.00	5,000.00	5,000.00
100.1520-4299	OTHER OPERATING SUPPLIES	26,121.52	27,245.83	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
	SUPPLIES & MATERIALS Totals	\$28,787.33	\$29,500.51	\$31,000.00	\$31,000.00	\$34,000.00	\$34,000.00	\$34,000.00

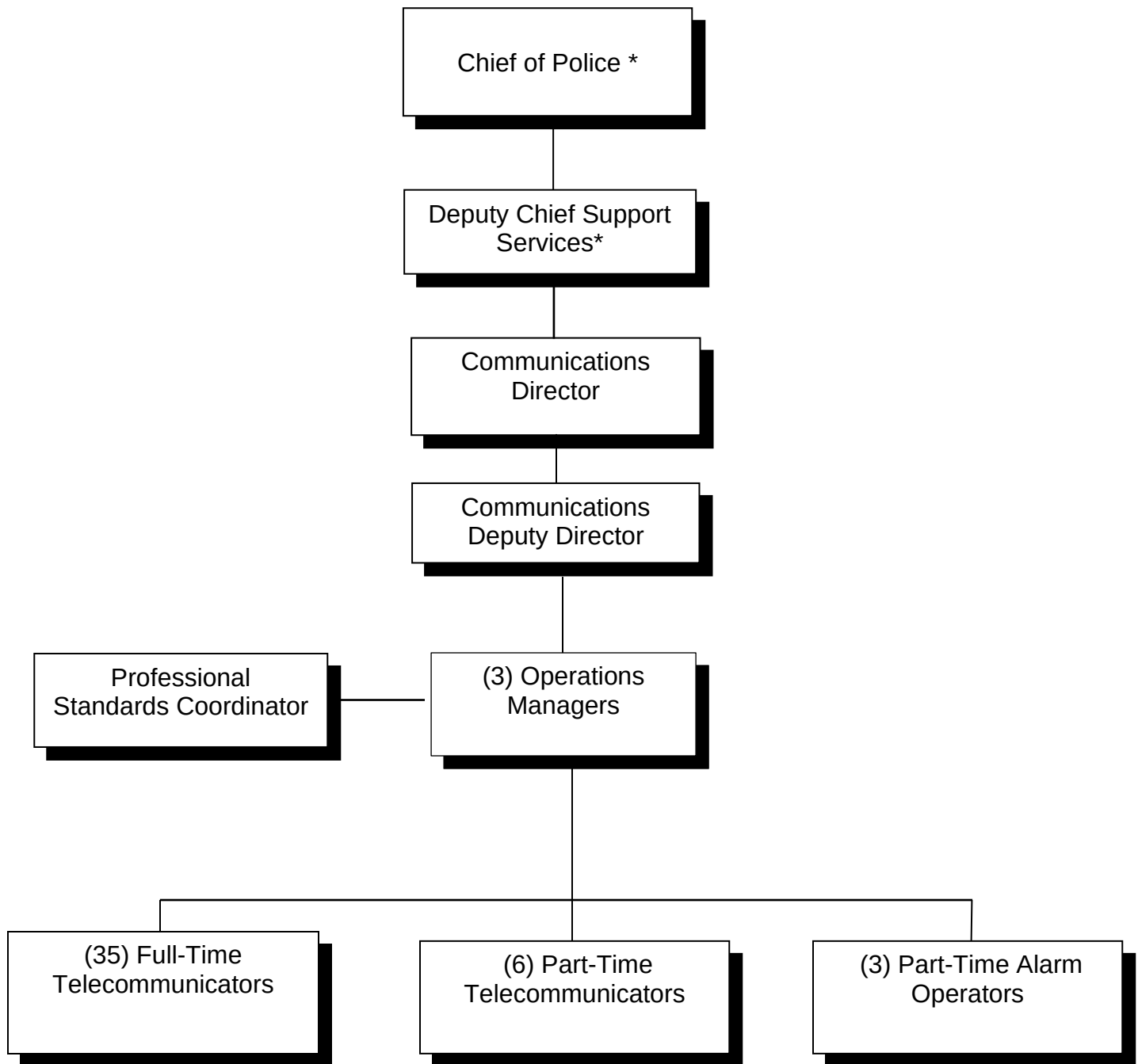
G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	100 - GENERAL FUND							
Department	1520 - HENRY HYDE RESOURCE CTR							
	<i>TRANSFERS OUT</i>							
100.1520-4962	TRANSFER TO IT	161,394.66	177,180.33	156,900.00	153,000.00	136,100.00	135,700.00	138,700.00
	<i>TRANSFERS OUT Totals</i>	\$161,394.66	\$177,180.33	\$156,900.00	\$153,000.00	\$136,100.00	\$135,700.00	\$138,700.00
Department	1520 - HENRY HYDE RESOURCE CTR	\$738,778.94	\$761,243.32	\$805,750.00	\$764,245.00	\$803,724.00	\$823,608.00	\$850,930.00
	Totals							
Fund	100 - GENERAL FUND Totals	\$738,778.94	\$761,243.32	\$805,750.00	\$764,245.00	\$803,724.00	\$823,608.00	\$850,930.00
	Net Grand Totals	\$738,778.94	\$761,243.32	\$805,750.00	\$764,245.00	\$803,724.00	\$823,608.00	\$850,930.00



(BLANK)

CONSOLIDATED DISPATCH CENTER

Organization Structure



* Not charged to this budget

CONSOLIDATED DISPATCH CENTER

Narrative

DESCRIPTION OF ACTIVITIES

The Addison Consolidated Dispatch Center (ACDC) is a part of the Addison Police Department and is under the leadership and direction of the Chief of Police and the Deputy Chief of Support Services. ACDC is supervised by the civilian Director of Communications and Deputy Director of Communications who direct, oversee, and coordinate the activities of the section personnel and insure the phone and radio, communications, and all related equipment are maintained in working order.

ACDC personnel are responsible for the rapid answering and processing of 911 emergency calls and 10-digit phone calls; efficient dispatching of the proper police, fire, and EMS responders to the resulting calls for service. ACDC personnel provide emergency medical dispatch (EMD) protocols as mandated by the State of Illinois. These protocols provide pre-arrival medical instructions to callers while paramedics are responding. They also answer and process all non-emergency phone calls for all member agencies. Telecommunicators (TCs) are responsible for creating and updating the Computer Aided Dispatch (CAD) System to track events, calls for service, locations of equipment, location of and first responders and for maintaining radio communication with responders. They prioritize CAD events and calls for service, coordinate emergency and non-emergency responses, and relay information to and from responders and citizens. They make notifications and coordinate resources such as tow trucks, public works, utility companies, social services, etc. TCs make notifications and after-hour call outs for public works departments, utilities, the Coroner's office, DuPage County Animal Control, search warrants and emergency orders of protection for member agencies. TCs are responsible for entering, modifying, and canceling entries made in the Illinois Law Enforcement Agencies Data System (LEADS) for wanted and missing persons, stolen or towed vehicles, and articles, as well as making inquiries in LEADS for requests from various sources. TCs also maintain databases of active warrants, towed and repossessed vehicles, arrests and miscellaneous logs. TCs process walk-in lobby requests from member agency citizens who come into the police department. TCs monitor live video feeds from member agencies, including booking areas, cells, and other locations of choice.

ACDC currently contracts police dispatching services for the Villages of Addison, Bensenville, Bloomingdale, Glendale Heights, Itasca, Westmont, DuPage County Forest Preserve Police, and the City of Wood Dale. ACDC also provides officer safety and communications services to Canadian Pacific Kansas City Railroad Police. The Center contracts fire and EMS dispatching services for the Addison, Wood Dale, Itasca, Bensenville, Tri-State, and Pleasantview Fire Protection Districts, and the Village of Westmont Fire Department. The Center is capable of expanding services to other communities or entities. ACDC provides after-hours referral services for the 211 DuPage County Services.

CONSOLIDATED DISPATCH CENTER

Narrative (Cont'd)

DESCRIPTION OF ACTIVITIES (Cont'd)

As part of the public safety team, the philosophy of ACDC includes the efficient, safe, and professional processing of calls for services and questions from the community, as well as professional communication via the radio system from police and fire personnel. Quality control is checked by random customer service compliance checks of the employee's handling and processing of 911 emergency and non-emergency calls, as well as radio traffic. With this approach, ACDC diligently pursues the safety of the citizenry and employees of the member agencies as its primary goal.

Personnel

ACDC has an authorized strength of 35 civilian full-time dispatchers, six part-time dispatchers, three alarm board operators, three Operations Managers, one Professional Standards Coordinator, one Deputy Director, and one Director of Communications under the Deputy Chief of Support Services. As the Center increases the communities it serves, personnel additions may be appropriate to maintain proper service levels.

FY 2026-27 Key Objectives

Vision 2: Our social and economic assets elevate community life.

Goal 4 - Ensure safety across the community.

- The Addison Police Department is a proponent of consolidating other independent Public Safety Answering Points (PSAPs) into its communications center.
- The Village of Bensenville has been a member since August 16, 2011, when ACDC began answering their 911 calls and dispatching their units.
- The Village of Bloomingdale has been a member since November 27, 2012, when ACDC began providing 911 and dispatch services for their police department.
- The DuPage County Forest Preserve Police became a member on May 4, 2015.
- The City of Wood Dale became a member on October 20, 2015.
- The Village of Itasca became a member on January 5, 2016.
- The Village of Glendale Heights became a member on May 3, 2016.

CONSOLIDATED DISPATCH CENTER

Narrative (Cont'd)

FY 2026-27 Key Objectives (Cont'd)

Vision 2: Our social and economic assets elevate community life.

Goal 4 - Ensure safety across the community.

- The Pleasantview Fire Protection District became a member on October 5, 2016.
- The Tri-State Fire Protection District became a member on October 5, 2016.
- The Village of Westmont (police and fire) became a member in February 2017.
- The Addison Fire Protection District became a member in April 2017.
- The Itasca Fire Protection District became a member in April 2017.
- The Wood Dale Fire Protection District became a member in April 2017.
- The Bensenville Fire Protection District became a member in October 2018.
- The Canadian Pacific Kansas City Railroad Police became a member in November 2020. We do not provide dispatching services however we provide LEADS information and coordinate emergency assistance when necessary by maintaining radio contact with their division that operates mainly in the North East portion of DuPage County.
- To provide additional services to new member agencies, additional full-time or part-time T Cs, may have to be hired and trained to handle the added workload.

CONSOLIDATED DISPATCH CENTER

Narrative (Cont'd)

FY 2026-27 Key Objectives (Cont'd)

Narrative (Cont'd)

Vision 6: We take pride in quality municipal service delivery.

Goal 1- Assess customer needs.

- ACDC will continue to incorporate new technology to work toward better service provided to the citizens.
- The DuPage ETSB has entered into a contract with Hexagon to provide a new state-of-the-art CAD system for the three PSAPs in the County. The CAD was deployed in June of 2019.
- Annually, ACDC will review the use of new technology (i.e. e-mail, cellular telephones, the Village website, and other emerging technology).
- The DuPage ETSB has entered into a contract with Purvis to provide a new automated fire station alerting software which integrates with CAD. The system was deployed at ACDC in October 2019.
- Training resources will be reviewed annually to decide the best use of technology and funds.
- The DuPage ETSB provided financial support for the training and certification for all DuPage County TCs to become EMD certified. ACDC staff are certified and EMD was implemented in 2017.
- Staff will develop a recommendation on manpower needs based upon a study of service needs and workloads.
- ACDC achieved CALEA accreditation in July 2017 and is committed to maintaining accreditation.

Goal 2 - Provide resources to engage and cultivate Village officials and employees.

- In order to provide dispatching services to ACDC members and to provide a "backup" solution for the residents of DuPage County, the Village of Addison entered into a contract with FGM Architects to construct a state-of-the-art NFPA 1221 communications center located on Village-owned property on Jeffrey Drive in Addison. The facility opened and it began 911 operations on April 4, 2018.

CONSOLIDATED DISPATCH CENTER

Narrative (Cont'd)

FY 2026-27 Key Objectives (Cont'd)

Vision 6: We take pride in quality municipal service delivery. (Cont'd)

Goal 2 - Provide resources to engage and cultivate Village officials and employees.

- ACDC continues to use the DEDIRS radio system, utilizing talk groups, as needed, based on incident and call volumes.
- In order to provide a backup radio system for its police member agencies, ACDC began the build-out of an 800 MHz radio system. The system deployed in 2019.
- To ensure fluid operations during normal operations and emergency events, radio drills for TCs and officers are done on a quarterly basis.

Performance Measures

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	6,711,345	6,936,466	7,624,995
Number of Full Time Employees	41	41	41
Outputs			
E911 calls processed	95,863	96,000	100,000
Other phone calls processed	185,870	186,000	190,000
Outbound calls made by TCs	83,169	84,000	85,000
Total phone calls handled by TCs	364,902	365,000	370,000
Calls for service generated in CAD	244,362	245,000	250,000
Effectiveness			
% of 911 calls answered within 10 secs	99%	99%	99%
% of 911 calls answered within 11-15 secs	99%	99%	99%
% of 911 calls answered in over 15 secs	99%	99%	99%
Efficiency			
Average ring time (seconds}	9 secs	8 Secs	7 Secs

CONSOLIDATED DISPATCH CENTER

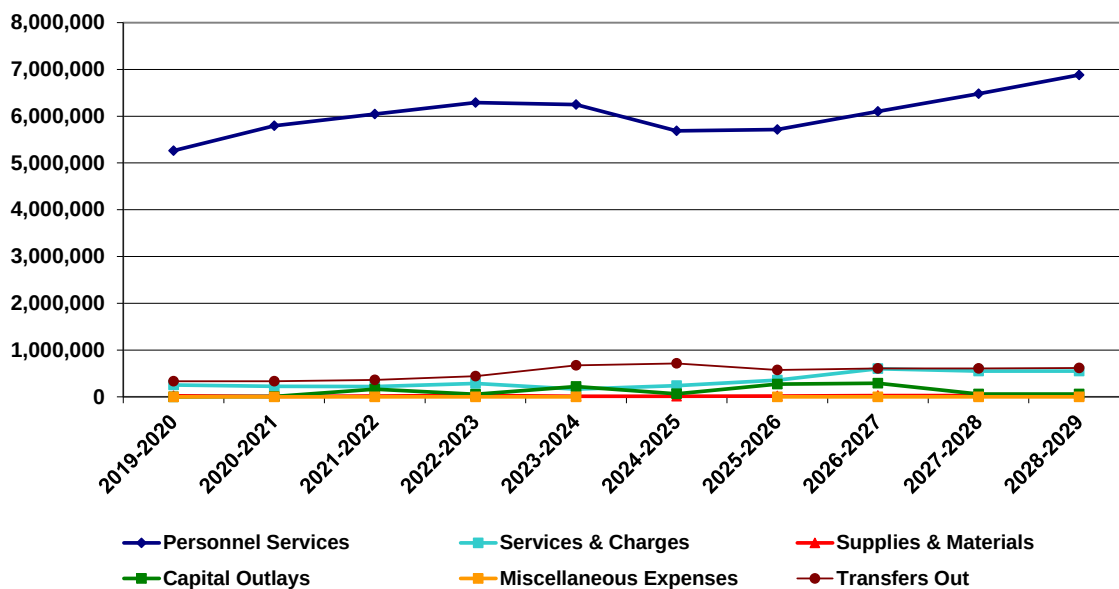
Personnel Summary

<u>Position Title</u>	<u>Current Authorized</u>	<u>Fiscal Year 2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Communications Director	1.00	1.00	1.00	1.00	1.00
Deputy Director of Communications	1.00	1.00	1.00	1.00	1.00
Communications Operations Manager (3)	3.00	3.00	3.00	3.00	3.00
Professional Standards Coordinator	1.00	1.00	1.00	1.00	1.00
Dispatchers/Telecommunicators	35.00	35.00	35.00	35.00	35.00
Part-Time Alarm Operators	3.00	3.00	3.00	3.00	3.00
Part-Time Telecommunicators	6.00	6.00	6.00	6.00	6.00
Total Budgeted:	50.00	50.00	50.00	50.00	50.00
Authorized & Unbudgeted:					
None					
Total Authorized:	50.00				

CONSOLIDATED DISPATCH CENTER

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	5,716,000	6,099,595	6,477,178	6,881,623
Services & Charges	358,766	600,300	550,300	552,200
Supplies & Materials	15,700	26,700	26,700	26,700
Capital Outlays	270,500	290,600	60,600	60,600
Miscellaneous Expenses	0	0	0	0
Transfers Out	575,500	607,800	606,600	616,600
Total	6,936,466	7,624,995	7,721,378	8,137,723



G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1530 - CONSOLIDATED DISPATCH CTR								
PERSONNEL SVCS								
WAGES & SALARIES								
100.1530-4001	SALARIES & WAGES	3,760,859.52	3,449,441.94	3,644,700.00	3,400,000.00	3,649,628.00	3,875,408.00	4,114,958.00
100.1530-4004	OVERTIME	599,831.60	535,546.40	500,000.00	600,000.00	500,000.00	500,000.00	500,000.00
100.1530-4005	HOLIDAY PAY	400.62	.00	63,600.00	.00	.00	.00	.00
100.1530-4006	OTHER PAY	15,100.00	13,666.67	25,000.00	15,000.00	17,000.00	17,000.00	17,000.00
100.1530-4007	PART-TIME	188,999.90	185,089.30	263,900.00	223,000.00	281,053.00	299,322.00	318,777.00
100.1530-4020	SICK PAY	9,661.57	7,761.08	10,000.00	10,000.00	9,176.00	9,497.00	9,830.00
WAGES & SALARIES Totals		\$4,574,853.21	\$4,191,505.39	\$4,507,200.00	\$4,248,000.00	\$4,456,857.00	\$4,701,227.00	\$4,960,565.00
TAXES & BENEFITS								
100.1530-4009	I.M.R.F.	378,254.28	318,809.17	320,800.00	320,000.00	334,606.00	352,763.00	372,032.00
100.1530-4010	SOCIAL SECURITY	343,672.73	317,441.63	335,300.00	320,000.00	344,514.00	363,208.00	383,048.00
100.1530-4012	HEALTH INSURANCE	950,916.76	857,137.49	845,900.00	828,000.00	963,618.00	1,059,980.00	1,165,978.00
TAXES & BENEFITS Totals		\$1,672,843.77	\$1,493,388.29	\$1,502,000.00	\$1,468,000.00	\$1,642,738.00	\$1,775,951.00	\$1,921,058.00
PERSONNEL SVCS Totals		\$6,247,696.98	\$5,684,893.68	\$6,009,200.00	\$5,716,000.00	\$6,099,595.00	\$6,477,178.00	\$6,881,623.00
SERVICES & CHARGES								
PROFESSIONAL								
100.1530-4105	PROF SERV DATA PROCESSING	10,082.77	12,100.75	141,300.00	61,000.00	191,300.00	191,300.00	193,200.00
Budget Transactions								
Level Transaction		Number of Units		Cost Per Unit		Total Amount		
BOARD REVIEW	ACTIVE 911	1.0000	4,100.00	4,100.00				
BOARD REVIEW	COMMS COACH	1.0000	38,000.00	38,000.00				
BOARD REVIEW	COPFTO SOFTWARE	1.0000	2,600.00	2,600.00				
BOARD REVIEW	EDGE FIREWALL	1.0000	6,500.00	6,500.00				
BOARD REVIEW	EDISPATCH	1.0000	4,900.00	4,900.00				
BOARD REVIEW	FRONTLINE QUALITY ASSURANCE SOFTWARE	1.0000	2,500.00	2,500.00				
BOARD REVIEW	LEXIS NEXIS	1.0000	400.00	400.00				
BOARD REVIEW	NEW RADIO MAINTENANCE COST	1.0000	25,000.00	25,000.00				
BOARD REVIEW	NORCOMM LS700 SYSTEM	1.0000	49,500.00	49,500.00				
BOARD REVIEW	PALO ALTO ACDC	1.0000	32,500.00	32,500.00				
BOARD REVIEW	PALO ALTO VILLAGE HALL	1.0000	25,000.00	25,000.00				
BOARD REVIEW	WEATHERTAP	1.0000	300.00	300.00				
BOARD REVIEW Totals							\$191,300.00	
100.1530-4107	PROF SERV MEDICAL	2,603.00	1,619.00	5,000.00	2,000.00	5,000.00	5,000.00	5,000.00
100.1530-4110	TECH & CONSULT SERVICES	(3,574.67)	51,774.45	95,400.00	95,400.00	114,400.00	114,400.00	114,400.00
Budget Transactions								
Level Transaction		Number of Units		Cost Per Unit		Total Amount		
BOARD REVIEW	CALEA ACCREDITATION	1.0000	4,700.00	4,700.00				

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1530 - CONSOLIDATED DISPATCH CTR								
SERVICES & CHARGES								
PROFESSIONAL								
	BOARD REVIEW	ENHANCED INFORMER INTERFACE				1.0000	30,000.00	30,000.00
	BOARD REVIEW	EXTREME SUPPORT				1.0000	17,000.00	17,000.00
	BOARD REVIEW	PUBLIC SAFETY SYSTEMS CONSULTING (FIREWALLS)				1.0000	20,000.00	20,000.00
	BOARD REVIEW	RADIO PROGRAMMING AND DESIGN				1.0000	40,000.00	40,000.00
	BOARD REVIEW	TESTING - NEW HIRES				1.0000	2,700.00	2,700.00
	BOARD REVIEW Totals							\$114,400.00
	PROFESSIONAL Totals		\$9,111.10	\$65,494.20	\$241,700.00	\$158,400.00	\$310,700.00	\$310,700.00
	COMMUNICATIONS							\$312,600.00
100.1530-4115	COMMUNICATIONS-TELEPHONE		10,025.59	8,068.12	26,200.00	8,000.00	12,000.00	12,000.00
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	CELL/PHONE SERVICES				1.0000	11,500.00	11,500.00
	BOARD REVIEW	COOP CELL PHONES				1.0000	500.00	500.00
	BOARD REVIEW Totals							\$12,000.00
100.1530-4116	COMMUNICATIONS-PORTABLE DV		(497.58)	.00	.00	.00	.00	.00
	COMMUNICATIONS Totals		\$9,528.01	\$8,068.12	\$26,200.00	\$8,000.00	\$12,000.00	\$12,000.00
	OTHER							
100.1530-4118	COPY REPRODUCTION		2,184.80	1,030.80	2,500.00	2,500.00	2,500.00	2,500.00
100.1530-4120	PUBLIC RELATIONS		4,882.72	4,783.29	5,100.00	5,100.00	5,100.00	5,100.00
100.1530-4160	PRINTING		.00	311.60	500.00	500.00	500.00	500.00
100.1530-4161	PUBLICATION OF NOTICES		.00	298.00	400.00	400.00	400.00	400.00
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	BLUE LINE				1.0000	200.00	200.00
	BOARD REVIEW	LA RAZA				1.0000	200.00	200.00
	BOARD REVIEW Totals							\$400.00
100.1530-4162	ETSB REIMB TRAINING		544.26	23,514.61	35,000.00	35,000.00	35,000.00	35,000.00
100.1530-4163	CONFERENCES		12,937.00	.00	.00	.00	.00	.00
100.1530-4164	TRAINING		3,343.07	21,445.11	32,400.00	32,400.00	32,400.00	32,400.00
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	APCO CONFERENCE				1.0000	6,000.00	6,000.00
	BOARD REVIEW	CALEA CONFERENCE				1.0000	4,800.00	4,800.00
	BOARD REVIEW	IPAC CONFERENCE				1.0000	500.00	500.00
	BOARD REVIEW	IPSTA TELECOMMUNICATIONS CONFERENCE				1.0000	4,100.00	4,100.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1530 - CONSOLIDATED DISPATCH CTR								
SERVICES & CHARGES								
OTHER								
	BOARD REVIEW MABAS					1.0000	1,000.00	1,000.00
	BOARD REVIEW MANAGEMENT TRAINING					1.0000	5,000.00	5,000.00
	BOARD REVIEW NENA CONFERENCE					1.0000	6,000.00	6,000.00
	BOARD REVIEW T/C TRAINING					1.0000	5,000.00	5,000.00
	BOARD REVIEW Totals							\$32,400.00
100.1530-4180	REPAIRS & MAINTENANCE	111,909.74	97,016.37	121,066.00	104,066.00	188,300.00	138,300.00	138,300.00
	Budget Transactions							
	Level Transaction					Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW ACDC PORTAL MAINTENANCE					1.0000	13,200.00	13,200.00
	BOARD REVIEW BATTERIES					1.0000	12,000.00	12,000.00
	BOARD REVIEW CANVA SOFTWARE					1.0000	500.00	500.00
	BOARD REVIEW CHURCH STREET WATER TOWER NEW LOCATION AND REPAINTING (FY27)					1.0000	50,000.00	50,000.00
	BOARD REVIEW FIRE EXTINGUISHERS MAINTENANCE					1.0000	2,900.00	2,900.00
	BOARD REVIEW FURNITURE MAINTENANCE					1.0000	2,000.00	2,000.00
	BOARD REVIEW MAINTENANCE - MICROWAVES					1.0000	62,400.00	62,400.00
	BOARD REVIEW MAINTENANCE - RADIOS					1.0000	30,200.00	30,200.00
	BOARD REVIEW REPAIRS AND MAINTENANCE					1.0000	8,500.00	8,500.00
	BOARD REVIEW UPS MAINTENANCE					1.0000	6,600.00	6,600.00
	BOARD REVIEW Totals							\$188,300.00
100.1530-4192	DUES/SUBSCRIPTIONS	3,005.49	8,530.78	5,900.00	5,400.00	5,900.00	5,900.00	5,900.00
	Budget Transactions							
	Level Transaction					Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW APCO MEMBERSHIP					1.0000	2,700.00	2,700.00
	BOARD REVIEW NENA (GROUP MEMBERSHIP)					1.0000	3,200.00	3,200.00
	BOARD REVIEW Totals							\$5,900.00
100.1530-4199	OTHER SERVICES & CHARGES	7,196.57	7,183.41	5,000.00	7,000.00	7,500.00	7,500.00	7,500.00
	Budget Transactions							
	Level Transaction					Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW DISPATCHER TESTING					1.0000	6,400.00	6,400.00
	BOARD REVIEW SHREDDING					1.0000	1,100.00	1,100.00
	BOARD REVIEW Totals							\$7,500.00
	OTHER Totals	\$146,003.65	\$164,113.97	\$207,866.00	\$192,366.00	\$277,600.00	\$227,600.00	\$227,600.00
	SERVICES & CHARGES Totals	\$164,642.76	\$237,676.29	\$475,766.00	\$358,766.00	\$600,300.00	\$550,300.00	\$552,200.00
	SUPPLIES & MATERIALS							
100.1530-4201	OFFICE SUPPLIES	1,758.16	1,280.14	10,000.00	3,000.00	10,000.00	10,000.00	10,000.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 1530 - CONSOLIDATED DISPATCH CTR								
SUPPLIES & MATERIALS								
100.1530-4203	CLOTHING SUPPLIES	6,656.30	6,763.61	11,000.00	7,000.00	11,000.00	11,000.00	11,000.00
Budget Transactions								
Level Transaction					Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW		NEW T/C UNIFORMS			1.0000	3,500.00	3,500.00	
BOARD REVIEW		UNIFORM REPLACEMENT			1.0000	7,500.00	7,500.00	
						BOARD REVIEW Totals		\$11,000.00
100.1530-4299	OTHER OPERATING SUPPLIES	3,975.74	4,949.10	5,700.00	5,700.00	5,700.00	5,700.00	5,700.00
Budget Transactions								
Level Transaction					Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW		FIRST AID SUPPLIES			1.0000	500.00	500.00	
BOARD REVIEW		HEADSET/EARPIECES/BATTERIES			1.0000	5,200.00	5,200.00	
						BOARD REVIEW Totals		\$5,700.00
SUPPLIES & MATERIALS Totals		\$12,390.20	\$12,992.85	\$26,700.00	\$15,700.00	\$26,700.00	\$26,700.00	\$26,700.00
CAPITAL OUTLAYS								
EQUIPMENT								
100.1530-4304	EQUIPMENT-ELECTRONICS	220,966.37	62,227.22	450,500.00	270,500.00	290,600.00	60,600.00	60,600.00
Budget Transactions								
Level Transaction					Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW		DISPATCHER PC REPLACEMENTS			1.0000	31,500.00	31,500.00	
BOARD REVIEW		EDGE FIREWALLS			1.0000	2,600.00	2,600.00	
BOARD REVIEW		FITNESS ROOM EQUIPMENT			1.0000	1,500.00	1,500.00	
BOARD REVIEW		MONITOR REPLACEMENT			1.0000	25,000.00	25,000.00	
BOARD REVIEW		SOUTH AGENCY MICROWAVE RING (PUSH TO FY27)			1.0000	230,000.00	230,000.00	
						BOARD REVIEW Totals		\$290,600.00
EQUIPMENT Totals		\$220,966.37	\$62,227.22	\$450,500.00	\$270,500.00	\$290,600.00	\$60,600.00	\$60,600.00
CAPITAL OUTLAYS Totals		\$220,966.37	\$62,227.22	\$450,500.00	\$270,500.00	\$290,600.00	\$60,600.00	\$60,600.00
TRANSFERS OUT								
100.1530-4941	TRANSFER TO ACDC BUILDING	250,000.00	250,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
100.1530-4962	TRANSFER TO IT	422,198.48	463,554.97	436,600.00	425,500.00	457,800.00	456,600.00	466,600.00
TRANSFERS OUT Totals		\$672,198.48	\$713,554.97	\$586,600.00	\$575,500.00	\$607,800.00	\$606,600.00	\$616,600.00
Department 1530 - CONSOLIDATED DISPATCH CTR Totals		\$7,317,894.79	\$6,711,345.01	\$7,548,766.00	\$6,936,466.00	\$7,624,995.00	\$7,721,378.00	\$8,137,723.00
Fund 100 - GENERAL FUND Totals		\$7,317,894.79	\$6,711,345.01	\$7,548,766.00	\$6,936,466.00	\$7,624,995.00	\$7,721,378.00	\$8,137,723.00
Net Grand Totals		\$7,317,894.79	\$6,711,345.01	\$7,548,766.00	\$6,936,466.00	\$7,624,995.00	\$7,721,378.00	\$8,137,723.00

COMMUNITY DEVELOPMENT

Organization Structure



COMMUNITY DEVELOPMENT

Narrative

DESCRIPTION OF DEPARTMENTAL ACTIVITIES

The Community Development Department is managed by the Director of Community Development, who oversees and coordinates operations related to building permits, code enforcement, engineering, capital improvements, planning/zoning, and economic development for the Village. The department has twenty-three (23) full time employees and one (1) regular part-time employee.

Building Permits

Building permits for all construction work, required by Village Code, are processed by our team of professionals through an electronic software system and online portal. The portal allows users to upload required documents electronically and make payments without having to physically come into the Village Hall. All plan reviews are performed electronically through the electronic software system allowing comments to be stored and digitally stamped once complete and ready for issuance. All inspections are conducted with an electronic tablet allowing the inspector to save, track and share inspection results transparently. Insurance Service Organization (ISO) reporting, the processing of sign variations, appearance reviews and outdoor activity permits as well as the coordination of Commercial and Industrial Commission Meetings and Agendas are also performed by this staff.

Code Enforcement

Enforcement of all building and property maintenance codes is performed by our team of professionally trained inspectors. Areas of inspection include new business licenses, rental housing, annual commercial/industrial, commercial/industrial pre-sale/pre-lease, curbside inspections, transfer stamp approvals and property maintenance complaints. This division also completes the sump pump inspections for transfer of property. Beginning in 2007, vacant foreclosures began adding to our workload in this area. In 2021, the real estate market hit record highs drastically increasing the number of TOP inspections, forcing the Village to utilize an outside consultant to perform these inspections.

Engineering

The design and construction of subdivisions, planned unit developments, site improvements, and capital improvement projects are thoroughly reviewed and inspected by the Village's Engineering team, which includes two licensed Professional Engineers. Staff evaluates both private and public improvements for utilities, grading, drainage, paving, and stormwater management associated with new construction, maintenance, reconstruction, and redevelopment. To ensure compliance with Village standards and applicable codes, inspections are conducted at key stages throughout the construction process. In addition to these responsibilities, staff actively pursues grant funding to support sidewalk, roadway, and stormwater infrastructure improvements. The Village also participates in the National Flood Insurance Program (NFIP), allowing residents to access flood insurance, and staff maintains a Community Rating System (CRS) Class 5 designation, which both enhances flood protection and provides additional insurance savings for the community, reflecting the Village's strong commitment to effective floodplain management.

COMMUNITY DEVELOPMENT

Narrative (Cont'd)

Capital Improvement Projects

The Department coordinates the majority of the Village's Capital Improvement Projects (CIPs), including roadway, sidewalk, drainage, traffic signal, sight-screen wall, shared-use path, water, sewer, and flood control improvements, as well as other initiatives such as land acquisition and building construction. The Department also administers Motor Fuel Tax (MFT) projects, Surface Transportation Program (STP) projects, Community Development Block Grant (CDBG) projects, Safe Routes to School (SRTS) initiatives, and a range of other infrastructure projects funded through federal, state, and county programs.

Planning and Zoning

Land use development cases are legally processed by our professional planning staff. Our planning staff processes annexations, subdivisions, special uses, planned unit developments and zoning variations. The process involves legal notice, public hearings, agenda preparation and plan review for case consideration by the Planning & Zoning Commission, Building, Zoning and Development Committee and Village Board. Working with the Village attorney, the planning staff prepares all the legal documents for land use development cases, and records these documents. The planning staff also conducts zoning reviews for building permits and business licenses. Appearance standards are also reviewed for all new and rehabbed buildings. The Façade Grant Program is also administered by staff from this area.

In 2013, the Comprehensive Plan was updated by our planning staff. The typical life span of a comprehensive plan ranges between 10 and 20 years or more to develop in the Chicagoland area, especially if using a consultant.

Economic Development

Economic development activities are performed by the professional planning staff in the Community Development Department, with the goal of maintaining and growing an active and balanced business community in the Village. Activities include TIF District projects, sales tax rebate incentives, facade renovation incentives, marketing data compilation, Town Center projects, new business recruitment and existing business retention.

The Village Strategic Plan identifies Economic Development as a top priority. Key outcomes and targets are meant to reduce vacancies, encourage reinvestment and attract new retail not currently in the Village of Addison. Desired outcomes identified include the following:

- Vibrant Shopping Areas
- Successful Commercial Development
- Diversified & High-Quality Retail

In 2025, the Village contracted with Retail Strategies for economic development consultant services, which would include a market analysis, real estate assessment, retail strategy, business attraction & community representation.

COMMUNITY DEVELOPMENT

Narrative (Cont'd)

FY 2026-27 KEY STRATEGIC OBJECTIVES

Priority 1: Economic Growth

Our vision is simple but powerful-to create a vibrant and sustainable local economy that benefits every resident and business. By fostering innovation, collaboration, and inclusivity, we aim to build a future where Addison stands as a beacon of economic strength, providing ample opportunities for growth and prosperity.

Desired Outcome:

- a. Continued Industrial Development
- b. Unincorporated Development
- c. Pro-business Organization
- d. Strategic Marketing to both internal and external customers
- e. Upgrade of aging properties (assemblage and redevelopment)

Strategic Initiatives:

- i. Programs with the restaurant community
- ii. Industrial programs/involvement
- iii. Re-envision the chamber with new applications

Priority 2: Community Image

Addison is more than just a place on the map; it is a community of individuals, each contributing to the rich tapestry of our shared history. Our vision is to celebrate the diversity that makes us unique while fostering a sense of unity that binds us together.

Desired Outcome:

- a. Expanded Special Events
- b. Aggressive media focus
- c. Promotion of Business and Residential Advantages
- d. Engagement with professional organizations
- e. Address existing negative perceptions
- f. Improve our “curb” appeal

Strategic Initiatives:

- i. Incorporate fall events to include businesses
- ii. Continue Church Leadership Programs
- iii. Increase youth programs
- iv. Market the Village as whole

COMMUNITY DEVELOPMENT

Narrative (Cont'd)

Priority 3: Housing

In envisioning the future of Addison, we see a landscape where housing is not just a structure but a foundation for dreams, growth, and community connection. Our commitment is to build a diverse range of housing options that accommodates various lifestyles, ages, income, and needs.

Desired Outcome:

- a. Expanded supported living housing options for seniors
- b. Upgrade of aging properties (assemblage and redevelopment)
- c. More consistent and thorough inspections
- d. Increased code enforcement
- e. Support of Home-owner associations

Strategic Initiatives:

- i. Senior friendly housing complex
- ii. Increase personnel in Comm Dev for code enforcement
- iii. Better use of technology to assist residents in projects

Priority 4: Commercial / Industrial Code Enforcement

Desired Outcome:

- a. Addison is home to the fourth largest Industrial Park in the State of Illinois
- b. Proactively reinstitute exterior code enforcement in our commercial and industrial districts
- c. Upgrade of aging properties (assemblage and redevelopment)
- d. Develop positive relationships within our commercial and business communities

Strategic Initiatives:

- i. Increase personnel in Comm Dev to support code enforcement
- ii. Educate and train staff in order to implement a proactive program
- iii. Provide consistent and thorough inspections
- iv. Better use of technology to assist conducting inspections

COMMUNITY DEVELOPMENT

Narrative (Cont'd)

PERFORMANCE MEASURES

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	3,906,349	4,025,800	4,700,743
Number of Full Time Employees	24	23	23
Building Permits			
Outputs	CY 25	CY 26	CY 27
Total Number of Permits Issued	1314	1330	1345
# of New Residential (Attached & Detached)	7	28	15
# of New Residential Multi Family	0	0	0
# of Residential Addition	4	4	5
# of Residential Alteration	570	565	560
# of Multi Family Addition	0	0	0
# of Multi Family Alteration	83	85	87
# of New Commercial/Industrial	1	0	0
# of Commercial/Industrial Addition	1	1	1
# of Commercial/Industrial Alteration	242	250	256
# of Accessory Permits	406	440	467
# of Plan Reviews Performed (Initial)	1290	1315	1320
# of Plan Reviews Performed (Second)	680	687	700
# of Building Inspections Performed	2975	3214	3418
Efficiencies			
Average Number of Days to Process a Permit	17	15	14
# of Permits Issued within 24 Hours	196	198	202
Effectiveness			
# of 24 Hour Permits as a % of all Permits	15	16	17
# of Accessory Permits as a % of all Permits	31	35	37
% of Plans Reviewed in 10 Business Days or Less (Initial)	89	92	94
% of Plans Reviewed in 10 Business Days or Less (Second)	95	96	97
Code Enforcement			
Outputs			
# of Citations Issued – Circuit Court	0	1	1
# of Citations Issued – Administrative Adj.	362	375	370

COMMUNITY DEVELOPMENT

Narrative (Cont'd)

PERFORMANCE MEASURES (Cont'd)

	CY 25 ACTUAL	CY 26 ESTIMATE	CY 27 PROJECTION
Code Enforcement (Cont'd)			
Outputs (Cont'd)			
# of Code Enforcement Cases Initiated	857	850	855
# of Code Enforcement Cases Resolved	739	638	642
# of Business Licenses Reviewed	232	240	250
# of Business Licenses Denied	3	3	3
# of Business License Inspections Conducted	506	520	530
# of Annual Residential Rental Inspections Conducted	651	800	760
# of Annual Industrial Inspections Conducted	262	275	285
# of Presale Inspections	10	10	10
# of Transfer Stamps Processed for Code Compliance	698	725	740
Number of Sump Pump Inspections	840	880	900
Number of FOIA Requests Processed	350	400	425
Efficiencies			
Average Days to Resolve an Enforcement Case	30	30	30
Effectiveness			
% of Code Enforcement Cases Resolved	86	75	75
Planning & Zoning			
Outputs			
Total # of Zoning Cases Processed	17	16	16
# of Annexations	2	1	1
# of Re-Zoning	1	1	1
# of Subdivisions	2	1	1
# of Variations	10	8	8
# of Misc. Cases	1	1	1
# of Sign Variations Approved	1	2	2
Efficiencies			
Average Days to Complete	90	90	90

COMMUNITY DEVELOPMENT

Narrative (Cont'd)

PERFORMANCE MEASURES (Cont'd)

	CY 25 ACTUAL	CY 26 ESTIMATE	CY 27 PROJECTION
Engineering			
Outputs			
# of Floodplain Inquiries	16	24	29
# of Sq. ft. of Sidewalks Inspected-New	250	750	1256
# of Sq. ft. of Sidewalks Replaced	69,367	70,144	76,720
# of Linear ft. of Curb and Gutters Inspected-New	1,750	3,931	2,800
# of Linear ft. of Curb and Gutters Replaced	16,703	18,450	18,960
# of Square Yards of Pavement Inspected-New	26,892	21,500	22,800
# of Square Yards of Pavement Replaced	161,382	159,369	174,500
# of Sanitary Structures Inspected New	12	20	25
# of Sanitary Structures Replaced	3	10	9
# of LF Sanitary Sewers Inspected New	894	250	260
# of LF Sanitary Sewers Replaced	50	100	102
# of Storm Structures Inspected-New	75	84	88
# of Storm Structures Replaced	35	75	62
# of Linear ft. Storm Sewers Inspected-New	2,565	4,615	3,397
# of Linear ft. Storm Sewers Replaced	304	780	771
# of Linear ft. Water Mains Inspected-New	675	665	725
# of Linear ft. Water Mains Replaced	756	1,525	1,577
# of Driveway Aprons Inspected-New	3	23	28
# of Aprons & Driveways Replaced	48	63	79
# of Light Pole Foundations Inspection – New	10	17	17
# of SF of Loading Docks New	0	0	0
# of SF Loading Docks Replaced	2,117	3,500	3,960

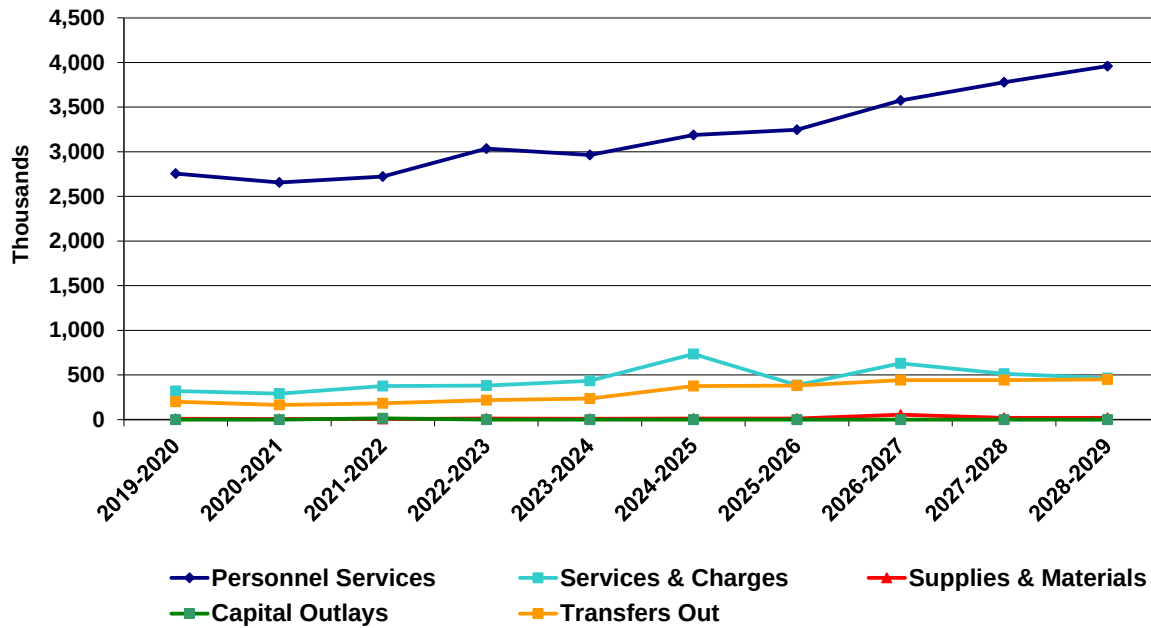
COMMUNITY DEVELOPMENT**Personnel Summary**

<u>Position Title</u>	<u>Current Authorized</u>	<u>Fiscal Year 2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Director of Community Development	0.70	0.70	0.70	0.70	0.70
Asst Director of Community Development	1.00	1.00	1.00	1.00	1.00
Building Division Supervisor	1.00	1.00	1.00	1.00	1.00
Special Projects Coordinator	1.00	1.00	1.00	1.00	1.00
Village Engineer	0.70	0.70	0.70	0.70	0.70
Assistant Village Engineer	1.00	1.00	1.00	1.00	1.00
Civil Engineer I (2)	1.40	1.40	1.40	1.40	1.40
Engineering Technician (2)	2.00	2.00	2.00	2.00	2.00
Community Development Inspector I	5.00	5.00	5.00	5.00	5.00
Community Development Inspector II	4.00	4.00	4.00	4.00	4.00
Part Time Community Development Inspector	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Rental Housing Supervisor	1.00	1.00	1.00	1.00	1.00
Planning Assistant	1.00	1.00	1.00	1.00	1.00
Clerk Typist (2)	2.00	2.00	2.00	2.00	2.00
Seasonal Intern	1.00	1.00	1.00	1.00	1.00
Total Budgeted:	24.80	24.80	24.80	24.80	24.80
Authorized & Unbudgeted:					
None					
Total Authorized:	24.80				

COMMUNITY DEVELOPMENT

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	3,247,200	3,574,493	3,779,313	3,960,094
Services & Charges	385,600	629,500	514,500	464,500
Supplies & Materials	12,600	55,250	20,250	20,250
Capital Outlays	0	0	0	0
Transfers Out	380,400	441,500	442,300	451,200
Total	4,025,800	4,700,743	4,756,363	4,896,044



G/L Account		Account Description		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND										
Department		2010 - COMMUNITY DEVELOPMENT								
PERSONNEL SVCS										
WAGES & SALARIES										
100.2010-4001	SALARIES & WAGES	2,019,191.26	2,248,422.63	2,448,400.00	2,215,000.00	2,388,877.00	2,511,609.00	2,608,215.00		
100.2010-4004	OVERTIME	48,231.40	45,598.40	75,000.00	40,000.00	75,000.00	75,000.00	75,000.00		
100.2010-4006	OTHER PAY	7,977.60	10,358.78	9,200.00	9,200.00	9,200.00	9,200.00	9,200.00		
100.2010-4007	PART-TIME	61,149.33	63,298.24	88,200.00	60,000.00	91,287.00	94,482.00	97,788.00		
100.2010-4020	SICK PAY	40,482.18	31,238.42	30,000.00	30,000.00	34,467.00	35,673.00	36,921.00		
WAGES & SALARIES Totals		\$2,177,031.77	\$2,398,916.47	\$2,650,800.00	\$2,354,200.00	\$2,598,831.00	\$2,725,964.00	\$2,827,124.00		
TAXES & BENEFITS										
100.2010-4009	I.M.R.F.	174,783.09	176,817.47	198,900.00	181,000.00	192,409.00	201,855.00	209,371.00		
100.2010-4010	SOCIAL SECURITY	163,037.93	181,103.41	202,100.00	181,000.00	198,106.00	207,832.00	215,571.00		
100.2010-4012	HEALTH INSURANCE	448,614.61	477,284.07	538,600.00	531,000.00	585,147.00	643,662.00	708,028.00		
TAXES & BENEFITS Totals		\$786,435.63	\$835,204.95	\$939,600.00	\$893,000.00	\$975,662.00	\$1,053,349.00	\$1,132,970.00		
PERSONNEL SVCS Totals		\$2,963,467.40	\$3,234,121.42	\$3,590,400.00	\$3,247,200.00	\$3,574,493.00	\$3,779,313.00	\$3,960,094.00		
SERVICES & CHARGES										
100.2010-4150	IRMA INSURANCE	2,666.07	.00	2,500.00	.00	2,500.00	2,500.00	2,500.00		
PROFESSIONAL										
100.2010-4102	PROF SERV ARCHITECTURAL	28,414.50	61,583.50	149,100.00	70,000.00	144,100.00	129,100.00	129,100.00		
Budget Transactions										
Level		Transaction		Number of Units		Cost Per Unit		Total Amount		
BOARD REVIEW		ENGINEERING/TRAFFIC RELATED SERVICES		1.0000		5,000.00		5,000.00		
BOARD REVIEW		SIGN CODE UPDATE (FY27 ONLY)		1.0000		15,000.00		15,000.00		
BOARD REVIEW		SOIL CONSULTANTS		1.0000		5,000.00		5,000.00		
BOARD REVIEW		STORMWATER REVIEW		1.0000		119,100.00		119,100.00		
BOARD REVIEW Totals								\$144,100.00		
100.2010-4103	PROF SERV LEGAL	2,425.50	2,900.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		
100.2010-4107	PROF SERV MEDICAL	1,043.00	807.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		
100.2010-4110	TECH & CONSULT SERVICES	138,683.23	125,086.84	273,600.00	190,000.00	227,000.00	227,000.00	177,000.00		
Budget Transactions										
Level		Transaction		Number of Units		Cost Per Unit		Total Amount		
BOARD REVIEW		BUILDING CONSULTANT		1.0000		20,000.00		20,000.00		
BOARD REVIEW		CRS OUTREACH INSERT		1.0000		4,000.00		4,000.00		
BOARD REVIEW		ECON DEV CONSULTANT (FY27 AND 28)		1.0000		50,000.00		50,000.00		
BOARD REVIEW		ELEVATOR INSPECTION		1.0000		12,000.00		12,000.00		
BOARD REVIEW		ENGINEERING CONSULTANT		1.0000		30,000.00		30,000.00		
BOARD REVIEW		FIRE PLAN REVIEW		1.0000		27,000.00		27,000.00		
BOARD REVIEW		SPECIAL INSPECTIONS		1.0000		1,500.00		1,500.00		
BOARD REVIEW		TRAFFIC STUDY FOR NEIGHBORHOOD STOP SIGN		1.0000		2,500.00		2,500.00		

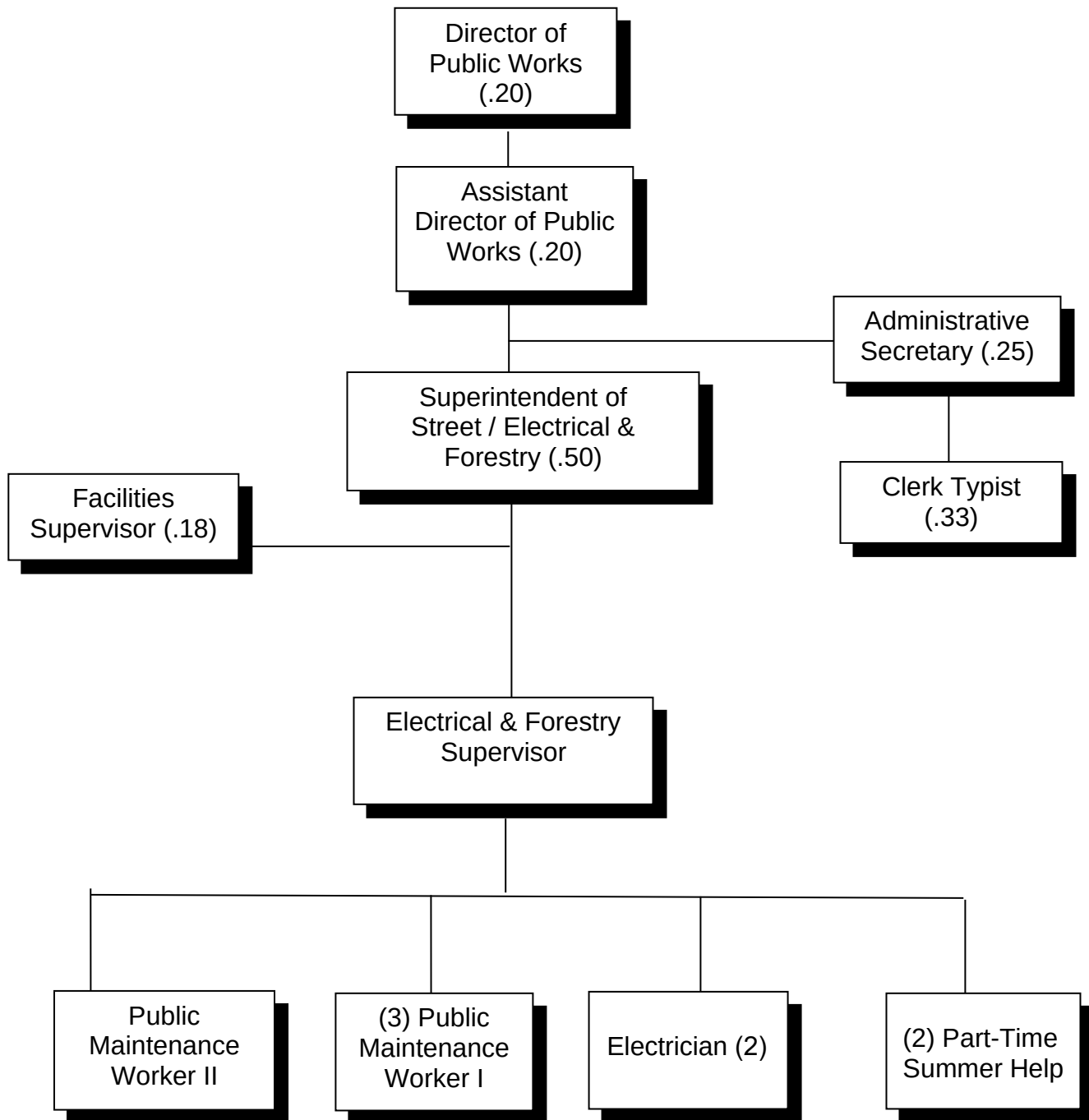
G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 2010 - COMMUNITY DEVELOPMENT								
SERVICES & CHARGES								
PROFESSIONAL								
	BOARD REVIEW	TRANSFER OF PROPERTY INSPECTIONS				1.0000	80,000.00	80,000.00
						BOARD REVIEW Totals		\$227,000.00
	PROFESSIONAL Totals	\$170,566.23	\$190,377.34	\$426,700.00	\$264,000.00	\$375,100.00	\$360,100.00	\$310,100.00
COMMUNICATIONS								
100.2010-4115	COMMUNICATIONS-TELEPHONE	20,401.57	21,895.48	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
100.2010-4116	COMMUNICATIONS-PORTABLE DV	(1,302.11)	.00	.00	.00	.00	.00	.00
100.2010-4117	COMMUNICATIONS-POSTAGE	5,347.17	6,856.21	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	COMMUNICATIONS Totals	\$24,446.63	\$28,751.69	\$23,000.00	\$23,000.00	\$23,000.00	\$23,000.00	\$23,000.00
OTHER								
100.2010-4118	COPY REPRODUCTION	5,274.74	3,115.31	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
100.2010-4160	PRINTING	10,747.64	5,610.10	10,000.00	5,000.00	10,000.00	10,000.00	10,000.00
Budget Transactions								
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount	
	BOARD REVIEW	ADJUDICATION/CITATION FORMS		1.0000		600.00	600.00	
	BOARD REVIEW	LARGE FORMT SUPPLIES AND PRINTING		1.0000		4,400.00	4,400.00	
	BOARD REVIEW	PERMITS BLDG/WARNING/ENVELOPES/BUSINESS CARDS/OTHER PRINTING		1.0000		5,000.00	5,000.00	
						BOARD REVIEW Totals		\$10,000.00
100.2010-4161	PUBLICATION OF NOTICES	2,553.00	3,669.35	4,000.00	2,000.00	4,000.00	4,000.00	4,000.00
100.2010-4163	CONFERENCES	6,369.31	.00	.00	.00	.00	.00	.00
100.2010-4164	TRAINING	7,987.11	23,137.84	21,000.00	21,000.00	42,800.00	42,800.00	42,800.00
Budget Transactions								
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount	
	BOARD REVIEW	APWA/SBOC PLANNING MEETINGS ONCE A MONTH		1.0000		1,000.00	1,000.00	
	BOARD REVIEW	CONFERENCE FOR ENGINEERING/PLANNING & DEVELOPMENT		1.0000		1,500.00	1,500.00	
	BOARD REVIEW	CONFERENCES - GENERAL		1.0000		20,000.00	20,000.00	
	BOARD REVIEW	ENGINEERING DOCUMENTATION/TRANSPORTATION/GIS		1.0000		1,000.00	1,000.00	
	BOARD REVIEW	INSPECTION SEMINARS STORMWATER FEMA		1.0000		1,000.00	1,000.00	
	BOARD REVIEW	MISCELLANEOUS TRAINING		1.0000		3,300.00	3,300.00	
	BOARD REVIEW	PROFESSIONAL ENGINEERS LICENSE/CERTIFICATION ICC		1.0000		9,000.00	9,000.00	
	BOARD REVIEW	SBOC/NWBOCA/ICC TRAINING		1.0000		5,000.00	5,000.00	
	BOARD REVIEW	STORMWATER MANAGEMENT WATER QUALITY/OTHER REGULATIONS		1.0000		1,000.00	1,000.00	
						BOARD REVIEW Totals		\$42,800.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 2010 - COMMUNITY DEVELOPMENT								
SERVICES & CHARGES								
OTHER								
100.2010-4180	REPAIRS & MAINTENANCE	.00	102.46	1,400.00	300.00	1,400.00	1,400.00	1,400.00
Budget Transactions								
Level Transaction					Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW GENERAL REPAIRS					1.0000	700.00	700.00	
BOARD REVIEW SURVEYING INSTRUMENT/TRAFFIC COUNTERS					1.0000	700.00	700.00	
BOARD REVIEW Totals							\$1,400.00	
100.2010-4192	DUES/SUBSCRIPTIONS	3,180.29	3,978.67	10,200.00	4,800.00	5,200.00	5,200.00	5,200.00
Budget Transactions								
Level Transaction					Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW AICP/APA MEMBERSHIP					1.0000	800.00	800.00	
BOARD REVIEW ASCE/ENGINEERING MEMBERSHIP					1.0000	800.00	800.00	
BOARD REVIEW ENGINEERING & BUILDING REFERENCE BOOKS					1.0000	1,000.00	1,000.00	
BOARD REVIEW GENERAL MEMBERSHIP					1.0000	500.00	500.00	
BOARD REVIEW ICC MEMBERSHIP					1.0000	200.00	200.00	
BOARD REVIEW REFERENCE MATERIALS					1.0000	400.00	400.00	
BOARD REVIEW SBOC/NWBOCA/IACE MEMBERSHIP					1.0000	1,500.00	1,500.00	
BOARD REVIEW Totals							\$5,200.00	
100.2010-4199	OTHER SERVICES & CHARGES	200,455.02	86,034.94	160,500.00	60,500.00	160,500.00	60,500.00	60,500.00
Budget Transactions								
Level Transaction					Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW COUNTY RECORDING FEES					1.0000	1,000.00	1,000.00	
BOARD REVIEW DOCUMENT SCANNING					1.0000	20,000.00	20,000.00	
BOARD REVIEW FACADE GRANTS (PUSH FROM FY25)					1.0000	100,000.00	100,000.00	
BOARD REVIEW MISCELLANEOUS					1.0000	1,000.00	1,000.00	
BOARD REVIEW OVERHEAD SEWER PROGRAM					1.0000	20,000.00	20,000.00	
BOARD REVIEW PEST CONTROL					1.0000	7,500.00	7,500.00	
BOARD REVIEW TITLE SEARCH					1.0000	1,000.00	1,000.00	
BOARD REVIEW UNOCCUPIED PROPERTY MAINTENANCE					1.0000	10,000.00	10,000.00	
BOARD REVIEW Totals							\$160,500.00	
OTHER Totals		\$236,567.11	\$125,648.67	\$212,100.00	\$98,600.00	\$228,900.00	\$128,900.00	\$128,900.00
SERVICES & CHARGES Totals		\$434,246.04	\$344,777.70	\$664,300.00	\$385,600.00	\$629,500.00	\$514,500.00	\$464,500.00
SUPPLIES & MATERIALS								
100.2010-4201	OFFICE SUPPLIES	3,213.31	3,430.63	5,000.00	3,300.00	5,000.00	5,000.00	5,000.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 2010 - COMMUNITY DEVELOPMENT								
SUPPLIES & MATERIALS								
100.2010-4203	CLOTHING SUPPLIES	3,624.41	4,613.20	8,950.00	6,000.00	8,950.00	8,950.00	8,950.00
Budget Transactions								
Level Transaction					Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW		BOOTS @ 150.00			1.0000	3,000.00	3,000.00	
BOARD REVIEW		CLOTHING ALLOWANCE			1.0000	5,950.00	5,950.00	
BOARD REVIEW Totals							\$8,950.00	
100.2010-4299	OTHER OPERATING SUPPLIES	2,392.48	2,794.53	11,300.00	3,300.00	41,300.00	6,300.00	6,300.00
Budget Transactions								
Level Transaction					Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW		ENGINEERING AND BUILDING TOOLS/LENS ACE HARDWARE OPEN PO			1.0000	500.00	500.00	
BOARD REVIEW		STAKES/NAILS/PAINT/RAIN GEAR/GLOVES			1.0000	800.00	800.00	
BOARD REVIEW		SURVEYING EQUIPMENT (FY27 ONLY)			1.0000	35,000.00	35,000.00	
BOARD REVIEW		TRAFFIC CONTROL UPGRADE ITEMS			1.0000	5,000.00	5,000.00	
BOARD REVIEW Totals							\$41,300.00	
SUPPLIES & MATERIALS Totals		\$9,230.20	\$10,838.36	\$25,250.00	\$12,600.00	\$55,250.00	\$20,250.00	\$20,250.00
TRANSFERS OUT								
100.2010-4961	TRANSFER TO FLEET SERVICE	22,396.96	69,523.66	56,700.00	46,600.00	56,800.00	58,400.00	60,400.00
100.2010-4962	TRANSFER TO IT	178,007.50	195,392.24	276,200.00	269,300.00	315,700.00	314,900.00	321,800.00
100.2010-4964	TRANSFER TO EQUIP REPL FD	37,000.00	51,696.00	64,500.00	64,500.00	69,000.00	69,000.00	69,000.00
TRANSFERS OUT Totals		\$237,404.46	\$316,611.90	\$397,400.00	\$380,400.00	\$441,500.00	\$442,300.00	\$451,200.00
Department	2010 - COMMUNITY DEVELOPMENT Totals	\$3,644,348.10	\$3,906,349.38	\$4,677,350.00	\$4,025,800.00	\$4,700,743.00	\$4,756,363.00	\$4,896,044.00
Fund	100 - GENERAL FUND Totals	\$3,644,348.10	\$3,906,349.38	\$4,677,350.00	\$4,025,800.00	\$4,700,743.00	\$4,756,363.00	\$4,896,044.00
Net Grand Totals		\$3,644,348.10	\$3,906,349.38	\$4,677,350.00	\$4,025,800.00	\$4,700,743.00	\$4,756,363.00	\$4,896,044.00

ELECTRICAL & FORESTRY

Organization Structure



ELECTRICAL & FORESTRY

Narrative

DESCRIPTION OF DEPARTMENTAL ACTIVITIES

The Electrical & Forestry (E&F) Division of the Public Works Department operates under the direction of the Director of Public Works, Assistant Director of Public Works and Superintendent of Street/Electrical & Forestry. The division is overseen by the Electrical and Forestry Supervisor and is comprised of one (1) Public Maintenance Worker II, three (3) Public Maintenance Worker I, and two (2) Electricians. This division also provides partial funding for clerical and administrative staff.

Forestry

The Electrical & Forestry budget provides for the maintenance of Village trees on parkways, street medians, subdivision entrances, detention basins and all other Village properties. Work includes planting, pruning, dead/hazardous/diseased/infested tree removal, tree inspection and assessment, stump grinding, site restoration (soil, sod & seed), fertilization, watering, herbicide/pesticide application, staking and mulching. This budget also provides for horticultural maintenance of the Village's landscaped areas (such as urban plazas, subdivision entrances, flowerbeds and Veteran's Circle) as well as a portion of the contract mowing and maintenance of Village properties, contract tree removal, cyclical contract tree pruning, aquatic weed control, mosquito abatement, elementary school Arbor Day activities, and subdivision and/or construction landscape plan reviews for proposed additions or upgrades within the Village of Addison.

Electrical

The Electrical & Forestry budget also provides for maintenance and repair to the street light and traffic signal systems. Such work includes the locating, repair, replacement and installation of underground cable, replacement of light bulbs/refractors/luminaries, removal and replacement of streetlight poles, bases and arms (corresponding to vehicle accidents, water main breaks, etc.), maintenance and repair of the lighting control panels, plan reviews, and contractual traffic signal maintenance. This budget covers the contract maintenance of the Village's warning siren system and the maintenance, installation and removal of five of the Villages pond aerators servicing ponds in various subdivisions.

Miscellaneous

The Electrical & Forestry budget provides for portions of salaries of Public Works clerical and administrative staff, along with Public Works janitorial services. Snow plowing and salting during regular hours of operation as well as Holiday decoration display and removal are additional items of work performed by this division.

FY 2026-27 Key Objectives

Strategic Priority 2: Community Image

1. Continue work to maintain and improve the aesthetics of the Village's properties and thoroughfares as follows:
 - a. Provide festive and inspiring holiday décor to municipal grounds for the public to enjoy.
 - b. Provide special maintenance, such as planting of flowers at the Village's entrance signs and ensure the mowing and maintenance of turf and landscaping at Village properties and roadway medians.
 - c. Provide additional public services such as the Village's extensive branch pickup program, free mulch delivery to residents, Christmas tree pickup program, and the Arbor Day elementary school program and tree give-away.
 - d. Provide aesthetically pleasing tree lined streets with safe and healthy canopies, adding neighborhood appeal.
 - e. Continued engagement with professional organizations such as the APWA (American Public Works Association), ISA (International Society of Arboriculture), IAA (Illinois Arborist Association), as well as partnership with CRTI (Chicago Region Tree Initiative) that offer training and accreditation while promoting professionalism.
 - f. Continue earning and maintaining accredited Tree City USA status.

Strategic Priority 4: Infrastructure

1. Manage and maintain the Village's municipal tree population:
 - a. Village's GIS Tree Inventory program provides inventory and mapping of the Village's street and property tree species, locations, size, condition for asset inventory, GIS integration with Village systems, canopy coverage and species tracking and diversity.
 - b. Provide maintenance of the parkway trees throughout the Village through pruning activities, risk assessment and the removal of dead, diseased and hazardous trees.
 - c. Plant new trees and replace dead/hazardous/diseased/infested trees with greater species diversity, planning and spacing for long term community benefits.
2. Manage and maintain the Village's street lighting system:
 - a. Responsibly integrate the use of LED technology into streetlight program and reduce operational expenses.
 - b. Continue to update streetlight system with GIS re-inventory, inspection, maintenance and upgrades.
 - Control panel replacement and upgrades
 - Remote disconnect installations
 - Street lighting addition and relocation plans
 - Panel and light pole painting and maintenance
3. Thoroughfare maintenance:
 - a. Mowing and maintenance of Village properties, including detention basins, grounds at public buildings and vacant property.

ELECTRICAL & FORESTRY

Narrative (Cont'd)

FY 2026-27 Key Objectives (Cont'd)

Strategic Priority 5: Civic Engagement

1. Build on newly developed relationship with the Openlands organization's "TreeKeepers", trained volunteers who can lead tree planting events and participate / organize tree pruning activities, and take part in continuing education and advocacy programs to keep trees healthy, administer proper care and recognize & report harmful pests.
2. Precede scheduled or emergency tree pruning and removal activities with residential notices delivered to the front door or by mail.

Strategic Priority 6: Employee Development

1. Continue to provide training and certification for Division employees in both electrical and forestry programs, methods and technology, promoting acknowledged and accredited professionalism to the Village's staffing.

Strategic Priority 7: Sustainability

1. Continue the conversion of Addison's streetlight system from HPS to LED efficient technology, reducing energy waste and operational expenses.
2. Plant trees with sustainability in mind.
 - Continued focus on tree species diversity for an urban forest with increased resistance to pests and disease and resiliency to climate change.
 - Select trees suitable to their intended planting locations.
 - o Proper spacing of trees for maximizing aesthetics and benefits while minimizing ongoing and destructive maintenance issues and utility conflicts.
 - o Utilization of approved low growing trees underneath utility lines as per the Village of Addison's tree replacement agreement with ComEd.
 - o Utilization of irrigation bags for newly planted trees to efficiently irrigate the critical rootzone, conserve water and mitigating waste. Bags are removed in the winter and re-used the following spring at new locations.
3. Tub grind wood waste resulting from tree pruning and removal operations into a fine grade mulch to be used in Village landscapes and parkway tree plantings to conserve water, mitigate weeds, insulate and beneficially modify the soil. Deliver residual stores of mulch to Addison residents free of charge upon request.

ELECTRICAL & FORESTRY

Narrative (Cont'd)

Performance Measures

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	3,011,051	2,722,800	2,973,277
Number of Full Time Employees	8	7	7
Outputs			
Trees Pruned (In-House)	1389	1300	1300
Trees Pruned (Contracted)	2203	2209	2209
Trees Removed	232	250	250
Trees Planted	283	200	500
Wood Chips generated from Branch Pick-up Program (Cubic Yards)	1530	1310	1300
Wood Chips delivered to residents upon request (Cubic Yards)	411	600	600
Street Light Work Orders	67	65	60
Service Requests / Work Orders (Total)	1158	750	750
Service Requests / Work Orders generated In-house	665	300	300
Effectiveness			
In-house service request/Total service requests = % Department Proactivity	57%	40%	40%
Efficiency			
Landscape Maintenance – Cost per acre	\$201.18	\$202.46	\$205
Cyclical Tree Pruning Contract – Cost per tree	\$67.9	\$67.9	\$70

ELECTRICAL & FORESTRY

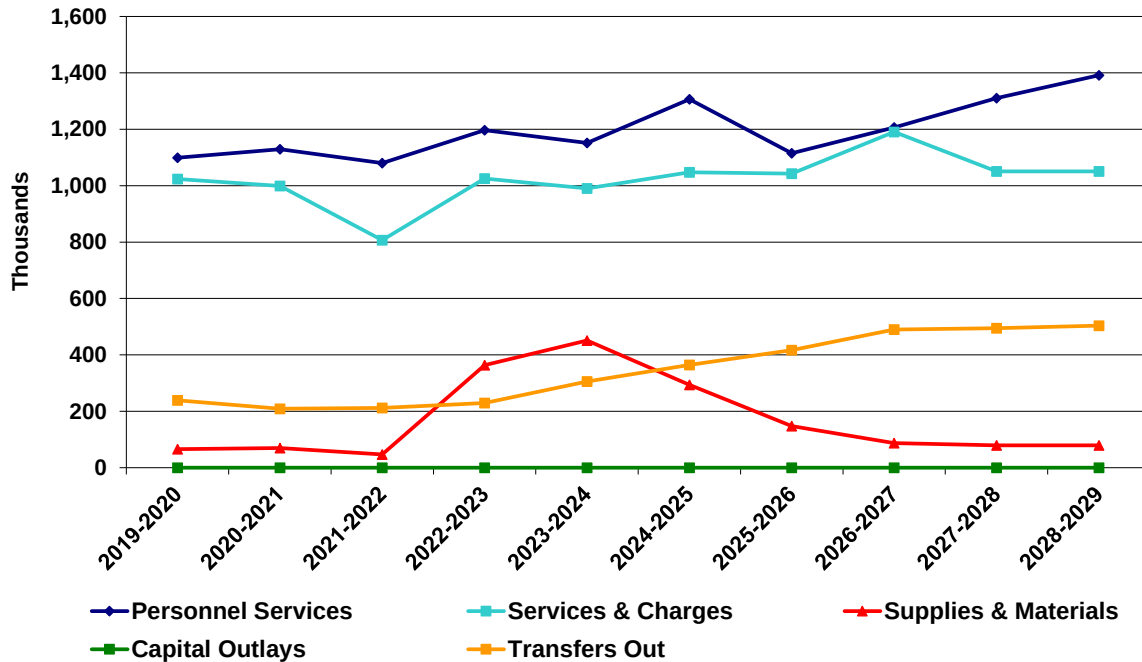
Personnel Summary

<u>Position Title</u>	<u>Current Authorized</u>	Fiscal Year <u>2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Director of Public Works	0.20	0.20	0.20	0.20	0.20
Assistant Director of Public Works	0.20	0.20	0.20	0.20	0.20
Superintendent - Streets/E&F	0.50	0.50	0.50	0.50	0.50
Administrative Secretary	0.25	0.25	0.25	0.25	0.25
Clerk Typist	0.33	0.33	0.33	0.33	0.33
Facilities Supervisor	0.18	0.18	0.18	0.18	0.18
Electrical & Forestry Supervisor	1.00	1.00	1.00	1.00	1.00
Public Maint Worker I	3.00	3.00	3.00	3.00	3.00
Public Maint Worker II	1.00	1.00	1.00	1.00	1.00
Electrician	2.00	2.00	2.00	2.00	2.00
Seasonal/Part-Time (2)	2.00	2.00	2.00	2.00	2.00
Total Budgeted:	10.66	9.66	9.66	9.66	9.66
Authorized & Unbudgeted:					
None					
Total Authorized:	10.66				

ELECTRICAL & FORESTRY

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	1,115,000	1,205,977	1,310,212	1,391,572
Services & Charges	1,043,100	1,190,700	1,050,700	1,050,700
Supplies & Materials	147,500	87,000	79,500	79,500
Transfers Out	417,200	489,600	494,800	503,700
Total	2,722,800	2,973,277	2,935,212	3,025,472



The increase in Supplies and Materials in FY's 23-25 is due to the LED Roadway Lighting Conversion Project
The increase in Services and Charges in FY27 is due to the Lake Street Median Landscape Project

G/L Account		Account Description		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	100 - GENERAL FUND									
Department		2510 - ELECTRICAL & FORESTRY								
PERSONNEL SVCS										
WAGES & SALARIES										
100.2510-4001	SALARIES & WAGES	796,210.98	881,043.02	893,400.00	775,000.00	867,877.00	944,949.00	1,000,867.00		
100.2510-4004	OVERTIME	47,515.06	78,928.36	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
100.2510-4006	OTHER PAY	1,640.14	2,640.13	7,000.00	2,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
100.2510-4007	PART-TIME	15,782.97	10,910.68	22,700.00	17,000.00	26,175.00	27,746.00	29,420.00		
100.2510-4020	SICK PAY	6,380.62	6,163.62	8,000.00	8,000.00	8,149.00	8,435.00	8,730.00		
WAGES & SALARIES Totals		\$867,529.77	\$979,685.81	\$956,100.00	\$827,000.00	\$931,201.00	\$1,010,130.00	\$1,068,017.00		
TAXES & BENEFITS										
100.2510-4009	I.M.R.F.	69,185.12	72,755.44	71,400.00	64,000.00	68,691.00	74,500.00	78,740.00		
100.2510-4010	SOCIAL SECURITY	64,807.69	74,330.03	71,900.00	64,000.00	70,925.00	76,906.00	81,272.00		
100.2510-4012	HEALTH INSURANCE	150,010.69	179,413.99	140,600.00	160,000.00	135,160.00	148,676.00	163,543.00		
TAXES & BENEFITS Totals		\$284,003.50	\$326,499.46	\$283,900.00	\$288,000.00	\$274,776.00	\$300,082.00	\$323,555.00		
PERSONNEL SVCS Totals		\$1,151,533.27	\$1,306,185.27	\$1,240,000.00	\$1,115,000.00	\$1,205,977.00	\$1,310,212.00	\$1,391,572.00		
SERVICES & CHARGES										
100.2510-4150	IRMA INSURANCE	25,117.33	17,368.46	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00		
PROFESSIONAL										
100.2510-4107	PROF SERV MEDICAL	3,350.37	2,261.87	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		
100.2510-4110	TECH & CONSULT SERVICES	106,660.00	118,022.82	140,000.00	140,000.00	280,000.00	140,000.00	140,000.00		
Budget Transactions										
Level	Transaction			Number of Units		Cost Per Unit	Total Amount			
BOARD REVIEW	BRUSH PICK-UP			1.0000		105,000.00	105,000.00			
BOARD REVIEW	GIS TREE INVENTORY UPDATE			1.0000		10,000.00	10,000.00			
BOARD REVIEW	LAKE STREET MEDIAN LANDSCAPE PROJECT (FY27 ONLY)			1.0000		140,000.00	140,000.00			
BOARD REVIEW	TRAFFIC SIGNAL UPS BATTERY BACKUP (FY27-30)			1.0000		25,000.00	25,000.00			
BOARD REVIEW Totals							280,000.00			
PROFESSIONAL Totals		\$110,010.37	\$120,284.69	\$143,000.00	\$143,000.00	\$283,000.00	\$143,000.00	\$143,000.00		
COMMUNICATIONS										
100.2510-4115	COMMUNICATIONS-TELEPHONE	7,906.19	9,282.42	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00		
100.2510-4116	COMMUNICATIONS-PORTABLE DV	(597.56)	.00	.00	.00	.00	.00	.00		
100.2510-4117	COMMUNICATIONS-POSTAGE	619.83	786.99	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		
COMMUNICATIONS Totals		\$7,928.46	\$10,069.41	\$9,800.00	\$9,800.00	\$9,800.00	\$9,800.00	\$9,800.00		
UTILITIES										
100.2510-4170	PUBLIC UTIL GAS-HEAT	12,102.89	5,634.62	60,000.00	12,000.00	25,000.00	25,000.00	25,000.00		
100.2510-4173	PUBLIC UTIL ELEC-LIGHT	109,646.58	114,276.10	100,000.00	100,000.00	120,000.00	120,000.00	120,000.00		
UTILITIES Totals		\$121,749.47	\$119,910.72	\$160,000.00	\$112,000.00	\$145,000.00	\$145,000.00	\$145,000.00		
OTHER										
100.2510-4118	COPY REPRODUCTION	2,542.44	1,992.59	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		

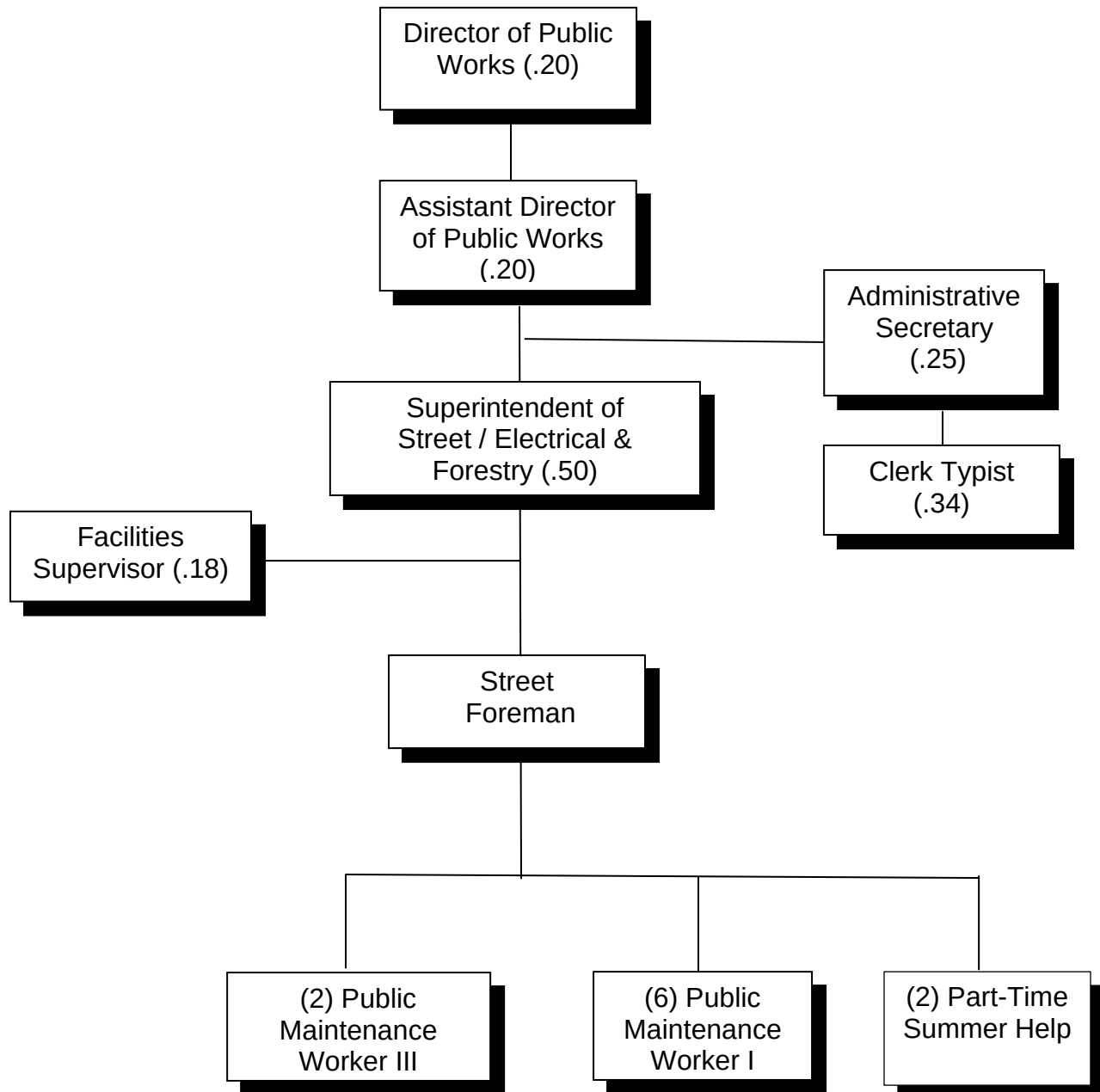
G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 2510 - ELECTRICAL & FORESTRY								
SERVICES & CHARGES								
OTHER								
100.2510-4122	MOSQUITO CONTROL	123,489.50	104,896.25	108,400.00	108,400.00	125,800.00	125,800.00	125,800.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	AQUATIC WEED CONTROL - ENVIRONMENTAL AQUATIC MANAGEMENT				1.0000	15,000.00	15,000.00	
BOARD REVIEW	BLOOMINGDALE TOWNSHIP - VOA SHARE - CLARKE MOSQUITO				1.0000	10,800.00	10,800.00	
BOARD REVIEW	MOSQUITO CONTROL - CLARKE MOSQUITO				1.0000	100,000.00	100,000.00	
BOARD REVIEW Totals							\$125,800.00	
100.2510-4160	PRINTING	629.00	841.92	900.00	900.00	900.00	900.00	900.00
100.2510-4161	PUBLICATION OF NOTICES	99.32	424.96	600.00	600.00	600.00	600.00	600.00
100.2510-4163	CONFERENCES	2,314.06	.00	.00	.00	.00	.00	.00
100.2510-4164	TRAINING	2,360.00	7,158.55	7,800.00	7,800.00	7,800.00	7,800.00	7,800.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	BASIC FORESTRY & ARBORIST CERTIFICATION				1.0000	4,000.00	4,000.00	
BOARD REVIEW	GENERAL TRAINING				1.0000	1,800.00	1,800.00	
BOARD REVIEW	GIS COLLECTION TRAINING				1.0000	2,000.00	2,000.00	
BOARD REVIEW Totals							\$7,800.00	
100.2510-4180	REPAIRS & MAINTENANCE	592,660.74	663,315.28	637,000.00	637,000.00	592,600.00	592,600.00	592,600.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	CONTRACT TREE TRIMMING - WINKLER TREE SERVICE				1.0000	150,000.00	150,000.00	
BOARD REVIEW	EQUIPMENT REPLACEMENT PARTS				1.0000	3,300.00	3,300.00	
BOARD REVIEW	LAKE STREET MEDIAN AND ENTRANCE SIGN WATERING				1.0000	20,000.00	20,000.00	
BOARD REVIEW	MOWING AND NUISSANCE WEED CUTTING				1.0000	108,400.00	108,400.00	
BOARD REVIEW	PARKWAY RESTORATION				1.0000	2,000.00	2,000.00	
BOARD REVIEW	POND AERATOR MAINTENANCE				1.0000	14,900.00	14,900.00	
BOARD REVIEW	RADIO REPAIRS REPLACEMENT				1.0000	400.00	400.00	
BOARD REVIEW	STREETLIGHT CONTROLLER (FY 27,28)				1.0000	49,000.00	49,000.00	
BOARD REVIEW	STREETLIGHT INVENTORY				1.0000	40,600.00	40,600.00	
BOARD REVIEW	STREETLIGHT MAINTENANCE				1.0000	30,000.00	30,000.00	
BOARD REVIEW	STUMP & TREE REMOVAL				1.0000	3,800.00	3,800.00	
BOARD REVIEW	TRAFFIC SIGNAL CONTRACT - H&H ELECTRIC				1.0000	85,000.00	85,000.00	
BOARD REVIEW	TRAFFIC SIGNAL MAINT - IDOT				1.0000	55,000.00	55,000.00	
BOARD REVIEW	TREE REPLACEMENT				1.0000	30,200.00	30,200.00	
BOARD REVIEW Totals							\$592,600.00	

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 2510 - ELECTRICAL & FORESTRY								
SERVICES & CHARGES								
OTHER								
100.2510-4190	RENTAL-EQUIPMENT	.00	.00	1,200.00	.00	1,200.00	1,200.00	1,200.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	RENTAL OF TRENCH/HEAVY EQUIPMENT				1.0000	1,200.00	1,200.00	
						BOARD REVIEW Totals		\$1,200.00
100.2510-4192	DUES/SUBSCRIPTIONS	221.42	195.49	1,700.00	400.00	1,700.00	1,700.00	1,700.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	VARIOUS RE-CERTIFICATIONS				1.0000	1,700.00	1,700.00	
						BOARD REVIEW Totals		\$1,700.00
100.2510-4199	OTHER SERVICES & CHARGES	1,305.84	642.40	800.00	1,700.00	800.00	800.00	800.00
OTHER Totals		\$725,622.32	\$779,467.44	\$759,900.00	\$758,300.00	\$732,900.00	\$732,900.00	\$732,900.00
SERVICES & CHARGES Totals		\$990,427.95	\$1,047,100.72	\$1,092,700.00	\$1,043,100.00	\$1,190,700.00	\$1,050,700.00	\$1,050,700.00
SUPPLIES & MATERIALS								
100.2510-4201	OFFICE SUPPLIES	342.68	603.07	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
100.2510-4203	CLOTHING SUPPLIES	10,004.55	10,101.18	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	BOOTS				1.0000	1,200.00	1,200.00	
BOARD REVIEW	RAIN GEAR & RUBBER BOOTS				1.0000	350.00	350.00	
BOARD REVIEW	SAFETY & PERSONAL PROTECTIVE EQUIPMENT				1.0000	2,100.00	2,100.00	
BOARD REVIEW	T-SHIRTS				1.0000	650.00	650.00	
BOARD REVIEW	UNIFORMS				1.0000	4,500.00	4,500.00	
BOARD REVIEW	WINTER OUTERWEAR				1.0000	1,200.00	1,200.00	
						BOARD REVIEW Totals		\$10,000.00
100.2510-4206	STREET	360,780.10	224,862.75	50,000.00	50,000.00	22,000.00	22,000.00	22,000.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	LUMINAIRES				1.0000	22,000.00	22,000.00	
						BOARD REVIEW Totals		\$22,000.00
100.2510-4207	PUBLIC GRND/MAT SUPPLIES	71,554.04	47,833.55	75,300.00	75,300.00	42,800.00	35,300.00	35,300.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	CHRISTMAS LIGHTS				1.0000	20,000.00	20,000.00	

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 2510 - ELECTRICAL & FORESTRY								
SUPPLIES & MATERIALS								
	BOARD REVIEW	FERTILIZERS & HERBICIDES				1.0000	2,900.00	2,900.00
	BOARD REVIEW	FLOWERS FOR VILLAGE OWNED PROPERTY				1.0000	4,300.00	4,300.00
	BOARD REVIEW	GRASS, SOD & SEED (CONSOLIDATED FROM 4180 PARKWAY RESTORATION)				1.0000	4,100.00	4,100.00
	BOARD REVIEW	LED SPRUCE TREE FOR CHRISTMAS DECOR (FY27 ONLY)				1.0000	7,500.00	7,500.00
	BOARD REVIEW	REPLACEMENT BUSHES & TREES				1.0000	4,000.00	4,000.00
BOARD REVIEW Totals								42,800.00
100.2510-4299	OTHER OPERATING SUPPLIES	8,431.56	10,137.70	11,200.00	11,200.00	11,200.00	11,200.00	11,200.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	ELECTRIC TAPE, CRIMPS, MISC HARDWARE				1.0000	8,400.00	8,400.00
	BOARD REVIEW	REMOTE DISCONNECT SWITCHES				1.0000	2,800.00	2,800.00
BOARD REVIEW Totals								11,200.00
SUPPLIES & MATERIALS Totals		451,112.93	293,538.25	147,500.00	147,500.00	87,000.00	79,500.00	79,500.00
TRANSFERS OUT								
100.2510-4961	TRANSFER TO FLEET SERVICE	157,614.87	152,438.33	158,700.00	170,700.00	193,300.00	198,700.00	205,400.00
100.2510-4962	TRANSFER TO IT	24,829.96	27,240.71	75,100.00	73,200.00	101,300.00	101,100.00	103,300.00
100.2510-4964	TRANSFER TO EQUIP REPL FD	123,000.00	184,548.00	173,300.00	173,300.00	195,000.00	195,000.00	195,000.00
TRANSFERS OUT Totals		305,444.83	364,227.04	407,100.00	417,200.00	489,600.00	494,800.00	503,700.00
Department	2510 - ELECTRICAL & FORESTRY Totals	2,898,518.98	3,011,051.28	2,887,300.00	2,722,800.00	2,973,277.00	2,935,212.00	3,025,472.00
Fund	100 - GENERAL FUND Totals	2,898,518.98	3,011,051.28	2,887,300.00	2,722,800.00	2,973,277.00	2,935,212.00	3,025,472.00
Net Grand Totals		2,898,518.98	3,011,051.28	2,887,300.00	2,722,800.00	2,973,277.00	2,935,212.00	3,025,472.00



(BLANK)

Organization Structure

STREET

Narrative

DESCRIPTION OF DEPARTMENTAL ACTIVITIES

The Street Division is a part of the Public Works Department. This department is under the direction of the Director of Public Works, Assistant Director of Public Works, Superintendent of Streets/Electrical & Forestry and the Street Division Foreman. Additional staff include two (2) Maintenance Worker III, and six (6) Maintenance Worker I. This budget also provides partial funding for clerical and administrative staff.

Street Maintenance

This budget provides for the maintenance of snow and ice operations, asphalt pavement repair and maintenance, emergency traffic control and barricading, repair of pot holes, street repairs and resurfacing, repair of sidewalks and curbs, replacement of sidewalks, striping of roadway lane lines, school crosswalks and stop bars, repair of damage due to snow plowing operations, installation and maintenance of street signs, and street sweeping.

Flood Control

This budget provides for the maintenance of creeks by pulling logs and debris from the creek system, inlet cleaning, pumping out basements, barricading flooded streets or streets undergoing maintenance activities, sandbagging and evacuating people from flooded homes.

Miscellaneous

This budget provides for the maintenance of the waterways in and out of each holding pond, graffiti removal from sidewalks, streets, buildings, and sight/sound wall along I-290, maintenance of sound wall along I-290 from Route 83 to I-355 (funding in Capital Projects Fund), and help in planning traffic control, crowd control and safety barriers for various community events as directed.

FY 2026-27 Key Objectives

Strategic Priority 2: Community Image

1. Graffiti Removal

Provide removal of vulgar, offensive or gang relate graffiti on public and private property, unless otherwise directed, per the Village of Addison's 'Zero Tolerance' policy.

2. Neighborhood sidewalk trip risk mitigation program

Conduct contracted auxiliary removal of sidewalk vertical displacements that range from 1/2" to 2" in the order they present themselves along stretches of neighborhood sidewalks to maximize the number of contracted remediations to the greatest extent that budgeted funding will allow. Consideration for Neighborhood selection each year may be based upon the density of the Village's GIS side slope & vertical displacement inventory, MFT planning cycle and limits of current budgeted funding.

FY 2026-27 Key Objectives (Cont'd)**3. Holiday Decor**

Provide labor and ingenuity to the annual installation of Addison's holiday décor along the Village's municipal grounds and thoroughfares.

4. Community Event Support

Provide staffing, traffic control, parking control and auxiliary cleanup for Village of Addison community events.

5. Lake Street corridor aesthetics

Provide maintenance activities to enhance the use, safety and aesthetics of the main arterial corridor through the Village of Addison.

- Maintain LED lighted street signs for high visibility and enhanced aesthetics.
- Sweep sidewalks along Lake Street each spring to remove debris deposited from winter snow removal activities (and whenever else necessary) for a clean cared for public conveyance.
- Provide street sweeping along Lake Street in the spring, fall and whenever else deemed necessary supplemental to IDOT's bi-annual schedule.
- Replace brick pavers (no longer commercially available) in various stages of disrepair along the north and south parkways of Lake St with an approximate seven (7) foot wide sidewalk, remediating existing trip risks caused by settling bricks and concrete, increasing width-of-use, and enhancing aesthetics along Lake St.
- Repaint pavement stop bars and cross walks along Lake St as needed for safety and aesthetics.
- Remove animal remains run over by vehicles for public health and safety.
- Repair damaged Lake Street curb (when directed) at times when IDOT response is untimely.
- Removal of debris in lanes obstructing traffic in emergency situations.
- Removal of gang or explicit graffiti on public and private property per the Village's 'Zero Tolerance' policy.

Strategic Priority 4: Infrastructure**1. Pavement**

- a. Plan and provide mitigative / remediated activities to address aging, damaged or failing roadway conditions throughout the Village to better provide for the safety of the motoring public, the conveyance of storm water, and the maximization of pavement longevity to the greatest extent that budgeted funding allows.
- b. Update the Village's inventoried pavement condition data as repairs and improvements are made. In collaboration with Community Development, reassess and develop pavement management plan options to better determine the most sustainable and cost-effective solutions to effectively preserve, repair, and replace the Village's roadway system based upon current and predicted roadway conditions and Village funding limitations.

STREET

Narrative (Cont'd)

FY 2026-27 Key Objectives (Cont'd)

- c. Preserve existing pavement by crack sealing joints and cracks. Continue to crack seal new pavement 2-4 years after completion to include MFT work.
- d. Stripe pavement as needed to ensure the safety of the motoring public, pedestrians and school children.
- e. Sweep streets on a predetermined schedule to help keep contaminants out of the streams as well as presenting a good image of our Village.
- f. Continue to refine and adjust snow operations to ensure the safety of the motoring public. Strive to determine salt and chemical usage prior to each storm, using enough to be effective, while at the same time being mindful of the environment.

2. Concrete Sidewalks, ADA Non-Compliant Sidewalk, Aprons and Curbs

- a. Plan and provide mitigative / remediative activities to address various sidewalk issues to better provide for pedestrian trip risk reduction, the elimination of pooling storm water, and the replacement of deteriorating pavement to the greatest extent that budgeted funding allows.

Sidewalk conditions considered:

- Vertical displacements at sidewalk joints caused by tree roots, frost heaving or settlement.
 - Poorly pitched and sunken sidewalks that retain water and ice for long periods of time.
 - Spalling surface pavement caused by aging concrete or elements.
 - Severe cracking commonly caused by the crossing traffic of heavy vehicles.
- b. Continue the five-year sidewalk survey, completing 20% of the Village each year documenting vertical displacements, movement and spalling to be addressed when scheduling and funding allows.
 - c. Respond to residents' notification of trip hazards within a reasonable period of time, grinding or patching vertical displacements to a safe transition.
 - d. Address the replacement of ADA Non-compliant sidewalks to the greatest extent that budgeted funding allows.
 - e. Replace curb where drainage issues pose a threat of pooling water in street to prevent premature pavement failure, mosquito breeding or icing in the winter.
 - f. Replace driveway aprons where repairs are needed due to structure movement, street / curb repairs or similar circumstances.

FY 2026-27 Key Objectives (Cont'd)**3. Street Signs**

- a. Address street sign requests and replacements due to fading/cracking, age, legislative action requirements, or directives for additional signage.
- b. Maintain and update sign inventory and sign inspections.

4. Storm water mitigation activities

- a. Cleaning of various creeks and ditches to insure proper water flow.
- b. Mechanically excavate and re-establish ditch lines for water conveyance along roadsides and detention basins.
- c. Clear storm sewer inlets along Addison's thoroughfares at key locations or where needed to facilitate drainage during storm events.

Strategic Priority 5: Civic Engagement**1. Facilitate, staff and support community involvement events:**

- a. Adopt-a-Highway
 - Provide safety Vests, hi-vis garbage bags and post-project garbage pickup.
- b. Riversweep
 - Select areas along the Salt Creek for volunteers to work.
 - Pick up supplies from Naperville and distribute to volunteers. Provide supplemental hi-vis garbage bags and gloves when donated sponsor supplies are low.
 - Administer pre and post-project attendance.
 - Post-project garbage and debris removal.

Strategic Priority 6: Employee Development Initiative

1. Utilize on-site and off-site education and training opportunities to equip employees to be proficient in the Division's task operations and equipment.
2. Attend seminars and conferences to keep informed on changing requirements, procedures, technology and equipment as they related to Street Division responsibilities.
3. Provide and participate in interdepartmental training for Public Works employee cross-training.
4. Build upon position requirements and responsibilities as they relate to successional planning for all levels of the Street Division.
5. Build upon job task procedures for training and development regarding task responsibilities of the Street Division

STREET

Narrative (Cont'd)

FY 2026-27 Key Objectives (Cont'd)

Performance Measures

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	3,251,507	3,151,575	3,932,310
Number of Full Time Employees	11	11	11
Outputs			
Hours expended for graffiti removal	86	50	80
Total lineal feet of curb and stripe painting	56,248	53,708	55,000
Total squares of sidewalk replaced	2,077	4,420	4,200
Total curb miles of street swept	5,167	3,200	3,500
Total tons of asphalt used	2,842	1,130	3,000
Total hours of snow plowing	1,678	2,500	3,500
Total tons of salt used	1,934	2,000	2,200
Effectiveness			
% Graffiti complaints completed on schedule	100	100	100
% Sidewalk repairs made within 30 days	90	90	90
% Asphalt repairs (potholes) within 24 hours	95	95	95
% Street sweeping completed on schedule	90	90	90
Efficiency			
Average cost to remove graffiti, per job	131	135	135
Average cost to repair asphalt failures, per repair	704	710	725

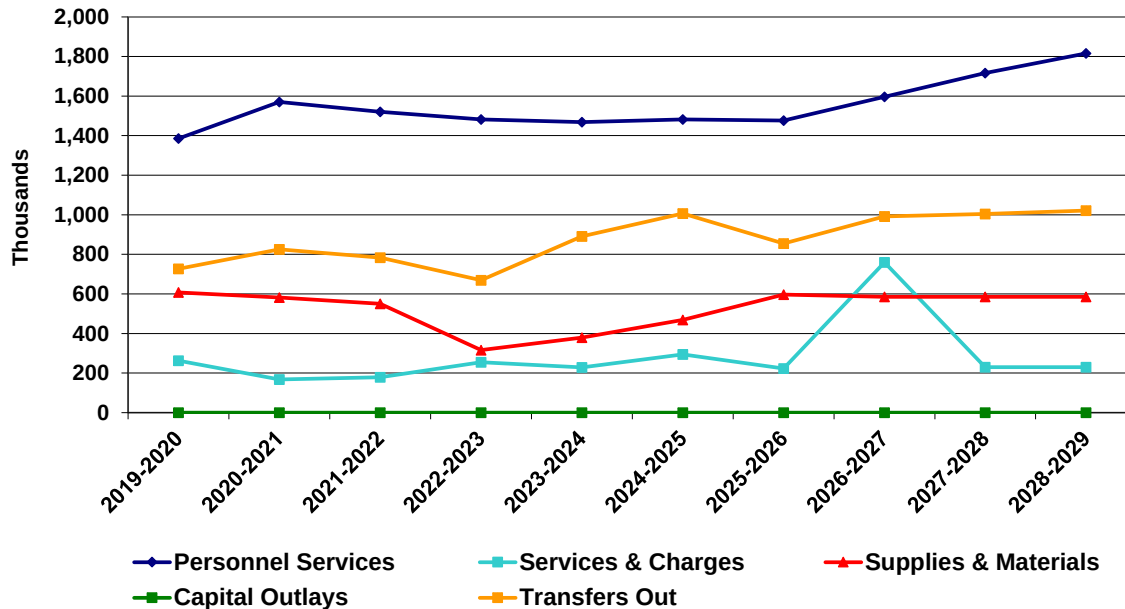
Personnel Summary

<u>Position Title</u>	<u>Current Authorized</u>	Fiscal Year <u>2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Director of Public Works	0.20	0.20	0.20	0.20	0.20
Assistant Director of Public Works	0.20	0.20	0.20	0.20	0.20
Superintendent - Streets/E&F	0.50	0.50	0.50	0.50	0.50
Administrative Secretary	0.25	0.25	0.25	0.25	0.25
Clerk Typist	0.34	0.34	0.34	0.34	0.34
Facilities Supervisor	0.18	0.18	0.18	0.18	0.18
Foreman	1.00	1.00	1.00	1.00	1.00
Public Maint Worker III (2)	2.00	2.00	2.00	2.00	2.00
Public Maint Worker I (6)	6.00	6.00	6.00	6.00	6.00
Seasonal/Part-Time (2)	2.00	2.00	2.00	2.00	2.00
Total Budgeted:	12.67	12.67	12.67	12.67	12.67
Authorized & Unbudgeted:					
None					
Total Authorized:	12.67				

STREET

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	1,476,900	1,595,885	1,716,889	1,815,754
Services & Charges	223,450	759,600	229,600	229,600
Supplies & Materials	596,425	585,225	585,225	585,225
Transfers Out	854,800	991,600	1,003,900	1,021,400
Total	3,151,575	3,932,310	3,535,614	3,651,979



The Increase in Services and Charges for FY27 is due to the College Ave Reconstruction Project. Grant revenue is budgeted for FY27 to cover these additional expenses.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 2520 - STREET								
PERSONNEL SVCS								
WAGES & SALARIES								
100.2520-4001	SALARIES & WAGES	940,905.55	963,375.81	1,037,100.00	940,000.00	995,660.00	1,076,525.00	1,135,817.00
100.2520-4004	OVERTIME	104,832.21	107,771.66	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
100.2520-4006	OTHER PAY	1,440.14	1,440.13	7,200.00	1,400.00	2,000.00	2,000.00	2,000.00
100.2520-4007	PART-TIME	23,800.26	30,987.42	22,000.00	22,000.00	22,770.00	23,567.00	24,391.00
100.2520-4020	SICK PAY	17,700.49	16,886.87	18,500.00	18,500.00	18,057.00	18,689.00	19,343.00
WAGES & SALARIES Totals		\$1,088,678.65	\$1,120,461.89	\$1,204,800.00	\$1,101,900.00	\$1,158,487.00	\$1,240,781.00	\$1,301,551.00
TAXES & BENEFITS								
100.2520-4009	I.M.R.F.	88,341.07	82,755.73	93,900.00	85,000.00	85,927.00	92,041.00	96,556.00
100.2520-4010	SOCIAL SECURITY	81,751.61	84,371.58	93,900.00	85,000.00	88,471.00	94,766.00	99,415.00
100.2520-4012	HEALTH INSURANCE	209,206.09	194,792.32	247,300.00	205,000.00	263,000.00	289,301.00	318,232.00
TAXES & BENEFITS Totals		\$379,298.77	\$361,919.63	\$435,100.00	\$375,000.00	\$437,398.00	\$476,108.00	\$514,203.00
PERSONNEL SVCS Totals		\$1,467,977.42	\$1,482,381.52	\$1,639,900.00	\$1,476,900.00	\$1,595,885.00	\$1,716,889.00	\$1,815,754.00
SERVICES & CHARGES								
100.2520-4150	IRMA INSURANCE	12,917.73	8,001.21	15,000.00	5,000.00	15,000.00	15,000.00	15,000.00
PROFESSIONAL								
100.2520-4105	PROF SERV DATA PROCESSING	14,192.99	17,055.38	.00	500.00	.00	.00	.00
100.2520-4107	PROF SERV MEDICAL	1,995.50	2,404.91	1,500.00	1,500.00	2,100.00	2,100.00	2,100.00
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		OSHA REQUIRED DRUG & ALCOHOL TEST		1.0000		900.00	900.00	
BOARD REVIEW		PRESCRIPTION SAFETY GLASSES		1.0000		1,200.00	1,200.00	
BOARD REVIEW Totals							\$2,100.00	
100.2520-4110	TECH & CONSULT SERVICES	.00	.00	15,000.00	15,000.00	.00	.00	.00
PROFESSIONAL Totals		\$16,188.49	\$19,460.29	\$16,500.00	\$17,000.00	\$2,100.00	\$2,100.00	\$2,100.00
COMMUNICATIONS								
100.2520-4115	COMMUNICATIONS-TELEPHONE	8,005.10	8,937.61	7,300.00	7,300.00	7,300.00	7,300.00	7,300.00
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		CELL PHONES		1.0000		2,500.00	2,500.00	
BOARD REVIEW		REGULAR PHONES		1.0000		4,800.00	4,800.00	
BOARD REVIEW Totals							\$7,300.00	
100.2520-4116	COMMUNICATIONS-PORTABLE DV	281.86	.00	.00	.00	.00	.00	.00
100.2520-4117	COMMUNICATIONS-POSTAGE	8,584.07	12,796.91	2,000.00	400.00	2,000.00	2,000.00	2,000.00
COMMUNICATIONS Totals		\$16,871.03	\$21,734.52	\$9,300.00	\$7,700.00	\$9,300.00	\$9,300.00	\$9,300.00
OTHER								
100.2520-4118	COPY REPRODUCTION	153.81	147.04	500.00	150.00	500.00	500.00	500.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 2520 - STREET								
SERVICES & CHARGES								
OTHER								
100.2520-4160	PRINTING	4,562.84	5,298.25	5,600.00	500.00	1,600.00	1,600.00	1,600.00
100.2520-4161	PUBLICATION OF NOTICES	491.16	306.12	500.00	300.00	500.00	500.00	500.00
100.2520-4164	TRAINING	2,117.06	2,042.50	5,000.00	2,500.00	5,000.00	5,000.00	5,000.00
100.2520-4176	SOLID WASTE DISPOSAL	.00	.00	14,000.00	.00	.00	.00	.00
100.2520-4180	REPAIRS & MAINTENANCE	172,863.62	232,207.05	718,200.00	188,200.00	718,200.00	188,200.00	188,200.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW AUXILLARY SIDEWALK CUTTING/GRINDING PROGRAM				1.0000		20,000.00	20,000.00	
BOARD REVIEW COLLEGE AVE RECONSTRUCTION (FY27 ONLY)				1.0000		530,000.00	530,000.00	
BOARD REVIEW CONTRACT SEALING (CRACK SEALING) - SKC CONSTRUCTION				1.0000		50,000.00	50,000.00	
BOARD REVIEW CONTRACT STREET STRIPING - PREFORM TRAFFIC CONTROL SYSTEMS				1.0000		22,000.00	22,000.00	
BOARD REVIEW CURB & GUTTER REPLACEMENT - GLOBE CONSTRUCTION				1.0000		20,000.00	20,000.00	
BOARD REVIEW FIRE EXTINGUISHER SERVICE - US FIRE & SAFETY				1.0000		1,000.00	1,000.00	
BOARD REVIEW GENERAL REPAIRS				1.0000		3,200.00	3,200.00	
BOARD REVIEW MILLING - RW DUNTEMAN				1.0000		40,000.00	40,000.00	
BOARD REVIEW SALT CREEK GREENWAY TRAIL				1.0000		2,000.00	2,000.00	
BOARD REVIEW W/S CONCRETE RESTORATION				1.0000		30,000.00	30,000.00	
BOARD REVIEW Totals							\$718,200.00	
100.2520-4190	RENTAL-EQUIPMENT	.00	3,300.00	4,300.00	.00	4,300.00	4,300.00	4,300.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW ASPHALT SAW, AIR COMPRESSOR				1.0000		4,300.00	4,300.00	
BOARD REVIEW Totals							\$4,300.00	
100.2520-4192	DUES/SUBSCRIPTIONS	156.42	240.50	300.00	300.00	300.00	300.00	300.00
100.2520-4199	OTHER SERVICES & CHARGES	2,074.19	1,579.85	1,800.00	1,800.00	2,800.00	2,800.00	2,800.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW BOARD-UPS				1.0000		500.00	500.00	
BOARD REVIEW COMMERCIAL DRIVERS LICENSE				1.0000		300.00	300.00	
BOARD REVIEW ROAD KILL CONTRACT - ST. FRANCIS CREAMATORY				1.0000		2,000.00	2,000.00	
BOARD REVIEW Totals							\$2,800.00	
OTHER Totals		\$182,419.10	\$245,121.31	\$750,200.00	\$193,750.00	\$733,200.00	\$203,200.00	\$203,200.00
SERVICES & CHARGES Totals		\$228,396.35	\$294,317.33	\$791,000.00	\$223,450.00	\$759,600.00	\$229,600.00	\$229,600.00
SUPPLIES & MATERIALS								
100.2520-4201	OFFICE SUPPLIES	334.21	511.08	800.00	500.00	800.00	800.00	800.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 2520 - STREET								
SUPPLIES & MATERIALS								
100.2520-4203	CLOTHING SUPPLIES	7,587.94	7,580.28	7,525.00	7,525.00	7,525.00	7,525.00	7,525.00
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
BOARD REVIEW	COVERALL REPLACEMENTS @100 EACH					1.0000	200.00	200.00
BOARD REVIEW	GLOVES & SAFETY EQUIPMENT					1.0000	250.00	250.00
BOARD REVIEW	KNIT HATS & HELMET LINERS					1.0000	200.00	200.00
BOARD REVIEW	RAIN GEAR - RUBBER BOOTS					1.0000	175.00	175.00
BOARD REVIEW	SHIRTS FOR CLERICAL STAFF					1.0000	600.00	600.00
BOARD REVIEW	T-SHIRTS					1.0000	700.00	700.00
BOARD REVIEW	UNIFORMS					1.0000	2,700.00	2,700.00
BOARD REVIEW	WINTER OUTER WEAR					1.0000	1,350.00	1,350.00
BOARD REVIEW	WORK BOOTS					1.0000	1,350.00	1,350.00
BOARD REVIEW Totals								\$7,525.00
100.2520-4205	CHEMICALS	2,634.80	19,985.80	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
BOARD REVIEW	SALT BRINE/CALCIUM CHLORIDE FOR ANTI-ICING/DEICING - MINERAL POI					1.0000	30,000.00	30,000.00
BOARD REVIEW Totals								\$30,000.00
100.2520-4206	STREET	358,827.11	426,019.36	526,100.00	526,100.00	526,100.00	526,100.00	526,100.00
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
BOARD REVIEW	ASPHALT PRIME (TACK)					1.0000	10,000.00	10,000.00
BOARD REVIEW	ASPHALT RECYCLING					1.0000	4,000.00	4,000.00
BOARD REVIEW	CULVERT REPLACEMENT					1.0000	2,600.00	2,600.00
BOARD REVIEW	GUARD RAILS					1.0000	800.00	800.00
BOARD REVIEW	HOT MIX ASPHALT					1.0000	275,000.00	275,000.00
BOARD REVIEW	PAINT FOR STRIPING					1.0000	8,700.00	8,700.00
BOARD REVIEW	ROAD SALT					1.0000	185,000.00	185,000.00
BOARD REVIEW	STREET SIGNS - OSBORN ASSOCIATES					1.0000	40,000.00	40,000.00
BOARD REVIEW Totals								\$526,100.00
100.2520-4299	OTHER OPERATING SUPPLIES	10,399.29	14,590.82	50,300.00	32,300.00	20,800.00	20,800.00	20,800.00
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
BOARD REVIEW	COFFEE SUPPLIES					1.0000	800.00	800.00
BOARD REVIEW	HARDWARE, MAILBOX REPLCMNT, OXYGEN ACETYLENE,					1.0000	20,000.00	20,000.00
BOARD REVIEW Totals								\$20,800.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 100 - GENERAL FUND								
Department 2520 - STREET								
	SUPPLIES & MATERIALS Totals	\$379,783.35	\$468,687.34	\$614,725.00	\$596,425.00	\$585,225.00	\$585,225.00	\$585,225.00
TRANSFERS OUT								
100.2520-4961	TRANSFER TO FLEET SERVICE	385,348.11	291,868.26	396,800.00	263,800.00	448,800.00	461,300.00	476,900.00
100.2520-4962	TRANSFER TO IT	78,687.74	86,352.24	136,500.00	133,100.00	86,800.00	86,600.00	88,500.00
100.2520-4964	TRANSFER TO EQUIP REPL FD	426,600.00	627,900.00	457,900.00	457,900.00	456,000.00	456,000.00	456,000.00
	TRANSFERS OUT Totals	\$890,635.85	\$1,006,120.50	\$991,200.00	\$854,800.00	\$991,600.00	\$1,003,900.00	\$1,021,400.00
Department 2520 - STREET Totals		\$2,966,792.97	\$3,251,506.69	\$4,036,825.00	\$3,151,575.00	\$3,932,310.00	\$3,535,614.00	\$3,651,979.00
Fund 100 - GENERAL FUND Totals		\$2,966,792.97	\$3,251,506.69	\$4,036,825.00	\$3,151,575.00	\$3,932,310.00	\$3,535,614.00	\$3,651,979.00
Net Grand Totals		\$2,966,792.97	\$3,251,506.69	\$4,036,825.00	\$3,151,575.00	\$3,932,310.00	\$3,535,614.00	\$3,651,979.00

WATER AND SEWER OPERATING FUND

Narrative

This fund accounts for all operations and capital expenses of the water and sewer utility services provided by the Village. The fund is comprised of three general areas: Water, Sewer, and Wastewater.

The Water Department provides all customers with adequate, cost-effective, potable water. The Village, along with a consortium of other local governments, formed the DuPage Water Commission to construct and maintain a water pumping system to bring Lake Michigan water to the area.

The Sewer and Wastewater Departments are responsible for the cleaning, repairing and monitoring of both the sanitary and storm sewer systems in accordance with the Environmental Protection Agency (EPA), Illinois Environmental Protection Agency (IEPA) and all other governing bodies.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5000 - WATER & SEWER FUND REVENUE								
TAXES								
500.5000-3031	SALES TAX INCREMENT	2,830,229.08	2,808,468.65	5,131,320.00	5,131,320.00	2,804,000.00	2,804,000.00	2,804,000.00
	<i>TAXES Totals</i>	\$2,830,229.08	\$2,808,468.65	\$5,131,320.00	\$5,131,320.00	\$2,804,000.00	\$2,804,000.00	\$2,804,000.00
LICENSES, PERMITS, & FEES								
FEES								
500.5000-3121	STORM WATER EXEMPTION FEE	41,526.93	46,204.39	23,000.00	32,000.00	25,000.00	25,000.00	25,000.00
500.5000-3122	RECAPTURE FEES	5,700.00	(12,669.81)	.00	12,500.00	.00	.00	.00
500.5000-3126	BMP FEE IN LIEU PROGRAM	.00	12,214.00	3,000.00	200.00	500.00	500.00	500.00
500.5000-3140	ANNEXATION/TAP ON FEES	82,192.09	97,503.13	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00
	<i>FEES Totals</i>	\$129,419.02	\$143,251.71	\$111,000.00	\$129,700.00	\$110,500.00	\$110,500.00	\$110,500.00
	<i>LICENSES, PERMITS, & FEES Totals</i>	\$129,419.02	\$143,251.71	\$111,000.00	\$129,700.00	\$110,500.00	\$110,500.00	\$110,500.00
CHARGES FOR SERVICES								
WATER								
500.5000-3301	USER REVENUE-WATER	10,630,100.15	10,740,735.35	11,021,700.00	11,155,500.00	11,493,000.00	12,197,600.00	12,563,500.00
500.5000-3305	PENALTY REVENUE-WATER	124,526.34	145,151.99	138,400.00	133,100.00	137,100.00	145,500.00	149,800.00
500.5000-3310	WATER FROM CONSTRUCTION	1,100.00	1,250.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
500.5000-3312	WATER METER REVENUE	25,253.00	30,606.00	25,000.00	36,600.00	42,700.00	25,000.00	25,000.00
500.5000-3313	WATER FILL STATION REVENUE	927.19	13,283.87	1,500.00	13,500.00	10,000.00	10,000.00	10,000.00
500.5000-3315	TURN ON FEES	1,950.00	9,150.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
	<i>WATER Totals</i>	\$10,783,856.68	\$10,940,177.21	\$11,194,400.00	\$11,346,500.00	\$11,690,600.00	\$12,385,900.00	\$12,756,100.00
SEWER								
500.5000-3303	USER REVENUE-SEWER	7,774,846.81	7,839,197.39	8,060,400.00	8,158,200.00	8,406,300.00	8,654,500.00	8,914,100.00
500.5000-3306	PENALTY REVENUE-SEWER	94,288.80	109,618.46	104,700.00	99,400.00	102,500.00	105,500.00	108,700.00
500.5000-3325	LAB FEES	750.10	2,151.33	3,600.00	2,300.00	2,300.00	2,300.00	2,300.00
500.5000-3327	SEWER POLLUTION SURCHARGE	263,285.47	197,349.93	200,000.00	225,000.00	225,000.00	225,000.00	225,000.00
	<i>SEWER Totals</i>	\$8,133,171.18	\$8,148,317.11	\$8,368,700.00	\$8,484,900.00	\$8,736,100.00	\$8,987,300.00	\$9,250,100.00
OTHER								
500.5000-3399	OTHER CHARGES	21,120.46	12,887.85	13,000.00	12,300.00	15,000.00	15,000.00	15,000.00
	<i>OTHER Totals</i>	\$21,120.46	\$12,887.85	\$13,000.00	\$12,300.00	\$15,000.00	\$15,000.00	\$15,000.00
	<i>CHARGES FOR SERVICES Totals</i>	\$18,938,148.32	\$19,101,382.17	\$19,576,100.00	\$19,843,700.00	\$20,441,700.00	\$21,388,200.00	\$22,021,200.00
FINES & FORFEITS								
500.5000-3208.5000	ADMINISTRATIVE ADJUDICATION WATER SEWER	.00	.00	1,000.00	1,050.00	1,000.00	1,000.00	1,000.00
	<i>FINES & FORFEITS Totals</i>	\$0.00	\$0.00	\$1,000.00	\$1,050.00	\$1,000.00	\$1,000.00	\$1,000.00
GRANTS								
500.5000-3400	GRANTS	.00	300,000.00	160,000.00	297,900.00	120,000.00	.00	.00

VILLAGE OF ADDISON, IL

WATER & SEWER OPERATING FUND REVENUES

Budget Year 2027

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	500 - WATER & SEWER FUND							
Department	5000 - WATER & SEWER FUND REVENUE							
GRANTS								
500.5000-3440	GRANTS-CDBG	.00	583,124.22	300,000.00	2,160.00	600,000.00	600,000.00	.00
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	ROZANNE DR - LENORE ST - MAVIS LN WATERMAIN REPLACEMENT				1.0000	600,000.00	600,000.00
						BOARD REVIEW Totals		\$600,000.00
500.5000-3455	GRANTS - AMERICAN RESCUE PLAN ARPA	4,206,347.61	678,221.28	.00	.00	.00	.00	.00
	GRANTS Totals	\$4,206,347.61	\$1,561,345.50	\$460,000.00	\$300,060.00	\$720,000.00	\$600,000.00	\$0.00
	MISCELLANEOUS							
500.5000-3898	LATE FEE - MISCELLANEOUS BILLING	844.97	80.52	.00	.00	.00	.00	.00
500.5000-3899	MISCELLANEOUS REVENUES	3,157.06	4,496.51	2,000.00	2,340.00	2,300.00	2,300.00	2,300.00
	MISCELLANEOUS Totals	\$4,002.03	\$4,577.03	\$2,000.00	\$2,340.00	\$2,300.00	\$2,300.00	\$2,300.00
	REIMBURSEMENT							
	INSURANCE							
500.5000-3867	IRMA COMP FOR LOSS	.00	9,515.66	.00	8,600.00	.00	.00	.00
	INSURANCE Totals	\$0.00	\$9,515.66	\$0.00	\$8,600.00	\$0.00	\$0.00	\$0.00
	REIMBURSEMENT Totals	\$0.00	\$9,515.66	\$0.00	\$8,600.00	\$0.00	\$0.00	\$0.00
	INTEREST INCOME							
500.5000-3510	INVESTMENT INTEREST	644,414.93	528,113.67	450,000.00	500,000.00	450,000.00	450,000.00	450,000.00
	INTEREST INCOME Totals	\$644,414.93	\$528,113.67	\$450,000.00	\$500,000.00	\$450,000.00	\$450,000.00	\$450,000.00
	TRANSFERS IN							
500.5000-3925	TRANSFER FROM MFT	.00	.00	1,200,000.00	1,200,000.00	.00	.00	.00
500.5000-3953	TRANSFER FROM WATER SEWER DEBT SERVICE	1,181,407.46	1,446,276.18	.00	.00	.00	.00	.00
500.5000-3954	TRANSFER FROM W/S INFRASTRUCTURE FUND	.00	2,743,666.32	.00	.00	.00	.00	.00
500.5000-3992	TRANSFER FROM DEBT SVC	.00	.00	476,680.00	476,680.00	.00	.00	.00
	TRANSFERS IN Totals	\$1,181,407.46	\$4,189,942.50	\$1,676,680.00	\$1,676,680.00	\$0.00	\$0.00	\$0.00
Department	5000 - WATER & SEWER FUND REVENUE Totals	\$27,933,968.45	\$28,346,596.89	\$27,408,100.00	\$27,593,450.00	\$24,529,500.00	\$25,356,000.00	\$25,389,000.00
Fund	500 - WATER & SEWER FUND Totals	\$27,933,968.45	\$28,346,596.89	\$27,408,100.00	\$27,593,450.00	\$24,529,500.00	\$25,356,000.00	\$25,389,000.00
	Net Grand Totals	\$27,933,968.45	\$28,346,596.89	\$27,408,100.00	\$27,593,450.00	\$24,529,500.00	\$25,356,000.00	\$25,389,000.00

WATER AND SEWER OPERATING FUND REVENUES

Notes

3031 Sales Tax Increment

Currently, .25% of the sales tax increment rate is allocated to the Water and Sewer Operating Fund for capital improvements.

3140 Annexation/Tap on Fees

This fee revenue is received from property owners or builders who are annexing to the Village or constructing new residential or commercial properties. The fee covers the cost of connecting these properties to the Village's water and sewer systems.

3301 User Revenue- Water

3303 User Revenue- Sewer

		Water Revenue	Sewer Revenue	Total User Fees	% Inc (Dec)
FY 2023-24	Actual	10,630,100	7,774,847	18,404,947	7.16%
FY 2024-25	Actual	10,740,735	7,839,197	18,579,932	.95%
FY 2025-26	(Est Act)	11,155,500	8,158,200	19,313,700	3.95%
FY 2026-27	(Budget)	11,493,000	8,406,300	19,899,300	3.03%

Water and sewer user revenue for water and sewer represent approximately 78.7% of the Water and Sewer Operating Fund's income for the FY27 Budget. Total user fees vary from year to year due to rate increases as outlined in the table shown on the next page, changes in consumption due to vacancies, water conservation and weather-related water usage differences. In 1992, the Village, along with a consortium of other local governments, formed the DuPage Water Commission (DPWC) to construct and maintain a water pumping system that replaced the individual well systems, by bringing Lake Michigan water to the area. The Village accounts for two separate user charges, which are based on the amount of water consumed by Addison residents and businesses:

Water revenues - charged to cover all activities associated with the water system, including the cost of water from DPWC and water main replacement and maintenance.

Sewer revenues - charged to cover all activities associated with the Sewer and Wastewater systems, including sewer and storm sewer replacement and maintenance.

The Village recognizes the impact a rate increase has on their customers and has raised rates only when necessary. Although the Village passes a multi-year rate plan, any unforeseen changes in rates from the DuPage Water Commission (DPWC) have to be passed on. These

WATER AND SEWER OPERATING FUND REVENUES

Notes (Cont'd)

3301 User Revenue- Water

3303 User Revenue- Sewer (Cont'd)

changes have not only included rate increases, but in FY06-08, FY16, and FY17, rate decreases. The DuPage Water Commission receives water from the City of Chicago. Any rate increases are passed on to the Commission members. In addition, equipment and infrastructure repairs/replacements come with a high price tag. In order to maintain the proper fund balance and keep the equipment and infrastructure up to date, a three-year plan was adopted with the FY25 budget.

The rates include a nominal 3% annual increase to cover increases in operations and capital expenditures. The three year plan also includes an increase in the bi-monthly user fee and the addition of an EPA/Consolidation Fee. The current budget includes both the rate increase in water rates and user fees to our customers. The user fee is recorded in the Water and Sewer Debt Service fund to help cover the cost of debt service payments associated with capital improvements. The EPA/Consolidation Fee is recorded in the Water Sewer Infrastructure Fund in order to assist in funding upcoming infrastructure projects to comply with EPA mandates regarding phosphorus removal as well as the consolidation of the two existing plants.

Timeline of rate progression:

FY94–FY98 - We were able to maintain an unchanged rate. We also received annual rebates from the DuPage Water Commission (DPWC) which helped maintain the rate.

FY99 – A 5-year rate plan was approved and implemented.

FY04 – The Board approved a 5-year Rate Plan that went thru FY 2009.

FY06, 07, and 08 - The Board passed a \$.20 per thousand gallon rate reduction each year for a total reduction of \$.60. (Pass thru from DPWC)

FY09 – The Board approved a 5-year Rate Plan that went thru FY 2013.

FY12 – The Board passed a \$.20 per thousand gallon rate increase. (DPWC Pass thru)

FY12 and 13 - The Board passed an additional \$.43 and \$.59 per thousand gallon rate increase, respectively, due to the increase from the City of Chicago. (DPWC Pass thru)

FY13 – The Board passed a 4-year Rate Plan which includes future increases by the City of Chicago and for Village Water/Sewer Operations.

FY15 – The Board passed a 4-year Rate Plan which includes the decrease in DPWC rates and increases for the Village.

FY16 – The Board passed a \$.10 per thousand gallon rate decrease. (DPWC Pass thru)

FY17 – The Board passed a \$.05 per thousand gallon rate decrease. (DPWC Pass thru)

FY18 – The Board passed a 3-year Rate Plan which includes a \$.50 annual increase in the basic user charge (bi-monthly per unit) to help cover infrastructure costs.

FY22 – The Board passed a 3-year Rate Plan along with a \$1.50 increase in the basic user charge (bi-monthly per unit) to help cover infrastructure costs and related debt service.

FY25 – The Board passed a 3-year Rate Plan along with a \$4.00 - \$6.00 increase in the basic user charge (bi-monthly per unit) and the addition of an EPA Fee/Consolidation Fee to help cover infrastructure costs related to an unfunded EPA mandate and plant consolidation.

WATER AND SEWER OPERATING FUND REVENUES

Notes (Cont'd)

Water & Sewer Rate Increases -Three Year Plan

Rates per thousand gallons, as of the following effective dates, for use of water or sewer service:

Effective Date	Water Rate	Sewer Rate
5/1/2024	10.92	7.98
5/1/2025	11.24	8.22
5/1/2026	11.58	8.47

Basic User Fee:

Bi-Monthly Per Unit	
Effective Date	User Fee
5/1/2024	8.00
5/1/2025	10.00
5/1/2026	10.00

EPA Fee/Consolidation Fee:

Per billing cycle, per unit, effective 5/1/2024

Property Type	Fee
Residential	16.00
Commercial/Industrial	110.00
Non For Profit	16.00
Irrigation	8.00
Unincorporated	32.00

All non-metered users of the wastewater facilities shall pay a minimum bimonthly flat rate charge as of the following effective dates of use:

Effective Date	Flat Sewer Rate
5/1/2024	103.74
5/1/2025	106.86
5/1/2026	110.11

The Village's Water and Sewer Operating Fund capital expenses include storm water capital improvement projects, which are normally funded by municipalities using local property taxes. Water and Sanitary sewers handle the inflow and outflow of water and wastewater, whereas storm sewers handle rain water runoff. The Village has historically included storm sewer expenses in the Water Sewer Operating Fund.

WATER AND SEWER OPERATING FUND REVENUES

Notes (Cont'd)

3305 Penalty – Water

3306 Penalty – Sewer

This is a penalty assessed on unpaid accounts after the due date, which is 21 days after the bill is issued.

3312 Water Meter Revenue

Charges for new water meters and related radio read transmitters for new construction.

3313 Water Fill Station Revenue

Charges for purchase bulk water purchases from the Village through the Village owned water fill station.

3315 Turn on Fees

Fees assessed to have service restored after shutoff for non-payment.

3325 Lab Fees

Charges for sampling and analysis of waste streams produced by various commercial and industrial users.

3327 Sewer Pollution Surcharge

An additional charge paid by various commercial and industrial users for high strength organic sewage discharge.

3867 IRMA Reimbursement

Reimbursement from the Intergovernmental Risk Management Association for insurance claims filed by the Village.

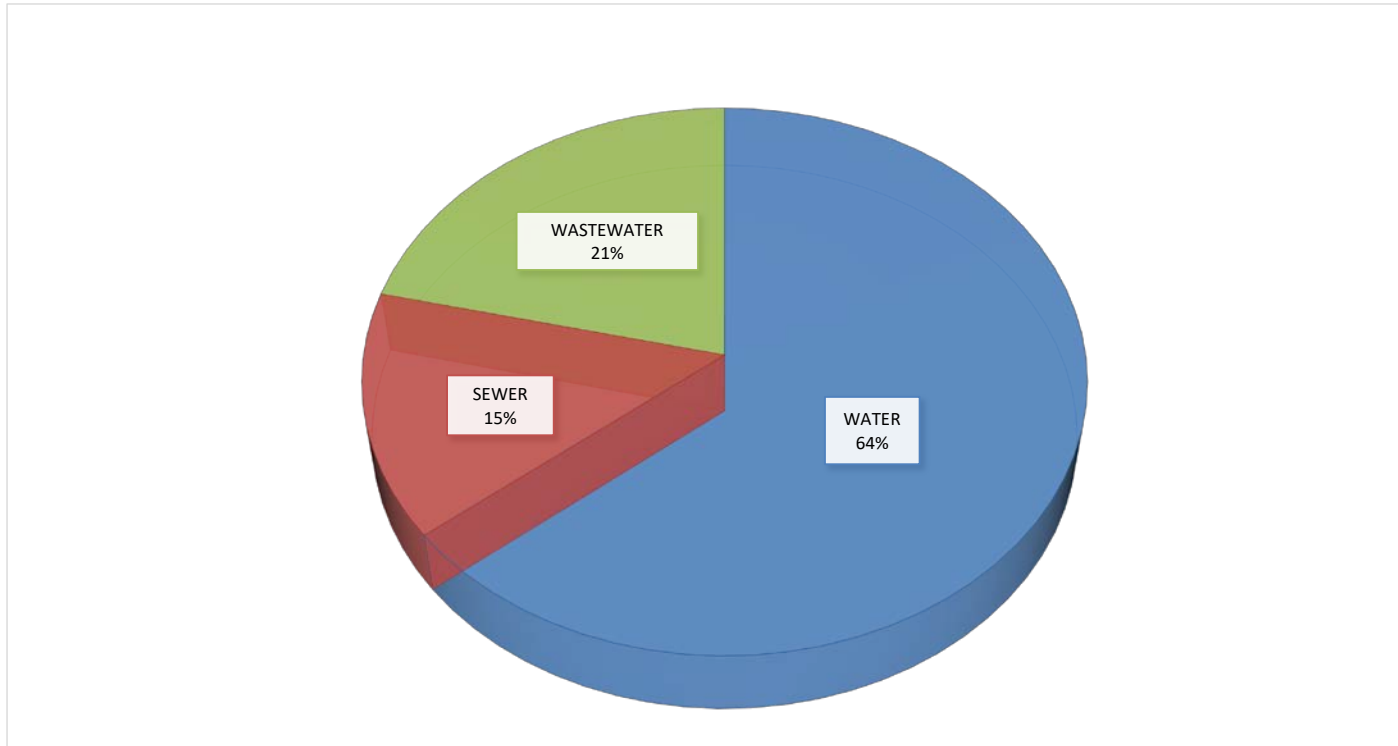
WATER & SEWER OPERATING FUND EXPENDITURE SUMMARY

Budget Year 2027

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund: 500 WATER & SEWER FUND							
Revenue							
500.5000 - WATER & SEWER FUND,WATER & SEWER FUND REVENUE	\$27,933,968.45	\$28,346,596.89	\$27,408,100.00	\$27,593,450.00	\$24,529,500.00	\$25,356,000.00	\$25,389,000.00
Revenue Totals	\$27,933,968.45	\$28,346,596.89	\$27,408,100.00	\$27,593,450.00	\$24,529,500.00	\$25,356,000.00	\$25,389,000.00
Expenditures							
500.5000 - WATER & SEWER FUND,WATER & SEWER FUND REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500.5010 - WATER & SEWER FUND,WATER	\$14,289,709.99	\$13,730,862.84	\$15,761,391.00	\$17,790,394.00	\$16,876,454.00	\$17,794,467.00	\$14,365,542.00
500.5031 - WATER & SEWER FUND,SEWER	\$2,900,077.57	\$4,035,699.39	\$3,409,018.00	\$2,946,225.00	\$3,964,817.00	\$3,487,606.00	\$3,622,280.00
500.5032 - WATER & SEWER FUND,WASTEWATER	\$4,999,852.65	\$5,632,504.10	\$5,549,711.00	\$5,371,686.00	\$5,593,615.00	\$5,661,956.00	\$5,904,288.00
Revenue Totals:	\$27,933,968.45	\$28,346,596.89	\$27,408,100.00	\$27,593,450.00	\$24,529,500.00	\$25,356,000.00	\$25,389,000.00
Expenditure Totals	\$22,189,640.21	\$23,399,066.33	\$24,720,120.00	\$26,108,305.00	\$26,434,886.00	\$26,944,029.00	\$23,892,110.00
Fund Total: WATER & SEWER FUND	\$5,744,328.24	\$4,947,530.56	\$2,687,980.00	\$1,485,145.00	(\$1,905,386.00)	(\$1,588,029.00)	\$1,496,890.00

WATER SEWER OPERATING FUND EXPENDITURE SUMMARY

BUDGET YEAR 2027



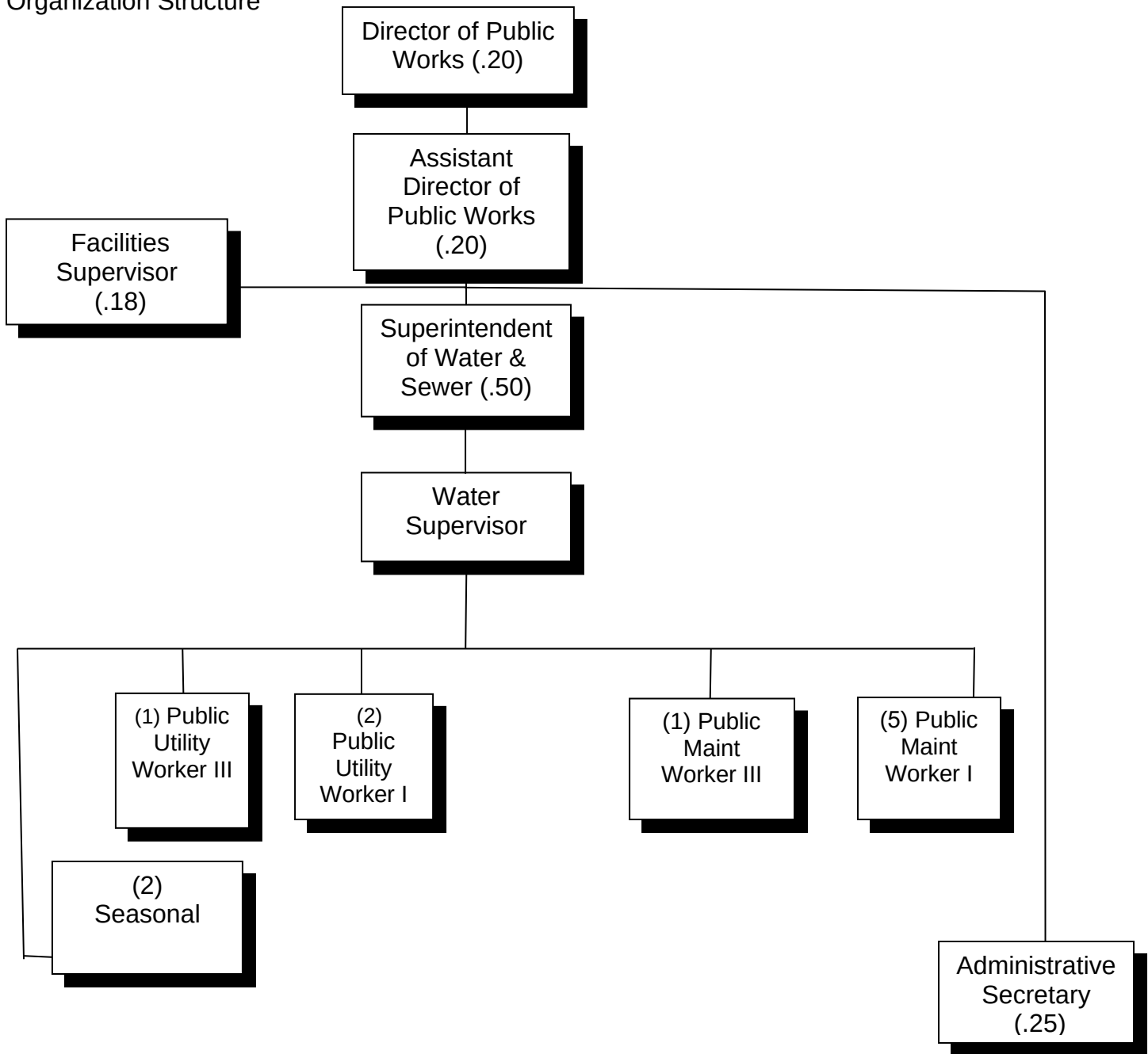
WATER SEWER OPERATING FUND NET POSITION

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Ending Net Position Per Audit	64,028,476.00	64,273,173.00					
Less Restricted Net Position:	51,610,880.00	55,569,407.00					
Less Fund Balance of Water Sewer Infrastructure Fund and Water Sewer Debt Service Fund:	4,702,834.00						
Water Sewer Fund Working Capital	7,714,762.00	8,703,766.00		8,703,766.00	10,188,911.00	8,283,525.00	6,695,496.00
Revenue Grand Totals:				27,593,450.00	24,529,500.00	25,356,000.00	25,389,000.00
Expenditure Grand Totals:				26,108,305.00	26,434,886.00	26,944,029.00	23,892,110.00
Projected Ending Water Sewer Fund Working Capital:				10,188,911.00	8,283,525.00	6,695,496.00	8,192,386.00



(BLANK)

Organization Structure



WATER

Narrative

DESCRIPTION OF DEPARTMENTAL ACTIVITIES

The Water Division is part of the Public Works Department. This department is under the direction of the Director of Public Works, Assistant Director of Public Works, Superintendent of Water and Sewer and the Water Division Supervisor. Additional staff includes (1) Utility Worker III, two (2) Utility Worker I, one (1) Maintenance Worker II and five (5) Maintenance Worker I. This budget provides funds for water billing staff under the Finance Department. This budget also provides partial funding for clerical and administrative staff.

Water Supply

Responsibilities include operations and maintenance of the potable water supply from six standby wells, five water storage tanks and five pressure adjusting stations for receiving Lake Michigan water and two booster pumping stations. Regulate all chemical feeding as required by the IEPA, assure monthly microbiology sampling, quarterly Trihalomethane samples, volatile organic samples and monthly lead and copper samples. Handle customer complaint calls and perform tests on customer water at the tap. Perform maintenance on pumps, motors, chemical feeding equipment, and water facilities, buildings, and grounds. Maintain 171 miles of water main, 2,350 hydrants, over 1,000 valves and 11,000 water services. Repair water main breaks and other underground water leaks. Maintain the backflow and cross connection program to decrease the number of water customers that need to come into compliance and annually test those that are in compliance.

Annual Water Quality Report

A Water Quality Report is prepared every April and put on the Village of Addison website. A card is mailed out to all customers in the Village giving the web address to view the report online. This is done to keep the community current on the quality of our drinking water. Addison receives all its water through the DuPage Water Commission (DWC) who receives it directly from the City of Chicago Jardine water filtration plant located near Navy Pier.

The Village of Addison Water Division samples and monitors the water from the entire water distribution system every month as mandated by the Safe Drinking Water Act (SDWA).

Water Metering

Responsibilities include installing, testing, and rebuilding water meters. Trouble-shoot meters on high bill complaints and leaky meters in homes. Organize large meter testing, which is performed by an outside firm and one Village staff. Perform water service turn offs for non-payment of bills and for plumbing repair work. Install the new Automatic Meter Reading (AMR) system devices.

DESCRIPTION OF DEPARTMENTAL ACTIVITIES (Cont'd)**Utility Locating**

The Water Division is responsible to locate all Village utilities when requested thru J.U.L.I.E.; this means responding to as many as 2,500 locate requests per year.

FY 2026-27 Key Objectives**Strategic Priority 4: Infrastructure**

1. Continue the annual water main replacement program, which was implemented in 1989.
 - Replace the water main on Michael Lane from Valerie Lane to Lincoln Court, Lullo Drive from Michael Lane to Cul-De-Sac and Lincoln Court from Lincoln Avenue to Lincoln Avenue.
2. Continue to maintain the Village standby wells to meet the DWC and IEPA requirements.
3. Loop water main on Oak Meadows Drive from Wood Dale Road to Central Avenue.
4. Continue annual Megs, amps and infrared inspection of the booster stations and wells.
5. Continue the load bank testing of all the standby power.

Strategic Priority 6: Employee Development Initiative

1. Utilize training and seminars for continuing education hours which are required by the IEPA to keep the Public Water Supply Operators' licenses current.
2. Continue to utilize seminars and training for current supervisors and for possible future supervisors.

WATER

Narrative (Cont'd)

Performance Measures

	FY 24-25 ACTUAL		FY 25-26 ESTIMATE		FY 26-27 PROJECTION	
Inputs						
Direct Expenditures	13,730,863		17,790,394		16,876,454	
Number of Full Time Employees	11		11		11	
Outputs						
Water Flow (May 1-Apr 30):						
Total Pumpage (in Billions)/Unaccounted for Flow	1.176	3%	1.250	3%	1.250	3%
Average Day Demand (mgd)	3.221		3.500		3.400	
Outputs						
Main Breaks	95		95		95	
Valves Repaired/Exercised	39	1342	40	3000	40	2500
Hydrants Repaired/Exercised	81	1622	85	3000	85	2500
Water Service Repairs	33		318		75	
Fire Pump Tests	45		75		75	
Water Sampling	509		510		510	
Effectiveness						
% of Main Break service leaks fixed in a timely manner	100		100		100	
% of hydrants flushed and repaired per year prior to fail, if needed	100		100		100	
% of valves exercised and repaired per year prior to fail, if needed	100		100		100	
Water samples taken per IEPA requirement	100		100		100	
Efficiency						
Water sampling completed to ensure quality of water provided to customers	100		100		100	

Personnel Summary

<u>Position Title</u>	<u>Current Authorized</u>	<u>Fiscal Year 2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Mayor/Liquor Commissioner	0.10	0.10	0.10	0.10	0.10
Village Clerk	0.10	0.10	0.10	0.10	0.10
Village Trustees (6)	0.60	0.60	0.60	0.60	0.60
Village Manager	0.10	0.10	0.10	0.10	0.10
Director Human Resources/Risk Mgmt	0.10	0.10	0.10	0.10	0.10
Assistant to the Village Manager	0.10	0.10	0.10	0.10	0.10
Human Resources Assistant	0.10	0.10	0.10	0.10	0.10
Special Projects Coordinator	0.10	0.10	0.10	0.10	0.10
Clerk Typist (5)	1.03	1.03	1.03	1.03	1.03
Finance Director	0.15	0.15	0.15	0.15	0.15
Assistant Finance Director	0.15	0.15	0.15	0.15	0.15
Accountant	0.15	0.15	0.15	0.15	0.15
Finance Office Manager	0.15	0.15	0.15	0.15	0.15
Principal Account Clerk (4)	1.01	1.01	1.01	1.01	1.01
Purchasing Agent	0.10	0.10	0.10	0.10	0.10
Director of Community Development	0.10	0.10	0.10	0.10	0.10
Village Engineer	0.10	0.10	0.10	0.10	0.10
Civil Engineer I	0.10	0.10	0.10	0.10	0.10
Director of Public Works	0.20	0.20	0.20	0.20	0.20
Assistant Director of Public Works	0.20	0.20	0.20	0.20	0.20
Superintendent - Water/Sewer	0.50	0.50	0.50	0.50	0.50
Facilities Supervisor	0.18	0.18	0.18	0.18	0.18
Administrative Secretary	0.25	0.25	0.25	0.25	0.25
Water Supervisor	1.00	1.00	1.00	1.00	1.00
Public Utility Worker III	1.00	1.00	1.00	1.00	1.00
Public Utility Worker I (2)	2.00	2.00	2.00	2.00	2.00
Public Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Public Maintenance Worker I (5)	5.00	5.00	5.00	5.00	5.00
Part-Time/Seasonal	2.00	2.00	2.00	2.00	2.00
Total Budgeted:	17.67	17.67	17.67	17.67	17.67

Authorized & Unbudgeted:

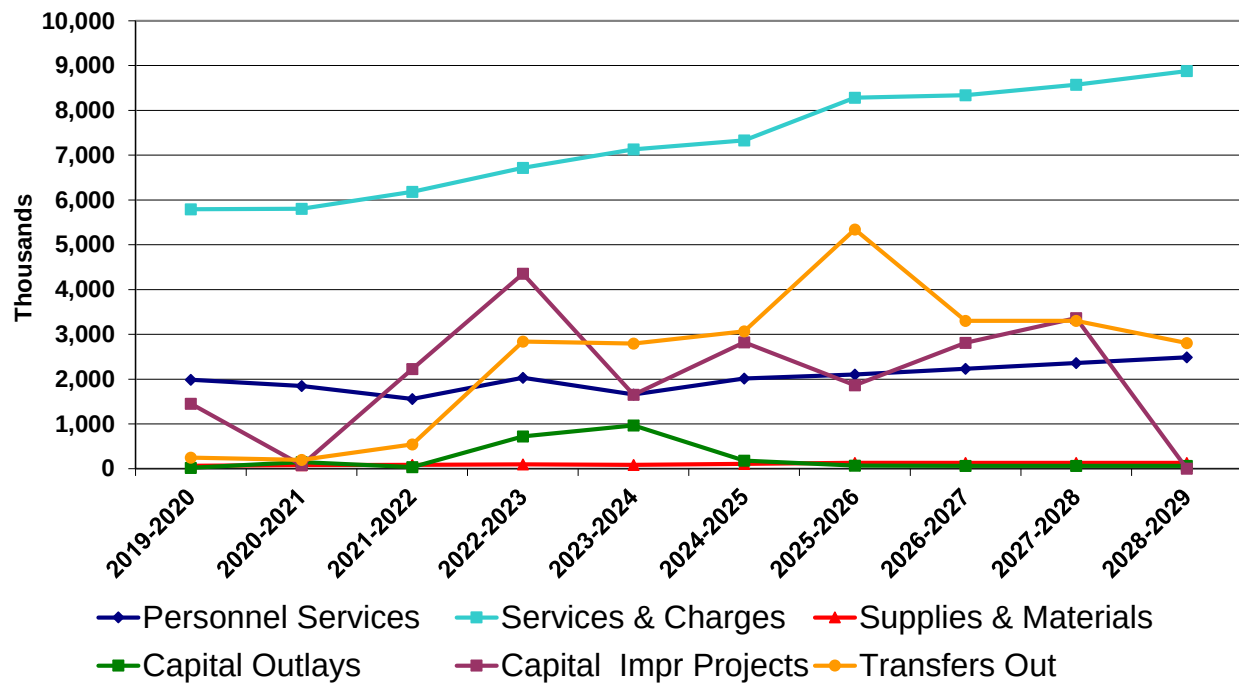
None

Total Authorized: 17.67

WATER

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	2,101,300	2,232,650	2,359,362	2,486,737
Services & Charges	8,282,254	8,339,700	8,575,700	8,877,400
Supplies & Materials	131,600	130,100	130,100	130,100
Capital Outlays	69,200	64,200	64,200	64,200
Capital Improvement Projects	1,862,600	2,810,300	3,361,800	0
Transfers Out	5,343,440	3,299,504	3,303,305	2,807,105
Total	17,790,394	16,876,454	17,794,467	14,365,542



An increase in transfers to the Water Sewer Infrastructure Fund in FY 26 provides funding for capital projects.

G/L Account		Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND									
Department 5010 - WATER									
PERSONNEL SVCS									
WAGES & SALARIES									
500.5010-4001	SALARIES & WAGES		1,264,329.50	1,398,198.47	1,466,200.00	1,440,000.00	1,508,851.00	1,592,080.00	1,673,358.00
500.5010-4004	OVERTIME		151,021.54	119,971.71	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
500.5010-4005	HOLIDAY PAY		.00	.00	500.00	.00	.00	.00	.00
500.5010-4006	OTHER PAY		4,988.32	3,447.10	5,000.00	3,600.00	5,000.00	5,000.00	5,000.00
500.5010-4007	PART-TIME		12,567.82	15,826.68	22,000.00	13,100.00	22,770.00	23,567.00	24,391.00
500.5010-4017	ELECTED OFFICIALS		8,666.89	8,533.55	8,700.00	8,600.00	8,700.00	8,700.00	8,700.00
500.5010-4020	SICK PAY		17,340.82	15,410.69	16,900.00	20,000.00	22,747.00	23,543.00	24,367.00
WAGES & SALARIES Totals			\$1,458,914.89	\$1,561,388.20	\$1,639,300.00	\$1,605,300.00	\$1,688,068.00	\$1,772,890.00	\$1,855,816.00
TAXES & BENEFITS									
500.5010-4009	I.M.R.F.		125,079.44	112,861.11	124,900.00	122,000.00	125,089.00	131,391.00	137,552.00
500.5010-4010	SOCIAL SECURITY		112,776.86	115,516.19	125,000.00	122,000.00	128,793.00	135,281.00	141,625.00
500.5010-4012	HEALTH INSURANCE		267,777.69	259,651.69	280,300.00	252,000.00	290,700.00	319,800.00	351,744.00
500.5010-4030	OPEB EXPENSE		(22,160.00)	(17,649.10)	.00	.00	.00	.00	.00
500.5010-4035	IMRF PENSION EXPENSE		(284,343.00)	143,371.00	.00	.00	.00	.00	.00
TAXES & BENEFITS Totals			\$199,130.99	\$613,750.89	\$530,200.00	\$496,000.00	\$544,582.00	\$586,472.00	\$630,921.00
PERSONNEL SVCS Totals			\$1,658,045.88	\$2,175,139.09	\$2,169,500.00	\$2,101,300.00	\$2,232,650.00	\$2,359,362.00	\$2,486,737.00
SERVICES & CHARGES									
500.5010-4150	IRMA INSURANCE		266,010.13	247,075.76	258,000.00	240,000.00	250,000.00	250,000.00	250,000.00
PROFESSIONAL									
500.5010-4101	PROF SERV ACCT/AUDITING		10,673.00	10,485.00	12,100.00	9,500.00	10,000.00	10,500.00	11,000.00
500.5010-4105	PROF SERV DATA PROCESSING		25,471.05	31,365.17	57,600.00	57,600.00	59,600.00	61,600.00	63,600.00
Budget Transactions									
Level		Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW		CCU MAINTENANCE AGREEMENT					1.0000	17,600.00	17,600.00
BOARD REVIEW		GIS PROGRAMMING					1.0000	5,000.00	5,000.00
BOARD REVIEW		SCADA AND WATER MODELING MAINTENANCE					1.0000	9,000.00	9,000.00
BOARD REVIEW		SENSUS ANNUAL HOSTING FEE					1.0000	28,000.00	28,000.00
BOARD REVIEW Totals									\$59,600.00
500.5010-4107	PROF SERV MEDICAL		2,278.50	2,261.87	2,000.00	3,000.00	2,000.00	2,000.00	2,000.00
Budget Transactions									
Level		Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW		OSHA COMPLIANCE TESTING					1.0000	800.00	800.00
BOARD REVIEW		PRESCRIPTION SAFETY GLASSES (4 @ 300)					1.0000	1,200.00	1,200.00
BOARD REVIEW Totals									\$2,000.00

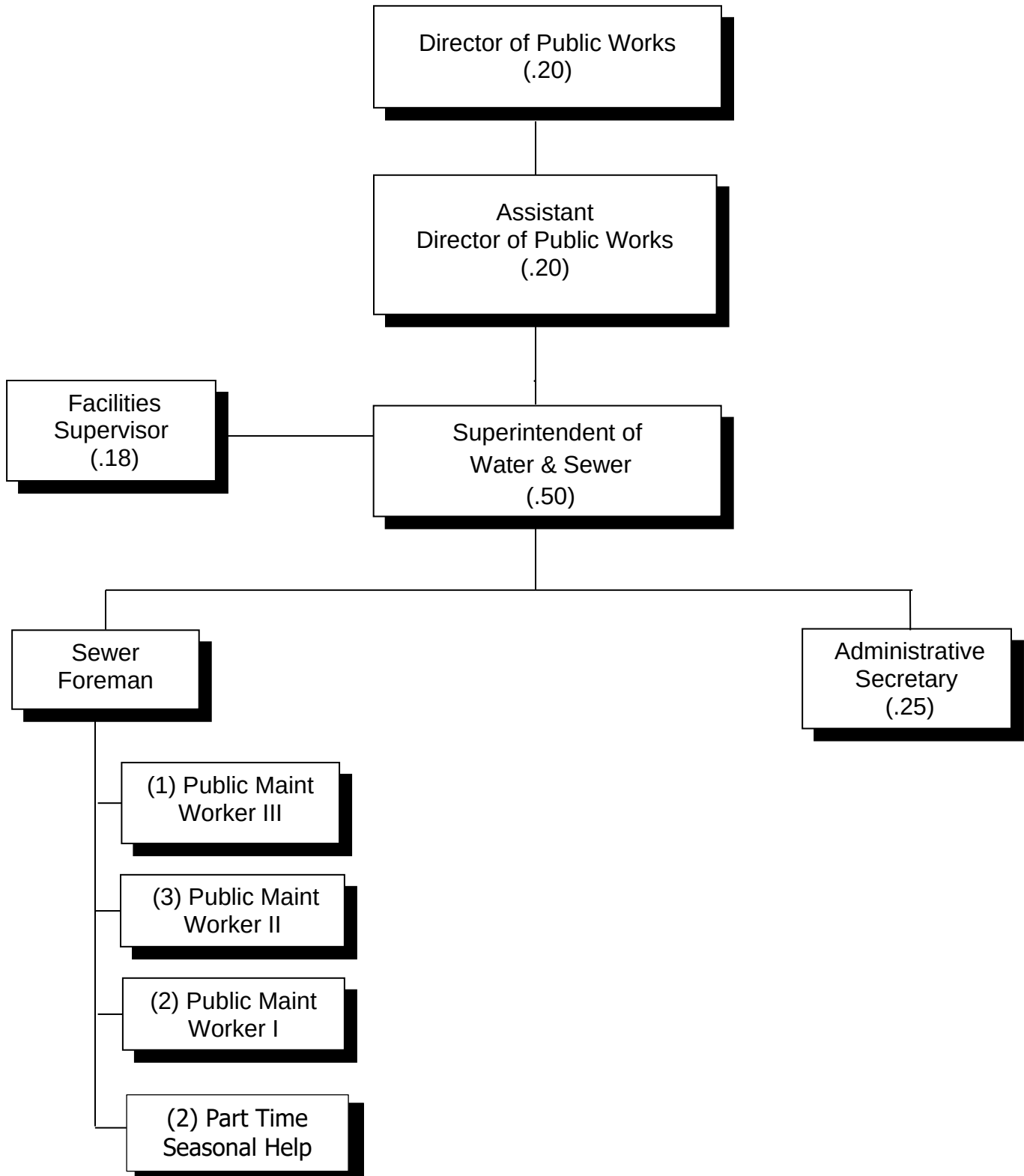
G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5010 - WATER SERVICES & CHARGES								
PROFESSIONAL								
500.5010-4110	TECH & CONSULT SERVICES	29,839.21	37,345.72	400,954.00	400,954.00	82,000.00	62,000.00	62,000.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	BILL PRINTING SERVICE				1.0000	9,000.00	9,000.00	
BOARD REVIEW	EPA MONTHLY WATER SAMPLES				1.0000	45,500.00	45,500.00	
BOARD REVIEW	RISK AND RESILIENCE ASSESSMENT UPDATE (FY27 ONLY)				1.0000	20,000.00	20,000.00	
BOARD REVIEW	SPOIL PILE SAMPLING				1.0000	7,500.00	7,500.00	
BOARD REVIEW Totals							82,000.00	
PROFESSIONAL Totals		68,261.76	81,457.76	472,654.00	471,054.00	153,600.00	136,100.00	138,600.00
COMMUNICATIONS								
500.5010-4115	COMMUNICATIONS-TELEPHONE	14,407.01	17,936.72	18,900.00	12,000.00	18,900.00	18,900.00	18,900.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	BASIC TELEPHONE SERVICE				1.0000	17,800.00	17,800.00	
BOARD REVIEW	JULIE LOCATOR ANNUAL MEMBERSHIP				1.0000	1,100.00	1,100.00	
BOARD REVIEW Totals							18,900.00	
500.5010-4116	COMMUNICATIONS-PORTABLE DV	(817.29)	.00	.00	.00	.00	.00	.00
500.5010-4117	COMMUNICATIONS-POSTAGE	42,888.62	45,603.87	37,000.00	45,000.00	46,000.00	46,000.00	46,000.00
COMMUNICATIONS Totals		56,478.34	63,540.59	55,900.00	57,000.00	64,900.00	64,900.00	64,900.00
UTILITIES								
500.5010-4170	PUBLIC UTIL GAS-HEAT	5,023.30	5,955.47	7,000.00	6,000.00	7,000.00	7,000.00	7,000.00
500.5010-4175	PUBLIC UTIL ELEC-EQUIPMNT	82,065.87	85,390.13	60,000.00	85,000.00	85,000.00	85,000.00	85,000.00
UTILITIES Totals		87,089.17	91,345.60	67,000.00	91,000.00	92,000.00	92,000.00	92,000.00
OTHER								
500.5010-4118	COPY REPRODUCTION	51.46	49.19	900.00	100.00	500.00	500.00	500.00
500.5010-4160	PRINTING	3,016.26	2,344.03	9,800.00	4,000.00	5,000.00	5,000.00	5,000.00
500.5010-4161	PUBLICATION OF NOTICES	99.32	197.04	1,300.00	200.00	1,300.00	1,300.00	1,300.00
500.5010-4163	CONFERENCES	6,169.06	.00	.00	.00	.00	.00	.00
500.5010-4164	TRAINING	2,150.00	1,684.72	14,400.00	3,000.00	14,400.00	14,400.00	14,400.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	AWWA ILLINOIS WATER CONFERENCE				1.0000	5,500.00	5,500.00	
BOARD REVIEW	GPS TRAINING				1.0000	4,000.00	4,000.00	
BOARD REVIEW	LOCAL MCWWA MONTHLY MEETINGS-4 MEMBERS				1.0000	600.00	600.00	
BOARD REVIEW	OPERATOR, TRNG, IEPA, APWA TRAINING, MECHANICAL & ELECTRICAL				1.0000	2,800.00	2,800.00	

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5010 - WATER								
SERVICES & CHARGES								
OTHER								
	BOARD REVIEW	STATE IAWWA FOR 4 STAFF				1.0000	1,500.00	1,500.00
						BOARD REVIEW Totals		\$14,400.00
500.5010-4176	SOLID WASTE DISPOSAL	25,593.00	31,150.00	18,500.00	25,000.00	30,000.00	30,000.00	30,000.00
500.5010-4177	WATER SERVICES	6,431,423.46	6,605,760.24	6,817,500.00	6,997,100.00	7,295,700.00	7,609,200.00	7,938,400.00
500.5010-4178	FACILITIES MAINTENANCE	6,029.71	5,421.72	19,300.00	6,000.00	19,300.00	19,300.00	19,300.00
Budget Transactions								
	Level	Transaction			Number of Units		Cost Per Unit	Total Amount
	BOARD REVIEW	BOOSTER & WELLS			1.0000		2,800.00	2,800.00
	BOARD REVIEW	ENGINE GENERATOR/INSPECTIONS			1.0000		10,000.00	10,000.00
	BOARD REVIEW	GENERATOR LOAD BANK TEST			1.0000		3,500.00	3,500.00
	BOARD REVIEW	SERVICE CONTRACT FOR SECURITY SYSTEM			1.0000		3,000.00	3,000.00
						BOARD REVIEW Totals		\$19,300.00
500.5010-4180	REPAIRS & MAINTENANCE	94,992.68	86,759.63	366,397.00	300,000.00	326,400.00	266,400.00	236,400.00
Budget Transactions								
	Level	Transaction			Number of Units		Cost Per Unit	Total Amount
	BOARD REVIEW	ANNUAL WELL INSPECTION			1.0000		2,800.00	2,800.00
	BOARD REVIEW	BOOSTER PUMPS MAINTENANCE			1.0000		10,000.00	10,000.00
	BOARD REVIEW	CATHODIC PROTECTION			1.0000		2,500.00	2,500.00
	BOARD REVIEW	CONTROL VALVE REPLACEMENT			1.0000		15,000.00	15,000.00
	BOARD REVIEW	ELECTRICAL UPGRADES AT WELLS			1.0000		115,000.00	115,000.00
	BOARD REVIEW	FIRE HYDRANT PAINTING (FY27)			1.0000		30,000.00	30,000.00
	BOARD REVIEW	FIRE HYDRANT RETAINING WALL (FY27 ONLY)			1.0000		30,000.00	30,000.00
	BOARD REVIEW	GROUNDS MAINT CONTRACT			1.0000		11,000.00	11,000.00
	BOARD REVIEW	INFRARED INSPTN - BOOSTER & WELLS			1.0000		2,800.00	2,800.00
	BOARD REVIEW	OPERATION EQUIPMENT, LOCATORS			1.0000		5,000.00	5,000.00
	BOARD REVIEW	OTHER REPAIRS, PRKWYS, MTR TESTS & RADIOS			1.0000		15,000.00	15,000.00
	BOARD REVIEW	PARKWAY RESTORATION			1.0000		22,500.00	22,500.00
	BOARD REVIEW	PAS MAINTENANCE			1.0000		10,000.00	10,000.00
	BOARD REVIEW	PAS UNDERGROUND ELECTRIC REPLACEMENT			1.0000		20,000.00	20,000.00
	BOARD REVIEW	RPRS TO CHEM FEED PUMPS & CHLORINATORS			1.0000		2,500.00	2,500.00
	BOARD REVIEW	RUN MEGS & AMPS AT WELLS & BOOSTER SCADA			1.0000		2,300.00	2,300.00
	BOARD REVIEW	PLC UPGRADE (FY27)			1.0000		30,000.00	30,000.00
						BOARD REVIEW Totals		\$326,400.00
500.5010-4190	RENTAL-EQUIPMENT	.00	.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5010 - WATER								
SERVICES & CHARGES								
OTHER								
500.5010-4192	DUES/SUBSCRIPTIONS	1,565.67	2,745.49	2,300.00	3,500.00	2,300.00	2,300.00	2,300.00
500.5010-4195	BANK CHARGES/VISA FEE	75,234.79	89,492.76	76,000.00	76,000.00	76,000.00	76,000.00	76,000.00
500.5010-4199	OTHER SERVICES & CHARGES	6,476.19	4,818.26	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
OTHER Totals		\$6,652,801.60	\$6,830,423.08	\$7,334,697.00	\$7,423,200.00	\$7,779,200.00	\$8,032,700.00	\$8,331,900.00
SERVICES & CHARGES Totals		\$7,130,641.00	\$7,313,842.79	\$8,188,251.00	\$8,282,254.00	\$8,339,700.00	\$8,575,700.00	\$8,877,400.00
SUPPLIES & MATERIALS								
500.5010-4201	OFFICE SUPPLIES	642.61	562.32	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
500.5010-4203	CLOTHING SUPPLIES	8,616.96	9,042.65	10,800.00	10,800.00	10,800.00	10,800.00	10,800.00
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
BOARD REVIEW	FIREMEN HIP BOOTS			1.0000	500.00	500.00		
BOARD REVIEW	GLOVES & HATS			1.0000	300.00	300.00		
BOARD REVIEW	RAIN GEAR			1.0000	425.00	425.00		
BOARD REVIEW	SAFETY AND PPE			1.0000	1,000.00	1,000.00		
BOARD REVIEW	T-SHIRTS			1.0000	800.00	800.00		
BOARD REVIEW	UNIFORMS			1.0000	4,400.00	4,400.00		
BOARD REVIEW	WINTER OUTERWEAR			1.0000	1,700.00	1,700.00		
BOARD REVIEW	WORK BOOTS			1.0000	1,675.00	1,675.00		
BOARD REVIEW Totals						\$10,800.00		
500.5010-4204	MOTOR FUEL & LUBRICANTS	.00	.00	500.00	.00	500.00	500.00	500.00
500.5010-4205	CHEMICALS	3,644.21	378.42	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
500.5010-4207	PUBLIC GRND/MAT SUPPLIES	29,212.82	29,788.87	50,000.00	30,000.00	50,000.00	50,000.00	50,000.00
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
BOARD REVIEW	CONCRETE, GRAVEL, SOD, SEED, TOPSOIL			1.0000	50,000.00	50,000.00		
BOARD REVIEW Totals						\$50,000.00		
500.5010-4298	OPERATING SUPPLIES - FACILITIES	.00	.00	800.00	.00	.00	.00	.00
500.5010-4299	OTHER OPERATING SUPPLIES	44,881.57	44,529.75	63,000.00	85,000.00	63,000.00	63,000.00	63,000.00
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
BOARD REVIEW	BELL JOINT COUPLINGS			1.0000	1,000.00	1,000.00		
BOARD REVIEW	HARDWARE ACCT, REAGENTS, T-BOLTS, SHOVELS,ETC			1.0000	8,500.00	8,500.00		
BOARD REVIEW	HYDRANT PAINT			1.0000	500.00	500.00		
BOARD REVIEW	PRESSURE ADJUSTING STATION MAINT PARTS			1.0000	5,500.00	5,500.00		
BOARD REVIEW	REPLACEMENT VALVES			1.0000	20,500.00	20,500.00		
BOARD REVIEW	STOCK SUPPLIES FOR BOOSTER STATION, ETC			1.0000	1,500.00	1,500.00		

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5010 - WATER								
SUPPLIES & MATERIALS								
BOARD REVIEW		VALVE & B-BOXES, COPPER, BRASS				1.0000	9,000.00	9,000.00
BOARD REVIEW		WATER MAIN COUPLINGS				1.0000	6,000.00	6,000.00
BOARD REVIEW		WATER MAIN REPAIR SLEEVES				1.0000	10,500.00	10,500.00
		BOARD REVIEW Totals						\$63,000.00
SUPPLIES & MATERIALS Totals		\$86,998.17	\$84,302.01	\$130,900.00	\$131,600.00	\$130,100.00	\$130,100.00	\$130,100.00
MISCELLANEOUS								
500.5010-4801	DEPRECIATION EXPENSE	1,369,094.00	757,957.50	.00	.00	.00	.00	.00
500.5010-4802	AMORTIZATION EXPENSE	3,302.30	3,302.30	.00	.00	.00	.00	.00
500.5010-4850	BAD DEBT WRITE OFF EXPENSE	.00	2,845.76	.00	.00	.00	.00	.00
500.5010-4893	SBITA INTEREST	2,460.00	2,192.00	.00	.00	.00	.00	.00
500.5010-4894	SBITA AMORTIZATION EXPENSE	24,456.00	24,456.00	.00	.00	.00	.00	.00
MISCELLANEOUS Totals		\$1,399,312.30	\$790,753.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAYS								
EQUIPMENT								
500.5010-4304	EQUIPMENT-ELECTRONICS	36,842.36	.00	129,000.00	19,000.00	14,000.00	14,000.00	14,000.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	3" TRASH PUMP REPLACEMENT				1.0000	2,200.00	2,200.00	
BOARD REVIEW	CHLORINE ANALYZER REPLACEMENT				1.0000	7,500.00	7,500.00	
BOARD REVIEW	COMMERCIAL DEHUMIDIFIER				1.0000	1,800.00	1,800.00	
BOARD REVIEW	MISCELLANEOUS EQUIPMENT				1.0000	2,500.00	2,500.00	
		BOARD REVIEW Totals					\$14,000.00	
500.5010-4305	WATER METERS	53,677.12	38,523.42	50,200.00	50,200.00	50,200.00	50,200.00	50,200.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	HYDRANTS WITH VALVES				1.0000	11,700.00	11,700.00	
BOARD REVIEW	WATER METERS				1.0000	38,500.00	38,500.00	
		BOARD REVIEW Totals					\$50,200.00	
500.5010-4398	TRANSFER CAPITALIZED ASSETS	(871,401.28)	(1,746,384.14)	.00	.00	.00	.00	.00
EQUIPMENT Totals		(\$780,881.80)	(\$1,707,860.72)	\$179,200.00	\$69,200.00	\$64,200.00	\$64,200.00	\$64,200.00
CAPITAL OUTLAYS Totals		(\$780,881.80)	(\$1,707,860.72)	\$179,200.00	\$69,200.00	\$64,200.00	\$64,200.00	\$64,200.00
CAPITAL PROJECTS								
500.5010-4503	WATER MAIN	851,978.04	1,746,384.13	1,862,600.00	1,862,600.00	2,810,300.00	3,361,800.00	.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	NATALIE DR - NATOMA AVE WATERMAIN REPLACEMENT				1.0000	115,500.00	115,500.00	

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5010 - WATER								
CAPITAL PROJECTS								
	BOARD REVIEW OAK MEADOWS DR WATER MAIN LOOP FROM WOOD DALE RD TO CREST					1.0000	101,000.00	101,000.00
	BOARD REVIEW ROZANNE DR - LENORE ST - MAVIS LN WATERMAIN REPLACEMENT					1.0000	2,199,000.00	2,199,000.00
	BOARD REVIEW ROZANNE DR - MAVIS LN LOOP GAP WATERMAIN REPLACEMENT					1.0000	394,800.00	394,800.00
	BOARD REVIEW Totals							\$2,810,300.00
500.5010-4519	AUTOMATIC METER READ	802,538.22	(24,869.00)	.00	.00	.00	.00	.00
	CAPITAL PROJECTS Totals	\$1,654,516.26	\$1,721,515.13	\$1,862,600.00	\$1,862,600.00	\$2,810,300.00	\$3,361,800.00	\$0.00
DEBT SERVICE								
INTEREST								
500.5010-4702.2017	BOND INTEREST 2017 ACDC/WATER SEWER	51,148.13	45,446.13	.00	.00	.00	.00	.00
500.5010-4702.IEPA1	BOND INTEREST IEPA LOAN 1	79,103.99	73,057.41	.00	.00	.00	.00	.00
500.5010-4702.IEPA2	BOND INTEREST IEPA LOAN 2	27,231.12	25,186.28	.00	.00	.00	.00	.00
500.5010-4702.IEPA3	BOND INTEREST IEPA LOAN 3 -DIGESTE	124,991.24	119,192.00	.00	.00	.00	.00	.00
500.5010-4702.IEPA4	BOND INTEREST IEPA LOAN 4 - METER AND AMR	65,774.12	52,318.30	.00	.00	.00	.00	.00
	INTEREST Totals	\$348,248.60	\$315,200.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	DEBT SERVICE Totals	\$348,248.60	\$315,200.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS OUT								
500.5010-4951	TRANSFER TO WATER SEWER DEBT SERVICE	551,290.00	403,453.00	373,540.00	373,540.00	382,904.00	382,905.00	382,905.00
500.5010-4952	TRANSFER TO WATER SEWER INFRASTRUCTURE REPL FUND	2,000,000.00	2,336,000.00	2,504,000.00	4,614,000.00	2,504,000.00	2,504,000.00	2,000,000.00
500.5010-4961	TRANSFER TO FLEET SERVICE	115,879.69	102,059.26	119,000.00	124,200.00	147,900.00	152,000.00	157,100.00
500.5010-4962	TRANSFER TO IT	49,659.89	54,558.60	109,100.00	106,400.00	124,700.00	124,400.00	127,100.00
500.5010-4964	TRANSFER TO EQUIP REPL FD	76,000.00	141,900.00	125,300.00	125,300.00	140,000.00	140,000.00	140,000.00
	TRANSFERS OUT Totals	\$2,792,829.58	\$3,037,970.86	\$3,230,940.00	\$5,343,440.00	\$3,299,504.00	\$3,303,305.00	\$2,807,105.00
Department 5010 - WATER Totals		\$14,289,709.99	\$13,730,862.84	\$15,761,391.00	\$17,790,394.00	\$16,876,454.00	\$17,794,467.00	\$14,365,542.00
Fund 500 - WATER & SEWER FUND Totals		\$14,289,709.99	\$13,730,862.84	\$15,761,391.00	\$17,790,394.00	\$16,876,454.00	\$17,794,467.00	\$14,365,542.00
	Net Grand Totals	\$14,289,709.99	\$13,730,862.84	\$15,761,391.00	\$17,790,394.00	\$16,876,454.00	\$17,794,467.00	\$14,365,542.00

Organization Structure

SEWER

Narrative

DESCRIPTION OF DEPARTMENTAL ACTIVITIES

The Sewer Division of Public Works functions under the direction of the Director of Public Works, Assistant Director of Public Works, Superintendent of Water and Sewer, and Sewer Division Foreman. This Division employs one (1) Public Maintenance Worker III, three (3) Public Maintenance Worker II, and 2 (2) Public Maintenance Worker I. The division is responsible for the operation and maintenance of all sanitary and storm sewer collection and conveyance systems and related pumping facilities within the corporate limits. The division also assists the Engineering Division with mitigation of Inflow & Infiltration (I&I) and rear yard drainage. The sewer budget also provides partial funding for clerical and administrative staff.

Sanitary Sewer System

Within its boundaries the Village has over 120 miles of sanitary sewers of various sizes to include 2,500 manhole structures. The design of the system also mandates that eleven lift stations be employed to elevate the wastes due to topography differences.

Storm Sewer System

Within its boundaries, the Village also has 73 miles of storm sewers of various sizes. On this system there are 1,400 manholes and over 2,200 inlets of numerous types and sizes. As all storm conveyance systems discharge to an open waterway of some type, the division also maintains three storm water pumping stations and one dam and pump station.

FY 2026-27 Key Objectives

Strategic Priority 4: Infrastructure

- Review infrastructure needs and develop priority projects after an assessment of the collection system related to our permit condition Capacity, Management, Operations and Maintenance (CMOM). Evaluate Storm Water Systems in various subdivisions.
- Improve infrastructure by replacing and relining sanitary and storm sewer lines and repairing catch basins.
- Continue with the improvement of storm water drainage concerns and budget programs to help solve the issues.
- Continue with improvements of the sanitary and storm sewer lift station components/control systems.
- Continue with the sewer separation project of the Combined sewer area.

FY 2026-27 Key Objectives (Cont'd)**Strategic Priority 6: Employee Development Initiative**

- To utilize onsite training and offsite education to have employees fully trained and capable to receive a Certificate of Competency as a Collection System Operator through the IEPA.

Performance Measures

Inputs	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Direct Expenditures	4,035,699	2,946,225	3,964,817
Number of Full Time Employees	7	7	7
Outputs			
Lateral Excavations	38	40	35
Lateral Roddings/Televisings	1,350	1,200	1,400
Lineal ft. of Storm Sewer Cleaned	100,000	95,000	150,000
Lineal ft. of Combined Sewer Cleaned	32,500	20,000	20,000
Lineal ft. of Sanitary Sewer Cleaned	700,000	650,000	600,000
Storm Inlets Cleaned	580	450	500
Combined Storm Inlets Cleaned	135	70	70
Curb Inlets Repaired	50	45	40
Lineal feet of new storm sewers installed in-house	350	300	500
Number of new storm structures installed in-house	6	4	6
Mainline televising footage (in-house)	160,000	90,000	125,000
Efficiency			
Service Requests			
Number of Requests	250	260	300

SEWER

Personnel Summary

<u>Position Title</u>	<u>Current Authorized</u>	<u>Fiscal Year 2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Mayor/Liquor Commissioner	0.10	0.10	0.10	0.10	0.10
Village Clerk	0.10	0.10	0.10	0.10	0.10
Village Trustees (6)	0.60	0.60	0.60	0.60	0.60
Village Manager	0.10	0.10	0.10	0.10	0.10
Director Human Resources/Risk Mgmt	0.10	0.10	0.10	0.10	0.10
Assistant to the Village Manager	0.10	0.10	0.10	0.10	0.10
Human Resources Assistant	0.10	0.10	0.10	0.10	0.10
Human Resources Generalist	0.10	0.10	0.10	0.10	0.10
Clerk Typist (4)	0.85	0.85	0.85	0.85	0.85
Finance Director	0.15	0.15	0.15	0.15	0.15
Assistant Finance Director	0.15	0.15	0.15	0.15	0.15
Accountant	0.15	0.15	0.15	0.15	0.15
Finance Office Manager	0.15	0.15	0.15	0.15	0.15
Principal Account Clerk (4)	1.03	1.03	1.03	1.03	1.03
Hybrid Clerk Typ/ Princ Acct Clerk	0.25	0.25	0.25	0.25	0.25
Purchasing Agent	0.10	0.10	0.10	0.10	0.10
Director of Community Development	0.10	0.10	0.10	0.10	0.10
Village Engineer	0.10	0.10	0.10	0.10	0.10
Civil Engineer I (2)	0.20	0.20	0.20	0.20	0.20
Director of Public Works	0.20	0.20	0.20	0.20	0.20
Assistant Director of Public Works	0.20	0.20	0.20	0.20	0.20
Superintendent - Water/Sewer	0.50	0.50	0.50	0.50	0.50
Facilities Supervisor	0.18	0.18	0.18	0.18	0.18
Administrative Secretary	0.25	0.25	0.25	0.25	0.25
Foreman	1.00	1.00	1.00	1.00	1.00
Public Maintenance Worker III (1)	1.00	1.00	1.00	1.00	1.00
Public Maintenance Worker II (3)	3.00	3.00	3.00	3.00	3.00
Public Maintenance Worker I (2)	2.00	2.00	2.00	2.00	2.00
Part-Time/Seasonal (2)	2.00	2.00	2.00	2.00	2.00
Total Budgeted:	14.86	14.86	14.86	14.86	14.86

Authorized & Unbudgeted:

None

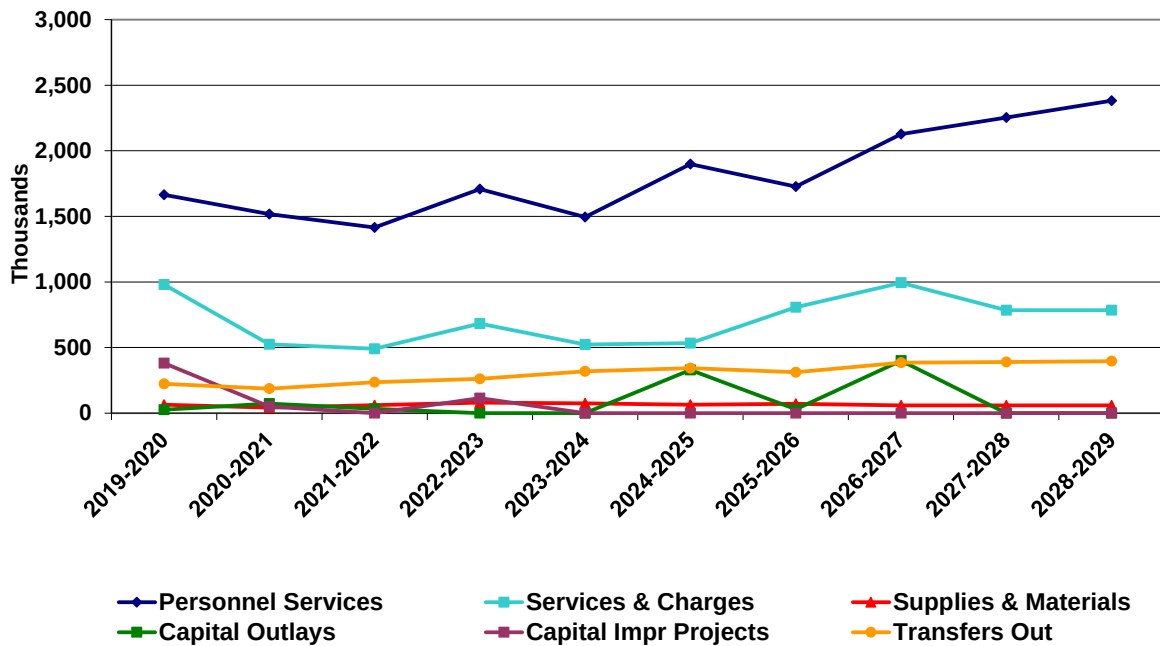
Total Authorized:

14.86

SEWER

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	1,727,400	2,126,842	2,253,931	2,381,805
Services & Charges	806,700	993,600	785,200	785,300
Supplies & Materials	70,475	59,075	59,075	59,075
Capital Outlays	29,950	400,000	0	0
Capital Improvement Projects	0	0	0	0
Transfers Out	311,700	385,300	389,400	396,100
Total	2,946,225	3,964,817	3,487,606	3,622,280



Capital Improvement Projects from prior years have been capitalized. The cost transferred to capital assets as well as the depreciation expense are not shown above.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5031 - SEWER								
PERSONNEL SVCS								
WAGES & SALARIES								
500.5031-4001	SALARIES & WAGES	1,196,040.78	1,267,911.57	1,265,900.00	1,226,000.00	1,508,851.00	1,592,080.00	1,673,358.00
500.5031-4004	OVERTIME	31,408.80	36,846.08	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
500.5031-4006	OTHER PAY	3,042.52	3,447.10	5,000.00	3,600.00	5,000.00	5,000.00	5,000.00
500.5031-4007	PART-TIME	12,287.68	18,131.56	22,700.00	17,200.00	24,175.00	25,746.00	27,420.00
500.5031-4017	ELECTED OFFICIALS	8,666.89	8,533.55	8,700.00	8,600.00	8,700.00	8,700.00	8,700.00
500.5031-4020	SICK PAY	14,978.77	15,940.63	11,500.00	16,000.00	15,116.00	15,645.00	16,193.00
WAGES & SALARIES Totals		\$1,266,425.44	\$1,350,810.49	\$1,348,800.00	\$1,306,400.00	\$1,596,842.00	\$1,682,171.00	\$1,765,671.00
TAXES & BENEFITS								
500.5031-4009	I.M.R.F.	100,799.67	96,416.73	102,200.00	100,000.00	118,223.00	124,507.00	130,650.00
500.5031-4010	SOCIAL SECURITY	90,116.35	99,269.51	102,800.00	100,000.00	121,723.00	128,194.00	134,519.00
500.5031-4012	HEALTH INSURANCE	267,670.02	258,507.88	298,600.00	221,000.00	290,054.00	319,059.00	350,965.00
500.5031-4030	OPEB EXPENSE	(17,495.00)	(13,933.50)	.00	.00	.00	.00	.00
500.5031-4035	IMRF PENSION EXPENSE	(212,263.00)	107,026.00	.00	.00	.00	.00	.00
TAXES & BENEFITS Totals		\$228,828.04	\$547,286.62	\$503,600.00	\$421,000.00	\$530,000.00	\$571,760.00	\$616,134.00
PERSONNEL SVCS Totals		\$1,495,253.48	\$1,898,097.11	\$1,852,400.00	\$1,727,400.00	\$2,126,842.00	\$2,253,931.00	\$2,381,805.00
SERVICES & CHARGES								
500.5031-4150	IRMA INSURANCE	75,384.85	69,318.42	77,000.00	70,000.00	75,000.00	75,000.00	75,000.00
PROFESSIONAL								
500.5031-4101	PROF SERV ACCT/AUDITING	2,063.00	2,060.00	2,392.00	1,900.00	2,000.00	2,100.00	2,200.00
500.5031-4105	PROF SERV DATA PROCESSING	6,233.33	7,150.00	7,300.00	7,300.00	7,300.00	7,300.00	7,300.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	Wincan			1.0000		7,300.00	7,300.00	
						BOARD REVIEW Totals		\$7,300.00
500.5031-4107	PROF SERV MEDICAL	2,103.50	1,344.87	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
500.5031-4110	TECH & CONSULT SERVICES	94,816.46	17,065.92	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	CMOM			1.0000		60,000.00	60,000.00	
BOARD REVIEW	LIFT STATION SCADA UPGRADES (FY27)			1.0000		40,000.00	40,000.00	
BOARD REVIEW	SCADA UPGRADES			1.0000		30,000.00	30,000.00	
						BOARD REVIEW Totals		\$130,000.00
PROFESSIONAL Totals		\$105,216.29	\$27,620.79	\$141,192.00	\$140,700.00	\$140,800.00	\$140,900.00	\$141,000.00
COMMUNICATIONS								
500.5031-4115	COMMUNICATIONS-TELEPHONE	9,824.72	11,207.41	20,700.00	12,000.00	20,700.00	20,700.00	20,700.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5031 - SEWER								
SERVICES & CHARGES								
COMMUNICATIONS								
500.5031-4116	COMMUNICATIONS-PORTABLE DV	(158.92)	.00	.00	.00	.00	.00	.00
500.5031-4117	COMMUNICATIONS-POSTAGE	40.32	.00	500.00	300.00	500.00	500.00	500.00
COMMUNICATIONS Totals		\$9,706.12	\$11,207.41	\$21,200.00	\$12,300.00	\$21,200.00	\$21,200.00	\$21,200.00
UTILITIES								
500.5031-4170	PUBLIC UTIL GAS-HEAT	3,091.92	3,801.24	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
500.5031-4172	PUBLIC UTIL GAS-EQUIPMENT	5,131.91	6,949.02	5,300.00	5,300.00	5,300.00	5,300.00	5,300.00
500.5031-4175	PUBLIC UTIL ELEC-EQUIPMNT	56,830.92	85,586.59	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	ELECTRIC UTILITY FOR POND AERATORS					1.0000	15,500.00	15,500.00
BOARD REVIEW	GENERAL UTILITY ELECTRIC					1.0000	34,500.00	34,500.00
BOARD REVIEW Totals							\$50,000.00	
UTILITIES Totals		\$65,054.75	\$96,336.85	\$58,800.00	\$58,800.00	\$58,800.00	\$58,800.00	\$58,800.00
OTHER								
500.5031-4118	COPY REPRODUCTION	199.78	205.99	400.00	400.00	400.00	400.00	400.00
500.5031-4160	PRINTING	.00	.00	1,800.00	.00	1,000.00	1,000.00	1,000.00
500.5031-4161	PUBLICATION OF NOTICES	464.40	408.74	800.00	400.00	800.00	800.00	800.00
500.5031-4163	CONFERENCES	345.00	.00	.00	.00	.00	.00	.00
500.5031-4164	TRAINING	1,271.53	.00	11,000.00	2,000.00	11,000.00	11,000.00	11,000.00
500.5031-4176	SOLID WASTE DISPOSAL	5,190.00	.00	10,000.00	5,000.00	10,000.00	10,000.00	10,000.00
500.5031-4178	FACILITIES MAINTENANCE	1,523.37	2,495.83	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	BUILDING & GROUNDS					1.0000	5,000.00	5,000.00
BOARD REVIEW	REPAIR & MAINT					1.0000	5,000.00	5,000.00
BOARD REVIEW Totals							\$10,000.00	
500.5031-4180	REPAIRS & MAINTENANCE	254,886.41	315,614.05	760,101.00	500,000.00	657,500.00	449,000.00	449,000.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	ANNUAL LARGE DIAM SWR TELEVISING					1.0000	15,000.00	15,000.00
BOARD REVIEW	DAPS #1 ELECTRIC PUMP - NEW MOTOR					1.0000	15,000.00	15,000.00
BOARD REVIEW	DAPS #2 ELECTRIC REBUILD					1.0000	175,000.00	175,000.00
BOARD REVIEW	DAPS PUMP REBUILD					1.0000	20,000.00	20,000.00
BOARD REVIEW	DAPS WETWELL CLEANING					1.0000	15,000.00	15,000.00
BOARD REVIEW	ENGINE GENERATOR/INSPECTIONS					1.0000	10,000.00	10,000.00

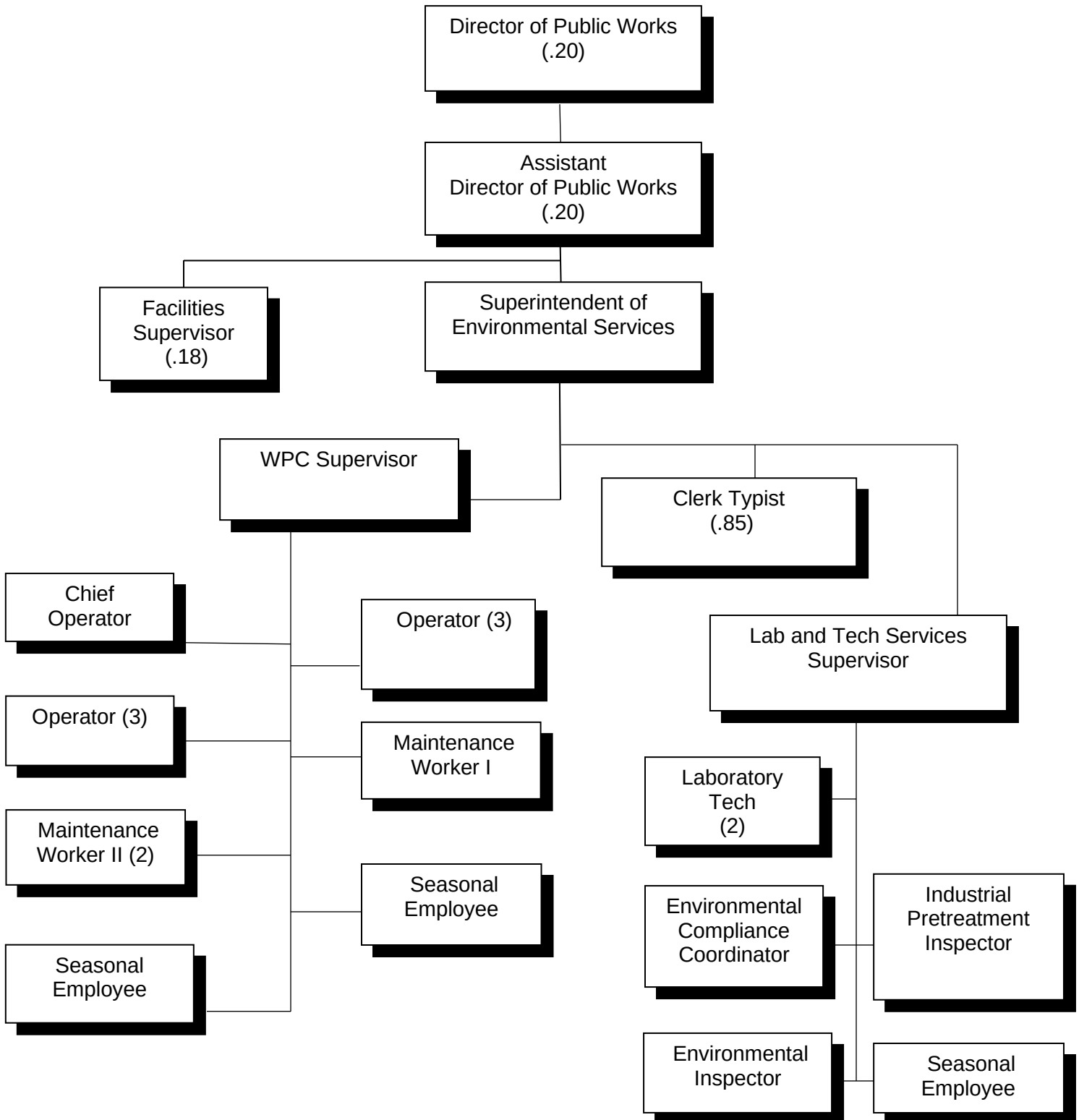
G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5031 - SEWER								
SERVICES & CHARGES								
OTHER								
	BOARD REVIEW					1.0000	77,000.00	77,000.00
	GROUND MAINTENANCE CONTRACT							
	BOARD REVIEW					1.0000	65,000.00	65,000.00
	LARGE DIAMETER SEWER CLEANING (\$5K INCREASE FOR FY 27,28,29)							
	BOARD REVIEW					1.0000	3,500.00	3,500.00
	LIMIT TORQUE DRIVE MOTOR MAINTENANCE							
	BOARD REVIEW					1.0000	15,000.00	15,000.00
	OAK KNOLL CHECK VALVES (FY27 ONLY)							
	BOARD REVIEW					1.0000	11,200.00	11,200.00
	PREVENTATIVE MAINT-PUMPING EQUIPMENT							
	BOARD REVIEW					1.0000	40,000.00	40,000.00
	REAR YARD DRAINAGE PROGRAM (\$5K INCREASE IN FY27 AND 28)							
	BOARD REVIEW					1.0000	4,000.00	4,000.00
	REPAIR ELECTRICAL MOTORS							
	BOARD REVIEW					1.0000	5,300.00	5,300.00
	REPAIR TO WELDERS, SAWS, PUMPS, GENERATORS OR COMPOSITORS							
	BOARD REVIEW					1.0000	60,000.00	60,000.00
	SEWER LINE REHABILITATION - CIPP							
	BOARD REVIEW					1.0000	120,000.00	120,000.00
	SEWER LINE REHABILITATION - CIPP (HOME ADDITION)							
	BOARD REVIEW					1.0000	6,500.00	6,500.00
	SUBMERSIBLE PUMP VALVE REPLACEMENT							
	BOARD REVIEW Totals							\$657,500.00
500.5031-4190	RENTAL-EQUIPMENT	2,644.00	9,114.70	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Transaction							
	BOARD REVIEW					1.0000	6,600.00	6,600.00
	HYDRO-CRANE FOR PUMP REMOVAL							
	BOARD REVIEW Totals							\$6,600.00
500.5031-4199	OTHER SERVICES & CHARGES	721.47	621.53	500.00	500.00	500.00	500.00	500.00
	OTHER Totals	\$267,245.96	\$328,460.84	\$801,201.00	\$524,900.00	\$697,800.00	\$489,300.00	\$489,300.00
	SERVICES & CHARGES Totals	\$522,607.97	\$532,944.31	\$1,099,393.00	\$806,700.00	\$993,600.00	\$785,200.00	\$785,300.00
	SUPPLIES & MATERIALS							
500.5031-4201	OFFICE SUPPLIES	315.26	297.21	1,300.00	400.00	1,300.00	1,300.00	1,300.00
500.5031-4203	CLOTHING SUPPLIES	7,882.60	10,368.85	9,575.00	9,575.00	9,575.00	9,575.00	9,575.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Transaction							
	BOARD REVIEW					1.0000	175.00	175.00
	BOOTS							
	BOARD REVIEW					1.0000	1,000.00	1,000.00
	SAFETY AND PPE EQUIPMENT							
	BOARD REVIEW					1.0000	900.00	900.00
	SAFETY SHOES - 7 PR							
	BOARD REVIEW					1.0000	800.00	800.00
	SUMMER TEE SHIRTS/GLOVES							
	BOARD REVIEW					1.0000	5,600.00	5,600.00
	UNIFORM RENTAL - 7							
	BOARD REVIEW					1.0000	1,100.00	1,100.00
	WINTER OUTERWEAR							
	BOARD REVIEW Totals							\$9,575.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5031 - SEWER								
SUPPLIES & MATERIALS								
500.5031-4299	OTHER OPERATING SUPPLIES	66,795.48	53,747.05	60,500.00	60,500.00	48,200.00	48,200.00	48,200.00
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		CEMENT & MORTAR MIX		1.0000		2,500.00	2,500.00	
BOARD REVIEW		GRANULAR TRENCH BACKFILL		1.0000		6,000.00	6,000.00	
BOARD REVIEW		LATERAL SEWER REPAIR		1.0000		4,600.00	4,600.00	
BOARD REVIEW		MANHOLE FRAMES, LIDS, RINGS, ETC		1.0000		7,000.00	7,000.00	
BOARD REVIEW		MISC HARDWARE		1.0000		2,900.00	2,900.00	
BOARD REVIEW		OTHER OPERATING SUPPLIES AS REQUIRED		1.0000		8,500.00	8,500.00	
BOARD REVIEW		REPLACE SHORING TIMBERS AS REQUIRED		1.0000		1,100.00	1,100.00	
BOARD REVIEW		REPLACEMENT PARTS FOR LIFT STATIONS		1.0000		3,500.00	3,500.00	
BOARD REVIEW		SEWER PIPE, COUPLINGS, BUSHINGS		1.0000		7,000.00	7,000.00	
BOARD REVIEW		TOOLS, RAKES, BROOMS, SHOVELS		1.0000		1,700.00	1,700.00	
BOARD REVIEW		VACTOR HOSE/COUPLINGS/RAILS		1.0000		3,400.00	3,400.00	
						BOARD REVIEW Totals		\$48,200.00
SUPPLIES & MATERIALS Totals		\$74,993.34	\$64,413.11	\$71,375.00	\$70,475.00	\$59,075.00	\$59,075.00	\$59,075.00
MISCELLANEOUS								
500.5031-4801	DEPRECIATION EXPENSE	576,902.00	1,187,165.00	.00	.00	.00	.00	.00
MISCELLANEOUS Totals		\$576,902.00	\$1,187,165.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAYS								
EQUIPMENT								
500.5031-4304	EQUIPMENT-ELECTRONICS	522.57	329,573.00	29,950.00	29,950.00	400,000.00	.00	.00
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		WESTWOOD DAM PUMP REPLACEMENT (FY27)		1.0000		400,000.00	400,000.00	
						BOARD REVIEW Totals		\$400,000.00
500.5031-4398	TRANSFER CAPITALIZED ASSETS	(4,260,272.92)	(1,183,836.38)	.00	.00	.00	.00	.00
EQUIPMENT Totals		(\$4,259,750.35)	(\$854,263.38)	\$29,950.00	\$29,950.00	\$400,000.00	\$0.00	\$0.00
CAPITAL OUTLAYS Totals		(\$4,259,750.35)	(\$854,263.38)	\$29,950.00	\$29,950.00	\$400,000.00	\$0.00	\$0.00
CAPITAL PROJECTS								
500.5031-4412.01	ARPA 4.8 NORTH LAKE SEWER SEPARATION	4,171,794.11	864,363.83	.00	.00	.00	.00	.00
CAPITAL PROJECTS Totals		\$4,171,794.11	\$864,363.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS OUT								
500.5031-4961	TRANSFER TO FLEET SERVICE	103,008.57	112,597.02	128,100.00	85,400.00	149,900.00	154,100.00	159,300.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	500 - WATER & SEWER FUND							
Department	5031 - SEWER							
	<i>TRANSFERS OUT</i>							
500.5031-4962	TRANSFER TO IT	53,768.45	59,034.39	61,400.00	59,900.00	69,400.00	69,300.00	70,800.00
500.5031-4964	TRANSFER TO EQUIP REPL FD	161,500.00	171,348.00	166,400.00	166,400.00	166,000.00	166,000.00	166,000.00
	<i>TRANSFERS OUT Totals</i>	\$318,277.02	\$342,979.41	\$355,900.00	\$311,700.00	\$385,300.00	\$389,400.00	\$396,100.00
	Department 5031 - SEWER Totals	\$2,900,077.57	\$4,035,699.39	\$3,409,018.00	\$2,946,225.00	\$3,964,817.00	\$3,487,606.00	\$3,622,280.00
Fund	500 - WATER & SEWER FUND Totals	\$2,900,077.57	\$4,035,699.39	\$3,409,018.00	\$2,946,225.00	\$3,964,817.00	\$3,487,606.00	\$3,622,280.00
	Net Grand Totals	\$2,900,077.57	\$4,035,699.39	\$3,409,018.00	\$2,946,225.00	\$3,964,817.00	\$3,487,606.00	\$3,622,280.00

WASTEWATER

Organization Structure



WASTEWATER

Narrative

DESCRIPTION OF DEPARTMENTAL ACTIVITIES

Environmental Services Division

This department is under the direction of the Director of Public Works, Superintendent of Environmental Services, and the various Division Foremen. Environmental Services is a multi-faceted division of Public Works consisting of the Water Pollution Control Division and Laboratory and Technical Services Division. These divisions are specifically designed to deal with the responsibilities of compliance with federal, state, and local laws for Industrial Pre-Treatment, advanced wastewater treatment, bio-solids treatment and disposal, solid waste collection and disposal, sampling analysis of both treatment plants and all permitted industries, and Addison's recycling program. In addition, Environmental Services investigates and mitigates air, noise, and land pollution issues, along with the many other miscellaneous environmental services and issues that occur. This budget also provides partial funding for clerical and administrative staff.

Water Pollution Control Division

The Water Pollution Control Division is responsible for treating around 2 billion gallons of municipal wastewater annually, exceeding the levels set forth in the Federal NPDES Permits. There are two wastewater treatment facilities that function under the direction described above.

The North Facility is a 5.3 MGD Secondary, Activated Sludge Plant with a nitrification process and stormwater pumping/treatment capabilities located on Addison Road at the I-290 overpass. The facility is staffed by three IEPA-licensed wastewater operators and one public maintenance worker I.

The A.J. LaRocca Facility is a 3.2 MGD Secondary, Activated Sludge Plant with a nitrification process and combined sewer overflow pumping/treatment capabilities located on Villa Avenue just north of Fullerton Avenue. This plant is staffed by three IEPA-licensed wastewater operators and two public maintenance worker III.

The two facilities, utilizing various screening, settling, biological, and filtering techniques separate the organic and inorganic solids in the raw wastewater. The solids are removed and retained for organics processing before proper disposal and the removal and disposal of inorganics. The clear liquid portion of the wastewater (effluent) is chlorinated and then de-chlorinated prior to discharge into Salt Creek.

Laboratory & Technical Services Division

The Laboratory and Technical Services Division is responsible for testing all Addison wastewater, stormwater, and bio-solids. The laboratory facility is located at the North Facility and consists of one laboratory supervisor, two laboratory technicians, and one environmental

inspector. This division is also assigned the task of tracking, sampling, reporting, monitoring, and environmental enforcement within the industrial community. The division is responsible for all National Pollutant Discharge Elimination System (NPDES) permit testing.

In addition, field staff investigates all instances of air, noise, and land pollution and performs code enforcement activities for all environmental laws. This division also shares, along with the Engineering Division, the duties and responsibilities of the Municipal Separate Storm Sewer System (MS4) permit from the Illinois EPA. The Federal Pre-Treatment Program mandates that all industrial dischargers be monitored for the quantity and quality of generated wastes and pollutants.

FY 2026-27 Key Objectives

Strategic Priority 4: Infrastructure

1. Secure funding and contracts necessary with qualified engineering/consultant firms for the design engineering of the wastewater treatment plant consolidation project.
2. Pursue and secure low-interest IEPA loans for wastewater treatment plant consolidation, force main installation, and pumping station installation.
3. Maintain current infrastructure to ensure compliance with the NPDES permits.
4. Continue our involvement with the Salt Creek/DuPage River Watershed Group in an effort to acquire additional monitoring analysis from numerous sampling points along the watershed prior to "Total Maximum Daily Loading" implementation.

Strategic Priority 6: Employee Development Initiative

5. To utilize both on-site and off-site training to improve the skills of both laboratory and wastewater personnel.
6. To utilize education and training for supervisors to improve skills and knowledge within management and human resources.
7. Continue cross-training for employees to learn multiple skills within the umbrella of Public Works.
8. To develop a succession plan for the future of Environmental Services.

WASTEWATER

Narrative (Cont'd)

Performance Measures

	FY 24-25 ACTUAL		FY 25-26 ESTIMATE		FY 26-27 PROJECTION	
Inputs						
Direct Expenditures	5,632,504		5,371,686		5,593,615	
Number of Full-Time Employees	23		23		22	
Billion Gallons Treated – AJL Facility	.667		.677		.600	
Billion Gallons Treated – North Facility	1.031		1.028		1.029	
Total Gallons Treated – Billions	1.698		1.705		1.629	
Gallons Bio-solids Land Applied	7,393,590		7,492,111		7,425,000	
Cubic Yards of Bio-Solids Land Applied	4,450		4,257		4,350	
Cubic Yards of Bio-Solids to Landfill	0		0		0	
Total Laboratory Analysis Performed	40,158		38,841		39,000	
	AJL	NTP	AJL	NTP	AJL	NTP
NPDES Discharge Violations	0	0	1	0	0	0
Days lost to Occupational Injury	0	0	0	0	0	0
Effectiveness						
Effluent BOD, mg/l, Limit =20	3.0		4.0		4.0	
Pounds of BOD Removed	3,058,109		3,211,014		3,291,289	
Effluent Suspended Solids mg/l Limit =25	5.4		5.2		5.0	
Pounds of Suspended Solids Removed	2,735,887		2,872,651		3,016,315	
Dissolved Oxygen mg/l Limit=> 6.0	8.42		8.10		8.00	
Avg. Ammonia Nitrogen as N mg/l Limit = 1.5 April thru Oct.	0.079		0.080		0.081	
Avg. Ammonia Nitrogen as N mg/l Limit = 4.0 Nov thru Feb	0.096		0.100		0.100	
Pounds of Ammonia as N Removed	274,835		281,705		288,747	
Natural Gas Consumption – Total Therms	97,457		108,825		110,000	
Electrical Consumption – Total KWH	5,019,460		5,450,000		6,000,000	
Efficiency						
Effluent BOD,% Removal	97.15		96.60		96.85	
Effluent Suspended Solids,% Removal	96.80		96.50		96.65	
Avg. Ammonia Nitrogen as N % Removal	99.60		99.50		99.55	
Cost per Million Gallons Treated	\$3,317.14		\$3,254.96			

WASTEWATER

Personnel Summary

<u>Position Title</u>	<u>Current Authorized</u>	<u>Fiscal Year 2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Mayor/Liquor Commissioner	0.10	0.10	0.10	0.10	0.10
Village Clerk	0.10	0.10	0.10	0.10	0.10
Village Trustees (6)	0.60	0.60	0.60	0.60	0.60
Village Manager	0.10	0.10	0.10	0.10	0.10
Director Human Resources/Risk Mgmt	0.10	0.10	0.10	0.10	0.10
Assistant to the Village Manager	0.10	0.10	0.10	0.10	0.10
Human Resources Assistant	0.10	0.10	0.10	0.10	0.10
Human Resources Generalist	0.10	0.10	0.10	0.10	0.10
Clerk Typist (4)	0.85	0.85	0.85	0.85	0.85
Finance Director	0.15	0.15	0.15	0.15	0.15
Assistant Finance Director	0.15	0.15	0.15	0.15	0.15
Accountant	0.15	0.15	0.15	0.15	0.15
Finance Office Manager	0.15	0.15	0.15	0.15	0.15
Principal Account Clerk (4)	1.01	1.01	1.01	1.01	1.01
Hybrid Clerk Typist/ Principal Account Clerk	0.25	0.25	0.25	0.25	0.25
Purchasing Agent	0.10	0.10	0.10	0.10	0.10
Director of Community Development	0.10	0.10	0.10	0.10	0.10
Village Engineer	0.10	0.10	0.10	0.10	0.10
Civil Engineer I (2)	0.20	0.20	0.20	0.20	0.20
Director of Public Works	0.20	0.20	0.20	0.20	0.20
Assistant Public Works Director	0.20	0.20	0.20	0.20	0.20
Facilities Supervisor	0.18	0.18	0.18	0.18	0.18
Superintendent - Environmental Services	1.00	1.00	1.00	1.00	1.00
WPC Supervisor	1.00	1.00	1.00	1.00	1.00
Laboratory & Technical Services Supervisor	1.00	1.00	1.00	1.00	1.00
Laboratory Technician III	2.00	2.00	2.00	2.00	2.00
WWTP Chief Operator	1.00	1.00	1.00	1.00	1.00
WWTP Operator Class I (2)	2.00	2.00	2.00	2.00	2.00
WWTP Operator Class II	1.00	1.00	1.00	1.00	1.00
WWTP Operator Class III (3)	3.00	3.00	3.00	3.00	3.00
Public Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
Public Maintenance Worker I	1.00	1.00	1.00	1.00	1.00
Industrial Pretreatment Inspector	1.00	1.00	1.00	1.00	1.00
Environmental Compliance Coordinator	1.00	1.00	1.00	1.00	1.00
Environmental Inspector	1.00	1.00	1.00	1.00	1.00
Part-Time/Seasonal (3)	3.00	3.00	3.00	3.00	3.00
Total Budgeted:	26.09	26.09	26.09	26.09	26.09

Authorized & Unbudgeted:

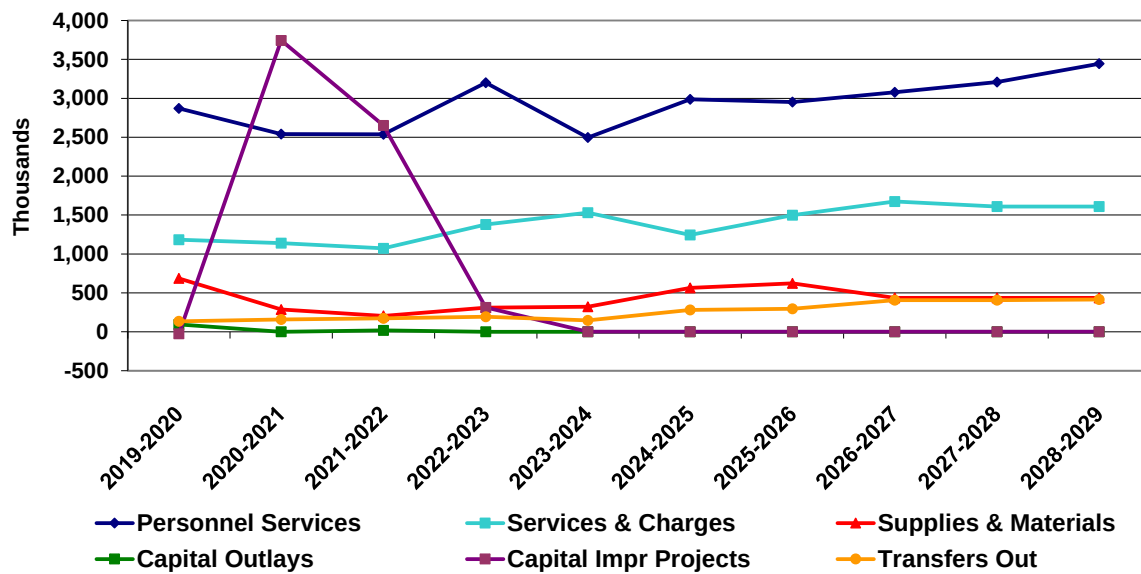
None

Total Authorized: 26.09

WASTEWATER

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	2,952,475	3,077,415	3,210,256	3,444,388
Services & Charges	1,499,900	1,674,700	1,609,100	1,609,300
Supplies & Materials	624,011	435,600	435,600	435,600
Capital Outlays	-	-	-	-
Capital Improvement Projects	-	-	-	-
Transfers Out	295,300	405,900	407,000	415,000
Total	5,371,686	5,593,615	5,661,956	5,904,288



The increase in Capital Improvement Projects in FY 21 and 22 is due to digester complex improvements relative to a low interest IEPA loan.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5032 - WASTEWATER								
PERSONNEL SVCS								
WAGES & SALARIES								
500.5032-4001	SALARIES & WAGES	2,013,722.83	1,972,653.63	2,048,400.00	2,105,000.00	2,130,700.00	2,199,986.00	2,352,781.00
500.5032-4004	OVERTIME	25,876.08	18,390.27	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
500.5032-4006	OTHER PAY	3,342.52	5,224.19	3,400.00	4,375.00	4,400.00	4,400.00	4,400.00
500.5032-4007	PART-TIME	19,888.92	36,215.92	33,000.00	28,000.00	34,155.00	35,350.00	36,587.00
500.5032-4017	ELECTED OFFICIALS	8,666.16	8,532.84	8,700.00	8,600.00	8,700.00	8,700.00	8,700.00
500.5032-4020	SICK PAY	30,761.70	27,590.31	24,500.00	24,500.00	30,516.00	31,584.00	32,689.00
WAGES & SALARIES Totals		\$2,102,258.21	\$2,068,607.16	\$2,145,000.00	\$2,197,475.00	\$2,235,471.00	\$2,307,020.00	\$2,462,157.00
TAXES & BENEFITS								
500.5032-4009	I.M.R.F.	178,956.94	155,072.13	164,000.00	169,000.00	165,768.00	171,084.00	182,611.00
500.5032-4010	SOCIAL SECURITY	161,879.99	159,761.31	164,200.00	169,000.00	170,676.00	176,150.00	188,018.00
500.5032-4012	HEALTH INSURANCE	459,385.60	422,568.51	445,300.00	417,000.00	505,500.00	556,002.00	611,602.00
500.5032-4030	OPEB EXPENSE	(18,661.00)	(14,862.40)	.00	.00	.00	.00	.00
500.5032-4035	IMRF PENSION EXPENSE	(388,306.00)	195,790.00	.00	.00	.00	.00	.00
TAXES & BENEFITS Totals		\$393,255.53	\$918,329.55	\$773,500.00	\$755,000.00	\$841,944.00	\$903,236.00	\$982,231.00
PERSONNEL SVCS Totals		\$2,495,513.74	\$2,986,936.71	\$2,918,500.00	\$2,952,475.00	\$3,077,415.00	\$3,210,256.00	\$3,444,388.00
SERVICES & CHARGES								
500.5032-4150	IRMA INSURANCE	132,673.60	128,200.26	133,000.00	125,000.00	133,000.00	133,000.00	133,000.00
PROFESSIONAL								
500.5032-4101	PROF SERV ACCT/AUDITING	3,353.00	3,479.00	4,200.00	3,300.00	3,500.00	3,700.00	3,900.00
500.5032-4105	PROF SERV DATA PROCESSING	17,452.08	12,617.00	24,100.00	20,000.00	25,500.00	25,500.00	25,500.00
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
BOARD REVIEW	DATA PROCESSING			1.0000	9,500.00	9,500.00		
BOARD REVIEW	WIN 911 MAINT CONTRACT			1.0000	4,000.00	4,000.00		
BOARD REVIEW	WONDERWARE MAINT CONTRACT			1.0000	12,000.00	12,000.00		
BOARD REVIEW Totals						\$25,500.00		
500.5032-4107	PROF SERV MEDICAL	4,058.00	3,019.87	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
500.5032-4110	TECH & CONSULT SERVICES	392,105.29	192,232.30	203,500.00	203,500.00	203,500.00	203,500.00	203,500.00
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
BOARD REVIEW	BIOMONITORING ANALYSIS - TEKLAB			1.0000	7,000.00	7,000.00		
BOARD REVIEW	DRSCW SPECIAL ASSESSMENT - DUPAGE SALT CREEK WORKGROUP			1.0000	180,000.00	180,000.00		
BOARD REVIEW	LAB/PRETREATMENT REGULATIONS - TEKLAB			1.0000	16,500.00	16,500.00		
BOARD REVIEW Totals						\$203,500.00		
PROFESSIONAL Totals		\$416,968.37	\$211,348.17	\$236,000.00	\$231,000.00	\$236,700.00	\$236,900.00	\$237,100.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5032 - WASTEWATER								
SERVICES & CHARGES								
COMMUNICATIONS								
500.5032-4115	COMMUNICATIONS-TELEPHONE	21,564.13	32,761.64	28,800.00	28,800.00	28,800.00	28,800.00	28,800.00
500.5032-4116	COMMUNICATIONS-PORTABLE DV	(755.97)	.00	.00	.00	.00	.00	.00
500.5032-4117	COMMUNICATIONS-POSTAGE	500.86	945.23	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
COMMUNICATIONS Totals		\$21,309.02	\$33,706.87	\$29,800.00	\$29,800.00	\$29,800.00	\$29,800.00	\$29,800.00
UTILITIES								
500.5032-4170	PUBLIC UTIL GAS-HEAT	49,502.35	56,942.26	52,500.00	52,500.00	52,500.00	52,500.00	52,500.00
500.5032-4175	PUBLIC UTIL ELEC-EQUIPMNT	455,934.84	420,289.95	482,200.00	482,200.00	482,200.00	482,200.00	482,200.00
UTILITIES Totals		\$505,437.19	\$477,232.21	\$534,700.00	\$534,700.00	\$534,700.00	\$534,700.00	\$534,700.00
OTHER								
500.5032-4118	COPY REPRODUCTION	935.50	851.83	2,000.00	900.00	2,000.00	2,000.00	2,000.00
500.5032-4120	PUBLIC RELATIONS	81.08	86.69	.00	200.00	300.00	300.00	300.00
500.5032-4160	PRINTING	1,039.80	813.25	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
500.5032-4161	PUBLICATION OF NOTICES	365.45	.00	.00	.00	.00	.00	.00
500.5032-4163	CONFERENCES	8,702.89	.00	.00	.00	.00	.00	.00
500.5032-4164	TRAINING	480.00	9,931.41	33,500.00	18,000.00	36,500.00	36,700.00	36,700.00
500.5032-4176	SOLID WASTE DISPOSAL	159,688.07	215,157.76	260,000.00	200,000.00	260,000.00	260,000.00	260,000.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	BIOSOLIDS HAULING - STEWART SPREADING			1.0000		225,000.00	225,000.00	
BOARD REVIEW	SEMI-ANNUAL RECYCLING EVENTS - USMe			1.0000		35,000.00	35,000.00	
BOARD REVIEW Totals							\$260,000.00	
500.5032-4178	FACILITIES MAINTENANCE	78,402.27	9,209.86	10,000.00	15,000.00	10,000.00	10,000.00	10,000.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	GENERAL FACILITIES MAINTENANCE			1.0000		10,000.00	10,000.00	
BOARD REVIEW Totals							\$10,000.00	
500.5032-4180	REPAIRS & MAINTENANCE	128,188.85	68,872.82	235,900.00	200,000.00	271,900.00	205,900.00	205,900.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	BI-ANNUAL CALIB AND SYS - ALL METER DEV			1.0000		1,800.00	1,800.00	
BOARD REVIEW	EXCESS FLOW PUMP REBUILD			1.0000		22,000.00	22,000.00	
BOARD REVIEW	FIRE ALARM SYSTEM MAINTENANCE			1.0000		1,000.00	1,000.00	
BOARD REVIEW	GROUND MAINTENANCE CONTRACT			1.0000		38,700.00	38,700.00	
BOARD REVIEW	HEAT EXCHANGER MAINTENANCE			1.0000		1,200.00	1,200.00	
BOARD REVIEW	MAINTENANCE/CALIBRATION LAB EQUIP			1.0000		6,800.00	6,800.00	
BOARD REVIEW	OTHER REPAIRS & MAINTENANCE			1.0000		25,000.00	25,000.00	

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5032 - WASTEWATER								
SERVICES & CHARGES								
OTHER								
	BOARD REVIEW	PFAS INVENTORY (FY27 ONLY)				1.0000	30,000.00	30,000.00
	BOARD REVIEW	PREDEMOLITION SURVEY (FY27 ONLY)				1.0000	36,000.00	36,000.00
	BOARD REVIEW	PUMP & GENERATOR REBUILDS				1.0000	50,000.00	50,000.00
	BOARD REVIEW	PUMPS & GENERATOR MAINTENANCE				1.0000	11,500.00	11,500.00
	BOARD REVIEW	RAW PUMP REBUILD				1.0000	25,000.00	25,000.00
	BOARD REVIEW	REPAIR OF TRI-GAS METERS				1.0000	2,900.00	2,900.00
	BOARD REVIEW	VALVE REPLACEMENT/REPAIR				1.0000	20,000.00	20,000.00
	BOARD REVIEW Totals							\$271,900.00
500.5032-4190	RENTAL-EQUIPMENT	13,740.90	17,733.43	83,500.00	24,000.00	83,500.00	83,500.00	83,500.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	CRANE RENTAL FOR LARGE EQUIPMENT REMOVAL				1.0000	2,000.00	2,000.00
	BOARD REVIEW	DEIONIZED WATER SYSTEM (ANNUAL) - NALCO				1.0000	2,500.00	2,500.00
	BOARD REVIEW	GENERATOR RENTAL - NTP - ALTORFER POWER RENTALS				1.0000	64,000.00	64,000.00
	BOARD REVIEW	VARIOUS EQUIPMENT RENTALS				1.0000	15,000.00	15,000.00
	BOARD REVIEW Totals							\$83,500.00
500.5032-4192	DUES/SUBSCRIPTIONS	2,939.22	3,757.18	5,000.00	3,300.00	5,000.00	5,000.00	5,000.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	IAWA ASSOCIATION DUES				1.0000	3,200.00	3,200.00
	BOARD REVIEW	NACWA MEMBERSHIP				1.0000	800.00	800.00
	BOARD REVIEW	NPELRA MEMBERSHIP				1.0000	1,000.00	1,000.00
	BOARD REVIEW Totals							\$5,000.00
500.5032-4194	PERMIT FEE PAYMENTS	56,858.42	67,770.00	68,500.00	115,000.00	68,500.00	68,500.00	68,500.00
500.5032-4199	OTHER SERVICES & CHARGES	3,050.07	901.54	200.00	1,000.00	800.00	800.00	800.00
	OTHER Totals		\$454,472.52	\$395,085.77	\$700,600.00	\$579,400.00	\$740,500.00	\$674,700.00
	SERVICES & CHARGES Totals		\$1,530,860.70	\$1,245,573.28	\$1,634,100.00	\$1,499,900.00	\$1,674,700.00	\$1,609,300.00
SUPPLIES & MATERIALS								
500.5032-4201	OFFICE SUPPLIES	2,483.40	1,690.60	5,000.00	2,000.00	5,000.00	5,000.00	5,000.00
500.5032-4202	CLEANING SUPPLIES	2,360.15	.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	MOPS, BUCKETS AND BUFFING PADS				1.0000	500.00	500.00
	BOARD REVIEW	WATERLESS HAND CLEANER, HAND SOAP				1.0000	500.00	500.00
	BOARD REVIEW	WINDOW CLEANER, FLOOR SOAP & WAX				1.0000	400.00	400.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5032 - WASTEWATER								
SUPPLIES & MATERIALS								
	BOARD REVIEW	WIPES, CLOTH AND PAPER				1.0000	700.00	700.00
	BOARD REVIEW Totals							\$2,100.00
500.5032-4203	CLOTHING SUPPLIES	15,503.47	13,517.21	18,700.00	18,700.00	18,700.00	18,700.00	18,700.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	CLOTHING ALLOWANCE				1.0000	650.00	650.00
	BOARD REVIEW	INSULATED GLOVES				1.0000	300.00	300.00
	BOARD REVIEW	REPLACE RAIN GEAR & HIP BOOTS				1.0000	900.00	900.00
	BOARD REVIEW	SAFETY BOOTS - 18				1.0000	2,700.00	2,700.00
	BOARD REVIEW	SHIRTS FOR OFFICE STAFF - LANDS' END				1.0000	450.00	450.00
	BOARD REVIEW	SUMMER TEE SHIRTS				1.0000	1,800.00	1,800.00
	BOARD REVIEW	UNIFORMS INCLUDING FLASH CLOTHING - 18 - ROSCOE				1.0000	9,200.00	9,200.00
	BOARD REVIEW	WINTER OUTERWEAR				1.0000	2,700.00	2,700.00
						BOARD REVIEW Totals		\$18,700.00
500.5032-4204	MOTOR FUEL & LUBRICANTS	489.40	2,624.06	5,200.00	2,000.00	5,200.00	5,200.00	5,200.00
500.5032-4205	CHEMICALS	76,598.14	74,419.43	150,500.00	80,000.00	150,500.00	150,500.00	150,500.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	CHLORINE FOR EFFLUENT DISINFECTION - ALEXANDER CHEMICAL				1.0000	40,500.00	40,500.00
	BOARD REVIEW	EPA PROFICIENCY STANDARDS				1.0000	3,000.00	3,000.00
	BOARD REVIEW	POLYMERS FOR SLUDGE DEWATERING - SNF POLYDYNE				1.0000	67,000.00	67,000.00
	BOARD REVIEW	REAGENTS USED IN LABORATORY				1.0000	16,000.00	16,000.00
	BOARD REVIEW	SULFUR DIOXIDE FOR DECHLORINATION - ALEXANDER CHEMICAL				1.0000	9,000.00	9,000.00
	BOARD REVIEW	VARIOUS OTHER CHEMICALS				1.0000	15,000.00	15,000.00
						BOARD REVIEW Totals		\$150,500.00
500.5032-4207	PUBLIC GRND/MAT SUPPLIES	(8.81)	.00	.00	.00	.00	.00	.00
500.5032-4208	BUILDING MAT SUPPLIES	.00	.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
500.5032-4298	OPERATING SUPPLIES - FACILITIES	4,635.39	.00	8,400.00	.00	8,400.00	8,400.00	8,400.00
500.5032-4299	OTHER OPERATING SUPPLIES	219,950.08	471,110.62	519,211.00	519,211.00	240,700.00	240,700.00	240,700.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	ASSORTED NUTS, BOLTS & HARDWARE				1.0000	8,400.00	8,400.00
	BOARD REVIEW	BATTERIES FOR STANDBY GENERATORS				1.0000	5,800.00	5,800.00
	BOARD REVIEW	BELT PRESS MAINTENANCE/REPAIR - KOMLINE SANDERSON				1.0000	15,000.00	15,000.00
	BOARD REVIEW	BELT PRESS UPGRADES				1.0000	50,000.00	50,000.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 500 - WATER & SEWER FUND								
Department 5032 - WASTEWATER								
SUPPLIES & MATERIALS								
BOARD REVIEW	COFFEE FOR ENVIRONMENTAL SERVICES					1.0000	800.00	800.00
BOARD REVIEW	COMPOSITE SAMPLES - GASVODA & ASSOCIATES					1.0000	3,000.00	3,000.00
BOARD REVIEW	CONTACT SETS FOR LARGE HP MOTORS					1.0000	5,000.00	5,000.00
BOARD REVIEW	ELECTRICAL					1.0000	4,600.00	4,600.00
BOARD REVIEW	FLIGHT AND CHAIN PARTS AJL (ANNUAL)					1.0000	5,000.00	5,000.00
BOARD REVIEW	GASKET MATERIALS					1.0000	2,200.00	2,200.00
BOARD REVIEW	LAB GLASSWARE & EXPENDABLES					1.0000	8,000.00	8,000.00
BOARD REVIEW	OTHER LAB EQUIP REPAIR/REPLACE					1.0000	15,000.00	15,000.00
BOARD REVIEW	PENETRANTS, SOLVENTS, DEGREASER, ETC.					1.0000	1,800.00	1,800.00
BOARD REVIEW	RAW PUMP AJL/NORTH (THROUGH FY27) REPLACE					1.0000	75,000.00	75,000.00
BOARD REVIEW	& REPAIR PARTS FOR MAJOR EQUIP. REPLACE					1.0000	16,700.00	16,700.00
BOARD REVIEW	ELEMENTS FOR BLOWER INTAKES REPLACE PARTS					1.0000	6,500.00	6,500.00
BOARD REVIEW	FOR VALVES					1.0000	2,900.00	2,900.00
BOARD REVIEW	SAMPLING CONTAINERS					1.0000	3,000.00	3,000.00
BOARD REVIEW	SAND FOR SLUDGE DRYING BEDS - GREINIG & SON					1.0000	2,900.00	2,900.00
BOARD REVIEW	SELECTIVE ION PROBES/LAMPS					1.0000	2,800.00	2,800.00
BOARD REVIEW	TEST GASES/ELEMENTS FOR TRI-GAS METER					1.0000	2,900.00	2,900.00
BOARD REVIEW	TOOLS, HOSES, BROOMS, SHOVELS					1.0000	1,300.00	1,300.00
BOARD REVIEW	WELDING & FLAME CUTTING SUPPLIES					1.0000	2,100.00	2,100.00
						BOARD REVIEW Totals		\$240,700.00
SUPPLIES & MATERIALS Totals		\$322,011.22	\$563,361.92	\$714,111.00	\$624,011.00	\$435,600.00	\$435,600.00	\$435,600.00
MISCELLANEOUS								
500.5032-4801	DEPRECIATION EXPENSE	628,350.00	794,728.13	.00	.00	.00	.00	.00
MISCELLANEOUS Totals		\$628,350.00	\$794,728.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAYS								
EQUIPMENT								
500.5032-4304	EQUIPMENT-ELECTRONICS	15,957.00	.00	.00	.00	.00	.00	.00
500.5032-4398	TRANSFER CAPITALIZED ASSETS	(141,171.37)	(237,918.25)	.00	.00	.00	.00	.00
EQUIPMENT Totals		(\$125,214.37)	(\$237,918.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAYS Totals		(\$125,214.37)	(\$237,918.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS OUT								
500.5032-4961	TRANSFER TO FLEET SERVICE	37,100.86	50,686.32	45,400.00	62,100.00	62,400.00	64,200.00	66,300.00
500.5032-4962	TRANSFER TO IT	99,230.50	109,039.99	174,100.00	169,700.00	272,500.00	271,800.00	277,700.00
500.5032-4964	TRANSFER TO EQUIP REPL FD	12,000.00	120,096.00	63,500.00	63,500.00	71,000.00	71,000.00	71,000.00
TRANSFERS OUT Totals		\$148,331.36	\$279,822.31	\$283,000.00	\$295,300.00	\$405,900.00	\$407,000.00	\$415,000.00
Department 5032 - WASTEWATER Totals		\$4,999,852.65	\$5,632,504.10	\$5,549,711.00	\$5,371,686.00	\$5,593,615.00	\$5,661,956.00	\$5,904,288.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	500 - WATER & SEWER FUND Totals	\$4,999,852.65	\$5,632,504.10	\$5,549,711.00	\$5,371,686.00	\$5,593,615.00	\$5,661,956.00	\$5,904,288.00
	Net Grand Totals	\$4,999,852.65	\$5,632,504.10	\$5,549,711.00	\$5,371,686.00	\$5,593,615.00	\$5,661,956.00	\$5,904,288.00

WATER AND SEWER DEBT SERVICE FUND

Narrative

This fund was established during Fiscal 2019 and accounts for the debt service payments attributed to the Water and Sewer Operations.

In prior years, all debt was budgeted in the Debt Service Fund. At year end an audit entry was made to transfer the portion of the debt attributable to Water and Sewer Operations.

This fund will receive a transfer of funds from the Debt Service Fund in addition to the User Fee which previously was included in the Water and Sewer Operating Fund.

This fund will be consolidated with the Water and Sewer Operating Fund and the Water and Sewer Infrastructure Replacement Fund for presentation in the Annual Comprehensive Financial Report.

Illinois EPA Loan 1 – \$6,457,340 issued in 2015. Semi-annual installments at 1.93% simple interest. This loan was used to replace/rebuild six Sewer Lift Stations that ranged in age from 30-40 years old in addition to work at both the Addison North and Addison South AJ La Rocca Wastewater Treatment Plant. This was transferred from Debt Service Fund in FY19.

Illinois EPA Loan 2 – \$1,641,892 issued in 2015. Semi-annual installments at 2.21% simple interest. This loan was used to continue work at various water treatment facilities. This was transferred from Debt Service Fund in FY19.

Series 2017 - \$5,400,000 General Obligation Bonds. This issue is for the construction of the new Addison Consolidated Dispatch Center and other capital projects including water/sewer fund infrastructure. This bond will be paid with part of the .25% Sales Tax Increment. The Water and Sewer portion of this bond, 54%, was transferred from Debt Service Fund in FY19.

Illinois EPA Loan 3 – \$7,276,565 issued in 2020. Semi-annual installments at 1.80% simple interest. This loan is was used to upgrade the three digester facilities used in the wastewater treatment process. The upgrade began during FY21 and was completed in FY22. Payments on this loan began in FY23.

Illinois EPA Loan 4 – \$4,840,813 issued in 2024. Semi-annual installments are presented with a 1.11% interest rate. This loan was used to upgrade the water meters throughout the Village in addition to the installation of an automated meter reading system that will streamline the meter reading process along with providing residents the ability to track their own water usage. The upgrade was started in FY23 and completed during FY24. Payments on this loan began in FY25.

Total debt service schedules can be found in the Debt Service section.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 510 - WATER SEWER DEBT SERVICE FUND								
REVENUE								
Department 9951 - WATER SEWER DEBT SERVICE								
CHARGES FOR SERVICES								
CAPITAL								
510.9951-3304	USER FEE	346,446.48	678,285.21	840,000.00	840,000.00	840,000.00	840,000.00	840,000.00
	CAPITAL Totals	\$346,446.48	\$678,285.21	\$840,000.00	\$840,000.00	\$840,000.00	\$840,000.00	\$840,000.00
	CHARGES FOR SERVICES Totals	\$346,446.48	\$678,285.21	\$840,000.00	\$840,000.00	\$840,000.00	\$840,000.00	\$840,000.00
INTEREST INCOME								
510.9951-3510	INVESTMENT INTEREST	15,912.90	4,906.45	5,000.00	3,500.00	3,500.00	3,500.00	3,500.00
	INTEREST INCOME Totals	\$15,912.90	\$4,906.45	\$5,000.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
TRANSFERS IN								
510.9951-3950	TRANSFER FROM WATER	551,290.00	403,453.00	373,540.00	373,540.00	382,904.00	382,905.00	382,905.00
510.9951-3992	TRANSFER FROM DEBT SVC	225,575.00	219,875.00	214,174.00	214,174.00	208,474.00	201,959.00	195,444.00
	TRANSFERS IN Totals	\$776,865.00	\$623,328.00	\$587,714.00	\$587,714.00	\$591,378.00	\$584,864.00	\$578,349.00
Department	9951 - WATER SEWER DEBT SERVICE Totals	\$1,139,224.38	\$1,306,519.66	\$1,432,714.00	\$1,431,214.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
	REVENUE TOTALS	\$1,139,224.38	\$1,306,519.66	\$1,432,714.00	\$1,431,214.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
EXPENSE								
Department 9951 - WATER SEWER DEBT SERVICE								
DEBT SERVICE								
INTEREST								
510.9951-4702.2017	BOND INTEREST 2017 ACDC/WATER SEWER	62,705.00	57,005.00	51,304.00	51,304.00	45,604.00	39,089.00	32,574.00
510.9951-4702.IEPA1	BOND INTEREST IEPA LOAN 1	81,953.99	75,962.41	69,855.00	69,855.00	63,629.00	57,282.00	50,812.00
510.9951-4702.IEPA2	BOND INTEREST IEPA LOAN 2	28,137.12	26,113.28	24,045.00	24,045.00	21,930.00	19,768.00	17,558.00
510.9951-4702.IEPA3	BOND INTEREST IEPA LOAN 3 -DIGESTE	127,190.24	121,431.00	115,568.00	115,568.00	109,599.00	103,521.00	97,334.00
510.9951-4702.IEPA4	BOND INTEREST IEPA LOAN 4 - METER AND AMR	.00	53,131.30	50,712.00	50,712.00	48,264.00	45,790.00	43,288.00
510.9951-4702.TRINT	BOND INTEREST TRANSFER INTEREST TO WS 5010	(299,986.35)	(333,642.99)	.00	.00	.00	.00	.00
	INTEREST Totals	\$0.00	\$0.00	\$311,484.00	\$311,484.00	\$289,026.00	\$265,450.00	\$241,566.00
PRINCIPAL								
510.9951-4701.2017	BOND PRINCIPAL 2017 ACDC/WATER SEWER	162,870.00	162,870.00	162,870.00	162,870.00	162,870.00	162,870.00	162,870.00
510.9951-4701.IEPA1	BOND PRINCIPAL IEPA LOAN 1	308,953.73	314,945.31	321,053.00	321,053.00	327,280.00	333,627.00	340,097.00
510.9951-4701.IEPA2	BOND PRINCIPAL IEPA LOAN 2	91,073.46	93,097.30	95,167.00	95,166.00	97,281.00	99,443.00	101,653.00
510.9951-4701.IEPA3	BOND PRINCIPAL IEPA LOAN 3 - DIGESTER	318,523.92	324,283.16	330,147.00	330,147.00	336,116.00	342,194.00	348,381.00
510.9951-4701.IEPA4	BOND PRINCIPAL IEPA LOAN 4 - METER AND AMR	.00	217,437.42	219,858.00	219,858.00	222,305.00	224,780.00	227,282.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	510 - WATER SEWER DEBT SERVICE FUND							
	EXPENSE							
	Department 9951 - WATER SEWER DEBT SERVICE							
	DEBT SERVICE							
	PRINCIPAL							
510.9951-4701.TRPRN	BOND PRINCIPAL TRANSFER PRINCIPAL TO WS LIAB	(881,421.11)	(1,112,633.19)	.00	.00	.00	.00	.00
	PRINCIPAL Totals	\$0.00	\$0.00	\$1,129,095.00	\$1,129,094.00	\$1,145,852.00	\$1,162,914.00	\$1,180,283.00
	DEBT SERVICE Totals	\$0.00	\$0.00	\$1,440,579.00	\$1,440,578.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
	TRANSFERS OUT							
510.9951-4950	TRANSFER TO WATER & SEWER	1,181,407.46	1,446,276.18	.00	.00	.00	.00	.00
	TRANSFERS OUT Totals	\$1,181,407.46	\$1,446,276.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 9951 - WATER SEWER DEBT SERVICE Totals	\$1,181,407.46	\$1,446,276.18	\$1,440,579.00	\$1,440,578.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
	EXPENSE TOTALS	\$1,181,407.46	\$1,446,276.18	\$1,440,579.00	\$1,440,578.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
Fund	510 - WATER SEWER DEBT SERVICE FUND Totals							
	REVENUE TOTALS	\$1,139,224.38	\$1,306,519.66	\$1,432,714.00	\$1,431,214.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
	EXPENSE TOTALS	\$1,181,407.46	\$1,446,276.18	\$1,440,579.00	\$1,440,578.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
Fund	510 - WATER SEWER DEBT SERVICE FUND Totals	(\$42,183.08)	(\$139,756.52)	(\$7,865.00)	(\$9,364.00)	\$0.00	\$0.00	\$0.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$1,139,224.38	\$1,306,519.66	\$1,432,714.00	\$1,431,214.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
	EXPENSE GRAND TOTALS	\$1,181,407.46	\$1,446,276.18	\$1,440,579.00	\$1,440,578.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
	Net Grand Totals	(\$42,183.08)	(\$139,756.52)	(\$7,865.00)	(\$9,364.00)	\$0.00	\$0.00	\$0.00

WATER SEWER DEBT SERVICE FUND:
FUND BALANCE

Budget Year 2027

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 510 - WATER SEWER DEBT SERVICE FUND							
REVENUE GRAND TOTALS	\$1,139,224.38	\$1,306,519.66	\$1,432,714.00	\$1,431,214.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
EXPENSE GRAND TOTALS	\$1,181,407.46	\$1,446,276.18	\$1,440,579.00	\$1,440,578.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
	-\$42,183.08	-\$139,756.52	-\$7,865.00	-\$9,364.00	\$0.00	\$0.00	\$0.00
BEGINNING FUND BALANCE	\$545,494.00	\$503,310.92		\$363,554.40	\$354,190.40	\$354,190.40	\$354,190.40
REVENUE GRAND TOTALS	\$1,139,224.38	\$1,306,519.66	\$1,432,714.00	\$1,431,214.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
EXPENSE GRAND TOTALS	\$1,181,407.46	\$1,446,276.18	\$1,440,579.00	\$1,440,578.00	\$1,434,878.00	\$1,428,364.00	\$1,421,849.00
ENDING FUND BALANCE	\$503,310.92	\$363,554.40		\$354,190.40	\$354,190.40	\$354,190.40	\$354,190.40

WATER AND SEWER DEBT SERVICE FUND REVENUES

Notes

3304 User Fee

This bi-monthly fee is assessed on each unit receiving water and sewer services. The rates were established as part of the three-year Water & Sewer Rate Increase Plan. While these fees were previously included in the Water & Sewer Operating Fund revenues, they were moved to the Water and Sewer Debt Service Fund beginning in FY19 to provide additional funding for infrastructure debt.

Water & Sewer Rate Increases Three Year Plan (Rates per 1,000 gallons)

Fiscal Year	Effective Date	User Fee	Water Rate	Sewer Rate
FY 2024-25	5/1/2024	8.00	10.92	7.98
FY 2025-26	5/1/2025	10.00	11.24	8.22
FY 2026-27	5/1/2026	10.00	11.58	8.47

3950 Transfer from Water

This account records transfers from the Water & Sewer Operating Fund to cover the related Debt Service.

3992 Transfer from Debt Service

This account records transfers from the Debt Service fund to cover the Water and Sewer related Debt Service.



(BLANK)

WATER AND SEWER INFRASTRUCTURE REPLACEMENT FUND

Narrative

This fund was established during the FY23 budget process to accumulate resources for future Water & Sewer Infrastructure replacement projects.

A primary driver for this fund is the upcoming EPA regulations on phosphorus treatment, which represent a significant infrastructure cost. Funding for these mandates and other improvements began in FY23. In FY25, an EPA/Consolidation fee was implemented to support these regulations and the consolidation of our two operating plants. Additionally, the Village increased its sales tax increment by 0.25% in FY 2025, followed by another increase in FY26. To cover the total costs of the EPA/Consolidation project, both home rule sales tax increments will be dedicated to this initiative starting in FY27. Engineering for this program began in FY25, with construction scheduled for FY27. The EPA phosphorus mandate is effective January 1, 2030.

Furthermore, a sewer separation project began in FY25 and is expected to be completed in FY26. This project is partially funded by a grant and will assist the Village in meeting the EPA phosphorus treatment requirements.

.

For the Annual Consolidated Financial Report, this fund is consolidated with the Water and Sewer Operating Fund and the Water and Sewer Debt Service Fund.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 520 - WATER SEWER INFRASTRUCTURE REPL								
REVENUE								
Department 9952 - WATER SEWER INFRASTRUCTURE REPL								
TAXES								
520.9952-3031	SALES TAX INCREMENT	.00	2,331,851.13	2,804,000.00	2,804,000.00	5,608,000.00	5,608,000.00	5,608,000.00
	<i>TAXES Totals</i>	\$0.00	\$2,331,851.13	\$2,804,000.00	\$2,804,000.00	\$5,608,000.00	\$5,608,000.00	\$5,608,000.00
CHARGES FOR SERVICES								
CAPITAL								
520.9952-3340	USER FEE - IEPA,CONS	.00	.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
520.9952-3341.01	EPA FEE/CONS EPA FEE/CONS-RES	.00	1,221,686.30	.00	.00	.00	.00	.00
520.9952-3341.02	EPA FEE/CONS EPA FEE/CONS-C/I	.00	878,163.67	.00	.00	.00	.00	.00
520.9952-3341.03	EPA FEE/CONS EPA FEE/CONS-NFP	.00	8,225.09	.00	.00	.00	.00	.00
520.9952-3341.04	EPA FEE/CONS EPA FEE/CONS-IRR	.00	505.82	.00	.00	.00	.00	.00
520.9952-3341.05	EPA FEE/CONS EPA FEE/CONS-NR	.00	3,856.67	.00	.00	.00	.00	.00
	<i>CAPITAL Totals</i>	\$0.00	\$2,112,437.55	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00
	<i>CHARGES FOR SERVICES Totals</i>	\$0.00	\$2,112,437.55	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00
GRANTS								
520.9952-3400	GRANTS	.00	.00	.00	250,000.00	.00	.00	.00
520.9952-3455.02	GRANTS - AMERICAN RESCUE PLAN ARPA ARPA #2 3M	.00	450,000.00	2,505,000.00	2,172,000.00	.00	.00	.00
	<i>GRANTS Totals</i>	\$0.00	\$450,000.00	\$2,505,000.00	\$2,422,000.00	\$0.00	\$0.00	\$0.00
DEBT								
520.9952-3720.CON	IEPA LOAN PROCEEDS PHOSPHORUS AND CONSOLIDATION	.00	.00	.00	.00	22,636,700.00	36,921,100.00	52,983,457.00
	<i>DEBT Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$22,636,700.00	\$36,921,100.00	\$52,983,457.00
INTEREST INCOME								
520.9952-3510	INVESTMENT INTEREST	164,211.49	285,647.07	280,000.00	315,800.00	370,000.00	1,041,530.00	1,440,000.00
	<i>INTEREST INCOME Totals</i>	\$164,211.49	\$285,647.07	\$280,000.00	\$315,800.00	\$370,000.00	\$1,041,530.00	\$1,440,000.00
TRANSFERS IN								
520.9952-3950	TRANSFER FROM WATER	2,000,000.00	2,336,000.00	2,504,000.00	4,614,000.00	2,504,000.00	2,504,000.00	2,000,000.00
520.9952-3992	TRANSFER FROM DEBT SVC	.00	.00	3,000,000.00	3,000,000.00	.00	.00	.00
	<i>TRANSFERS IN Totals</i>	\$2,000,000.00	\$2,336,000.00	\$5,504,000.00	\$7,614,000.00	\$2,504,000.00	\$2,504,000.00	\$2,000,000.00
Department 9952 - WATER SEWER INFRASTRUCTURE REPL		\$2,164,211.49	\$7,515,935.75	\$13,093,000.00	\$15,155,800.00	\$33,118,700.00	\$48,074,630.00	\$64,031,457.00
	<i>REVENUE TOTALS</i>	\$2,164,211.49	\$7,515,935.75	\$13,093,000.00	\$15,155,800.00	\$33,118,700.00	\$48,074,630.00	\$64,031,457.00
EXPENSE								
Department 9952 - WATER SEWER INFRASTRUCTURE REPL								
CAPITAL PROJECTS								
520.9952-4412.02	ARPA 3M SOUTH LAKE SEWER SEPARATION	.00	602,469.57	12,356,133.00	11,078,425.00	.00	.00	.00
520.9952-4535	PHOSPHORUS REMOVAL & CONSOLIDATION	.00	2,141,196.75	6,508,211.00	2,551,842.00	20,067,284.00	36,158,106.00	53,278,829.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 520 - WATER SEWER INFRASTRUCTURE REPL								
EXPENSE								
Department 9952 - WATER SEWER INFRASTRUCTURE REPL								
CAPITAL PROJECTS								
520.9952-4540	CAPITAL OUTLAY TRANSFER	.00	(2,743,666.32)	.00	.00	.00	.00	.00
	CAPITAL PROJECTS Totals	\$0.00	\$0.00	\$18,864,344.00	\$13,630,267.00	\$20,067,284.00	\$36,158,106.00	\$53,278,829.00
TRANSFERS OUT								
520.9952-4950	TRANSFER TO WATER & SEWER	.00	2,743,666.32	.00	.00	.00	.00	.00
	TRANSFERS OUT Totals	\$0.00	\$2,743,666.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 9952 - WATER SEWER INFRASTRUCTURE		\$0.00	\$2,743,666.32	\$18,864,344.00	\$13,630,267.00	\$20,067,284.00	\$36,158,106.00	\$53,278,829.00
REPL Totals								
EXPENSE TOTALS		\$0.00	\$2,743,666.32	\$18,864,344.00	\$13,630,267.00	\$20,067,284.00	\$36,158,106.00	\$53,278,829.00
Fund 520 - WATER SEWER INFRASTRUCTURE REPL Totals								
REVENUE TOTALS		\$2,164,211.49	\$7,515,935.75	\$13,093,000.00	\$15,155,800.00	\$33,118,700.00	\$48,074,630.00	\$64,031,457.00
EXPENSE TOTALS		\$0.00	\$2,743,666.32	\$18,864,344.00	\$13,630,267.00	\$20,067,284.00	\$36,158,106.00	\$53,278,829.00
Fund 520 - WATER SEWER INFRASTRUCTURE REPL Totals		\$2,164,211.49	\$4,772,269.43	(\$5,771,344.00)	\$1,525,533.00	\$13,051,416.00	\$11,916,524.00	\$10,752,628.00
Net Grand Totals								
REVENUE GRAND TOTALS		\$2,164,211.49	\$7,515,935.75	\$13,093,000.00	\$15,155,800.00	\$33,118,700.00	\$48,074,630.00	\$64,031,457.00
EXPENSE GRAND TOTALS		\$0.00	\$2,743,666.32	\$18,864,344.00	\$13,630,267.00	\$20,067,284.00	\$36,158,106.00	\$53,278,829.00
Net Grand Totals		\$2,164,211.49	\$4,772,269.43	(\$5,771,344.00)	\$1,525,533.00	\$13,051,416.00	\$11,916,524.00	\$10,752,628.00

WATER SEWER INFRASTRUCTURE FUND:
FUND BALANCE

Budget Year 2027

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 520 - WATER SEWER INFRASTRUCTURE REPL							
REVENUE GRAND TOTALS	\$2,164,211.49	\$7,515,935.75	\$13,093,000.00	\$15,155,800.00	\$33,118,700.00	\$48,074,630.00	\$64,031,457.00
EXPENSE GRAND TOTALS	\$0.00	\$2,743,666.32	\$18,864,344.00	\$13,380,267.00	\$20,067,284.00	\$36,158,106.00	\$53,278,829.00
	\$2,164,211.49	\$4,772,269.43	-\$5,771,344.00	\$1,775,533.00	\$13,051,416.00	\$11,916,524.00	\$10,752,628.00
BEGINNING FUND BALANCE	\$2,035,311.00	\$4,199,522.49		\$8,971,791.92	\$10,497,324.92	\$23,548,740.92	\$35,465,264.92
REVENUE GRAND TOTALS	\$2,164,211.49	\$7,515,935.75	\$13,093,000.00	\$15,155,800.00	\$33,118,700.00	\$48,074,630.00	\$64,031,457.00
EXPENSE GRAND TOTALS	\$0.00	\$2,743,666.32	\$18,864,344.00	\$13,630,267.00	\$20,067,284.00	\$36,158,106.00	\$53,278,829.00
ENDING FUND BALANCE	\$4,199,522.49	\$8,971,791.92		\$10,497,324.92	\$23,548,740.92	\$35,465,264.92	\$46,217,892.92

WATER AND SEWER INFRASTRUCTURE REPLACEMENT FUND

Notes

Revenues

3031 Sales Tax Increment

In FY25, the Village increased the sales tax increment by 0.25%, effective July 1, 2024, to help fund this project. For FY26, the Village implemented an additional 0.25% increase. It has been determined that starting in FY27, both of these sales tax increments will be utilized to fund the EPA/Consolidation project.

3340 User Fee- EPA/Consolidation Fee

This account was established for the EPA/Consolidation fee implemented to fund part of the EPA regulations regarding phosphorous treatment and the consolidation of our two operating plants into a single location. The fee is based on type of account as follows:

EPA Fee/Consolidation Fee	
Per Billing Cycle, per unit, effective 5/1/2024	
Property Type	Fee
Residential	\$ 16.00
Commercial/Industrial	\$110.00
Non For Profit	\$ 16.00
Irrigation	\$ 8.00
Unincorporated	\$ 32.00

3455.02 American Rescue Plan #2

This account was established to receive the \$3 million grant awarded to the Village. These funds will support the water sewer separation project, which commenced in FY25 and is expected to be completed by FY26.

3950 Transfer from Water

This account was established during the FY23 budget process to account for the accumulation of funds for future Water & Sewer Infrastructure replacements. These funds will fund part of the EPA/Consolidation project.

Expenditures

4412.02 ARPA 3M South Lake Sewer Separation

A sewer separation project began in FY25 with completion expected by FY26.

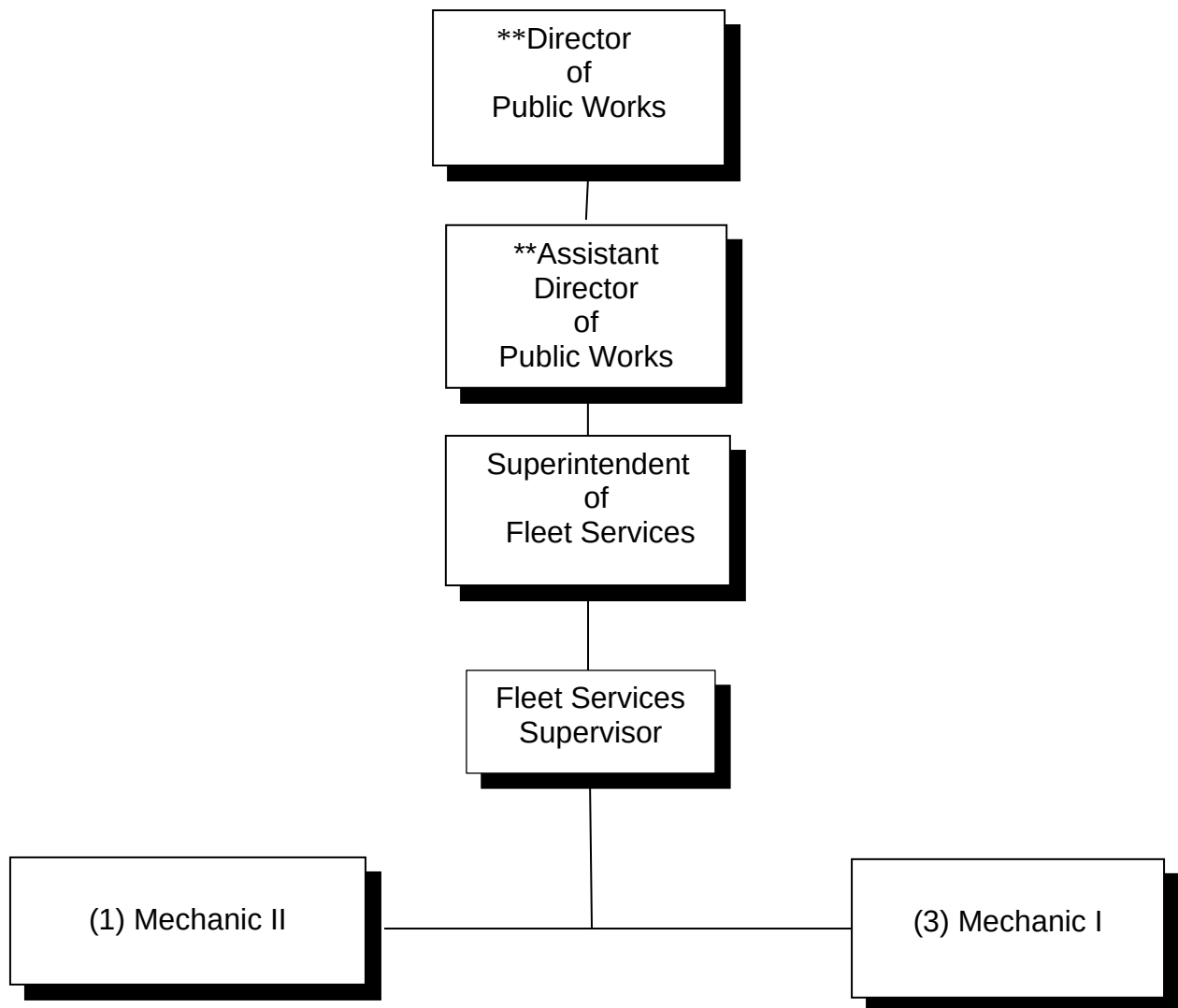
4535 Phosphorus Removal and Consolidation

This account is for the project to adhere to the EPA unfunded mandate of phosphorus removal by 1/1/2030 as well as the plant consolidation.



(BLANK)

Organization Structure



**Not charged to this department.

FLEET SERVICES

Narrative

Fleet Services is an Internal Service Fund and an operating unit of the Public Works Department. The department operates under the direction of the Director of Public Works, Assistant Director of Public Works, Superintendent of Fleet Services and the Fleet Services Supervisor. The Fleet Services team includes one (1) Mechanic II and three (3) Mechanic I personnel. The customers of Fleet Services are the vehicle and equipment users employed by all departments of the Village of Addison, Addison Fire Protection District, and School District 4.

Funded by charging for all services and goods provided to its customers. All rates are based on break-even (zero-profit) funding. Support services are provided for approximately two hundred (250) vehicles and other equipment, twenty-two (22) Lift Stations, Well Houses, Pumping Stations, and Standby Generators owned by the Village of Addison. Fleet Services provides outside repairs to twenty (28) vehicles and equipment owned by the Addison Fire Protection District and (8) vehicles owned by School District 4. Additional vehicles and equipment owned by other taxing bodies within the Village of Addison receive fueling services.

DESCRIPTION OF DEPARTMENTAL ACTIVITIES

Core Services

- Fleet asset management
- Procurement of vehicles and equipment
- Storage and dispensing of fleet fuels, repair and maintenance services
- Vehicle replacement fund management

Functions

- Manages the procurement of all Village vehicles to ensure cost effectiveness.
- Maintains a fleet replacement schedule to minimize ownership costs.
- Provides specifications for vehicle procurement in a manner which maximizes vehicle utilization.
- Provides a quality preventative maintenance program and schedule to ensure reduced operating costs.
- Provides a quality vehicle and equipment repair service.
- Provides efficient equipment utilization through reduction of equipment downtime.
- Participates in Automotive Service Excellence (ASE) and Emergency Vehicle Tech (EVT) certification programs.
- Manages Village fuel purchase and usage.
- Manages automated fuel dispensing for Village equipment and other designated entities, 24 hours a day, 7 days a week.
- Manages tire and parts inventory.
- Manages vehicle replacement fund and internal service fund recommendations.
- Manages and maintains titles, license plates, tollway transponders, and car wash tags for all fleet vehicles.
- Manages vehicle and fleet equipment disposal.
- Assists the Risk Manager on insurance claims.

DESCRIPTION OF DEPARTMENTAL ACTIVITIES (Cont'd)**Functions (Cont'd)**

- Fleet coordinates the following external services:
 1. Paint and body repair
 2. Transmission repair/rebuild
 3. Heavy duty suspension service
 4. Glass replacement
 5. Warranty repairs
- Furnish pool vehicles to meet customers' needs while their vehicle is being serviced.
- Provide roadside assistance or arrange towing 24 hours a day, 7 days a week for Village vehicles or equipment.

FY 2026-27 Key Objectives**Strategic Priority 4: Infrastructure**

- Continue to maintain and operate fuel storage tanks, pumps and associated piping and electrical, so as to minimize down time to our customers. Our customers include the Fire and Police departments, School Districts, Park District and Public Works.
- Continue with the annual Equipment Replacement Fund. Working with all the individual divisions to make sure we are purchasing vehicles that are properly equipped to handle all the different job tasks associated within a division.
- Continue using Fleet and Fuel Management systems to track and schedule preventative maintenance to minimize unscheduled downtime for all above mentioned departments.
- Continue to update and upgrade the equipment used in Fleet Services to meet the needs of the existing vehicles as well as the changing requirements placed on the newer vehicles due to technological advancements.

Strategic Priority 6: Employee Development

- Utilize training and seminars for continuing education, which will aid in helping the mechanics keep their ASE and EVT certifications current.
- Utilize seminars and training for current supervisors and for possible future supervisors.

FLEET SERVICES

Narrative (Cont'd)

Performance Measures

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	1,889,441	1,843,200	2,041,000
Number of Full Time Employees	6	6	6
Vehicles and Equipment	239	238	238
Outputs			
Number of Jobs Completed	3,337	3,300	3,330
Gallons of Fuel Dispensed- Village Vehicles	109,963	101,000	105,000
Effectiveness			
% Scheduled Repair Rate	98%	97%	97%
% Repair Comeback Rate	.03%	.05%	.05%
% Road Calls of Total # of Repairs	.40%	.50%	.50%
Effectiveness			
Average Cost per Mile			
- Automobiles	\$0.78	\$0.85	\$0.87
- Truck	\$1.54	\$1.59	\$1.60
- Police (Marked Squads)	\$0.88	\$0.90	\$0.92

FLEET SERVICES

Personnel Summary

<u>Position Title</u>	<u>Current Authorized</u>	Fiscal Year <u>2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Superintendent of Fleet	1.00	1.00	1.00	1.00	1.00
Fleet Services Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic I (3)	3.00	3.00	3.00	3.00	3.00
Mechanic II	1.00	1.00	1.00	1.00	1.00
Facilities Supervisor	0.10	0.10	0.10	0.10	0.10
Total Budgeted:	6.10	6.10	6.10	6.10	6.10

Authorized & Unbudgeted:

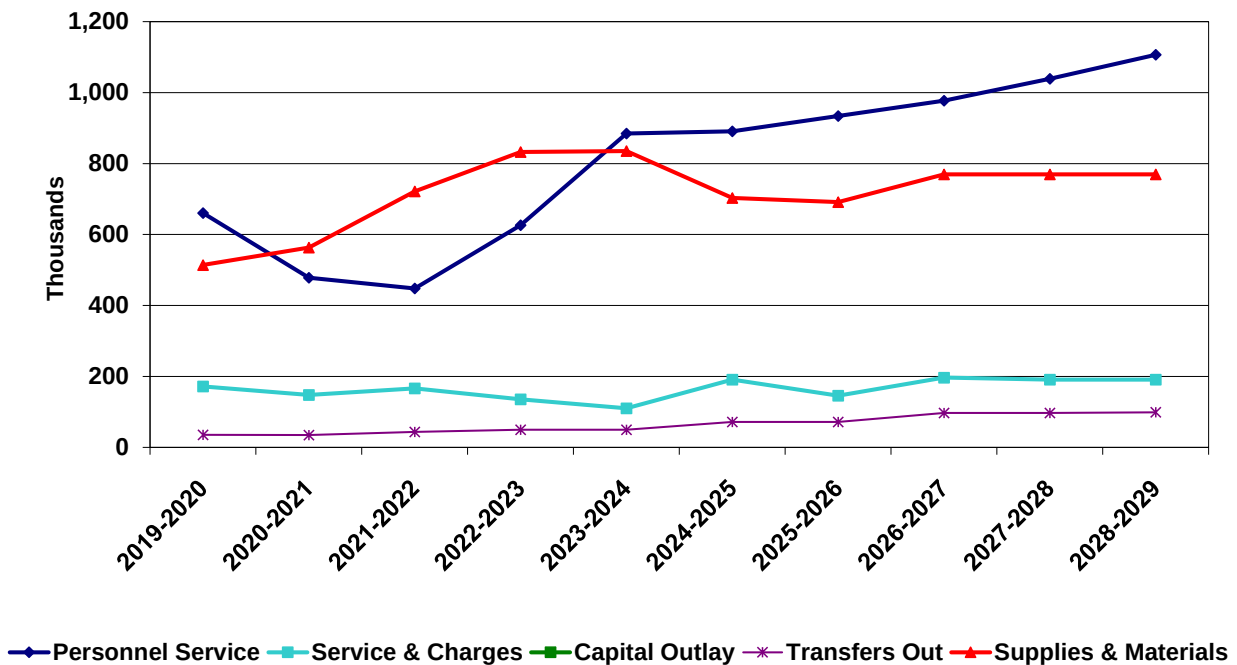
None

Total Authorized: 6.10

FLEET SERVICES

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	934,000	977,160	1,038,660	1,106,560
Services & Charges	146,000	196,795	191,295	191,295
Supplies & Materials	691,400	769,745	769,745	769,745
Capital Outlays	0	0	0	0
Miscellaneous Expenses	0	0	0	0
Transfers Out	71,800	97,300	97,100	98,800
Total	1,843,200	2,041,000	2,096,800	2,166,400



Supplies and Materials expenditures are offset by revenues received from outside entities as well as departments
 Personnel expenditures were lower in FY 21 - 23 with vacancies in staffing

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 610 - FLEET SERVICES								
REVENUE								
Department 6100 - FLEET SERVICES								
Division 6199 - FLEET REVENUES								
CHARGES FOR SERVICES								
OTHER								
610.6100.6199-3389	CHARGES VEH REPAIRS	202,825.10	167,706.54	.00	125,000.00	.00	.00	.00
610.6100.6199-3390	OTHER CHARGES IGA	30,000.00	40,000.00	40,000.00	41,200.00	40,000.00	40,000.00	40,000.00
610.6100.6199-3399	OTHER CHARGES	124,829.26	129,545.08	.00	125,000.00	.00	.00	.00
OTHER Totals		\$357,654.36	\$337,251.62	\$40,000.00	\$291,200.00	\$40,000.00	\$40,000.00	\$40,000.00
CHARGES FOR SERVICES Totals		\$357,654.36	\$337,251.62	\$40,000.00	\$291,200.00	\$40,000.00	\$40,000.00	\$40,000.00
REIMBURSEMENT								
INSURANCE								
610.6100.6199-3867	IRMA COMP FOR LOSS	983.64	712.00	.00	.00	.00	.00	.00
INSURANCE Totals		\$983.64	\$712.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REIMBURSEMENT Totals		\$983.64	\$712.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS IN								
610.6100.6199-3901	TRANSFER FROM ADMIN	14,645.15	47,033.94	11,300.00	15,500.00	17,600.00	18,100.00	18,700.00
610.6100.6199-3902	TRANSFER FROM FINANCE	4,742.76	3,633.55	5,700.00	7,800.00	4,600.00	4,700.00	4,900.00
610.6100.6199-3903	TRANSFER FROM COMM REL	2,326.65	10,428.98	3,400.00	15,500.00	9,000.00	9,300.00	9,600.00
610.6100.6199-3904	TRANSFER FROM BLD & GRNDS	43,314.60	27,366.04	51,000.00	62,100.00	54,400.00	55,900.00	57,800.00
610.6100.6199-3905	TRANSFER FROM POLICE	604,663.36	752,547.30	680,300.00	682,800.00	851,500.00	875,200.00	904,900.00
610.6100.6199-3906	TRANSFER FROM COMM DEVEL	22,396.96	69,523.66	56,700.00	46,600.00	56,800.00	58,400.00	60,400.00
610.6100.6199-3907	TRANSFER FROM ELEC/FRSTRY	157,614.87	152,438.33	158,700.00	170,700.00	193,300.00	198,700.00	205,400.00
610.6100.6199-3908	TRANSFER FROM STREET	385,348.11	291,868.26	396,800.00	263,800.00	448,800.00	461,300.00	476,900.00
610.6100.6199-3950	TRANSFER FROM WATER	115,879.69	102,059.26	119,000.00	124,200.00	147,900.00	152,000.00	157,100.00
610.6100.6199-3951	TRANSFER FROM SEWER	103,008.57	112,597.02	128,100.00	85,400.00	149,900.00	154,100.00	159,300.00
610.6100.6199-3952	TRANSFER FROM WTR POLL CNTL	37,100.86	50,686.32	45,400.00	62,100.00	62,400.00	64,200.00	66,300.00
610.6100.6199-3962	TRANSFER FROM IT	6.00	393.67	5,700.00	15,500.00	4,800.00	4,900.00	5,100.00
TRANSFERS IN Totals		\$1,491,047.58	\$1,620,576.33	\$1,662,100.00	\$1,552,000.00	\$2,001,000.00	\$2,056,800.00	\$2,126,400.00
Division 6199 - FLEET REVENUES Totals		\$1,849,685.58	\$1,958,539.95	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
Department 6100 - FLEET SERVICES Totals		\$1,849,685.58	\$1,958,539.95	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
REVENUE TOTALS		\$1,849,685.58	\$1,958,539.95	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
EXPENSE								
Department 6100 - FLEET SERVICES								
Division 6101 - USER - ADMINISTRATION								
SERVICES & CHARGES								
OTHER								
610.6100.6101-4180	REPAIRS & MAINTENANCE	.00	195.00	.00	.00	.00	.00	.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 610 - FLEET SERVICES								
EXPENSE								
Department 6100 - FLEET SERVICES								
Division 6101 - USER - ADMINISTRATION								
SERVICES & CHARGES								
OTHER								
610.6100.6101-4199	OTHER SERVICES & CHARGES	992.05	1,098.40	.00	.00	.00	.00	.00
	OTHER Totals	\$992.05	\$1,293.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICES & CHARGES Totals	\$992.05	\$1,293.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES & MATERIALS								
610.6100.6101-4204	MOTOR FUEL & LUBRICANTS	4,989.70	4,144.48	.00	.00	.00	.00	.00
610.6100.6101-4209	MOTOR VEH MAT & SUPPLIES	657.73	5,635.12	.00	.00	.00	.00	.00
	SUPPLIES & MATERIALS Totals	\$5,647.43	\$9,779.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6101 - USER - ADMINISTRATION Totals		\$6,639.48	\$11,073.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6102 - USER - FINANCE								
SERVICES & CHARGES								
OTHER								
610.6100.6102-4199	OTHER SERVICES & CHARGES	765.65	881.85	.00	.00	.00	.00	.00
	OTHER Totals	\$765.65	\$881.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICES & CHARGES Totals	\$765.65	\$881.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES & MATERIALS								
610.6100.6102-4204	MOTOR FUEL & LUBRICANTS	2,216.64	2,266.98	.00	.00	.00	.00	.00
610.6100.6102-4299	OTHER OPERATING SUPPLIES	6.00	.00	.00	.00	.00	.00	.00
	SUPPLIES & MATERIALS Totals	\$2,222.64	\$2,266.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6102 - USER - FINANCE Totals		\$2,988.29	\$3,148.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6103 - USER - BUILDING & GROUNDS								
SERVICES & CHARGES								
OTHER								
610.6100.6103-4180	REPAIRS & MAINTENANCE	340.00	504.00	.00	.00	.00	.00	.00
610.6100.6103-4199	OTHER SERVICES & CHARGES	8.40	97.10	.00	.00	.00	.00	.00
	OTHER Totals	\$348.40	\$601.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICES & CHARGES Totals	\$348.40	\$601.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES & MATERIALS								
610.6100.6103-4204	MOTOR FUEL & LUBRICANTS	6,445.08	3,582.12	.00	.00	.00	.00	.00
610.6100.6103-4209	MOTOR VEH MAT & SUPPLIES	6,828.30	5,007.09	.00	.00	.00	.00	.00
610.6100.6103-4299	OTHER OPERATING SUPPLIES	349.96	120.00	.00	.00	.00	.00	.00
	SUPPLIES & MATERIALS Totals	\$13,623.34	\$8,709.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6103 - USER - BUILDING & GROUNDS Totals		\$13,971.74	\$9,310.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 610 - FLEET SERVICES								
EXPENSE								
Department 6100 - FLEET SERVICES								
Division 6104 - USER - POLICE								
SERVICES & CHARGES								
OTHER								
610.6100.6104-4180	REPAIRS & MAINTENANCE	4,300.48	42,299.68	.00	.00	.00	.00	.00
610.6100.6104-4199	OTHER SERVICES & CHARGES	7,824.32	7,745.15	.00	.00	.00	.00	.00
	OTHER Totals	\$12,124.80	\$50,044.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICES & CHARGES Totals	\$12,124.80	\$50,044.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES & MATERIALS								
610.6100.6104-4204	MOTOR FUEL & LUBRICANTS	144,783.94	126,133.58	.00	.00	.00	.00	.00
610.6100.6104-4209	MOTOR VEH MAT & SUPPLIES	55,000.01	68,918.92	.00	.00	.00	.00	.00
610.6100.6104-4299	OTHER OPERATING SUPPLIES	.00	70.00	.00	.00	.00	.00	.00
	SUPPLIES & MATERIALS Totals	\$199,783.95	\$195,122.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 6104 - USER - POLICE Totals	\$211,908.75	\$245,167.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6105 - USER - COMMUNITY DEVELOPMENT								
SERVICES & CHARGES								
OTHER								
610.6100.6105-4199	OTHER SERVICES & CHARGES	435.50	486.75	.00	.00	.00	.00	.00
	OTHER Totals	\$435.50	\$486.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICES & CHARGES Totals	\$435.50	\$486.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES & MATERIALS								
610.6100.6105-4204	MOTOR FUEL & LUBRICANTS	7,407.87	7,448.71	.00	.00	.00	.00	.00
610.6100.6105-4209	MOTOR VEH MAT & SUPPLIES	2,918.04	11,411.35	.00	.00	.00	.00	.00
	SUPPLIES & MATERIALS Totals	\$10,325.91	\$18,860.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 6105 - USER - COMMUNITY DEVELOPMENT Totals	\$10,761.41	\$19,346.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6107 - USER - ELECTRICAL & FORESTRY								
SERVICES & CHARGES								
OTHER								
610.6100.6107-4180	REPAIRS & MAINTENANCE	8,637.70	10,120.85	.00	.00	.00	.00	.00
610.6100.6107-4199	OTHER SERVICES & CHARGES	229.70	76.20	.00	.00	.00	.00	.00
	OTHER Totals	\$8,867.40	\$10,197.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICES & CHARGES Totals	\$8,867.40	\$10,197.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES & MATERIALS								
610.6100.6107-4204	MOTOR FUEL & LUBRICANTS	25,783.36	23,431.50	.00	.00	.00	.00	.00
610.6100.6107-4209	MOTOR VEH MAT & SUPPLIES	29,076.12	17,602.46	.00	.00	.00	.00	.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 610 - FLEET SERVICES								
EXPENSE								
Department 6100 - FLEET SERVICES								
Division 6107 - USER - ELECTRICAL & FORESTRY								
SUPPLIES & MATERIALS								
610.6100.6107-4299	OTHER OPERATING SUPPLIES	2,757.15	768.81	.00	.00	.00	.00	.00
	<i>SUPPLIES & MATERIALS Totals</i>	\$57,616.63	\$41,802.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6107 - USER - ELECTRICAL & FORESTRY	Totals	\$66,484.03	\$51,999.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6108 - USER - STREET								
SERVICES & CHARGES								
OTHER								
610.6100.6108-4180	REPAIRS & MAINTENANCE	4,959.34	14,539.08	.00	.00	.00	.00	.00
610.6100.6108-4199	OTHER SERVICES & CHARGES	173.00	424.30	.00	.00	.00	.00	.00
	<i>OTHER Totals</i>	\$5,132.34	\$14,963.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>SERVICES & CHARGES Totals</i>	\$5,132.34	\$14,963.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES & MATERIALS								
610.6100.6108-4204	MOTOR FUEL & LUBRICANTS	42,011.07	41,069.98	.00	.00	.00	.00	.00
610.6100.6108-4209	MOTOR VEH MAT & SUPPLIES	112,357.74	35,275.65	.00	.00	.00	.00	.00
610.6100.6108-4299	OTHER OPERATING SUPPLIES	3,657.78	117.09	.00	.00	.00	.00	.00
	<i>SUPPLIES & MATERIALS Totals</i>	\$158,026.59	\$76,462.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6108 - USER - STREET	Totals	\$163,158.93	\$91,426.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6110 - USER - WATER								
SERVICES & CHARGES								
OTHER								
610.6100.6110-4180	REPAIRS & MAINTENANCE	1,057.24	5,969.54	.00	.00	.00	.00	.00
610.6100.6110-4199	OTHER SERVICES & CHARGES	70.15	108.25	.00	.00	.00	.00	.00
	<i>OTHER Totals</i>	\$1,127.39	\$6,077.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>SERVICES & CHARGES Totals</i>	\$1,127.39	\$6,077.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES & MATERIALS								
610.6100.6110-4204	MOTOR FUEL & LUBRICANTS	28,047.97	25,404.76	.00	.00	.00	.00	.00
610.6100.6110-4209	MOTOR VEH MAT & SUPPLIES	22,167.38	15,205.77	.00	.00	.00	.00	.00
610.6100.6110-4299	OTHER OPERATING SUPPLIES	1,092.50	358.67	.00	.00	.00	.00	.00
	<i>SUPPLIES & MATERIALS Totals</i>	\$51,307.85	\$40,969.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6110 - USER - WATER	Totals	\$52,435.24	\$47,046.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 610 - FLEET SERVICES								
EXPENSE								
Department 6100 - FLEET SERVICES								
Division 6111 - USER - SEWER								
SERVICES & CHARGES								
OTHER								
610.6100.6111-4180	REPAIRS & MAINTENANCE	5,178.18	12,121.72	.00	.00	.00	.00	.00
610.6100.6111-4199	OTHER SERVICES & CHARGES	14.70	10.45	.00	.00	.00	.00	.00
	OTHER Totals	\$5,192.88	\$12,132.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICES & CHARGES Totals	\$5,192.88	\$12,132.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES & MATERIALS								
610.6100.6111-4204	MOTOR FUEL & LUBRICANTS	17,304.93	18,609.00	.00	.00	.00	.00	.00
610.6100.6111-4209	MOTOR VEH MAT & SUPPLIES	19,207.09	27,840.25	.00	.00	.00	.00	.00
610.6100.6111-4299	OTHER OPERATING SUPPLIES	270.03	667.89	.00	.00	.00	.00	.00
	SUPPLIES & MATERIALS Totals	\$36,782.05	\$47,117.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 6111 - USER - SEWER Totals	\$41,974.93	\$59,249.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6112 - USER - WATER POLLUTION CONTROL								
SERVICES & CHARGES								
OTHER								
610.6100.6112-4180	REPAIRS & MAINTENANCE	3,985.00	2,781.58	.00	.00	.00	.00	.00
610.6100.6112-4199	OTHER SERVICES & CHARGES	71.75	93.78	.00	.00	.00	.00	.00
	OTHER Totals	\$4,056.75	\$2,875.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICES & CHARGES Totals	\$4,056.75	\$2,875.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES & MATERIALS								
610.6100.6112-4204	MOTOR FUEL & LUBRICANTS	6,886.64	4,136.29	.00	.00	.00	.00	.00
610.6100.6112-4209	MOTOR VEH MAT & SUPPLIES	3,706.29	5,690.11	.00	.00	.00	.00	.00
610.6100.6112-4299	OTHER OPERATING SUPPLIES	160.00	140.00	.00	.00	.00	.00	.00
	SUPPLIES & MATERIALS Totals	\$10,752.93	\$9,966.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 6112 - USER - WATER POLLUTION CONTROL Totals	\$14,809.68	\$12,841.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6113 - USER - FLEET								
PERSONNEL SVCS								
WAGES & SALARIES								
610.6100.6113-4001	SALARIES & WAGES	718,597.35	567,620.46	634,000.00	644,000.00	674,971.00	714,418.00	758,066.00
610.6100.6113-4004	OVERTIME	31,142.57	26,542.90	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
610.6100.6113-4006	OTHER PAY	3,400.00	1,600.00	4,000.00	3,000.00	4,000.00	4,000.00	4,000.00
610.6100.6113-4020	SICK PAY	16,127.82	14,740.16	12,800.00	16,000.00	10,455.00	10,821.00	11,200.00
	WAGES & SALARIES Totals	\$769,267.74	\$610,503.52	\$674,800.00	\$687,000.00	\$713,426.00	\$753,239.00	\$797,266.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 610 - FLEET SERVICES								
EXPENSE								
Department 6100 - FLEET SERVICES								
Division 6113 - USER - FLEET								
PERSONNEL SVCS								
TAXES & BENEFITS								
610.6100.6113-4009	I.M.R.F.	51,610.57	52,975.79	52,500.00	53,000.00	52,706.00	55,668.00	58,934.00
610.6100.6113-4010	SOCIAL SECURITY	47,671.68	52,806.46	51,600.00	53,000.00	54,267.00	57,316.00	60,679.00
610.6100.6113-4012	HEALTH INSURANCE	121,015.42	126,801.80	137,960.00	141,000.00	156,761.00	172,437.00	189,681.00
610.6100.6113-4030	OPEB EXPENSE	(3,880.00)	(3,309.00)	.00	.00	.00	.00	.00
610.6100.6113-4035	IMRF PENSION EXPENSE	(100,699.00)	50,775.00	.00	.00	.00	.00	.00
TAXES & BENEFITS Totals		\$115,718.67	\$280,050.05	\$242,060.00	\$247,000.00	\$263,734.00	\$285,421.00	\$309,294.00
PERSONNEL SVCS Totals		\$884,986.41	\$890,553.57	\$916,860.00	\$934,000.00	\$977,160.00	\$1,038,660.00	\$1,106,560.00
SERVICES & CHARGES								
610.6100.6113-4150	IRMA INSURANCE	1,320.09	2,664.81	2,500.00	1,000.00	2,500.00	2,500.00	2,500.00
PROFESSIONAL								
610.6100.6113-4105	PROF SERV DATA PROCESSING	22,793.44	23,092.60	23,095.00	24,000.00	61,795.00	56,295.00	56,295.00
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
BOARD REVIEW	CFA SUBSCRIPTION			1.0000	1,795.00	1,795.00		
BOARD REVIEW	FLEET MANAGEMENT SOFTWARE ANNUAL FEE			1.0000	30,000.00	30,000.00		
BOARD REVIEW	FLEET MANAGEMENT SOFTWARE INITAL SET UP (FY27 ONLY)			1.0000	5,500.00	5,500.00		
BOARD REVIEW	TWO WAY RADIO DATA PLAN - A BEEP LLC			1.0000	24,500.00	24,500.00		
BOARD REVIEW Totals						\$61,795.00		
610.6100.6113-4107	PROF SERV MEDICAL	838.00	970.90	1,000.00	1,200.00	1,000.00	1,000.00	1,000.00
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
BOARD REVIEW	DRUG & ALCOHOL SCREEN FOR CDL'S			1.0000	200.00	200.00		
BOARD REVIEW	HEARING TESTS - AUDIOMETRIC			1.0000	200.00	200.00		
BOARD REVIEW	PRESCRIPTION SAFETY GLASSES			1.0000	600.00	600.00		
BOARD REVIEW Totals						\$1,000.00		
610.6100.6113-4110	TECH & CONSULT SERVICES	880.00	.00	.00	.00	.00	.00	.00
PROFESSIONAL Totals		\$24,511.44	\$24,063.50	\$24,095.00	\$25,200.00	\$62,795.00	\$57,295.00	\$57,295.00
COMMUNICATIONS								
610.6100.6113-4115	COMMUNICATIONS-TELEPHONE	2,473.17	2,271.23	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
610.6100.6113-4116	COMMUNICATIONS-PORTABLE DV	520.52	.00	.00	.00	.00	.00	.00
610.6100.6113-4117	COMMUNICATIONS-POSTAGE	.00	.00	200.00	.00	.00	.00	.00
COMMUNICATIONS Totals		\$2,993.69	\$2,271.23	\$2,600.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 610 - FLEET SERVICES								
EXPENSE								
Department 6100 - FLEET SERVICES								
Division 6113 - USER - FLEET								
SERVICES & CHARGES								
OTHER								
610.6100.6113-4118	COPY REPRODUCTION	695.89	660.53	600.00	650.00	700.00	700.00	700.00
610.6100.6113-4160	PRINTING	.00	50.00	200.00	.00	200.00	200.00	200.00
610.6100.6113-4161	PUBLICATION OF NOTICES	99.32	.00	100.00	.00	100.00	100.00	100.00
610.6100.6113-4163	CONFERENCES	210.00	.00	.00	.00	.00	.00	.00
610.6100.6113-4164	TRAINING	7,743.83	11,620.04	22,000.00	13,850.00	17,900.00	17,900.00	17,900.00
610.6100.6113-4176	SOLID WASTE DISPOSAL	1,801.02	1,917.56	2,500.00	1,400.00	2,500.00	2,500.00	2,500.00
610.6100.6113-4180	REPAIRS & MAINTENANCE	19,367.03	28,925.51	46,200.00	70,000.00	76,200.00	76,200.00	76,200.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	GENERAL REPAIRS				1.0000	73,100.00	73,100.00	
BOARD REVIEW	UST TANK ANNUAL TESTING - PTE				1.0000	3,100.00	3,100.00	
						BOARD REVIEW Totals		\$76,200.00
610.6100.6113-4192	DUES/SUBSCRIPTIONS	10,355.07	14,257.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
610.6100.6113-4199	OTHER SERVICES & CHARGES	1,899.22	1,945.87	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	FUEL SYSTEM AND COMPUTER SERVICES - PTE				1.0000	3,000.00	3,000.00	
BOARD REVIEW	HOIST AND COMPRESSOR INSPECTIONS - SIEVERT ELECTRIC				1.0000	2,000.00	2,000.00	
BOARD REVIEW	I-PASS & CAR WASH - IL STATE TOLL & ZIPS CAR WASH				1.0000	8,000.00	8,000.00	
BOARD REVIEW	LICENSE PLATE REGISTRATIONS - SECRETARY OF STATE				1.0000	2,500.00	2,500.00	
						BOARD REVIEW Totals		\$15,500.00
OTHER Totals		\$42,171.38	\$59,376.51	\$103,100.00	\$117,400.00	\$129,100.00	\$129,100.00	\$129,100.00
SERVICES & CHARGES Totals		\$70,996.60	\$88,376.05	\$132,295.00	\$146,000.00	\$196,795.00	\$191,295.00	\$191,295.00
SUPPLIES & MATERIALS								
610.6100.6113-4201	OFFICE SUPPLIES	375.91	118.83	800.00	400.00	800.00	800.00	800.00
610.6100.6113-4203	CLOTHING SUPPLIES	5,918.78	5,226.63	7,845.00	6,000.00	7,845.00	7,845.00	7,845.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	CLOTHING ALLOWANCE				1.0000	1,650.00	1,650.00	
BOARD REVIEW	GLOVES AND SAFETY EQUIPMENT				1.0000	300.00	300.00	
BOARD REVIEW	RAGS				1.0000	500.00	500.00	
BOARD REVIEW	SAFETY BOOTS AND WINTERWEAR				1.0000	1,800.00	1,800.00	
BOARD REVIEW	T-SHIRTS				1.0000	475.00	475.00	

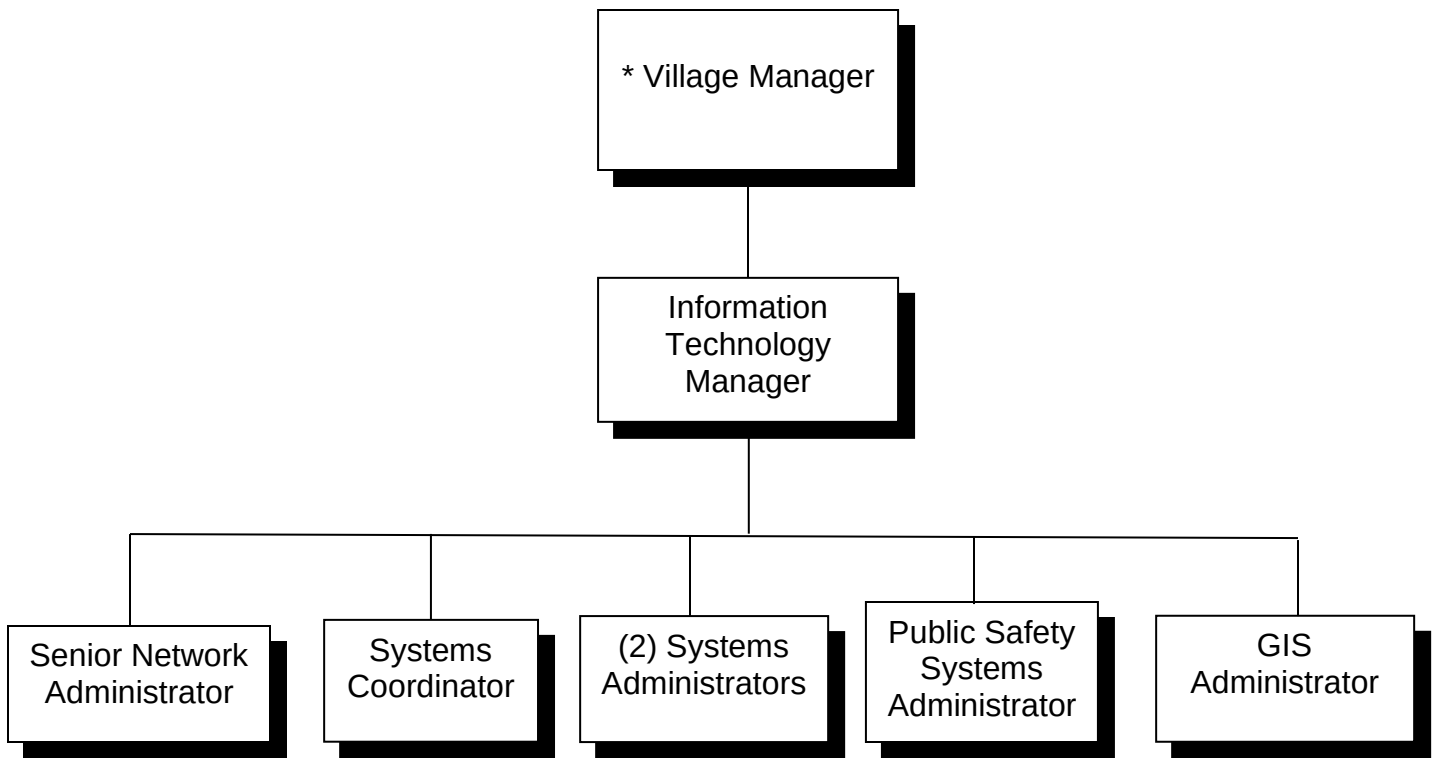
G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 610 - FLEET SERVICES								
EXPENSE								
Department 6100 - FLEET SERVICES								
Division 6113 - USER - FLEET								
SUPPLIES & MATERIALS								
BOARD REVIEW		UNIFORMS				1.0000	3,120.00	3,120.00
						BOARD REVIEW Totals		\$7,845.00
610.6100.6113-4204	MOTOR FUEL & LUBRICANTS	138,613.76	134,632.54	370,000.00	370,000.00	440,000.00	440,000.00	440,000.00
610.6100.6113-4209	MOTOR VEH MAT & SUPPLIES	108,559.98	74,121.63	153,200.00	280,000.00	273,200.00	273,200.00	273,200.00
610.6100.6113-4299	OTHER OPERATING SUPPLIES	34,251.06	36,501.01	47,900.00	35,000.00	47,900.00	47,900.00	47,900.00
Budget Transactions								
Level		Transaction				Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW		SHOP SUPPLIES, SAFETY EQUIPMENT, TOOL REPLACEMENT				1.0000	47,900.00	47,900.00
						BOARD REVIEW Totals		\$47,900.00
SUPPLIES & MATERIALS Totals		\$287,719.49	\$250,600.64	\$579,745.00	\$691,400.00	\$769,745.00	\$769,745.00	\$769,745.00
MISCELLANEOUS								
610.6100.6113-4801	DEPRECIATION EXPENSE	28,736.00	33,160.00	.00	.00	.00	.00	.00
MISCELLANEOUS Totals		\$28,736.00	\$33,160.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS OUT								
610.6100.6113-4962	TRANSFER TO IT	45,551.34	50,005.60	57,800.00	56,400.00	78,300.00	78,100.00	79,800.00
610.6100.6113-4964	TRANSFER TO EQUIP REPL FD	4,300.00	21,492.00	15,400.00	15,400.00	19,000.00	19,000.00	19,000.00
TRANSFERS OUT Totals		\$49,851.34	\$71,497.60	\$73,200.00	\$71,800.00	\$97,300.00	\$97,100.00	\$98,800.00
Division 6113 - USER - FLEET Totals		\$1,322,289.84	\$1,334,187.86	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
Division 6114 - USER - COMMUNITY RELATIONS								
SERVICES & CHARGES								
OTHER								
610.6100.6114-4180	REPAIRS & MAINTENANCE	.00	3,014.59	.00	.00	.00	.00	.00
610.6100.6114-4199	OTHER SERVICES & CHARGES	109.20	35.02	.00	.00	.00	.00	.00
OTHER Totals		\$109.20	\$3,049.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SERVICES & CHARGES Totals		\$109.20	\$3,049.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES & MATERIALS								
610.6100.6114-4204	MOTOR FUEL & LUBRICANTS	1,425.34	811.27	.00	.00	.00	.00	.00
610.6100.6114-4209	MOTOR VEH MAT & SUPPLIES	.00	388.09	.00	.00	.00	.00	.00
SUPPLIES & MATERIALS Totals		\$1,425.34	\$1,199.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 6114 - USER - COMMUNITY RELATIONS Totals		\$1,534.54	\$4,248.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	610 - FLEET SERVICES							
	EXPENSE							
	Department 6100 - FLEET SERVICES							
	Division 6115 - USER - INFORMATION TECHNOLOGY							
	SERVICES & CHARGES							
	OTHER							
610.6100.6115-4199	OTHER SERVICES & CHARGES	6.00	39.75	.00	.00	.00	.00	.00
	OTHER Totals	\$6.00	\$39.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICES & CHARGES Totals	\$6.00	\$39.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SUPPLIES & MATERIALS							
610.6100.6115-4204	MOTOR FUEL & LUBRICANTS	.00	353.92	.00	.00	.00	.00	.00
	SUPPLIES & MATERIALS Totals	\$0.00	\$353.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 6115 - USER - INFORMATION TECHNOLOGY Totals	\$6.00	\$393.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 6100 - FLEET SERVICES Totals	\$1,908,962.86	\$1,889,440.76	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
	EXPENSE TOTALS	\$1,908,962.86	\$1,889,440.76	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
	Fund 610 - FLEET SERVICES Totals							
	REVENUE TOTALS	\$1,849,685.58	\$1,958,539.95	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
	EXPENSE TOTALS	\$1,908,962.86	\$1,889,440.76	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
	Fund 610 - FLEET SERVICES Totals	(\$59,277.28)	\$69,099.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$1,849,685.58	\$1,958,539.95	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
	EXPENSE GRAND TOTALS	\$1,908,962.86	\$1,889,440.76	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
	Net Grand Totals	(\$59,277.28)	\$69,099.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 610 - FLEET							
REVENUE GRAND TOTALS	\$1,849,685.58	\$1,958,539.95	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
EXPENSE GRAND TOTALS	\$1,908,962.86	\$1,889,440.76	\$1,702,100.00	\$1,843,200.00	\$2,041,000.00	\$2,096,800.00	\$2,166,400.00
	-\$59,277.28	\$69,099.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BEGINNING NET POSITION PER AUDIT	-\$200,824.00	-\$264,601.00		-\$195,498.00			
Net Investment in Capital Assets	\$141,000.00	\$107,840.00					
Unrestricted (deficit)	-\$405,601.00	-\$303,338.00					
ENDING NET POSITION PER AUDIT	-\$264,601.00	-\$195,498.00					

INFORMATION TECHNOLOGY

Organization Structure



* Not charged to this budget

INFORMATION TECHNOLOGY

Narrative

Description of Departmental Activities

The Information Technology Manager, who is assisted by the Systems Coordinator, Senior Network Administrator, Systems Administrators, Public Safety Administrator, and GIS Administrator, provides internal computer and telephone services to all operating departments in the Village of Addison. Services provided include, but are not limited to, the management of the Village's information technology including the Village's computer network, telephone system, software and hardware maintenance, network-based technologies, Cell Phone and Cellular devices, outside technologies (SCADA), and coordination with outside vendors for software and hardware maintenance, upgrades, and service provisions not otherwise provided by this department.

Cybersecurity

Under the direction of the Village Manager, the Information Technology Manager and staff are responsible for the operation and maintenance of all computers, telephones, and networked systems installed in the Village of Addison. The primary responsibility of this unit is to secure, monitor, evaluate, and maximize the technology availability and access to a stable, dependable, and secure information processing system throughout the Village. Areas of responsibility include, but are not limited to, the following:

*Systems Management and Development	*System Security
*Hardware and Software Maintenance	*Project Management
*Project Development	*Programming
*User Training Programs	*Geographic Information System (GIS)
*Public Safety Systems Management and Development	

FY 2026-27 Key Objectives

Strategic Priority 4: Infrastructure

1. Improve employee efficiency: To ensure employees can leverage their technology tools effectively to contribute maximum benefit to the Village and its residents

- **Align Technology with Village Objectives**
- **Leverage Modern Tools and Automation**
- **Monitor and Train on AI enabled systems**
- **Foster growth of the GIS system**
- **Increase usage of Google Suite**

2. Improve hardware efficiency: To ensure proper technology tools effectively to contribute maximum benefit to the Village and its residents

- **Replace copper with fiber, expanding utilization and throughput**
- **Continue using consolidation and virtualization to upgrade servers**
- **Utilize new Fabric switching Architecture**
- **Build out SD-WAN technology for backup solutions**
- **Upgrade Addison Consolidated Dispatch Center Real Time Information Center**

INFORMATION TECHNOLOGY

Narrative (Cont'd)

FY 2026-27 Key Objectives (Cont'd)

Strategic Priority 4: Infrastructure (Cont'd)

3. Improve Cybersecurity Infrastructure: To ensure the best practices to safely and securely control access and use of Village information and Network devices.

- Enhance Network Monitoring systems to close security threats
- Off-site backup software upgrade and redesign for best resiliency
- Enforce employee Mobile Device usage policy
- Continue VPN 2 Factor development and deployment

Performance Metrics for Information Technology Service Desk

<u>Created tickets</u>	<u>Unsolved tickets</u>	<u>Solved tickets</u>	<u>One-touch tickets</u>	<u>Reopened tickets</u>
1,643	27	1,616	54.6%	13.3%

Organizational Information

	FY 24-25 ACTUAL	FY 25-26 ESTIMATE	FY 26-27 PROJECTION
Inputs			
Direct Expenditures	2,819,335	3,139,200	3,543,300
Number of Full Time Employees	7	7	7
Number of Software Programs Supported	225	230	230
Efficiency			
Percentage of Time Servers are Available	99.999%	99.999%	99.999%
Percent Work Hours Systems Operational	99.999%	99.999%	99.999%

Equipment maintained by the Information Technology Department is counted on an annual basis. IT costs are allocated on a monthly basis to departments based on the amount of equipment allocated to them.

Equipment allocated to departments within the General Fund accounts for 84.63% of the total, or 1,035 pieces of equipment (including servers, laptops, PC's, switches, routers, I Phones and I Pads).

Equipment allocated to departments within the Water Sewer Operating Fund accounts for 13.16% of the total, or 161 pieces of equipment.

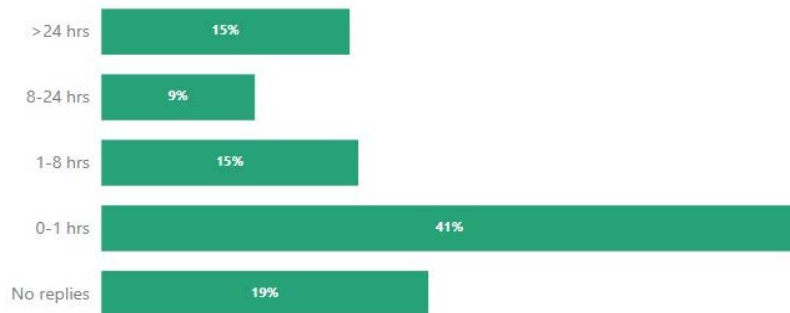
Equipment allocated to Fleet Services accounts for 2.21% of the total, or 27 pieces of equipment.

INFORMATION TECHNOLOGY

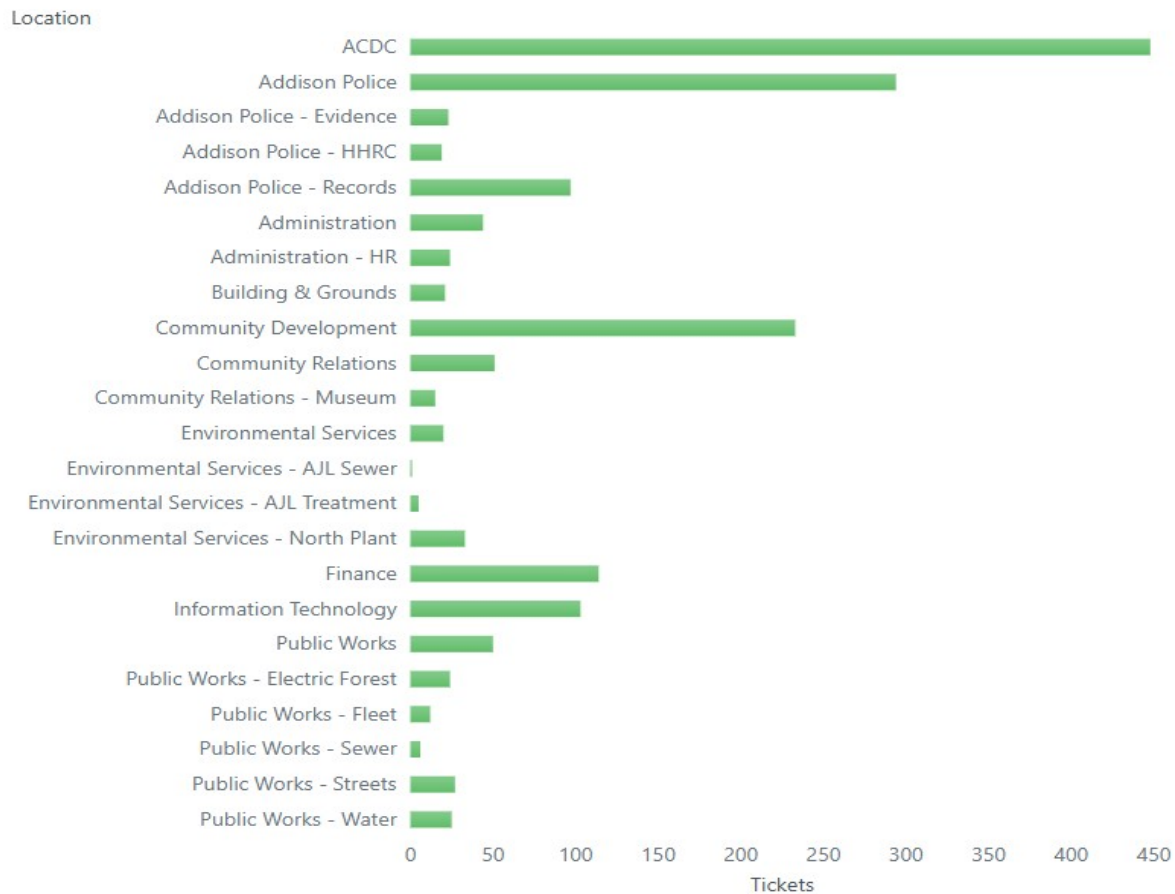
Narrative (cont'd)

First reply time median	First resolution time median	Full resolution time median	Group stations average	Assignee stations average
54 min	9.4 hrs	17.2 hrs	1.1	1.0

Tickets by first reply time brackets



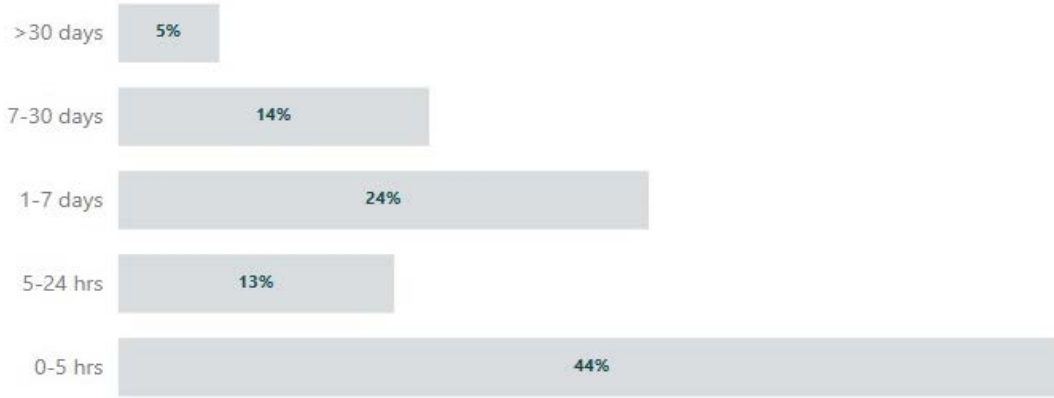
Total Open Y2D - Location Breakdown



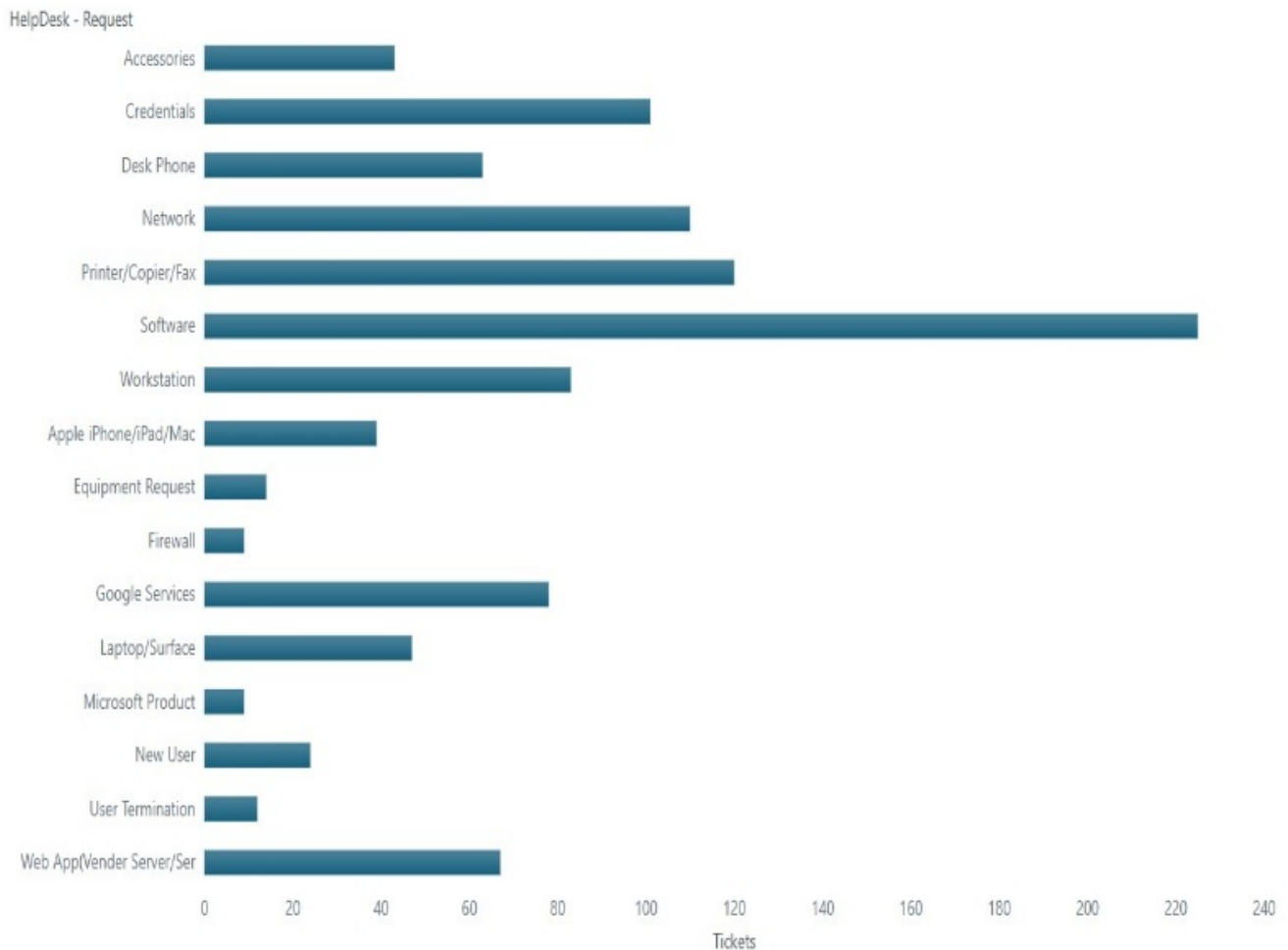
INFORMATION TECHNOLOGY

Narrative (Cont'd)

Tickets by full resolution time brackets



Total Open Y2D - Cat Breakdown



INFORMATION TECHNOLOGY

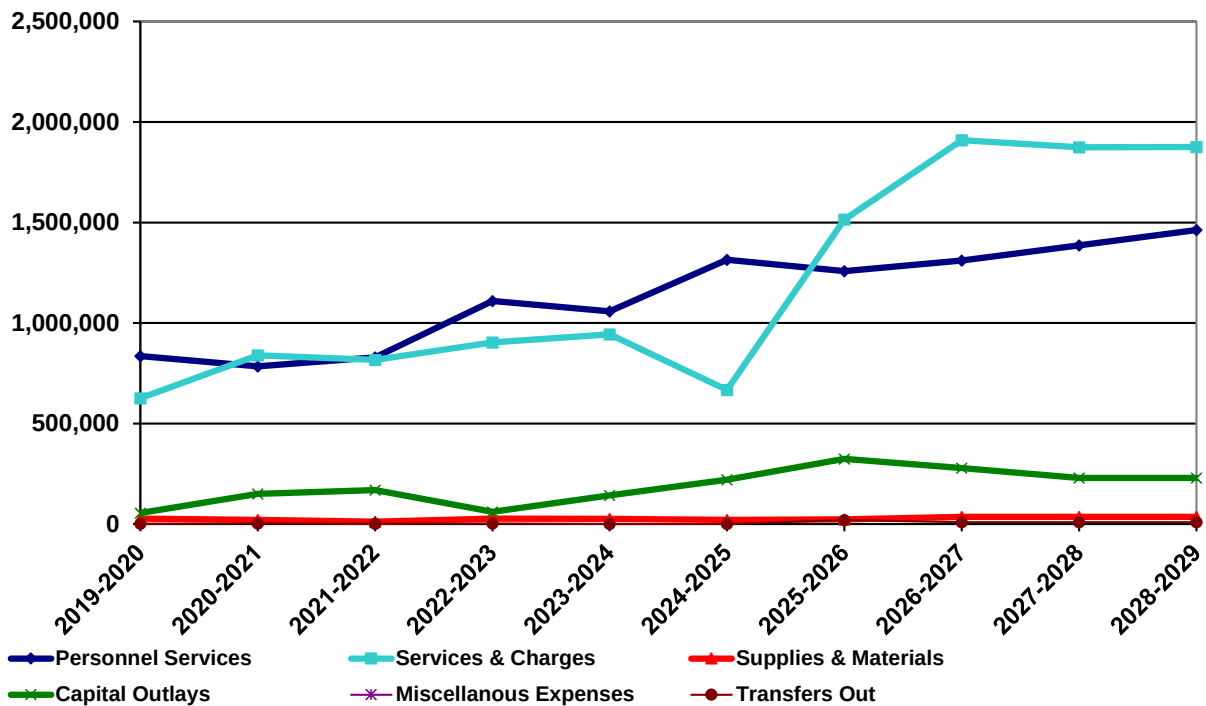
Personnel Summary

<u>Position Title</u>	<u>Current Authorized</u>	Fiscal Year <u>2026-27</u>	<u>Fiscal Year 2027-28</u>	<u>Fiscal Year 2028-29</u>	<u>Fiscal Year 2029-30</u>
Authorized & Budgeted:					
Information Technology Manager	1.00	1.00	1.00	1.00	1.00
Systems Coordinator	1.00	1.00	1.00	1.00	1.00
Senior Network Administrator	1.00	1.00	1.00	1.00	1.00
Systems Administrator (2)	2.00	2.00	2.00	2.00	2.00
Public Safety Administrator	1.00	1.00	1.00	1.00	1.00
GIS Administrator	1.00	1.00	1.00	1.00	1.00
Total Budgeted:	7.00	7.00	7.00	7.00	7.00
Authorized & Unbudgeted:					
None					
Total Authorized:	7.00				

INFORMATION TECHNOLOGY

Expenditure Summary

<u>Operating Expenditures</u>	2025-26 Estimate	2026-27 Budget	2027-28 Budget	2028-29 Budget
Personnel Services	1,257,900	1,310,700	1,386,000	1,462,500
Services & Charges	1,514,072	1,909,400	1,874,800	1,875,300
Supplies & Materials	23,600	35,600	35,600	35,600
Capital Outlays	324,128	278,800	228,800	228,800
Transfers Out	19,500	8,800	8,900	9,100
Total	3,139,200	3,543,300	3,534,100	3,611,300



The increase in Services and Charges for FY26 and future years does not take into account SBITA subscription agreements and prepaid expenses. These adjustments will reduce operating expenses for Services and Charges.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 620 - INFORMATION TECHNOLOGY								
REVENUE								
Department 9962 - INFORMATION TECHNOLOGY								
REIMBURSEMENT								
INSURANCE								
620.9962-3867	IRMA COMP FOR LOSS	150,981.00	11,567.00	.00	37,000.00	.00	.00	.00
INSURANCE Totals		\$150,981.00	\$11,567.00	\$0.00	\$37,000.00	\$0.00	\$0.00	\$0.00
REIMBURSEMENT Totals		\$150,981.00	\$11,567.00	\$0.00	\$37,000.00	\$0.00	\$0.00	\$0.00
TRANSFERS IN								
620.9962-3901	TRANSFER FROM ADMIN	451,315.57	495,271.43	552,400.00	538,500.00	593,900.00	592,300.00	605,200.00
620.9962-3902	TRANSFER FROM FINANCE	124,149.78	136,357.84	112,600.00	109,800.00	130,400.00	130,000.00	132,900.00
620.9962-3903	TRANSFER FROM COMM REL	70,470.62	77,246.31	102,500.00	99,900.00	107,400.00	107,100.00	109,400.00
620.9962-3904	TRANSFER FROM BLD & GRNDS	37,334.26	40,899.65	54,400.00	53,000.00	69,400.00	69,300.00	70,800.00
620.9962-3905	TRANSFER FROM POLICE	641,648.80	704,322.62	876,500.00	854,500.00	999,600.00	996,900.00	1,018,700.00
620.9962-3906	TRANSFER FROM COMM DEVEL	178,007.50	195,392.24	276,200.00	269,300.00	315,700.00	314,900.00	321,800.00
620.9962-3907	TRANSFER FROM ELEC/FRSTRY	24,829.96	27,240.71	75,100.00	73,200.00	101,300.00	101,100.00	103,300.00
620.9962-3908	TRANSFER FROM STREET	78,687.74	86,352.24	136,500.00	133,100.00	86,800.00	86,600.00	88,500.00
620.9962-3909	TRANSFER FROM HENRY HYDE CT	161,394.66	209,072.74	156,900.00	153,000.00	136,100.00	135,700.00	138,700.00
620.9962-3911	TRANSFER FROM CON DISPATCH	422,198.48	431,662.56	436,600.00	425,500.00	457,800.00	456,600.00	466,600.00
620.9962-3950	TRANSFER FROM WATER	49,659.89	54,558.60	109,100.00	106,400.00	124,700.00	124,400.00	127,100.00
620.9962-3951	TRANSFER FROM SEWER	53,768.45	59,034.39	61,400.00	59,900.00	69,400.00	69,300.00	70,800.00
620.9962-3952	TRANSFER FROM WTR POLL CNTL	99,230.50	109,039.99	174,100.00	169,700.00	272,500.00	271,800.00	277,700.00
620.9962-3961	TRANSFER FROM FLEET SERVICE	45,551.34	50,005.60	57,800.00	56,400.00	78,300.00	78,100.00	79,800.00
TRANSFERS IN Totals		\$2,438,247.55	\$2,676,456.92	\$3,182,100.00	\$3,102,200.00	\$3,543,300.00	\$3,534,100.00	\$3,611,300.00
Department 9962 - INFORMATION TECHNOLOGY Totals		\$2,589,228.55	\$2,688,023.92	\$3,182,100.00	\$3,139,200.00	\$3,543,300.00	\$3,534,100.00	\$3,611,300.00
REVENUE TOTALS		\$2,589,228.55	\$2,688,023.92	\$3,182,100.00	\$3,139,200.00	\$3,543,300.00	\$3,534,100.00	\$3,611,300.00
EXPENSE								
Department 9962 - INFORMATION TECHNOLOGY								
PERSONNEL SVCS								
WAGES & SALARIES								
620.9962-4001	SALARIES & WAGES	828,829.78	896,121.45	898,900.00	906,000.00	943,745.00	990,909.00	1,037,295.00
620.9962-4006	OTHER PAY	.00	.00	5,000.00	.00	.00	.00	.00
620.9962-4007	PART-TIME	27,994.58	28,414.67	30,000.00	5,000.00	.00	.00	.00
620.9962-4020	SICK PAY	12,886.36	14,834.59	13,300.00	13,300.00	13,300.00	13,800.00	14,300.00
WAGES & SALARIES Totals		\$869,710.72	\$939,370.71	\$947,200.00	\$924,300.00	\$957,045.00	\$1,004,709.00	\$1,051,595.00
TAXES & BENEFITS								
620.9962-4009	I.M.R.F.	67,206.05	67,709.71	71,300.00	70,300.00	73,341.00	76,867.00	80,358.00
620.9962-4010	SOCIAL SECURITY	63,175.75	69,737.37	74,100.00	70,300.00	75,513.00	79,143.00	82,738.00
620.9962-4012	HEALTH INSURANCE	174,651.45	184,211.08	190,000.00	193,000.00	204,801.00	225,281.00	247,809.00
620.9962-4030	OPEB EXPENSE	(3,959.00)	(3,650.00)	.00	.00	.00	.00	.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 620 - INFORMATION TECHNOLOGY								
EXPENSE								
Department 9962 - INFORMATION TECHNOLOGY								
PERSONNEL SVCS								
TAXES & BENEFITS								
620.9962-4035	IMRF PENSION EXPENSE	(112,653.00)	56,803.00	.00	.00	.00	.00	.00
	TAXES & BENEFITS Totals	\$188,421.25	\$374,811.16	\$335,400.00	\$333,600.00	\$353,655.00	\$381,291.00	\$410,905.00
	PERSONNEL SVCS Totals	\$1,058,131.97	\$1,314,181.87	\$1,282,600.00	\$1,257,900.00	\$1,310,700.00	\$1,386,000.00	\$1,462,500.00
SERVICES & CHARGES								
PROFESSIONAL								
620.9962-4105	PROF SERV DATA PROCESSING	368,835.45	296,937.94	940,100.00	940,100.00	1,164,300.00	1,164,500.00	1,164,700.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	AD MONITORING LICENSING	1.0000	4,000.00	4,000.00
BOARD REVIEW	ADOBE CREATIVE SUITE	1.0000	12,000.00	12,000.00
BOARD REVIEW	ARCHIVE SOCIAL LICENSING	1.0000	11,000.00	11,000.00
BOARD REVIEW	AUTOCAD LICENSING	1.0000	7,000.00	7,000.00
BOARD REVIEW	BARRACUDA BACKUP RENEWAL AND REDESIGN	1.0000	120,000.00	120,000.00
BOARD REVIEW	BDO FIREWALL/ GOOGLE MONITORING	1.0000	72,000.00	72,000.00
BOARD REVIEW	CITYVIEW LICENSING	1.0000	76,000.00	76,000.00
BOARD REVIEW	DUO 2 FACTOR	1.0000	5,000.00	5,000.00
BOARD REVIEW	ESRI LICENSING	1.0000	41,000.00	41,000.00
BOARD REVIEW	GOOGLE SUITE LICENSING	1.0000	96,500.00	96,500.00
BOARD REVIEW	INTIME LICENSING	1.0000	30,000.00	30,000.00
BOARD REVIEW	JUST FOIA	1.0000	12,000.00	12,000.00
BOARD REVIEW	KNOWBE4	1.0000	15,000.00	15,000.00
BOARD REVIEW	LASERFICHE LICENSING	1.0000	30,000.00	30,000.00
BOARD REVIEW	LUCITY LICENSING	1.0000	20,000.00	20,000.00
BOARD REVIEW	MICROSOFT IDENTITY	1.0000	39,000.00	39,000.00
BOARD REVIEW	MICROSOFT LICENSING	1.0000	90,000.00	90,000.00
BOARD REVIEW	MILESTONE LICENSING	1.0000	70,000.00	70,000.00
BOARD REVIEW	MITEL LICENSING	1.0000	12,800.00	12,800.00
BOARD REVIEW	MYCIVIC LICENSING	1.0000	16,000.00	16,000.00
BOARD REVIEW	NEW WORLD LICENSING	1.0000	195,500.00	195,500.00
BOARD REVIEW	NUPOINT VOICEMAIL LICENSING	1.0000	7,000.00	7,000.00
BOARD REVIEW	OMNI-SITE	1.0000	2,000.00	2,000.00
BOARD REVIEW	PALO ALTO ACDC	1.0000	32,500.00	32,500.00
BOARD REVIEW	PALO ALTO VH	1.0000	25,000.00	25,000.00
BOARD REVIEW	PAST PERFECT LICENSING	1.0000	1,200.00	1,200.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 620 - INFORMATION TECHNOLOGY								
EXPENSE								
Department 9962 - INFORMATION TECHNOLOGY								
SERVICES & CHARGES								
PROFESSIONAL								
	BOARD REVIEW	SMART DEPLOY				1.0000	16,600.00	16,600.00
	BOARD REVIEW	SNAGIT SCREEN CAPTURE SOFTWARE				1.0000	1,200.00	1,200.00
	BOARD REVIEW	SOPHOS AV/ENDPOINT LICENSING				1.0000	43,000.00	43,000.00
	BOARD REVIEW	SSL CERTIFICATES				1.0000	4,000.00	4,000.00
	BOARD REVIEW	VMWARE LICENSING				1.0000	30,000.00	30,000.00
	BOARD REVIEW	ZENDESK				1.0000	27,000.00	27,000.00
BOARD REVIEW Totals								\$1,164,300.00
620.9962-4107	PROF SERV MEDICAL	157.00	.00	200.00	.00	200.00	200.00	200.00
620.9962-4110	TECH & CONSULT SERVICES	305,889.62	90,920.52	188,468.00	186,816.00	256,800.00	256,800.00	256,800.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	EXTREME SUPPORT				1.0000	90,000.00	90,000.00
	BOARD REVIEW	GIS CONSULTING/ECON DEV				1.0000	50,000.00	50,000.00
	BOARD REVIEW	IP PHONE SUPPORT				1.0000	11,800.00	11,800.00
	BOARD REVIEW	PENETRATION TESTING				1.0000	12,000.00	12,000.00
	BOARD REVIEW	PROFESSIONAL CONSULTING SERVICES				1.0000	30,000.00	30,000.00
	BOARD REVIEW	SCADA CYBERSECURITY				1.0000	15,000.00	15,000.00
	BOARD REVIEW	VMWARE/FIREWALL SUPPORT				1.0000	48,000.00	48,000.00
BOARD REVIEW Totals								\$256,800.00
PROFESSIONAL Totals		\$674,882.07	\$387,858.46	\$1,128,768.00	\$1,126,916.00	\$1,421,300.00	\$1,421,500.00	\$1,421,700.00
COMMUNICATIONS								
620.9962-4115	COMMUNICATIONS-TELEPHONE	124,076.78	151,502.90	169,200.00	150,000.00	169,200.00	169,200.00	169,200.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	CELL PHONES - IT STAFF				1.0000	4,200.00	4,200.00
	BOARD REVIEW	CIRCUITS/DATA/PHONE/INTERNET				1.0000	165,000.00	165,000.00
BOARD REVIEW Totals								\$169,200.00
620.9962-4116	COMMUNICATIONS-PORTABLE DV	11,333.49	57.86	31,000.00	20,000.00	57,400.00	34,600.00	34,600.00
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	BOARD REVIEW	CELL PHONES AND ACCESSORIES				1.0000	4,000.00	4,000.00
	BOARD REVIEW	IPADS - FIELD WORK				1.0000	15,000.00	15,000.00
	BOARD REVIEW	IPADS - FIELD WORK FY27 ONLY				1.0000	22,800.00	22,800.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 620 - INFORMATION TECHNOLOGY								
EXPENSE								
Department 9962 - INFORMATION TECHNOLOGY								
SERVICES & CHARGES								
COMMUNICATIONS								
	BOARD REVIEW	PC LAPTOPS- FIELD WORK				1.0000	15,600.00	15,600.00
						BOARD REVIEW Totals		\$57,400.00
OTHER		COMMUNICATIONS Totals	\$135,410.27	\$151,560.76	\$200,200.00	\$170,000.00	\$226,600.00	\$203,800.00
620.9962-4118	COPY REPRODUCTION	414.96	457.74	600.00	550.00	600.00	600.00	600.00
Budget Transactions								
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
	BOARD REVIEW	COPY REPRODUCTION			1.0000	600.00	600.00	
						BOARD REVIEW Totals		\$600.00
620.9962-4163	CONFERENCES	350.61	.00	.00	.00	.00	.00	.00
620.9962-4164	TRAINING	2,017.39	7,427.96	21,000.00	15,000.00	21,000.00	21,000.00	21,000.00
Budget Transactions								
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
	BOARD REVIEW	CONFERENCES			1.0000	5,000.00	5,000.00	
	BOARD REVIEW	TRAINING (GIS/SECURITY/VMWARE/MICROSOFT)			1.0000	16,000.00	16,000.00	
						BOARD REVIEW Totals		\$21,000.00
620.9962-4180	REPAIRS & MAINTENANCE	130,292.62	119,386.27	200,706.00	200,706.00	233,600.00	221,600.00	221,900.00
Budget Transactions								
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
	BOARD REVIEW	EXTREME SWITCH MAINTENANCE FOLDING			1.0000	78,000.00	78,000.00	
	BOARD REVIEW	MACHINE (FY27 ONLY) FOLDING MACHINE			1.0000	12,000.00	12,000.00	
	BOARD REVIEW	MAINTENANCE MICROWAVE MAINTENANCE			1.0000	3,000.00	3,000.00	
	BOARD REVIEW	PC REPLACEMENT PARTS			1.0000	52,000.00	52,000.00	
	BOARD REVIEW	PHONE SYSTEM HARDWARE MAINTENANCE			1.0000	7,800.00	7,800.00	
	BOARD REVIEW	POWERDMS / PORTAL MAINTENANCE			1.0000	18,000.00	18,000.00	
	BOARD REVIEW	PRINTER MAINTENANCE			1.0000	22,000.00	22,000.00	
	BOARD REVIEW	SERVER MAINTENANCE			1.0000	7,800.00	7,800.00	
	BOARD REVIEW	UPS MAINTENANCE			1.0000	20,000.00	20,000.00	
	BOARD REVIEW				1.0000	13,000.00	13,000.00	
						BOARD REVIEW Totals		\$233,600.00

G/L Account		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 620 - INFORMATION TECHNOLOGY								
EXPENSE								
Department 9962 - INFORMATION TECHNOLOGY								
SERVICES & CHARGES								
OTHER								
620.9962-4192	DUES/SUBSCRIPTIONS	.00	350.00	1,300.00	500.00	1,300.00	1,300.00	1,300.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	GIS REFERENCE MATERIAL				1.0000	200.00	200.00	
BOARD REVIEW	GMIS ILLNIOS/INTERNATIONAL				1.0000	300.00	300.00	
BOARD REVIEW	MICROSOFT REFERENCE MATERIALS				1.0000	200.00	200.00	
BOARD REVIEW	MISC REFERENCE MATERIAL				1.0000	200.00	200.00	
BOARD REVIEW	MITEL REFERENCE MATERIAL				1.0000	200.00	200.00	
BOARD REVIEW	VMWARE REFERENCE MATERIAL				1.0000	200.00	200.00	
BOARD REVIEW Totals							\$1,300.00	
620.9962-4199	OTHER SERVICES & CHARGES	379.72	431.71	.00	400.00	5,000.00	5,000.00	5,000.00
OTHER Totals		\$133,455.30	\$128,053.68	\$223,606.00	\$217,156.00	\$261,500.00	\$249,500.00	\$249,800.00
SERVICES & CHARGES Totals		\$943,747.64	\$667,472.90	\$1,552,574.00	\$1,514,072.00	\$1,909,400.00	\$1,874,800.00	\$1,875,300.00
SUPPLIES & MATERIALS								
620.9962-4201	OFFICE SUPPLIES	.00	.00	.00	400.00	2,000.00	2,000.00	2,000.00
620.9962-4203	CLOTHING SUPPLIES	1,113.30	490.28	1,600.00	1,200.00	1,600.00	1,600.00	1,600.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	CLOTHING				1.0000	1,600.00	1,600.00	
BOARD REVIEW Totals							\$1,600.00	
620.9962-4299	OTHER OPERATING SUPPLIES	23,932.69	19,652.90	32,000.00	22,000.00	32,000.00	32,000.00	32,000.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	BACKUP MEDIA				1.0000	2,000.00	2,000.00	
BOARD REVIEW	DRIVES (SERVERS/PORTABLE MEDIA)				1.0000	8,000.00	8,000.00	
BOARD REVIEW	MISC TOOLS				1.0000	2,000.00	2,000.00	
BOARD REVIEW	PRINTING ACCESSORIES				1.0000	5,000.00	5,000.00	
BOARD REVIEW	TONER CARTRIDGES				1.0000	8,000.00	8,000.00	
BOARD REVIEW	UPS AND BATTERY REPLACEMENTS SERVER ROOM				1.0000	7,000.00	7,000.00	
BOARD REVIEW Totals							\$32,000.00	
SUPPLIES & MATERIALS Totals		\$25,045.99	\$20,143.18	\$33,600.00	\$23,600.00	\$35,600.00	\$35,600.00	\$35,600.00
MISCELLANEOUS								
620.9962-4801	DEPRECIATION EXPENSE	101,113.00	130,395.00	.00	.00	.00	.00	.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 620 - INFORMATION TECHNOLOGY								
EXPENSE								
Department	9962 - INFORMATION TECHNOLOGY							
MISCELLANEOUS								
620.9962-4893	SBITA INTEREST	9,442.00	16,439.00	.00	.00	.00	.00	.00
620.9962-4894	SBITA AMORTIZATION EXPENSE	347,008.00	450,087.00	.00	.00	.00	.00	.00
MISCELLANEOUS Totals		\$457,563.00	\$596,921.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAYS								
EQUIPMENT								
620.9962-4304	EQUIPMENT-ELECTRONICS	209,493.19	321,939.22	324,128.00	324,128.00	278,800.00	228,800.00	228,800.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
BOARD REVIEW	ACDC IDF SWITCHES (FY27 ONLY)					1.0000	50,000.00	50,000.00
BOARD REVIEW	IP PHONES					1.0000	31,200.00	31,200.00
BOARD REVIEW	LAPTOP REPLACEMENTS					1.0000	39,000.00	39,000.00
BOARD REVIEW	SERVER REPLACEMENTS					1.0000	104,000.00	104,000.00
BOARD REVIEW	WORKSTATION REPLACEMENTS					1.0000	54,600.00	54,600.00
							BOARD REVIEW Totals	\$278,800.00
620.9962-4398	TRANSFER CAPITALIZED ASSETS	(67,227.00)	(101,717.00)	.00	.00	.00	.00	.00
EQUIPMENT Totals		\$142,266.19	\$220,222.22	\$324,128.00	\$324,128.00	\$278,800.00	\$228,800.00	\$228,800.00
CAPITAL OUTLAYS Totals		\$142,266.19	\$220,222.22	\$324,128.00	\$324,128.00	\$278,800.00	\$228,800.00	\$228,800.00
TRANSFERS OUT								
620.9962-4961	TRANSFER TO FLEET SERVICE	6.00	393.67	5,700.00	15,500.00	4,800.00	4,900.00	5,100.00
620.9962-4964	TRANSFER TO EQUIP REPL FD	.00	.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
TRANSFERS OUT Totals		\$6.00	\$393.67	\$9,700.00	\$19,500.00	\$8,800.00	\$8,900.00	\$9,100.00
Department	9962 - INFORMATION TECHNOLOGY	\$2,626,760.79	\$2,819,334.84	\$3,202,602.00	\$3,139,200.00	\$3,543,300.00	\$3,534,100.00	\$3,611,300.00
Totals								
EXPENSE TOTALS		\$2,626,760.79	\$2,819,334.84	\$3,202,602.00	\$3,139,200.00	\$3,543,300.00	\$3,534,100.00	\$3,611,300.00
Fund 620 - INFORMATION TECHNOLOGY Totals								
REVENUE TOTALS		\$2,589,228.55	\$2,688,023.92	\$3,182,100.00	\$3,139,200.00	\$3,543,300.00	\$3,534,100.00	\$3,611,300.00
EXPENSE TOTALS		\$2,626,760.79	\$2,819,334.84	\$3,202,602.00	\$3,139,200.00	\$3,543,300.00	\$3,534,100.00	\$3,611,300.00
Fund 620 - INFORMATION TECHNOLOGY Totals		(\$37,532.24)	(\$131,310.92)	(\$20,502.00)	\$0.00	\$0.00	\$0.00	\$0.00
Net Grand Totals								
REVENUE GRAND TOTALS		\$2,589,228.55	\$2,688,023.92	\$3,182,100.00	\$3,139,200.00	\$3,543,300.00	\$3,534,100.00	\$3,611,300.00
EXPENSE GRAND TOTALS		\$2,626,760.79	\$2,819,334.84	\$3,202,602.00	\$3,139,200.00	\$3,543,300.00	\$3,534,100.00	\$3,611,300.00
Net Grand Totals		(\$37,532.24)	(\$131,310.92)	(\$20,502.00)	\$0.00	\$0.00	\$0.00	\$0.00

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 620 :INFORMATION TECHNOLOGY							
REVENUE GRAND TOTALS	\$2,589,228.55	\$2,688,023.92	\$3,182,100.00	\$3,139,200.00	\$3,543,300.00	\$3,534,100.00	\$3,611,300.00
EXPENSE GRAND TOTALS	\$2,626,760.79	\$2,819,334.84	\$3,202,602.00	\$3,139,200.00	\$3,543,300.00	\$3,534,100.00	\$3,611,300.00
	-\$37,532.24	-\$131,310.92	-\$20,502.00	\$0.00	\$0.00	\$0.00	\$0.00
BEGINNING NET POSITION PER AUDIT	\$534,866.00	\$499,963.00		\$368,649.00			
Net Investment in Capital Assets	\$717,063.00	\$641,985.00					
Unrestricted (deficit)	-\$217,100.00	-\$273,336.00					
ENDING NET POSITION PER AUDIT	\$499,963.00	\$368,649.00					

EQUIPMENT REPLACEMENT FUND (ERF)

Narrative

This fund accounts for the pay-as-you-go purchase and replacement of Village vehicles and equipment costing in excess of \$10,000. Monies are transferred annually from individual operating funds to the ERF based on the Fleet Services' estimates of replacement cost and replacement date. This fund was established in FY03 with a transfer from the Water and Sewer Fund. General Fund vehicles were added in FY05 using partial proceeds of the \$7,500,000, 2004 General Obligation Bond. The 2004 GO Bond has been refunded by the 2012 GO Refunding Bond issue. The purpose of this fund is to smooth out annual vehicle and equipment expenses and to provide a solid funding plan for these replacements.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 640 - EQUIPMENT REPLACEMENT FD								
REVENUE								
Department 9964 - EQUIPMENT REPLACEMENT FD								
<i>MISCELLANEOUS</i>								
640.9964-3853	AUCTION/SALE FIXED ASSETS	78,603.95	31,801.00	.00	15,000.00	.00	.00	.00
640.9964-3870	GAIN SALE OF FIXED ASSETS	(53,850.40)	(17,533.43)	.00	.00	.00	.00	.00
640.9964-3899	MISCELLANEOUS REVENUES	.00	.00	.00	15,000.00	.00	.00	.00
	<i>MISCELLANEOUS Totals</i>	\$24,753.55	\$14,267.57	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
<i>REIMBURSEMENT</i>								
<i>INSURANCE</i>								
640.9964-3869	IRMA COMP LOSS-VEHICLES	3,010.48	13,224.78	.00	.00	.00	.00	.00
	<i>INSURANCE Totals</i>	\$3,010.48	\$13,224.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>REIMBURSEMENT Totals</i>	\$3,010.48	\$13,224.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>INTEREST INCOME</i>								
640.9964-3510	INVESTMENT INTEREST	259,646.12	268,350.63	220,000.00	236,000.00	230,000.00	230,000.00	230,000.00
	<i>INTEREST INCOME Totals</i>	\$259,646.12	\$268,350.63	\$220,000.00	\$236,000.00	\$230,000.00	\$230,000.00	\$230,000.00
<i>TRANSFERS IN</i>								
640.9964-3901	TRANSFER FROM ADMIN	7,500.00	15,000.00	20,400.00	20,400.00	9,000.00	9,000.00	9,000.00
640.9964-3902	TRANSFER FROM FINANCE	.00	11,496.00	9,200.00	9,200.00	9,000.00	9,000.00	9,000.00
640.9964-3903	TRANSFER FROM COMM REL	2,300.00	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
640.9964-3904	TRANSFER FROM BLD & GRNDS	28,100.00	27,396.00	39,500.00	39,500.00	40,000.00	40,000.00	40,000.00
640.9964-3905	TRANSFER FROM POLICE	270,000.00	318,492.00	308,200.00	308,200.00	324,000.00	324,000.00	324,000.00
640.9964-3906	TRANSFER FROM COMM DEVEL	37,000.00	51,696.00	64,500.00	64,500.00	69,000.00	69,000.00	69,000.00
640.9964-3907	TRANSFER FROM ELEC/FRSTRY	123,000.00	184,548.00	173,300.00	173,300.00	195,000.00	195,000.00	195,000.00
640.9964-3908	TRANSFER FROM STREET	426,600.00	627,900.00	457,900.00	457,900.00	456,000.00	456,000.00	456,000.00
640.9964-3950	TRANSFER FROM WATER	76,000.00	141,900.00	125,300.00	125,300.00	140,000.00	140,000.00	140,000.00
640.9964-3951	TRANSFER FROM SEWER	161,500.00	171,348.00	166,400.00	166,400.00	166,000.00	166,000.00	166,000.00
640.9964-3952	TRANSFER FROM WTR POLL CNTL	12,000.00	120,096.00	63,500.00	63,500.00	71,000.00	71,000.00	71,000.00
640.9964-3955	TRANSFER FROM GENERAL FIXED ASSETS FUND	.00	114,180.00	.00	.00	.00	.00	.00
640.9964-3961	TRANSFER FROM FLEET SERVICE	4,300.00	21,492.00	15,400.00	15,400.00	19,000.00	19,000.00	19,000.00
640.9964-3962	TRANSFER FROM IT	.00	.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
640.9964-3994	TRANSFER FROM FEDERAL ICE	86,331.06	.00	.00	.00	.00	.00	.00
640.9964-3996	TRANSFER FROM FEDERAL DAF	.00	86,959.06	.00	.00	.00	.00	.00
640.9964-3997	TRANSFER FROM DUI FUND	.00	.00	.00	37,500.00	.00	.00	.00
	<i>TRANSFERS IN Totals</i>	\$1,234,631.06	\$1,898,503.06	\$1,452,600.00	\$1,490,100.00	\$1,507,000.00	\$1,507,000.00	\$1,507,000.00
Department	9964 - EQUIPMENT REPLACEMENT FD	\$1,522,041.21	\$2,194,346.04	\$1,672,600.00	\$1,756,100.00	\$1,737,000.00	\$1,737,000.00	\$1,737,000.00
	Totals							
	REVENUE TOTALS	\$1,522,041.21	\$2,194,346.04	\$1,672,600.00	\$1,756,100.00	\$1,737,000.00	\$1,737,000.00	\$1,737,000.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 640 - EQUIPMENT REPLACEMENT FD								
EXPENSE								
Department 9964 - EQUIPMENT REPLACEMENT FD								
MISCELLANEOUS								
640.9964-4801	DEPRECIATION EXPENSE	779,573.00	835,529.00	.00	.00	.00	.00	.00
	MISCELLANEOUS Totals	\$779,573.00	\$835,529.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAYS								
EQUIPMENT								
640.9964-4398	TRANSFER CAPITALIZED ASSETS	(1,270,850.00)	(2,016,516.92)	.00	.00	.00	.00	.00
	EQUIPMENT Totals	(\$1,270,850.00)	(\$2,016,516.92)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VEHICLES								
640.9964-4340	ERF EQUIP-ADMINISTRATION	59,688.91	.00	.00	.00	.00	.00	.00
640.9964-4342	ERF EQUIP-COMM RELATIONS	.00	.00	.00	.00	50,000.00	.00	.00
640.9964-4343	ERF EQUIP-BLDG & GROUNDS	.00	.00	32,000.00	32,000.00	.00	160,000.00	.00
640.9964-4344	ERF EQUIP-POLICE	477,702.60	352,987.99	293,658.00	293,658.00	355,000.00	385,000.00	175,000.00
640.9964-4345	ERF EQUIP-COM DEVELOPMENT	.00	.00	100,000.00	100,000.00	.00	80,000.00	.00
640.9964-4346	ERF EQUIP-ELEC & FORESTRY	114,180.00	1,423.79	195,000.00	195,000.00	360,000.00	380,000.00	155,000.00
640.9964-4347	ERF EQUIP-STREET	461,681.70	1,081,343.52	268,687.00	268,687.00	418,000.00	510,000.00	510,000.00
640.9964-4350	ERF EQUIP-WATER	.00	.00	70,000.00	70,000.00	95,000.00	.00	585,000.00
640.9964-4351	ERF EQUIP-SEWER	361,949.06	595,625.00	.00	.00	231,500.00	45,000.00	.00
640.9964-4352	ERF EQUIP-WASTEWATER	.00	.00	70,000.00	70,000.00	.00	.00	85,000.00
	VEHICLES Totals	\$1,475,202.27	\$2,031,380.30	\$1,029,345.00	\$1,029,345.00	\$1,509,500.00	\$1,560,000.00	\$1,510,000.00
	CAPITAL OUTLAYS Totals	\$204,352.27	\$14,863.38	\$1,029,345.00	\$1,029,345.00	\$1,509,500.00	\$1,560,000.00	\$1,510,000.00
Department 9964 - EQUIPMENT REPLACEMENT FD	Totals	\$983,925.27	\$850,392.38	\$1,029,345.00	\$1,029,345.00	\$1,509,500.00	\$1,560,000.00	\$1,510,000.00
	EXPENSE TOTALS	\$983,925.27	\$850,392.38	\$1,029,345.00	\$1,029,345.00	\$1,509,500.00	\$1,560,000.00	\$1,510,000.00
Fund 640 - EQUIPMENT REPLACEMENT FD	Totals							
	REVENUE TOTALS	\$1,522,041.21	\$2,194,346.04	\$1,672,600.00	\$1,756,100.00	\$1,737,000.00	\$1,737,000.00	\$1,737,000.00
	EXPENSE TOTALS	\$983,925.27	\$850,392.38	\$1,029,345.00	\$1,029,345.00	\$1,509,500.00	\$1,560,000.00	\$1,510,000.00
Fund 640 - EQUIPMENT REPLACEMENT FD	Totals	\$538,115.94	\$1,343,953.66	\$643,255.00	\$726,755.00	\$227,500.00	\$177,000.00	\$227,000.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$1,522,041.21	\$2,194,346.04	\$1,672,600.00	\$1,756,100.00	\$1,737,000.00	\$1,737,000.00	\$1,737,000.00
	EXPENSE GRAND TOTALS	\$983,925.27	\$850,392.38	\$1,029,345.00	\$1,029,345.00	\$1,509,500.00	\$1,560,000.00	\$1,510,000.00
	Net Grand Totals	\$538,115.94	\$1,343,953.66	\$643,255.00	\$726,755.00	\$227,500.00	\$177,000.00	\$227,000.00

EQUIPMENT REPLACEMENT (ERF) FUND (640)

Notes

Revenues

3900 Transfers In

Transfers in are based on calculating a future replacement cost for each vehicle or piece of equipment. This amount is spread across the life of the item on a straight-line basis. Each year, credits will be made for interest earned on monies held in the fund, and credits or debits will be made for the difference between the actual replacement cost versus the estimated cost.

Expenditures

4300 Capital Outlays

GENERAL FUND REPLACEMENTS

Police	347	2017 Ford Explorer	\$70,000
Police	350	2018 Ford Explorer	\$70,000
Police	352	2019 Ford Expedition	\$80,000
Police	354	2021 Ford Explorer Hybrid	\$80,000
Police	370	2018 Ford Taurus	\$55,000
Subtotal Police			<u>\$355,000</u>
Electrical & Forestry	E-28	2006 Vermeer Chipper	\$360,000
Subtotal Electrical & Forestry			<u>\$360,000</u>
Community Relations	A-15	2018 Ford Explorer	\$50,000
Subtotal Community Relations			<u>\$50,000</u>
Street	T-12	2015 Ford F-350	\$80,000
Street	T-13	2016 Ford F-150	\$45,000
Street	T-65	2026 Int'l HV507	\$235,000
Street	A-18	2019 Chevy Tahoe	\$50,000
Street	E-04	2002 Arrow Board	\$8,000
Subtotal Street			<u>\$418,000</u>
TOTAL GENERAL FUND			<u>\$1,183,000</u>

WATER SEWER FUND REPLACEMENTS

Water	T-57	2016 Ford F350	\$95,000
Subtotal Water			<u>\$95,000</u>
Sewer	T-57	2011 Int'l 4700 Crane Utility	\$225,000
Sewer	E-32	2006 IR Concrete Mixer	\$6,500
Subtotal Sewer			<u>\$231,500</u>
TOTAL WATER SEWER FUND			<u>\$326,500</u>
TOTAL EXPENDITURES			<u><u>\$1,509,500</u></u>

EQUIPMENT REPLACEMENT FUND: NET
POSITION
Budget Year 2027

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 640 - EQUIPMENT REPLACEMENT FD							
REVENUE GRAND TOTALS	\$1,522,041.21	\$2,194,346.04	\$1,672,600.00	\$1,756,100.00	\$1,737,000.00	\$1,737,000.00	\$1,737,000.00
EXPENSE GRAND TOTALS	\$983,925.27	\$850,392.38	\$1,029,345.00	\$1,029,345.00	\$1,509,500.00	\$1,560,000.00	\$1,565,000.00
	\$538,115.94	\$1,343,953.66	\$643,255.00	\$726,755.00	\$227,500.00	\$177,000.00	\$172,000.00
BEGINNING NET POSITION PER AUDIT	\$9,132,556.00	\$9,670,672.00		\$11,014,628.00			
Net Investment in Capital Assets	\$4,516,353.00	\$5,687,490.00					
Unrestricted (deficit)	\$5,154,319.00	\$5,327,138.00					
ENDING NET POSITION PER AUDIT	\$9,670,672.00	\$11,014,628.00					



(BLANK)

DEBT SERVICE FUND

Narrative

The Village is a home-rule community and is presently not subject to debt limitations. The Village has maintained a conservative philosophy on issuance of debt to minimize the potential long-term effect on Village property taxes. We have generally relied on internal fiscal management and future planning to address capital needs. For further details on the Village's debt policies, see the Capital Improvements Programs/Debt Summary section of the budget.

The Village is very proud of their bond rating. The Village is rated "AA" by Fitch and "AA" by S & P Global. Both rating agencies cited the steady growth in the Village's tax base, and a solid track record of financial operations, and supporting revenue raising flexibility. These higher bond ratings improve the marketability of future debt issuance and provide lower interest rate costs to the Village.

Series 2015 - \$8,995,000 General Obligation Refunding Bonds. This issue is to refund a portion of the 2006C and 2007 General Obligation Bonds. This bond will be paid with part of the .25% Sales Tax Increment. The bonds are scheduled to be fully paid off in FY27.

Series 2016A - \$9,525,000 General Obligation Bonds. This issue is for the construction of the new Addison Consolidated Dispatch Center. This bond will be paid with part of the .25% Sales Tax Increment.

Series 2016B - \$2,130,000 General Obligation Refunding Bonds. This issue is to refund a portion of the 2006A General Obligation Bonds. This bond will be paid with part of the .25% Sales Tax Increment. The bonds are scheduled to be fully paid off in FY27.

Series 2017 - \$5,400,000 General Obligation Bonds. This issue is for the construction of the new Addison Consolidated Dispatch Center and other capital projects including water/sewer fund infrastructure. This bond will be paid with part of the .25% Sales Tax Increment. The Water and Sewer portion of this bond, 54%, was transferred to the Water and Sewer Debt Service Fund in FY19.

Series 2017A - \$2,470,000 General Obligation Refunding Bonds. This issue is to refund a portion of the 2010 General Obligation Bonds. This bond will be paid by property taxes.

Series 2020 - \$4,000,000 Taxable General Obligation Bonds. This issue is for the purchase of the Lutherbrook property. This bond will be paid by property taxes.

Debt Schedules

Schedules of the outstanding principal and interest for each bond issue and the IEPA loans are presented after the Debt Service Funds revenue and expenditure budget.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 920 - DEBT SERVICE FUND								
REVENUE								
Department	9992 - DEBT SERVICE							
TAXES								
920.9992-3001	PROPERTY TAX-CURRENT	513,717.89	504,693.84	512,333.00	507,400.00	512,643.00	516,931.00	520,625.00
920.9992-3031	SALES TAX INCREMENT	2,830,229.04	2,808,468.63	2,804,000.00	2,804,000.00	2,804,000.00	2,804,000.00	2,804,000.00
TAXES Totals		\$3,343,946.93	\$3,313,162.47	\$3,316,333.00	\$3,311,400.00	\$3,316,643.00	\$3,320,931.00	\$3,324,625.00
INTERGOVERNMENTAL								
920.9992-3005	REPLACEMENT TAX	130,890.03	80,364.76	76,700.00	74,500.00	74,500.00	74,500.00	74,500.00
INTERGOVERNMENTAL Totals		\$130,890.03	\$80,364.76	\$76,700.00	\$74,500.00	\$74,500.00	\$74,500.00	\$74,500.00
MISCELLANEOUS								
920.9992-3899	MISCELLANEOUS REVENUES	1,224.11	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Totals		\$1,224.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST INCOME								
920.9992-3510	INVESTMENT INTEREST	242,055.65	300,814.27	120,000.00	192,000.00	95,000.00	95,000.00	95,000.00
INTEREST INCOME Totals		\$242,055.65	\$300,814.27	\$120,000.00	\$192,000.00	\$95,000.00	\$95,000.00	\$95,000.00
TRANSFERS IN								
920.9992-3944	TRANSFER FROM PUBLIC BLDG FUND	1,200,000.00	.00	.00	.00	.00	.00	.00
TRANSFERS IN Totals		\$1,200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 9992 - DEBT SERVICE Totals		\$4,918,116.72	\$3,694,341.50	\$3,513,033.00	\$3,577,900.00	\$3,486,143.00	\$3,490,431.00	\$3,494,125.00
REVENUE TOTALS		\$4,918,116.72	\$3,694,341.50	\$3,513,033.00	\$3,577,900.00	\$3,486,143.00	\$3,490,431.00	\$3,494,125.00
EXPENSE								
Department	9992 - DEBT SERVICE							
DEBT SERVICE								
FISCAL FEES								
920.9992-4707	FISCAL AGENT FEES	2,850.00	2,850.00	2,850.00	2,850.00	2,850.00	2,850.00	2,850.00
FISCAL FEES Totals		\$2,850.00	\$2,850.00	\$2,850.00	\$2,850.00	\$2,850.00	\$2,850.00	\$2,850.00
INTEREST								
920.9992-4702.2015	BOND INTEREST 2015 REF 2006C 2007	176,000.00	135,600.00	92,800.00	92,800.00	47,600.00	.00	.00
920.9992-4702.2016A	BOND INTEREST 2016A ACDC	239,782.50	232,482.50	224,883.00	224,882.00	217,083.00	208,578.00	199,127.00
920.9992-4702.2016B	BOND INTEREST 2016B REF 2006A	27,900.00	21,300.00	14,400.00	14,400.00	7,350.00	.00	.00
920.9992-4702.2017	BOND INTEREST 2017 ACDC/WATER SEWER	52,795.00	47,995.00	43,196.00	43,196.00	38,396.00	32,911.00	27,426.00
920.9992-4702.2017A	BOND INTEREST 2017A GO REF 2010	59,830.00	54,397.50	48,555.00	48,555.00	41,845.00	34,533.00	26,827.00
920.9992-4702.2020	BOND INTEREST 2020 TAXABLE GO	84,202.50	81,567.50	78,768.00	78,767.00	75,798.00	72,398.00	68,797.00
INTEREST Totals		\$640,510.00	\$573,342.50	\$502,602.00	\$502,600.00	\$428,072.00	\$348,420.00	\$322,177.00
PRINCIPAL								
920.9992-4701.2015	BOND PRINCIPAL 2015 REF 2006C 2007	1,010,000.00	1,070,000.00	1,130,000.00	1,130,000.00	1,190,000.00	.00	.00
920.9992-4701.2016A	BOND PRINCIPAL 2016A ACDC	365,000.00	380,000.00	390,000.00	390,000.00	405,000.00	420,000.00	440,000.00
920.9992-4701.2016B	BOND PRINCIPAL 2016B REF 2006A	220,000.00	230,000.00	235,000.00	235,000.00	245,000.00	.00	.00
920.9992-4701.2017	BOND PRINCIPAL 2017 ACDC/WATER SEWER	137,130.00	137,130.00	137,130.00	137,130.00	137,130.00	137,130.00	137,130.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	920 - DEBT SERVICE FUND							
	EXPENSE							
	Department 9992 - DEBT SERVICE							
	DEBT SERVICE							
	PRINCIPAL							
920.9992-4701.2017A	BOND PRINCIPAL 2017A GO REF 2010	205,000.00	205,000.00	220,000.00	220,000.00	225,000.00	230,000.00	240,000.00
920.9992-4701.2020	BOND PRINCIPAL 2020 TAXABLE GO	155,000.00	160,000.00	165,000.00	165,000.00	170,000.00	180,000.00	185,000.00
	PRINCIPAL Totals	\$2,092,130.00	\$2,182,130.00	\$2,277,130.00	\$2,277,130.00	\$2,372,130.00	\$967,130.00	\$1,002,130.00
	DEBT SERVICE Totals	\$2,735,490.00	\$2,758,322.50	\$2,782,582.00	\$2,782,580.00	\$2,803,052.00	\$1,318,400.00	\$1,327,157.00
	TRANSFERS OUT							
920.9992-4910	TRANSFER TO GENERAL FUND	.00	.00	830,000.00	830,000.00	1,500,000.00	1,500,000.00	1,500,000.00
920.9992-4950	TRANSFER TO WATER & SEWER	.00	.00	476,680.00	476,680.00	.00	.00	.00
920.9992-4951	TRANSFER TO WATER SEWER DEBT SERVICE	225,575.00	219,875.00	214,174.00	214,174.00	208,474.00	201,959.00	195,444.00
920.9992-4952	TRANSFER TO WATER SEWER INFRASTRUCTURE REPL FUND	.00	.00	3,000,000.00	3,000,000.00	.00	.00	.00
	TRANSFERS OUT Totals	\$225,575.00	\$219,875.00	\$4,520,854.00	\$4,520,854.00	\$1,708,474.00	\$1,701,959.00	\$1,695,444.00
Department	9992 - DEBT SERVICE Totals	\$2,961,065.00	\$2,978,197.50	\$7,303,436.00	\$7,303,434.00	\$4,511,526.00	\$3,020,359.00	\$3,022,601.00
	EXPENSE TOTALS	\$2,961,065.00	\$2,978,197.50	\$7,303,436.00	\$7,303,434.00	\$4,511,526.00	\$3,020,359.00	\$3,022,601.00
Fund	920 - DEBT SERVICE FUND Totals							
	REVENUE TOTALS	\$4,918,116.72	\$3,694,341.50	\$3,513,033.00	\$3,577,900.00	\$3,486,143.00	\$3,490,431.00	\$3,494,125.00
	EXPENSE TOTALS	\$2,961,065.00	\$2,978,197.50	\$7,303,436.00	\$7,303,434.00	\$4,511,526.00	\$3,020,359.00	\$3,022,601.00
Fund	920 - DEBT SERVICE FUND Totals	\$1,957,051.72	\$716,144.00	(\$3,790,403.00)	(\$3,725,534.00)	(\$1,025,383.00)	\$470,072.00	\$471,524.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$4,918,116.72	\$3,694,341.50	\$3,513,033.00	\$3,577,900.00	\$3,486,143.00	\$3,490,431.00	\$3,494,125.00
	EXPENSE GRAND TOTALS	\$2,961,065.00	\$2,978,197.50	\$7,303,436.00	\$7,303,434.00	\$4,511,526.00	\$3,020,359.00	\$3,022,601.00
	Net Grand Totals	\$1,957,051.72	\$716,144.00	(\$3,790,403.00)	(\$3,725,534.00)	(\$1,025,383.00)	\$470,072.00	\$471,524.00

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 920 - DEBT SERVICE FUND							
REVENUE GRAND TOTALS	\$4,918,116.72	\$3,694,341.50	\$3,513,033.00	\$3,577,900.00	\$3,486,143.00	\$3,490,431.00	\$3,494,125.00
EXPENSE GRAND TOTALS	\$2,961,065.00	\$2,978,197.50	\$7,303,436.00	\$7,303,434.00	\$4,511,526.00	\$3,020,359.00	\$3,022,601.00
Net Grand Totals	\$1,957,051.72	\$716,144.00	-\$3,790,403.00	-\$3,725,534.00	-\$1,025,383.00	\$470,072.00	\$471,524.00
Beginning Fund Balance	\$4,331,090.00	\$6,288,142.00		\$7,004,286.00	\$3,278,752.00	\$2,253,369.00	\$2,723,441.00
Revenue	\$4,918,117.00	\$3,694,341.50	\$3,513,033.00	\$3,577,900.00	\$3,486,143.00	\$3,490,431.00	\$3,494,125.00
Expenses	\$2,961,065.00	\$2,978,197.50	\$7,303,436.00	\$7,303,434.00	\$4,511,526.00	\$3,020,359.00	\$3,022,601.00
Ending Fund Balance	\$6,288,142.00	\$7,004,286.00		\$3,278,752.00	\$2,253,369.00	\$2,723,441.00	\$3,194,965.00

DEBT SERVICE FUND (920)

DEBT SERVICE TO MATURITY

Fiscal year Ending April 30,	GENERAL OBLIGATION BONDS *			ILLINOIS EPA LOANS 1, 2, 3 & 4		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2027	2,535,000	473,675	3,008,675	982,981	243,421	1,226,402
2028	1,130,000	387,508	1,517,508	1,000,041	226,359	1,226,401
2029	1,165,000	354,753	1,519,753	1,017,411	208,990	1,226,401
2030	1,205,000	320,433	1,525,433	1,035,093	191,308	1,226,401
2031	1,240,000	284,060	1,524,060	1,053,097	173,304	1,226,401
2032	1,005,000	245,600	1,250,600	1,071,427	154,973	1,226,401
2033	1,035,000	214,090	1,249,090	1,090,089	136,312	1,226,401
2034	1,070,000	181,115	1,251,115	1,109,090	117,312	1,226,402
2035	1,095,000	150,140	1,245,140	1,128,434	97,967	1,226,402
2036	1,130,000	118,210	1,248,210	891,967	78,270	970,237
2037	1,170,000	85,270	1,255,270	650,406	65,877	716,283
2038	1,210,000	50,920	1,260,920	660,440	55,843	716,283
2039	270,000	15,400	285,400	670,636	45,647	716,283
2040	280,000	7,840	287,840	680,998	35,286	716,283
2041				691,526	24,756	716,282
2042				702,226	14,057	716,283
2043				265,379	5,190	270,569
2044				268,333	2,236	270,569
BALANCE	15,540,000	2,889,013	18,429,013	14,969,575	1,877,109	16,846,684

* GENERAL OBLIGATION BOND DEBT ISSUE PAYMENT SCHEDULES

\$8.995M 2015 G.O. BOND (2006C & 2007 partial)

DATE	PRINCIPAL	INTEREST	TOTAL
FY 2026-27	1,190,000	47,600	1,237,600
BALANCE	1,190,000	47,600	1,237,600

\$2,130,000 2016B Refunding (2006A)

DATE	PRINCIPAL	INTEREST	TOTAL
FY 2026-27	245,000	7,350	252,350
BALANCE	245,000	7,350	252,350

DEBT SERVICE FUND (920)

(Cont'd)

* GENERAL OBLIGATION BOND DEBT ISSUE PAYMENT SCHEDULES

\$9,525,000 2016A G.O. BOND

DATE	PRINCIPAL	INTEREST	TOTAL
FY 2026-27	405,000	217,083	622,083
FY 2027-28	420,000	208,578	628,578
FY 2028-29	440,000	199,128	639,128
FY 2029-30	460,000	188,788	648,788
FY 2030-31	475,000	177,288	652,288
FY 2031-32	500,000	164,700	664,700
FY 2032-33	520,000	149,700	669,700
FY 2033-34	845,000	134,100	979,100
FY 2034-35	865,000	108,750	973,750
FY 2034-36	890,000	82,800	972,800
FY 2035-37	920,000	56,100	976,100
FY 2027-38	950,000	28,500	978,500
BALANCE	7,690,000	1,715,513	9,405,513

\$5,400,000 2017 GO BOND (COMBINED WITH W/S)

DATE	PRINCIPAL	INTEREST	TOTAL
FY 2026-27	300,000	84,000	384,000
FY 2027-28	300,000	72,000	372,000
FY 2028-29	300,000	60,000	360,000
FY 2029-30	300,000	48,000	348,000
FY 2030-31	300,000	36,000	336,000
FY 2031-32	300,000	24,000	324,000
FY 2032-33	300,000	12,000	312,000
BALANCE	2,100,000	336,000	2,436,000

\$2,470,000 2017A G.O. BOND (2010)

DATE	PRINCIPAL	INTEREST	TOTAL
FY 2026-27	225,000	41,845	266,845
FY 2027-28	230,000	34,533	264,533
FY 2028-29	240,000	26,828	266,828
FY 2029-30	250,000	18,548	268,548
FY 2030-31	265,000	9,673	274,673
BALANCE	1,210,000	131,425	1,341,425

\$4,000,000 2020 TAXABLE GO BOND

DATE	PRINCIPAL	INTEREST	TOTAL
FY 2026-27	170,000	75,798	245,798
FY 2027-28	180,000	72,398	252,398
FY 2028-29	185,000	68,798	253,798
FY 2029-30	195,000	65,098	260,098
FY 2030-31	200,000	61,100	261,100
FY 2031-32	205,000	56,900	261,900
FY 2032-33	215,000	52,390	267,390
FY 2033-34	225,000	47,015	272,015
FY 2034-35	230,000	41,390	271,390
FY 2034-36	240,000	35,410	275,410
FY 2035-37	250,000	29,170	279,170
FY 2037-38	260,000	22,420	282,420
FY 2038-39	270,000	15,400	285,400
FY 2039-40	280,000	7,840	287,840
BALANCE	3,105,000	651,125	3,756,125

CAPITAL FUNDS

Narrative

(400) Capital Projects Fund

The Capital Projects Fund was established to ensure that the Village infrastructure is maintained or replaced to meet an acceptable level and to account for the acquisition, construction or replacement of assets, with fund revenues coming from transfers from the General Fund.

(410) ACDC Building Fund

The ACDC Building Fund was established with the proceeds from the 2016A and partial proceeds from the 2017 GO bond issues to account for the construction of the new ACDC Building. Beginning in FY24, funds are being transferred from the ACDC department to this fund for future infrastructure and equipment purchases. Additionally, the fund receives monies from the ETSB and transfers from the Police department for future radio replacement costs.

(440) Public Building Fund

A capital projects fund was established with the proceeds from the 1996 GO bond issue and the 1998 GO bond, to account for the construction of a new Public Works facility, the construction/renovation of the Village Hall facility and capital improvements of other Village facilities. Proceeds from a .25% Home Rule Sales Tax Increment provides the funding for the Public Building Fund.

(470) TIF #3 Fund

The TIF #3 Fund was established in FY07 to pay for infrastructure and development improvements within Tax Increment Financing District (TIF) #3, known as the Town Center redevelopment area. The General Fund advances funds to cover expenses in TIF #3 as needed.

Note: Due to the timing and nature of these funds, a five-year budget presentation is shown.



(BLANK)

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 400 - CAPITAL PROJECTS FUND								
REVENUE								
Department 9940 - CAPITAL PROJECTS								
MISCELLANEOUS								
400.9940-3899	MISCELLANEOUS REVENUES	.00	4,406.10	.00	.00	.00	.00	.00
	MISCELLANEOUS Totals	\$0.00	\$4,406.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REIMBURSEMENT								
INSURANCE								
400.9940-3868	IRMA COMP LOSS-NOISE WALL	217,821.78	.00	.00	102,000.00	.00	.00	.00
	INSURANCE Totals	\$217,821.78	\$0.00	\$0.00	\$102,000.00	\$0.00	\$0.00	\$0.00
	REIMBURSEMENT Totals	\$217,821.78	\$0.00	\$0.00	\$102,000.00	\$0.00	\$0.00	\$0.00
INTEREST INCOME								
400.9940-3510	INVESTMENT INTEREST	149,765.62	153,972.28	280,000.00	280,000.00	300,000.00	300,000.00	300,000.00
	INTEREST INCOME Totals	\$149,765.62	\$153,972.28	\$280,000.00	\$280,000.00	\$300,000.00	\$300,000.00	\$300,000.00
TRANSFERS IN								
400.9940-3910	TRANSFER FROM GENERAL	.00	2,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	.00	.00
	TRANSFERS IN Totals	\$0.00	\$2,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00
Department 9940 - CAPITAL PROJECTS Totals		\$367,587.40	\$2,158,378.38	\$4,280,000.00	\$4,382,000.00	\$4,300,000.00	\$300,000.00	\$300,000.00
REVENUE TOTALS		\$367,587.40	\$2,158,378.38	\$4,280,000.00	\$4,382,000.00	\$4,300,000.00	\$300,000.00	\$300,000.00
EXPENSE								
Department 9940 - CAPITAL PROJECTS								
SERVICES & CHARGES								
PROFESSIONAL								
400.9940-4110	TECH & CONSULT SERVICES	8,800.00	.00	.00	.00	.00	.00	.00
	PROFESSIONAL Totals	\$8,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER								
400.9940-4180	REPAIRS & MAINTENANCE	.00	.00	1,600,000.00	.00	1,670,000.00	.00	.00
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
BOARD REVIEW	GOLDEN GATE WATER TOWER REPAINTING (FY27 ONLY)			1.0000	70,000.00	70,000.00		
BOARD REVIEW	PAINTING OF LOMBARD WATER TOWER (PUSH FROM FY 26)			1.0000	1,600,000.00	1,600,000.00		
BOARD REVIEW Totals						\$1,670,000.00		
OTHER Totals		\$0.00	\$0.00	\$1,600,000.00	\$0.00	\$1,670,000.00	\$0.00	\$0.00
SERVICES & CHARGES Totals		\$8,800.00	\$0.00	\$1,600,000.00	\$0.00	\$1,670,000.00	\$0.00	\$0.00
MISCELLANEOUS								
400.9940-4899	OTHER EXPENSES	.00	.00	121,000.00	162,100.00	.00	.00	.00
	MISCELLANEOUS Totals	\$0.00	\$0.00	\$121,000.00	\$162,100.00	\$0.00	\$0.00	\$0.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 400 - CAPITAL PROJECTS FUND								
EXPENSE								
Department 9940 - CAPITAL PROJECTS								
CAPITAL OUTLAYS								
LAND								
400.9940-4306	LAND	.00	.00	.00	2,100,000.00	.00	.00	.00
	LAND Totals	\$0.00	\$0.00	\$0.00	\$2,100,000.00	\$0.00	\$0.00	\$0.00
EQUIPMENT								
400.9940-4304	EQUIPMENT-ELECTRONICS	.00	.00	380,000.00	380,000.00	275,000.00	.00	.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
BOARD REVIEW	GOLDEN GATE RADIO TOWER (FY27 ONLY)				1.0000	275,000.00	275,000.00	
	BOARD REVIEW Totals						\$275,000.00	
	EQUIPMENT Totals	\$0.00	\$0.00	\$380,000.00	\$380,000.00	\$275,000.00	\$0.00	\$0.00
	CAPITAL OUTLAYS Totals	\$0.00	\$0.00	\$380,000.00	\$2,480,000.00	\$275,000.00	\$0.00	\$0.00
CAPITAL PROJECTS								
400.9940-4475	NOISE WALLS	50,493.75	196,509.49	134,370.00	170,000.00	.00	.00	.00
	CAPITAL PROJECTS Totals	\$50,493.75	\$196,509.49	\$134,370.00	\$170,000.00	\$0.00	\$0.00	\$0.00
Department 9940 - CAPITAL PROJECTS Totals		\$59,293.75	\$196,509.49	\$2,235,370.00	\$2,812,100.00	\$1,945,000.00	\$0.00	\$0.00
EXPENSE TOTALS		\$59,293.75	\$196,509.49	\$2,235,370.00	\$2,812,100.00	\$1,945,000.00	\$0.00	\$0.00
Fund 400 - CAPITAL PROJECTS FUND Totals								
REVENUE TOTALS		\$367,587.40	\$2,158,378.38	\$4,280,000.00	\$4,382,000.00	\$4,300,000.00	\$300,000.00	\$300,000.00
EXPENSE TOTALS		\$59,293.75	\$196,509.49	\$2,235,370.00	\$2,812,100.00	\$1,945,000.00	\$0.00	\$0.00
Fund 400 - CAPITAL PROJECTS FUND Totals		\$308,293.65	\$1,961,868.89	\$2,044,630.00	\$1,569,900.00	\$2,355,000.00	\$300,000.00	\$300,000.00
Net Grand Totals								
REVENUE GRAND TOTALS		\$367,587.40	\$2,158,378.38	\$4,280,000.00	\$4,382,000.00	\$4,300,000.00	\$300,000.00	\$300,000.00
EXPENSE GRAND TOTALS		\$59,293.75	\$196,509.49	\$2,235,370.00	\$2,812,100.00	\$1,945,000.00	\$0.00	\$0.00
Net Grand Totals		\$308,293.65	\$1,961,868.89	\$2,044,630.00	\$1,569,900.00	\$2,355,000.00	\$300,000.00	\$300,000.00

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 400 - CAPITAL PROJECTS FUND							
REVENUE GRAND TOTALS	\$367,587.40	\$2,158,378.38	\$4,280,000.00	\$4,382,000.00	\$4,300,000.00	\$300,000.00	\$300,000.00
EXPENSE GRAND TOTALS	\$59,293.75	\$196,509.49	\$2,235,370.00	\$2,812,100.00	\$1,945,000.00	\$0.00	\$0.00
	\$308,293.65	\$1,961,868.89	\$2,044,630.00	\$1,569,900.00	\$2,355,000.00	\$300,000.00	\$300,000.00
BEGINNING FUND BALANCE	\$2,821,085.00	\$3,129,378.65		\$5,091,247.54	\$6,661,147.54	\$9,016,147.54	\$9,316,147.54
REVENUE GRAND TOTALS	\$367,587.40	\$2,158,378.38	\$4,280,000.00	\$4,382,000.00	\$4,300,000.00	\$300,000.00	\$300,000.00
EXPENSE GRAND TOTALS	\$59,293.75	\$196,509.49	\$2,235,370.00	\$2,812,100.00	\$1,945,000.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$3,129,378.65	\$5,091,247.54		\$6,661,147.54	\$9,016,147.54	\$9,316,147.54	\$9,616,147.54

CAPITAL PROJECTS FUND

Notes

Revenues

3868 Insurance Reimbursements

These payments are received specifically when an insurance claim is processed for damage sustained to the Village noise walls.

3910 Transfer from General Fund

These funds are being transferred from the General Fund to accumulate reserves for future infrastructure and equipment needs.

Expenditures

4180 Repairs and Maintenance

This account is for major renovations or repairs to assets in the Village. In FY27 one of the water towers will be painted. This project involves blasting the existing water tower to bare metal, cleaning, conducting structural repairs and recoating the interior and exterior, including the Village logo. Newer coating technology, "hydroflon" will be used as the coating/protection system. This product has a life expectancy of 25 years.

4304 Equipment/Electronics

This account is for equipment/electronics that is not specific to one of the facilities. Included in FY27 is a project to install a radio tower. This tower will link all Village networks together, significantly improving bandwidth, coverage and resiliency throughout the Village.

4475 Noise Walls

This account is designated for repairs to the Village noise walls. The Village pays these costs upfront and is subsequently reimbursed by the insurance carrier. Because the damage is unforeseen, the account is not included in the initial budget process. Instead, the total amount is added to the Supplemental Budget Ordinance at the end of the year once the final costs are determined.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 410 - ACDC BUILDING FUND								
REVENUE								
Department 9941 - ACDC BUILDING FUND								
GRANTS								
410.9941-3445	GRANTS-ETSB (COUNTY)	1,050,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
	GRANTS Totals	\$1,050,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00
REIMBURSEMENT								
INSURANCE								
410.9941-3867	IRMA COMP FOR LOSS	.00	.00	.00	4,594.00	.00	.00	.00
	INSURANCE Totals	\$0.00	\$0.00	\$0.00	\$4,594.00	\$0.00	\$0.00	\$0.00
	REIMBURSEMENT Totals	\$0.00	\$0.00	\$0.00	\$4,594.00	\$0.00	\$0.00	\$0.00
INTEREST INCOME								
410.9941-3510	INVESTMENT INTEREST	34,045.90	81,589.29	85,000.00	80,000.00	72,000.00	72,000.00	72,000.00
	INTEREST INCOME Totals	\$34,045.90	\$81,589.29	\$85,000.00	\$80,000.00	\$72,000.00	\$72,000.00	\$72,000.00
TRANSFERS IN								
410.9941-3905	TRANSFER FROM POLICE	.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
410.9941-3911	TRANSFER FROM CON DISPATCH	250,000.00	250,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
	TRANSFERS IN Totals	\$250,000.00	\$250,000.00	\$150,000.00	\$150,000.00	\$200,000.00	\$200,000.00	\$200,000.00
	Department 9941 - ACDC BUILDING FUND Totals	\$1,334,045.90	\$681,589.29	\$585,000.00	\$584,594.00	\$622,000.00	\$622,000.00	\$622,000.00
	REVENUE TOTALS	\$1,334,045.90	\$681,589.29	\$585,000.00	\$584,594.00	\$622,000.00	\$622,000.00	\$622,000.00
EXPENSE								
Department 9941 - ACDC BUILDING FUND								
CAPITAL OUTLAYS								
EQUIPMENT								
410.9941-4304	EQUIPMENT-ELECTRONICS	.00	63,357.00	573,415.00	548,415.00	274,000.00	269,000.00	249,000.00
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
BOARD REVIEW	ANTENNAS, MULTIPLE SITES			1.0000	40,000.00	40,000.00		
BOARD REVIEW	IP RADIOS FOR FG MONITORING			1.0000	25,000.00	25,000.00		
BOARD REVIEW	MICROWAVE REPLACEMENT			1.0000	95,000.00	95,000.00		
BOARD REVIEW	PW/EMA INTEROP RADIOS			1.0000	5,000.00	5,000.00		
BOARD REVIEW	SITE ENVIRONMENTAL & SECURITY MONITORING (PUSH FROM FY 26)			1.0000	25,000.00	25,000.00		

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	410 - ACDC BUILDING FUND							
	EXPENSE							
	Department 9941 - ACDC BUILDING FUND							
	CAPITAL OUTLAYS							
	EQUIPMENT							
	BOARD REVIEW					1.0000	84,000.00	84,000.00
	VHF/800 BASE STATION RADIOS (3)							
							BOARD REVIEW Totals	\$274,000.00
	EQUIPMENT Totals	\$0.00	\$63,357.00	\$573,415.00	\$548,415.00	\$274,000.00	\$269,000.00	\$249,000.00
	CAPITAL OUTLAYS Totals	\$0.00	\$63,357.00	\$573,415.00	\$548,415.00	\$274,000.00	\$269,000.00	\$249,000.00
Department	9941 - ACDC BUILDING FUND Totals	\$0.00	\$63,357.00	\$573,415.00	\$548,415.00	\$274,000.00	\$269,000.00	\$249,000.00
	EXPENSE TOTALS	\$0.00	\$63,357.00	\$573,415.00	\$548,415.00	\$274,000.00	\$269,000.00	\$249,000.00
Fund	410 - ACDC BUILDING FUND Totals							
	REVENUE TOTALS	\$1,334,045.90	\$681,589.29	\$585,000.00	\$584,594.00	\$622,000.00	\$622,000.00	\$622,000.00
	EXPENSE TOTALS	\$0.00	\$63,357.00	\$573,415.00	\$548,415.00	\$274,000.00	\$269,000.00	\$249,000.00
Fund	410 - ACDC BUILDING FUND Totals	\$1,334,045.90	\$618,232.29	\$11,585.00	\$36,179.00	\$348,000.00	\$353,000.00	\$373,000.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$1,334,045.90	\$681,589.29	\$585,000.00	\$584,594.00	\$622,000.00	\$622,000.00	\$622,000.00
	EXPENSE GRAND TOTALS	\$0.00	\$63,357.00	\$573,415.00	\$548,415.00	\$274,000.00	\$269,000.00	\$249,000.00
	Net Grand Totals	\$1,334,045.90	\$618,232.29	\$11,585.00	\$36,179.00	\$348,000.00	\$353,000.00	\$373,000.00

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 410 - ACDC BUILDING FUND							
REVENUE GRAND TOTALS	\$1,334,045.90	\$681,589.29	\$585,000.00	\$584,594.00	\$622,000.00	\$622,000.00	\$622,000.00
EXPENSE GRAND TOTALS	\$0.00	\$63,357.00	\$573,415.00	\$548,415.00	\$274,000.00	\$269,000.00	\$249,000.00
	\$1,334,045.90	\$618,232.29	\$11,585.00	\$36,179.00	\$348,000.00	\$353,000.00	\$373,000.00
BEGINNING FUND BALANCE	\$71,729.00	\$1,405,774.90		\$2,024,007.19	\$2,060,186.19	\$2,408,186.19	\$2,761,186.19
REVENUE GRAND TOTALS	\$1,334,045.90	\$681,589.29	\$585,000.00	\$584,594.00	\$622,000.00	\$622,000.00	\$622,000.00
EXPENSE GRAND TOTALS	\$0.00	\$63,357.00	\$573,415.00	\$548,415.00	\$274,000.00	\$269,000.00	\$249,000.00
ENDING FUND BALANCE	\$1,405,774.90	\$2,024,007.19		\$2,060,186.19	\$2,408,186.19	\$2,761,186.19	\$3,134,186.19

ACDC BUILDING FUND

Notes

Revenues

3445 ETSB Grants

The Emergency Telephone System Board will be transferring funds to the Village as part of an agreement. As ETSB will no longer be providing radios to the Consolidated Dispatch Center, funds received as part of this agreement will be held in this fund for future radio replacement costs.

3905 Transfer from Police

These funds are being transferred from the Police Department to accumulate capital for future radio replacement costs.

3911 Transfer from Consolidated Dispatch Center

These funds are being transferred from the Consolidated Dispatch Center to accumulate reserves for future infrastructure and equipment needs.

Expenditures

4304 Equipment-Electronics

This account is for specific equipment purchases for the Consolidated Dispatch Center.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 440 - PUBLIC BUILDING FUND								
REVENUE								
Department	9944 - PUBLIC BUILDING FUND							
TAXES								
440.9944-3031	SALES TAX INCREMENT	2,830,229.10	2,808,468.71	2,804,000.00	2,804,000.00	2,804,000.00	2,804,000.00	2,804,000.00
	TAXES Totals	\$2,830,229.10	\$2,808,468.71	\$2,804,000.00	\$2,804,000.00	\$2,804,000.00	\$2,804,000.00	\$2,804,000.00
GRANTS								
440.9944-3400	GRANTS	.00	.00	386,320.00	.00	.00	.00	.00
440.9944-3420	GRANTS-STATE OF ILLINOIS	56,287.63	31,820.00	.00	.00	.00	.00	.00
	GRANTS Totals	\$56,287.63	\$31,820.00	\$386,320.00	\$0.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS								
440.9944-3899	MISCELLANEOUS REVENUES	2,268.00	.00	.00	.00	.00	.00	.00
	MISCELLANEOUS Totals	\$2,268.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REIMBURSEMENT								
INSURANCE								
440.9944-3867	IRMA COMP FOR LOSS	.00	.00	.00	88,900.00	.00	.00	.00
	INSURANCE Totals	\$0.00	\$0.00	\$0.00	\$88,900.00	\$0.00	\$0.00	\$0.00
	REIMBURSEMENT Totals	\$0.00	\$0.00	\$0.00	\$88,900.00	\$0.00	\$0.00	\$0.00
INTEREST INCOME								
440.9944-3510	INVESTMENT INTEREST	202,350.01	185,499.61	160,000.00	237,700.00	205,000.00	205,000.00	205,000.00
	INTEREST INCOME Totals	\$202,350.01	\$185,499.61	\$160,000.00	\$237,700.00	\$205,000.00	\$205,000.00	\$205,000.00
TRANSFERS IN								
440.9944-3910	TRANSFER FROM GENERAL	1,400,000.00	1,500,000.00	.00	.00	.00	.00	.00
	TRANSFERS IN Totals	\$1,400,000.00	\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department	9944 - PUBLIC BUILDING FUND Totals							
	REVENUE TOTALS	\$4,491,134.74	\$4,525,788.32	\$3,350,320.00	\$3,130,600.00	\$3,009,000.00	\$3,009,000.00	\$3,009,000.00
EXPENSE								
Department	9944 - PUBLIC BUILDING FUND							
MISCELLANEOUS								
440.9944-4899	OTHER EXPENSES	.00	59.94	.00	.00	.00	.00	.00
	MISCELLANEOUS Totals	\$0.00	\$59.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAYS								
BUILDINGS								
440.9944-4537	SEWER/WASTEWATER FACILITY	88,259.30	.00	.00	.00	11,300.00	.00	.00
	Budget Transactions							
	Level	Transaction	Number of Units			Cost Per Unit	Total Amount	
	BOARD REVIEW	OPUS LIFT STATION TUCK POINTING (FY27 ONLY)			1.0000	11,300.00	11,300.00	
		BOARD REVIEW Totals					11,300.00	
	BUILDINGS Totals	\$88,259.30	\$0.00	\$0.00	\$0.00	\$11,300.00	\$0.00	\$0.00
	CAPITAL OUTLAYS Totals	\$88,259.30	\$0.00	\$0.00	\$0.00	\$11,300.00	\$0.00	\$0.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 440 - PUBLIC BUILDING FUND								
EXPENSE								
Department 9944 - PUBLIC BUILDING FUND								
CAPITAL PROJECTS								
440.9944-4404	PUBLIC WORKS FACILITY	1,535,447.33	241,391.01	1,203,000.00	800,000.00	328,500.00	.00	.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		LEAN TO ENCLOSURE SALT SHED (FY27 ONLY)		1.0000		328,500.00	328,500.00	
						BOARD REVIEW Totals		328,500.00
440.9944-4405	VILLAGE HALL	2,157,798.85	1,545,921.13	4,047,588.00	4,688,720.00	292,300.00	.00	.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		EVIDENCE ROOF RECOVERY (FY27 ONLY)		1.0000		52,800.00	52,800.00	
BOARD REVIEW		HHRC LED LIGHTING UPGRADE (FY27 ONLY) HIGH		1.0000		12,000.00	12,000.00	
BOARD REVIEW		CAPACITY ANTENNA (PUSH TO FY27) SOUND		1.0000		170,000.00	170,000.00	
BOARD REVIEW		ABSORPTION PANELS (FY27 ONLY) UPGRADE		1.0000		7,500.00	7,500.00	
BOARD REVIEW		INTERIOR LIGHT FIXTURES (FY27 ONLY)		1.0000		50,000.00	50,000.00	
						BOARD REVIEW Totals		292,300.00
440.9944-4408	CONSOLIDATED DISPATCH CENTER	.00	.00	38,500.00	32,800.00	.00	.00	.00
440.9944-4413	BLDG IMPRV-HISTORICAL	.00	46,552.82	309,000.00	285,000.00	80,000.00	.00	.00
Budget Transactions								
Level Transaction				Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW		CENTURY HOUSE GARAGE (Pushed from FY25)		1.0000		80,000.00	80,000.00	
						BOARD REVIEW Totals		80,000.00
CAPITAL PROJECTS Totals		3,693,246.18	1,833,864.96	5,598,088.00	5,806,520.00	700,800.00	\$0.00	\$0.00
TRANSFERS OUT								
440.9944-4992	TRANSFER TO DEBT SERVICE	1,200,000.00	.00	.00	.00	.00	.00	.00
TRANSFERS OUT Totals		1,200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 9944 - PUBLIC BUILDING FUND Totals		4,981,505.48	1,833,924.90	5,598,088.00	5,806,520.00	712,100.00	\$0.00	\$0.00
EXPENSE TOTALS		4,981,505.48	1,833,924.90	5,598,088.00	5,806,520.00	712,100.00	\$0.00	\$0.00
Fund 440 - PUBLIC BUILDING FUND Totals								
REVENUE TOTALS		4,491,134.74	4,525,788.32	3,350,320.00	3,130,600.00	3,009,000.00	\$3,009,000.00	\$3,009,000.00
EXPENSE TOTALS		4,981,505.48	1,833,924.90	5,598,088.00	5,806,520.00	712,100.00	\$0.00	\$0.00

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	440 - PUBLIC BUILDING FUND Totals	(\$490,370.74)	\$2,691,863.42	(\$2,247,768.00)	(\$2,675,920.00)	\$2,296,900.00	\$3,009,000.00	\$3,009,000.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$4,491,134.74	\$4,525,788.32	\$3,350,320.00	\$3,130,600.00	\$3,009,000.00	\$3,009,000.00	\$3,009,000.00
	EXPENSE GRAND TOTALS	\$4,981,505.48	\$1,833,924.90	\$5,598,088.00	\$5,806,520.00	\$712,100.00	\$0.00	\$0.00
	Net Grand Totals	(\$490,370.74)	\$2,691,863.42	(\$2,247,768.00)	(\$2,675,920.00)	\$2,296,900.00	\$3,009,000.00	\$3,009,000.00

PUBLIC BUILDING FUND: FUND BALANCE

Budget Year 2027

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 440 - PUBLIC BUILDING FUND							
REVENUE GRAND TOTALS	\$4,491,134.74	\$4,525,788.32	\$3,350,320.00	\$3,130,600.00	\$3,009,000.00	\$3,009,000.00	\$3,009,000.00
EXPENSE GRAND TOTALS	\$4,981,505.48	\$1,833,924.90	\$5,598,088.00	\$5,806,520.00	\$712,100.00	\$0.00	\$0.00
Net Grand Totals	-\$490,370.74	\$2,691,863.42	-\$2,247,768.00	-\$2,337,200.00	\$2,296,900.00	\$3,009,000.00	\$3,009,000.00
Beginning Fund Balance	\$4,406,844.00	\$3,916,473.26		\$6,608,336.68	\$3,932,416.68	\$6,229,316.68	\$9,238,316.68
Revenue	\$4,491,134.74	\$4,525,788.32	\$3,350,320.00	\$3,130,600.00	\$3,009,000.00	\$3,009,000.00	\$3,009,000.00
Expenses	\$4,981,505.48	\$1,833,924.90	\$5,598,088.00	\$5,806,520.00	\$712,100.00	\$0.00	\$0.00
Ending Fund Balance	\$3,916,473.26	\$6,608,336.68		\$3,932,416.68	\$6,229,316.68	\$9,238,316.68	\$12,247,316.68

PUBLIC BUILDING FUND

Notes

Revenues

3031 Sales Tax Increment

A home rule sales tax of .25% was passed in 1996 to cover the debt service issued to fund the building of a new Public Works Facility and a new Village Hall. It is also used for facility and infrastructure improvements.

Expenditures

4404 Public Works Facility

This account is designated for building and storage area maintenance and upgrades. In FY27, a lean-to enclosure will be added to the salt shed that was constructed in FY24.

4405 Village Hall/Police Facility

This account is for renovations and maintenance to Village Hall. The FY27 budget includes recovering the roof at the evidence building, an LED lighting upgrade at the Village Hall and the Henry Hyde Resource Center, the installation of a high-capacity antenna to increase bandwidth between the Village Hall and the Addison Consolidated Dispatch Center and sound absorption panels for the Henry Hyde Resource Center.

4408 Consolidated Dispatch Center Facilities

This account is for renovations and repairs to the Consolidated Dispatch Center facilities.

4413 Historical Buildings

This account is for renovations and additions to the historical district. The FY27 budget includes the replacement garage for the Century House, which was originally scheduled for FY26.

4537 Sewer and Wastewater Facilities

This account is for renovations and repairs to the sewer and wastewater facilities.



(BLANK)

TIF #3 FUND

Narrative

This fund is used to pay for infrastructure and development improvements within Tax Increment Financing District (TIF) #3, known as the Town Center redevelopment area. This area encompasses approximately 125 acres and includes primarily commercial retail centers along with limited residential dwellings. The Village Board established this TIF District in mid FY 2007 as an economic development financing tool that uses the property tax base to provide funding for qualifying public projects within the redevelopment area. Property tax revenues received in from the base year (2006 Tax Levy), versus the increased property taxes received in subsequent years after improvements are made, results in a property tax increment which was used to finance public improvements.

The General Fund advanced funds to purchase a vacant commercial/industrial property to bank the land. In early 2022, a developer acquired several parcels of land along Addison Road from Lake St. south to Moreland Ave. The developer swapped the Lake St. corner section of the parcel that is contiguous to the Village Hall complex in exchange for the land that was previously purchased by the Village. A 187,284 sq. ft. warehouse facility was built with completion in 2023 and occupied in late 2024. At that time, the structure and its value were added to the property tax rolls thus increasing property taxes overall and in the TIF 3 district. It is unknown at this time what the full impact on the property tax for the TIF district will be. It is anticipated that the majority of development in this district will come from private funding sources.

TIF #3 FUND BALANCE SUMMARY

<u>FY</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>FUND BALANCE</u>
			(2,282,848) @ 4/30/2024
2024-25	374,900	357,987	(2,265,961)
2025-26	635,200	113,100	(1,743,861)
2026-27	715,065	70,712	(1,099,508)
2027-28	791,684	34,492	(347,316)
2028-29	873,922	13,166	513,440
2029-30	962,147	0	1,475,587

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 470 - TOWN CENTER - TIF#3								
REVENUE								
Department 9947 - TOWN CENTER - TIF#3								
TAXES								
470.9947-3006	PROPERTY TAX INCREMENT	195,796.58	369,912.31	707,100.00	635,200.00	715,065.00	791,684.00	873,922.00
	TAXES Totals	\$195,796.58	\$369,912.31	\$707,100.00	\$635,200.00	\$715,065.00	\$791,684.00	\$873,922.00
INTEREST INCOME								
470.9947-3510	INVESTMENT INTEREST	243.93	4,962.02	.00	.00	.00	.00	.00
	INTEREST INCOME Totals	\$243.93	\$4,962.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 9947 - TOWN CENTER - TIF#3 Totals		\$196,040.51	\$374,874.33	\$707,100.00	\$635,200.00	\$715,065.00	\$791,684.00	\$873,922.00
	REVENUE TOTALS	\$196,040.51	\$374,874.33	\$707,100.00	\$635,200.00	\$715,065.00	\$791,684.00	\$873,922.00
EXPENSE								
Department 9947 - TOWN CENTER - TIF#3								
SERVICES & CHARGES								
PROFESSIONAL								
470.9947-4101	PROF SERV ACCT/AUDITING	.00	.00	.00	1,300.00	1,350.00	1,400.00	1,450.00
	PROFESSIONAL Totals	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,350.00	\$1,400.00	\$1,450.00
	SERVICES & CHARGES Totals	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,350.00	\$1,400.00	\$1,450.00
CAPITAL PROJECTS								
470.9947-4536	VILLAGE GREEN PHASE 5	2,028,535.22	234,939.59	.00	.00	.00	.00	.00
	CAPITAL PROJECTS Totals	\$2,028,535.22	\$234,939.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE								
INTEREST								
470.9947-4702.TIF	BOND INTEREST TIF #3 LOAN TO GF	.00	123,047.41	102,200.00	111,800.00	69,362.00	38,092.00	11,716.00
	INTEREST Totals	\$0.00	\$123,047.41	\$102,200.00	\$111,800.00	\$69,362.00	\$38,092.00	\$11,716.00
	DEBT SERVICE Totals	\$0.00	\$123,047.41	\$102,200.00	\$111,800.00	\$69,362.00	\$38,092.00	\$11,716.00
Department 9947 - TOWN CENTER - TIF#3 Totals		\$2,028,535.22	\$357,987.00	\$102,200.00	\$113,100.00	\$70,712.00	\$39,492.00	\$13,166.00
	EXPENSE TOTALS	\$2,028,535.22	\$357,987.00	\$102,200.00	\$113,100.00	\$70,712.00	\$39,492.00	\$13,166.00
Fund 470 - TOWN CENTER - TIF#3 Totals								
	REVENUE TOTALS	\$196,040.51	\$374,874.33	\$707,100.00	\$635,200.00	\$715,065.00	\$791,684.00	\$873,922.00
	EXPENSE TOTALS	\$2,028,535.22	\$357,987.00	\$102,200.00	\$113,100.00	\$70,712.00	\$39,492.00	\$13,166.00
Fund 470 - TOWN CENTER - TIF#3 Totals		(\$1,832,494.71)	\$16,887.33	\$604,900.00	\$522,100.00	\$644,353.00	\$752,192.00	\$860,756.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$196,040.51	\$374,874.33	\$707,100.00	\$635,200.00	\$715,065.00	\$791,684.00	\$873,922.00
	EXPENSE GRAND TOTALS	\$2,028,535.22	\$357,987.00	\$102,200.00	\$113,100.00	\$70,712.00	\$39,492.00	\$13,166.00
	Net Grand Totals	(\$1,832,494.71)	\$16,887.33	\$604,900.00	\$522,100.00	\$644,353.00	\$752,192.00	\$860,756.00

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 470 - TOWN CENTER - TIF#3							
REVENUE GRAND TOTALS	\$196,040.51	\$374,874.33	\$707,100.00	\$635,200.00	\$715,065.00	\$791,684.00	\$873,922.00
EXPENSE GRAND TOTALS	\$2,028,535.22	\$357,987.00	\$102,200.00	\$113,100.00	\$70,712.00	\$39,492.00	\$13,166.00
	<u><u>-\$1,832,494.71</u></u>	<u><u>\$16,887.33</u></u>	<u><u>\$604,900.00</u></u>	<u><u>\$522,100.00</u></u>	<u><u>\$644,353.00</u></u>	<u><u>\$752,192.00</u></u>	<u><u>\$860,756.00</u></u>
BEGINNING FUND BALANCE	-\$450,353.00	-\$2,282,848.00		-\$2,265,960.67	-\$1,743,860.67	-\$1,099,507.67	-\$347,315.67
REVENUE GRAND TOTALS	\$196,040.51	\$374,874.33	\$707,100.00	\$635,200.00	\$715,065.00	\$791,684.00	\$873,922.00
EXPENSE GRAND TOTALS	\$2,028,535.22	\$357,987.00	\$102,200.00	\$113,100.00	\$70,712.00	\$39,492.00	\$13,166.00
ENDING FUND BALANCE	<u><u>-\$2,282,848.00</u></u>	<u><u>-\$2,265,960.67</u></u>		<u><u>-\$1,743,860.67</u></u>	<u><u>-\$1,099,507.67</u></u>	<u><u>-\$347,315.67</u></u>	<u><u>\$513,440.33</u></u>

TIF #3 FUND

Notes

Revenues

3006 Property Tax Increment

This account represents the difference between the FY07 base year versus current year property tax valuation. The increment receipts are due to normal building assessment increases from year to year. A warehouse facility was completed in the TIF district in 2023 and occupied in late 2024. At that time, the structure and its value were added to the property tax rolls, increasing property taxes overall and within the TIF 3 district. The full impact on the property tax for the TIF district is currently unknown.

Expenditures

4536 Village Green

Improvements to the Village Green include a Veterans Memorial.

4702.TIF Interest

In FY25 the Village Board passed an Ordinance authorizing the repayment of interest from the TIF#3 fund to the General Fund for the monies loaned to the TIF#3 for improvements. The interest will be based on the loan balance at the end of the previous fiscal year at a rate determined by the average interest rate of the Illinois Funds during the previous fiscal year.

Fund Balance

The current negative fund balance is supported by a loan from the General Fund. Based on projections, we expect the fund balance to become positive in FY29. This estimate relies on property tax revenue projections, which are significantly influenced by the new warehouse facility. We will be able to provide a more accurate fund balance once we have more than one year of data regarding these increased property taxes.

POLICE PENSION FUND

Narrative

This fund provides retirement, disability, and death benefits to all eligible members of the Police Pension Fund by investing funds to maximize interest earnings, while preserving the safety and liquidity of the Fund's investments. The Police Pension Fund assets are governed by an independent Board consisting of five members.

Police sworn personnel are covered by this plan. Although it is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3 -1) and may be amended only by the Illinois Legislature. The Village accounts for the plan as a pension trust. The State passed legislation that became effective with new hires after 1/1/11 whereby a second tier of participants has been added. The State Statute limits the type of investments and the weight of those investments within the fund.

The Illinois Pension Code (40 ILCS 5/22B-120(d)) created the Illinois Police Officers' Pension Investment Fund (IPOPPIF) where the IPOPPIF assumed fiduciary control over Article 3 (Police Pension) assets in 2023 as listed on the Certified Investment Asset List. The budget is based on current trends due to the uncertainty regarding the investment income and fees for the consolidated fund.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	
Fund 700 - POLICE PENSION FUND									
REVENUE									
Department	9970 - POLICE PENSION								
CONTRIBUTIONS									
700.9970-3880	EMPLOYEE CONTRIBUTIONS	858,197.61	746,443.23	801,600.00	789,200.00	830,700.00	880,500.00	933,300.00	
700.9970-3881	EMPLOYER CONTRIBUTIONS	3,953,962.10	4,374,315.38	4,893,300.00	4,877,500.00	5,073,200.00	5,464,000.00	5,620,000.00	
CONTRIBUTIONS Totals		\$4,812,159.71	\$5,120,758.61	\$5,694,900.00	\$5,666,700.00	\$5,903,900.00	\$6,344,500.00	\$6,553,300.00	
MISCELLANEOUS									
700.9970-3875	GAIN/LOSS SALE INVESTMNTS	5,553,160.65	6,158,924.46	2,800,000.00	10,000,000.00	3,400,000.00	3,536,000.00	3,675,000.00	
700.9970-3899	MISCELLANEOUS REVENUES	.00	100.00	.00	16,200.00	.00	.00	.00	
MISCELLANEOUS Totals		\$5,553,160.65	\$6,159,024.46	\$2,800,000.00	\$10,016,200.00	\$3,400,000.00	\$3,536,000.00	\$3,675,000.00	
INTEREST INCOME									
700.9970-3510	INVESTMENT INTEREST	435,741.06	453,274.72	475,000.00	475,000.00	475,000.00	475,000.00	475,000.00	
INTEREST INCOME Totals		\$435,741.06	\$453,274.72	\$475,000.00	\$475,000.00	\$475,000.00	\$475,000.00	\$475,000.00	
Department	9970 - POLICE PENSION Totals		\$10,801,061.42	\$11,733,057.79	\$8,969,900.00	\$16,157,900.00	\$9,778,900.00	\$10,355,500.00	\$10,703,300.00
REVENUE TOTALS		\$10,801,061.42	\$11,733,057.79	\$8,969,900.00	\$16,157,900.00	\$9,778,900.00	\$10,355,500.00	\$10,703,300.00	
EXPENSE									
Department	9970 - POLICE PENSION								
PERSONNEL SVCS									
WAGES & SALARIES									
700.9970-4014	PENSION PAYMENTS	5,121,419.84	5,830,861.30	6,209,500.00	6,209,500.00	7,016,700.00	7,928,800.00	8,959,500.00	
WAGES & SALARIES Totals		\$5,121,419.84	\$5,830,861.30	\$6,209,500.00	\$6,209,500.00	\$7,016,700.00	\$7,928,800.00	\$8,959,500.00	
TAXES & BENEFITS									
700.9970-4028	OTHER PENSION PAYMENTS	279,775.59	125,899.19	.00	334,800.00	.00	.00	.00	
TAXES & BENEFITS Totals		\$279,775.59	\$125,899.19	\$0.00	\$334,800.00	\$0.00	\$0.00	\$0.00	
PERSONNEL SVCS Totals		\$5,401,195.43	\$5,956,760.49	\$6,209,500.00	\$6,544,300.00	\$7,016,700.00	\$7,928,800.00	\$8,959,500.00	
SERVICES & CHARGES									
PROFESSIONAL									
700.9970-4101	PROF SERV ACCT/AUDITING	25,760.00	20,515.00	30,000.00	22,000.00	25,000.00	25,000.00	25,000.00	
700.9970-4103	PROF SERV LEGAL	21,825.29	12,322.27	25,000.00	40,000.00	40,000.00	40,000.00	40,000.00	
700.9970-4106	PROF SERV POLICE PENSION INSURANCE	6,081.00	6,096.00	6,500.00	8,500.00	8,500.00	8,500.00	8,500.00	
700.9970-4107	PROF SERV MEDICAL	4,240.00	28,657.60	20,000.00	10,000.00	20,000.00	20,000.00	20,000.00	
700.9970-4110	TECH & CONSULT SERVICES	21,720.00	28,570.00	28,600.00	29,500.00	30,000.00	30,000.00	30,000.00	
PROFESSIONAL Totals		\$79,626.29	\$96,160.87	\$110,100.00	\$110,000.00	\$123,500.00	\$123,500.00	\$123,500.00	
OTHER									
700.9970-4163	CONFERENCES	2,340.00	2,682.05	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	
700.9970-4192	DUES/SUBSCRIPTIONS	795.00	805.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
700.9970-4195	BANK CHARGES/VISA FEE	24.83	205.43	500.00	300.00	500.00	500.00	500.00	
OTHER Totals		\$3,159.83	\$3,692.48	\$6,000.00	\$5,800.00	\$6,000.00	\$6,000.00	\$6,000.00	
SERVICES & CHARGES Totals		\$82,786.12	\$99,853.35	\$116,100.00	\$115,800.00	\$129,500.00	\$129,500.00	\$129,500.00	

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund	700 - POLICE PENSION FUND							
	EXPENSE							
	Department 9970 - POLICE PENSION							
	MISCELLANEOUS							
700.9970-4880	INVESTMENT FEES	35,456.13	46,953.83	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
700.9970-4899	OTHER EXPENSES	119.88	.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
	MISCELLANEOUS Totals	\$35,576.01	\$46,953.83	\$76,000.00	\$75,000.00	\$76,000.00	\$76,000.00	\$76,000.00
Department	9970 - POLICE PENSION Totals	\$5,519,557.56	\$6,103,567.67	\$6,401,600.00	\$6,735,100.00	\$7,222,200.00	\$8,134,300.00	\$9,165,000.00
	EXPENSE TOTALS	\$5,519,557.56	\$6,103,567.67	\$6,401,600.00	\$6,735,100.00	\$7,222,200.00	\$8,134,300.00	\$9,165,000.00
Fund	700 - POLICE PENSION FUND Totals							
	REVENUE TOTALS	\$10,801,061.42	\$11,733,057.79	\$8,969,900.00	\$16,157,900.00	\$9,778,900.00	\$10,355,500.00	\$10,703,300.00
	EXPENSE TOTALS	\$5,519,557.56	\$6,103,567.67	\$6,401,600.00	\$6,735,100.00	\$7,222,200.00	\$8,134,300.00	\$9,165,000.00
Fund	700 - POLICE PENSION FUND Totals	\$5,281,503.86	\$5,629,490.12	\$2,568,300.00	\$9,422,800.00	\$2,556,700.00	\$2,221,200.00	\$1,538,300.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$10,801,061.42	\$11,733,057.79	\$8,969,900.00	\$16,157,900.00	\$9,778,900.00	\$10,355,500.00	\$10,703,300.00
	EXPENSE GRAND TOTALS	\$5,519,557.56	\$6,103,567.67	\$6,401,600.00	\$6,735,100.00	\$7,222,200.00	\$8,134,300.00	\$9,165,000.00
	Net Grand Totals	\$5,281,503.86	\$5,629,490.12	\$2,568,300.00	\$9,422,800.00	\$2,556,700.00	\$2,221,200.00	\$1,538,300.00

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 700 - POLICE PENSION FUND							
REVENUE GRAND TOTALS	\$10,801,061.42	\$11,733,057.79	\$8,969,900.00	\$16,157,900.00	\$9,778,900.00	\$10,355,500.00	\$10,703,300.00
EXPENSE GRAND TOTALS	\$5,519,557.56	\$6,103,567.67	\$6,401,600.00	\$6,735,100.00	\$7,222,200.00	\$8,134,300.00	\$9,165,000.00
	\$5,281,503.86	\$5,629,490.12	\$2,568,300.00	\$9,422,800.00	\$2,556,700.00	\$2,221,200.00	\$1,538,300.00
BEGINNING FUND BALANCE	\$62,250,515.14	\$67,532,019.00		\$73,161,509.12	\$82,584,309.12	\$85,141,009.12	\$87,362,209.12
REVENUE GRAND TOTALS	\$10,801,061.42	\$11,733,057.79	\$8,969,900.00	\$16,157,900.00	\$9,778,900.00	\$10,355,500.00	\$10,703,300.00
EXPENSE GRAND TOTALS	\$5,519,557.56	\$6,103,567.67	\$6,401,600.00	\$6,735,100.00	\$7,222,200.00	\$8,134,300.00	\$9,165,000.00
ENDING FUND BALANCE	\$67,532,019.00	\$73,161,509.12		\$82,584,309.12	\$85,141,009.12	\$87,362,209.12	\$88,900,509.12

POLICE PENSION FUND

Notes

Expenditures

4014 Pension Payments

Budgeted amounts are based upon scheduled monthly pension payments.

4101 Professional Services – Accounting/Auditing

This line item includes the annual actuarial report fees as well as the monthly financial reporting compiled by an outside source.

4103 Professional Services – Legal

This line item includes the fees for legal services during the year.

4110 Technical & Consulting Services

Fees for services for maintaining minutes and the various pension files are also included.

4880 Investment Fees

This line item includes fees paid to the State based on the value of the fund. This line item also includes the investment advisor and account manager fees.



(BLANK)

MOTOR FUEL TAX FUND

Narrative

This fund accounts for the maintenance and improvement of Village-owned streets. Financing is provided by the Village's share of State Motor Fuel Tax allotments, federal grants, and a .25% home-rule sales tax increment. State law requires Motor Fuel Tax allotments be used to maintain streets.

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 250 - MOTOR FUEL TAX FUND								
REVENUE								
Department	9925 - MOTOR FUEL TAX							
TAXES								
250.9925-3031	SALES TAX INCREMENT	2,830,229.10	2,808,468.72	2,804,000.00	2,804,000.00	2,804,000.00	2,804,000.00	2,804,000.00
	TAXES Totals	\$2,830,229.10	\$2,808,468.72	\$2,804,000.00	\$2,804,000.00	\$2,804,000.00	\$2,804,000.00	\$2,804,000.00
INTERGOVERNMENTAL								
250.9925-3060	MOTOR FUEL TAX	1,568,026.03	1,613,681.55	1,668,600.00	1,630,000.00	1,630,000.00	1,630,000.00	1,630,000.00
	INTERGOVERNMENTAL Totals	\$1,568,026.03	\$1,613,681.55	\$1,668,600.00	\$1,630,000.00	\$1,630,000.00	\$1,630,000.00	\$1,630,000.00
GRANTS								
250.9925-3400	GRANTS	.00	.00	.00	378,000.00	.00	.00	.00
250.9925-3440	GRANTS-CDBG	.00	298,124.21	300,000.00	287,160.00	.00	.00	.00
	GRANTS Totals	\$0.00	\$298,124.21	\$300,000.00	\$665,160.00	\$0.00	\$0.00	\$0.00
INTEREST INCOME								
250.9925-3510	INVESTMENT INTEREST	374,519.42	382,402.37	325,000.00	325,000.00	300,000.00	300,000.00	300,000.00
	INTEREST INCOME Totals	\$374,519.42	\$382,402.37	\$325,000.00	\$325,000.00	\$300,000.00	\$300,000.00	\$300,000.00
Department	9925 - MOTOR FUEL TAX Totals							
	REVENUE TOTALS	\$4,772,774.55	\$5,102,676.85	\$5,097,600.00	\$5,424,160.00	\$4,734,000.00	\$4,734,000.00	\$4,734,000.00
EXPENSE								
Department	9025 - MFT REBUILD ILL BOND DEPARTMENT							
CAPITAL PROJECTS								
250.9025-4415	STREET PROJECTS	476,816.57	1,301,593.82	.00	.00	.00	.00	.00
	CAPITAL PROJECTS Totals	\$476,816.57	\$1,301,593.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department	9025 - MFT REBUILD ILL BOND DEPARTMENT Totals							
		\$476,816.57	\$1,301,593.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department	9925 - MOTOR FUEL TAX							
CAPITAL PROJECTS								
250.9925-4401	STREET MAINT PROGRAM	1,762,236.18	2,268,556.66	2,530,000.00	2,102,523.00	3,110,000.00	3,264,000.00	3,344,900.00
250.9925-4415	STREET PROJECTS	135,905.79	564,079.93	2,581,737.00	3,263,077.00	1,373,900.00	2,280,200.00	2,139,800.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	COLLEGE AVE RECONSTRUCTION			1.0000		331,000.00	331,000.00	
BOARD REVIEW	ROZANNE DR - LENORE ST - MAVIS LN RESURFACING			1.0000		839,500.00	839,500.00	
BOARD REVIEW	ROZANNE DR - MAVIS LN AND LINCOLN CT RESURFACING			1.0000		203,400.00	203,400.00	
BOARD REVIEW Totals							\$1,373,900.00	
250.9925-4459	SIDEWALKS	886,092.18	888,503.17	1,114,582.00	1,075,782.00	867,500.00	577,200.00	587,300.00
Budget Transactions								
Level	Transaction			Number of Units		Cost Per Unit	Total Amount	
BOARD REVIEW	ADA SIDEWALK			1.0000		50,000.00	50,000.00	
BOARD REVIEW	ANNUAL SIDEWALK MAINTENANCE			1.0000		192,500.00	192,500.00	

G/L Account	Account Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 250 - MOTOR FUEL TAX FUND								
EXPENSE								
Department 9925 - MOTOR FUEL TAX								
CAPITAL PROJECTS								
BOARD REVIEW	PAVER RESTORATION (OR CONCRETE)					1.0000	175,000.00	175,000.00
BOARD REVIEW	TRIP HAZARD SIDEWALK					1.0000	150,000.00	150,000.00
BOARD REVIEW	TRIP HAZARD SIDEWALK (INCREASE FOR FY27 ONLY)					1.0000	300,000.00	300,000.00
	BOARD REVIEW Totals							\$867,500.00
CAPITAL PROJECTS Totals		\$2,784,234.15	\$3,721,139.76	\$6,226,319.00	\$6,441,382.00	\$5,351,400.00	\$6,121,400.00	\$6,072,000.00
TRANSFERS OUT								
250.9925-4950	TRANSFER TO WATER & SEWER	.00	.00	1,200,000.00	1,200,000.00	.00	.00	.00
	TRANSFERS OUT Totals	\$0.00	\$0.00	\$1,200,000.00	\$1,200,000.00	\$0.00	\$0.00	\$0.00
Department 9925 - MOTOR FUEL TAX Totals		\$2,784,234.15	\$3,721,139.76	\$7,426,319.00	\$7,641,382.00	\$5,351,400.00	\$6,121,400.00	\$6,072,000.00
EXPENSE TOTALS		\$3,261,050.72	\$5,022,733.58	\$7,426,319.00	\$7,641,382.00	\$5,351,400.00	\$6,121,400.00	\$6,072,000.00
Fund 250 - MOTOR FUEL TAX FUND Totals								
REVENUE TOTALS		\$4,772,774.55	\$5,102,676.85	\$5,097,600.00	\$5,424,160.00	\$4,734,000.00	\$4,734,000.00	\$4,734,000.00
EXPENSE TOTALS		\$3,261,050.72	\$5,022,733.58	\$7,426,319.00	\$7,641,382.00	\$5,351,400.00	\$6,121,400.00	\$6,072,000.00
Fund 250 - MOTOR FUEL TAX FUND Totals		\$1,511,723.83	\$79,943.27	(\$2,328,719.00)	(\$2,217,222.00)	(\$617,400.00)	(\$1,387,400.00)	(\$1,338,000.00)
Net Grand Totals								
REVENUE GRAND TOTALS		\$4,772,774.55	\$5,102,676.85	\$5,097,600.00	\$5,424,160.00	\$4,734,000.00	\$4,734,000.00	\$4,734,000.00
EXPENSE GRAND TOTALS		\$3,261,050.72	\$5,022,733.58	\$7,426,319.00	\$7,641,382.00	\$5,351,400.00	\$6,121,400.00	\$6,072,000.00
Net Grand Totals		\$1,511,723.83	\$79,943.27	(\$2,328,719.00)	(\$2,217,222.00)	(\$617,400.00)	(\$1,387,400.00)	(\$1,338,000.00)

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 EST ACT	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Fund 250 - MOTOR FUEL TAX FUND							
REVENUE GRAND TOTALS	\$4,772,774.55	\$5,102,676.85	\$5,097,600.00	\$5,424,160.00	\$4,734,000.00	\$4,734,000.00	\$4,734,000.00
EXPENSE GRAND TOTALS	\$3,261,050.72	\$5,022,733.58	\$7,426,319.00	\$7,641,382.00	\$5,351,400.00	\$6,121,400.00	\$6,072,000.00
	\$1,511,723.83	\$79,943.27	-\$2,328,719.00	-\$2,217,222.00	-\$617,400.00	-\$1,387,400.00	-\$1,338,000.00
BEGINNING FUND BALANCE	\$6,929,871.17	\$8,441,595.00		\$8,521,538.27	\$6,304,316.27	\$5,686,916.27	\$4,299,516.27
REVENUE GRAND TOTALS	\$4,772,774.55	\$5,102,676.85	\$5,097,600.00	\$5,424,160.00	\$4,734,000.00	\$4,734,000.00	\$4,734,000.00
EXPENSE GRAND TOTALS	\$3,261,050.72	\$5,022,733.58	\$7,426,319.00	\$7,641,382.00	\$5,351,400.00	\$6,121,400.00	\$6,072,000.00
ENDING FUND BALANCE	\$8,441,595.00	\$8,521,538.27		\$6,304,316.27	\$5,686,916.27	\$4,299,516.27	\$2,961,516.27

MOTOR FUEL TAX FUND

Notes

Revenues

3031 Home Rule Sales Tax

The Village passed a .25% home rule sales tax effective January 1, 2012 to fund continuing road improvements.

3060 Motor Fuel Tax

This tax is collected by the State and shared with local governments to be used for the construction and maintenance of highways. All municipal funds are distributed on the basis of population.

3440 Grants – CDBG

This accounts for Community Development Block Grants received by the Village for specific projects.

Expenditures

4401 Street Maintenance Program

This account represents the annual program to reconstruct or repave local streets. A recent analysis of street conditions has estimated annual replacement cost at \$2.1 million annually, as funding is available.

4415 Street Projects

This account represents additional street projects that are funded with alternate sources such as grants and Home Rule Sales Tax.

Resurfacing Program In Conjunction With Water Main Replacement

This account represents the road resurfacing portion of a project that coordinated with our water department to replace water main. Coordination with the water main replacement program has allowed the road and water main to be programmed into a single project within a single year.

College Boulevard

This account represents the program for a project that received a congressionally-directed grant. The grant will only cover approximately 70% of the costs. The remaining costs are covered with local funding in the MFT fund.

MOTOR FUEL TAX FUND

Notes (Cont'd)

Expenditures (Cont'd)

4459 Sidewalk Programs

This account represents the annual program to construct or reconstruct our sidewalks.

ADA Sidewalk Compliance

This account represents the annual program to bring sidewalk intersections into ADA compliance.

Trip Hazard Sidewalk

This account represents the annual program to replace aging and trip-hazard sidewalks. Additional funding was added for FY24, FY25, FY26 and FY27 to increase trip hazard repairs.

MFT Sidewalk Program

This account represents funding for sidewalk replacement on streets that are included in the annual replacement.

Paver Restoration

This account represents the program to restore/replace aging paver bricks along Lake Street.

DEPARTMENT DIRECTORY

Fund	Organization Number	Department/Division
General	1012	Administration
	1029	Admin/Police Commission
	1040	Finance
	1050	Community Relations
	1060	Building & Grounds
	1510	Police
	1520	Henry Hyde Resource Center
	1530	Consolidated Dispatch Center
	2010	Community Development
	2510	Electrical & Forestry
	2520	Street
	9000	Non Departmental
Water & Sewer	5010	Water
	5031	Sewer
	5032	Wastewater
Internal Services	9961	Fleet Services
	9962	Information Technology
	9964	Equipment Replacement

GLOSSARY OF TERMS

The Annual Budget and Financial Plan contain specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the financial plan document in understanding these terms, a glossary has been included in the document.

ACDC – Acronym for the Addison Consolidated Dispatch Center.

Accrual Basis of Accounting – Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

Appropriations - A legal authorization made by the Village Board which permits the Village to incur obligations and to make expenditures for specific purposes.

Appropriation Ordinance - The official document adopted by the Village Board to establish a legal limit of Village expenditures or obligations for a specific time period.

Assessed Valuation - A percent of appraisal value assigned to real estate and certain personal property for use as a basis for levying property taxes. In the Village of Addison the assessed valuation is 33% of appraised value.

Assets - Property owned by a government which has a monetary value. Resources with present service capacity that the government presently controls.

Balance Sheet - A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large projects, such as buildings, streets and bridges.

Budget - A plan of financial operation embodying an estimate of proposed revenue and expenditures for a specific period of time (budget fiscal year).

Budget Adjustment - A legal procedure utilized by Village staff and the Village Board to revise the budget.

Balanced Budget - A budget in which estimated revenues equal estimated expenditures.

Budget Message - The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Manager.

GLOSSARY OF TERMS

(Cont'd)

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Assets - Assets of a long-term character which are intended to continue to be held or used beyond a single reporting period, such as land, buildings, improvements other than buildings, machinery and equipment. The Village has established a level of \$1,000 for an item to be considered an asset; below \$1,000, the item is considered to be an operating expense. Assets with a value of \$5,000 or more are capitalized and depreciated.

Capital Expenditures/Outlay - Expenditures which result in the acquisition of or addition to capital assets.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet the long-term capital needs of the Village.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Cash Management - The management of cash necessary to pay for government services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Certificate of Deposit - A negotiable or non-negotiable receipt of monies deposited in a bank or financial institution for a specific period for a specified rate of interest.

Community Development Block Grant (CDBG) - This HUD program provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities. The Village has used these grants primarily for infrastructure improvements.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not anticipated.

Custodial Fund - Assets held which will benefit parties that are not part of the government administering the fund.

Debt Service - The expenditure for principal and interest payments on loans, notes, and bonds.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Deficit - (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single accounting period.

GLOSSARY OF TERMS

(Cont'd)

Delinquent Taxes - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Department - A major administrative division of the Village which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation - Expiration in the service life of capital assets purchased within Internal Service and Enterprise Funds, to account for wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Disbursement - Payment for goods and services by cash or check.

Encumbrance - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A governmental accounting fund in which services provided are financed and operated similar to those of a private business--where the intent is that the costs (expenses, including depreciation or debt service payments) of providing goods and services be financed or recovered through user fees.

EPA - The Environmental Protection Agency - an independent executive agency of the United States federal government tasked with environmental protection matters.

ERF – Acronym for the Village's Equipment Replacement Fund.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Village Board.

Expenditure - Decrease in net total assets. Expenses represent the total cost of operations during a period of time regardless of the timing of the related expenditures. Note: An encumbrance is not an expenditure but a reserve of funds to be expended.

Fiduciary Fund - Used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Financial Plan - A multi-year, long-range approach to assess the Village's revenue and expenditure needs which become the basis for formulating the annual budget which by law must be adopted. The plan is developed by utilizing existing policies, objectives, assumptions, and accepted benchmarks and activity measures.

Fiscal Year - The time period designated by the Village signifying the beginning and ending period for recording financial transactions. The Village of Addison has specified May 1 to April 30 as its fiscal year.

Full Faith and Credit - A pledge of the general taxing power of government to repay debt obligations (typically used in reference to general obligation bonds).

GLOSSARY OF TERMS

(Cont'd)

Fund - An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or functions.

Fund Balance – Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

Fund Type - In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Fiduciary.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording; encompassing the conventions, rules, and procedures that define accepted accounting principles.

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

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing government.

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

HHRC – Henry Hyde Resource Center.

HUD – Department of Housing and Urban Development.

IEPA - The Illinois Environmental Protection Agency of the State of Illinois is the primary body concerned with the protection of the environment for the state. The Illinois EPA provides low interest loans through the State Revolving Fund (SRF).

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include streets, water and sewer systems and public buildings.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

I.S.T.E.A. Grant - Intermodal Surface Transportation Efficiency Act is a federal grant, which provides 50% funding for the Army Trail: Mill - Lombard and the Resurfacing: Fullerton/Collins street projects in the Motor Fuel Tax Fund.

Lease – A contract that gives a party the right to use another entity's asset for a set period of time.

GLOSSARY OF TERMS

(Cont'd)

Levy - To impose taxes for the support of Village activities.

Liability - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

MGD – Million gallons per day.

Modified Accrual Basis - A basis of accounting in which revenues are recognized in the period they become available and measurable; expenditures are recognized in the period in which fund liability is incurred, if measurable.

Operating Budget - The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Personnel Services - Costs related to compensating Village employees, including salaries, wages and benefits.

Property Tax - Property taxes are levied on real property according to the property's valuation and the tax rate.

Rebuild Illinois Bonds – Shared proceeds from bonds issued by the State of Illinois for infrastructure improvements. Proceeds are shared over a 3-year period and must be spent prior to July 1, 2025. To qualify to be funded with Rebuild Illinois grant proceeds, a project will need to be a bondable capital improvement. In general, transportation improvement projects with an average useful life of greater than or equal to three (3) years will be considered bondable capital improvements.

Revenue - Funds that the Village receives as income.

Revenue Bonds - This type of bond is backed only by revenues from a specific enterprise or project.

SBITA – A subscription-based information technology arrangement (SBITA) is a contract that gives a government access to a vendor's IT software for a set period of time.

STP - Surface Transportation Program – A Federal grant funding source, where the local share is 30% of construction cost of a road project. This funds programs in the Motor Fuel Tax Fund.

Special Assessment Area - A method used for the purpose of financing public improvements in a designated area. Although a portion of special assessment project costs are borne by a group of specifically benefited owners, the project usually has some value to the general public,

GLOSSARY OF TERMS

(Cont'd)

in which case the general government may bear a portion of the project cost. The general government frequently pays for the entire project up front, and finances the cost through a bond issue. The individual owners in the special assessment area pay the general government their proportional share of the total owner cost. The payment is then used to cover annual debt service costs of the bond issue. Payments can be set up on a lump sum or a periodic basis.

Special Revenue Fund - A fund created when the Village receives revenue from a special source designated to be used for a specific purpose.

Special Service Area - A method used for the purpose of financing public improvements in a designated area. This is handled in the same manner as a Special Assessment Area, except that the individual owner's portions are paid through annual property tax assessments. (See also Special Assessment Area).

Sludge - The end product left after wastewater has been treated to reclaim effluent.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TIF - Tax Increment Financing - This type of financing typically pays for infrastructure and capital improvements in a designated area or district. The difference in property tax revenues received in a base year versus the increased property taxes received in subsequent years after improvements are made, results in a property tax increment which is used to finance the improvements.

Water and Sewer Fund – An enterprise fund used to account for the Water and Sewer operations of the Village.

Water and Sewer Debt Service Fund – A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest related to the Water and Sewer Fund.

Water and Sewer Infrastructure Replacement Fund - A fund established to account for the accumulation of funds for future Water and Sewer Infrastructure replacement costs.

Working Cash/Capital - The excess of current assets over total current liabilities.



(BLANK)