

WATER AND SEWER FUNDS

Water/Sewer Operation & Maintenance Fund

To account for the provision of water and sewer to the residents and businesses of the Village. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, billing and collection.

Capital Reserve Fund

To account for the accumulation of resources to finance projects associated with the maintenance and replacement of the water and sewer system infrastructure.

VILLAGE OF LOMBARD

FUND SUMMARY FISCAL YEAR ENDING 2026

WATER-SEWER OPERATION & MAINTENANCE FUND

DESCRIPTION	BUDGET 2025	ESTIMATE 2025	BUDGET 2026
Beginning Balance			3,973,660
Revenues	19,532,750	19,558,950	20,239,120
Total Available			24,212,780
Expenditures	19,063,010	19,291,065	20,008,195
<i>Ending Balance</i>			4,204,585

Revenue Detail by Fund

Account Number	Account Description	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget - Board Approved
Fund: 510 - Water/Sewer Oper & Maint Fund					
REVENUES					
<i>40 - Charges for Services</i>					
61410	Water Sales-Unmetered	\$3,496	\$3,030	\$3,530	\$3,570
61420	Water Sales-Metered	\$10,005,984	\$10,650,130	\$10,650,130	\$11,022,890
61430	Fill Station Sales	\$0	\$400	\$410	\$400
61450	Hydrant Meter Water Sales	\$24,080	\$7,000	\$24,080	\$24,080
61520	Meter Sales	\$50,690	\$36,300	\$36,300	\$36,300
61560	Transmission Fee-IL Amer Water	\$16,848	\$12,330	\$12,330	\$12,760
61580	Service Charge	\$789,999	\$852,440	\$852,440	\$882,280
61590	Cross Connection Service Charge	\$66,820	\$68,480	\$68,480	\$68,480
61610	Sewer Charges-Unmetered	\$37,288	\$31,460	\$37,290	\$37,290
61620	Sewer Charges-Metered	\$6,859,997	\$7,662,310	\$7,662,310	\$7,930,490
61720	IL Amer Water Reading	\$3,875	\$3,860	\$3,880	\$3,880
61730	Villa Park Sewer Charges	\$5,032	\$2,990	\$5,030	\$5,030
<i>Account Classification Total: 40 - Charges for Services</i>		\$17,864,109	\$19,330,730	\$19,356,210	\$20,027,450
<i>70 - Miscellaneous</i>					
66010	Penalty Charge	\$113,633	\$104,700	\$104,700	\$113,630
66020	Hydrant Meter Rental Fees	\$3,314	\$2,750	\$3,320	\$3,320
66110	NSF Charges	\$2,470	\$1,720	\$1,720	\$1,720
66120	Lien Filing Fees	\$500	\$350	\$500	\$500
66210	Interest on Investments	\$121,729	\$92,000	\$92,000	\$92,000
66780	Miscellaneous	\$8,263	\$500	\$500	\$500
<i>Account Classification Total: 70 - Miscellaneous</i>		\$249,909	\$202,020	\$202,740	\$211,670
REVENUES Total		\$18,114,018	\$19,532,750	\$19,558,950	\$20,239,120
Fund REVENUE	Total: 510 - Water/Sewer Oper & Maint Fund	\$18,114,018	\$19,532,750	\$19,558,950	\$20,239,120

Expenditure Detail by Fund

Account Number	Account Description	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget - Board Approved
Fund: 510 - Water/Sewer Oper & Maint Fund					
EXPENSES					
<i>10 - Personal Services</i>					
71110	Regular Wages	\$2,731,046	\$2,662,550	\$2,755,110	\$2,770,070
71120	Part-Time Wages	\$0	\$16,000	\$16,000	\$16,000
71140	Overtime Wages	\$197,267	\$149,380	\$145,870	\$149,080
71210	PPO-Health Insurance	\$42,443	\$48,100	\$24,750	\$28,110
71220	PPO Plus-Health Insurance	\$127,849	\$115,940	\$170,150	\$202,660
71240	Blue Advantage-Health Insurance	\$274,886	\$274,810	\$277,980	\$282,760
71410	Life Insurance	\$2,493	\$5,320	\$5,280	\$5,340
71420	Social Security	\$172,816	\$174,930	\$180,180	\$181,610
71430	Medicare	\$40,526	\$41,030	\$42,310	\$42,580
71440	Employer Pension Contribution-IMRF	\$191,107	\$167,060	\$172,340	\$204,400
71580	Contingencies	\$0	\$129,550	\$0	\$127,650
71585	Pension Expense OPEB GASB 75	\$163,063	\$0	\$0	\$0
71590	IMRF Pension Expense GASB 68	\$195,006	\$0	\$0	\$0
<i>Account Classification Total: 10 - Personal Services</i>		\$4,138,501	\$3,784,670	\$3,789,970	\$4,010,260
<i>20 - Commodities</i>					
73110	Operating Supplies	\$83,061	\$79,100	\$78,100	\$96,991
73120	Uniforms	\$14,154	\$17,250	\$16,175	\$17,250
73130	Books & Literature	\$0	\$600	\$325	\$600
73140	Postage	\$69,723	\$65,000	\$74,000	\$75,000
73320	Chemicals	\$17,446	\$24,250	\$23,100	\$26,250
73330	Janitorial Supplies	\$1,405	\$500	\$1,900	\$3,000
73610	Electric	\$230,931	\$220,000	\$230,000	\$230,000
73620	Cellular Telephone	\$25,653	\$24,960	\$25,000	\$25,200
73640	Gas	\$24,899	\$45,000	\$31,000	\$31,600
73710	Meters/Hydrants/Valves	\$226,246	\$155,000	\$315,000	\$161,000
73720	Pipes/Fittings/Structures	\$13,291	\$17,500	\$25,000	\$17,500
73730	Purchased Water	\$7,260,200	\$7,488,120	\$7,580,170	\$7,933,170
<i>Account Classification Total: 20 - Commodities</i>		\$7,967,011	\$8,137,280	\$8,399,770	\$8,617,561
<i>30 - Contractual Services</i>					
75010	Training & Travel	\$29,675	\$19,200	\$15,450	\$19,350
75020	Dues & Subscriptions	\$1,854	\$3,420	\$2,660	\$3,430
75120	Legal Advertising	\$148	\$300	\$165	\$300
75210	Printing & Binding	\$180	\$1,700	\$1,600	\$1,700
75220	Recordings/Archiving	\$570	\$500	\$500	\$500
75310	Auditing Services	\$13,780	\$13,780	\$13,780	\$13,780
75320	Computer Services	\$40,389	\$41,600	\$41,600	\$42,850
75350	Other Prof/Tech Services	\$5,976,157	\$5,567,720	\$5,567,900	\$5,781,456

Expenditure Detail by Fund

Account Number	Account Description	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget - Board Approved
75620	Repairs & Improvements	\$2,360	\$11,750	\$10,250	\$12,250
75710	Computer Service Contracts	\$34,674	\$105,800	\$53,420	\$70,588
75720	Rentals	\$7,528	\$5,000	\$4,500	\$6,000
75730	Equipment Service Contracts	\$55,307	\$55,540	\$52,770	\$54,640
75740	Equipment Maintenance	\$18,788	\$26,650	\$26,750	\$27,250
75770	Misc Contractual Obligations	\$228,013	\$215,700	\$237,580	\$235,570
76010	Trfr to Fleet Services O&M	\$190,157	\$229,440	\$229,440	\$243,140
76011	Trfr to Fleet Services Reserve	\$424,890	\$396,010	\$396,010	\$423,370
76020	Trfr to Technology Reserve	\$45,690	\$47,820	\$47,820	\$45,070
<i>Account Classification Total: 30 - Contractual Services</i>		\$7,070,160	\$6,741,930	\$6,702,195	\$6,981,244
<i>40 - Other Expenses</i>					
77030	Depreciation	\$630,494	\$0	\$0	\$0
77031	Amortization	\$95,512	\$0	\$0	\$0
77032	ARO Expense	\$1,875	\$0	\$0	\$0
<i>Account Classification Total: 40 - Other Expenses</i>		\$727,880	\$0	\$0	\$0
<i>50 - Debt Service</i>					
78021	Leased Asset - Interest	\$2,514	\$0	\$0	\$0
<i>Account Classification Total: 50 - Debt Service</i>		\$2,514	\$0	\$0	\$0
<i>70 - Other Financing Uses</i>					
81010	Trfr to General Fund	\$300,000	\$300,000	\$300,000	\$300,000
81020	Trfr to Liability Insurance	\$99,130	\$99,130	\$99,130	\$99,130
<i>Account Classification Total: 70 - Other Financing Uses</i>		\$399,130	\$399,130	\$399,130	\$399,130
EXPENSES Total		\$20,305,196	\$19,063,010	\$19,291,065	\$20,008,195
Fund EXPENSE	Total: 510 - Water/Sewer Oper & Maint Fund	\$20,305,196	\$19,063,010	\$19,291,065	\$20,008,195

510.120.515 Water & Sewer General Services

COST CENTER DESCRIPTION

This account reflects monies appropriated for transfers to reserve accounts to support the operations of the Water and Sewer fund. No expenditures are made directly from this account and transfers from this account to other budget accounts require Village Board authorizing legislation. Funds are appropriated in this cost center for annual salary adjustments for Water/Sewer Fund personnel, technology reserves and insurance.

Expenditure Detail by Cost Center						
Account		Actual	Amended Budget	Year-End Estimate	Board Approved	
Number	Account Description	2024	2025	2025	2026	
Fund: 510 - Water/Sewer Oper & Maint Fund						
Department: 120 - General Services						
Cost Center: 515 - General Services-W&S						
71110	Regular Wages	\$24,526	\$10,210	\$11,910	\$13,420	
71140	Overtime Wages	\$22	\$0	\$20	\$0	
71210	PPO-Health Insurance	\$0	\$0	\$20	\$0	
71220	PPO Plus-Health Insurance	\$0	\$0	\$860	\$1,750	
71240	Blue Advantage-Health Insurance	\$1,859	\$1,850	\$1,850	\$1,920	
71410	Life Insurance	\$13	\$30	\$30	\$40	
71420	Social Security	\$636	\$630	\$740	\$830	
71430	Medicare	\$149	\$150	\$170	\$200	
71440	Employer Pension Contribution-IMRF	\$709	\$610	\$710	\$940	
71580	Contingencies	\$0	\$129,550	\$0	\$127,650	
71585	Pension Expense OPEB GASB 75	\$163,063	\$0	\$0	\$0	
71590	IMRF Pension Expense GASB 68	\$195,006	\$0	\$0	\$0	
73330	Janitorial Supplies	\$1,405	\$0	\$1,400	\$2,500	
73620	Cellular Telephone	\$25,653	\$24,960	\$25,000	\$25,200	
75730	Equipment Service Contracts	\$1,069	\$0	\$0	\$0	
76020	Trfr to Technology Reserve	\$45,690	\$47,820	\$47,820	\$45,070	
81010	Trfr to General Fund	\$300,000	\$300,000	\$300,000	\$300,000	
81020	Trfr to Liability Insurance	\$99,130	\$99,130	\$99,130	\$99,130	
Cost Center Total: 515 - General Services-W&S		\$858,930	\$614,940	\$489,660	\$618,650	

510.170.425 Utility Billing & Account Maintenance

COST CENTER DESCRIPTION

This program reflects the Water and Sewer Fund cost of preparing and mailing water and sewer bills for approximately 12,870 accounts. This includes residential, commercial and multi-family customers. In addition, all account maintenance functions such as final billing changes, name changes, billing questions, and other customer service functions are included in the Utility Billing and Account Maintenance Program.

Expenditure Detail by Cost Center						
Account		Actual	Amended Budget	Year-End Estimate	Board Approved	
Number	Account Description	2024	2025	2025	2026	
Fund: 510 - Water/Sewer Oper & Maint Fund						
Department: 170 - Finance						
Cost Center: 425 - Utility Billing & Acct Maint						
71110	Regular Wages	\$284,045	\$282,570	\$301,440	\$304,810	
71140	Overtime Wages	\$47	\$600	\$0	\$300	
71220	PPO Plus-Health Insurance	\$46,698	\$48,790	\$42,010	\$46,910	
71240	Blue Advantage-Health Insurance	\$6,728	\$6,390	\$12,780	\$13,260	
71410	Life Insurance	\$286	\$600	\$600	\$600	
71420	Social Security	\$16,310	\$17,560	\$18,690	\$18,920	
71430	Medicare	\$3,814	\$4,110	\$4,370	\$4,430	
71440	Employer Pension Contribution-IMRF	\$18,588	\$16,820	\$17,910	\$21,360	
73110	Operating Supplies	\$388	\$1,000	\$1,000	\$1,000	
73140	Postage	\$69,723	\$65,000	\$74,000	\$75,000	
75010	Training & Travel	\$0	\$4,100	\$4,100	\$4,100	
75210	Printing & Binding	\$180	\$600	\$600	\$600	
75220	Recordings/Archiving	\$570	\$500	\$500	\$500	
75310	Auditing Services	\$13,780	\$13,780	\$13,780	\$13,780	
75350	Other Prof/Tech Services	\$65,550	\$66,420	\$66,420	\$68,136	
75770	Misc Contractual Obligations	\$151,402	\$149,100	\$157,000	\$167,070	
Cost Center Total: 425 - Utility Billing & Acct Maint		\$678,109	\$677,940	\$715,200	\$740,776	

510.270.350 Water and Sewer Administration

COST CENTER DESCRIPTION

This program reflects general administration costs for the water and sewer divisions of the Public Works Department.

Expenditure Detail by Cost Center					
Account		Actual	Amended Budget	Year-End Estimate	Board Approved
Number	Account Description	2024	2025	2025	2026
Fund: 510 - Water/Sewer Oper & Maint Fund					
Department: 270 - Public Works					
Cost Center: 350 - Water & Sewer Administration					
71110	Regular Wages	\$659,831	\$664,330	\$675,390	\$684,110
71140	Overtime Wages	\$533	\$0	\$500	\$0
71210	PPO-Health Insurance	\$9,267	\$10,700	\$6,030	\$6,810
71220	PPO Plus-Health Insurance	\$43,676	\$47,400	\$41,080	\$49,470
71240	Blue Advantage-Health Insurance	\$38,397	\$39,470	\$43,400	\$44,630
71410	Life Insurance	\$487	\$1,070	\$1,050	\$1,070
71420	Social Security	\$38,053	\$40,750	\$41,180	\$42,000
71430	Medicare	\$9,009	\$9,640	\$9,790	\$9,920
71440	Employer Pension Contribution-IMRF	\$42,887	\$39,460	\$40,120	\$47,890
73110	Operating Supplies	\$4,272	\$5,000	\$4,350	\$10,140
73120	Uniforms	\$721	\$750	\$625	\$750
73130	Books & Literature	\$0	\$250	\$140	\$250
75010	Training & Travel	\$15,351	\$3,500	\$2,500	\$2,500
75020	Dues & Subscriptions	\$1,579	\$2,600	\$2,150	\$2,600
75120	Legal Advertising	\$148	\$300	\$165	\$300
75320	Computer Services	\$40,389	\$41,600	\$41,600	\$42,850
75350	Other Prof/Tech Services	\$37,466	\$22,200	\$9,200	\$11,820
75710	Computer Service Contracts	\$18,819	\$86,800	\$33,760	\$51,588
75770	Misc Contractual Obligations	\$71,195	\$61,500	\$75,000	\$62,500
Cost Center Total: 350 - Water & Sewer Administration		\$1,032,078	\$1,077,320	\$1,028,030	\$1,071,198

510.270.355 Water Pumping and Treatment

COST CENTER DESCRIPTION

This program reflects the cost of operating and maintaining four (4) lake water receiving stations, sixteen (16) high service pumps, five (5) stationary generators and four (4) storage facilities capable of storing 6.2 million gallons of water. Additionally, two (2) transfer pumping stations, two (2) deep wells, and two (2) shallow wells are maintained and monitored. This division supplies over 1.53 billion gallons of treated water per year. Staffed by IEPA certified operators, this program is responsible for the collection of approximately 700 microbiological samples, 250 turbidity tests, daily chlorine residuals and other required laboratory tests. Services are rendered relative to complaints such as low pressure, rusty water, taste and odor.

Expenditure Detail by Cost Center					
Account		Actual	Amended Budget	Year-End Estimate	Board Approved
Number	Account Description	2024	2025	2025	2026
Fund: 510 - Water/Sewer Oper & Maint Fund					
Department: 270 - Public Works					
Cost Center: 355 - Water Pumping & Treatment					
71110	Regular Wages	\$260,683	\$253,370	\$264,800	\$264,800
71140	Overtime Wages	\$50,516	\$12,000	\$25,500	\$12,000
71210	PPO-Health Insurance	\$9,507	\$9,350	\$9,350	\$10,650
71220	PPO Plus-Health Insurance	\$4,199	\$4,370	\$4,370	\$4,950
71240	Blue Advantage-Health Insurance	\$21,399	\$21,310	\$21,310	\$22,100
71410	Life Insurance	\$213	\$450	\$450	\$450
71420	Social Security	\$17,034	\$16,160	\$17,560	\$16,720
71430	Medicare	\$3,984	\$3,780	\$4,110	\$3,910
71440	Employer Pension Contribution-IMRF	\$18,606	\$15,490	\$16,830	\$18,880
73110	Operating Supplies	\$3,586	\$5,050	\$5,000	\$7,550
73120	Uniforms	\$3,161	\$3,750	\$3,750	\$3,750
73130	Books & Literature	\$0	\$250	\$100	\$250
73320	Chemicals	\$2,036	\$3,750	\$2,500	\$3,750
73330	Janitorial Supplies	\$0	\$500	\$500	\$500
73610	Electric	\$230,931	\$220,000	\$230,000	\$230,000
75010	Training & Travel	\$4,878	\$3,200	\$3,000	\$3,200
75020	Dues & Subscriptions	\$0	\$150	\$150	\$150
75210	Printing & Binding	\$0	\$350	\$300	\$350
75350	Other Prof/Tech Services	\$45,840	\$21,800	\$29,000	\$31,300
75620	Repairs & Improvements	\$2,283	\$8,000	\$8,000	\$8,500
75710	Computer Service Contracts	\$7,701	\$7,500	\$8,060	\$7,500
75730	Equipment Service Contracts	\$11,771	\$8,750	\$8,500	\$9,150
75740	Equipment Maintenance	\$3,457	\$9,000	\$9,000	\$9,500
76010	Trfr to Fleet Services O&M	\$24,615	\$28,870	\$28,870	\$32,090
76011	Trfr to Fleet Services Reserve	\$39,470	\$31,720	\$31,720	\$56,360
Cost Center Total: 355 - Water Pumping & Treatment		\$765,871	\$688,920	\$732,730	\$758,360

510.270.360 Lake Michigan Water

COST CENTER DESCRIPTION

This program reflects operating costs attributable to the Village's contractual agreement to accept Lake Michigan Water. The Village began receiving water from Lake Michigan in January, 1992. Purchased Water provides for the purchase of Lake Michigan water.

Expenditure Detail by Cost Center					
Account		Actual	Amended Budget	Year-End Estimate	Board Approved
Number	Account Description	2024	2025	2025	2026
Fund: 510 - Water/Sewer Oper & Maint Fund					
Department: 270 - Public Works					
Cost Center: 360 - Lake Michigan Water					
73730	Purchased Water	\$7,260,200	\$7,488,120	\$7,580,170	\$7,933,170
Cost Center Total: 360 - Lake Michigan Water		\$7,260,200	\$7,488,120	\$7,580,170	\$7,933,170

510.270.365 Water Distribution

COST CENTER DESCRIPTION

This program reflects the Water and Sewer Fund cost of maintaining and repairing 180 miles of water main, 2,560 water main supply valves, 2,764 fire hydrants, and 12,600 water service lines in and outside of the corporate limits of the Village. This program includes water valve exercising, water valve replacement, water main and service line repairs, flushing and inspecting fire hydrants, pressure and flow testing, painting fire hydrants and routine maintenance. Meter testing is also included in this program.

Expenditure Detail by Cost Center					
Account		Actual	Amended Budget	Year-End Estimate	Board Approved
Number	Account Description	2024	2025	2025	2026
Fund: 510 - Water/Sewer Oper & Maint Fund					
Department: 270 - Public Works					
Cost Center: 365 - Water Distribution					
71110	Regular Wages	\$461,394	\$439,120	\$451,980	\$452,520
71120	Part-Time Wages	\$0	\$16,000	\$16,000	\$16,000
71140	Overtime Wages	\$124,452	\$96,700	\$95,000	\$96,700
71210	PPO-Health Insurance	\$5,665	\$7,480	\$0	\$0
71220	PPO Plus-Health Insurance	\$10,836	\$3,500	\$30,360	\$37,160
71240	Blue Advantage-Health Insurance	\$69,770	\$70,260	\$67,400	\$67,810
71410	Life Insurance	\$475	\$1,010	\$1,000	\$1,010
71420	Social Security	\$31,083	\$34,410	\$35,220	\$35,370
71430	Medicare	\$7,270	\$8,040	\$8,240	\$8,270
71440	Employer Pension Contribution-IMRF	\$33,832	\$32,010	\$32,790	\$38,810
73110	Operating Supplies	\$31,033	\$26,450	\$27,000	\$35,701
73120	Uniforms	\$3,917	\$5,250	\$5,000	\$5,250
73640	Gas	\$4,478	\$10,000	\$10,000	\$10,000
73710	Meters/Hydrants/Valves	\$163,471	\$135,000	\$195,000	\$141,000
75010	Training & Travel	\$4,917	\$5,900	\$4,000	\$6,300
75020	Dues & Subscriptions	\$240	\$530	\$360	\$530
75210	Printing & Binding	\$0	\$750	\$700	\$750
75350	Other Prof/Tech Services	\$28,374	\$39,000	\$60,000	\$51,500
75720	Rentals	\$6,093	\$2,000	\$2,000	\$3,000
75740	Equipment Maintenance	\$1,893	\$3,750	\$3,750	\$3,750
76010	Tfr to Fleet Services O&M	\$59,103	\$53,420	\$53,420	\$73,310
76011	Tfr to Fleet Services Reserve	\$151,080	\$150,300	\$150,300	\$140,890
Cost Center Total: 365 - Water Distribution		\$1,199,377	\$1,140,880	\$1,249,520	\$1,225,631

510.270.370 Water Meter Reading and Maintenance

COST CENTER DESCRIPTION

This program reflects the Water and Sewer Fund cost of maintaining and repairing 12,600 water meters ranging in size from 5/8 inch to 6 inch. Smaller meters are used primarily in residential applications. Meters larger than 1 inch are generally used in commercial installations. In addition to system maintenance, the program also makes service calls related to such things as high billing, low pressure, and leaking meters. This cost center also includes the cross connection control program and was established to accurately note all potential and existing potable water supply cross connections within commercial and industrial buildings served by our distribution system. Program activities include compiling a data base of all commercial and industrial water use customers and educating these customers as well as the general public to the health risk cross connections can cause. This cost center covers the maintenance and repair of bulk water fill stations and administers the hydrant rental program.

Expenditure Detail by Cost Center					
Account		Actual	Amended Budget	Year-End Estimate	Board Approved
Number	Account Description	2024	2025	2025	2026
Fund: 510 - Water/Sewer Oper & Maint Fund					
Department: 270 - Public Works					
Cost Center: 370 - Water Meter Reading & Maint					
71110	Regular Wages	\$99,246	\$98,160	\$102,730	\$102,730
71140	Overtime Wages	\$8	\$1,530	\$500	\$1,530
71220	PPO Plus-Health Insurance	\$1,985	\$2,260	\$1,560	\$1,730
71240	Blue Advantage-Health Insurance	\$10,240	\$8,390	\$8,390	\$8,770
71410	Life Insurance	\$90	\$190	\$190	\$190
71420	Social Security	\$6,266	\$6,210	\$6,470	\$6,540
71430	Medicare	\$1,465	\$1,450	\$1,520	\$1,530
71440	Employer Pension Contribution-IMRF	\$6,783	\$5,940	\$6,200	\$7,380
73110	Operating Supplies	\$2,580	\$3,000	\$2,500	\$3,000
73120	Uniforms	\$948	\$750	\$750	\$750
73710	Meters/Hydrants/Valves	\$62,775	\$20,000	\$120,000	\$20,000
75010	Training & Travel	\$228	\$0	\$100	\$750
75350	Other Prof/Tech Services	\$1,008	\$15,500	\$15,000	\$17,000
75730	Equipment Service Contracts	\$42,467	\$46,790	\$44,270	\$45,490
75740	Equipment Maintenance	\$151	\$500	\$500	\$0
76010	Tirfr to Fleet Services O&M	\$1,891	\$12,600	\$12,600	\$2,390
76011	Tirfr to Fleet Services Reserve	\$8,000	\$6,450	\$6,450	\$6,450
Cost Center Total: 370 - Water Meter Reading & Maint		\$246,128	\$229,720	\$329,730	\$226,230

510.270.375 Glenbard Wastewater Facility

COST CENTER DESCRIPTION

This program reflects costs associated with operation of the Glenbard Wastewater Authority. The Authority provides treatment of sanitary sewage for areas including the Village of Lombard, Glen Ellyn and several contiguous subdivisions located in unincorporated DuPage County. The operation of the Authority is divided into the following four (4) major cost centers: (1) Glenbard Treatment Plant; (2) Lombard Combined Sewer Treatment Facilities; (3) North Interceptor Line; (4) South Interceptor Line. Costs for each center are based upon approximate metered usage of each facility. The project was federally funded in 1977 and construction of the plant was completed in early 1981. Total cost of the project was approximately \$42 million with \$10.4 million of the total being funded between the Village of Glen Ellyn and Lombard.

Expenditure Detail by Cost Center						
Account		Actual	Amended Budget	Year-End Estimate	Board Approved	
Number	Account Description	2024	2025	2025	2026	
Fund: 510 - Water/Sewer Oper & Maint Fund						
Department: 270 - Public Works						
Cost Center: 375 - Glenbard Wastewater Facility						
75350	Other Prof/Tech Services	\$5,745,132	\$5,350,000	\$5,335,480	\$5,548,900	
77030	Depreciation	\$630,494	\$0	\$0	\$0	
77031	Amortization	\$95,512	\$0	\$0	\$0	
Cost Center Total: 375 - Glenbard Wastewater Facility		\$6,471,137	\$5,350,000	\$5,335,480	\$5,548,900	

510.270.380 Sanitary Sewer Maintenance

COST CENTER DESCRIPTION

This program reflects the Water and Sewer Fund cost of maintaining, repairing and replacing approximately 141 miles of sanitary and combined sewers, and approximately 2,800 sanitary and combined manholes in and outside of the Village's corporate limits. This program also reflects the cost of responding to approximately 200 sewer stub customer service requests annually. Other costs include sewer rodding fees and contractor's fees. Other activities included in this program are sewer televising, sewer flushing, and the Village's participation in the JULIE (Joint Utility Locating Information for Excavators) system.

Expenditure Detail by Cost Center					
Account		Actual	Amended Budget	Year-End Estimate	Board Approved
Number	Account Description	2024	2025	2025	2026
Fund: 510 - Water/Sewer Oper & Maint Fund					
Department: 270 - Public Works					
Cost Center: 380 - Sanitary Sewer Maint					
71110	Regular Wages	\$472,980	\$455,550	\$472,710	\$473,260
71140	Overtime Wages	\$20,042	\$25,000	\$17,500	\$25,000
71210	PPO-Health Insurance	\$5,665	\$7,480	\$0	\$0
71220	PPO Plus-Health Insurance	\$10,836	\$3,500	\$30,360	\$37,160
71240	Blue Advantage-Health Insurance	\$70,656	\$71,140	\$68,280	\$68,730
71410	Life Insurance	\$483	\$1,030	\$1,020	\$1,030
71420	Social Security	\$31,366	\$29,590	\$30,110	\$30,600
71430	Medicare	\$7,336	\$6,920	\$7,040	\$7,150
71440	Employer Pension Contribution-IMRF	\$34,528	\$28,350	\$28,840	\$34,550
73110	Operating Supplies	\$17,722	\$16,350	\$16,500	\$17,350
73120	Uniforms	\$4,823	\$5,250	\$5,250	\$5,250
73320	Chemicals	\$11,195	\$15,500	\$16,000	\$17,500
73720	Pipes/Fittings/Structures	\$13,291	\$17,500	\$25,000	\$17,500
75010	Training & Travel	\$4,102	\$1,000	\$1,000	\$1,000
75020	Dues & Subscriptions	\$35	\$0	\$0	\$0
75350	Other Prof/Tech Services	\$49,974	\$50,000	\$50,000	\$50,000
75710	Computer Service Contracts	\$4,000	\$4,000	\$4,000	\$4,000
75720	Rentals	\$707	\$1,500	\$1,000	\$1,500
75740	Equipment Maintenance	\$4,329	\$4,000	\$4,000	\$4,000
76010	Trfr to Fleet Services O&M	\$97,670	\$124,280	\$124,280	\$126,150
76011	Trfr to Fleet Services Reserve	\$226,340	\$207,540	\$207,540	\$219,670
Cost Center Total: 380 - Sanitary Sewer Maint		\$1,088,081	\$1,075,480	\$1,110,430	\$1,141,400

510.270.385 Lift/Pump Station Maintenance

COST CENTER DESCRIPTION

This cost center reflects the Water and Sewer Fund cost of operating and maintaining fourteen (14) sanitary lift stations. In addition, six (6) storm water stations designed to handle large influxes of storm water are included in this cost center. Two (2) sewer pipeline monitoring stations are also included in this cost center.

Expenditure Detail by Cost Center						
Account		Actual	Amended Budget	Year-End Estimate	Board Approved	
Number	Account Description	2024	2025	2025	2026	
Fund: 510 - Water/Sewer Oper & Maint Fund						
Department: 270 - Public Works						
Cost Center: 385 - Lift/Pump Station Maint						
71110	Regular Wages	\$246,747	\$245,170	\$254,100	\$254,100	
71140	Overtime Wages	\$1,500	\$11,000	\$5,000	\$11,000	
71210	PPO-Health Insurance	\$9,507	\$9,350	\$9,350	\$10,650	
71220	PPO Plus-Health Insurance	\$4,199	\$4,370	\$4,370	\$4,950	
71240	Blue Advantage-Health Insurance	\$21,398	\$21,310	\$21,310	\$22,100	
71410	Life Insurance	\$213	\$450	\$450	\$450	
71420	Social Security	\$17,033	\$16,100	\$16,290	\$16,660	
71430	Medicare	\$3,983	\$3,770	\$3,810	\$3,900	
71440	Employer Pension Contribution-IMRF	\$18,605	\$15,430	\$15,610	\$18,810	
73110	Operating Supplies	\$3,319	\$5,500	\$5,000	\$5,500	
73130	Books & Literature	\$0	\$100	\$85	\$100	
73320	Chemicals	\$4,214	\$5,000	\$4,600	\$5,000	
73640	Gas	\$20,421	\$35,000	\$21,000	\$21,600	
75010	Training & Travel	\$200	\$1,500	\$750	\$1,500	
75020	Dues & Subscriptions	\$0	\$140	\$0	\$150	
75350	Other Prof/Tech Services	\$2,813	\$2,800	\$2,800	\$2,800	
75620	Repairs & Improvements	\$78	\$3,750	\$2,250	\$3,750	
75710	Computer Service Contracts	\$4,155	\$7,500	\$7,600	\$7,500	
75720	Rentals	\$0	\$750	\$750	\$750	
75740	Equipment Maintenance	\$8,957	\$9,400	\$9,500	\$10,000	
76010	Tfr to Fleet Services O&M	\$6,878	\$10,270	\$10,270	\$9,200	
Cost Center Total: 385 - Lift/Pump Station Maint		\$374,221	\$408,660	\$394,895	\$410,470	

510.270.390 Storm Sewer System Maintenance

COST CENTER DESCRIPTION

This program reflects the cost of maintaining 3,700 catch basins, inlets, and storm sewer manholes. Other costs include catch basin cleaning with the combination vacuum/flusher truck and maintenance of approximately 115 miles of storm sewers. All maintenance of storm sewers is a function of this program.

Expenditure Detail by Cost Center						
Account		Actual	Amended Budget	Year-End Estimate	Board Approved	
Number	Account Description	2024	2025	2025	2026	
Fund: 510 - Water/Sewer Oper & Maint Fund						
Department: 270 - Public Works						
Cost Center: 390 - Storm Sewer System Maint						
71110	Regular Wages	\$221,594	\$214,070	\$220,050	\$220,320	
71140	Overtime Wages	\$147	\$2,550	\$1,850	\$2,550	
71210	PPO-Health Insurance	\$2,832	\$3,740	\$0	\$0	
71220	PPO Plus-Health Insurance	\$5,418	\$1,750	\$15,180	\$18,580	
71240	Blue Advantage-Health Insurance	\$34,440	\$34,690	\$33,260	\$33,440	
71410	Life Insurance	\$233	\$490	\$490	\$500	
71420	Social Security	\$15,035	\$13,520	\$13,920	\$13,970	
71430	Medicare	\$3,516	\$3,170	\$3,260	\$3,270	
71440	Employer Pension Contribution-IMRF	\$16,569	\$12,950	\$13,330	\$15,780	
73110	Operating Supplies	\$20,162	\$16,750	\$16,750	\$16,750	
73120	Uniforms	\$585	\$1,500	\$800	\$1,500	
75720	Rentals	\$727	\$750	\$750	\$750	
75770	Misc Contractual Obligations	\$5,417	\$5,100	\$5,580	\$6,000	
78021	Leased Asset - Interest	\$2,514	\$0	\$0	\$0	
Cost Center Total: 390 - Storm Sewer System Maint		\$329,190	\$311,030	\$325,220	\$333,410	

VILLAGE OF LOMBARD

FUND SUMMARY FISCAL YEAR ENDING 2026

WATER-SEWER CAPITAL RESERVE FUND

DESCRIPTION	BUDGET 2025	ESTIMATE 2025	BUDGET 2026
Beginning Balance			6,085,335
Revenues	15,347,550	16,330,800	7,052,270
Total Available			13,137,605
Expenditures	17,061,050	18,164,140	8,441,470
<i>Ending Balance</i>			<i>4,696,135</i>

Revenue Detail by Fund

Account Number	Account Description	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget - Board Approved
Fund: 520 - Water/Sewer Capital Rsrv Fund					
REVENUES					
<i>10 - Taxes</i>					
51220	Non Home Rule Sales Tax	\$3,352,514	\$3,347,920	\$840,730	\$3,347,920
<i>Account Classification Total: 10 - Taxes</i>		\$3,352,514	\$3,347,920	\$840,730	\$3,347,920
<i>40 - Charges for Services</i>					
61510	Water Connections	\$10,800	\$50,000	\$50,000	\$50,000
61540	Capital-Water/Sewer	\$2,831,336	\$3,149,630	\$3,149,630	\$3,354,350
61710	Sewer Connections	\$51,450	\$100,000	\$100,000	\$100,000
<i>Account Classification Total: 40 - Charges for Services</i>		\$2,893,586	\$3,299,630	\$3,299,630	\$3,504,350
<i>70 - Miscellaneous</i>					
66210	Interest on Investments	\$702,855	\$200,000	\$210,000	\$200,000
66510	Bond Proceeds	\$0	\$8,500,000	\$11,930,440	\$0
66780	Miscellaneous	\$5,117	\$0	\$50,000	\$0
<i>Account Classification Total: 70 - Miscellaneous</i>		\$707,972	\$8,700,000	\$12,190,440	\$200,000
REVENUES Total		\$6,954,072	\$15,347,550	\$16,330,800	\$7,052,270
Fund REVENUE	Total: 520 - Water/Sewer Capital Rsrv Fund	\$6,954,072	\$15,347,550	\$16,330,800	\$7,052,270

Expenditure Detail by Fund

Account Number	Account Description	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget - Board Approved
Fund: 520 - Water/Sewer Capital Rsrv Fund					
EXPENSES					
<i>20 - Commodities</i>					
73110	Operating Supplies	\$11,812	\$0	\$0	\$0
73910	Technology Software	\$68,891	\$0	\$0	\$0
<i>Account Classification Total: 20 - Commodities</i>		\$80,702	\$0	\$0	\$0
<i>30 - Contractual Services</i>					
75120	Legal Advertising	\$226	\$0	\$0	\$0
75350	Other Prof/Tech Services	\$217,990	\$0	\$0	\$0
75410	Engineering Services	\$378,601	\$0	\$0	\$0
75420	Construction Services	\$9,888,020	\$15,605,990	\$17,019,470	\$6,580,100
75770	Misc Contractual Obligations	\$100,224	\$69,000	\$0	\$0
<i>Account Classification Total: 30 - Contractual Services</i>		\$10,585,061	\$15,674,990	\$17,019,470	\$6,580,100
<i>40 - Other Expenses</i>					
77031	Amortization	\$67,491	\$0	\$0	\$0
<i>Account Classification Total: 40 - Other Expenses</i>		\$67,491	\$0	\$0	\$0
<i>50 - Debt Service</i>					
78010	Bond Principal	\$0	\$1,047,930	\$885,190	\$1,392,440
78020	Bond Interest	\$208,812	\$338,130	\$259,480	\$468,930
78021	Leased Asset - Interest	\$1,193	\$0	\$0	\$0
<i>Account Classification Total: 50 - Debt Service</i>		\$210,005	\$1,386,060	\$1,144,670	\$1,861,370
<i>60 - Property</i>					
80040	Land Purchase/Improvements	\$239,127	\$0	\$0	\$0
<i>Account Classification Total: 60 - Property</i>		\$239,127	\$0	\$0	\$0
EXPENSES Total		\$11,182,387	\$17,061,050	\$18,164,140	\$8,441,470
Fund EXPENSE	Total: 520 - Water/Sewer Capital Rsrv Fund	\$11,182,387	\$17,061,050	\$18,164,140	\$8,441,470

520.790.715 Water & Sewer Capital Projects

COST CENTER DESCRIPTION

This account provides for the Water and Sewer Capital Reserve Fund cost of those projects associated with the repair, maintenance and replacement of the water and sewer system capital plan. Funding for this program is provided from annual water and sewer connection fees, water rate revenues and a percentage of the balance in annual revenue from the water and sewer system. Expenditures in this program are restricted to repair, maintenance and replacement projects in the water and sewer system and may not be used for general operation of the system. Capital improvements financed from the Water and Sewer Capital Reserve Fund shown in this program are included in the first year of the Ten Year Capital Improvement Program. The inclusion of these projects in the annual operating budget provides authorization for the staff to begin with the projects as submitted subject to periodic review by the Board of Trustees.

Expenditure Detail by Cost Center					
Account		Actual	Amended Budget	Year-End Estimate	Board Approved
Number	Account Description	2024	2025	2025	2026
Fund: 520 - Water/Sewer Capital Rsrv Fund					
Department: 790 - Water/Sewer Capital Projects					
Cost Center: 715 - Water & Sewer Capital					
73110	Operating Supplies	\$11,812	\$0	\$0	\$0
73910	Technology Software	\$68,891	\$0	\$0	\$0
75120	Legal Advertising	\$226	\$0	\$0	\$0
75350	Other Prof/Tech Services	\$217,990	\$0	\$0	\$0
75410	Engineering Services	\$378,601	\$0	\$0	\$0
75420	Construction Services	\$9,888,020	\$15,605,990	\$17,019,470	\$6,580,100
75770	Misc Contractual Obligations	\$100,224	\$69,000	\$0	\$0
77031	Amortization	\$67,491	\$0	\$0	\$0
78010	Bond Principal	\$0	\$1,047,930	\$885,190	\$1,392,440
78020	Bond Interest	\$208,812	\$338,130	\$259,480	\$468,930
78021	Leased Asset - Interest	\$1,193	\$0	\$0	\$0
80040	Land Purchase/Improvements	\$239,127	\$0	\$0	\$0
Cost Center Total: 715 - Water & Sewer Capital		\$11,182,387	\$17,061,050	\$18,164,140	\$8,441,470