

Executive Summary – FY 2026 Proposed Budget

The FY 2026 Proposed Budget for the Village of Lombard reflects a balanced approach that maintains financial stability, invests in infrastructure, and advances long-term priorities.

Key Budget Figures

- Total Revenues: \$125.8 million
- Total Expenditures: \$123.8 million
- General Fund Revenues: \$48.8 million
- General Fund Expenditures: \$48.8 million
- General Fund: Balanced budget with 75% of costs in wages, pensions, and benefits

Strategic Priorities

The 2026 Budget supports:

- Financial stability and conservative planning
- Public safety facility planning
- Economic development and operational excellence
- Infrastructure investment and service delivery improvements

Past Policy Decisions – Regarding New Public Safety Buildings

The Village Board has dedicated the property tax increases received in 2024 and 2025 to the Building Reserve Fund, providing \$1.9 million to support future public safety facilities.

In February 2025, the Board suspended the traditional Year-End Revenues of Expenditures “Waterfall” allocations to pension and economic development reserves and direct those funds be allocated to the Building Fund for three years. The 2024 “Waterfall” distribution in 2025 to the Building Fund totaled \$4.9 million.

The Board also approved an ordinance to suspend the current restricted 1% Non-Home Rule Sales Tax and adopted a new ordinance to implement a broader use 1% Non-Home Rule Sales Tax. Per Board direction, beginning July 1, 2025, the first \$10 million of Non-Home Rule Sales Tax revenue will be used for new public safety buildings. Staff projects as of June 30, 2026, the savings to the Building Fund will be \$27.1 million. The estimated project cost (in 2024 dollars) is \$50 million. This does not include the cost for land acquisition.

Board Policy Decisions – 2026 Budget

2025 Tax Levy Increase (received in 2026) and distribution to the Building Fund for new public safety buildings.

Capital Improvement Plan (CIP)

The 2026–2035 CIP totals \$219.3 million, including \$27.4 million in 2026 projects (\$20.6M local / \$6.8M non-local).

- 2026 Planned Expenditures by Category:

- \$3,279,000 – Bikeway and Pedestrian Path Improvements
- \$250,000 – Building Improvements
- \$6,500 – Commuter Parking Facilities
- \$717,000 – Facility Improvements and Maintenance
- \$36,100 – Parking Lot Improvements
- \$193,000 – Professional Services
- \$729,000 – Right-of-Way Maintenance and Beautification
- \$2,157,500 – Sewer/Stormwater Improvements (not linked to street projects)
- \$280,000 – Sidewalk Improvements
- \$12,804,000 – Street Construction and Maintenance (including related underground)
- \$644,000 – Traffic Signal and Street Lighting Improvements
- \$6,296,500 – Water System Improvements

Water & Sewer

Based on results from the 2024 Water & Sewer Rate Study, the Village Board approved an average rate increase of 4% for 2025-2029 (5 years).

Effective January 1, 2026, the water/sewer variable rate increases to \$18.21 per 1,000 gallons. Average households that use 4K gallons of water per month will see a \$3.28 increase per monthly bill.

Approximately 67% of FY 2026 Water & Sewer Operating and Maintenance Fund expenditures will go to the DuPage Water Commission and Glenbard Wastewater Facility, with the remaining one-third funding Village operations.

Closing Note

The FY 2026 Budget maintains core services, advances public safety facilities planning, and invests in infrastructure while preserving the Village's long-term fiscal health.

VILLAGE OF LOMBARD
SUMMARY OF REVENUES BY SOURCE - ALL FUNDS
FYE 2026

Description	Taxes	Licenses and Permits	Inter- Government Revenues	Charges for Services	Fines and Forfeits	Misc Revenues	FYE 2026 Proposed Total	FYE 2025 YE Estimate Total	FYE 2024 Actual Total
101 General Fund	47,495,120	1,533,200	355,860	6,225,720	939,810	1,295,310	57,845,020	57,950,360	63,760,525
310 Debt Service Fund	5,000	-	-	-	-	20,000	25,000	26,200	39,654
410 Construction Fund	3,707,220	-	-	13,500	-	30,000	3,750,720	2,873,170	7,913,320
414 Grant Capital Fund	-	-	250,000	-	-	-	250,000	-	-
415 Grant Fund - Rebuild IL Bonds	-	-	-	-	-	-	-	-	-
416 Capital Bill Rebuild IL	-	-	-	-	-	-	-	4,876,000	200,000
420 Motor Fuel Tax Fund	2,125,800	-	-	-	-	162,000	2,287,800	2,236,040	2,333,928
430 Facilities Fund	598,890	-	-	3,950	-	80,000	682,840	682,840	750,581
432 Building Reserve Fund	3,044,870	-	-	1,493,910	-	-	4,538,780	14,184,340	5,533,601
440 TIF Downtown Fund	-	-	-	-	-	-	-	-	3,381,691
441 TIF 1 - West of Grace St	249,380	-	-	-	-	25,000	274,380	267,110	298,574
442 TIF2 - East of Grace St	490,210	-	-	-	-	15,000	505,210	600,930	740,541
443 TIF4 - Butterfield/Yorktown	869,910	-	-	-	-	-	869,910	867,290	653,290
Total Capital Projects Funds	11,086,280	-	250,000	1,511,360	-	312,000	13,159,640	26,587,720	21,805,527
510 W/S Operation and Maintenance	-	-	-	20,027,450	-	211,670	20,239,120	19,558,950	18,114,018
520 W/S Capital Reserve Fund	3,347,920	-	-	3,504,350	-	200,000	7,052,270	16,330,800	6,954,072
530 Parking System Fund	-	129,630	-	-	20,000	20,000	169,630	179,630	225,107
Total Enterprise Funds	3,347,920	129,630	-	23,531,800	20,000	431,670	27,461,020	36,069,380	25,293,197
610 Fleet Services Fund	-	-	-	1,299,330	-	121,570	1,420,900	1,280,640	1,112,046
615 Fleet Services Reserve Fund	-	-	-	2,414,590	500	622,000	3,037,090	2,732,510	3,803,986
Total Internal Service Funds	-	-	-	3,713,920	500	743,570	4,457,990	4,013,150	4,916,032
710 Police Pension Fund	-	-	-	4,495,040	-	8,499,800	12,994,840	13,004,810	14,687,316
720 Firefighter Pension Fund	-	-	-	3,039,780	-	6,825,740	9,865,520	9,108,910	14,498,115
Total Pension Trust Funds	-	-	-	7,534,820	-	15,325,540	22,860,360	22,113,720	29,185,431
All Funds	61,934,320	1,662,830	605,860	42,517,620	960,310	18,128,090	125,809,030	146,760,530	145,000,366

VILLAGE OF LOMBARD
SUMMARY OF EXPENDITURES BY FUNCTION - ALL FUNDS
FYE 2026

Description	Personal Services	Commodities	Contract Services	Other Expenses	Debt Service	Property	Other Financing Uses	FYE 2026 Proposed Total	FYE 2025 YE Estimate Total	FYE 2024 Actual Total
101 General Fund	31,017,930	2,435,969	23,151,875	3,000	-	-	1,493,910	58,102,684	64,440,189	70,107,074
310 Debt Service Fund	-	-	-	-	5,000	-	-	5,000	5,000	-
410 Construction Fund	-	-	9,827,600	-	-	-	-	9,827,600	12,027,970	5,528,234
414 Grant Capital Fund	-	-	250,000	-	-	-	-	250,000	-	-
415 Grant Fund - Rebuild IL Bonds	-	-	-	-	-	-	-	-	393,930	141,750
416 Capital Bill Rebuild IL	-	-	112,000	-	-	-	-	112,000	4,876,000	-
420 Motor Fuel Tax Fund	151,730	332,600	2,788,000	-	-	-	-	3,272,330	5,036,780	1,603,537
430 Facilities Fund	-	-	660,000	-	-	-	-	660,000	458,430	198,643
432 Building Reserve Fund	-	-	283,290	-	-	-	-	283,290	4,435,080	1,727,835
440 TIF Downtown Fund	-	-	-	-	-	-	-	-	-	3,729,830
441 TIF 1 - West of Grace St	-	-	501,570	-	-	-	-	501,570	1,033,310	176,371
442 TIF2 - East of Grace St	-	-	2,800,830	-	-	-	-	2,800,830	300,830	824
443 TIF4 - Butterfield/Yorktown	-	-	880,430	-	-	-	-	880,430	4,235,830	31,113
Total Capital Projects Funds	151,730	332,600	18,103,720	-	-	-	-	18,588,050	32,798,160	13,138,137
510 W/S Operation and Maintenance	4,010,260	8,617,561	6,981,244	-	-	-	399,130	20,008,195	19,291,065	20,305,196
520 W/S Capital Reserve Fund	-	-	6,580,100	-	1,861,370	-	-	8,441,470	18,164,140	11,182,387
530 Parking System Fund	36,230	830	83,090	-	-	-	3,720	123,870	155,500	171,998
Total Enterprise Funds	4,046,490	8,618,391	13,644,434	-	1,861,370	-	402,850	28,573,535	37,610,705	31,659,581
610 Fleet Services Fund	493,520	789,850	154,830	-	-	-	-	1,438,200	1,419,570	1,239,752
615 Fleet Services Reserve Fund	-	457,000	-	-	-	2,331,500	-	2,788,500	2,514,000	3,870,639
Total Internal Service Funds	493,520	1,246,850	154,830	-	-	2,331,500	-	4,226,700	3,933,570	5,110,390
710 Police Pension Fund	7,500,000	-	750,000	-	-	-	-	8,250,000	8,150,000	7,136,193
720 Firefighters' Pension Fund	5,698,660	-	350,000	-	-	-	-	6,048,660	6,060,000	5,792,555
Total Pension Trust Funds	13,198,660	-	1,100,000	-	-	-	-	14,298,660	14,210,000	12,928,749
All Funds	48,908,330	12,633,810	56,154,859	3,000	1,866,370	2,331,500	1,896,760	123,794,629	152,997,624	132,943,931

VILLAGE OF LOMBARD
SUMMARY OF REVENUES BY SOURCE - GENERAL FUND
FYE 2026

Description	Taxes	Licenses and Permits	Inter- Government Revenues	Charges for Services	Fines and Forfeits	Misc Revenues	FYE 2026 Proposed Total	FYE 2025 YE Estimate Total	FYE 2024 Actual Total
101 General Fund - Unrestricted & Uncommitted	39,615,400	1,533,200	108,780	5,697,260	834,160	1,028,960	48,817,760	49,299,040	48,690,745
<i>General Fund - Restricted Funds:</i>									
101 IMRF/Social Security	1,022,630	-	-	-	-	-	1,022,630	1,049,530	1,196,989
200 SSA #3-800 E Roosevelt Rd Traffic Signal Fund	11,810	-	-	-	-	400	12,210	11,650	11,657
205 DUI Equipment/Tech Fund	-	-	-	-	70,650	15,000	85,650	85,650	95,133
210 Police Donation Fund	-	-	-	-	-	1,100	1,100	1,100	424
215 Fire Donation Fund	-	-	-	-	-	1,000	1,000	3,500	1,524
225 AT&T PEG - Cable Equipment Fund	-	-	-	5,000	-	-	5,000	5,000	7,045
230 IPBC Fund	-	-	-	-	-	-	-	-	394,987
235 Grant Fund	-	-	171,500	-	-	-	171,500	200,000	157,987
240 Hotel/Motel Fund	2,053,520	-	-	-	-	25,000	2,078,520	2,053,520	2,066,499
241 Economic Development Fund	-	-	-	-	-	-	-	-	-
245 Federal Seizure Fund	-	-	-	-	10,000	1,000	11,000	11,000	13,605
250 State Seizure Fund	-	-	-	-	25,000	5,000	30,000	30,000	46,647
255 Business District #1 Fund	883,680	-	-	-	-	-	883,680	867,630	871,902
256 Business District #2 Fund	947,800	-	-	-	-	-	947,800	983,910	953,081
260 Community Recycling Fund	-	-	-	127,000	-	-	127,000	127,000	121,453
265 Foreign Fire Insurance Fund	127,000	-	-	-	-	15,000	142,000	142,000	151,315
270 Liability Insurance Fund	2,833,280	-	-	-	-	202,850	3,036,130	2,690,060	2,653,125
Total General Fund - Restricted Funds	7,879,720	-	171,500	132,000	105,650	266,350	8,555,220	8,261,550	8,743,375
<i>General Fund - Committed Funds:</i>									
276 Long Range Plan Reserve Fund	-	-	-	-	-	-	-	-	-
277 Emergency Reserve Fund	-	-	-	-	-	-	-	-	245,731
278 Revenue Stabilization Fund	-	-	-	-	-	-	-	-	172,011
279 Pension Stabilization Fund	-	-	-	-	-	-	-	-	5,497,859
280 Opioid Settlement Fund	-	-	75,580	-	-	-	75,580	75,580	101,714
640 Technology Reserve Fund	-	-	-	396,460	-	-	396,460	314,190	309,090
Total General Fund - Committed Funds	-	-	75,580	396,460	-	-	472,040	389,770	6,326,405
Grand Total General Fund	47,495,120	1,533,200	355,860	6,225,720	939,810	1,295,310	57,845,020	57,950,360	63,760,525

VILLAGE OF LOMBARD
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101 General Fund - Unrestricted & Uncommitted	29,010,110	1,682,452	16,631,286	-	-	-	1,493,910	48,817,758	51,419,862	54,523,038
<i>General Fund - Restricted Funds:</i>										
101 IMRF/Social Security	1,194,870	-	-	-	-	-	-	1,194,870	1,113,060	1,626,624
200 SSA #3-800 E Roosevelt Rd Traffic Signal Fund	-	1,750	9,500	-	-	-	-	11,250	11,250	6,849
205 DUI Equipment/Tech Fund	-	63,000	-	-	-	-	-	63,000	62,820	79,396
210 Police Donation Fund	-	1,000	-	-	-	-	-	1,000	1,000	1,423
215 Fire Donation Fund	-	-	-	-	-	-	-	-	2,500	-
225 AT&T PEG - Cable Equipment Fund	-	16,000	-	-	-	-	-	16,000	17,000	9,747
235 Grant Fund	110,000	57,000	4,500	-	-	-	-	171,500	173,000	197,721
240 Hotel/Motel Fund	438,470	62,167	1,714,259	-	-	-	-	2,214,896	3,136,295	2,250,269
241 Economic Development Fund	-	-	218,000	-	-	-	-	218,000	306,490	356,000
245 Federal Seizure Fund	-	17,500	-	-	-	-	-	17,500	16,120	90,563
250 State Seizure Fund	-	15,000	-	-	-	-	-	15,000	15,000	-
255 Business District #1 Fund	-	-	883,680	-	-	-	-	883,680	1,233,310	501,943
256 Business District #2 Fund	-	-	947,800	-	-	-	-	947,800	3,400,000	2,161,958
260 Community Recycling Fund	48,100	-	85,490	3,000	-	-	-	136,590	134,860	132,752
265 Foreign Fire Insurance Fund	7,000	119,000	20,210	-	-	-	-	146,210	184,330	80,808
270 Liability Insurance Fund	209,380	62,100	2,617,150	-	-	-	-	2,888,630	2,796,330	3,032,490
285 Opiod Settlement Fund	-	-	20,000	-	-	-	-	20,000	20,000	1,667
Total General Fund - Restricted Funds	2,007,820	414,517	6,520,589	3,000	-	-	-	8,945,926	12,623,365	10,530,209
<i>General Fund - Committed Funds:</i>										
276 Long Range Plan Reserve Fund	-	-	-	-	-	-	-	-	-	-
277 Emergency Reserve Fund	-	-	-	-	-	-	-	-	-	-
278 Revenue Stabilization Fund	-	-	-	-	-	-	-	-	-	-
279 Pension Stabilization Fund	-	-	-	-	-	-	-	-	-	4,947,859
640 Technology Reserve Fund	-	339,000	-	-	-	-	-	339,000	396,962	105,969
Total General Fund - Committed Funds	-	339,000	-	-	-	-	-	339,000	396,962	5,053,828
Grand Total General Fund	31,017,930	2,435,969	23,151,875	3,000	-	-	1,493,910	58,102,684	64,440,189	70,107,074