PRESIDENT AND BOARD OF TRUSTEES
Regular Meeting Agenda
Monday, November 16, 2026
6:00 PM
East Dundee Police Station, 2nd Floor Board Meeting Room
115 E. 3rd Street, East Dundee, IL 60118

1. Call to Order

2. Roll Call – Trustee Mahony

3. Pledge of Allegiance

4. Public Comment - ***Please keep comments to 5 minutes or less***

5. Consent Agenda
   a. Motion to Approve Special Village Board Meeting Minutes Dated November 2, 2026
   b. Motion to Accept the Warrants List in the Amount of $2,299,258.95
   c. Motion to Approve an Ordinance Amending Section 157.065 of the Zoning Ordinance Allowing Data Centers as a Special Use in the M-1 and M-2 Manufacturing Districts
   d. Motion to Approve an Ordinance Amending Chapters 57, 155 and 157 of the Village of East Dundee Code of Ordinances and Codifying the Village's Complete Streets Policy
   e. Motion to Approve an Ordinance Amending Ordinance No. 26-05 to Authorize Designated Outdoor Refreshment Area ("DORA") Privileges at any Village-Sponsored or Village-Hosted Event
   f. Motion to Approve an Ordinance Amending Provisions of Chapter 31 Entitled "Officers and Employees" of Title III Entitled "Administration" and Adding Section 31.22 Entitled "Ethics Officer" of the Village of East Dundee Code of Ordinances to Establish an Ethics Officer
   g. Motion to Approve a Resolution Approving an Engagement Agreement with Griffin Williams McMahon & Walsh for Ethics Officer Legal Services and Appointing Kelli C. Murphy as Ethics Officer
   h. Motion to Re-Adopt and Ratify Ordinance No 26-38 Passing the 2026 Tax Levy
6. Other Agenda Items
   a. Further Consideration of an Ordinance Approving a Tax Increment Financing Redevelopment Plan and Project for the Beverly Road & Route 72 Redevelopment Project Area
   b. Further Consideration of an Ordinance Designating the Beverly Road & Route 72 Redevelopment Project Area Pursuant to the Tax Increment Allocation Redevelopment Act
   c. Further Consideration of an Ordinance Adopting Tax Increment Allocation Financing for the Beverly Road & Route 72 Redevelopment Project Area
   d. Motion to Approve an Ordinance Adopting the 2027 Fiscal Year Budget
   e. 2027 Bike Facilities Discussion and Direction

7. Village President and Board Reports

8. Staff Reports

9. Executive Session
   Closed to the public and media under the provisions of the Illinois Open Meetings Act, 5ILCS, 120/2, (c)(21) Discussion of Minutes, (c)(11) Pending Litigation, (c)(1) Personnel and Legal Counsel, (c)(5) Acquisition of Property, (c)(6) Sale of Property, (c)(3) Appointments and (c)(2) Collective Negotiating Matters.

10. Adjournment

CALL TO ORDER
President Pearson called to order the Village of East Dundee Regular Village Board Meeting at 5:00 p.m.

ROLL CALL:
Trustees Kunze, Mahony, Oclon, Sauder and President Pearson were present. Trustees Gumma and Saviano were absent.

Also in attendance were Interim Village Administrator Franco Bottalico, Finance & Administrative Services Director Brandiss West, Director of Public Works Phil Cotter, Finance Manager Ana Lopez, Police Chief Joshua Fourdyce, Management Analyst Caleb Haydock, Engineer Joe Heinz, and Village Attorney Kelley Gandurski.

PLEDGE OF ALLEGIANCE: Recited.

ANNOUNCEMENTS:
President Pearson announced that the public hearing on the proposed FY2027 budget would be conducted at 6:00 p.m., consistent with the published notice. The Board proceeded with the remaining agenda items.

PUBLIC COMMENT:
Mr. Mark Pointer addressed the Board and complimented the appearance of the Village.

CONSENT AGENDA:

a. **Motion to Approve Regular Village Board Meeting Minutes Dated October 19, 2026**
b. **Motion to Accept the Warrants List in the Amount of $650,001.17**
c. **Motion to Approve a Resolution Approving an Industrial Building Lease Agreement between the Village and DeLoris Doederlein**
d. **Motion to Approve a Resolution Establishing the Regular Meeting Dates for the Village of East Dundee Board of Trustees, Planning, Zoning, and Historic Commission, Police Pension Board of Trustees, the Local Liquor Control Commission, Arts Council, and Community Events & Depot Committee for the Calendar Year 2027**
e. **Motion to Approve a Resolution Appointing Caleb Haydock as Deputy Village Clerk for the Village to Replace the Previous Deputy Village Clerk, Franco Bottalico**
f. **Motion to Approve a Resolution Authorizing the Interim Village Administrator to Execute a Contract with Alliant Insurance Services Inc. in the Amount of $436,713 for General Liability and Workers Compensation Insurance Coverage**
g. **Motion to Approve a Resolution Waiving Competitive Bidding Requirements and Approving the Procurement of a Generator from Integrated Power Services, LLC**
h. **Motion to Approve a Resolution Waiving Competitive Bidding Requirements and Approving the Disassembly, Inspection, and Repair of Centrifuge Unit 901 by Centrisys/CNP**
i. **Motion to Approve a Resolution Waiving Competitive Bidding Requirements and Approving a Construction Services Agreement for the Downtown Electrical System Upgrade Project with Lauderdale Electric, Inc.**
j. **Motion to Approve a Resolution Waiving Competitive Bidding Requirements and Authorizing the Interim Village Administrator to Execute an Agreement for the Purchase of Materials Related to Water Treatment Plant Improvements**
k. **Motion to Approve a Resolution to Authorize the Interim Village Administrator to Execute a Termination and Release of a Driveway License Agreement between the Village and the Property Owners of 413 Roslyn Rd., 415 Roslyn Rd., and 417 Roslyn Rd.**

l. **Motion to Approve a Resolution Rejecting All Bids for the Procurement of a Contractor for the Fox River Pedestrian Bridge Repairs Project**

Discussion:
Consent Agenda items f, g, i, j were removed from the consent agenda approval vote. Items g, i, j were removed from the Consent Agenda for separate considerations. Because only four Trustees were present at the beginning of the meeting, Attorney Gandurski advised that items requiring five affirmative votes for waivers of competitive bidding should be addressed separately, with President Pearson participating in those votes as permitted.

Motion to approve the consent agenda excluding items f, g, i, j by Kunze/Mahony.

Ayes – 4. Kunze, Mahony, Oclon, Sauder. Nays – 0. Absent – 2. Gumma, Saviano. Motion Carried.

Discussion:
Following the vote, Attorney Gandurski clarified that Item h. required a fifth affirmative vote because it involved a waiver of competitive bidding. President Pearson subsequently recorded an affirmative vote on Item h., bringing the recorded approval for that item to five affirmative votes.

Motion to approve an amended Resolution Authorizing the Interim Village Administrator to Execute a Contract with Alliant Insurance Services Inc. in the Amount of $476,437 for General Liability and Workers Compensation Insurance Coverage by Mahony/Sauder.

Discussion:
Attorney Gandurski clarified that the amount stated on the agenda, $436,713, was incorrect and that the resolution contained the intended contract amount of $476,437.

Ayes – 4. Kunze, Mahony, Oclon, Sauder. Nays – 0. Absent – 2. Gumma, Saviano. Motion Carried.

Motion to Approve a Resolution Waiving Competitive Bidding Requirements and Approving the Procurement of a Generator from Integrated Power Services, LLC by Kunze/Mahony.

Discussion:
Trustee Sauder explained that he supported the purchase but requested clarification regarding the decision to waive competitive bidding requirements for equipment that had been anticipated in the budget. Director of Public Works Phil Cotter explained that staff had solicited four proposals from vendors familiar with the Village's equipment needs, including companies previously used for generator and lighting rentals. Staff determined that obtaining proposals was an efficient approach for the purchase.

Trustees requested that future Board memoranda involving waivers of competitive bidding include an explanation of the reasons for using an alternative procurement process. Staff agreed to provide additional justification in future recommendations to improve transparency.

The Board also discussed the proposed trailer-mounted generator's capabilities, emissions standards, and intended use. Director Cotter explained that the Illinois Environmental Protection Agency required dedicated emergency backup power for the water treatment equipment. The existing stationary generator supported other facility systems but did not provide backup power for the treatment process itself. The proposed generator would be dedicated to that purpose rather than used for Village events.

Trustees questioned whether a permanently mounted generator would be more economical and how quickly the trailer-mounted unit could be connected during an outage. Director Cotter explained that the purchase included the necessary cabling and that the generator would be ready for connection when needed. Staff had previously considered a stationary alternative but believed it could be more expensive.

Ayes – 5. Kunze, Mahony, Oclon, Sauder, Pearson. Nays – 0. Absent – 2. Gumma, Saviano. Motion Carried.

Motion to Approve a Resolution Waiving Competitive Bidding Requirements and Approving a Construction Services Agreement for the Downtown Electrical System Upgrade Project with Lauderdale Electric, Inc. by Mahony/Oclon.

Discussion:
No additional substantive discussion occurred.

Ayes – 5. Kunze, Mahony, Oclon, Sauder, Pearson. Nays – 0. Absent – 2. Gumma, Saviano. Motion Carried.

Motion to Approve a Resolution Waiving Competitive Bidding Requirements and Authorizing the Interim Village Administrator to Execute an Agreement for the Purchase of Materials Related to Water Treatment Plant Improvements by Mahony/Sauder.

Discussion:
No additional substantive discussion occurred.

Ayes – 5. Kunze, Mahony, Oclon, Sauder, Pearson. Nays – 0. Absent – 2. Gumma, Saviano. Motion Carried.

OTHER AGENDA ITEMS:

a. **Motion to Approve an Ordinance Granting Variations from Sections 157.003(B), 157.085(B), 157.085(D), and 157.087(A)(3) for 19 Barrington Avenue Located in the R-3 Single-Family Resident District**
b. **Motion to Approve an Ordinance Amending Section 157.074 of the Village Zoning Ordinance Regarding Location Restrictions for Cannabis Business Establishments**
c. **Motion to Approve an Ordinance Granting a Special Use Permit for an Adult-Use Cannabis Transporting Organization or Transporter for the Property Located at 165 Prairie Lake Road, Unit N, East Dundee, Illinois 60118**

Motion to Approve an Ordinance Granting Variations from Sections 157.003(B), 157.085(B), 157.085(D), and 157.087(A)(3) for 19 Barrington Avenue Located in the R-3 Single-Family Resident District by Mahony/Sauder.

Discussion:
The Board discussed the proposed garage improvements and the applicant's intention to use a portion of the structure as a home office. Trustees reviewed the Planning, Zoning, and Historic Commission's recommendation and the distinction between the project's technical compliance with the existing zoning regulations and the Commission's expressed support for the proposed improvements.

Trustees discussed whether the Village's home occupation regulations adequately reflected contemporary work arrangements. Some members expressed concern that broadly permitting business activities in accessory structures could limit the Village's ability to address future impacts on neighboring properties. Others stated that the regulations appeared outdated, particularly given the prevalence of remote work, and

that the Village should not unnecessarily restrict improvements that increased property value without adversely affecting neighboring residents.

The Board discussed the possibility of referring the existing home occupation regulations back to the Planning, Zoning, and Historic Commission for further review. Discussion also included accessory dwelling units and whether future amendments should address both home offices and additional residential uses in accessory structures. Staff indicated that the Commission could review potential modifications.

Trustee Gumma arrived and was seated at 5:23 p.m.

The applicant explained that the existing garage was deteriorating and that the proposed improvements would provide a more functional structure consistent with the character of the property. He indicated that the proposed business activity would generate minimal additional traffic and that electrical improvements would include underground service.

Trustees questioned the engineering recommendations regarding stormwater runoff, drainage, and related site improvements. Staff clarified that applicable engineering and building requirements would be addressed through the building permit review process. The Board also discussed the importance of ensuring that the completed improvements were properly permitted for their intended use.

The Board expressed general support for the project while acknowledging the need to review the Village's existing home occupation regulations separately.

Ayes – 5. Kunze, Mahony, Oclon, Gumma, Sauder. Nays – 0. Absent – 1. Saviano. Motion Carried.

Motion to Approve an Ordinance Amending Section 157.074 of the Village Zoning Ordinance Regarding Location Restrictions for Cannabis Business Establishments by Kunze/Sauder.

Discussion:
Staff explained that the proposed amendment was necessary to accommodate an application for an adult-use cannabis transporting organization at 165 Prairie Lake Road. The Village's existing regulations, adopted in 2020, imposed a 2,500-foot separation requirement that was more restrictive than applicable state standards. The amendment would exempt cannabis transporting organizations from that requirement while maintaining the Village's broader regulatory framework.

Trustees discussed whether the original restrictions remained appropriate given changes in the cannabis industry since the regulations were adopted. Members noted that the original requirements had been developed amid public concerns about dispensaries and related activities. Some Trustees suggested that the Village should revisit the restrictions more broadly rather than continuing to rely on standards that might no longer reflect current conditions.

Discussion addressed the distinction between cannabis dispensaries and transporting organizations, including the limited public-facing activity associated with the proposed transporting use. Trustees also noted the importance of maintaining appropriate security requirements and allowing the Planning, Zoning, and Historic Commission to evaluate potential changes to the overall ordinance.

The Board expressed support for the proposed amendment and discussed referring the broader cannabis location regulations back to the PZHC for future review.

Ayes – 5. Kunze, Mahony, Oclon, Gumma, Sauder. Nays – 0. Absent – 1. Saviano. Motion Carried.

Motion to Approve an Ordinance Granting a Special Use Permit for an Adult-Use Cannabis Transporting Organization or Transporter for the Property Located at 165 Prairie Lake Road, Unit N, East Dundee, Illinois 60118 by Kunze/Sauder.

Discussion:
The Board noted that the proposed use had been discussed in connection with the preceding zoning ordinance amendment. No additional substantive discussion occurred.

Ayes – 5. Kunze, Mahony, Oclon, Gumma, Sauder. Nays – 0. Absent – 1. Saviano. Motion Carried.

REPORTS: VILLAGE PRESIDENT and BOARD

Pearson: President Pearson thanked the Board and staff for adjusting their schedules to accommodate the special meeting and upcoming Village Administrator interviews. He also recognized Director West for her extensive work on the FY2027 budget and other administrative responsibilities.

Sauder: Trustee Sauder also praised the Halloween event, particularly its community-led organization and volunteer participation. He suggested that the Community Events and Depot Committee consider ways to further develop partnerships with community volunteers for future programming.

Trustee Sauder requested an update regarding drainage concerns involving the Van Buren area spring lines. Director Cotter explained that staff was reviewing potential solutions and that root intrusion continued to be a significant maintenance concern. The Board discussed the possibility of evaluating alternatives ranging from more frequent maintenance to partial or complete replacement, with cost estimates to be developed as information became available.

Trustee Sauder also asked whether communication materials had been prepared for downtown businesses regarding the upcoming sidewalk snow removal pilot program. Staff indicated that the materials were being developed.

Trustee Sauder raised concerns regarding audio quality in the recording of a previous Board meeting. Staff explained that technical difficulties had affected the recording and that a backup audio source may have been used. Staff indicated that the problems were believed to have been addressed, at least temporarily, and agreed to follow up as needed.

Saviano: No Report

Kunze: Trustee Kunze praised the Halloween event and emphasized the significant contributions of community volunteers and Arts Council members. He specifically recognized Mr. Russ Geminn and Curt Wiedman for their extensive work, equipment, and decorations; Ms. Mary Kay Harvey for creating artwork and signage; and other volunteers who assisted with event construction, preparation, and operation. He noted that the event had been accomplished with substantial volunteer support and relatively limited Village expenditures.

Trustee Kunze reported that attendance had greatly exceeded expectations, with printed event passports and other materials being exhausted early in the evening. Trustee Mahony also recognized the work of volunteers Deb Chabi, Malachi Stanger and Amy Zeis. She also acknowledged the assistance of Fire Department personnel in modifying the speakeasy tent arrangement to accommodate the unexpectedly large crowd safely.

Trustee Kunze also raised a concern regarding cybersecurity and the protection of Village water infrastructure. Members cautioned against publicly discussing potential security vulnerabilities and suggested that any detailed review occur through appropriate staff channels.

Mahony: Trustee Mahony commended the organizers, volunteers, Village staff, Police Department, and Fire Department for the October 31 Halloween event. She noted that attendance had exceeded expectations and that lessons learned would be reviewed at an upcoming committee meeting to improve future events. Trustee Mahony also requested an update regarding deer removal operations. Director Cotter reported that approximately 25 deer had been removed by Village personnel and contractors, although additional deer remained in areas that had not been collected.

Oclon: Trustee Oclon complimented the Halloween event and acknowledged the efforts of staff and volunteers in organizing and presenting the activities. He stated that the event was well executed and had been enjoyable for attendees.

Gumma: No Report

REPORTS: STAFF

Village Administrator: No Report

Village Attorney: No Report

Management Analyst: No Report

Police Chief: Police Chief Fourdyce complimented the Halloween event and acknowledged the contributions of staff and volunteers.

Public Works Director: No Report

Building Inspector: No Report

Finance Director: No Report

Village Engineer: No Report

The Board recessed briefly before reconvening at 6:00 p.m. for the scheduled public hearing.

PUBLIC HEARING:

a. **Public Hearing: Consideration of the Proposed Budget and Appropriations for the Village's 2027 Fiscal Year, for the Period January 1, 2027, Through December 31, 2027**

ROLL CALL:
Trustees Kunze, Mahony, Oclon, Gumma, Sauder and President Pearson were present. Trustee Saviano was absent.

President Pearson opened the public hearing regarding the proposed FY2027 Village Budget and Appropriations for the period January 1, 2027, through December 31, 2027. He stated that notice of the hearing had been published in the Daily Herald on October 3, 2026.

Director of Finance and Administrative Services Brandiss West presented the proposed FY2027 budget, including projected revenues, expenditures, fund balances, capital improvements, staffing, and anticipated financial obligations.

Discussion:
Director West reported that the Village anticipated ending FY2026 with approximately $22 million in combined cash balances. The proposed FY2027 budget included approximately $19.4 million in revenues and $25.6 million in expenditures, with a projected ending cash balance of approximately $13.6 million. She explained that the budget included approximately $7.5 million in new initiatives, while approximately $4.3 million in additional projects and purchases had been deferred.

Director West stated that the proposed budget funded existing Tax Increment Financing District and Business Development District commitments, as well as scheduled debt service payments. She explained that the Village would use portions of accumulated reserves for significant capital improvements while maintaining adequate operating reserves.

Trustees questioned whether the projected spending would remain consistent with the Village's reserve requirements. Director West confirmed that the General Fund would maintain reserves above the Village's 35% minimum policy requirement and that the Water and Sewer Fund would continue to have sufficient resources to support planned improvements

Director West reviewed the proposed General Fund budget, which included approximately $9.6 million in revenues and $9.4 million in expenditures, resulting in a projected operating surplus of approximately $169,532.

She explained that the revenue projections included a 5% increase in the property tax levy, which was dedicated to Police Pension Fund contributions. Other revenue adjustments reflected historical sales tax performance, reduced amusement tax projections associated with the delayed opening of the Santa's Village ice rink, reduced building permit revenue expectations, and changes in state-shared revenues.

Director West also reviewed new or recently implemented revenue sources, including the local grocery tax, food truck registration fees, non-highway vehicle fees, hotel operators' occupation tax, and short-term rental licensing fees. In response to a Trustee question, she clarified that cannabis tax distributions received by the Village were based on state allocations rather than the operation of a local dispensary.

Director West reviewed anticipated General Fund expenditures, noting that personnel costs represented the largest operating expense. The proposed budget included employee compensation adjustments, increased health insurance costs, the planned hiring of an Assistant Public Works Director, a part-time Community Service Officer position, and other staffing-related expenditures.

Additional proposed expenditures included a compensation and classification study, leadership training, emergency warning system repairs, participation in Kane County emergency management programming, increased QuadCom costs, and additional funding for legal services associated with upcoming labor negotiations. Director West also reviewed funding for community events, including the addition of a Halloween event budget.

Trustees questioned the proposed $30,000 allocation for a social media marketing consultant and expressed concern that the Board had not previously received a comprehensive presentation regarding the existing arrangement, services provided, or anticipated expansion.

Staff explained that the consultant had assisted with promoting Village events and expanding outreach through social media platforms, including Facebook, Instagram, and TikTok. The original need had developed in part from requests for increased promotion of Depot Market activities and other Village events.

Trustees requested additional information regarding the consultant's scope of services, measurable results, audience engagement, event attendance, and the responsibilities retained by Village staff. Discussion also addressed the value of professional graphic design services, the appropriate use of artificial intelligence in promotional materials, and the need to clearly establish deliverables and approval procedures.

Staff indicated that a meeting with the consultant was scheduled for November 4 and that additional information was expected to be presented to the Board on November 16. Trustees agreed that the broader communications strategy and proposed expenditure warranted further discussion before a final determination was made.

Director West reviewed the Streets and Capital Projects Funds, including a proposed $650,000 transfer from the General Fund to support capital improvements. The proposed projects included street sign replacements, Fox River shoreline restoration engineering, Village gateway and entry signage, improvements at 217 Barrington Avenue, Village Hall parking lot engineering, server and copier replacements, and the approximately $1.1 million street improvement program.

Additional projects included continued engineering for the Van Buren Street sidewalk connection, professional grant application assistance, and improvements to Village Hall security and access.

Director West reported that staff had identified a $25,000 grant through the Illinois Public Risk Fund that could be applied toward the proposed Village Hall keyless entry system and related improvements.

Director West also discussed a proposed $20,000 allocation for conceptual renderings of the former lumberyard property. She explained that this approach would allow the Village to explore potential redevelopment concepts while deferring more substantial expenditures previously considered for the property.

In response to earlier Trustee questions, Director West indicated that staff was continuing to evaluate alternatives for the proposed server replacement expenditure.

Director West reviewed the proposed Tax Increment Financing District and Business Development District budgets. She reported projected FY2027 revenues of approximately $5.2 million and expenditures of approximately $4.2 million.

She explained that approximately $2.8 million would be transferred from the funds, including approximately $1.8 million for debt service obligations and $1 million to support water tower painting and rehabilitation. Existing redevelopment agreement reimbursements, totaling approximately $2.6 million, were fully funded within the applicable districts.

Director West reviewed proposed new initiatives, including the approximately $900,000 Heinz Drive extension project, an impact fee study, and an audit and analysis of the Village's TIF and BDD districts.

Trustees questioned the purpose of the proposed TIF and BDD audit and whether the review could affect property owners' tax bills. Director West explained that the proposed analysis would examine whether properties were correctly included within designated districts, whether the Village was receiving the appropriate tax revenues, and whether district information had been properly recorded with county and state agencies.

She acknowledged that the review could identify discrepancies affecting tax distributions but stated that the specific consequences, including any retroactive adjustments, were not yet known. Trustees expressed

concern about potential impacts on property owners and emphasized the importance of understanding the audit's scope and implications.

Director West reviewed the proposed Water and Sewer Fund budget, including approximately $3.1 million in projected FY2027 revenues and $7.9 million in expenditures. She explained that the proposed budget included a $2.1 million transfer from the General Fund to support lead service line replacement and a $1 million transfer from a Tax Increment Financing District to support water tower improvements.

A Trustee requested clarification regarding the difference between the Water and Sewer Fund's projected ending cash balance and the Village's overall cash reserves. Director West explained that the approximately $3.4 million Water and Sewer Fund balance represented only that individual fund, while the approximately $22 million total reflected the combined balances of all Village funds.

Director West reviewed approximately $5 million in proposed Water and Sewer Fund initiatives, including the First Street water main replacement, water tower painting and rehabilitation, lead service line replacement, water treatment facility improvements, sanitary sewer repairs, sewer televising, and facility studies.

The proposed projects also included emergency generator equipment, improvements to treatment facilities, and a trailer-mounted vacuum excavator that had been added following the previous budget discussion.

Trustees questioned whether the proposed improvements would directly benefit the reliability and quality of water service to residents. Staff explained that the water main replacement, treatment plant improvements, and related infrastructure work would strengthen the system's operation and reliability.

The Board also clarified that the proposed emergency generator for lift stations would be a trailer-mounted unit capable of serving multiple locations as needed.

Director West explained that the proposed budget included $50,000 contingencies in both the General Fund and Water and Sewer Fund to address unexpected operating expenditures.

She also reviewed the Village's outstanding debt obligations and projected debt reduction. Director West reported that the Village had substantially reduced its general obligation bond debt in recent years and anticipated additional obligations being retired during FY2027 and FY2028.

The presentation included existing Illinois Environmental Protection Agency loans and other financing obligations. Director West emphasized that scheduled debt service payments were fully funded in the proposed budget.

Director West reviewed proposed adjustments to the FY2026 budget based on better-than-anticipated General Fund performance. She explained that the Village was projecting a General Fund surplus of approximately $1.1 million before additional transfers and contributions.

Director West recommended making an additional $300,000 contribution to the Police Pension Fund and transferring $650,000 from the General Fund to the Capital Projects Fund. She explained that the proposed allocations would support the Board's interest in strengthening pension funding while providing additional resources for capital improvements.

Following these adjustments, the General Fund was projected to retain a surplus of approximately $200,000 and maintain reserves above the Village's required minimum.

Director West recommended retaining the Water and Sewer Fund's available reserves for future infrastructure improvements rather than transferring additional resources out of that fund.

Trustees expressed appreciation for the proposed financial approach and staff's efforts to address substantial infrastructure needs while maintaining the Village's financial stability.

Director West indicated that staff anticipated bringing the proposed FY2027 budget back to the Board for approval at the next meeting.

Motion to close the public hearing by Mahony/Kunze.

Ayes – 5. Kunze, Mahony, Oclon, Gumma, Sauder. Nays – 0. Absent – 1. Saviano. Motion Carried

PUBLIC COMMENT:
Following the budget presentation, President Pearson invited additional questions and comments from the Board and members of the public. No further comments were offered.

EXECUTIVE SESSION:

Motion to close the meeting to the public and media pursuant to the Illinois Open Meetings Act, 5 ILCS 120/2(c)(1), for discussion of personnel, with the Board not to reconvene into open session, at approximately 6:32 p.m. by Kunze/Mahony.

Ayes – 5. Kunze, Mahony, Oclon, Gumma, Sauder. Nays – 0. Absent – 1. Saviano. Motion Carried.

The Village Board will take no action during Executive Session and will not reconvene the Regular Board meeting afterward.

Respectfully submitted,
Matt Feck – Depot Attendant

By: _____
Daniel Pearson, Village President

Attest: _____
Caleb Haydock, Deputy Village Clerk

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
110 N RIVER STREE CONDOMINIUM					
NOVEMBER 2	MONTHLY ASSESSMENT	10/30/2026	15,503.88		10-10-5290
Total 110 N RIVER STREE CONDOMINIUM:			15,503.88		
AIRGAS INC					
5528086645	CYL. RENTAL	10/31/2026	98.37		01-31-5530
Total AIRGAS INC:			98.37		
ALARM DETECTION SYSTEMS					
257759-1005	16 E MAIN	11/08/2026	174.00		39-01-5290
Total ALARM DETECTION SYSTEMS:			174.00		
AMALGAMATED BANK OF CHICAGO					
4833 110326	SERIES 2012A GO BONDS	11/03/2026	100,000.00		48-01-5810
4834 110326	2012B GO BOND PRINCIPAL	11/03/2026	200,000.00		48-01-5810
6161 110326	SERIES 2016 GO BONDS	11/03/2026	705,000.00		48-01-5810
8155 112026	SERIES 2024 GO BOND	12/01/2026	345,000.00		48-01-5810
4833 110326	SERIES 2012A GO BONDS	11/03/2026	17,078.13		48-01-5811
4834 110326	2012B INTEREST	11/03/2026	9,286.50		48-01-5811
6161 110326	2016 BOND - INTEREST	11/03/2026	32,700.00		48-01-5811
8155 112026	SERIES 2024 GO BOND	12/01/2026	132,875.00		48-01-5811
Total AMALGAMATED BANK OF CHICAGO:			1,541,939.63		
AMS MECHANICAL SYSTEMS, INC					
19311-4A	WTP DEHUMIDIFIER	10/30/2026	576.00		60-33-5110
Total AMS MECHANICAL SYSTEMS, INC:			576.00		
ARNDT MUNICIPAL SUPPORT INC					
1152	RECRUITMENT DISC SUPPORT	10/29/2026	500.00		01-12-5430
1152	ASSESSMENTS	10/29/2026	450.00		01-12-5430
Total ARNDT MUNICIPAL SUPPORT INC:			950.00		
AT&T GLOBAL LEGAL DEMAND CENTER					
651310	INVEST-DUMP	10/26/2026	120.00		01-21-5720
Total AT&T GLOBAL LEGAL DEMAND CENTER:			120.00		
B&F CONSTRUCTION CODE SERVICES INC					
73735	PLUBMING PLAN REVIEW	11/04/2026	200.00		01-25-5290
Total B&F CONSTRUCTION CODE SERVICES INC:			200.00		
BATEMAN LAW OFFICES, LTD					
110526	EDPD AA HEARING	11/05/2026	213.75		01-21-5230
110526	AA BUILDING	11/05/2026	213.75		01-25-5230
Total BATEMAN LAW OFFICES, LTD:			427.50		
BATTERIES PLUS					
P96126211	UPS BATTERIES	11/05/2026	128.95		60-33-5630

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
Total BATTERIES PLUS:			128.95		
BAXTER AND WOODMAN CONSULTING ENGINEERS					
2501756.00	GIS SERVICES	10/27/2026	275.00		01-31-5220
2600462.00	CMOM PLAN UPDATE	10/27/2026	1,080.00		60-33-5221
2500843.00	STANDPIPE - LOAN APPLICATI	10/27/2026	22.50		60-33-5290
2501756.00	GIS SERVICES	10/27/2026	137.50		60-33-5290
2501756.00	GIS SERVICES	10/27/2026	137.50		60-33-5291
0291925	2027 LSL REPL & LOAN APP	10/27/2026	10,265.00		60-33-5946
0291920	STANDPIPE ENGINEERING/OVE	10/27/2026	24,401.25		60-33-5950
2326438.01	STANDPIPE - DESIGN ENG SER	10/27/2026	1,391.35		60-33-5950
0291923	RT 68 TOWER DESIGN	10/27/2026	5,175.00		60-33-5965
Total BAXTER AND WOODMAN CONSULTING ENGINEERS:			42,885.10		
Black & Grey Brewing Co.					
11326	REFUND - OKT FEST BEER SP	11/03/2026	500.00		01-37-5630
Total Black & Grey Brewing Co.:			500.00		
BONKOSKI LAWN CARE, INC.					
110826	CLEAN UP 522 REESE	11/08/2026	1,000.00		01-31-5110
110826	MOWING	11/08/2026	9,945.00		01-31-5110
110826	MOWING	11/08/2026	620.00		60-33-5110
110826	MOWING	11/08/2026	1,770.00		60-33-5111
Total BONKOSKI LAWN CARE, INC.:			13,335.00		
CHICAGO IMPROV ASSOCIATES					
101426 - 1	FROZEN CHARACTERS	10/14/2026	525.00		01-37-5290
Total CHICAGO IMPROV ASSOCIATES:			525.00		
CINTAS CORPORATION					
4288021081	MATS - VH	11/04/2026	55.40		01-12-5110
4288021162	MATS PD	11/04/2026	43.85		01-21-5121
Total CINTAS CORPORATION:			99.25		
COMED					
101926	COM ED STREETS	10/19/2026	411.93		28-01-5510
Total COMED:			411.93		
DOTY NURSERIES LLC					
192693	TREES	11/04/2026	2,470.00		01-31-5190
192694	TREES	11/09/2026	1,470.00		01-31-5190
Total DOTY NURSERIES LLC:			3,940.00		
DOWN TO EARTH LANDSCAPING					
169947	GRASS SEED	10/16/2026	145.00		01-31-5150
Total DOWN TO EARTH LANDSCAPING:			145.00		

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
ENTERPRISE FM TRUST					
620259/623742	PD MAINT MGMT ON LEASE	11/04/2026	84.00		01-21-5120
620259/623742	PD MAINT ON VEH	11/04/2026	642.90		01-21-5120
620259/623742	BLDG MAINT ON VEH	11/04/2026	6.00		01-21-5120
620259/623742	PW VEH MAINT MGMT	11/04/2026	66.00		01-31-5120
620259/623742	PD LEASE	11/04/2026	12,512.21		32-21-5942
620259/623742	PW LEASE	11/04/2026	2,148.27		32-31-5930
Total ENTERPRISE FM TRUST:			15,459.38		
FLOOD BROTHERS					
080126	REFUSE COLLECTION	08/01/2026	24,715.02		01-33-5180
090126	GARBAGE	09/01/2026	24,715.02		01-33-5180
100126	GARBAGE	10/01/2026	24,715.02		01-33-5180
110126	GARBAGE	11/01/2026	24,779.18		01-33-5180
Total FLOOD BROTHERS:			98,924.24		
FUN FUNKY FAB ARTS AND ENTERTAINMENT					
110426	FROZEN CHARACTERS	11/04/2026	1,050.00		01-37-5290
Total FUN FUNKY FAB ARTS AND ENTERTAINMENT:			1,050.00		
GRIFFIN WILLIAMS MCMAHON & WALSH LLP					
30516	LOCAL PROSECUTIONS	11/02/2026	750.00		01-21-5230
Total GRIFFIN WILLIAMS MCMAHON & WALSH LLP:			750.00		
HAWKINS INC.					
7540178	WTP CHEMICALS	08/18/2026	2,379.55		60-33-5650
7541642	WWTP CHEMICALS	08/12/2026	4,733.46		60-33-5651
Total HAWKINS INC.:			7,113.01		
HEINZ, GERALD & ASSOC.					
22468	MISC ENG	11/05/2026	170.00		01-12-5220
22479	TERRACE PARKING	11/05/2026	595.00		01-12-5220
22477	620 DUNDEE AVE	11/05/2026	170.00		01-25-5290
22478	23 MICHIGAN	11/05/2026	170.00		01-25-5290
22468	MISC ENG	11/05/2026	765.00		01-31-5220
22471	2026 SIP - CONST ENG SERVIC	11/05/2026	10,618.50		28-01-5950
22469	BARRINGTON RESURFACING E	11/05/2026	8,525.57		28-01-5955
22472	LIONS PARK STORMWATER DE	11/05/2026	7,523.00		32-31-5965
22475	SUMMIT AVE EXT	11/05/2026	170.00		32-31-5965
22468	BIKE & PED ENG	11/05/2026	170.00		32-31-6090
22473	ENG FOR SCULPTURES	11/05/2026	170.00		34-01-5940
22476	HEINZ DR STREET IMPROVEM	11/05/2026	6,924.00		47-01-5950
22470	ROCK ROAD	11/05/2026	170.00		85-01-2378
22474	PLOTE EAST	11/05/2026	85.00		85-01-2405
Total HEINZ, GERALD & ASSOC.:			36,226.07		
HELPING HAND IT					
26-31114	IT SERVICES	10/30/2026	1,487.50		01-12-5286
26-31166	IT SERVICES LICENSING	11/01/2026	3,132.18		01-12-5286
26-31242	IT SERVICES	11/06/2026	1,950.00		01-12-5286
26-31166	IT SERVICES LICENSING	11/01/2026	1,342.37		60-33-5286

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
Total HELPING HAND IT:			7,912.05		
HIGHSTAR TRAFFIC					
24066	SIGNS	11/10/2026	353.50		01-31-5150
24068	SIGNS	11/10/2026	469.80		01-31-5150
24069	SIGNS	11/10/2026	62.35		01-31-5150
Total HIGHSTAR TRAFFIC:			885.65		
HOME DEPOT					
021326	VH MAINT.	02/13/2026	99.88		01-12-5110
021326	VH BENCHES	02/13/2026	6.48		01-31-5110
021326	GUTTER SEAL	02/13/2026	19.96		01-31-5110
021326	MOUSE TRAPS	02/13/2026	41.76		01-31-5110
021326	TOOLS/SUPPLIES-BENCHES	02/13/2026	497.32		01-31-5110
021326	DRIVEWAY MARKERS-BALENC	02/13/2026	6.53		01-31-5160
021326	SAW BLADES	02/13/2026	78.94		01-31-5640
021326	PROPANE-HEATERS	02/13/2026	45.48		01-37-5630
021326	LIGHT BULBS	02/13/2026	49.98		60-33-5111
021326	BATTERY	02/13/2026	46.47		60-33-5611
Total HOME DEPOT:			892.80		
HUGHES ENVIRONMENTAL CONSULTING					
197	HUGHES ENVIR	10/31/2026	9,840.00		60-33-5291
Total HUGHES ENVIRONMENTAL CONSULTING:			9,840.00		
ILLINOIS E.P.A. BUREAU OF WATER					
L17-2616 1016	WW PROJECT	10/16/2026	231,634.65		60-33-5800
L17-2879 1116	DRINKING WATER PRIC	10/16/2026	92,379.19		60-33-5801
L17-2616 1016	WASTEWATER LOAN I	10/16/2026	2,895.42		60-33-5820
L17-2879 1116	DRINKING WATER INT	10/16/2026	6,553.31		60-33-5820
Total ILLINOIS E.P.A. BUREAU OF WATER:			333,462.57		
JM IRRIGATION					
36114	DEPOT IRRIGATION SYSTEM	10/27/2026	754.00		01-31-5196
Total JM IRRIGATION:			754.00		
LYLA BLANCHARD					
110426	DICKENS CARRIAGE	11/04/2026	5,575.00		01-37-5290
Total LYLA BLANCHARD:			5,575.00		
MAIN STREET DENTAL					
103126	OKTFEST SPONS REFUND	10/31/2026	500.00		01-37-5630
Total MAIN STREET DENTAL:			500.00		
MARY KAY HARVEY					
103126	HALLOWEEN EVENT	10/31/2026	900.38		01-37-5630
060325 -2	HAB FOR HUM AUCTION TIX	06/03/2025	293.75		34-01-5940

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
Total MARY KAY HARVEY:			1,194.13		
MENARDS - CARPENTERSVILLE					
62438	LIGHT BULBS	11/04/2026	5.58		01-31-5196
Total MENARDS - CARPENTERSVILLE:			5.58		
MIDWEST SALT					
465675	COARSE SALT	11/10/2026	3,921.19		60-33-5650
Total MIDWEST SALT:			3,921.19		
MOTOROLA SOLUTIONS INC					
108417202610	MAINTENANCE AGREEMENT	11/01/2026	1,071.00		01-21-5360
Total MOTOROLA SOLUTIONS INC:			1,071.00		
MUNICIPAL SERVICES ASSOCIATES INC					
12-2295-26	CELL TOWERS	11/06/2026	2,756.25		01-12-5290
Total MUNICIPAL SERVICES ASSOCIATES INC:			2,756.25		
NAPA AUTO PARTS					
546765	ARROWBOARD BATTERIES	11/03/2026	698.16		01-31-5130
546911	ARROWBOARD BATT CORE DE	11/04/2026	54.00-		01-31-5130
546913	ARROWBOARD BATTERY COR	11/04/2026	54.00-		01-31-5130
546731	CABLE TIES	11/02/2026	55.92		01-31-5630
Total NAPA AUTO PARTS:			646.08		
NICOR GAS					
111626	NICOR VH	11/16/2026	367.06		01-31-5510
111626	NICOR S/W	11/16/2026	761.33		60-33-5510
Total NICOR GAS:			1,128.39		
PACE ANALYTICAL SERVICES LLC					
267231915	WATER TESTING	10/31/2026	1,501.50		60-33-5290
267231916	WW LAB TESTING	10/31/2026	4,545.00		60-33-5291
Total PACE ANALYTICAL SERVICES LLC:			6,046.50		
PADDOCK PUBLICATIONS, INC					
STATEMENT 2	19 BARRINGTON PZHCEDITION	10/31/2026	109.90		01-25-5290
STATEMENT 2	TEXT AMEND	10/31/2026	91.30		01-25-5330
STATEMENT 2	TEXT AMEND	10/31/2026	109.90		01-25-5330
Total PADDOCK PUBLICATIONS, INC:			311.10		
PALUMBO MANAGEMENT LLC					
42458	DISP OF MATERIAL	11/10/2026	360.00		60-33-5287
Total PALUMBO MANAGEMENT LLC:			360.00		
PROCOM ENTERPRISES					
0000868453	CAMERA SERVICE	10/19/2026	1,934.40		01-21-5130

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
Total PROCOM ENTERPRISES:			1,934.40		
QUAD COM 9-1-1					
26-EDPD-10	DISPATCH SERV	10/01/2026	20,360.52		01-21-5360
Total QUAD COM 9-1-1:			20,360.52		
RAY O'HERRON CO. INC					
2508555	UNIFORM	10/30/2026	70.97		01-21-5080
Total RAY O'HERRON CO. INC:			70.97		
RIVER HAVEN PLACE LP					
FINALS REFU	16740-00	11/03/2026	141.26		99-00-1005
FINALS REFU	16280-00	11/03/2026	68.94		99-00-1005
FINALS REFU	16730-0	11/03/2026	972.67		99-00-1005
FINALS REFU	16600-00	11/03/2026	12.89		99-00-1005
Total RIVER HAVEN PLACE LP:			1,195.76		
STELLAR EDGE PR LTD					
2026-69423	SOCIAL MEDIA CONSULTANT	11/04/2026	2,300.00		01-37-5290
Total STELLAR EDGE PR LTD:			2,300.00		
STEPHEN D. TOUSEY LAW OFFICES					
110126	LOCAL PROS	11/01/2026	750.00		01-21-5230
Total STEPHEN D. TOUSEY LAW OFFICES:			750.00		
THE FUNKY BRUSH AND PALETTE LLC					
110426	DICKENS	11/04/2026	325.00		01-37-5290
Total THE FUNKY BRUSH AND PALETTE LLC:			325.00		
TLO LLC					
259283-20261	MEMBERSHIP	11/01/2026	100.00		01-21-5410
Total TLO LLC:			100.00		
T-MOBILE					
L2610290366	INVESTIGATIONS	10/29/2026	200.00		01-21-5720
L2611050132	CELL AREA DUMP	11/05/2026	50.00		01-21-5720
L2611050132	CELL TOWER DUMP	11/05/2026	50.00		01-21-5720
L2611050230	INVEST-DUMP	11/05/2026	100.00		01-21-5720
Total T-MOBILE:			400.00		
US BANK					
8066 102626 C	AMAZON KITCHEN	10/26/2026	52.61		01-12-5110
8066 102626 C	AMAZON KITCHEN	10/26/2026	58.38		01-12-5110
5221 102626 B	COMCAST	10/26/2026	32.07		01-12-5320
9750 102626 F	APPLE	10/26/2026	.99		01-12-5320
1680 102626 K	MAILCHIMP/SERIUS	10/26/2026	122.94		01-12-5410
1680 102626 K	PUMK CONT PRIZE	10/26/2026	258.32		01-12-5410
5221 102626 B	ADOBE	10/26/2026	407.83		01-12-5410

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
5791 1022626	TRAINING BEV	10/26/2026	87.07		01-12-5420
5791 1022626	TRAINING DINNER	10/26/2026	760.00		01-12-5420
9750 102626 F	PARK DIST ROOM RNTL	10/26/2026	357.50		01-12-5420
1680 102626 K	AMAZON	10/26/2026	115.07		01-12-5610
5791 1022626	USB DRIVES	10/26/2026	17.09		01-12-5610
1642 102626 K	SHOES	10/26/2026	50.97		01-21-5080
5738 102626 J	SQUAD DETAILING	10/26/2026	1,200.00		01-21-5120
2107 102626 J	AMAZON MEMBER	10/26/2026	14.99		01-21-5410
5738 102626 J	AIRPORT PARKING	10/26/2026	111.25		01-21-5420
5738 102626 J	ACCRED MTG DONUTS	10/26/2026	43.38		01-21-5420
5738 102626 J	LUNCH ACCRED MTG	10/26/2026	107.78		01-21-5420
5738 102626 J	ILEAP HOTEL	10/26/2026	134.47		01-21-5420
5738 102626 J	IACP CONF REG	10/26/2026	600.00		01-21-5420
1642 102626 K	ROUND MAGS	10/26/2026	171.00		01-21-5430
4095 102626 K	CANDY TRUNK OR TREAT	10/26/2026	64.60		01-21-5580
2107 102626 J	OFFICE SUPPLIES	10/26/2026	350.12		01-21-5610
2107 102626 J	OPERATING SUPP	10/26/2026	28.98		01-21-5630
4095 102626 K	EVIDENCE TAPE	10/26/2026	38.08		01-21-5630
4095 102626 K	WYPALL WET TOWELS	10/26/2026	97.14		01-21-5630
5163 102626 A	PD CAR WASH FOR FLEET (RE-	10/26/2026	119.90		01-21-5630
5163 102626 A	WINDOW TINTING	10/26/2026	54.84		01-21-5630
5163 102626 A	AXON BODY MOUNT	10/26/2026	102.00		01-21-5630
8066 102626 C	CAR WASH	10/26/2026	10.00		01-25-5120
8066 102626 C	APPLE	10/26/2026	.99		01-25-5320
1680 102626 K	AMAZON	10/26/2026	107.48		01-31-5196
3999 102626 P	APPLE	10/26/2026	.99		01-31-5320
3999 102626 P	PW TRAIN BREAKFAST	10/26/2026	48.41		01-31-5420
5221 102626 B	LUNCH - PW TRAINING	10/26/2026	79.99		01-31-5430
5221 102626 B	LUNCH - PW TRAINING	10/26/2026	97.30		01-31-5430
5791 1022626	LABOR POSTERS	10/26/2026	52.35		01-31-5630
5824 102626 G	HOME DEPOT	10/26/2026	159.04		01-31-5630
1680 102626 K	FUNNY LITTLE PEOPLE	10/26/2026	750.00		01-37-5290
1680 102626 K	FACEBOOK ADS	10/26/2026	20.57		01-37-5410
1680 102626 K	HALLOWEEN EVETN	10/26/2026	890.16		01-37-5630
1680 102626 K	WALMART PROMO	10/26/2026	17.96-		01-37-5630
2601 102626 p	ART WALK	10/26/2026	360.34		34-01-5940
5791 1022626	ART PAPER	10/26/2026	51.98		34-01-5940
5791 1022626	FED EX	10/26/2026	74.65		34-01-5940
5791 1022626	FED EX	10/26/2026	5.50		34-01-5940
5791 1022626	DOUBLE PAY	10/26/2026	26.98-		34-01-5940
5824 102626 G	APPLE	10/26/2026	2.99		60-33-5320
Total US BANK:			8,227.17		
USA BLUEBOOK					
INV01209833	WATER LAB SUPPLIES	11/05/2026	366.33		60-33-5630
Total USA BLUEBOOK:			366.33		
Grand Totals:			2,194,774.75		

Report Criteria:

Including employee hash and count

Hours Units Types Summary

PC	Pay Code Title	Hours	Units	Net Type	Amount	D
1-01	SALARIES & WAGE	2609.500	0.0000	Direct Deposit Net	104,484.2	D
1-04	REGULAR WAGES	21.0000	0.0000	Net	.00	
13-01	OFFICER IN CHARG	16.0000	0.0000			
14-00	FUNERAL PAY	7.0000	0.0000			
15-00	Field Training Officer	2.0000	0.0000			
2-01	OVERTIME FLSA	136.0000	0.0000			
2-04	OVERTIME NON-FL	16.0000	0.0000			
4-00	VACATION PAY	164.5000	0.0000			
5-02	SICK PAY	79.5000	0.0000			
6-02	COMP TIME - USED	21.0000	0.0000			
7-00	PERSONAL DAY	6.0000	0.0000			
	Grand Totals:	3,078.50	.00		104,484.2	

Pay Code Summary

PC	Pay Code Title	Amount
1-01	SALARIES & WAGE	134,151.95
1-09	HEALTH INSURANC	461.52
12-03	LONGEVITY PUBLI	1,000.00
14-00	FUNERAL PAY	461.89
20-00	TAXABLE GROUP T	174.92
21-02	CAR/CELL ALLOWA	50.00
40-02	DEPENDENT CARE	135.50-
42-02	AFLAC DISABILITY	111.15-
44-02	DENTAL EMPLOYE	19.92-
44-05	DENTAL UNION EM	9.48-
44-08	DENTAL UNION FA	56.64-
45-03	VISION INSURANCE	17.08-
49-01	PUBLIC WORKS UN	442.98-
50-01	IMRF - TIER 1	1,715.34-
50-04	IMRF VOLUNTARY	790.37-
7-00	PERSONAL DAY	422.01
75-00	MEDICARE	2,377.60-
80-00	GARNISHMENTS	1,023.29-
1-04	REGULAR WAGES	663.02
12-01	LONGEVITY NON-U	1,175.00
12-04	LONGEVITY POLIC	8,550.00
15-00	Field Training Officer	81.30
2-01	OVERTIME FLSA	8,696.93
4-00	VACATION PAY	7,559.19
41-00	ICMA 457	7,234.73-
43-00	HEALTH INSURANC	4,429.98-
44-03	DENTAL EMPLOYE	6.15-
44-06	DENTAL UNION EM	4.98-
45-01	VISION INSURANCE	16.40-
45-04	VISION INSURANCE	95.62-
49-02	POLICE UNION DUE	705.00-
50-02	IMRF TIER 2	1,507.49-
5-02	SICK PAY	3,527.99
70-00	MISCELLANEOUS D	111.92-
76-00	FEDERAL WITHHOL	17,433.57-
86-00	DIRECT DEPOSIT	104,484.2
1-07	EMPLOYEE STIPEN	252.45
12-02	LONGEVITY NON-U	50.00
13-01	OFFICER IN CHARG	632.54
19-00	EMERGENC/EVIDE	300.00
2-04	OVERTIME NON-FL	843.30
40-01	FLEX ACCOUNT	1,131.75-
42-01	AFLAC INSURANCE	308.72-
44-01	DENTAL INSURANC	9.48-
44-04	DENTAL FAMILY	84.96-
44-07	DENTAL UNION EM	18.45-
45-02	VISION INSURANCE	16.00-
46-00	LIFE INSURANCE	215.50-
49-03	PUBLIC WORKS ME	85.61-
50-03	POLICE PENSION	8,366.95-
6-02	COMP TIME - USED	1,279.11
74-00	SOCIAL SECURITY	10,166.29-
77-01	STATE WITHHOLDI	7,025.09-

Memorandum

To: Village President and Board of Trustees

From: Franco Bottalico, Interim Village Administrator

Subject: Text Amendment Request

Date: November 16, 2026

Action Requested:
Consideration of a motion to approve an ordinance amending Section 157.065 of the Zoning Ordinance allowing data centers as a special use in the M-1 and M-2 Manufacturing Districts.

Summary:
In October 2024, the Village Board passed Ordinance # 24-36 which defined data centers in the zoning ordinance and allowed them as (P) permitted by-right land uses in the M-1 and M-2 Manufacturing Districts. Due to the recent challenges facing these uses, staff is proposing a text amendment to allow them as (S) permitted by special use permit land uses instead. This is to allow the Planning, Zoning, and Historic Commission ("PZHC") and the Village Board the opportunity to review and adopt any regulations as it sees fit.

Additionally, the proposed text amendment calls out a geographical area of north of IL Rt. 72 and west of the Commonwealth Drive as a general area, as well as south of IL Rt. 72 and west of the Commonwealth Edison transmission right-of-way. Staff notes that any changes to the zoning ordinance - Chapter 157 - does not impact the annexed-in land south of IL Rt. 72 and east of the Commonwealth Edison transmission right-of-way as described in Ordinance # 25-03.

However, during the November 5, 2026 PZHC meeting, the PZHC recommended approval of the text amendment as presented but also recommended to issue another notice to clean up the language to make data centers as a special use in the zoning code with language to the effect of unless preceded by existing agreements. This is to allow for the areas south of IL Rt. 72 and east of the Commonwealth Edison transmission right-of-way as permitted uses as stated in the annexation agreement.

Comprehensive Plan Alignment:
The proposed use is consistent with the Village's 2025 Comprehensive Plan:

- **Land Use and Development Goal, Objective 1.2:** *"Strive for a balance of uses in the village, considering the needs of employers, employees, residents and visitors."*
- **Land Use and Development Goal, Objective 1.5**: "Prepare for development that advances East Dundee's long-term role in the region."
- **Economic Development Goal, Objective 3.4:** *"Position the village so it can adapt to changing needs of business owners, workers, customers and visitors".*

Financial Impact & Funding Source:
Potential building permit review and potential property tax impact.

Staff Recommendation:
Staff recommends to approve of the ordinance as presented.

Attachments:
1. Ordinance
2. Certificate of Publication in the Daily Herald

ORDINANCE NUMBER 26 - __

AN ORDINANCE OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS AMENDING SECTION 157.065 OF THE ZONING ORDINANCE ALLOWING DATA CENTERS AS A SPECIAL USE IN THE M-1 AND M-2 MANUFACTURING DISTRICTS

WHEREAS, the Village of East Dundee ("***Village***") is a home rule unit of local government pursuant to Section 6 of Article VII of the Constitution of the State of Illinois, and has the authority to exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, on October 21, 2026, the Village Board of Trustees approved Ordinance Number 24-36, amending Sections 157.003 and 157.065 of the Village of East Dundee Zoning Ordinance ("***Zoning Ordinance***") to define "data center" and allow data centers as a permitted use in the M-1 and M-2 Manufacturing Districts; and

WHEREAS, given public concerns pertaining to the use of data centers, Village Staff brought forward an application to amend Section 157.065 pertaining to the use of data centers; and

WHEREAS, public notice of a public hearing was published in the Fox Valley Daily Herald on October 21, 2026 regarding the Application before the Village's Planning and Zoning Commission was duly given, and a public hearing was held on the Application on November 5, 2026 to consider amending Section 157.065 again to provide that data centers become special uses only in the M-1 and M-2 Manufacturing Districts unless previously approved as a permitted use subject to an annexation agreement ("***Text Amendments***"); and

WHEREAS, at the conclusion of the public hearing, the Planning, Zoning and Historic Commission made findings and recommended that the Village President and Board of Trustees of the Village ("***Corporate Authorities***") approve the Text Amendments, as set forth in this Ordinance; and

WHEREAS, the Corporate Authorities have received and considered the recommendation of the Planning, Zoning, and Historic Commission and find it to be in the best interests of the health, safety and welfare of its residents to approve Text Amendment;

NOW, THEREFORE, BE IT ORDAINED by the Village President and Board of Trustees of the Village of East Dundee, Cook and Kane Counties, Illinois, as follows:

SECTION 1: Incorporation. That each Whereas paragraph above is incorporated by reference into this Section 1 and made a part hereof as material and operative provisions of this Ordinance.

SECTION 2: Amendment to Section 157.065(A)(1)(h)(1). Section 157.065, titled "General Requirements," of Chapter 157, titled "Zoning" of Title XV, titled "Land Usage," of the Village Code of the Village is hereby amended as follows, with additions in **bold** and double-underlined and deletions ~~struck through~~.

§ 157.065 GENERAL REQUIREMENTS.

(A) Allowable use of land and buildings.

(1) Allowable uses table. Permitted uses, special uses, accessory uses, and temporary uses in the manufacturing districts shall be as indicated on the following table. All other provisions of this chapter to the contrary notwithstanding, the Building Inspector shall determine whether a proposed use that is not specifically listed on the table is most similar to and compatible with one or more permitted uses, special uses, accessory uses, temporary uses, or prohibited uses and classify the use accordingly. Such determinations shall be recorded in writing and maintained on file in the Village Clerk's office.

Allowable uses of land and buildings: **P: Permitted by-right** **S: Permitted by special use permit**	**Limited Manufacturing District (M-1)**	**Limited Manufacturing District (M-2)**
* * *		
(h) Office uses.		
1. Professional offices.		
Business office; goods, wares or merchandise are displayed or sold on the premise	P	
Data center	**P/S**	**P/S**
Engineering and architectural service	P	

(2) Use-Specific requirements.

(f) Data centers are a permitted use only in those areas of the Village zoned M-1 or M-2 and located south of IL Rt. 72 and east of Commonwealth

transmission right-of-way. Data centers are a special use in those areas of the Village zoned M-1 or M-2 and located either north of IL Rt. 72 and west of Commonwealth Drive, or south of IL Rt. 72 and west of Commonwealth Edison transmission right-of-way.

* * *

SECTION 3: Severability. That if any Section, paragraph, or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such Section, paragraph, or provision shall not affect any of the remaining provisions of this Ordinance.

SECTION 4: Effect. That this Ordinance shall be in full force and effect forthwith upon its adoption, approval and publication in pamphlet form as provided by law.

[SIGNATURES ON FOLLOWING PAGE]

PASSED this ____ day of _____ 2026 pursuant to a roll call vote as follows:

AYES:_____

NAYES:_____

ABSENT:_____

APPROVED by me this ____day of _____ 2026.

_____
Daniel J. Pearson, Village President

ATTEST:

_____
Katherine Diehl, Village Clerk

Published in pamphlet form this _____ day of_____ 2026, under the authority of the Village President and Board of Trustees.

Recorded in the Village records on _____, 2026.

CERTIFICATE OF PUBLICATION

Fox Valley
Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the **Fox Valley DAILY HERALD**. That said **Fox Valley DAILY HERALD** is a secular newspaper, published in Elgin, Kane County, State of Illinois, and has been in general circulation daily throughout Kane County, continuously for more than 50 weeks prior to the first Publication of the attached notice, and a newspaper as defined by 715 ILCS 5/5.

I further certify that the **Fox Valley DAILY HERALD** is a newspaper as defined in “an Act to revise the law in relation to notices” as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published **21 Oct 2026** in said **Fox Valley DAILY HERALD**. This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

BY (ELECTRONIC SIGNATURE HERE)



_____
Designee of the Publisher of the Daily Herald

(22 Oct 2026)

CERTIFICATE OF PUBLICATION

Fox Valley

Daily Herald

State of Illinois
Counties of Cook and Kane SS
Village of East Dundee
NOTICE OF PUBLIC HEARING

Notice is hereby given that the Planning, Zoning, and Historic Commission of the Village of East Dundee will hold a special meeting for a public hearing on November 5, 2026, at 6:30 P.M. at the East Dundee Police Station 2nd Floor Village Board Meeting Room, 115 E. 3rd Street, East Dundee, Illinois, to consider the following Village-initiated request:

A proposed text amendment to Chapter 157 of the Village of East Dundee Zoning Ordinance in Section 157.065(A)(1)(h)(1) to reclassify data centers in the M-1 and M-2 Manufacturing Districts from a (P) permitted by-right land use to a (S) permitted by special use permit land use in those areas of the Village north of IL Rt 72 and west of Commonwealth Drive, and in those areas of the Village south of IL Rt 72 and west of Commonwealth Edison transmission right-of-way.

PIN: Village-wide Legal
Description: N/A

All interested persons will be given an opportunity to be heard. Any questions regarding this public hearing process may be directed to Franco Bottalico, Interim Village Administrator, in person at 120 Barrington Avenue, East Dundee, Illinois, 60118, via email at FBottalico@eastdundee.net, or by phone at (847) 8150472.

Published in Daily Herald October 21, 2026 (169833)

Memorandum

To: Village President and Board of Trustees

CC: Franco Bottalico, Interim Village Administrator

From: Caleb Haydock, Management Analyst

Subject: Codification of East Dundee Complete Streets Policy

Date: November 16, 2026

Action Requested:

Consideration of a motion to approve an ordinance codifying the Village's *East Dundee Complete Streets Policy*, which has already been adopted as part of the final Bike and Pedestrian Plan.

Summary:

In 2025, the Village embarked on a bike & pedestrian planning project in collaboration with staff, community members, elected officials, non-profit environmental groups, a project steering committee, and other stakeholders.

On June 15, 2026, Civiltech Engineering, Inc., the Village's planning consultant for the project, presented the final Bike and Pedestrian Plan to the Village Board, including the Village's Complete Streets Policy (see attached). The Village Board subsequently adopted the plan on July 6, 2026, through Resolution 42-26.

During the preparation of the attached ordinance, staff identified a few minor revisions to the Complete Streets Policy that would support its implementation. These proposed changes are highlighted in the attached document.

As detailed in Section 3, the Complete Streets Policy covers all projects and facilities in public right-of-way, whether publicly or privately funded. The lead department managing these transportation projects under the policy will be the Public Works Department. The Public Works Department will ensure inter-departmental coordination, which would include Community Development, Village Administration, Village Engineer, Building, Fire Protection District, Police Department, Village Board, and others.

Projects shall be reviewed by the Public Works Department and the Village Engineer utilizing the Complete Streets Checklist (Exhibit A of the Policy). The checklist is a living document, which will be reviewed and updated annually to reflect Village processes and best practices.

As detailed in Section 4, this policy also allows for exemptions to projects where:

a. Accommodation for the specified users are prohibited, such as limited access highways or walking paths.

b. Cost of the facility or accommodation for a specific mode or user type is excessively disproportionate to the need or probable use expected over the next 20 years.

c. A documented absence of current and future need as specified by local and regional long-range plans, including the most recent versions of the Chicagoland Metropolitan Agency for Planning's Regional Trails and Greenways Plan, Cook County's Bike Plan, Kane County's Bicycle and Pedestrian Plan, and the Village of East Dundee's Bike and Pedestrian Plan, Riverfront Master Plan, Pavement Management Plan, and Comprehensive Plan.

d. Emergency repairs that require an immediate, rapid response will not require the addition of Complete Streets accommodation; however, opportunities to improve multi-modal access should be considered where feasible. Temporary accommodations for all modes currently served by the corridor should still be made.

e. Projects that were initiated prior to this policy, where additional design and engineering costs would exceed the budget and/or impact the project timeline.

f. Projects where a new facility cannot be safely constructed or installed given existing or expected roadway or other conditions.

g. Any other projects as determined by the Village Board of Trustees.

Legislative History:

On May 2, 2025, the Village Board passed a resolution, approving the procurement of bike and pedestrian professional planning services from Civiltech Engineering, Inc, retaining their services to develop both a Bike and Pedestrian Plan and Complete Streets Policy.

On June 15, 2026, the Village Board reviewed the final draft Bike and Pedestrian Plan.

On July 6, 2026, the Village Board adopted the final Bike & Pedestrian Plan, including the complete streets policy, via Resolution 42-26.

Financial Impact & Funding Source:

This ordinance will strengthen the Village's competitiveness for future funding opportunities related to Complete Streets and Bike & Pedestrian Plan projects, as many grant programs either require such a policy or award points for its adoption.

Staff Recommendation:

Staff recommends approval of the attached ordinance to incorporate the Complete Streets Policy into the Village Code, thereby strengthening its enforceability, increasing its visibility to residents and developers, and supporting ongoing compliance efforts.

The highlighted sections in the attached Complete Streets Policy reflect minor revisions to the version adopted in July 2026 that staff recommends in order to support effective implementation of the policy.

Attachments:

Ordinance
East Dundee Complete Streets Policy

ORDINANCE NUMBER 26-____
AN ORDINANCE OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AMENDING CHAPTERS 57, 155 AND 157 OF THE VILLAGE OF EAST DUNDEE CODE OF ORDINANCES AND CODIFYING THE VILLAGE'S COMPLETE STREETS POLICY

WHEREAS, the Village of East Dundee (***"Village"***) is a home rule unit of local government pursuant to Section 6 of Article VII of the Constitution of the State of Illinois, and has the authority to exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, transportation, quality of life, and economic development are all connected through well-planned, well-designed, and context sensitive transportation solutions**;** and

WHEREAS, a Complete Street is defined as one that provides safe and convenient access and mobility for all users of the road, including pedestrians, bicyclists, transit users, and vehicular traffic (***"Complete Street"***); and

WHEREAS, the Village views a Complete Streets Policy as an effective tool for recognizing bicycle, pedestrian, and transit modes as integral elements of its transportation system; and

WHEREAS, the Village views all improvements to its transportation system as opportunities to connect neighborhoods and businesses, calm traffic and improve safety, provide greater access and mobility for users of the public way, and improve accessibility for all in accordance with current ADA standards; and

WHEREAS, the East Dundee Bike and Pedestrian Plan promotes a transportation principal that Village residents should be able to drive, walk, or bike safely and conveniently throughout the Village for all daily needs, accessible needs, and activities; and

WHEREAS, a Complete Streets Policy will help support the Village of East Dundee in securing funding for future Complete Streets projects from the Kane Kendall Council of Mayors and other regional and state grant programs; and

WHEREAS, numerous jurisdictions in the United States have adopted Complete Streets Policies, including the State of Illinois, Kane County, Cook County, and other nearby municipalities; and

WHEREAS, the Village of East Dundee strives to provide transportation options to maximize the independence, mobility, and economic development of its growing and diversifying population**;**

WHEREAS, on July 6, 2026, the Village Board adopted the East Dundee Bike and Pedestrian Plan and Complete Streets Policy via Resolution 42-26; and

WHEREAS, the President and Board of Trustees have determined it to be in the best interest of the Village to codify the approved Complete Streets Policy; and

NOW THEREFORE BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:

SECTION 1: **Incorporation**. That the recitals above shall be and are hereby incorporated as Section 1 as if restated herein.

SECTION 2: **Approval of Complete Streets Policy**. By a vote of the majority of the Corporate Authorities, the Complete Streets Policy including its exhibits in the form attached hereto as **Exhibit A** is hereby codified and shall be implemented and enforced in the Village accordingly.

SECTION 3: Amendment of Section 57.050 titled "General." Section 57.050 titled "General," of Chapter 57, titled "Standard Specifications," of Title V, Titled "Public Works," of the Village of East Dundee Code of Ordinances (***"Village Code"***) is hereby amended as follows, with additions in **bold** and double-underlined and deletions struck through:

§ 57.050 GENERAL.

The standards and requirements found in this subchapter **and under Section 155.080 of the Village Code** are for the materials and construction of street pavements within the village. Both rigid and flexible pavement construction are permitted in the village.

* * *

SECTION 4: **Amendment of Sections of Chapter 155 titled Subdivisions**. Sections titled "Subdivisions Procedures" and "Design Standards," of Chapter 155, titled "Subdivisions," of Title XV, Titled "Land Usage," of the Village Code is hereby amended as follows, with additions in **bold** and double-underlined and deletions struck through:

§ 155.025 CONCEPT PLAN; PRE-APPLICATION CONFERENCE.

(A) Initial inquiry. The decision to proceed with a concept plan and pre-application conference is left to the developer. Prior to filing an application for approval of the preliminary plan, the subdivider shall secure from the village the following material:

(1) Summary of the development review procedure;
(2) Concept plans and preliminary plan and final plan checklists;
(3) One-page concert information form;
(4) Application for preliminary approval;
(5) Application for final plat approval; and
(6) ~~Related ordinances.~~ **Complete Streets Policy (§155.080)**
(7) Related ordinances.

* * *

§ 155.026 PRELIMINARY PLAN.

* * *

(c) Proposed subdivision design features:

1. Proposed zoning;
2. Layout of streets, including location and width of alleys, pedestrian ways, drainage ways and utility and other easements **and incorporation of Complete Streets Policy Ordinance (§155.080)**;
3. Other rights-of-way, including location and width;
4. Lots, including layout, number, dimension and area (in square feet), for each lot in the subdivision;
5. Setback lines including front and side street building setback lines and dimensions;
6. Location of utilities, including proposed method of sewage and waste disposal and location of sewer lines, water mains, stormwater drains and surface drainage for each lot or building area and method of stormwater detention and retention;
7. No land will be approved for subdivision which is subject to periodic flooding or which contains inadequate drainage facilities or other topographic and soil conditions which may increase danger to health or property or aggravate erosion or flood hazard unless the subdivider agrees to make improvements which will, in the opinion of the Village Engineer and Plan Council, make the land safe for development and occupancy;
8. Sites intended to be dedicated or reserved for public use or set aside for use of property owners in the subdivision, including the conditions, if any, of the dedication or reservation;
9. Land use designations, including sites for multiple-family dwellings, shopping centers, churches, industry and other non-public uses exclusive of single-family dwellings, with the approximate acreage of each indicated; and
10. The following certificate shall be shown in the lower right-hand corner of the preliminary plan:

* * *

§ 155.045 STREET LAYOUT AND DESIGN.

(A) New and proposed street arrangements within a subdivision shall provide for the continuation of all existing streets into the area proposed to be subdivided unless topographical or other conditions make a continuance or conformance to existing streets impractical.

(B) New and proposed street arrangements within a subdivision shall allow for the future continuation of the street into adjacent tracts according to topographic conditions of the adjacent tracts and/or according to the consideration of future traffic circulation.

(C) Where a tract is subdivided into parcels larger than ordinary building lots, the parcels shall be arranged to allow the opening of future streets and further re-subdivision in a logical and orderly manner.

(D) All required streets shall conform to the table of minimum standards for street design and the materials and specifications on file with the Village Engineer **and with the Complete Streets Policy Ordinance (§155.080) of the Village Code**.

(E) Minor streets shall be so laid out that their use by through traffic will be discouraged.

* * *

§ 155.053 PATHWAYS.

The Plan Council may require the provision of a pathway system at appropriate locations upon consideration of the safety of pedestrian and bicycle access to public areas **and as required under the Complete Streets Policy Ordinance (§155.080)**.

* * *

§155.080. *COMPLETE STREETS POLICY ORDINANCE ADOPTED BY REFERENCE*. The Complete Streets Policy Ordinance, being Ord. 26-__, as amended, is adopted by reference and included as a part of this code as though fully set forth herein.

SECTION 5: **Amendment of Sections of Chapter 157 titled Zoning**. Sections titled "Planned Unit Development," of Chapter 157, of Title XV, Titled "Land Usage," of the Village Code is hereby amended as follows, with additions in **bold** and double-underlined and deletions struck through:

§ 157.246 PRELIMINARY PUD PLAT.

* * *

(B) Procedure. Not less than 45 days before the Planning and Zoning Commission meeting, the applicant shall file an application with the Clerk's Office for preliminary Planned Unit Development plat approval. The applicant shall submit 20 paper copies folded to fit in a ten-inch by 13-inch envelope and two electronic copies of the following documentation:

* * *

(6) Preliminary Planned Unit Development plat. The plat shall be a detailed plan which includes at a minimum, the following information:

* * *

(q) Location of existing streets in, and adjacent to, the property including: street name, right-of-way width, existing and proposed center lines, pavement type, walks, trails, curbs, gutters, culverts, and the like. **Applicant must also demonstrate compliance with the Complete Streets Ordinance §155.080.**

SECTION 6: Severability. That if any Section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such Section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

SECTION 7: Repeal. That all ordinances, resolutions, motions or parts thereof in conflict with this Ordinance shall be and the same are hereby repealed.

SECTION 8: Effect. That this Ordinance shall be in full force and effect upon its adoption, approval and publication in pamphlet form as provided by law.

ADOPTED this ____ day of _____, 2026 pursuant to a roll call vote as follows:

AYES:_____

NAYES:_____

ABSENT:_____

APPROVED by me this _____ day of _____, 2026.

_____
Daniel J. Pearson, Village President

ATTEST:

_____
Katherine Diehl, Village Clerk

Published in pamphlet form this _____ day of _____, 2026, under the authority of the Village President and Board of Trustees.

Recorded in the Village records on _____ ___, 2026.

EXHIBIT A

VILLAGE OF EAST DUNDEE COMPLETE STREETS POLICY AND CHECKLIST

Village of East Dundee

Complete Streets Policy

June 2026

Village of East Dundee Complete Streets Policy

Introduction

WHEREAS, transportation, quality of life, and economic development are all connected through well-planned, well-designed, and context sensitive transportation solutions; and

WHEREAS, a Complete Street is defined as one that provides safe and convenient access and mobility for all users of the road, including pedestrians, bicyclists, transit users, and vehicular traffic; and

WHEREAS, the Village of East Dundee views a Complete Streets policy as an effective tool for recognizing bicycle, pedestrian, and transit modes as integral elements of its transportation system; and

WHEREAS, the Village of East Dundee views all improvements to its transportation system as opportunities to connect neighborhoods and businesses, calm traffic and improve safety, provide greater access and mobility for users of the public way, and improve accessibility for all in accordance with current ADA standards; and

WHEREAS, the East Dundee Bike and Pedestrian Plan promotes a transportation principal that Village of East Dundee residents should be able to drive, walk, or bike safely and conveniently throughout the Village of East Dundee for all daily needs, accessible needs, and activities; and

WHEREAS, this policy will help support the Village of East Dundee in securing funding for future Complete Streets projects from the Kane Kendall Council of Mayors and other regional and state grant programs; and

WHEREAS, numerous jurisdictions in the United States have adopted Complete Streets Policies, including the State of Illinois, Kane County, Cook County, and other nearby municipalities; and

WHEREAS, the Village of East Dundee strives to provide transportation options to maximize the independence, mobility, and economic development of its growing and diversifying population;

NOW THEREFORE BE IT ORDAINED by the Village President and Board of Trustees of the Village of East Dundee, Illinois that the Village hereby adopts a Complete Streets policy, the goals, elements, and procedures of which are as follows:

1. **Vision and intent**

Under this Complete Streets policy, the Village of East Dundee will develop and provide an integrated multimodal transportation network that contributes directly to the safety, economic vitality, and quality of life of all residents and visitors, especially the most vulnerable (children, senior citizens, and persons with disabilities). All future roadway projects will be evaluated using the Complete Streets Checklist, and take certain guidelines and recommendations into account, as detailed in this policy, in order to foster a system of Complete Streets in the Village of East Dundee.

Non-automobile modes of transportation, including bicycling, walking, rolling, and public transportation, will be included in transportation planning and project delivery to create a complete and connected network of Complete Streets. Underserved populations will be prioritized throughout the planning process.

It is the vision of this Complete Streets policy that the transportation system of the Village of East Dundee be balanced, accessible, connected, and easily navigable, where every transportation user can travel safely and comfortably. Persons of all ages, abilities and circumstances will be able to use their

transportation mode of choice for trips throughout the Village, including to key destinations, such as downtown, Main Street, the riverfront, nearby schools, Dundee Park District facilities, the Fox River Trail, and even future developments. Together, this integrated transportation system will support all individuals and communities, increase public awareness of pedestrian and bicycle facilities throughout the Village, and support economic development.

2. Prioritization of diverse users

The Village of East Dundee's Complete Streets project delivery process, as outlined in this policy, will consider all people regardless of mobility level and method of transportation, including everyone who lives in and visits the Village. The process will prioritize the most vulnerable roadway users. These populations will include census tracts that meet or exceed county averages. These populations include people with disabilities, senior citizens, youth, households with no or limited access to a vehicle, and households where people speak English less than very well.

3. Applicability across projects, phases, and jurisdictions

All projects will start with a Complete Streets approach, where Complete Streets objectives and elements are incorporated into all phases of the project development process, including statement of purpose and need, scoping, design, and construction, and for all project types, including newly constructed roads, reconstruction and roadway retrofits, resurfacing projects, repaving projects, and routine maintenance, where applicable, to allow all road users to move safely, comfortably, conveniently and independently.

Complete Streets, including sidewalks or shared use paths, will be required in every development project, especially if a recommendation is included in the Village's Bike and Pedestrian Plan. This includes any projects that produce conceptual designs or engineering designs. Exceptions to this requirement will be permitted if they align with the exceptions outlined in in Section 4, or otherwise determined by Village officials, and documented in the Complete Streets Checklist.

During construction projects and repair work, accommodations will be provided for people walking, biking and rolling, and motor vehicles to ensure safe and comfortable access is provided.

All projects and facilities in public right-of-way, whether publicly or privately funded, will adhere to this Complete Streets policy. The Village of East Dundee will work with each transportation agency at the start of each project to scope out opportunities for the inclusion of Complete Streets elements, such as sidewalks, bicycle infrastructure, transit amenities, and intersection improvements. These agencies include but are not limited to the Illinois Department of Transportation (IDOT), Kane County Division of Transportation, Cook County Department of Transportation and Highways, The Dundee Fire Protection District, and Dundee Township.

In addition, the Village of East Dundee will coordinate with external partner agencies to get input on roadway projects, including but not limited to the Kane County Health Department, Illinois Department of Natural Resources, Pace, Park Districts, School Districts, Northern Kane County Chamber of Commerce, Kane Kendall Council of Mayors, Chicago Metropolitan Agency for Planning, local non-profits, and members of the public.

The lead department managing transportation projects is the Public Works Department. The Public Works Department will ensure inter-departmental coordination. Departments will include Public Works,

Community Development, Village Administration, Village Engineer, Building, Fire Protection District, Police Department, Village Board, and others.

Projects subject to this Complete Streets policy shall be reviewed by the Public Works Department and the Village Engineer utilizing the Complete Streets Checklist. The checklist is attached as Exhibit A. The checklist is a living document, which will be reviewed and updated annually to reflect Village processes and best practices.

4. Exceptions to the policy

This policy allows for the exclusion of modes of transportation and user types, specified in Section 2, on corridors and/or in projects where:

a. Accommodation for the specified users are prohibited, such as limited access highways or walking paths.

b. Cost of the facility or accommodation for a specific mode or user type is excessively disproportionate to the need or probable use expected over the next 20 years.

c. A documented absence of current and future need as specified by local and regional long-range plans, including the most recent versions of the Chicagoland Metropolitan Agency for Planning's Regional Trails and Greenways Plan, Cook County's Bike Plan, Kane County's Bicycle and Pedestrian Plan, and the Village of East Dundee's Bike and Pedestrian Plan, Riverfront Master Plan, Pavement Management Plan, and Comprehensive Plan.

d. Emergency repairs that require an immediate, rapid response will not require the addition of Complete Streets accommodation; however, opportunities to improve multi-modal access should be considered where feasible. Temporary accommodations for all modes currently served by the corridor should still be made.

e. Projects that were initiated prior to this policy, where additional design and engineering costs would exceed the budget and/or impact the project timeline.

f. Projects where a new facility cannot be safely constructed or installed given existing or expected roadway or other conditions.

g. Any other projects as determined by the Village Board of Trustees.

The process for approving exceptions will be reviewed by the Public Works Department and approved by the Village Board of Trustees as outlined in Section 9. Exceptions will be discussed, publicized, and open for public comment during a Village Board of Trustees meeting prior to approval.

5. Design guidelines and flexibility

The Village of East Dundee will consult the latest best practices when designing projects, including the most recent editions of:

- Village of East Dundee Bike and Pedestrian Plan
- American Association of State Highway and Transportation Officials (AASHTO)
    - A Policy on Geometric Design of Highways and Streets

    - Guide for the Development of Bicycle Facilities
    - Guide for the Planning, Design and Operations of Pedestrian Facilities
- American Planning Association (APA)
    - Complete Streets: Best Policy and Implementation Practices
    - U.S. Traffic Calming Manual
- Federal Highway Administration (FHWA)
    - Small Towns and Rural Multi-Modal Networks
    - Manual of Uniform Traffic Control Devices (MUTCD)
    - PEDSAFE: Pedestrian Safety Guide and Countermeasures Selection System
    - Incorporating On-Road Bicycle Networks Intro Resurfacing Projects
    - Separated Bike Lane Planning and Design Guide
- Institute of Transportation Engineers (ITE): Designing Walkable Urban Thoroughfares: A Context Sensitive Approach
- National Association of City Transportation Officials (NACTO)
    - Urban Bikeway Design Guide
    - Urban Street Design Guide
    - Urban Street Stormwater Design Guide
    - Transit Street Design Guide
- U.S. Access Board: Accessible Public Rights-of-Way: Planning and Designing for Alterations
- Pace: Transit Supportive Guidelines
- Chicagoland Metropolitan Agency for Planning: Complete Streets Toolkit
- Active Transportation Alliance: Complete Streets Complete Networks
- Consulting Engineers Council of Illinois: Standard Specifications for Water and Sewer Main Construction in Illinois
- Cook County Bike and Pedestrian Plan
- Kane County Bike and Pedestrian Plan
- Kane County 2050 Long Range Transportation Plan

The above guidelines will serve as a starting point for all projects and will be adhered to on all locally-led and funded projects.

The Village of East Dundee will review design manuals for guidance on projects led by other jurisdictions to identify opportunities for the inclusion of Complete Streets. Additional manuals that will be used on

projects led by, controlled by, or funded by outside jurisdictions include the Illinois Department of Transportation's (IDOT's) Bureau of Design Environment and Bureau of Local Roads manuals, and the Kane County Division of Transportation and/or Cook County Department of Transportation and Highways design standards.

Village staff and elected officials will be responsible for designing, reviewing, and approving transportation projects, programs, and procedures will receive training on Complete Streets design considerations best practices for implementation on an ongoing basis. Village staff will provide an annual report on Complete Streets progress.

6. Land use and context

The Village of East Dundee will encourage new or revised land use policies, plans, zoning ordinances or equivalent documents to incorporate and reference the Village of East Dundee's Complete Streets policy and vision. Existing plans, policies, and ordinances will be reviewed in the early scoping phase of each roadway project. Where existing plans and policies conflict with the Complete Streets policy, the former will be revised to ensure consistency with the latter.

Complete Streets elements considered for projects will be sensitive to the surrounding context, including current and planned buildings, parks, trails, other adjacent land uses and nearby destinations, general development pattern, roadway typologies, as well as its current and expected transportation needs.

Unintended consequences, such as involuntary displacement, will be avoided when possible or addressed with equity and fairness to the affected party or parties.

7. Performance measures

In general, the Village of East Dundee will use available information and datasets to track high-level progress toward the implementation of the Complete Streets policy. Village staff will report the following performance measures in a public forum to the Village Board of Trustees, upon request. Reported performance measures may include, but are not limited to:

a. Accommodations and Infrastructure Constructed:
    - Linear miles, by bikeway facility type, of new and repaired bike infrastructure, and linear feet of sidewalks installed or repaired: calculated upon completion of each Complete Streets project and tallied annually.
    - Number of bike racks installed.

b. Safety:
    - Severe and fatal crash statistics for all modes of transportation using IDOT's annual crash summaries by the Village of East Dundee.
    - Calls to the Police Department that relate to people walking, biking, or rolling, or driving behavior from motorists
    - Calls to the Dundee Fire Protection District that relate to people walking, biking, or rolling, or driving behavior from motorists

- Calls to local schools and the D300 School District that relate to people walking, biking, or rolling, or driving behavior from motorists

Additional measures may be reported, as data is available:

c. User Counts:
   - Five-year American Community Survey data on modes of travel to work.
   - Counts of students walking and biking to school, coordinated with the school district.
   - Trail counts, conducted annually at major access points along the Fox River Trail.

d. Safety and Equity:
   - Safety studies utilizing technology to catalog near-miss crashes
   - Increased access for underserved populations identified in Section 2 within ¼ mile of the project area.
   - The number of community members and community organizations involved in project development

e. Economic Metrics:
   - Change in value of rents and/or property sales located near facility improvements
   - Number of commercial or new residential permit applications
   - Number of affected businesses and organizations in the proposed area

Other measures may be tracked at the project level including cost of project, potential number of users, traffic safety impact, and/or percent of transportation- and public works-related budget, which is spent on bicycle and pedestrian infrastructure, facilities, or elements.

8. Project selection criteria

When considering the various elements of street design, the Village of East Dundee shall give priority as follows:

a. Above all, safety is imperative, with pedestrian safety having the highest priority followed by bicyclists, the next most vulnerable types of users. Safety of children, seniors, and mobility-challenged individuals and populations, who cannot or choose not to drive, shall be a high priority.

b. Street design elements that encourage and support walking, biking, and transit trips in a manner that considers the context of the surrounding community as well as the broader urban design needs of the Village of East Dundee. Implementation priority will be given to Complete Streets projects recommended in the Village of East Dundee Bike and Pedestrian Plan. Recommended projects along major roadways that have potential to increase connectivity and do not have existing facilities for people walking, biking, and rolling, including along IDOT routes, will be prioritized.

c. The Village of East Dundee recognizes that not all modes can receive the same degree of accommodations on every street, but the goal is for users of all ages and abilities to safely, comfortably and conveniently travel across and through the network.

During the Village of East Dundee's annual budgeting process, projects that advance Complete Streets and the performance standards outlined in Section 7, including equitable access to those most in need, may be prioritized for funding. As such, the Village of East Dundee will prioritize universal and equitable investment in underserved communities throughout the Village of East Dundee which lack existing infrastructure that encourages walking, biking, and rolling, as well as areas where data indicate crash risk and health disparities. Projects will be reviewed by the Public Works Department, the Village's Planning, Zoning, and Historic Commission, and the Village Board of Trustees during the Village of East Dundee's annual budgeting process.

9. Implementation

The Public Works Department will be the initial governing body of the Complete Streets policy for all public development projects, including capital improvement and public infrastructure, with final project approvals coming from the Village Board of Trustees. Private development projects are required to comply with the Village's Planned Unit Development and Subdivision ordinances and procedures. Review processes of these ordinances will include evaluation of Complete Streets compliance, when applicable. The Public Works Department will oversee implementation of the policy. Tasks will include, but are not limited to:

a. Developing a project delivery process that ensures:
    - Complete Streets considerations are included in the Village of East Dundee's scoping and budgeting process.
    - A checklist is developed to ensure the inclusion of Complete Streets in all projects and all phases of development.
    - Standards and review processes are developed and applied appropriately for the inclusion of Complete Streets in public and private development.
    - Diverse users and community-based organizations, including bicycling groups and organizations, walking and running clubs, organizations representing senior and disabled persons, and minority or underserved populations are incorporated into public engagement processes and project decision-making. The engagement process will vary by project and will be established at the start of every project.
    - Relevant agencies, departments, legislative bodies and partners are consulted at key points.
    - Previous planning studies conducted by the Village and provided by partnering agencies are reviewed during project scoping and design for consistency.
    - A transparent process is established for requesting and approving exceptions to this policy.
b. Establishing a methodology and protocol for providing a public approach for performance measures identified in Section 7.
c. Identifying training opportunities for staff to receive training on internal processes, procedures, protocols, and best practices in Complete Streets design and policy implementation.

EXHIBIT A

Complete Streets Policy Checklist

APPENDIX



COMPLETE STREETS CHECKLIST

East Dundee Bike and Pedestrian Plan

Village Project Number: _____ Project Manager: _____

Reviewing Department: _____

Project Name/Title:_____

Project Limits:_____

Project Type: ☐New Construction ☐Reconstruction/Rehabilitation ☐Other

Project Funding Type: ☐Federal ☐State ☐Local Funds ☐Other/Combination

Anticipated Project Start Date:_____

Anticipated Project Completion Date: _____

1. Existing Corridor Characteristics Review			
Average Daily Traffic (ADT):		Posted Speed Limit:	
Roadway Functional Class:		Adjacent Land Use(s):	
Existing ROW width:			
Bike or pedestrian crash within last five years within project limits?			
Complete fields below as applicable:			
Roadway Section / Lane Configuration *Describe (# lanes & width, curb type, on-street parking, etc.)*			
Intersection Configuration (traffic signals, geometry, side streets stops, turn lanes, pedestrian infrastructure, etc.)			

2. Existing Complete Streets Features

Checklist Consideration	Yes	No	N/A	Description / Notes
2.1 Sidewalk and/or Pedestrian Facilities				
Sidewalks	☐	☐	☐	
Crosswalks	☐	☐	☐	
Safety Island / Median / Other Pedestrian Safety Features	☐	☐	☐	
Other	☐	☐	☐	
2.2 Bike Facilities				
Shared-use Path	☐	☐	☐	
Marked Shared Lanes	☐	☐	☐	
Bike Lane	☐	☐	☐	
Bicycle Parking	☐	☐	☐	
Other	☐	☐	☐	
2.3 ADA Accessibility Features				
Accessible Pedestrian Signals	☐	☐	☐	
Curb Ramps Issues	☐	☐	☐	
Cross Slope or Run Slope Issues	☐	☐	☐	
Presence of Trip Hazards	☐	☐	☐	
2.4 Streetscape Elements				
Furniture (benches, tables, etc…)	☐	☐	☐	
Lighting or lamp posts	☐	☐	☐	
Planters or other vegetation	☐	☐	☐	
Wayfinding Signage	☐	☐	☐	
Other	☐	☐	☐	

2. Existing Complete Streets Features

Checklist Consideration	Yes	No	N/A	Description / Notes
2.5 Transit Facilities				
Transit Shelter	☐	☐	☐	
Standing Pad	☐	☐	☐	
Sign	☐	☐	☐	
Other	☐	☐	☐	

2.6 Planning Considerations

Trip Generators within ¼ mile:

☐School ☐The Depot ☐Retail ☐Hospital/Medical Facility ☐Park ☐Church/Place of Worship ☐Historic Site ☐Sports/Recreational Facility/Trail ☐Other

Is the project included in Village of East Dundee Bike and Pedestrian Plan?	☐ Yes ☐ No

If yes, what are the recommended facilities or intersection improvements?

3. Proposed Corridor Characteristics Review

Average Daily Traffic (ADT) Forecasted Year	Year:	ADT:	
Posted Speed		Design Speed	
Easement Required?		Right-of-Way Acquisition Required?	
Are there changes to the proposed roadway section and/or lane configuration?		☐ Yes ☐ No	
If yes, include description (# lanes & width, curb type, etc.)			
Are there changes to any proposed intersections?		☐ Yes ☐ No	
If yes, include description (traffic signals, geometry, side streets stops, turn lanes, pedestrian infrastructure, etc.)			

4. Proposed Changes to Facilities and Accommodations				
Facility	**Yes**	**No**	**N/A**	**Description** (Length, facility width, number of facilities, type, etc.)
4.1 Sidewalk and/or Pedestrian Facilities				
Sidewalks	☐	☐	☐	
Crosswalks	☐	☐	☐	
Safety Island / Median / Other Pedestrian Safety Features	☐	☐	☐	
Other	☐	☐	☐	
4.2 Bike Facilities				
Shared-use Path	☐	☐	☐	
Marked Shared Lanes	☐	☐	☐	
Bike Lane	☐	☐	☐	
Protected Bike Lane	☐	☐	☐	
Bicycle Parking	☐	☐	☐	
Other	☐	☐	☐	
4.3 ADA Accessibility Features				
Accessible Pedestrian Signals	☐	☐	☐	
New or improved curb ramps	☐	☐	☐	
Improvements to trip hazards	☐	☐	☐	
Cross slope and run slope improvements	☐	☐	☐	
4.4 Streetscape Elements				
Furniture (benches, tables, etc.)	☐	☐	☐	
Lighting or lamp posts	☐	☐	☐	



4. Proposed Changes to Facilities and Accommodations

Facility	Yes	No	N/A	Description (Length, facility width, number of facilities, type, etc.)
Planters or other vegetation	☐	☐	☐	
Wayfinding Signage	☐	☐	☐	
Other	☐	☐	☐	
4.5 Transit Facilities				
Transit Shelter	☐	☐	☐	
Standing Pad	☐	☐	☐	
Connection to sidewalk and/or shared-use path	☐	☐	☐	
Other	☐	☐	☐	

5. Departmental Review

Department	Review Complete	Name, Title	Signature
Fire Protection District			
Police Department			
Community Development			
Public Works			

6. Exception Request

Project requests exception to the Complete Streets policy, explanation below:

I, _____ (Director of Public Works) for the Village of East Dundee have reviewed this checklist for compliance with the Village of East Dundee Complete Streets Policy for Project Number/Title:_____, and approve of the recommended improvements as described in Section 4. Proposed Characteristics.

_____ _____

Signature Date

Memorandum

To: Village President and Board of Trustees

CC: Franco Bottalico, Interim Village Administrator

From: Caleb Haydock, Management Analyst
Katherine Diehl, Village Clerk / Special Events Coordinator

Subject: Ordinance to Establish the Designated Outdoor Refreshment Area ("DORA") for All Village Events

Date: November 16, 2026

Action Requested:
Consideration of a motion to approve an ordinance amending Ordinance 26-05 and establishing the Village's Designated Outdoor Refreshment Area ("DORA") for all Village events.

Summary:

On February 16, 2026, the Village Board approved Ordinance 26-05, which established a DORA pilot program in East Dundee, allowing consumption of alcoholic beverages within a specified area during certain Village-sponsored events.

Following a successful 2026 pilot, the attached ordinance continues the DORA program, as codified in Section 116.02 of the Village Code, and expands participation to include all Village-sponsored and Village-hosted events.

Financial Impact & Funding Source:
Any future program modifications—such as expanded signage, additional wristbands, or logistical changes—may add minimal costs that can be accommodated within the Special Events budget.

Alternatively, the Village could consider implementing a nominal DORA participation fee for future years to help offset the cost of wristbands and other program-related expenses. For the 2026 pilot program, the Village purchased DORA wristbands and did not charge participating businesses.

If the attached Ordinance passes, Village Staff will next work with the Community Events & Depot Committee to determine the fee structure and amounts for the 2027 DORA program.

Staff Recommendation:
Staff recommends Village Board approval of the attached ordinance for effective implementation of the Village's DORA program and continued economic development in the downtown area.

Attachments:

1) Ordinance

ORDINANCE NO. 26-____

AN ORDINANCE OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AMENDING ORDINANCE NO. 26-05 TO AUTHORIZE DESIGNATED OUTDOOR REFRESHMENT AREA ("DORA") PRIVILEGES AT ANY VILLAGE-SPONSORED OR VILLAGE-HOSTED EVENT

WHEREAS, the Village of East Dundee, Cook and Kane Counties, Illinois (the ***"Village"***), is a home rule municipality pursuant to Article VII, Section 6 of the Illinois Constitution of 1970 and, subject to such limitations as the Illinois General Assembly may establish by law, may

WHEREAS, the Village President and Board of Trustees (the ***"Corporate Authorities"***) previously adopted Ordinance No. 26-05 (the ***"DORA Ordinance"***), establishing a pilot DORA program within the Village and setting forth the requirements for events conducted under that program; and

WHEREAS, the requirements to participate in DORA have been codified in the Village Code of Ordinances (***"Village Code"***) Section 116.12; and

WHEREAS, Section 3 of the DORA Ordinance designates the specific Village events at which the DORA may be in effect, limited to events in 2026; and

WHEREAS, the Corporate Authorities have determined that limiting the DORA to the 2026 events listed in Section 3 of the DORA Ordinance has required the repeated adoption of additional resolutions to add events and has unnecessarily restricted the Village's ability to support its special events, local businesses, and community activities; and

WHEREAS, the Corporate Authorities find that it is in the best interests of the Village and its residents to permit the DORA to be in effect at any event sponsored or hosted by the Village, subject to all of the requirements, conditions, and safeguards set forth in the DORA Ordinance;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of East Dundee, Cook and Kane Counties, Illinois, as follows:

SECTION 1: Recitals. The foregoing recitals are incorporated into and made a part of this Ordinance as findings of the Corporate Authorities as if fully set forth in this Section 1.

SECTION 2: Amendment of Section 3 of Ordinance No. 26-05, attached hereto as Exhibit A. Section 3 of Ordinance No. 26-05 is hereby amended to read in its entirety as follows:

> "**Section 3: Designated Events**. The DORA shall be in effect only during, and only within the boundaries of the DORA established by this Ordinance for, any event that is sponsored or hosted by the Village (each, a ***"DORA Event"***), and not at any other time or for any other event. The Village President, or the Village President's designee, shall determine whether an event is a Village-sponsored or Village-hosted event and shall designate the date(s) and hours of each DORA Event, which shall be consistent with the hours of operation set forth in this Ordinance and Village Code Section 116.12. The Village Administrator or their designee shall give public notice

of each DORA Event, including its date(s), hours, and boundaries, on the Village's website and by such other means as required by this Ordinance and applicable law. Events listed in Section 3 of this Ordinance as originally adopted, and any events added by subsequent ordinance or resolution, shall continue to be DORA Events."

SECTION 3: Continued Applicability of Ordinance No. 26-05. Except as expressly amended by this Ordinance, all provisions of Ordinance No. 26-05, including without limitation the DORA boundaries, hours of operation, participating-establishment requirements, container and signage requirements, insurance and indemnification requirements, and public safety provisions, shall remain in full force and effect and shall apply to every DORA Event.

SECTION 4: Severability; Repeal of Conflicting Provisions. If any section, paragraph, clause, or provision of this Ordinance is held invalid or unenforceable, the invalidity or unenforceability shall not affect any other provision of this Ordinance. All ordinances, resolutions, or parts thereof in conflict with this Ordinance are hereby repealed to the extent of such conflict.

SECTION 5: Effective Date. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law.

PASSED this ____ day of _____, 2026, pursuant to a roll call vote as follows:

AYES:_____

NAYS:_____

ABSENT:_____

APPROVED by me this ____ day of _____, 2026.

_____

Daniel J. Pearson, Village President

ATTEST:

_____

Katherine Diehl, Village Clerk

Published in pamphlet form this _____ day of _____, 2026, under the authority of the Village President and Board of Trustees.

Recorded in the Village records on _____, 2026.

EXHIBIT A

ORDINANCE 26-05

Village of East Dundee

120 Barrington Avenue, East Dundee, IL 60118
(847) 426-2822
www.eastdundee.net

Memorandum

To: Village President and Board of Trustees

From: Franco Bottalico, Interim Village Administrator
Kelley A. Gandurski, Village Attorney

Subject: Ordinance Establishing Ethics Officer

Date: November 16, 2026

Action Requested

Consideration of an ordinance amending provisions of Chapter 31 entitled “Officers and Employees” of Title III entitled “Administration” and adding Section 31.22 entitled “Ethics Officer” of the Village of East Dundee Code of Ordinances (***“Village Code”***) to establish an ethics officer.

Summary

The Village currently has no designated, independent Ethics Officer to investigate complaints arising under the Whistleblower Reporting and Anti-Retaliation Policy and Procedures or the State Officials and Employees Ethics Act, as addressed in Sections 31.03 and 31.04 of the Village Code. Village staff proposed an amendment to the Village Code creating an official position of an Ethics Officer. The proposed amendments establish an Ethics Officer as an independent contractor responsible for receiving, reviewing, investigating, and processing ethics complaints.

Financial Impact & Funding Source

N/A

Staff Recommendations

The Interim Village Administrator and the Village Attorney recommend passage of the ordinance to establish an ethics officer.

Enc. Ordinance

ORDINANCE NUMBER 26-____

AN ORDINANCE OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AMENDING PROVISIONS OF CHAPTER 31 ENTITLED "OFFICERS AND EMPLOYEES" OF TITLE III ENTITLED "ADMINISTRATION" AND ADDING SECTION 31.22 ENTITLED "ETHICS OFFICER" OF THE VILLAGE OF EAST DUNDEE CODE OF ORDINANCES TO ESTABLISH AN ETHICS OFFICER

WHEREAS, the Village of East Dundee ("***Village***") is a home rule unit of local government pursuant to Section 6 of Article VII of the Constitution of the State of Illinois, and has the authority to exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, Chapter 31 of the Village Code of Ordinances (***"Village Code"***) establishes officers and employees as well as adoption of the Whistleblower Reporting and Anti-Retaliation Policy and Procedures and the State Officials and Employees Ethics Act; and

WHEREAS, pursuant to Chapter 31 of the Village Code, there are listed specific officers and employees of the Village; however, absent from that Chapter is the establishment of an Ethics Officer ; and

WHEREAS, the Village President and Board of Trustees finds that it is in the best interests of the Village to establish an Ethics Officer for the purposes of reporting violations of provisions of Chapter 31, including the Whistleblower Reporting and Anti-Retaliation Policy and Procedures and the State Officials and Employees Ethics Act; and

WHEREAS, the establishment of an Ethics Officer will allow anyone, including members of the public, to report ethical concerns and violations to an independent Ethics Officer; and

WHEREAS, the Ethics Officer will have investigative authority to independently examine complaints and determine whether or not prosecution is warranted; and

NOW, THEREFORE, BE IT ORDAINED by the Village President and Board of Trustees of the Village of East Dundee, Cook and Kane Counties, Illinois, as follows:

SECTION 1: **Incorporation**. The recitals above shall be and are hereby incorporated as Section 1 as if restated herein.

SECTION 2: **Amendment of Section 31.03 entitled Whistleblower Reporting and Anti-Retaliation Policy and Procedures to in**. Section 31.03 is hereby amended as set forth in the attached **Exhibit A.**

SECTION 3. **Addition of Section 31.22 of the Village Code entitled "Ethics Officer."** Section 31.22 of the Village Code is hereby added as set forth in the attached **Exhibit B**.

SECTION 4. **Complaint and Inquiry Form for Ethics Officer**. The Village Administrator is hereby instructed to implement the Complaint and Inquiry Form in a form substantially similar as set forth in the attached **Exhibit C**. as soon as practicable, but no later than fourteen days from the passage of this Ordinance, on the Village's website upon the appointment of an Ethics Officer

SECTION 5: **Continuation**. All provisions of the Village Code not amended herein shall remain in full force and effect.

SECTION 6: **Severability**. If any Section, paragraph, or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such Section, paragraph, or provision shall not affect any of the remaining provisions of this Ordinance.

SECTION 7: **Repeal**. All ordinances, resolutions, motions, or parts thereof in conflict with this Ordinance are hereby repealed.

SECTION 8: Effect. This Ordinance shall be in full force and effect upon its passage, approval, and publication in the manner provided by law.

PASSED this ____ day of _____, 2026, pursuant to a roll call vote as follows:

AYES:_____

NAYS:_____

ABSENT:_____

APPROVED by me this ____ day of _____, 2026.

_____

Daniel J. Pearson, Village President

ATTEST:

_____

Katherine Diehl, Village Clerk

Published in pamphlet form this _____ day of _____, 2026, under the authority of the Village President and Board of Trustees.

Recorded in the Village records on _____, 2026.

EXHIBIT A

Section 31.03 of the Village Code is hereby amended as follows, with additions in **bold** and double-underlined and deletions struck through:

§ 31.03 WHISTLEBLOWER REPORTING AND ANTI-RETALIATION POLICY AND PROCEDURES.

(A) It is the policy of the Village of East Dundee to act in accordance with Illinois Public Act 101-652 generally, and specifically § 4.1 of the Public Officers Prohibited Activities Act, ILCS Chapter 50, Act 105, § 4.1.

(B) It is the policy of the Village of East Dundee to prohibit any official from retaliating against any employee who:

(1) Reports an improper governmental action;

(2) Cooperates in the investigation related to a report of an improper governmental action; or

(3) Testifies in a proceeding or prosecution of an improper governmental action. An improper governmental action is defined as follows.

(C) Definitions. For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

IMPROPER GOVERNMENTAL ACTION.

(a) Includes any action by a Village of East Dundee employee, an appointed member of a board, commission, or committee, or an elected official of the Village of East Dundee that is undertaken in violation of federal, state, or Village of East Dundee ordinance, law or rule; is an abuse of authority; violates the public's trust or expectation of his or her conduct; is of substantial and specific danger to the public's health or safety; or is a gross waste of public funds.

(b) Does not include Village of East Dundee personnel actions, including, but not limited to, employee grievances, complaints, appointments, promotions, transfers, assignments, reassignments, reinstatements, restorations, reemployment, performance evaluations, reductions in pay, dismissals, suspensions, demotions, reprimands, or violations of collective bargaining agreements, except to the extent the actions amounts to retaliation. Retaliation, in this context means retaliatory action that results from an employee's protected activity of reporting improper governmental action, cooperating in the investigation, proceeding or prosecution of a reported improper governmental action.

(D) Copies of this policy and procedure, along with a copy of ILCS Chapter 50, Act 105, § 4.1 of the Public Officers Prohibited Activities Act will be given to every employee upon hiring. Additionally, these same documents will be furnished or made available to all employees on an annual basis.

(E) Designation of auditing official. Village of East Dundee designates the Village Administrator **Ethics Officer** to serve as the auditing official of the Village of East Dundee, with

the duties and responsibilities set forth in ILCS Chapter 50, Act 105, § 4.1 Procedures for Reporting and Investigating Reports of Improper Governmental Action.

(F) Reporting an "improper governmental action" or retaliation.

(1) If an employee believes that he/she has witnessed an improper governmental action, as defined in the policy above, the employee must submit a written report of the improper governmental action to the auditing official.

(2) If an employee believes that he/she has been retaliated against for reporting improper governmental action, or cooperating in the investigation, or procedure involving an improper governmental action, the employee must report such alleged retaliation to the auditing official in writing within 60 days of the retaliatory action taking place.

(3) The auditing official may transfer the complaint to another auditing official, including the Kane County State's Attorney, if he/she determines that it is appropriate.

(4) If the auditing official is also the subject of the complaint, the complainant may file the complaint with any state's attorney.

(G) Investigation of complaint.

(1) Identity of the complainant.

(a) The Auditing Official will keep the identity of the complainant confidential to the extent allowed by law.

(b) The complainant may waive confidentiality in writing.

(2) The auditing official shall investigate the complaint promptly and thoroughly and conclude whether or not the evidence gathered through such investigation warrants a finding that either an improper governmental action, or retaliation for filing such a complaint or cooperating with such investigation occurred or did not occur.

(3) The investigation by the auditing official may include:

(a) Interviews of the complainant and witnesses;

(b) Interviews of governmental officials who may have knowledge about the complaint or may be the subject of the complaint;

(c) Inspection of documentation (in written, printed, or electronic format) relevant to the complaint;

(d) Taking any other appropriate measures to ensure that the complaint has been thoroughly investigated;

(e) Making a determination whether the complaint has merit or whether the complaint does not have merit.

(H) Determination and remedial action if necessary.

(1) If the auditing official determines that the complaint has no merit, he/she can dismiss the complaint.

(2) If the auditing official determines that the complaint has merit, he/she may take remedial action on behalf of the complainant, including reinstatement, reimbursement for lost wages or expenses, promotion, or other remedial action that the auditing official deems appropriate. The auditing official may also make his/her investigation findings available to the complainant's attorney if the auditing official finds that restitution is not sufficient.

(3) Any person who engages in prohibited retaliation under ILCS Chapter 50, Act 105, § 4.1 of the Public Officers Prohibited Activities Act may also be subject to fines, appropriate employment action, civil or criminal prosecution, or any combination of these actions as prescribed in that section.

EXHIBIT B

Chapter 31 of the Village Code is hereby amended as follows, with additions in **bold** and double-underlined and deletions struck through:

§ 31.22 ETHICS OFFICER.

(A) Appointment; term of office.

(1) The Ethics Officer, shall be appointed by the Village President with the advice and consent of at least four members of the Board of Trustees then holding office pursuant to an engagement agreement.

(2) The Ethics Officer shall serve continuously until he or she resigns the position or until the Village Board of Trustees terminates the Ethics Officer's engagement agreement by a vote of at least four members of the Board of Trustees then holding office. The Ethics Officer will be administered through the Village Administrator's Office and shall be an independent contractor of the Village.

(B) Duties.

(1) The Ethics Officer must have demonstrable relevant experience in order to be considered for the appointment and must be a licensed member, in good standing, of the Illinois Bar, at the time of appointment and for the duration of their term.

(2) To receive and register complaints and information concerning alleged violations of the State Officials and Employees Ethics Act ("Code of Ethics") or other Village Codes pertaining to conduct, including, Sections 31.03, and 31.04 of the Village of East Dundee Code of Ordinances.

(3) To investigate the performance of covered persons under this Chapter in response to complaints in order to detect and prevent misconduct of the Code of Ethics. In the event Ethics Officer's investigation brings to light different facts than alleged in the Complaint, the Ethics Officer is authorized to amend the Complaint to conform with the facts as discovered in the investigation. A covered person is, unless otherwise expressly stated or limited herein, every elected official, appointed official or employee of the Village of East Dundee, or individuals otherwise covered under Sections 31.03 and 31.04 of the Village of East Dundee Code of Ordinances.

(4) To request information related to an investigation, audit or program review from any covered person.

(5) To prosecute at administrative hearings, at his/her discretion, in the course of any activity conducted pursuant to this Chapter an investigation hereunder. The Ethics Officer may also refer matters to the State's Attorney's Office if in his/her discretion the violation alleged is more appropriately referred.

(6) To issue summons to respondents and subpoenas and to call witnesses at the administrative hearing at the discretion of the Administrative Hearing Officer and to compel the attendance of witnesses for purposes of examination and the production of documents and other items for inspection and/or duplication.

(7) To respond to subpoenas and Freedom of Information Act requests associated with this Title of the City Code.

(8) Recommend to Village President, Village Board of Trustees, Village Administrator and the Village Attorney policies and methods for the elimination of inefficiencies and waste in resources and the prevention of misconduct.

(C) Compensation. The Ethics Officer shall be paid such compensation pursuant to an engagement agreement approved by the Village Board of Trustees as set forth in Section 31.22(A)(1) herein.

(D) Enforcement. Any person may file a formal complaint pursuant to this Chapter in writing to Ethics Officer within thirty days after the alleged violation has occurred.

(1) The complaint shall state the name of the person alleging the violation of this Chapter, the name of the person accused (respondent) and set forth the specific act or acts alleged to constitute a violation of this Chapter along with all facts known to the person filing the complaint that support the complaint. Any complaint not submitted on the Village's Complaint and Inquiry Form will be stricken.

(2) An acknowledgment of receipt of the complaint shall be sent by the Ethics Officer via email to the person filing the complaint and respondent within seven calendar days of receipt of the complaint.

(3) The Village of East Dundee is the petitioner for the purposes of this Chapter.

(4) The Ethics Officer shall make a preliminary jurisdictional determination as to whether sufficient facts exist to constitute a violation of this Chapter. Jurisdiction shall be determined if the Complaint is alleged against a covered person and states allegations of a violation or violations of this Chapter.

(5) If the Ethics Officer determines that there is no jurisdiction to prosecute a charge for a violation of the Code of Ethics or other relevant code provisions pursuant to this Chapter, or determines that there is no cause to prosecute a violation thereof as set forth in Section 31.22(D)(4) of this Chapter, then within sixty days of receipt of the Complaint, the Ethics Officer must file a written report with the Village Clerk and the Village President, Board of Trustees and Village Attorney detailing why there is no jurisdiction or cause to prosecute a violation of. A copy of the report must be sent to the person making the complaint and the respondent.

(6) If jurisdiction and cause to prosecute a violation of the Code of Ethics or other relevant provisions of this Chapter is determined by the Ethics Officer, an Administrative Hearing shall be held in accordance with Chapter 36 of the Village of East Dundee Code of Ordinances unless in his / her discretion the Ethics Officer refers the matter to the State's Attorney's Office pursuant to Section 31.22(B)(5).

(E. Penalties. Penalties are as set forth under Sections 31.03 and 31.04 under the Village Code of Ordinances. If a penalty is not specifically provided for under these Sections, penalties are set forth under Section 36.12 of the Village Code of Ordinances.

EXHIBIT C

VILLAGE OF EAST DUNDEE

COMPLAINT AND INQUIRY FORM — FOR ETHICS OFFICER

Instructions: Use this form to submit a written complaint concerning an alleged violation of the Village Ethics Code or other Village Code provisions governing conduct, including §§ 31.03 and 31.04. **You must file within 30 days after the alleged violation occurred or your complaint may not be considered timely**. Complete all applicable fields and attach supporting materials. A complaint not submitted on this form may be stricken.

1. Submission Type

☐ Formal Complaint

Date submitted: _____

2. Person Submitting This Form

Full name _____

Address _____

Telephone _____

Email _____

Relationship to Village ☐ Resident ☐ Employee ☐ Official ☐ Other: _____

3. Person Accused (Respondent)

Full name _____

Village title / position _____

Department, board, or office _____

4. Alleged Violation

Village Code section(s), if known: _____

Date(s) and time(s) of alleged violation: _____

Location(s): _____

Specific act or acts alleged to violate the Village Code:

_____

_____

_____

All facts known to you that support the complaint:

_____

_____

_____

_____

Date you first learned of the alleged violation: _____

If filing more than 30 days after the alleged violation, explain:

_____

_____

5. Supporting Information

Documents, records, photographs, messages, or other items attached:

1. _____ 2. _____

3. _____ 4. _____

Witnesses or other persons with relevant information:

Name	Contact information	Information believed known

6. Requested Review or Action

State the review, guidance, or action requested:

_____

_____

7. Certification and Signature

I certify that the information provided in this form and its attachments is true and complete to the best of my knowledge, information and belief. I understand that this form and related records may be handled in accordance with applicable law and Village procedures.

Signature: _____ Date: _____

Printed name: _____

8. For Village Use Only

Date received	_____
Received by / method	_____
Case or tracking number	_____
Acknowledgment emailed to complainant and respondent	Date: _____
Preliminary jurisdictional determination	☐ Jurisdiction and cause ☐ No jurisdiction ☐ No cause
Written report due, if applicable	_____
Disposition / referral	☐ Administrative hearing ☐ Written report ☐ Other: _____
Ethics Officer signature	_____ Date: _____

Submission note: Submit the completed form and attachments to the Village through the officially designated filing method. Village staff should insert the current office address, email address, and delivery instructions before publication.

Village of East Dundee

120 Barrington Avenue, East Dundee, IL 60118
(847) 426-2822
www.eastdundee.net

Memorandum

To: Village President and Board of Trustees

From: Franco Bottalico, Interim Village Administrator
Kelley A. Gandurski, Village Attorney

Subject: Resolution Appointing Ethics Officer

Date: November 16, 2026

Action Requested

Consideration of a resolution approving an engagement agreement and appointing Kelli C. Murphy of Griffin Williams McMahon and Walsh, LLP law firm as Ethics Officer pursuant to Section 31.22 of the Village of East Dundee Code of Ordinances (***"Village Code"***).

Summary

The Village currently has no designated, independent Ethics Officer to investigate complaints arising under the Whistleblower Reporting and Anti-Retaliation Policy and Procedures or the State Officials and Employees Ethics Act, as addressed in Sections 31.03 and 31.04 of the Village Code. Village staff proposed an amendment to the Village Code creating an official position of an Ethics Officer. The proposed amendments establish an Ethics Officer as an independent contractor responsible for receiving, reviewing, investigating, and processing ethics complaints.

Financial Impact & Funding Source

The financial impact will depend on the number and complexity of complaints received and investigations conducted. Funding for these additional legal services may be available through the General Fund. The engagement letter attached indicates the charges for services at a rate of $275 per hour.

Staff Recommendations

The Interim Village Administrator and the Village Attorney recommend passage of the resolution to appoint an independent contractor as Ethics Officer.

Enc. Resolution and Engagement Agreement

RESOLUTION NO. _____

A RESOLUTION OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, APPROVING AN ENGAGEMENT AGREEMENT WITH GRIFFIN WILLIAMS McMAHON & WALSH FOR ETHICS OFFICER LEGAL SERVICES AND APPOINTING KELLI C. MURPHY AS ETHICS OFFICER

WHEREAS, the Village of East Dundee (the ***"Village"***) is a home rule municipality located in Cook and Kane Counties, Illinois; and

WHEREAS, Section 31.22 of the Village Code provides for an Ethics Officer and authorizes the appointment of an Ethics Officer in the manner stated therein; and

WHEREAS, the President and Board of Trustees have determined that it is necessary and in the best interests of the Village to retain qualified legal counsel to provide Ethics Officer legal services under Section 31.22 of the Village Code; and

WHEREAS, Griffin Williams McMahon & Walsh has presented an engagement agreement for such legal services, a copy of which is attached to and incorporated into this Resolution as **Exhibit A** (the "Engagement Agreement"); and

WHEREAS, the President and Board of Trustees desire to appoint attorney Kelli C. Murphy as the Village Ethics Officer under Section 31.22(A)(1) and (2) of the Village Code; and

WHEREAS, the appointment of the Ethics Officer requires the affirmative vote of at least four members of the Village Board of Trustees.

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of East Dundee, Cook and Kane Counties, Illinois, as follows:

SECTION 1: Recitals. The foregoing recitals are incorporated into and made a part of this Resolution as findings of the President and Board of Trustees.

SECTION 2: Approval of Engagement Agreement. The Engagement Agreement with Griffin Williams McMahon & Walsh, substantially in the form attached as **Exhibit A**, is approved. The Village President and Village Clerk are authorized and directed to execute and attest the Engagement Agreement on behalf of the Village, subject to such non-substantive revisions as may be approved by the Village Attorney.

SECTION 3: Appointment of Ethics Officer. Pursuant to Section 31.22(A)(1) and (2) of the Village Code, attorney Kelli C. Murphy is appointed as the Ethics Officer for the Village of East Dundee, subject to and in accordance with the Engagement Agreement.

SECTION 4: Required Vote. The appointment in Section 3 is approved by the affirmative vote of at least four members of the Village Board of Trustees, as required by Section 31.22(A)(1) and (2) of the Village Code.

SECTION 5: Further Authority. The Village President, Village Clerk, Village Administrator, and other appropriate Village officers and employees are authorized to take all actions necessary or appropriate to implement this Resolution and the Engagement Agreement.

SECTION 6: Severability. If any section, paragraph, clause, or provision of this Resolution is held invalid, the invalidity shall not affect any other provision of this Resolution.

SECTION 7: Effective Date. This Resolution shall be in full force and effect upon its passage and approval in the manner provided by law.

PASSED this ____ day of _____, 2026, by a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

APPROVED this ____ day of _____, 2026.

_____

Village President Daniel J. Pearson

ATTEST:

_____

Village Clerk

EXHIBIT A

ENGAGEMENT AGREEMENT

Griffin Williams McMahon & Walsh

GWMW | LLP
GRIFFIN WILLIAMS McMAHON & WALSH

Attorneys and
Counselors at Law

Joseph H. McMahon

Direct: 630.402.0109
jmcmahon@gwmwlaw.com

October 21, 2026

Via E-Mail: (dpearson@eastdundee.net)
Mr. Dan Pearson
Village President
Village of East Dundee
120 Barrington Avenue
East Dundee, Illinois 60118

Re: Ethics Officer Representation

Dear President Dan Pearson and Trustees of the Village Board:

Thank you for considering our law firm as the Ethics Officer for the Village of East Dundee. We have agreed to represent East Dundee and have set out the following fee arrangement.

1. Engagement and Scope of Legal Services to be Performed. The Village of East Dundee ("Client") retains Griffin Williams McMahon & Walsh, LLP (the "Firm") to represent their interests in specific ethical matters presented, as the Client may from time-to-time request and the Firm may agree in writing to perform, including but not limited to the following:

    a) Provide guidance to the officers and employees of the Village of East Dundee concerning the interpretation and compliance with the provisions of the ethics ordinance.

    b) Prepare and conduct ethics training at the request of and the assistance of the East Dundee Human Resources Department to keep attendance records of all employees receiving ethics training.

    c) Prepare and disseminate, with the assistance of the East Dundee Department of Human Resources, informational and training materials relating to the ethics ordinance.

d) Report apparent violations of the ethics ordinance to the Village Board.

e) Forward any written complaints directly to the Village Board for resolution.

f) Notify the elected official or department head of Village Board of the ultimate disposition of any investigations undertaken by the ethics officer so that appropriate disciplinary action, if appropriate may be taken.

g) Prepare written opinions on any interpretation of the ethics ordinance and records of any informal or unwritten opinions in order to maintain consistency of interpretation and promote compliance.

h) Maintain records of all written or verbal guidance on interpretation and application of the ethics ordinance (redacted so as to preserve the privacy of the persons making the inquiry) and make such records available to officers, employees, and the general public in order to maintain consistency of interpretation and promote compliance.

i) Perform such other duties as may be assigned by the Village Board.

2. Compensation, Billing and Expenses. Client agrees to pay the Firm's fees on the basis set forth herein. Client is responsible for the entire amount of the legal fees for services rendered. Firm will charge by the hour at the rate of $275 for time that its legal personnel devote to the representation of Client. Joseph H. McMahon and Kelli C. Murphy will be principally involved in providing such legal services. From time to time, other legal personnel may render services for Client in connection with this agreement. The hourly rates of other legal personnel will not exceed the hourly rate of $275.00 per hour.

Firm is authorized to incur on behalf of Client, costs and expenses deemed necessary by Firm to perform legal services under this agreement. Client agrees to pay for those costs and expenses as they are charged to Client. Examples of such costs and expenses include court and filing fees, telephone charges, postage, copying charges, delivery charges and mileage. These costs and expenses are also subject to periodic adjustment.

In general, itemized statements of services and disbursements will be sent monthly, with payment to be made within thirty (30) days of the invoice date. If Client fails to pay Firm's statement within sixty (60) days of billing, Firm may withdraw from representation by giving Client written notice of withdrawal. Acceptance of late payment by Firm shall not be a waiver of Client's obligation to make timely payments.

If you ever have any questions regarding the billing format or any information contained in any invoice or statement, please let me know immediately so that we can attempt to resolve any concerns fairly and without delay.

3. Advance Deposit. We do not require an initial advance deposit for this matter.

4. Disclaimer of Guarantee. Firm has made no promise or guarantees to Client about the outcome of the representation undertaken by Firm. Estimates of fees are precisely that, estimates only and are not an agreement to perform services for a fixed fee. Firm's fees, costs and expenses are on the basis described herein. Legal fees can exceed Firm's estimates as the scope of services required and/or the time necessary to complete them may exceed Firm's best estimates.

5. Client Duties. A solid attorney-client relationship is a two-way street. Lawyers need timely and complete cooperation and assistance from their clients just as clients need timely and complete cooperation and assistance from their lawyers. We will therefore keep you informed of the status of this matter as it progresses and would be pleased to discuss the preparation of periodic status reports. If you wish us to make sure that a particular client representative or representatives are kept informed, please let us know so that we may make appropriate arrangements. In addition, please feel free to contact me at any time if you ever have questions about any aspect of our work on this matter.

   We must require, however, that you provide us with timely responses to requests for documentation and information that we may need to carry out our function as counsel and that client personnel be made available to meet with us notwithstanding their other duties. Please bear in mind that if we do not obtain such cooperation, the quality of our representation may suffer and we may, in fact, feel constrained to withdraw from any further work.

By signing this agreement, you understand that your matter will be processed by Griffin Williams McMahon & Walsh LLP including other attorneys, and staff. The duty of confidentiality extends across all members of Griffin Williams McMahon & Walsh LLP and client consents to the sharing of information in this manner.

If this letter reflects your understanding of our relationship, and the Village Board approves our retention as attorneys, please sign, date, and return this letter to me. I understand the volume of work is uncertain and may change over time and agree to revisit our fee structure and the possibility of a flat fee or another alternative billing format that is acceptable to both Firm and Client.

On behalf of the firm, we are happy to represent the Village of East Dundee and we look forward to working with you and the East Dundee Trustees. If you have any questions, please contact me at your convenience.

Very truly yours,

GRIFFIN WILLIAMS MCMAHON & WALSH, LLP

/s/ Joseph H. McMahon

Joseph H. McMahon

The terms of the foregoing letter are agreed to and

accepted as of October _____, 2026.

Village of East Dundee

By: _____
Village President

cc: Ms. Kelley Gandurski (Kelley.Gandurski@ElrodFriedman.com)
Mr. Franco Bottalico, Interim Village Administrator (fbottalico@eastdundee.net)

Kelli Murphy is an attorney with over a decade of legal experience spanning criminal prosecution, attorney discipline, professional responsibility, and complex regulatory matters. Throughout her career, she has demonstrated a commitment to ethical accountability, the integrity of the legal profession, and the fair and impartial administration of justice.

Kelli began her legal career at the Kane County State's Attorney's Office, where she served for six years as a 711 intern and prosecutor. During her tenure, she tried more than 100 jury and bench trials, primarily involving domestic violence and white-collar crime.

Kelli subsequently served as an Assistant Disciplinary Counsel with the Office of Disciplinary Counsel for the Supreme Court of Ohio, where she investigated and prosecuted allegations of professional misconduct involving attorneys and judges. In this role, she worked to uphold the ethical standards of the legal profession, promote public confidence in the justice system, and ensure accountability for violations of professional conduct. She also presented and argued professional misconduct cases before the Supreme Court of Ohio and the Ohio Board of Professional Conduct. Additionally, Kelli served as in-house counsel for the Ohio Department of Natural Resources, advising on complex legal matters involving oil and gas resource management and regulatory compliance.

Kelli earned dual majors in Politics and Philosophy from Illinois State University before obtaining her Juris Doctor from Northern Illinois University College of Law. During law school, she served as Research Editor of the *Northern Illinois University Law Review*, and her Comment was selected for online publication.

Kelli's diverse legal background, experience investigating and prosecuting professional misconduct, and commitment to ethical standards position her to bring a principled approach to the role of Ethics Officer for the Village of East Dundee. She is dedicated to promoting transparency, accountability, and public trust through the impartial application of ethical principles.

Memorandum

To: Village President and Board of Trustees

From: Franco Bottalico, Interim Village Administrator

Subject: Ordinance Approving a TIF Redevelopment Plan and Project

Date: November 16, 2026

Action Requested:
Consideration of a motion to postpone to a date certain of January 11, 2027.

Summary:
At the August 3, 2026 Village Board meeting, the Board made a motion to continue to the September 14, 2026 Village Board meeting. The annexation applicant previously requested to postpone their items to the October 5, 2026 Village Board meeting and then to the November 16, 2026 Village Board meeting. However, staff and applicant recommend continuing the TIF ordinances related to the applicant's annexation and annexation agreement to a date certain of January 11, 2027.

Attachments:

1) Ordinance

ORDINANCE NUMBER 26-__

AN ORDINANCE APPROVING A TAX INCREMENT FINANCING REDEVELOPMENT PLAN AND PROJECT FOR THE BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA

WHEREAS, the Village of East Dundee is an Illinois home rule municipal corporation operating in accordance with Article VII, Section 6 of the Illinois Constitution, and with the Illinois Municipal Code, 65 ILCS 5/1-1-1 *et seq*.; and

WHEREAS, there are currently approximately 252.96 acres of underdeveloped land located on the east side of the Village, south of Route 72 (Higgins Road), west of Beverly Road, and generally north of Trillium Boulevard; and

WHEREAS, a former sand quarry occupies approximately 178.41 of those acres ("***Quarry Parcels***"), which, along with 11.6 acres of public right-of-way, was annexed into the Village pursuant to Ordinance Number 25-08, adopted by the Village President and Board of Trustees on January 13, 2025; and

WHEREAS, an additional six parcels consisting of approximately 74.55 acres located at the southwest corner of Beverly Road/Route 72 intersection previously used for commercial agriculture and other interim land uses ("***Corner Parcels***"), which, along 6.97 acres of public right-of-way, were annexed into the Village pursuant to Ordinance Number 26-__, adopted by the Village President and Board of Trustees on August 3, 2026; and

WHEREAS, both the Quarry Parcels and the Corner Parcels are currently vacant and unimproved; and

WHEREAS, the Village President and Board of Trustees adopted a plat of subdivision for the Corner Parcels entitled "Final Plat of Subdivision of Beverly NE75 Subdivision" consisting of two sheets prepared by Haeger Engineering, on August 3, 2026 pursuant to Village Resolution No. 26-___ ("***Plat of Subdivision***"); and

WHEREAS, the Quarry Parcels and the Corner Parcels are collectively legally described in ***Exhibit A*** and depicted in ***Exhibit C*** attached to this Ordinance (collectively, the "***Beverly Road & Route 72 Redevelopment Project Area***"); and

WHEREAS, the Beverly Road & Route 72 Redevelopment Project Area suffers from a variety of impediments to economic development, including the presence of a larger former quarry, surface water discharge that contributes to flooding, obsolete platting, and environmental conditions that will require significant remediation, all of which are present in the area to a meaningful extent and reasonably distributed throughout the area; and

WHEREAS, the Village does not anticipate that the Beverly Road & Route 72 Redevelopment Project Area will be redeveloped without the implementation by the

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Village of a new comprehensive plan for the economic redevelopment of the Beverly Road & Route 72 Redevelopment Project Area; and

WHEREAS, the Village has explored various methods by which sufficient private investment can be attracted to the Beverly Road & Route 72 Redevelopment Project Area so that the Beverly Road & Route 72 Redevelopment Project Area can be redeveloped for the long-term growth and benefit of the Village and its residents; and

WHEREAS, one means by which the Village could attract the private investment necessary for the redevelopment of the Beverly Road & Route 72 Redevelopment Project Area is the use of tax increment financing ("***TIF***") and the establishment of a newly-designated redevelopment project area (a "***TIF District***") as authorized under the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1 et seq. ("***TIF Act***"); and

WHEREAS, the Village President and Board of Trustees ("***Corporate Authorities***") have commissioned a study by Vandewalle & Associates, Inc. ("***Vandewalle***") to determine whether the Beverly Road & Route 72 Redevelopment Project Area meets the qualifications for designating a new TIF District; and

WHEREAS, after extensive review of the Beverly Road & Route 72 Redevelopment Project Area, Vandewalle delivered a report to the Village which concludes that the Beverly Road & Route 72 Redevelopment Project Area qualifies as a TIF District under the TIF Act ("***Eligibility Report***"); and

WHEREAS, in light of its review of the Beverly Road & Route 72 Redevelopment Project Area and pursuant to extensive discussions with Village officials and stakeholders in the Beverly Road & Route 72 Redevelopment Project Area, Vandewalle has also prepared a plan for the redevelopment of the Beverly Road & Route 72 Redevelopment Project Area in accordance with the TIF Act ("***Redevelopment Plan and Project***"); and

WHEREAS, the Eligibility Report and Redevelopment Plan and Project set forth the qualification factors that make the Beverly Road & Route 72 Redevelopment Project Area eligible for consideration as a "blighted area" under Section 11-74.4-3 of the TIF Act; and

WHEREAS, the Eligibility Report and the Redevelopment Plan and Project have been on file and available at the Village Hall as of November 26, 2025; and

WHEREAS, pursuant to Section 11-74.4-5 of the TIF Act, the Corporate Authorities convened a meeting of the joint review board on January 6, 2026; and

WHEREAS, at its meeting on January 6, 2026, the joint review board: (i) reviewed the public record, planning documents, and proposed ordinances approving the Redevelopment Plan and Project; and (ii) approved a resolution recommending to the Corporate Authorities the establishment of a newly-designated TIF District for the Beverly Road & Route 72 Redevelopment Project Area (the "***JRB Resolution***"); and

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WHEREAS, pursuant to Section 11-74.4-5 of the TIF Act, the Corporate Authorities held a public hearing relative to the Redevelopment Plan and Project and Beverly Road & Route 72 Redevelopment Project Area on February 16, 2026, which was continued to May 18, 2026 ("***Public Hearing***"), at which hearing the Corporate Authorities: (i) reviewed the Redevelopment Plan and Project, the information contained in the Eligibility Report, and the JRB Resolution; (ii) heard testimony and received written information concerning the Redevelopment Plan and Project; and (iii) reviewed other information, documentation, and studies so as to be generally informed about the conditions of the Beverly Road & Route 72 Redevelopment Project Area; and

WHEREAS, the Corporate Authorities have reviewed the information concerning the factors presented at the Public Hearing and are generally informed of the conditions in the Beverly Road & Route 72 Redevelopment Project Area that cause the Beverly Road and Route 72 Redevelopment Project Area to be a "blighted area" as defined in the TIF Act; and

WHEREAS, the Corporate Authorities have reviewed the conditions pertaining to real property in the Beverly Road & Route 72 Redevelopment Project Area to determine whether contiguous parcels of real property and improvements thereon in the Redevelopment Plan and Project would be substantially benefited by the Redevelopment Plan and Project improvements; and

WHEREAS, the Corporate Authorities also have reviewed the Redevelopment Plan and Project and the existing comprehensive planning process for development of the Village as a whole to determine whether the Redevelopment Plan and Project conforms to the existing comprehensive planning process of the Village; and

WHEREAS, all notices required pursuant to the TIF Act were provided in accordance with the TIF Act; and

WHEREAS, pursuant to the TIF Act, the Village has waited at least 14 days, but not more than 90 days, from the Public Hearing to introduce this Ordinance approving the Redevelopment Plan and Project; and

WHEREAS, pursuant to the findings and determinations as provided in this Ordinance, the Corporate Authorities have determined that it is desirable and in the best interest of the public and the Village to approve the Redevelopment Plan and Project; and

NOW THEREFORE BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:

SECTION 1. Incorporation. That each recital paragraph above is incorporated by reference into this Section 1 and made a part hereof as material and operative provisions of this Ordinance.

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SECTION 2. Findings.

The Corporate Authorities hereby find that the following facts have been established by the preponderance of the evidence:

A. The Beverly Road & Route 72 Redevelopment Project Area is legally described in ***Exhibit A*** attached to and, by this reference, made a part of this Ordinance, and is greater than 1 and ½ acres in area. The general street location for the Beverly Road & Route 72 Redevelopment Project Area is described in ***Exhibit B*** attached to and, by this reference, made a part of this Ordinance. The map of the Beverly Road & Route 72 Redevelopment Project Area is depicted on ***Exhibit C*** attached to and, by this reference, made a part of this Ordinance.

B. There exist conditions that cause the Beverly Road & Route 72 Redevelopment Project Area to be subject to designation as a new redevelopment project area under the TIF Act and to be classified as a blighted area as defined in the TIF Act.

C. The Beverly Road & Route 72 Redevelopment Project Area on the whole has not been subject to growth and development through investment by private enterprise and would not be reasonably anticipated to be developed without the adoption of the Redevelopment Plan and Project.

D. The Beverly Road & Route 72 Redevelopment Project Area would not reasonably be redeveloped without incremental ad valorem taxes, and the increment from such revenues will be exclusively utilized for the redevelopment as outlined in the Redevelopment Plan and Project within the Beverly Road & Route 72 Redevelopment Project Area except as provided in the TIF Act, including, without limitation, 65 ILCS 5/11-74.4.

E. The Redevelopment Plan and Project conforms to the existing comprehensive planning process for the development of the Village as a whole.

F. It is estimated that completion of the Redevelopment Plan and Project will occur no later than December 31st of the year in which the payment to the Village Treasurer, pursuant to the TIF Act, is to be made with respect to the ad valorem taxes levied in the twenty-third calendar year after the year in which the Beverly Road & Route 72 Redevelopment Project Area is designated, which is December 31, 2049, subject to receipt of 2049 incremental revenues during 2050.

G. It is estimated that all obligations incurred to finance redevelopment project costs, if any, as defined in the Redevelopment Plan and Project, are to be retired no later than December 31st of the year in which the payment to the Village Treasurer, pursuant to the TIF Act, is to be made with respect to the ad valorem taxes levied in the twenty-third calendar

year after the year in which the Beverly Road & Route 72 Redevelopment Project Area is designated, which is December 31, 2049, subject to receipt of 2049 incremental revenues during 2050.

H. The parcels of real property in the Beverly Road & Route 72 Redevelopment Project Area are contiguous, and only those contiguous parcels of real property and improvements thereon that will be substantially benefited by the Redevelopment Plan and Project improvements are included in the Beverly Road & Route 72 Redevelopment Project Area.

I. All other findings and certifications set forth in the Redevelopment Plan and Project are hereby adopted as the findings and certifications of the Corporate Authorities as if fully set forth in this Ordinance.

SECTION 3. Adoption of Redevelopment Plan and Project.

The Redevelopment Plan and Project, which was the subject matter of the Public Hearing, is hereby adopted and approved. A copy of the Redevelopment Plan and Project is set forth in ***Exhibit D*** attached to and, by this reference, made a part of this Ordinance.

SECTION 4. Authorization for Transmittals and Other Actions.

The Corporate Authorities hereby authorize and direct the Village Administrator to take any and all other statutorily required steps in connection with the approval of a Redevelopment Plan and Project, including, without limitation, the transmission of a certified copy of this Ordinance to the Cook County Clerk.

SECTION 5. Severability.

If any provision of this Ordinance or part thereof is held invalid by a court of competent jurisdiction, the remaining provisions of this Ordinance will remain in full force and effect, and are to be interpreted, applied, and enforced so as to achieve, as near as may be, the purpose and intent of this Ordinance to the greatest extent permitted by applicable law.

SECTION 4. Effective Date.

This Ordinance will be in full force and effect from and after the occurrence of the following:

A. its passage, approval, and publication in the manner provided by law; and

B. the execution and recordation of the Plat of Subdivision with the office of the Cook County Clerk.

[**SIGNATURE PAGE FOLLOWS**]

Draft

PASSED this 3rd day of August 2026 pursuant to a roll call vote as follows:

AYES:_____

NAYES:_____

ABSENT:_____

APPROVED by me this 3rd day of August, 2026.

_____

Dan Pearson, Village President

ATTEST:

_____

Katherine Diehl, Village Clerk

Draft

EXHIBIT A

LEGAL DESCRIPTION OF BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA

THAT PART OF SECTIONS 30 AND 31, TOWNSHIP 42 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE SOUTH RIGHT-OF-WAY LINE OF HIGGINS ROAD AND THE EAST LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 30; THENCE NORTH 14 DEGREES 38 MINUTES 50 SECONDS EAST, 240.00 FEET TO THE NORTH RIGHT-OF-WAY LINE OF HIGGINS ROAD TO THE POINT OF BEGINNING; THENCE SOUTHEASTERLY ALONG SAID NORTH RIGHT-OF-WAY LINE, BEING A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 10,017.06 FEET AND ARC DISTANCE OF 1234.29 FEET, THE CHORD OF SAID ARC HAVING A LENGTH OF 1233.51 FEET AND A BEARING OF SOUTH 78 DEGREES 52 MINUTES 57 SECONDS EAST TO THE NORTHERLY EXTENSION OF THE WEST LINE OF BEVERLY ROAD AS DEDICATED BY DOCUMENT NO. 88424906; THENCE SOUTH 00 DEGREES 07 MINUTES 00 SECONDS EAST ALONG SAID WEST LINE, 242.13 FEET TO THE SOUTH LINE OF HIGGINS ROAD; THENCE SOUTH 00 DEGREES 07 MINUTES 00 SECONDS EAST ALONG SAID WEST LINE, 1717.03 FEET TO THE SOUTH LINE OF BEVERLY ROAD PER SAID DOCUMENT; THENCE NORTH 89 DEGREES 43 MINUTES 30 SECONDS EAST ALONG SAID SOUTH LINE, 8.00 FEET TO THE WEST LINE OF BEVERLY ROAD AS DEDICATED IN ADESA SUBDIVISION AS DOCUMENT NO. 1516129000; THENCE SOUTHERLY ALONG SAID WEST LINE THE FOLLOWING 2 COURSES, 1.) SOUTH 00 DEGREES 07 MINUTES 00 SECONDS EAST, 723.61 FEET AND 2.) SOUTH 00 DEGREES 01 MINUTES 46 SECONDS EAST, 115.91 FEET TO THE NORTH LINE OF LOT 2 OF SAID ADESA SUBDIVISION; THENCE SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST ALONG SAID NORTH LINE, 750.00 FEET TO THE EAST LINE OF LOT 1 IN SAID ADESA SUBDIVISION; THENCE NORTH 00 DEGREES 01 MINUTES 46 SECONDS WEST ALONG SAID EAST LINE, 285.00 FEET TO THE NORTH LINE OF SAID LOT 1; THENCE SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST ALONG SAID NORTH LINE, 531.92 FEET TO THE WEST LINE OF THE NORTHEAST QUARTER OF SAID SECTION 31; THENCE CONTINUING ALONG SAID NORTH LINE THE FOLLOWING 6 COURSES: 1.) SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST, 215.15 FEET, 2.) NORTH 45 DEGREES 00 SECONDS 00 MINUTES WEST, 35.34 FEET, 3.) SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST, 115.00 FEET, 4.) SOUTH 45 DEGREES 00 SECONDS 00 MINUTES WEST, 211.22 FEET, 5.) SOUTH 32 DEGREES 03 MINUTES 26 SECONDS EAST, 208.00

FEET AND 6.) SOUTH 43 DEGREES 04 MINUTES 11 SECONDS WEST, 632.43 FEET; THENCE NORTH 32 DEGREES 07 MINUTES 57 SECONDS WEST, 121.90 FEET; THENCE NORTH 68 DEGREES 34 MINUTES 28 SECONDS WEST, 210.53 FEET; THENCE SOUTH 89 DEGREES 04 MINUTES 41 SECONDS WEST, 50.04 FEET; THENCE NORTH 71 DEGREES 59 MINUTES 12 SECONDS WEST, 375.15 FEET; THENCE NORTH 45 DEGREES 59 MINUTES 35 SECONDS WEST, 504.03 FEET; THENCE NORTH 19 DEGREES 46 MINUTES 21 SECONDS WEST, 384.48 FEET; THENCE NORTH 36 DEGREES 27 MINUTES 35 SECONDS WEST, 87.42 FEET; THENCE NORTH 72 DEGREES 34 MINUTES 33 SECONDS WEST, 97.98 FEET; THENCE SOUTH 85 DEGREES 00 MINUTES 51 SECONDS WEST, 54.60 FEET; THENCE SOUTH 64 DEGREES 17 MINUTES 50 SECONDS WEST, 106.59 FEET; THENCE SOUTH 49 DEGREES 03 MINUTES 34 SECONDS WEST, 117.04 FEET; THENCE SOUTH 24 DEGREES 25 MINUTES 46 SECONDS WEST, 170.94 FEET TO THE EAST LINE OF THE WEST 190.00 FEET OF SAID SECTION 31; THENCE NORTH 00 DEGREES 03 MINUTES 04 SECONDS WEST ALONG SAID EAST LINE, 2423.46 FEET TO THE SOUTH LINE OF SAID SECTION 30; THENCE NORTH 00 DEGREES 07 MINUTES 17 SECONDS WEST, 1023.04 FEET TO THE SOUTH RIGHT OF WAY LINE OF HIGGINS ROAD; THENCE SOUTHEASTERLY ALONG SAID SOUTH RIGHT OF WAY LINE, BEING A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 10,257.06 FEET AND ARC DISTANCE OF 593.83 FEET, THE CHORD OF SAID ARC HAVING A LENGTH OF 593.74 FEET AND A BEARING OF SOUTH 62 DEGREES 14 MINUTES 57 SECONDS EAST; THENCE NORTH 26 DEGREES 05 MINUTES 32 SECONDS EAST, 240.00 FEET TO THE NORTH RIGHT-OF-WAY LINE OF HIGGINS ROAD; THENCE SOUTHEASTERLY ALONG SAID NORTH RIGHT-OF-WAY LINE, BEING A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 10,017.06 FEET AND ARC DISTANCE OF 2000.91 FEET, THE CHORD OF SAID ARC HAVING A LENGTH OF 1997.58 FEET AND A BEARING OF SOUTH 69 DEGREES 37 MINUTES 49 SECONDS EAST, TO THE PLACE OF BEGINNING, ALL IN COOK COUNTY, ILLINOIS.

ABOVE DESCRIBED PARCEL CONTAINING 271.09 ACRES MORE OR LESS
CORRESPONDING TO PROPERTY INDEX NUMBERS:

01-30-300-010-0000
01-30-300-011-0000
01-31-100-012-0000
01-31-200-007-0000
01-31-200-005-0000
01-31-200-006-0000
01-31-100-013-0000
01-31-200-008-0000
01-30-402-008-0000
01-31-200-004-0000

DRAFT

EXHIBIT B

GENERAL STREET LOCATION OF THE BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA

THOSE PARCELS LOCATED SOUTH OF ROUTE 72 (HIGGINS ROAD), WEST OF BEVERLY ROAD, EAST OF THE COMMONWEALTH EDISON RIGHT-OF-WAY, AND NORTH OF TRILLIUM BOULEVARD, CONSISTING OF 271.09 ACRES IN COOK COUNTY, ILLINOIS.

Draft

EXHIBIT C

MAP OF THE BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA

VILLAGE OF EAST DUNDEE
PROPOSED BEVERLY PROPERTIES COOK COUNTY
TAX INCREMENT FINANCING DISTRICT MAP

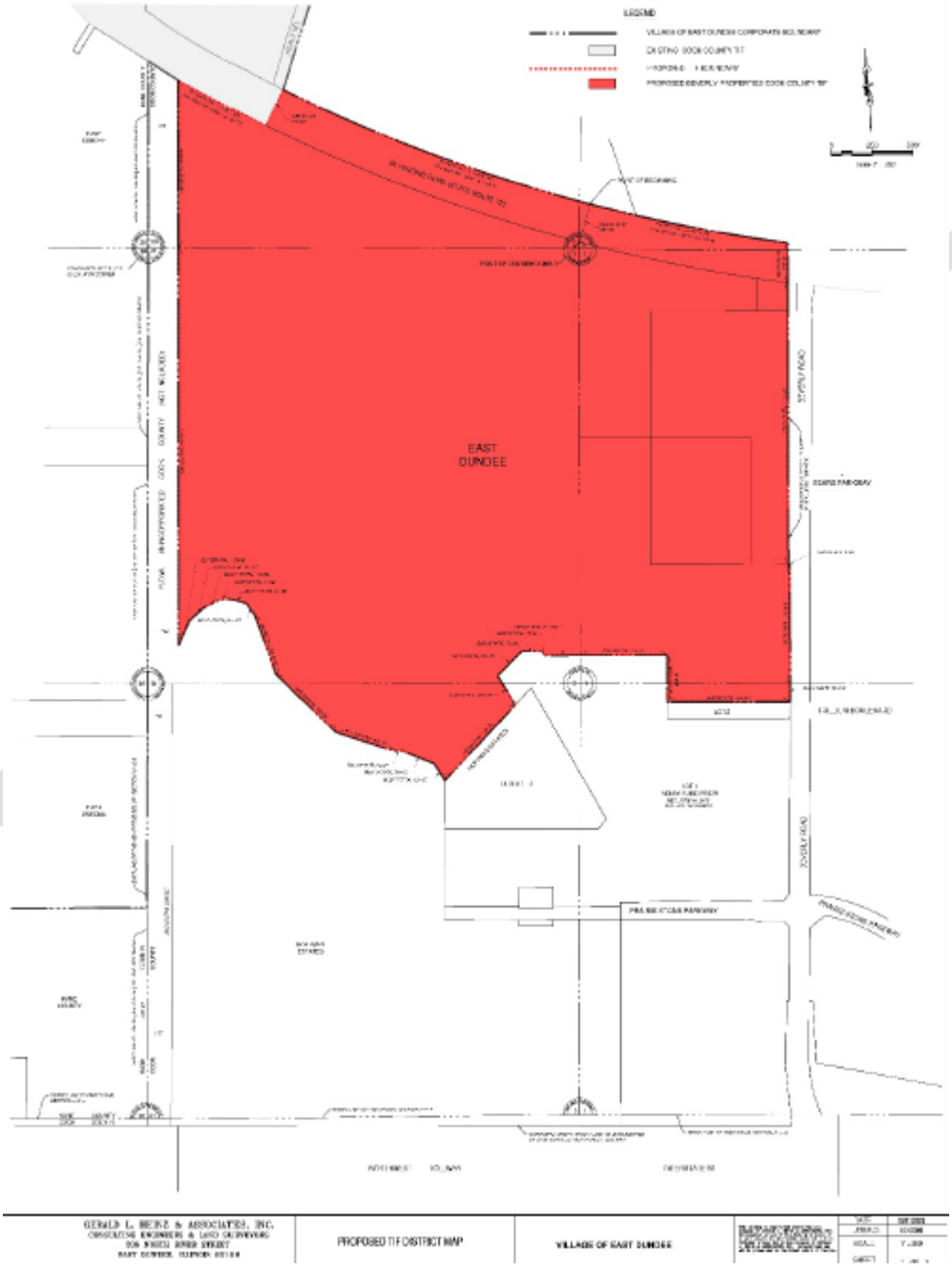


EXHIBIT D

REDEVELOPMENT PLAN AND PROJECT

Draft

Memorandum

To: Village President and Board of Trustees

From: Franco Bottalico, Interim Village Administrator

Subject: Ordinance Designating the Redevelopment Project Area

Date: November 16, 2026

Action Requested:
Consideration of a motion to postpone to a date certain of January 11, 2027.

Summary:
At the August 3, 2026 Village Board meeting, the Board made a motion to continue to the September 14, 2026 Village Board meeting. The annexation applicant previously requested to postpone their items to the October 5, 2026 Village Board meeting and then to the November 16, 2026 Village Board meeting. However, staff and applicant recommend continuing the TIF ordinances related to the applicant's annexation and annexation agreement to a date certain of January 11, 2027.

Attachments:

1) Ordinance

ORDINANCE NUMBER 26-__

AN ORDINANCE DESIGNATING THE BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA PURSUANT TO THE TAX INCREMENT ALLOCATION REDEVELOPMENT ACT

WHEREAS, the Village of East Dundee is an Illinois home rule municipal corporation operating in accordance with Article VII, Section 6 of the Illinois Constitution, and with the Illinois Municipal Code, 65 ILCS 5/1-1-1 *et seq*.; and

WHEREAS, there are currently approximately 252.96 acres of underdeveloped land located on the east side of the Village, south of Route 72 (Higgins Road), west of Beverly Road, and generally north of Trillium Boulevard; and

WHEREAS, a former sand quarry occupies approximately 178.41 of those acres ("***Quarry Parcels***"), which, along with 11.6 acres of public right-of-way, was annexed into the Village pursuant to Ordinance Number 25-08, adopted by the Village President and Board of Trustees on January 13, 2025; and

WHEREAS, an additional six parcels consisting of approximately 74.55 acres located at the southwest corner of Beverly Road/Route 72 intersection previously used for commercial agriculture and other interim land uses ("***Corner Parcels***"), which, along 6.97 acres of public right-of-way, were annexed into the Village pursuant to Ordinance Number 26-__, adopted by the Village President and Board of Trustees on August 3, 2026; and

WHEREAS, both the Quarry Parcels and the Corner Parcels are currently vacant and unimproved; and

WHEREAS, the Village President and Board of Trustees adopted a plat of subdivision for the Corner Parcels entitled "Final Plat of Subdivision of Beverly NE75 Subdivision" consisting of two sheets prepared by Haeger Engineering, on August 3, 2026 pursuant to Village Resolution No. 26-___ ("***Plat of Subdivision***"); and

WHEREAS, the Quarry Parcels and the Corner Parcels are collectively legally described in ***Exhibit A*** and depicted in ***Exhibit C*** attached to this Ordinance (collectively, the "***Beverly Road & Route 72 Redevelopment Project Area***"); and

WHEREAS, the Beverly Road & Route 72 Redevelopment Project Area suffers from a variety of impediments to economic development, including the presence of a larger former quarry, surface water discharge that contributes to flooding, obsolete platting, and environmental conditions that will require significant remediation, all of which are present in the area to a meaningful extent and reasonably distributed throughout the area; and

WHEREAS, the Village does not anticipate that the Beverly Road & Route 72 Redevelopment Project Area will be redeveloped without the implementation by the

Draft

Village of a new comprehensive plan for the economic redevelopment of the Beverly Road & Route 72 Redevelopment Project Area; and

WHEREAS, the Village has explored various methods by which sufficient private investment can be attracted to the Beverly Road & Route 72 Redevelopment Project Area so that the Beverly Road & Route 72 Redevelopment Project Area can be redeveloped for the long-term growth and benefit of the Village and its residents; and

WHEREAS, one means by which the Village could attract the private investment necessary for the redevelopment of the Beverly Road & Route 72 Redevelopment Project Area is the use of tax increment financing ("***TIF***") and the establishment of a newly-designated redevelopment project area (a "***TIF District***") as authorized under the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1 et seq. ("***TIF Act***"); and

WHEREAS, the Village President and Board of Trustees ("***Corporate Authorities***") have commissioned a study by Vandewalle & Associates, Inc. ("***Vandewalle***") to determine whether the Beverly Road & Route 72 Redevelopment Project Area meets the qualifications for designating a new TIF District; and

WHEREAS, after extensive review of the Beverly Road & Route 72 Redevelopment Project Area, Vandewalle delivered a report to the Village which concludes that the Beverly Road & Route 72 Redevelopment Project Area qualifies as a TIF District under the TIF Act ("***Eligibility Report***"); and

WHEREAS, in light of its review of the Beverly Road & Route 72 Redevelopment Project Area and pursuant to extensive discussions with Village officials and stakeholders in the Beverly Road & Route 72 Redevelopment Project Area, Vandewalle has also prepared a plan for the redevelopment of the Beverly Road & Route 72 Redevelopment Project Area in accordance with the TIF Act ("***Redevelopment Plan and Project***"); and

WHEREAS, the Eligibility Report and Redevelopment Plan and Project set forth the qualification factors that make the Beverly Road & Route 72 Redevelopment Project Area eligible for consideration as a "blighted area" under Section 11-74.4-3 of the TIF Act; and

WHEREAS, the Eligibility Report and the Redevelopment Plan and Project have been on file and available at the Village Hall as of November 26, 2025; and

WHEREAS, pursuant to Section 11-74.4-5 of the TIF Act, the Corporate Authorities convened a meeting of the joint review board on January 6, 2026; and

WHEREAS, at its meeting on January 6, 2026, the joint review board: (i) reviewed the public record, planning documents, and proposed ordinances approving the Redevelopment Plan and Project; and (ii) approved a resolution recommending to the Corporate Authorities the establishment of a newly-designated TIF District for the Beverly Road & Route 72 Redevelopment Project Area (the "***JRB Resolution***"); and

Draft

WHEREAS, pursuant to Section 11-74.4-5 of the TIF Act, the Corporate Authorities held a public hearing relative to the Redevelopment Plan and Project and Beverly Road & Route 72 Redevelopment Project Area on February 16, 2026, which was continued to May 18, 2026 ("***Public Hearing***"), at which hearing the Corporate Authorities: (i) reviewed the Redevelopment Plan and Project, the information contained in the Eligibility Report, and the JRB Resolution; (ii) heard testimony and received written information concerning the Redevelopment Plan and Project; and (iii) reviewed other information, documentation, and studies so as to be generally informed about the conditions of the Beverly Road & Route 72 Redevelopment Project Area; and

WHEREAS, the Corporate Authorities have reviewed the information concerning the factors presented at the Public Hearing and are generally informed of the conditions in the Beverly Road & Route 72 Redevelopment Project Area that cause the Beverly Road and Route 72 Redevelopment Project Area to be a "blighted area" as defined in the TIF Act; and

WHEREAS, on August 3, 2026, the Corporate Authorities adopted Ordinance Number 26-___, approving the Redevelopment Plan and Project prepared by Vandewalle for the Beverly Road & Route 72 Redevelopment Project Area; and

WHEREAS, The Corporate Authorities have determined that it is now necessary and desirable to designate the Beverly Road & Route 72 Redevelopment Project Area as a redevelopment project area pursuant to the TIF Act;

NOW THEREFORE BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:

SECTION 1. Incorporation. That each recital paragraph above is incorporated by reference into this Section 1 and made a part hereof as material and operative provisions of this Ordinance.

SECTION 2. Redevelopment Project Area Designated.

The Beverly Road & Route 72 Redevelopment Project Area, as legally described in ***Exhibit A*** attached to and incorporated into this Ordinance, is hereby designated as a new redevelopment project area pursuant to Section 11-74.4-4 of the TIF Act, to be known as the Beverly Road & Route 72 Redevelopment Project Area. The general street location for the Beverly Road & Route 72 Redevelopment Project Area is described in ***Exhibit B*** attached to and incorporated into this Ordinance. The map of the Beverly Road & Route 72 Redevelopment Project Area is depicted on ***Exhibit C*** attached to and incorporated into this Ordinance.

Draft

SECTION 3. Severability.

If any provision of this Ordinance or part thereof is held invalid by a court of competent jurisdiction, the remaining provisions of this Ordinance will remain in full force and effect, and are to be interpreted, applied, and enforced so as to achieve, as near as may be, the purpose and intent of this Ordinance to the greatest extent permitted by applicable law.

SECTION 4. Effective Date.

This Ordinance will be in full force and effect from and after the occurrence of the following:

A. its passage, approval, and publication in the manner provided by law; and

B. the execution and recordation of the Plat of Subdivision with the office of the Cook County Clerk.

[**SIGNATURE PAGE FOLLOWS**]

Draft

PASSED this 3rd day of August 2026 pursuant to a roll call vote as follows:

AYES:_____

NAYES:_____

ABSENT:_____

APPROVED by me this 3rd day of August, 2026.

_____

Dan Pearson, Village President

ATTEST:

_____

Katherine Diehl, Village Clerk

Draft

EXHIBIT A

LEGAL DESCRIPTION OF BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA

THAT PART OF SECTIONS 30 AND 31, TOWNSHIP 42 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE SOUTH RIGHT-OF-WAY LINE OF HIGGINS ROAD AND THE EAST LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 30; THENCE NORTH 14 DEGREES 38 MINUTES 50 SECONDS EAST, 240.00 FEET TO THE NORTH RIGHT-OF-WAY LINE OF HIGGINS ROAD TO THE POINT OF BEGINNING; THENCE SOUTHEASTERLY ALONG SAID NORTH RIGHT-OF-WAY LINE, BEING A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 10,017.06 FEET AND ARC DISTANCE OF 1234.29 FEET, THE CHORD OF SAID ARC HAVING A LENGTH OF 1233.51 FEET AND A BEARING OF SOUTH 78 DEGREES 52 MINUTES 57 SECONDS EAST TO THE NORTHERLY EXTENSION OF THE WEST LINE OF BEVERLY ROAD AS DEDICATED BY DOCUMENT NO. 88424906; THENCE SOUTH 00 DEGREES 07 MINUTES 00 SECONDS EAST ALONG SAID WEST LINE, 242.13 FEET TO THE SOUTH LINE OF HIGGINS ROAD; THENCE SOUTH 00 DEGREES 07 MINUTES 00 SECONDS EAST ALONG SAID WEST LINE, 1717.03 FEET TO THE SOUTH LINE OF BEVERLY ROAD PER SAID DOCUMENT; THENCE NORTH 89 DEGREES 43 MINUTES 30 SECONDS EAST ALONG SAID SOUTH LINE, 8.00 FEET TO THE WEST LINE OF BEVERLY ROAD AS DEDICATED IN ADESA SUBDIVISION AS DOCUMENT NO. 1516129000; THENCE SOUTHERLY ALONG SAID WEST LINE THE FOLLOWING 2 COURSES, 1.) SOUTH 00 DEGREES 07 MINUTES 00 SECONDS EAST, 723.61 FEET AND 2.) SOUTH 00 DEGREES 01 MINUTES 46 SECONDS EAST, 115.91 FEET TO THE NORTH LINE OF LOT 2 OF SAID ADESA SUBDIVISION; THENCE SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST ALONG SAID NORTH LINE, 750.00 FEET TO THE EAST LINE OF LOT 1 IN SAID ADESA SUBDIVISION; THENCE NORTH 00 DEGREES 01 MINUTES 46 SECONDS WEST ALONG SAID EAST LINE, 285.00 FEET TO THE NORTH LINE OF SAID LOT 1; THENCE SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST ALONG SAID NORTH LINE, 531.92 FEET TO THE WEST LINE OF THE NORTHEAST QUARTER OF SAID SECTION 31; THENCE CONTINUING ALONG SAID NORTH LINE THE FOLLOWING 6 COURSES: 1.) SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST, 215.15 FEET, 2.) NORTH 45 DEGREES 00 SECONDS 00 MINUTES WEST, 35.34 FEET, 3.) SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST, 115.00 FEET, 4.) SOUTH 45 DEGREES 00 SECONDS 00 MINUTES WEST, 211.22 FEET, 5.) SOUTH 32 DEGREES 03 MINUTES 26 SECONDS EAST, 208.00 FEET AND 6.) SOUTH 43 DEGREES 04 MINUTES 11 SECONDS WEST, 632.43

FEET; THENCE NORTH 32 DEGREES 07 MINUTES 57 SECONDS WEST, 121.90 FEET; THENCE NORTH 68 DEGREES 34 MINUTES 28 SECONDS WEST, 210.53 FEET; THENCE SOUTH 89 DEGREES 04 MINUTES 41 SECONDS WEST, 50.04 FEET; THENCE NORTH 71 DEGREES 59 MINUTES 12 SECONDS WEST, 375.15 FEET; THENCE NORTH 45 DEGREES 59 MINUTES 35 SECONDS WEST, 504.03 FEET; THENCE NORTH 19 DEGREES 46 MINUTES 21 SECONDS WEST, 384.48 FEET; THENCE NORTH 36 DEGREES 27 MINUTES 35 SECONDS WEST, 87.42 FEET; THENCE NORTH 72 DEGREES 34 MINUTES 33 SECONDS WEST, 97.98 FEET; THENCE SOUTH 85 DEGREES 00 MINUTES 51 SECONDS WEST, 54.60 FEET; THENCE SOUTH 64 DEGREES 17 MINUTES 50 SECONDS WEST, 106.59 FEET; THENCE SOUTH 49 DEGREES 03 MINUTES 34 SECONDS WEST, 117.04 FEET; THENCE SOUTH 24 DEGREES 25 MINUTES 46 SECONDS WEST, 170.94 FEET TO THE EAST LINE OF THE WEST 190.00 FEET OF SAID SECTION 31; THENCE NORTH 00 DEGREES 03 MINUTES 04 SECONDS WEST ALONG SAID EAST LINE, 2423.46 FEET TO THE SOUTH LINE OF SAID SECTION 30; THENCE NORTH 00 DEGREES 07 MINUTES 17 SECONDS WEST, 1023.04 FEET TO THE SOUTH RIGHT OF WAY LINE OF HIGGINS ROAD; THENCE SOUTHEASTERLY ALONG SAID SOUTH RIGHT OF WAY LINE, BEING A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 10,257.06 FEET AND ARC DISTANCE OF 593.83 FEET, THE CHORD OF SAID ARC HAVING A LENGTH OF 593.74 FEET AND A BEARING OF SOUTH 62 DEGREES 14 MINUTES 57 SECONDS EAST; THENCE NORTH 26 DEGREES 05 MINUTES 32 SECONDS EAST, 240.00 FEET TO THE NORTH RIGHT-OF-WAY LINE OF HIGGINS ROAD; THENCE SOUTHEASTERLY ALONG SAID NORTH RIGHT-OF-WAY LINE, BEING A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 10,017.06 FEET AND ARC DISTANCE OF 2000.91 FEET, THE CHORD OF SAID ARC HAVING A LENGTH OF 1997.58 FEET AND A BEARING OF SOUTH 69 DEGREES 37 MINUTES 49 SECONDS EAST, TO THE PLACE OF BEGINNING, ALL IN COOK COUNTY, ILLINOIS.

ABOVE DESCRIBED PARCEL CONTAINING 271.09 ACRES MORE OR LESS

CORRESPONDING TO PROPERTY INDEX NUMBERS:

01-30-300-010-0000
01-30-300-011-0000
01-31-100-012-0000
01-31-200-007-0000
01-31-200-005-0000
01-31-200-006-0000
01-31-100-013-0000
01-31-200-008-0000
01-30-402-008-0000
01-31-200-004-0000

EXHIBIT B

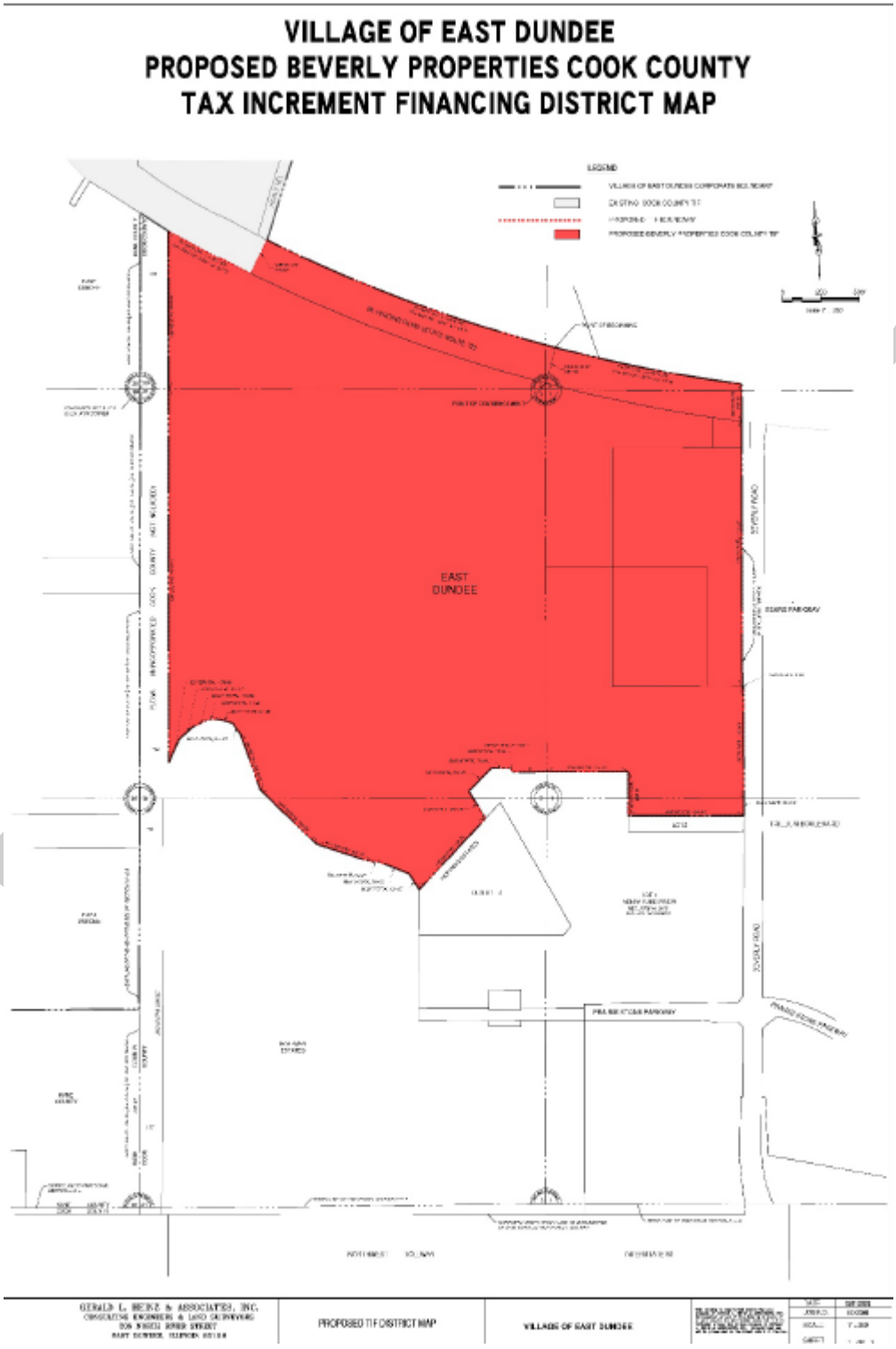
GENERAL STREET LOCATION OF THE BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA

THOSE PARCELS LOCATED SOUTH OF ROUTE 72 (HIGGINS ROAD), WEST OF BEVERLY ROAD, EAST OF THE COMMONWEALTH EDISON RIGHT-OF-WAY, AND NORTH OF TRILLIUM BOULEVARD, CONSISTING OF 271.09 ACRES IN COOK COUNTY, ILLINOIS.

Draft

EXHIBIT C

MAP OF BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA



Memorandum

To: Village President and Board of Trustees

From: Franco Bottalico, Interim Village Administrator

Subject: Ordinance Adopting Tax Increment Allocation Financing

Date: November 16, 2026

Action Requested:
Consideration of a motion to postpone to a date certain of January 11, 2027.

Summary:
At the August 3, 2026 Village Board meeting, the Board made a motion to continue to the September 14, 2026 Village Board meeting. The annexation applicant previously requested to postpone their items to the October 5, 2026 Village Board meeting and then to the November 16, 2026 Village Board meeting. However, staff and applicant recommend continuing the TIF ordinances related to the applicant's annexation and annexation agreement to a date certain of January 11, 2027.

Attachments:

1) Ordinance

ORDINANCE NUMBER 26-__

AN ORDINANCE ADOPTING TAX INCREMENT ALLOCATION FINANCING FOR THE BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA

WHEREAS, the Village of East Dundee is an Illinois home rule municipal corporation operating in accordance with Article VII, Section 6 of the Illinois Constitution, and with the Illinois Municipal Code, 65 ILCS 5/1-1-1 *et seq*.; and

WHEREAS, there are currently approximately 252.96 acres of underdeveloped land located on the east side of the Village, south of Route 72 (Higgins Road), west of Beverly Road, and generally north of Trillium Boulevard; and

WHEREAS, a former sand quarry occupies approximately 178.41 of those acres ("***Quarry Parcels***"), which, along with 11.6 acres of public right-of-way, was annexed into the Village pursuant to Ordinance Number 25-08, adopted by the Village President and Board of Trustees on January 13, 2025; and

WHEREAS, an additional six parcels consisting of approximately 74.55 acres located at the southwest corner of Beverly Road/Route 72 intersection previously used for commercial agriculture and other interim land uses ("***Corner Parcels***"), which, along 6.97 acres of public right-of-way, were annexed into the Village pursuant to Ordinance Number 26-__, adopted by the Village President and Board of Trustees on August 3, 2026; and

WHEREAS, both the Quarry Parcels and the Corner Parcels are currently vacant and unimproved; and

WHEREAS, the Village President and Board of Trustees adopted a plat of subdivision for the Corner Parcels entitled "Final Plat of Subdivision of Beverly NE75 Subdivision" consisting of two sheets prepared by Haeger Engineering, on August 3, 2026 pursuant to Village Resolution No. 26-___ ("***Plat of Subdivision***"); and

WHEREAS, the Quarry Parcels and the Corner Parcels are collectively legally described in ***Exhibit A*** and depicted in ***Exhibit C*** attached to this Ordinance (collectively, the "***Beverly Road & Route 72 Redevelopment Project Area***"); and

WHEREAS, the Beverly Road & Route 72 Redevelopment Project Area suffers from a variety of impediments to economic development, including the presence of a larger former quarry, surface water discharge that contributes to flooding, obsolete platting, and environmental conditions that will require significant remediation, all of which are present in the area to a meaningful extent and reasonably distributed throughout the area; and

WHEREAS, the Village does not anticipate that the Beverly Road & Route 72 Redevelopment Project Area will be redeveloped without the implementation by the Village of a new comprehensive plan for the economic redevelopment of the Beverly Road & Route 72 Redevelopment Project Area; and

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WHEREAS, the Village has explored various methods by which sufficient private investment can be attracted to the Beverly Road & Route 72 Redevelopment Project Area so that the Beverly Road & Route 72 Redevelopment Project Area can be redeveloped for the long-term growth and benefit of the Village and its residents; and

WHEREAS, one means by which the Village could attract the private investment necessary for the redevelopment of the Beverly Road & Route 72 Redevelopment Project Area is the use of tax increment financing ("***TIF***") and the establishment of a newly-designated redevelopment project area (a "***TIF District***") as authorized under the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1 et seq. ("***TIF Act***"); and

WHEREAS, the Village President and Board of Trustees ("***Corporate Authorities***") have commissioned a study by Vandewalle & Associates, Inc. ("***Vandewalle***") to determine whether the Beverly Road & Route 72 Redevelopment Project Area meets the qualifications for designating a new TIF District; and

WHEREAS, after extensive review of the Beverly Road & Route 72 Redevelopment Project Area, Vandewalle delivered a report to the Village which concludes that the Beverly Road & Route 72 Redevelopment Project Area qualifies as a TIF District under the TIF Act ("***Eligibility Report***"); and

WHEREAS, in light of its review of the Beverly Road & Route 72 Redevelopment Project Area and pursuant to extensive discussions with Village officials and stakeholders in the Beverly Road & Route 72 Redevelopment Project Area, Vandewalle has also prepared a plan for the redevelopment of the Beverly Road & Route 72 Redevelopment Project Area in accordance with the TIF Act ("***Redevelopment Plan and Project***"); and

WHEREAS, the Eligibility Report and Redevelopment Plan and Project set forth the qualification factors that make the Beverly Road & Route 72 Redevelopment Project Area eligible for consideration as a "blighted area" under Section 11-74.4-3 of the TIF Act; and

WHEREAS, the Eligibility Report and the Redevelopment Plan and Project have been on file and available at the Village Hall as of November 26, 2025; and

WHEREAS, pursuant to Section 11-74.4-5 of the TIF Act, the Corporate Authorities convened a meeting of the joint review board on January 6, 2026; and

WHEREAS, at its meeting on January 6, 2026, the joint review board: (i) reviewed the public record, planning documents, and proposed ordinances approving the Redevelopment Plan and Project; and (ii) approved a resolution recommending to the Corporate Authorities the establishment of a newly-designated TIF District for the Beverly Road & Route 72 Redevelopment Project Area (the "***JRB Resolution***"); and

WHEREAS, pursuant to Section 11-74.4-5 of the TIF Act, the Corporate Authorities held a public hearing relative to the Redevelopment Plan and Project and

Beverly Road & Route 72 Redevelopment Project Area on February 16, 2026, which was continued to May 18, 2026 ("***Public Hearing***"), at which hearing the Corporate Authorities: (i) reviewed the Redevelopment Plan and Project, the information contained in the Eligibility Report, and the JRB Resolution; (ii) heard testimony and received written information concerning the Redevelopment Plan and Project; and (iii) reviewed other information, documentation, and studies so as to be generally informed about the conditions of the Beverly Road & Route 72 Redevelopment Project Area; and

WHEREAS, the Corporate Authorities have reviewed the information concerning the factors presented at the Public Hearing and are generally informed of the conditions in the Beverly Road & Route 72 Redevelopment Project Area that cause the Beverly Road and Route 72 Redevelopment Project Area to be a "blighted area" as defined in the TIF Act; and

WHEREAS, on August 3, 2026, the Corporate Authorities adopted (i) Ordinance Number 26-___, approving the Redevelopment Plan and Project prepared by Vandewalle for the Beverly Road & Route 72 Redevelopment Project Area; and (ii) Ordinance Number 26-__, designating the Beverly Road & Route 72 Redevelopment Project Area pursuant to the TIF Act; and

WHEREAS, the Corporate Authorities have found and determined that it is desirable and in the best interests of the public and the Village for the Corporate Authorities to approve tax increment allocation financing for the Beverly Road & Route 72 Redevelopment Project Area to carry out the terms and conditions of the Redevelopment Plan and Project;

NOW THEREFORE BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:

SECTION 1. Incorporation. That each recital paragraph above is incorporated by reference into this Section 1 and made a part hereof as material and operative provisions of this Ordinance.

SECTION 2. Tax Increment Financing Adopted. Tax increment allocation financing is hereby adopted to pay for redevelopment project costs ("***Project Costs***") as defined in the TIF Act and as set forth in the Redevelopment Plan and Project within the Beverly Road & Route 72 Redevelopment Project Area. The Beverly Road & Route 72 Redevelopment Project Area is legally described in ***Exhibit A*** attached to and incorporated into this Ordinance. The general street location for the Beverly Road & Route 72 Redevelopment Project Area is described in ***Exhibit B*** attached to and incorporated into this Ordinance. The map of the Beverly Road & Route 72 Redevelopment Project Area is depicted on ***Exhibit C*** attached to and incorporated into this Ordinance.

SECTION 3. Allocation of Ad Valorem Taxes. Ad valorem taxes, if any, arising from the levies upon taxable real property in the Beverly Road & Route 72

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Redevelopment Project Area by taxing districts and tax rates determined in the manner provided in Section 11-74.4-9(c) of the TIF Act each year after the effective date of this Ordinance until the Project Costs and obligations issued in respect thereto have been paid are to be divided as follows:

A. That portion of taxes levied upon each taxable lot, block, tract, or parcel of real property that is attributable to the lower of the current equalized assessed value or the initial equalized assessed value of each such taxable lot, block, tract, or parcel of real property in the Beverly Road & Route 72 Redevelopment Project Area are to be allocated to, and when collected are to be paid by the county collector to, the respective affected taxing districts in the manner required by law in the absence of the adoption of tax increment allocation financing.

B. That portion, if any, of such taxes that is attributable to the increase in the current equalized assessed valuation of each lot, block, tract, or parcel of real property in the Beverly Road & Route 72 Redevelopment Project Area are to be allocated to, and when collected are to be paid by the county collector to, the municipal treasurer of the Village, who must deposit said taxes into a special fund, hereby created, and designated the "Beverly Road & Route 72 TIF Redevelopment Area Special Tax Allocation Fund" of the Village and such taxes are to be used for the purpose of paying Project Costs and obligations incurred in the payment thereof.

SECTION 4. Authorization for Transmittal and Other Actions. The Corporate Authorities hereby authorize and direct the Village Administrator to take any and all other statutorily required steps in connection with the adoption of tax increment allocation financing, including, without limitation, the transmission of a certified copy of this Ordinance to the County Clerk of Cook County, Illinois.

Section 5. Severability. If any provision of this Ordinance or part thereof is held invalid by a court of competent jurisdiction, the remaining provisions of this Ordinance will remain in full force and effect, and are to be interpreted, applied, and enforced so as to achieve, as near as may be, the purpose and intent of this Ordinance to the greatest extent permitted by applicable law.

Section 6. Effective Date.

This Ordinance will be in full force and effect from and after the occurrence of the following:

A. its passage, approval, and publication in the manner provided by law; and

B. the execution and recordation of the Plat of Subdivision with the office of the Cook County Clerk.

Draft

PASSED this 3rd day of August 2026 pursuant to a roll call vote as follows:

AYES:_____

NAYES:_____

ABSENT:_____

APPROVED by me this 3rd day of August, 2026.

_____

Dan Pearson, Village President

ATTEST:

_____

Katherine Diehl, Village Clerk

Draft

EXHIBIT A

LEGAL DESCRIPTION OF BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA

THAT PART OF SECTIONS 30 AND 31, TOWNSHIP 42 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE SOUTH RIGHT-OF-WAY LINE OF HIGGINS ROAD AND THE EAST LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 30; THENCE NORTH 14 DEGREES 38 MINUTES 50 SECONDS EAST, 240.00 FEET TO THE NORTH RIGHT-OF-WAY LINE OF HIGGINS ROAD TO THE POINT OF BEGINNING; THENCE SOUTHEASTERLY ALONG SAID NORTH RIGHT-OF-WAY LINE, BEING A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 10,017.06 FEET AND ARC DISTANCE OF 1234.29 FEET, THE CHORD OF SAID ARC HAVING A LENGTH OF 1233.51 FEET AND A BEARING OF SOUTH 78 DEGREES 52 MINUTES 57 SECONDS EAST TO THE NORTHERLY EXTENSION OF THE WEST LINE OF BEVERLY ROAD AS DEDICATED BY DOCUMENT NO. 88424906; THENCE SOUTH 00 DEGREES 07 MINUTES 00 SECONDS EAST ALONG SAID WEST LINE, 242.13 FEET TO THE SOUTH LINE OF HIGGINS ROAD; THENCE SOUTH 00 DEGREES 07 MINUTES 00 SECONDS EAST ALONG SAID WEST LINE, 1717.03 FEET TO THE SOUTH LINE OF BEVERLY ROAD PER SAID DOCUMENT; THENCE NORTH 89 DEGREES 43 MINUTES 30 SECONDS EAST ALONG SAID SOUTH LINE, 8.00 FEET TO THE WEST LINE OF BEVERLY ROAD AS DEDICATED IN ADESA SUBDIVISION AS DOCUMENT NO. 1516129000; THENCE SOUTHERLY ALONG SAID WEST LINE THE FOLLOWING 2 COURSES, 1.) SOUTH 00 DEGREES 07 MINUTES 00 SECONDS EAST, 723.61 FEET AND 2.) SOUTH 00 DEGREES 01 MINUTES 46 SECONDS EAST, 115.91 FEET TO THE NORTH LINE OF LOT 2 OF SAID ADESA SUBDIVISION; THENCE SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST ALONG SAID NORTH LINE, 750.00 FEET TO THE EAST LINE OF LOT 1 IN SAID ADESA SUBDIVISION; THENCE NORTH 00 DEGREES 01 MINUTES 46 SECONDS WEST ALONG SAID EAST LINE, 285.00 FEET TO THE NORTH LINE OF SAID LOT 1; THENCE SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST ALONG SAID NORTH LINE, 531.92 FEET TO THE WEST LINE OF THE NORTHEAST QUARTER OF SAID SECTION 31; THENCE CONTINUING ALONG SAID NORTH LINE THE FOLLOWING 6 COURSES: 1.) SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST, 215.15 FEET, 2.) NORTH 45 DEGREES 00 SECONDS 00 MINUTES WEST, 35.34 FEET, 3.) SOUTH 89 DEGREES 58 MINUTES 14 SECONDS WEST, 115.00 FEET, 4.) SOUTH 45 DEGREES 00 SECONDS 00 MINUTES WEST, 211.22 FEET, 5.) SOUTH 32 DEGREES 03 MINUTES 26 SECONDS EAST, 208.00 FEET AND 6.) SOUTH 43 DEGREES 04 MINUTES 11 SECONDS WEST, 632.43

FEET; THENCE NORTH 32 DEGREES 07 MINUTES 57 SECONDS WEST, 121.90 FEET; THENCE NORTH 68 DEGREES 34 MINUTES 28 SECONDS WEST, 210.53 FEET; THENCE SOUTH 89 DEGREES 04 MINUTES 41 SECONDS WEST, 50.04 FEET; THENCE NORTH 71 DEGREES 59 MINUTES 12 SECONDS WEST, 375.15 FEET; THENCE NORTH 45 DEGREES 59 MINUTES 35 SECONDS WEST, 504.03 FEET; THENCE NORTH 19 DEGREES 46 MINUTES 21 SECONDS WEST, 384.48 FEET; THENCE NORTH 36 DEGREES 27 MINUTES 35 SECONDS WEST, 87.42 FEET; THENCE NORTH 72 DEGREES 34 MINUTES 33 SECONDS WEST, 97.98 FEET; THENCE SOUTH 85 DEGREES 00 MINUTES 51 SECONDS WEST, 54.60 FEET; THENCE SOUTH 64 DEGREES 17 MINUTES 50 SECONDS WEST, 106.59 FEET; THENCE SOUTH 49 DEGREES 03 MINUTES 34 SECONDS WEST, 117.04 FEET; THENCE SOUTH 24 DEGREES 25 MINUTES 46 SECONDS WEST, 170.94 FEET TO THE EAST LINE OF THE WEST 190.00 FEET OF SAID SECTION 31; THENCE NORTH 00 DEGREES 03 MINUTES 04 SECONDS WEST ALONG SAID EAST LINE, 2423.46 FEET TO THE SOUTH LINE OF SAID SECTION 30; THENCE NORTH 00 DEGREES 07 MINUTES 17 SECONDS WEST, 1023.04 FEET TO THE SOUTH RIGHT OF WAY LINE OF HIGGINS ROAD; THENCE SOUTHEASTERLY ALONG SAID SOUTH RIGHT OF WAY LINE, BEING A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 10,257.06 FEET AND ARC DISTANCE OF 593.83 FEET, THE CHORD OF SAID ARC HAVING A LENGTH OF 593.74 FEET AND A BEARING OF SOUTH 62 DEGREES 14 MINUTES 57 SECONDS EAST; THENCE NORTH 26 DEGREES 05 MINUTES 32 SECONDS EAST, 240.00 FEET TO THE NORTH RIGHT-OF-WAY LINE OF HIGGINS ROAD; THENCE SOUTHEASTERLY ALONG SAID NORTH RIGHT-OF-WAY LINE, BEING A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 10,017.06 FEET AND ARC DISTANCE OF 2000.91 FEET, THE CHORD OF SAID ARC HAVING A LENGTH OF 1997.58 FEET AND A BEARING OF SOUTH 69 DEGREES 37 MINUTES 49 SECONDS EAST, TO THE PLACE OF BEGINNING, ALL IN COOK COUNTY, ILLINOIS.

ABOVE DESCRIBED PARCEL CONTAINING 271.09 ACRES MORE OR LESS

CORRESPONDING TO PROPERTY INDEX NUMBERS:

01-30-300-010-0000
01-30-300-011-0000
01-31-100-012-0000
01-31-200-007-0000
01-31-200-005-0000
01-31-200-006-0000
01-31-100-013-0000
01-31-200-008-0000
01-30-402-008-0000
01-31-200-004-0000

EXHIBIT B

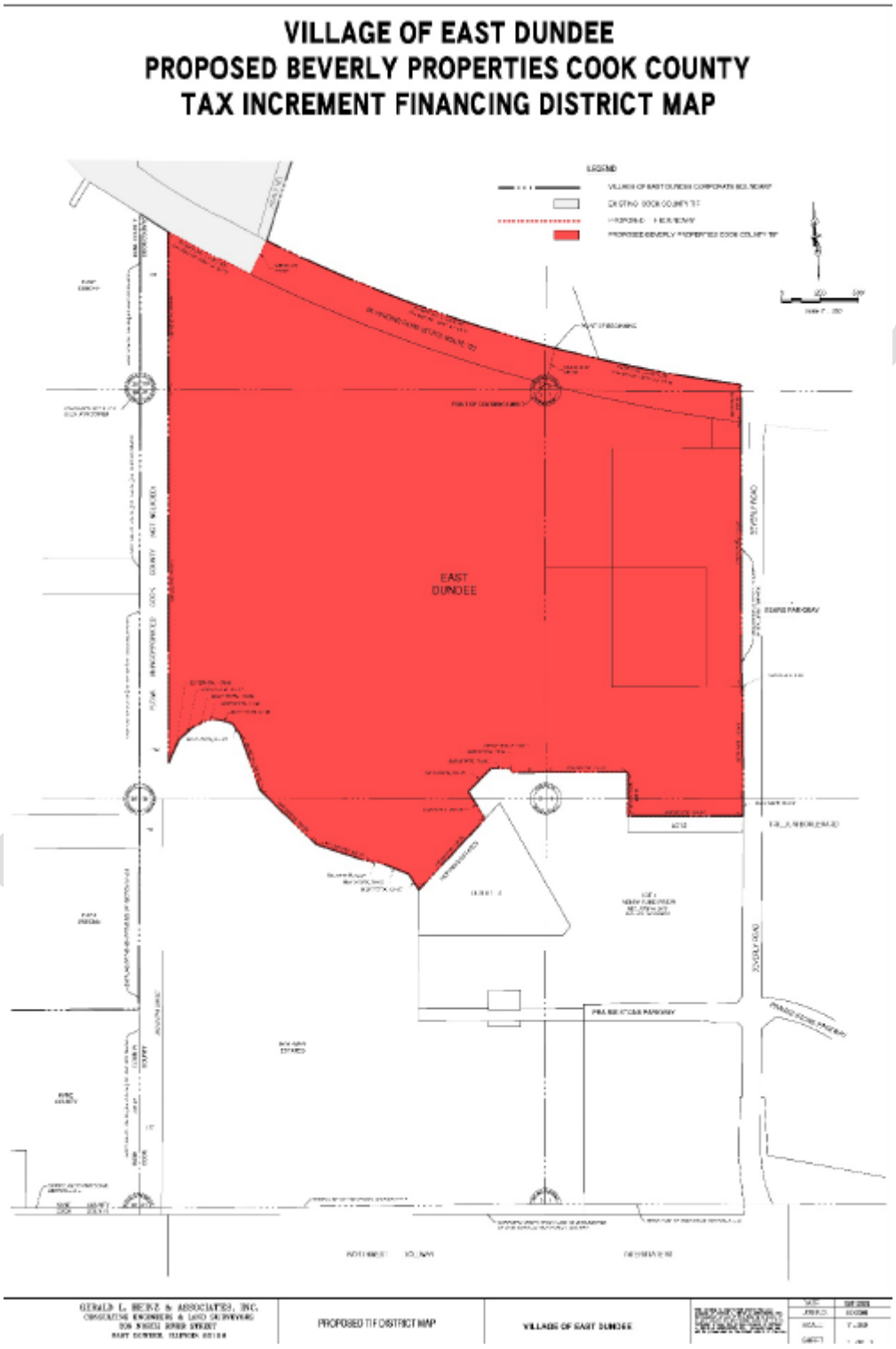
GENERAL STREET LOCATION OF THE BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA

THOSE PARCELS LOCATED SOUTH OF ROUTE 72 (HIGGINS ROAD), WEST OF BEVERLY ROAD, EAST OF THE COMMONWEALTH EDISON RIGHT-OF-WAY, AND NORTH OF TRILLIUM BOULEVARD, CONSISTING OF 271.09 ACRES IN COOK COUNTY, ILLINOIS.

Draft

EXHIBIT C

MAP OF BEVERLY ROAD & ROUTE 72 REDEVELOPMENT PROJECT AREA



Memorandum

To: Village President and Board of Trustees

CC: Franco Bottalico, Interim Village Administrator

From: Brandiss J. West, Finance & Administrative Services Director

Subject: FY2027 Budget

Date: November 16, 2026

Action Requested:

A motion to approve an ordinance adopting the 2027 Fiscal Year Budget.

Summary:

The Fiscal Year 2027 Budget was presented to the Village Board at the Budget Workshops held on October 5 and October 19, 2026. Also, a public hearing and budget review were held on November 2, 2026. After discussion and consideration, the final Fiscal Year 2027 Budget is presented for approval and adoption.

FY2026 Projected Year-End

FY2026 revenues are projected to total approximately $19.9 million, with expenditures of approximately $21.4 million. After accounting for interfund transfers, the Village is projected to end FY2026 with a combined cash balance of approximately $20.5 million.

The General Fund is projected to end FY2026 with:

- Revenues: $9,885,763
- Operating expenditures: $8,511,260
- Revenues over operating expenditures: $1,374,503
- Net transfers out: $2,259,000
- Projected ending cash balance: $10,213,341

The General Fund's operating performance remains positive before transfers. FY2026 transfers include funding for Water and Sewer capital improvements and the Capital Projects Fund. These transfers use available General Fund resources to advance major infrastructure projects while maintaining the required reserve level.

During FY2026, the Village also advanced several significant initiatives, including street and stormwater improvements, water and wastewater system repairs, fleet and equipment investments, pedestrian and bicycle planning, downtown enhancements, public safety initiatives, technology improvements, and continued support for economic development and community events.

Proposed FY2027 Budget

The proposed FY2027 Budget includes total Village revenues of $19,417,823 and total expenditures of $25,619,720. Proposed expenditures are approximately $3.5 million, or 12.16%, below the FY2026 adopted budget of approximately $29.2 million. After proposed transfers and planned use of accumulated reserves, the Village is projected to end FY2027 with a combined cash balance of approximately $14.3 million.

The difference between revenues and expenditures is primarily attributable to planned capital improvements and other one-time investments. These expenditures will be supported by existing fund balances, grants, interfund transfers, and other designated funding sources rather than recurring operating revenues alone.

General Fund

FY2027 General Fund revenues are projected at $9,572,385, an increase of $788,394, or approximately 8.98%, over the adopted FY2026 budget. Approximately half of General Fund revenue is generated through sales taxes, including the Village's regular and Home Rule sales taxes. Property-tax revenue is projected at $1,047,596 and is designated to fund the Village's Police Pension contribution.

General Fund operating expenditures are proposed at $9,418,891, an increase of $734,153, or approximately 8.45%, over the FY2026 adopted budget. Approximately 69.2% of General Fund expenditures are associated with personnel costs, including salaries, wages, payroll taxes, pension contributions, and employee insurance.

In addition to operating expenditures, the FY2027 budget proposes General Fund transfers of $2,107,700 to the Water and Sewer Fund and $650,000 to the Capital Projects Fund. Including these transfers, total General Fund expenditures and transfers are approximately $12.2 million. The General Fund is projected to end FY2027 with a cash balance of approximately $7.6 million.

Major Capital and Infrastructure Projects and Purchases

The proposed budget includes approximately $7.49 million for new initiatives, projects, purchases, and other additional expenditures across the Village's funds. Those items include:

- $2,107,700 for lead service line replacements.
- $1,110,000 for the annual street improvement program.
- $1,015,000 for painting and rehabilitation of the Illinois Route 68 water tower.
- $932,000 for water-distribution improvements, including water-main replacement and a Water Treatment Plant contact tank.
- $900,000 for the Heinz Drive extension.
- $250,000 for sanitary sewer repairs and lining.
- $230,000 for Water and Wastewater Treatment Plant studies.
- $207,000 for Police Department vehicle lease payments.
- $175,000 for a trailer-mounted vacuum excavator.
- $125,000 for the second year of the sanitary sewer televising program.

- $108,000 for street-system improvements, including striping, crack sealing, streetlights, and the street-sign project.
- $100,000 for a wastewater emergency generator.
- $89,317 for server and copier replacements.
- $72,820 for Van Buren Sidewalk Project engineering.
- $50,000 for Fox River shoreline improvement engineering.

The budget uses a combination of accumulated reserves, General Fund transfers, TIF resources, grants, and dedicated revenues to finance these investments. This approach allows the Village to advance necessary infrastructure work without relying solely on current-year operating revenue.

Special Revenue and Debt Service Funds

The proposed budget includes $5,169,613 in combined BDD and TIF revenues and $4,181,943 in expenditures. These funds support redevelopment obligations, economic development initiatives, district administration, infrastructure, and eligible capital projects.

FY2027 Debt Service Fund expenditures total $1,955,306. These obligations are supported by $146,925 in developer payments and $1,805,193 in transfers from the Downtown and Dundee Crossings BDD, Christina Drive TIF, Dundee Crossings TIF, and Downtown TIF funds. No General Fund subsidy or new interfund advance is currently proposed for Debt Service, BDD, or TIF obligations.

Water and Sewer Fund

Water and Sewer Fund revenues are projected at $3,131,692, while expenditures are proposed at $7,889,486. The expenditure plan includes approximately $4,964,700 in capital projects, including lead service line replacements, water-distribution improvements, water-tower rehabilitation, sanitary sewer improvements, equipment, and treatment-plant studies.

To support these investments, the Water and Sewer Fund will receive $3,122,700 in transfers, consisting of $2,107,700 from the General Fund and $1,015,000 from the Dundee Crossings TIF Fund. The fund is projected to end FY2027 with a cash balance of approximately $1.83 million.

A 10% water-rate increase has been adopted to help address ongoing operating and infrastructure costs. No increase is proposed for the sewer rate or availability charge for FY2027.

Personnel and Compensation

The proposed budget includes a 3% cost-of-living adjustment and up to a 2% merit increase for eligible employees. It also includes contractual step increases for employees covered by the Police and Public Works collective bargaining agreements.

Personnel assumptions also reflect the anticipated filling of the Assistant Public Works Director position, continued Police Department recruitment efforts, and the allocation of the Water Operator position entirely to the Water and Sewer Fund.

Cash Balance Policy and Surplus
Recommended Cash Balance Policy Change:

Since the Village Board has committed to meeting the recommended contribution as determined by Lauterbach & Amen, staff is recommending amending the Cash Balance Policy as follows:

- After establishing the minimum General Fund cash balance reserve of thirty-five percent (35%), the difference between the budgeted Police Pension contribution and the actuarially determined contribution shall be paid.
- If the actuarially determined Police Pension contribution has already been met, an additional payment equal to the greater of twenty-five percent (25%) of the remaining surplus or $300,000 shall be made toward the Police Pension Fund.

After the additional Police Pension payment, fifty percent (50%) of the remaining surplus, or $500,000, whichever is greater, shall be transferred to the Capital Projects Fund.

Staff Recommendation:
Staff recommend that the Village Board approve the proposed FY2027 Annual Budget. The proposed budget maintains core Village services, fully funds anticipated debt-service and redevelopment obligations, preserves required reserves, and makes substantial investments in streets, water and sewer infrastructure, public safety, technology, and community improvements.

Attachments:

1. Ordinance
2. FY 2027 Budget

ORDINANCE NUMBER 26-_____

ORDINANCE ADOPTING THE 2027 FISCAL YEAR BUDGET

WHEREAS, the Village of East Dundee is a home rule unit of local government under and pursuant to Section 6 of Article VII of the Constitution of the State of Illinois, has the authority to exercise any power and perform any function pertaining to its government and affairs, including but not limited to the power to regulate for the protection of the public health, safety, morals, and welfare; and

WHEREAS, the Village determined that it was in the public interest to provide for the budget procedure and adopted such procedure by ordinance as established by law pursuant to Illinois Compiled Statutes, 65 ILCS 5/8-2-9.1 through and including 8-2-9.10; and

WHEREAS, the Budget Officer has compiled a budget for fiscal year 2027 as provided pursuant to Illinois Compiled Statutes, 65 ILCS 5/8-2-9.3 et seq.; and

WHEREAS, the corporate authorities have made the proposed 2027 Fiscal Year Budget conveniently available for public inspection at least ten (10) days prior to the public hearing on the budget and copies have been made available at the East Dundee Village Hall; and

WHEREAS, notices of availability for public inspection of the budget and of the public hearing have been given at least ten (10) days prior to the time of the hearing by publication in a newspaper having general circulation in the municipality; and

WHEREAS, not less than one week after the publication of the tentative budget and prior to final action on the budget, the corporate authorities have held at least one (1) public hearing on the tentative annual budget, after which the budget may be further revised and passed without further inspection, notice or hearing.

NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:

Section One. The 2027 Fiscal Year Budget attached hereto and made a part hereof is hereby passed and adopted by a majority vote of the corporate authorities now holding office,

including the President of the Board, which passage and approval is before the beginning of the fiscal year for 2027. Passage of the 2027 Fiscal Budget Ordinance shall be in lieu of an annual appropriation ordinance as required by 65 ILCS 5/8-2-9.

Section Two. **Severability.** If any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the validity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

Section Three. **Repeal**. All ordinances, resolutions, motions or parts thereof in conflict herewith shall be and the same are hereby repealed.

Section Four. **Publication.** This ordinance shall be in full force and effect forthwith upon its adoption, approval and publication in pamphlet form as provided by law.

Adopted this _____ day of _____, 2026, pursuant to a roll call vote as follows:

AYES:

_____

NAYES:

_____

ABSENT:

_____

Approved by me this _____ day of _____, 2026.

_____

DANIEL PEARSON, President

Published in pamphlet form this _____ day of _____, 2026, under the authority of the President and Board of Trustees.

ATTEST:

_____

KATHERINE DIEHL, Village Clerk

Recorded in the Village Records on _____, 2026.

Village of East Dundee

January 1 – December 31, 2027

Comprehensive Budget

Village of East Dundee, 120 East Barrington Avenue, East Dundee, IL 60118
www.eastdundee.net
847-426-2822

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Principal Officials

VILLAGE PRESIDENT

Daniel Pearson
(Term Expires April 2029)

VILLAGE TRUSTEES

Ryan Gumma
(Term Expires April 2027)

Scott Kunze
(Term Expires April 2027)

Kathleen Mahony
(Term Expires April 2027)

Matt Oclon
(Term Expires April 2029)

Andy Sauder
(Term Expires April 2029)

Tricia Saviano
(Term Expires April 2029)

MANAGEMENT STAFF

Franco Bottalico
Interim Village Administrator

Philip Cotter
Director of Public Works

Joshua Fourdyce
Police Chief

Chris Ranieri
Building Superintendent

Brandiss J. West
Finance & Administrative Services Director

Community Overview & History

The Village of East Dundee, Illinois, has a rich history shaped by early settlement, agriculture, transportation, manufacturing, and community development. Located along the Fox River approximately 40 miles northwest of Chicago, East Dundee developed alongside neighboring West Dundee during the early settlement of the Fox River Valley in the 1830s.

The area was originally inhabited by Native American communities, including the Potawatomi. The first settlers arrived in 1834, establishing homes along the Fox River. In 1835, the community that would become Dundee began to develop. According to local history, Alexander Gardiner, a Scottish immigrant, named the settlement after his hometown in Scotland. Much of East Dundee was platted in 1837, establishing the foundation for future residential and commercial growth.

The Fox River and the arrival of railroad service played important roles in the Village's early economy. Agriculture, particularly dairy and cheese production, supported local commerce, while improved transportation connected the community to broader regional markets. Manufacturing also became a significant part of East Dundee's history. In 1871, the Haeger brickworks produced bricks used in construction following the Great Chicago Fire. The business later expanded into pottery production, becoming a well-known manufacturer and contributing to the Village's industrial heritage.

The Village of East Dundee was incorporated in 1887, establishing a formal municipal government to serve its growing community. During the twentieth century, improvements in transportation and the expansion of the Chicago metropolitan area contributed to East Dundee's evolution from an agricultural and manufacturing settlement into a suburban community with residential neighborhoods, commercial businesses, and public services.

East Dundee's historic downtown, Fox River corridor, and former railroad areas remain important connections to its past. Historic preservation, recreational opportunities, community events, and commercial redevelopment continue to support the Village's identity and economic vitality.

Today, the Village of East Dundee builds on its historic foundation while meeting the needs of a modern suburban

East Dundee by the Numbers

Population – 3,146

Land area – 3.1 square miles

Age

Median age – 54.2

Under 19 – 458

20 to 64 – 1,893

65 and older – 845

Racial Breakdown

White – 68.6%

Hispanic – 16.8%

Black – 7.1%

Asian – 2.1%

All Other – 5.4%

Income

Household – $89,583

Per capita - $68,844

At or below poverty – 11.8%

Housing

Total units – 1,543

Owner occupied – 69.3%

Median home value - $318,000

Education

High school – 26.8%

Bachelor’s Degree or higher – 39.8%

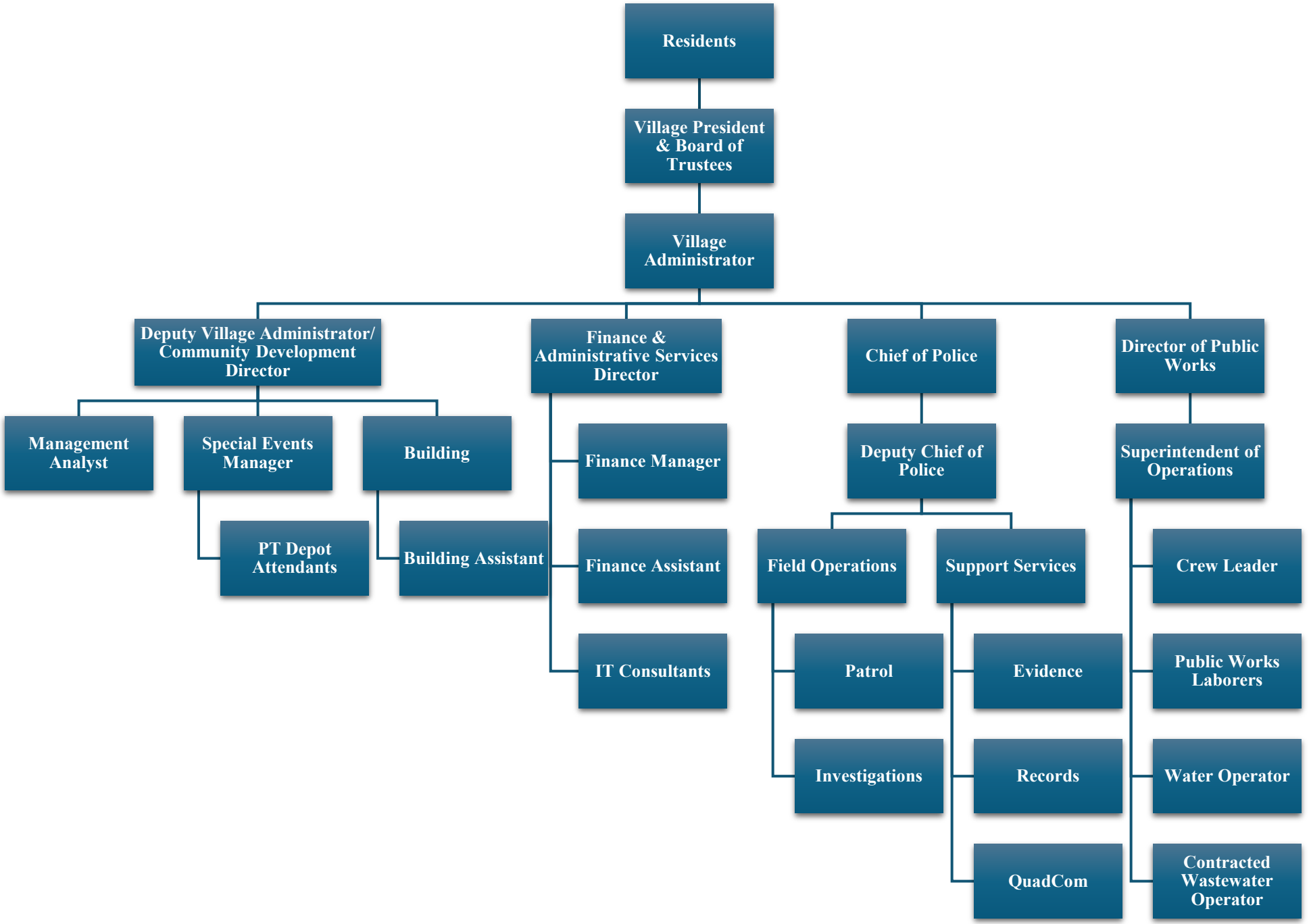
Sources: United States Bureau of the Census and Realtor.com

community. Its historic downtown, Fox River corridor, commercial areas, and established neighborhoods remain important parts of its identity.

East Dundee maintains a Village home rule form of municipal government led by a Village President, six Trustees, who are elected for four-year terms, and a Village Clerk. Elections are held every two years. The Village President, with the concurrence of the Village Board, appoints the Village Administrator. The Village of East Dundee provides high-quality municipal services through five departments: Administration, Building, Finance, Police, and Public Works.

The Village is committed to maintaining public infrastructure, providing essential services, supporting economic development, and planning for future capital needs. Through responsible budgeting and long-term financial planning, the Village allocates resources to infrastructure improvements, public services, and community initiatives.

As East Dundee looks to the future, it strives to preserve its heritage while encouraging responsible growth, maintaining essential services, and promoting financial sustainability for current and future generations.


Residents
Village President & Board of Trustees
Village Administrator
Deputy Village Administrator/ Community Development Director
Finance & Administrative Services Director
Chief of Police
Director of Public Works
Management Analyst
Special Events Manager
Building
Finance Manager
Deputy Chief of Police
Superintendent of Operations
PT Depot Attendants
Building Assistant
Finance Assistant
Field Operations
Support Services
Crew Leader
IT Consultants
Patrol
Evidence
Public Works Laborers
Investigations
Records
Water Operator
QuadCom
Contracted Wastewater Operator

1. Purpose

The annual budget preparation and review process establishes the steps and timeline for developing the Village of East Dundee's operating budget, Capital Improvement Program (CIP), and new budget initiatives. The process coordinates departmental budget requests, revenue estimates, capital planning, financial review, Village Board workshops, public hearings, budget adoption, and required post-adoption activities.

2. Roles and Responsibilities

The Finance & Administrative Services Director oversees the annual budget preparation and review process, coordinates the budget schedule with the Management Team, reviews departmental budget requests and revenue projections, and coordinates preparation of the proposed budget for Village Board review. The Director also oversees applicable post-adoption reporting and tax levy documentation responsibilities.

The Finance Manager distributes budget preparation materials, coordinates MiViewPoint access, maintains and updates budget spreadsheets and supporting documentation, reviews departmental submissions for completeness and consistency, and coordinates departmental follow-ups and budget review meetings. The Finance Manager also assists with preparation of budget documents and required filings.

Department heads are responsible for preparing and submitting operating budget requests, CIP forms, and new budget initiative forms by the established deadlines. They review departmental revenues, expenditures, staffing costs, equipment needs, and capital project requests; provide supporting documentation and justifications; participate in scheduled budget meetings; and respond to questions or revision requests.

The Budget Team coordinates the review of departmental submissions, evaluates operating and capital requests, updates budget worksheets, reviews revenue opportunities, and prepares consolidated budget materials for Village Board consideration.

The Village Board reviews the proposed budget through scheduled presentations, workshops, and public hearings and considers adoption of the budget and related ordinances.

3. Budget Preparation and Review Steps

3.1 Establish the Annual Budget Schedule

Finance & Administrative Services Director prepares the annual budget schedule, identifying submission deadlines, review periods, departmental meetings, Village Board workshops, public notices, hearings, and anticipated adoption dates. The schedule is distributed to the Management Team and affected departments. Changes are communicated as appropriate.

3.2 Distribute Budget Preparation Materials

Finance & Administrative Services Director distributes operating budget and CIP preparation materials, including applicable forms, worksheets, instructions, and submission deadlines. MiViewPoint access is coordinated for departments participating in operating budget preparation.

3.3 Conduct Budget Kickoff Meetings

Individual kickoff meetings are scheduled with departments to discuss departmental goals and objectives for the upcoming fiscal year, strategic planning priorities, operating budget requirements, capital improvement projects, new budget initiatives, revenue opportunities, and other relevant budget considerations.

3.4 Prepare and Submit Departmental Budget Requests

Departments prepare their operating budget submissions using the designated worksheets and systems. Submissions should include anticipated operating expenditures, staffing and compensation requirements, contractual obligations, supplies, services, equipment, revenue estimates, and other applicable departmental needs.

Departments also prepare CIP and new budget initiative forms identifying proposed projects or purchases, estimated costs, anticipated timing, and supporting justification. All submissions must be provided by the deadlines established in the annual budget schedule.

3.5 Review Capital Improvement Requests

The Budget Team reviews CIP and new budget initiative submissions with the appropriate departments. The review includes evaluating proposed projects, estimated costs, funding considerations, and anticipated timing. Budget worksheets are updated, and additional information or revisions are requested as needed. Final CIP and new budget initiative forms are collected by the established deadline.

3.6 Review Operating Budget Submissions

Finance & Administrative Services Director reviews departmental operating budget materials for completeness, consistency, and supporting detail. The Budget Team updates the budget spreadsheets and meets with departments to discuss requests, resolve questions, and identify outstanding information. The six-month budget report is also presented to the Village Board in accordance with the annual schedule.

3.7 Prepare the Initial Budget Draft

Finance & Administrative Services Director consolidates the operating and capital budget information and prepares the first draft of the proposed budget. This review includes evaluating departmental requests, grant funding and other revenue opportunities, revenue estimates, expenditure assumptions, and supporting documentation. Outstanding questions are addressed with departments, budget worksheets are updated, and consolidated materials are prepared for further review.

3.8 Conduct Departmental Budget Review Meetings

Individual meetings are scheduled with departments to review their proposed operating budgets and CIP requests in preparation for Village Board budget workshops. Departments address outstanding questions, provide requested documentation, and review proposed changes.

3.9 Conduct Village Board Budget Workshops

Finance & Administrative Services Director prepares the materials needed for Village Board review. The workshops address operating and capital budget requests, as applicable. Related discussions and actions may include water and wastewater rates, tax levy, bond abatement, and other budget-related matters. Revisions resulting from the review process are incorporated into the budget materials as appropriate.

3.10 Complete the Final Budget Review

Finance & Administrative Services Director conducts a final review of operating and CIP budget materials. Outstanding questions, revenue estimates, departmental revisions, and expenditure requests are addressed with the appropriate departments. Final budget documents and related ordinances are prepared for public inspection, public hearings, and Village Board consideration.

3.11 Conduct Public Hearings and Obtain Budget Approval

The Village coordinates required public notices and makes budget documents available for public inspection in accordance with applicable requirements. The Village Board conducts the scheduled budget and tax levy public hearings and reviews the proposed budget before considering adoption of the budget, tax levy, and related ordinances.

3.12 Complete Post-Adoption Activities

Following adoption, Finance & Administrative Services Director and the Village Clerk coordinate applicable post-adoption activities, including filing certified budget documents with the appropriate county offices, filing tax levy documentation, completing applicable total compensation disclosures, preparing Budget at a Glance, and finalizing and distributing the approved budget. All filings, disclosures, and other required activities must be completed within applicable deadlines.

4. Annual Budget Preparation and Review Schedule

The following schedule reflects the FY2027 budget cycle. Dates are updated annually to reflect the applicable fiscal year and required deadlines.

Activity	FY2027 Target Date
Distribute operating budget and CIP preparation materials	March 30, 2026
Budget kickoff meetings	May 4–8, 2026

Open MiViewPoint for operating budget access	June 3, 2026
CIP and new budget initiative forms due	June 30, 2026
CIP review meetings with departments	July 1–17, 2026
Operating budget materials due	July 24, 2026
Operating budget review meetings	July 27–August 3, 2026
Six-month budget report presentation	August 3, 2026
Operating and CIP review; prepare first draft	August 10–28, 2026
Final CIP and new budget initiative forms due	September 11, 2026
Additional operating and CIP review	September 14–18, 2026
Departmental budget review meetings	September 21–25, 2026
Submit budget public hearing notice	September 28, 2026
Operating budget workshop	October 5, 2026
Tentative budget available for public inspection	October 16, 2026
Capital budget workshop	October 19, 2026
Submit tax levy public hearing notice, if applicable	October 20, 2026
Final operating and CIP budget review	October 20–30, 2026
Budget and tax levy public hearings; full budget overview	November 2, 2026
Consider adoption of budget, tax levy, and bond abatement	November 16, 2026
Applicable total compensation disclosure	November 19, 2026
Tax levy filing process	November 23, 2026
Budget filing process	November 23, 2026
Prepare Budget at a Glance	December 18, 2026
Approved budget available for distribution	December 31, 2026

The annual schedule is subject to change. Statutory notice, public inspection, adoption, disclosure, and filing deadlines must be verified when preparing each year's calendar.

5. Communication and Schedule Adjustments

Finance & Administrative Services Director communicates deadlines, submission instructions, meeting schedules, and changes to the annual budget timeline. Departments are expected to meet established deadlines and promptly respond to requests for clarification, supporting documentation, or revisions. When the schedule changes, affected departments and personnel will be notified as appropriate.

6. Process Maintenance

Finance & Administrative Services Director maintains the budget preparation and review process and updates the annual schedule as needed to reflect changes in departmental responsibilities, budget systems, Village Board direction, or applicable requirements. The annual schedule is maintained separately so that dates can be updated each year without revising the overall process.

On April 21, 2025, the Village Board adopted the 2025 – 2028 Strategic Plan. A strategic plan is a long-term roadmap that establishes an organization's vision, priorities, and goals. For a municipality, it helps ensure that decisions, projects, and resources are aligned with the community's long-term needs and objectives.

The Village of East Dundee's Strategic Plan provides direction for future growth and development by identifying key priorities, guiding resource allocation, and helping the Village Board and staff focus on initiatives that will have the greatest impact on the community.

The plan also serves as a tool for accountability by establishing goals, tracking progress, and evaluating accomplishments over time.

Below is a list of key priorities for each of the three overarching goals:

CONNECTIVITY, RECREATION, AND BEAUTIFICATION

Long-term planning and investment in recreational assets such as the river will continue to be a draw for residents, potential businesses, and help increase tourism. The opportunity also exists to improve connectivity in the Village by connecting walking paths and adding additional green space for community events and leisure.

- Develop a plan to maximize riverfront utilization for recreation and events.
  - Additional park and green space, connecting pathways.
  - Utilize the Depot for more community events and consider additional parking options.
- Focus on development and beautification of the entryways of the Village's Route 72 corridor.
  - Art installations
- Revitalize Main Street by burying wires downtown and making other infrastructure updates to draw more business and tourists to East Dundee.
- Create a comprehensive Walking, Biking and Pedestrian Plan including safety and sidewalk improvements to connect the North and South sides of the Village.
  - Connecting Route 72 and River Street.
  - Consider partnering to reroute traffic patterns to reduce or eliminate the high volume of trucks traveling on Village roads (e.g., Routes 25 and 72).

ORGANIZATIONAL AND INFRASTRUCTURE GROWTH AND ADVANCEMENT

Proactive planning and strategic investments in the Village's infrastructure are essential to ensuring Village facilities and personnel levels are sustainable and can accommodate potential growth. The expansion of Village Hall to accommodate growth in staffing will enable the Village to adapt to, and plan for, changes in population, demographics, and tourism, positioning the community for long-term success.

- Implement the established lead pipes plan to complete the removal of the Village lead service lines.
- Continue to replace the Village's lead service lines.
- Continue to improve the Village's bond rating to ensure financial sustainability and a strong fiscal position.
- Purchase new GIS software (or hire a consultant) for the Public Works Department which can be utilized by all departments.
- Ensure that the Police retirement fund is fully funded.
- Explore regional collaborations with surrounding communities where shared equipment and needed personnel may provide economies of scale, increased efficiency, and improved service delivery.
  - Shared social worker to address mental health needs, public works equipment, etc.
- Focus on recruitment and retention initiatives to ensure the Village has adequate staffing in all departments.
- Update the Village's Emergency Operations Plan.
- Develop and update the Village's Communication Plan to engage the public and inform residents about progress on Village projects and events.
- Maintain a healthy Fund reserve within the General and Water and Sewer Funds.

DOWNTOWN ECONOMIC DEVELOPMENT AND REDEVELOPMENT

The Village of East Dundee's rich history and charm lend themselves to successful business and industrial districts. Continued focus on existing development projects will be important to achieving East Dundee's economic goals, including increasing tourism dollars, and recruiting new businesses that will complement and diversify the Village's current business mix.

- Build or secure an outdoor, off-street, mixed-use entertainment venue and band shell for community events.
- Complete the Village's redevelopment projects (e.g., former Haeger Pottery property, the barn, and Van Buren St.).
- Research and explore options for annexing the properties to the east including the Plote Construction property.
- Invest in redevelopment of the Route 25 corridor.
- Create a development plan for 2 and 4 N. Van Buren St., 408 Barrington, and the Lumberyard.
- Evaluate development plans for the utilization of the former Haeger Pottery site.

KEY PRIORITIES

The Village is experiencing significant momentum, with transformative capital investments, innovative redevelopment initiatives, and a shared commitment to enhancing quality of life for residents, businesses, and visitors.

Fox River Corridor & Riverfront Master Plan

Building on the recently adopted Riverfront Master Plan, East Dundee is transforming its Fox River waterfront into a premier community destination. The Village is expanding recreational opportunities while strengthening the connection between the vibrant downtown district and the riverfront. Recent improvements include the expansion of Bartels Park with additional parking and a new public kayak launch. Looking ahead, the budget includes dedicated funding to continue re-naturalizing the riverfront along the Village's entire Fox River frontage, creating an inviting and environmentally sustainable public space.

Downtown & Commercial Redevelopment

Downtown East Dundee continues to evolve as a regional destination for dining, entertainment, shopping, and community events. One of the most exciting initiatives underway is the planned construction of a permanent outdoor sound stage in Depot Park in coming years. This investment will create year-round opportunities for concerts, theatrical performances, movies in the park, and other signature community events.

The Village is looking to advance downtown revitalization efforts by overseeing strategic redevelopment projects, expanding public parking, enhancing streetscapes and public spaces, and supporting thoughtful infill development that preserves the community's historic character while encouraging economic growth.

Infrastructure Investment & Lead Service Line Replacement

East Dundee is making significant investments in its long-term infrastructure. The Village is looking forward to the implementation of a comprehensive, multi-year Lead Service Line Replacement Program while ensuring compliance with evolving environmental and public health requirements. The Village is committed to making major improvements to the Village's water, wastewater, and transportation systems, to help build resilient infrastructure that supports future growth and exceptional public service.

Arts Council

Creativity is a defining characteristic of East Dundee. The Village's active and visionary Arts Council has helped establish a vibrant cultural identity through public art, performances, community programming, and placemaking initiatives. The Village would like to continue to partner with the Arts Council to champion both existing programs and new initiatives that continue to enrich the community, attract visitors, and celebrate the unique character of East Dundee.

November 16, 2026

To the Honorable Village President Daniel J. Pearson, Board of Trustees and Village of East Dundee Residents:

I am pleased to submit the Village of East Dundee's Annual Budget for Fiscal Year 2027, which begins January 1, 2027 and ends December 31, 2027.

The core purpose of the Village's budget is to estimate the financial resources that will be available to the Village during the budget year and to authorize a spending plan that utilizes those financial resources to fund the services, programs, projects, and events that the Village Board has prioritized for the community. The budget is developed and modified through an extensive review process involving the Board of Trustees and Village staff with opportunities for the public to comment and discuss. It reflects an ongoing commitment by the Village government to ensure East Dundee is a community that is a great place to live, work, and play.

The Village's budget is a wide-ranging financial plan which not only projects annual revenues, operating expenses, and capital investments for the coming year, but also provides a clear reflection of the Village's goals and strategic priorities. The Village's strategic plan, established earlier this year, includes the following focus areas: ***Connectivity, Recreation, & Beautification; Downtown Economic Development & Redevelopment; and Organizational and Infrastructure Growth & Advancement.*** These strategic goals will serve to underscore the values inherent in the Village Board's vision and stewardship of the community's resources. Those goals will be incorporated into annual budget preparation.

Like most municipalities, the Village has limited resources available to fund its services, programs, and infrastructure improvement needs. The process of developing the annual budget includes a thorough assessment of the external environment so the Village can effectively respond to potential fluctuations in its resources.

The FY 2027 Budget demonstrates the Village's continued commitment to delivering exceptional service at a value to residents, businesses, and other community stakeholders. The budget also builds on the positive budget performance of the prior year.

Below is a list of noted accomplishments based on the Village's strategic goals and challenges of FY 2026:

Connectivity, Recreation, & Beautification

The Village advanced several initiatives that improve pedestrian and bicycle connectivity, enhance recreational opportunities, support community events, and beautify public spaces.

- Initiated design engineering for the Van Buren Sidewalk Project, supported by a $250,000 Safe Routes to School grant.
- Completed design engineering for the IL-68 Crosswalk Project.
- Finalized the Village's Bicycle and Pedestrian Plan, creating a framework for future walking and bicycling improvements.
- Completed the Lions Park Stormwater Detention Project, improving drainage and resilience within a Village recreational area.
- Planted 40 parkway trees to enhance the Village's urban tree canopy and neighborhood appearance.
- Supported approximately 25 special events through setup, cleanup, staffing, equipment, and logistical assistance.
- Dedicated a cargo trailer for the storage and transportation of special-event equipment and materials.
- Installed a kayak kiosk near the kayak launch to support river recreation.
- Completed the installation of sculptures along the Fox River.
- Completed a new garden adjacent to Village Hall.
- Responded to approximately 25 deceased-deer removal calls, helping maintain clean and safe public areas.

Downtown Economic Development & Redevelopment

The Village supported business activity, commercial investment, redevelopment, property maintenance, and improvements to the downtown environment.

- Installed electrical outlets in the downtown area to support community events, seasonal displays, and public programming.
- Purchased a lightning detection system to improve safety during downtown events and outdoor activities.
- Purchased specialized snow-removal equipment to improve winter access along downtown sidewalks.
- Issued 142 building permits as of November 10, 2026, supporting continued investment in residential and commercial properties.
- Issued 457 business licenses, 263 commercial rental licenses, and 365 residential rental licenses.
- Completed 32 residential rental inspections, with approximately 23 inspections remaining in the current inspection cycle.
- Issued 27 property-maintenance and code-violation notices and advanced nine cases to Administrative Adjudication.
- Established a Short-Term Rental Licensing Program and adopted the corresponding ordinance chapter.
- Continued coordination with the East Dundee Fire District and Kane County Health Department on building permits, code enforcement, and restaurant and bar development.
- Facilitated an easement agreement with Commonwealth Edison that allows the Village to construct the Heinz Road extension from Commonwealth Drive to Healy Road.
- Supported local businesses and commercial-area safety through grants for camera systems and organized retail crime enforcement.

- Planned semi-annual liquor license manager training to promote responsible operations and regulatory compliance.
- New Construction:
    - PAL Land "Rock Road Business Center" at Rt-68 and Penny Road. The Final Plat is subject to IDOT approval.
    - Construction for the 45,000 sq. ft. trucking center at 200 Rock Rd. will be completed by the end of 2026.
- *New Businesses*:

- ABBA Activewear
- All in One Furniture LLC
- Aqua Knight Plumbing
- Bare Skin Co
- BROWNS MEDICAL IMAGING LLC
- Cardrive4U
- Chantal Ortiz Meza-Farmers Insurance
- Cherry Glow Studio
- Citizens for Suzanne Ness
- DieselHub Service, Inc.
- DND Electric Inc
- Dupage Paper Stock Inc
- DVA First Inc
- Educational Therapy Lab, LTD
- El Gallo
- Elgin Mall of East Dundee
- Fleet Fix Truck & Trailer Repair
- Friends of Michele Clark
- Go Services
- Go Services
- Hammer Construction LLC
- Hands to Heart LLC
- Hardbody Tactical Firearms Safety Training
- High Speed Wireless
- Hoffman Lot's Inc
- Industrial Forklift Buyer
- JW Installations
- Khao and Dough
- Legacy Freight Group Inc
- Masters Painters Inc
- Moxy Management Company LLC
- Mr Big Fox Car Sales LLC
- NLH Esthetics LLC
- NO LIMIT INK
- Pinches Miches LLC
- Pinnacle Auto Salon 2.0
- Pro Express LLC
- Renewal Proc LLC
- Ruby Logistics Inc
- Rushings Garage Corp
- Shamrock Site Services LLC
- Sombreeria Joes
- Stallman Trucking Inc
- Stat Dash LLC
- The Nest School Inc
- Unite LTG
- Valley Fire Protection Systems LLC
- Veranova Logistics Inc

Organizational and Infrastructure Growth & Advancement

The Village strengthened its streets, utility systems, equipment, workforce, technology, public safety operations, and long-term organizational capacity.

- Completed street improvements on Railroad Street, Fourth Street, Second Street, and Adams Street.
- Completed the Barrington Avenue resurfacing project between Van Buren Street and Illinois Route 68.
- Completed the Heinz Drive Street Improvement Project and removed a utility pole that affected the Heinz Drive Extension Project.
- Completed a Village-wide road-condition survey through CMAP's Pavement Management Program.
- Repaired the spring line adjacent to 418 North Van Buren Street.
- Adopted updated floodplain regulations.
- Continued development of the Village's water-system GIS infrastructure map.
- Initiated the undergrounding of overhead utilities at 217 Barrington Avenue.

- Submitted an application for an IEPA zero-interest loan for the 2027 Lead Service Line Replacement Project.
- Initiated design engineering and updated the inventory and replacement plan for lead service lines.
- Completed standpipe painting and rehabilitation, including replacement of the water main serving the standpipe.
- Purchased an emergency generator for the Water Treatment Plant.
- Initiated design engineering for rehabilitation and painting of the IL Route 68 water tower.
- Completed major repairs to fire hydrants, valves, water-system leaks, and the Water Treatment Plant's fluoride chemical-feed pump.
- Began the first year of a three-year sanitary sewer televising and cleaning program.
- Repaired or replaced critical wastewater equipment, including pumps, a grinder, a centrifuge, and a variable frequency drive.
- Completed a sanitary sewer point repair on Springcrest Road.
- Responded to and cleared numerous sewer blockages, including a significant blockage along Illinois Route 72.
- Took delivery of a heavy-duty International dump truck and purchased a new sewer jetter.
- Leased three trucks through the Enterprise Lease/Purchase Program, including two replacement vehicles and one fleet addition.
- Continued transitioning the Village fleet to leased vehicles.
- Repaired the street sweeper and upgraded trucks with a snowplow, tailgate spreader, and replacement fuel tank.
- Purchased broom and fork attachments for Public Works equipment.
- Added a new Public Works laborer to the department.
- Continued regular employee training and professional development, including three communication and team-building workshops.
- Finalized and implemented the new agreement with the Board-selected solid waste hauler.
- Continued efforts to hire and retain a 17th full-time police officer and reduce reliance on part-time staffing.
- Expanded Police Department leadership development, including plans for Northwestern University's School of Police Staff and Command.
- Strengthened relationships with schools and colleges to support internships and create a future Police Department recruitment pipeline.
- Continued coordination with Kane County GIS, Quad-Com, the U.S. Postal Service, and the Dundee Township Assessor's Office.
- Secured a $110,000 camera grant.
- Secured an $11,000 grant for a new LiveScan machine.
- Secured an $11,000 grant for ballistic shields in squad cars.
- Secured a $6,000 Organized Retail Crime grant.
- Secured a $6,000 grant for TranquilityAI investigative software.
- Secured a $2,600 grant to offset the cost of command-level training through Northwestern University.

Fiscal Year 2027 Overview

This section of the budget document provides a summary of the Village's financial operations, revenue assumptions and expenditures to occur within the budget year. The charts and graphs provide an easy-to-understand overview of the total revenues, expenses, and projected ending financial position for all the funds of the Village. Highlights encompass major changes, additions, or expenses being requested in the Fiscal Year 2027 budget recommendation.

All expenditures in the budget adhere to the Village's financial principles and directly correlate to the Village's strategic planning goals. The Village of East Dundee's FY 2027 budget is recommended at $25.6 million, an overall decrease of 12.16% from the Fiscal Year 2026 budget of $29.2 million. The budget includes $19.4 million in estimated revenues. Additionally, in keeping with the Village Board's Cash Balance policy, the Village will use cash reserves exceeding the 35% reserve mandate to fund Capital Projects. Furthermore, the Village will continue its practice of completing transfers or interfund advances between TIF or BDD funds to balance those funds, as needed. In this Fiscal Year, the General Fund will not need to supplement any Debt Service, BDD, or TIF Fund to meet their required financial obligations.

Please see the summaries by fund types on the following pages for a comprehensive overview of the changes in the fund balances by fund types.

Summary Statement of Changes in Fund (Cash) Balances or New Position for FY2027

	General Fund	Municipal Parking Garage Fund	Capital Funds	Debt Service Fund	Special Revenue Funds	Enterprise Fund	Village Total
Beginning Cash Balances	10,213,341	305,133	98,027	2,070,238	4,357,963	3,462,654	20,507,357
Revenues	9,572,385	1,626	1,395,582	146,925	5,169,613	3,131,692	19,417,823
Net Expenses[1]	9,418,891	192,300	1,981,794	1,955,306	4,181,943	7,889,486	25,619,720
Change in Fund (Cash) Balance/Net Position							
Cash Balance Before Transfers	10,366,835	114,459	(488,185)	261,857	5,345,634	(1,295,141)	14,305,460
Transfers[2]							
Transfers In	-	-	650,000	1,805,193	-	3,122,700	5,577,893
Transfers Out	(2,757,700)	-	-	-	(2,820,193)	-	(5,577,893)
Net Transfers	(2,757,700)	-	650,000	1,805,193	(2,820,193)	3,122,700	-
Change in Fund (Cash) Balance/Net Position	**7,609,135**	**114,459**	**161,815**	**2,067,050**	**2,525,441**	**1,827,559**	**14,305,460**

[1] Net Expenses include the intentional use of cash reserves in the Streets, MFT & Capital Funds which have been saved over the last few years to fund major capital purchases or projects.

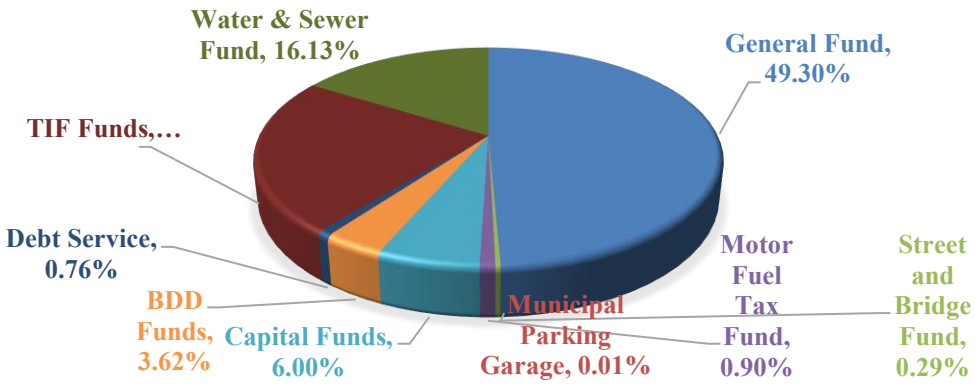
[2] Transfers include both permanent transfers (transfer do no have to be reimbursed) and temporary transfers (transfer must be paid back to lending Fund).

General Fund: Village operating departments - Administration, Building, Community Events, Finance, Police, Public Works, and Refuse.
Capital Funds: Capital Projects Fund, Streets Fund, & Motor Fuel Tax Fund.
Debt Service Fund: includes payments for the 2012B, 2012 LO, 2016, and 2024 GO Bonds as well as the land swap payment to the East Dundee Fire District.
Special Revenue Funds: All Tax Increment Finance and Business Development Districts.
Enterprise Fund: Water & Sewer Fund

Total Village Revenues

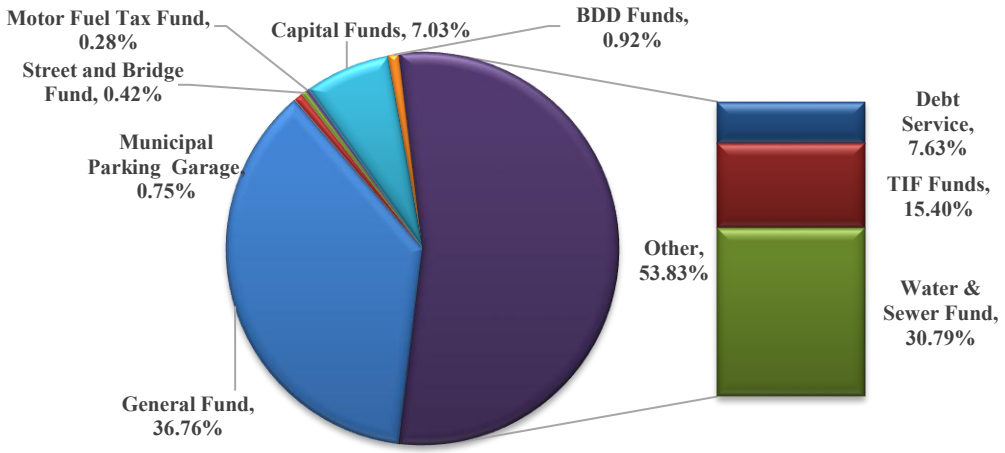
Total revenues for FY27 are projected at $19,417,823, an 11.24% or $2.5 million, decrease from FY26 budgeted revenues. As noted in the chart below, 49% of the Village's total revenue consists of General Fund revenue such as property, state shared sales, and Home Rule sales taxes. Motor Fuel Tax revenue is determined, per capita, by the State of Illinois. Street and Bridge revenues are obtained by a levy of property taxes determined by Kane County's calculation, not levied by the

Village. TIF revenues are generated from incremental property taxes remitted to the Village from Kane and Cook Counties. Properties within the BDD are assessed an additional sales tax, between .75% to 1%, that is captured and remitted to the Village from the State. Water and Sewer Fund revenues consist of user fees generated through water and sewer services the Village provides to residents and businesses.



Total Village Expenditures

Total expenditures for FY27 are proposed at $25,619,720, a 12.16% or $3.56 million decrease over the prior year's budget. The Village is funding approximately $7.49 million for new initiatives, projects, purchases, and additional expenditures. Applicable Funds cover all of the Village's debt service and redevelopment agreement obligations.



Village Debt Obligation

The Village's debt obligations are identified below. The 2012B GO Bond payment is supplemented by making monthly prearranged payments from JD Byrider, a local business. The debt obligation associated with this Bond is set to expire December 2027. The Christina Drive TIF Fund 36, Dundee Crossings TIF Fund 38, and Downtown TIF Fund 39, through budget transfers, support the debt service payment for 2012A, 2016, and 2024 GO Bond payments in the Debt Service Fund 48. The 2010 IEPA is supported by revenues generated in the Water & Sewer Fund.

VILLAGE DEBT OBLIGATIONS						
General Obligation Debt:	**Project:**	**Supported By:**	**Amount Issued** (Outstanding Only)	**FY 2026 P&I Payment**	**FY 2027 P&I Payment**	**Outstanding Principal & Interest (12.31.27 Estimate)**
GO Bond Series 2012A *Maturity: 2032*	1) Stormwater Detention Pond 2) Acquisition of River Haven Property 3) Construction of Water Main 4) Van Buren Avenue and Christina Drive Road Improvements	***Paid out of Fund 48:*** Christina TIF - 15.3% Dundee Crossings TIF - 34.2% Downtown TIF - 11.4%	$5,390,000	$134,156	$150,906	$825,476
GO Bond Series 2012B *Maturity: 2027*	1) Grant to J.D. Byrider Redevelopment Project ($520,500) 2) Loan for J.D. Byrider Redevelopment Project ($1,735,000) to be paid by J.D. Byrider	Dundee Crossings TIF - 100%	$2,610,000	$218,573	$219,513	$0
Limited General Obligation Tax Increment Revenue Bond Series 2012 *Maturity: 2030*	1) Gat Guns Redevelopment Project ($5.5 million) and Required Reserve Funds	Route 25 TIF - 100%	$7,000,000	***This Bond was refinanced into the Series 2024 GO Bond***		
GO Bond Series 2016 **Principal Payments Begin 2026** *Maturity: 2028*	1) Pay off the Line of Credit for the Police Station 2) 311 Barrington Avenue Parking Lot 3) Summit School Roofing Project	Downtown TIF - 100%	$2,865,000	$770,400	$769,250	$772,500
GO Bond Series 2024 **Principal Payments Begin 2025** *Maturity: 2038*	1) Downtown Parking Garage 2) 2012 Limited General Obligation Tax Increment Revenue Bond refinanced into the 2024 Bond a) Gat Guns Redevelopment Project ($5.5 million) and Required Reserve Funds (total Bond was $7,000,000)	Downtown TIF Dundee Crossings BDD	$5,545,000	$610,750	$618,500	$5,934,750
Total General Obligation Principal Issued and Outstanding			**$23,410,000**	**$1,733,879**	**$1,758,169**	**$7,532,726**

Other Debt:	**Project:**	**Supported By:**	**Amount Issued**	**FY 2026 P&I Payment**	**FY 2027 P&I Payment**	**Outstanding Principal & Interest (12.31.27 Estimate)**
IEPA Loan 2005 *Maturity: 2026*	Wastewater Treatment Plant Improvements	Water & Sewer Fund - 100% Funded by Village of West Dundee	$7,200,000	$469,060	$0	$0
IEPA Loan 2010 *Maturity: 2031*	Water Improvements - Well #6	Water & Sewer Fund - 100%	$3,414,000	$197,865	$197,865	$791,460
East Dundee Fire Protection District Loan *Maturity: 2033*	Purchase of Fire Station for Police Station Redevelopment Project	Downtown TIF - 100%	$2,000,000	$100,000	$100,000	$600,000
Motorola Solutions	Police radios	Capital Projects Fund	$85,540	$13,593	$13,593	$3,982
Total Other Principal Issued and Outstanding			**$12,699,540**	**$780,518**	**$311,458**	**$1,395,442**

Total Principal Issued and Outstanding	**$36,109,540**	**$2,514,397**	**$2,069,627**	**$8,928,168**

Summary of General Fund Revenues

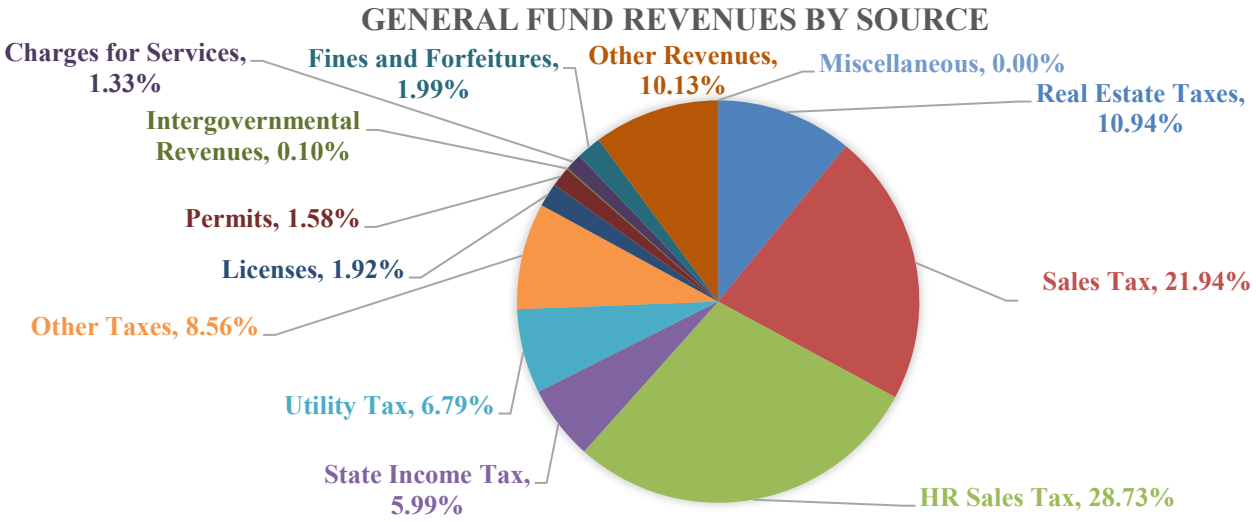
General Fund revenues are projected to increase by 8.98% or $788,394 over the approved FY2026 Budget. Approximately 50.67% of General Fund revenues consist of sales taxes. The Village's property taxes are projected to increase 5% from $997,710 to $1,047,596 for this coming budget. Property taxes are used to fund 100% of the Police Pension obligation. Other than this increase to the property tax levy, there are no significant revenue changes anticipated for the Fiscal Year budget.

	SY23 Audited	FY24 Audited	FY25 Audited	FY26 Budget	FY26 EOY	FY27 Budget
Taxes	5,043,736	6,862,044	8,047,865	7,090,961	8,142,652	7,940,310
Licenses	190,535	184,851	256,457	147,000	193,008	183,350
Permits	176,600	123,762	168,254	276,475	123,009	151,050
Intergovernmental	14,066	3,621	27,538	2,500	6,545	10,000
Charges for Services	104,274	127,119	150,888	138,125	136,815	127,075
Fines & Forfeits	144,276	259,800	222,850	176,780	279,419	190,500
Other Revenues	807,360	1,122,610	982,887	942,150	1,003,720	970,000
Miscellaneous	9,884	7,490	22,638	10,000	595	100
	6,490,730	**8,691,297**	**9,879,376**	**8,783,991**	**9,885,763**	**9,572,385**

Revenues are expected to remain consistent with the average received over the past two to three years. Revenue projections anticipate the following:

1. A 5% increase in the prior year's property tax levy from $997,710 to $1,047,596. This tax is earmarked specifically for the Police Pension contribution.

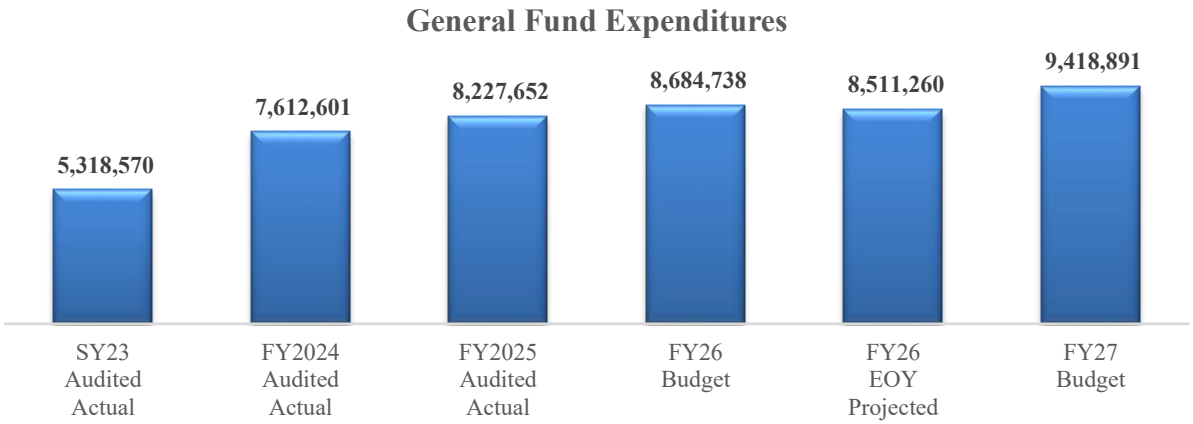
2. Staff does not anticipate any significant building related projects. Therefore, projected revenues are $128,000 less than the FY2026 budget.
3. IML State Shared Revenue forecast
    a. Use tax: projecting a -4% change from $7.50 to $7.20 for 2027. In 2026, this tax was reduced from $15.77 to $7.50 representing a $26,000 loss in revenues.
    b. Cannabis tax: projecting a -1.3% change from $1.52 to $1.50 for 2027, a $500 difference.



Summary of General Fund Expenditures

The Village has seven operating departments that are funded solely by General Fund revenues. Those departments include Administration, Building, Community Events, Finance, Police, Public Works, and Refuse.

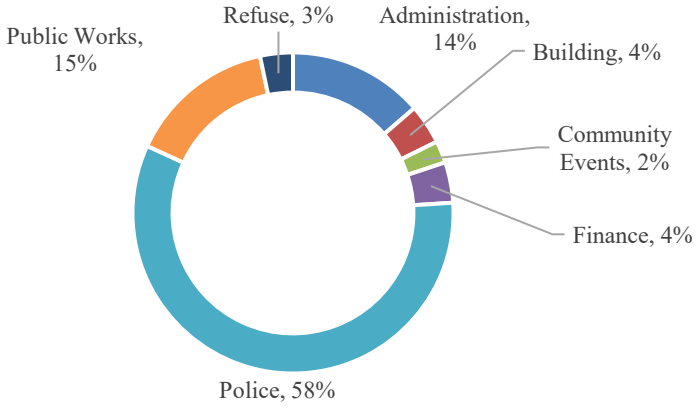
As noted in the graphic below, expenditures in the General Fund will continue to remain relatively flat through FY 2027 with the majority of the increases being attributed to personnel cost. Recommended FY2027 expenditures are 8.45% or $734,153 more than the FY2026 approved budget. This does not include any transfers from the General Fund into other Funds.



Below is a breakdown of each department's budget by expenditure category to provide a better understanding of costs per department. Of the total $9,418,891 in General Fund expenditures, 69.2% of all expenditures are personnel costs. Personnel cost is inclusive of salary and wages, overtime, FICA, pension payments to IMRF or the Police Pension Fund, and employee insurance. Salary and wage increases are proposed for both union and non-union personnel. The second largest expenditure, or 10%, is for Contractual Services which is inclusive of the Flood Brothers refuse and recycling contract, engineering, and legal fees for the Village.

	Administration	Building	Community Events	Finance	Police	Public Works	Refuse
Personnel Services	699,166	342,711	-	244,340	4,527,353	713,476	-
Maintenance Services	15,000	500	-	-	89,800	296,800	-
Contractual Services	342,000	11,500	90,000	63,000	71,077	67,400	300,250
Communications	16,500	4,500	74,100	4,850	316,300	12,100	-
Professional Development	37,500	1,300	5,150	17,000	93,058	12,550	-
Other Charges for Service	30,000	14,000	1,000	50,000	130,000	237,000	10,000
Commodities & Supplies	36,000	4,100	21,930	6,000	84,500	58,650	750
Capital Outlay	56,000	-	-	-	-	-	-
Micellaneous Expenses	54,000	-	16,480	-	139,200	-	-
TOTAL	**1,286,166**	**378,611**	**208,660**	**385,190**	**5,451,288**	**1,397,976**	**311,000**

For reference, the chart below shows a breakdown, by percentage, of each department's portion of the entire General Fund expenditure total. The Police Department accounts for 58% of the total budget. This is the largest department in the Village with the largest number of employees and some of the Village's highest-paid positions. Moreover, the police pension contribution is about 19.9% of the total personnel services category. The Public Works Department has the next highest percentage of expenses at 15% of total General Fund expenses. This is also due to salary and other personnel costs related to the department. The Administration budget also includes a $50,000 contingency, as well as $56,000 for economic development obligations.



The Village will continue the computer replacement program to replace outdated computers and laptops into the new fiscal year. The Village will also continue to implement cybersecurity

measures to enhance the overall security of its hardware and software. The following new initiatives have been included for FY2027:

Project/Purchase Title	Amount	Description
Compensation and Classification Plan	22,000	A study to analysis the compensation and classification levels for each non-union position within the Village's organizational structure.
East Dundee Documentary	13,000	Completion of a 2026 project to document the history of the Village of East Dundee.
Leadership Training	5,000	With the onboarding of a new Village Administrator, this training will cultivate a collaborative and cohesive working relationship with the internal leaders of the Village departments.
Siren Box Replacement	3,200	Replace the rusted and rotted siren box that houses the siren for the emergency weather system.
Northeastern Illinois Regional Crime Laboratory	10,558	A one time fee to support the relocation of the Northeastern Illinois Regional Crime Laboratory.
Kane County Joint Emergency Management System	15,000	A new annual agreement with Kane County to provide emergency operations training and plans in preparation for non-routine emergency related events.

Additionally, the Village is anticipating filling the vacant position for the Assistant Public Works Director position and has moved the entire salary for the Water Operator into the Water & Sewer Fund. There is a $10,000 increase in the Public Works legal budget for the anticipated negotiation of a Collective Bargaining Agreement with Local 150. For the Community Events budget, there is an increase of $8,500 for the Halloween event as well as an additional $30,000 for the social media marketing consultant.

Summary of Municipal Parking Garage Fund

This Fund was implemented in FY2026. It is sustained by proceeds from the sale of the three units below the garage as well as revenues collected from miscellaneous investment income and Blink electric vehicle charging fees. The Village will begin collecting revenues for parking fees around 2035. Existing fund balances will be used to subsidize costs until parking fee revenue begins. Revenues for this Fund are projected to be $1,626 and expenses are $192,300. There are no new projects for this Fund.

Summary of Streets Fund

The Village receives property tax revenue from Kane County for the redistribution of tax from Dundee Township. This revenue supports the upkeep of Village infrastructure and street related vehicles and equipment. The amount distributed is not levied or determined by the Village. For FY2027, revenues are projected to be $56,000 and expenses are $108,000.

This year, the Village anticipates completing the following project for $30,000 within this Fund:

Project/Purchase Title	Amount	Description
Street Sign Project	30,000	Purchase of street signs for the downtown area and the Terrace neighborhood.

Summary of MFT Fund

Motor Fuel Tax is distributed to the Village from the State of Illinois for their collection of tax on gasoline and diesel fuel. The Village receives a distribution of regular MFT as well as a

transportation renewal distribution. The amounts are based on a per capita basis and will vary year by year. This funding may be used for road projects, salt, and purchases of related equipment but must be approved by the State. Typically, the Village will accumulate enough reserve to fund a large street improvement project. This Fund is projected to receive $174,582 with $72,064 in expenses. There are no new projects for this Fund.

Summary of Capital Fund

Projects and purchases that exceed $10,000 for a single item may be classified as a capital asset. Those purchases and projects are funded in the Capital Projects Fund. Revenues for this Fund consist of the Local Municipal Gas Tax, Video Gaming tax (collected and redistributed by the State), Video Gaming licenses (administered by the Village), as well as any grants received from various entities. Funding may also come from interfund transfers from the General Fund.

Revenues are projected to be $1,165,000 and expenses are $1,801,730. This Fund anticipates receiving $650,000 transfer from the General Fund. Revenues also include three grants totaling $474,000:

1. $400,000 – State of Illinois infrastructure grant
2. $50,000 – State of Illinois grant
3. $24,000 – IPRF (risk insurance) grant

This Fund supports the monthly payments to Enterprise for the lease agreements associated with the Village's Police fleet as well as two Public Works vehicles. In total, the annual payments for the lease agreements are $257,000. The Starcom radio lease payment is also paid from this Fund in the amount of $13,593.

The Capital Project Fund has $1,531,137 in new projects and purchases for the coming year. Those projects and purchases include the following:

Project/Purchase Title	Amount	Description
Fox River Shoreline Restoration	50,000	Engineering for shoreline restoration along Fox River to eliminate erosion and help manage stormwater. This will also assist with restoring/preserving vegetation, natural stones, etc.
Village Gateway/Entry Signage	50,000	New gateway sign designs and Downtown wayfinding signs.
217 Barrington Ave – ROW Improvements	40,000	Right-of-way improvements in front of 217 Barrington (sidewalk, bollards, new light pole).
Village Hall Parking Lot Improvement and Safety Enhancements - Engineering	25,000	Reconstruct Village Hall parking lot and incorporate other safety features such as lighting and exterior/interior cameras.
Server Replacement	46,000	Replacement of the Village's two servers.
Village-wide Copier Replacement	43,317	The copiers at the water treatment plant, wastewater treatment plant, police department and depot are no longer under a maintenance contract due to age and inability to get repair parts. The copier upstairs at Village Hall is at the end of its life as Konica has requested this be retired due to inability to obtain repair parts.
2027 Street Improvement Program	1,110,000	Street Improvement Program includes the resurfacing or reconstructing of theses streets: 1st Street, between Barrington Ave and the north corporate limit – Serious and Very Poor condition ratings; Wenholz Ave, between Water St and 1st St – Very Poor condition rating; Lincoln Ave, between Water St and Wenholz Ave - Fair condition rating. It also includes curb replacement at 4th Street, between Barrington Avenue and the north end of 4th Street - Poor condition rating. Programming also includes pavement patching and crack sealing.

Van Buren Street Sidewalk Project	72,820	This project of sidewalk will fill a gap in the Village's sidewalk system by linking the schools to the existing sidewalk system that currently terminates at the nearby intersection of North Van Buren Street and Roslyn Road. The addition of the sidewalk will provide a direct, accessible, and safe route for students to travel to both school campuses as well as East Dundee's downtown area in one continuous path, addressing a critical oversight into the pedestrian infrastructure in East Dundee.
Lumberyard Renderings	20,000	Engineering renderings for design concepts for the Lumberyard.
Consultants for Grant Applications	50,000	Allocating funds for professional grant writing and preparation services to support upcoming FY2027–FY2029 projects.
Village Hall – Keyless Entry System	24,000	Install a keyless entry system at the Village Hall and replace the exterior front door.

Summary of Special Revenue Funds

The Village has three Business Development Districts (BDDs) and eight Tax Increment Finance Districts (TIFs). The budget also retains the expired Prairie Lakes TIF Fund for remaining administrative and closeout activity. Properties within the BDD are assessed an additional sales tax that is captured and held to fund various projects within the district. In 2025, the Village imposed a sales tax increase for the Downtown and Dundee Crossings BDD from .75% to 1%. The other two BDDs maintain an additional .75% sales tax. TIFs capture the incremental property taxes levied to be used for the development of the community. Annually, the revenues generated in these Funds support redevelopment projects and payments on Redevelopment Agreements for previously completed projects. The Village's Art Council will receive $50,000 to improve the overall appearance of Downtown. For FY 2027, total revenues are $5,169,613 and expenses are $4,181,943.

There is a total of $965,000 in projects budgeted for the BDD/TIF Funds:

Project/Purchase Title	Amount	Description
Heinz Drive Extension Project - Commonwealth to Healy	900,000	Extend Heinz Drive, from Commonwealth Drive to Healy Road. This project will involve the installation of water main, sanitary sewer main, and storm sewer infrastructure from Commonwealth to Healy, and a north-south segment of water main from Heinz Dr to the newly installed water main across IL-72 (component of the IL-72 utility extension project).
TIF & BDD Audit/Analysis	40,000	Hire a TIF consultant to conduct an audit of the Village's TIFs & BDDs to assess their financial performance, EAV trends, evaluate the accuracy of receipts from counties and ensure all PINs are appropriately included in their designated TIFs/BDDs.
Impact Fee Study & Code Updates	25,000	This project is to engage Meech Group to provide professional services for a Village-wide impact fee study, including any corresponding amendments or updates to the Village Code.

Debt Service Fund

This Fund is used to pay all agency fees, principal and interest payments associated with each of the Village's Bonds. The revenues for these Bond payments are received from interfund transfers from each Fund associated with a Bond as well as from JD Byrider's portion of the 2012B GO Bond.

Unfortunately, some of the BDD and TIF Funds do not always generate the revenue necessary to meet all its financial obligations or planned projects. As a result, interfund advances (loans) are made between the Funds and are to be paid back to the receiving Fund once it is financially able to do so. The amounts noted below may be amended based on the revenues received within the Funds at the end of the budget year. For Fiscal Year 2027, there is a combined total amount of $1,955,306 in debt service payments. To support those payments, the Village has identified the following Interfund Transfer (these transfers do not have to be paid back):

Transfers Out	Transfers In	Budgeted Amount
DT & DC BDD	Debt Service Fund	618,975
Christina Drive	Debt Service Fund	23,142
Dundee Crossings	Debt Service Fund	271,592
Downtown TIF	Debt Service Fund	891,484

No Interfund Advances have been identified at this time.

Summary of Enterprise Fund

The Water & Sewer Fund is used for general operations and capital outlay associated with the operations of the water and wastewater treatment systems and plants. The Fund is supported primarily by user fees associated with utility services provided to users. Rates for these services are established by ordinance. Additionally, the Village receives revenues from an Intergovernmental Agreement with the Village of West Dundee for the treatment of their wastewater. For this Fiscal Year, revenues are projected to be $3,131,692 and expenses are $7,889,486.

The Water and Sewer Fund is not balanced as the Fund includes budgeted capital projects as well as engineering to begin the implementation of the new initiatives listed below. The Village has been able to accumulate reserves within this Fund which will allow the Village to complete necessary water and sewer infrastructure projects that have been identified within the Capital Improvement Plan. A 10% increase to current water rates has been adopted to help offset some of the costs associated with the ongoing maintenance and operations of water & sewer infrastructure. There will not be an increase in the sewer and availability charge for 2027.

There is a total of $4,964,700 in new capital projects for the Fund. Projects identified in the Village's Capital Improvement Plan related to the Water and Sewer Fund are as follows:

Project/Purchase Title	Amount	Description
1st Street Water Main Project	292,000	Install new watermain that would loop the water main from 1st Street to 2nd Street through the side yards of 314 1st Street and 317 2nd Street. Looping the water distribution system helps prevent water stagnation as water in dead-ends sits longer and increases the age of water. As water sits, it loses essential disinfectants like chlorine.
IL-68 Water Tower Painting & Rehabilitation Project	1,015,000	For the rehabilitation and painting of the exterior and interior IL-68 water tower.
Lead Service Line Replacement Project	2,107,700	The Village will be required to replace a certain number of lead service lines annually - as required by the EPA. For 2027, approximately 110 lead service lines will be replaced in 2027.
Water Facility Plan	115,000	Perform an evaluation of the Village's water treatment and distribution systems and develop a multi-year capital improvement plan.
Water Treatment Plant Improvement – Contact Tank	640,000	Furnish and install one new water detention (contact) tank that is designed to detain raw water for a 30-minute period to allow for more efficient oxidation of the iron and manganese in the raw water ahead of the iron filter – initial phase of the water treatment process. It is anticipated that this will help minimize the discoloration of water in the Village's distribution system.
Clarifier Reconditioning Program	30,000	A program to recondition - sandblast, repaint, and rehabilitate (if necessary) - each of the four rotating assemblies at the Wastewater Treatment Plant.
Emergency Generator – Sewer Lift Stations	100,000	Purchase of a trailer-mounted emergency backup generator that would provide electricity to each of the four sanitary lift stations during a power outage.
Sanitary Sewer Collection System Repairs & Lining	250,000	This 4-year program, started in 2026, allocates $250,000 annually for repairs to, and lining of, the Village's sanitary sewer system.
Sanitary Sewer Televising Program	125,000	For the continuation of a 3-year program to televise the Village's sanitary sewer system. This is a component of the ongoing Inflow & Infiltration (I&I) Study. Year 1 of this program was completed in 2026.
Wastewater Facility Plan	115,000	To evaluate the Village's WWTP, develop a multi-year capital improvement plan for the various systems, and evaluate the dewatering system and develop concepts for its improvement/replacement.
Trailer-Mounted Vacuum Excavator	175,000	Village can perform it's only hydro excavation, currently use a contractor.

Additionally, $50,000 was included in this year's budget to accommodate any unexpected purchases or projects that may be incurred over the course of the year.

Cash Balance Transfer Policy

The Cash Balance Transfer policy requires the Village to reserve 35% of excess revenues and use a portion of the remaining excess to make an additional Police Pension contribution to meet the actuarial recommended amount. If the actuarially determined Police Pension contribution has already been met, an additional payment equal to the greater of twenty-five percent (25%) of the remaining surplus or $300,000 shall be made toward the Police Pension Fund. Of the difference in the 35% reserve and additional Police Pension contribution, 50% (or more) will be transferred into the Capital Improvements Funds and the remaining will be used to increase the General Fund reserve for additional cash flow purposes.

The purpose of this policy is to establish the following:

- A target level of cash balance required for the General Fund and Water and Sewer Fund.
- A process and criteria for the continued evaluation of that target level as conditions warrant.
- A process for reaching and/or maintaining the targeted level of cash balance and the priority for the use of resources in excess of the target.
- A mechanism to meet the actuarial recommended Police Pension contribution to reduce the Village's long-term pension liability.
- A mechanism for monitoring and reporting the General Fund and Water and Sewer Fund cash balance.

Proposed Step, Cost of Living Adjustment, and Merit Increases

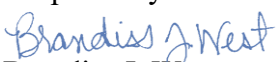
Within the FY2027 Budget, employees are projected to receive a 3% salary adjustment as well as a 2% merit increase. The proposed budget also includes step increases as indicated by the collective bargaining agreements of the Police and Public Works which expire on December 31, 2027 and December 31, 2028, respectively. COLA and merit increases will be issued to non-union employees in January with the start of the new budget.

Acknowledgements

The Fiscal Year 2027 Budget is the result of considerable discussions and careful deliberation by the Village Board and staff. The preparation, review and development of the budget require significant time commitment from the organization. Collectively, hundreds of staff hours are invested in analysis and discussion, with even more time spent assuring that these pages achieve the Village's expectations in the provision of services. These efforts are underscored by the level of dedication that our entire staff showcases daily in service to our residents. I would like to extend a special note of thanks to Finance Manager Ana Lopez and Finance Assistant Tracy Johnson for their outstanding support in the development of this document. Building Inspector Chris Ranieri, Police Chief Josh Fourdyce, and Public Works Director Phil Cotter and their teams also deserve to be commended for their outstanding work.

Further, I wish to acknowledge the leadership and guidance of the Village Board for their diligent review and thoughtful direction through the budget development process. We look forward to working with the Village Board to implement the initiatives outlined in this budget and continuing to provide quality services to the East Dundee residents.

Respectfully Submitted,



Brandiss J. West
Finance & Administrative Services Director

Village of East Dundee

Fiscal Year January 1 - December 31, 2026
Projected End-of-Year
Budget Summary

Projections are as of November 12, 2026

		FY25 Audited	FY26 Projected End-of-Year Budget					
		Beginning Cash Balance	Revenues	Expenses	Revenues less Expenses	Interfund Activity	Balance Rev less Exp less Transfers	*Ending Cash Balance*
	General Fund							
01-12	Administration			1,008,966		(2,259,000)		
01-14	Finance			344,943				
01-21	Police			5,217,093				
01-25	Building			347,700				
01-31	Public Works			1,083,490				
01-33	Refuse			305,464				
01-37	Community Events			203,604				
	General Fund Total	**11,097,839**	**9,885,763**	**8,511,260**	**1,374,503**	**(2,259,000)**	**(884,497)**	**10,213,341**
	All Other Funds							
10	Municipal Parking Garage	465,650	45,838	206,355	(160,517)	-	(160,517)	305,133
15	Streets	60,294	85,034	74,309	10,725	-	10,725	71,019
28	Motor Fuel Tax Fund	513,219	173,000	662,883	(489,883)	-	(489,883)	23,336
32	Capital Projects Fund	10,000	823,267	1,479,595	(656,328)	650,000	(6,328)	3,672
33	Dundee Gateway BDD	84,802	77,220	49,810	27,410	-	27,410	112,212
34	Downtown & Dundee Crossing BDD	737,252	560,500	419,860	140,640	(611,225)	(470,585)	266,667
35	Prairie Lakes TIF	-	-	533	(533)	-	(533)	(533)
36	Christina Drive TIF	139,289	615,935	470,614	145,322	(20,579)	124,743	264,031
38	Dundee Crossings TIF	2,736,279	2,115,682	1,408,089	707,593	(218,923)	488,670	3,224,949
39	Downtown TIF	(2,738,425)	648,328	348,247	300,081	(870,875)	(570,794)	(3,309,219)
40	Christina Drive BDD	66,556	15,000	5,560	9,440	-	9,440	75,996
42	Route 68 West TIF	44,985	26,976	705	26,271	-	26,271	71,256
46	Route 25 TIF	-	141,125	30,360	110,765	-	110,765	110,765
47	North Cook County TIF	1,839,738	1,148,970	660,533	488,437	-	488,437	2,328,175
48	Debt Service Fund	2,170,382	158,533	1,980,279	(1,821,746)	1,721,602	(100,144)	2,070,238
56	Penny Avenue TIF	3,324	13,558	10,533	3,025	-	3,025	6,349
57	IL South Route 72 TIF	1,084,303	308,863	185,851	123,012	-	123,012	1,207,315
60	Water & Sewer Fund	3,662,451	3,065,723	4,874,520	(1,808,797)	1,609,000	(199,797)	3,462,654
	Non-General Fund Total	**10,880,100**	**10,023,552**	**12,868,636**	**(2,845,084)**	**2,259,000**	**(586,084)**	**10,294,016**
	VILLAGE TOTAL	**21,977,938**	**19,909,315**	**21,379,896**	**(1,470,581)**	**-**	**(1,470,581)**	**20,507,357**

Village of East Dundee

2027 Budget

Budget Summary

Projections are as of November 12, 2026

		FY26 Projected	2027 Proposed Budget					
		Beginning Cash Balance	Revenues	Expenses	Revenues less Expenses	Interfund Activity	Balance Rev less Exp less Transfers	*Projected Ending Cash Balance*
	General Fund							
01-12	Administration			1,286,166		(2,757,700)		
01-14	Finance			385,190				
01-21	Police			5,451,288				
01-25	Building			378,611				
01-31	Public Works			1,397,976				
01-33	Refuse			311,000				
01-37	Community Events			208,660				
	General Fund Total	**10,213,341**	**9,572,385**	**9,418,891**	**153,494**	**(2,757,700)**	**(2,604,206)**	**7,609,135**
	All Other Funds							
10	Municipal Parking Garage	305,133	1,626	192,300	(190,674)	-	(190,674)	114,459
15	Streets	71,019	56,000	108,000	(52,000)	-	(52,000)	19,019
28	Motor Fuel Tax Fund	23,336	174,582	72,064	102,518	-	102,518	125,854
32	Capital Projects Fund	3,672	1,165,000	1,801,730	(636,730)	650,000	13,270	16,942
33	Dundee Gateway BDD	112,212	80,000	56,300	23,700	-	23,700	135,912
34	DT & Dundee Crossing BDD	266,667	602,000	167,500	434,500	(618,975)	(184,475)	82,192
35	Prairie Lakes TIF	(533)	-	500	(500)	-	(500)	(1,033)
36	Christina Drive TIF	264,031	585,000	517,300	67,700	(23,142)	44,558	308,589
38	Dundee Crossings TIF	3,224,949	2,200,000	1,349,343	850,657	(1,286,592)	(435,935)	2,789,014
39	Downtown TIF	(3,309,219)	600,000	505,800	94,200	(891,484)	(797,284)	(4,106,503)
40	Christina Drive BDD	75,996	18,113	12,300	5,813	-	5,813	81,809
42	Route 68 West TIF	71,256	20,000	6,800	13,200	-	13,200	84,456
46	Route 25 TIF	110,765	135,000	39,800	95,200	-	95,200	205,965
47	North Cook County TIF	2,328,175	600,000	1,313,300	(713,300)	-	(713,300)	1,614,875
48	Debt Service Fund	2,070,238	146,925	1,955,306	(1,808,381)	1,805,193	(3,188)	2,067,050
56	Penny Avenue TIF	6,349	14,500	17,200	(2,700)	-	(2,700)	3,649
57	IL South Route 72 TIF	1,207,315	315,000	195,800	119,200	-	119,200	1,326,515
60	Water & Sewer Fund	3,462,654	3,131,692	7,889,486	(4,757,795)	3,122,700	(1,635,095)	1,827,559
	Non-General Fund Total	**10,294,016**	**9,845,438**	**16,200,829**	**(6,355,392)**	**2,757,700**	**(3,597,692)**	**6,696,324**
	VILLAGE TOTAL	**20,507,357**	**19,417,823**	**25,619,720**	**(6,201,898)**	**-**	**(6,201,898)**	**14,305,459**

Village of East Dundee

Budget Revenue Details

Account	Description	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget	Budget Notes
01-09-4025	Property Taxes	718,400	762,299	948,767	997,710	990,404	1,047,596	Property taxes are collected by the Village solely as a means to fund the Village's Police Pension obligations. The Village levy's the maximum PTELL amount in order to meet the annual contribution recommendation from the IPOPIF or the Lauterbach & Amen's Police Pension actuarial report.
01-09-4030	Sales Tax	1,351,600	1,737,545	2,028,022	1,730,038	2,047,008	2,100,000	The Sales Tax represents the 1% sales tax imposed on all sales within the Village. The Sales Tax, unlike the Home Rule Sales Tax, is imposed on all sales including food, drug, and automobile transactions. This revenue source is directly impacted by the Village's ability to drive economic activity within the Village. The Village will receive additional revenue from Speedway. Rebate is issued back to the business at 40% (see 01-12-5876).
01-09-4035	Home Rule Sales Tax	1,854,747	2,410,471	2,903,347	2,400,000	2,824,097	2,750,000	A sales tax imposed on all persons who are engaged in the business of selling tangible personal property at retail entities within the Village. The Village has imposed a 1% tax on these goods.
01-09-4036	Grocery Tax	-	-	-	-	11,077	12,000	The State of Illinois eliminated its 1% statewide grocery tax on January 1, 2026, shifting the authority to levy a 1% grocery tax entirely to local municipalities and counties.
01-09-4040	Income Tax	338,455	534,513	568,445	567,990	563,538	573,349	The Income Tax revenue represents the Village's distributed share from the State. The amount distributed to the Village is based on population. The Income Tax is distributed out of the Local Government Distributive Fund (LGDF). FY25 initial estimate was $175.91 per capital (3,152) IML's FY26 (November) forecast is 180.20 per capita (3,152); a 2.43% increase.
01-09-4041	Utility Tax	310,517	484,523	617,900	525,000	896,617	650,000	The Utility Tax Fund receives revenue from ComEd/Exelon for the municipal taxes charged on residents electric bills and from gas providers (Nicor) for municipal taxes charged on residents natural gas bills.
01-09-4045	Telecommunications Tax	37,567	50,044	49,706	52,000	45,237	50,000	This tax is placed on telephone, mobile, radio, internet, and any other taxable telecommunications.
01-09-4050	Automobile Rental Tax	8,438	7,626	3,841	2,500	2,000	2,000	Tax imposed on businesses renting automobiles in the State.
01-09-4055	Hotel Operators Tax	-	-	-	-	-	100	5% of taxable gross rental receipts from the renting, leasing, or letting of hotel rooms within the Village.
01-09-4060	Personal Property Replacement Tax	20,109	31,353	24,067	32,000	25,425	27,780	Revenues collected by the State and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities are taken away. PPT are taxes collected on individual's personal property (i.e. vehicle).
01-09-4070	Amusement Tax	132,400	292,204	128,901	300,000	200,236	200,000	A tax imposed on amusements (i.e. laser tag, water parks, and other entertainment venues). The Village imposes a 5% tax on amusements.

Village of East Dundee

Budget Revenue Details

Account	Description	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget	Budget Notes
01-09-4080	Local Use Tax	77,472	118,060	49,747	13,648	23,640	22,694	Use Taxes relate to out of state purchases of tangible personal property and are subject to a 6.25% State Use Tax. The municipality's share is 16% and is distributed on a per capita basis. IML's FY25 initial estimate was $25.88 per capita. IML's FY26 November estimate is $4.33 per capita; a 83% decrease.
01-09-4081	Cannabis Excise Tax	3,134	5,032	4,740	5,075	5,232	4,791	A State excise tax on all adult-use cannabis sales. A portion of the tax will be redistributed based on population from the State of Illinois. IML's FY25 initial estimate was $1.75 per capita. IML FY26 November forecast is $1.61; a .08% decrease.
01-09-4082	Vehicle Parking Tax	112,530	320,417	353,757	330,000	354,692	350,000	Municipal tax collected on vehicles parked where payment is required for the vehicle to be parked/stored. The tax, as of February 1, 2024, is 6% of the charge or fee paid for parking.
01-09-4083	Streaming Tax	78,368	107,957	366,625	135,000	153,449	150,000	A 5% amusement tax imposed on streaming service providers.
01-09-4105	Short-Term Rental License	-	-	-	-	350	350	License required to operate a short-term rental property.
01-09-4110	Liquor License	106,350	70,425	133,900	85,000	109,000	100,000	License required to sell any alcoholic beverage in the Village. Fees are based on the license classification. Revenues are based on estimates from previous years' actuals.
01-09-4140	Franchise Fee/License	72,535	92,630	88,954	42,000	57,735	60,000	This is a license or fee paid by franchise businesses and corporations operating in the Village. This includes Illinois Bell, and Comcast. Verizon payments were reallocated to the Rental Income (01-09-4820) in FY2025. Revenues are based on estimates from previous years' actuals.
01-09-4160	Business License/Registration	11,650	21,796	33,603	20,000	25,023	22,000	All businesses operating in the Village are required to register, annually, with the Village. Each business pays a $50 renewal fee. New businesses pay $100. Revenues are based on estimates from previous years' actuals.
01-09-4165	Food Truck Registration	-	-	-	-	900	1,000	License required to operate a food truck.
01-09-4210	Building Permits	142,227	73,242	112,859	228,475	70,359	100,000	Building permits (renovation, new construction, sign, fence, roof, etc.) for residential and commercial structures are fees collected based on the type of project. Revenues are based on estimates from previous years' actuals.
01-09-4216	Rental Residential Inspection Fee	25,300	24,725	33,750	24,000	30,155	28,000	This inspection is conducted to ensure the life safety of residential rental properties in the Village. Revenues are based on estimates from previous years' actuals.
01-09-4217	Commercial Inspection	9,073	25,760	21,505	24,000	22,425	23,000	This inspection is conducted to ensure the life safety of commercial rental properties in the Village. Revenues are based on estimates from previous years' actuals.
01-09-4230	Solicitor Permits	-	35	140	-	70	50	A permit approved to allow door-to-door solicitation within Village limits. Revenues are based on estimates from previous years' actuals.

Village of East Dundee

Budget Revenue Details

Account	Description	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget	Budget Notes
01-09-4445	Grants	14,066	3,621	27,538	2,500	6,545	10,000	Various grant received throughout the year.
01-09-4610	Impact Fees - Administration	7,928	1,183	2,660	9,780	505	-	Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities required to serve that development.
01-09-4620	Impact Fee - Public Works	6,506	780	2,122	7,800	586	-	Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities required to serve that development.
01-09-4630	Impact Fees - Police	14,960	1,907	5,187	19,070	486	-	Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities required to serve that development.
01-09-4640	Planning/Zoning Fees	500	1,525	600	775	1,325	875	Fees collected by the Village from businesses seeking planning/zoning regulations.
01-09-4646	Vehicle Title Transfer Fee	73,410	120,599	139,014	100,000	132,718	125,000	The Village receives revenue from the sell of a vehicle within the Village. The Village has 11 car and trucking dealerships in the area.
01-09-4648	Non-Highway Vehicle Fee	-	-	525	400	500	500	Permit fee for non-highway vehicles (golf carts). This fee was implemented in July 2025.
01-09-4670	Alarm Permit Fees	970	1,125	780	300	695	700	Covers alarm systems and false alarms for residents and businesses. Revenues are based on estimates from previous years' actuals.
01-09-4710	Traffic & Court Fines	47,397	91,064	53,411	50,000	48,772	50,000	Collected from fees and fines issued for violations of state and local ordinances. Revenues are based on estimates from previous years' actuals.
01-09-4714	Liquor Fines	-	5,000	9,000	1,030	-	-	Fines for violations to liquor laws.
01-09-4716	DUI Prevention	15,929	19,925	18,104	15,000	7,104	8,000	Fines for DUI violations.
01-09-4717	Drug Forfeiture	307	460	896	500	-	-	Drug forfeiture assets.
01-09-4720	Parking Fines	1,470	20,979	30,567	20,000	43,516	30,000	Fines for parking violations that occurred in the Village limits. Revenues are based on estimates from previous years' actuals.
01-09-4721	Red Light Camera Fines	47,543	87,992	64,227	50,000	95,133	70,000	Redlight camera fees from RedSpeed.
01-09-4725	Booking Admin Fees	2,255	1,960	809	750	3,128	1,500	Fees for booking a prisoner in the Village jail. Revenues are based on estimates from previous years' actuals.
01-09-4726	Towing/Other Police Fees	9,500	19,880	14,500	14,000	61,000	20,000	The Village applies a towing fee to any vehicle towed within the Village limits. Other fees related to Police services. Revenues are based on estimates from previous years' actuals. FY22 remove redlight camera tickets into 01-09-4721.
01-09-4780	Other Fines	18,175	4,940	25,933	16,000	12,843	5,000	Payments for fines and fees not otherwise categorized.
01-09-4785	Admin Hearing Fines	1,700	7,600	5,405	9,500	7,923	6,000	Individuals participating in the Village's adjudication process are required to pay an administrative hearing fee if they are found guilty of the violation. Revenues are based on estimates from previous years' actuals.

Village of East Dundee

Budget Revenue Details

Account	Description	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget	Budget Notes
01-09-4810	Investment Income	470,058	668,518	541,652	495,000	515,106	520,000	The Village earns investment income on money held by both Cook and Kane counties as well as any investments. Revenues are based on estimates from previous years' actuals.
01-09-4820	Rental Income	62,461	101,172	98,726	140,000	148,393	125,000	American Tower, Verizon, and AT&T cell tower leases. Verizon's rental payments were reallocated to this account in FY2025 from Franchise Fees (01-09-4140).
01-09-4885	Reimbursement	70,509	62,301	6,669	1,500	12,866	5,000	Includes reimbursements from the Village's insurance for claims.
01-09-4888	Community Events	21,141	10,137	13,787	7,500	22,942	15,000	Revenues collected during Village events for the sell of products and tickets. Revenues are based on estimates from previous years' actuals.
01-09-4889	Garbage Collection	177,829	274,086	285,034	290,400	293,772	300,000	Fees collected for residential and business properties for garbage and recycling services. The Village's current contract is with Flood Brothers. Additional information can be found in department budget 01-33. Fees for refuse service was collected in Water Fund 60 until FY19.
01-09-4890	Miscellaneous Income	5,362	6,396	37,019	7,750	10,641	5,000	Includes miscellaneous income from various sources such as LexisNexis, crash reports, etc.
01-09-4905	Proceeds Sale Of Assets	9,884	7,490	22,638	10,000	595	100	The Village, through disposal ordinance, is able to sell vehicles, equipment, and other items that are no longer of use or value to departments. Revenues are based on estimates from previous years' actuals.
General Fund Total		**6,490,730**	**8,691,297**	**9,879,376**	**8,783,991**	**9,885,763**	**9,572,385**	
10-09-4810	Investment Income	-	-	-	-	232	250	Interest earned on investments.
10-09-4890	Miscellaneous Income	-	-	-	-	45,606	1,376	Miscellaneous income received from Blink for electric vehicle charging fees and other sources.
Parking Garage Fund Total		**-**	**-**	**-**	**-**	**45,838**	**1,626**	
15-01-4020	Road & Bridge Tax	48,767	47,425	54,894	57,000	55,797	56,000	The Village receives up to .06% in taxes on taxable properties for the annual upkeep on the Village infrastructure and streets related equipment.
15-01-4060	Road & Bridge PPRT	6,117	-	2,613	-	-	-	Replacement tax paid to the Village by the State for the loss of revenues.
15-01-4885	Insurance Reimbursement	-	-	3,936	-	29,237	-	Miscellaneous income received.
Streets Fund Total		**54,884**	**47,425**	**61,443**	**57,000**	**85,034**	**56,000**	
28-01-4430	MFT Allotment	95,083	140,107	142,974	143,983	143,000	144,582	Included the State of Illinois Motor Fuel Tax distribution as well as their allocation specific for transportation renewal. IML's FY25 estimate is $21.91 per capita.
28-01-4810	Investment Income	30,282	61,840	47,074	20,500	30,000	30,000	Bank interest earned on investments.
Motor Fuel Tax Fund Total		**125,365**	**201,947**	**190,048**	**164,483**	**173,000**	**174,582**	
32-09-4080	Municipal Gas Tax	-	-	127,463	250,000	174,869	175,000	The Village anticipates implementing a municipal gas tax at $.02 per gallon in FY2025.
32-09-4085	Video Gaming Tax	256,487	403,077	445,338	425,000	448,289	450,000	The Village offers a local license to establishments licensed by the state to operate video gaming terminals under the Illinois Video Gaming Act. The Village receives 5% of the net terminal income.

Village of East Dundee

Budget Revenue Details

Account	Description	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget	Budget Notes
32-09-4115	Video Gaming License	-	85,152	-	66,000	55,000	66,000	The Village offers a local license to establishments licensed by the state to operate video gaming terminals under the Illinois Video Gaming Act. There is an annual permitting and licensing fee for each terminal in use in the Village.
32-09-4445	Economic Development Grant	-	179,325	-	-	109,322	450,000	Two infrastructure grant from the State of Illinois one for $400,000 and the other for $50,000.
32-09-4446	Dept. of Commerce & Econ Op.	-	-	950,000	-	-	-	Infrastructure grants from the State of Illinois.
32-09-4447	Non-Government Grants	-	-	-	-	-	24,000	IPRF (risk insurance) grant
32-09-4890	Miscellaneous Income	140,605	-	1,482	-	35,787	-	Refund for overage on purchase of property.
32-09-4905	Issuance of Bond Premium	-	351,644	-	-	-	-	Bond proceeds for the 2024 GO Bond for parking garage.
Capital Projects Fund Total		**397,092**	**1,019,198**	**1,524,282**	**741,000**	**823,267**	**1,165,000**	
33-01-4030	Sales Tax	63,671	78,439	86,748	80,000	77,220	80,000	The sales rate is 0.75% for the BDD.
Dundee Gateway BDD Fund Total		**63,671**	**78,439**	**86,748**	**80,000**	**77,220**	**80,000**	
34-01-4030	Sales Tax	281,856	425,000	493,890	500,000	558,492	600,000	Properties within the BDD currently collect an additional 1% from their customers on eligible sales. The purpose of the additional sales tax is to incentivize economic development projects.
34-01-4880	Art Council Income	-	-	-	-	2,008	2,000	Income from charges related to Art Council events
34-01-4890	Miscellaneous Income	-	-	820	-	-	-	Miscellaneous income received.
Downtown & Dundee Cross BDD Fund		**281,856**	**425,000**	**494,710**	**500,000**	**560,500**	**602,000**	
35-01-4010	Real Estate Taxes	1,300,000	1,634,562	-	-	-	-	A portion of the Village's property taxes is reserved for the financing of TIF projects.
35-01-4810	Investment Income	-	2,314	-	-	-	-	Interest earned on investments.
Prairie Lakes TIF Improvement Fund		**1,300,000**	**1,636,876**	**-**	**-**	**-**	**-**	
36-01-4010	Real Estate Taxes	342,769	521,088	588,952	550,000	615,935	585,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
36-01-4810	Investment Income	1,736	2,639	-	-	-	-	Interest earned on investments.
Christina Drive TIF Fund Total		**344,505**	**523,727**	**588,952**	**550,000**	**615,935**	**585,000**	
38-01-4010	Real Estate Taxes	1,734,581	1,847,660	2,024,000	2,100,000	2,115,682	2,200,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
38-01-4810	Investment Income	11,506	17,494	-	-	-	-	Interest earned on investments.
38-01-4930	Principal Payment Byrider	78,786	128,309	-	-	-	-	The Village collects a portion of the principal payment for the 2012B Bond from JD Byrider. Moved to Fund 48 in FY2025.
38-01-4931	Interest Payment Byrider	16,180	20,922	-	-	-	-	The Village collects a portion of the interest payment for the 2012B Bond from JD Byrider. Moved to Fund 48 in FY2025.
Dundee Crossings TIF Fund Total		**1,841,053**	**2,014,385**	**2,024,000**	**2,100,000**	**2,115,682**	**2,200,000**	
39-01-4010	Real Estate Taxes	447,261	535,443	571,656	540,000	609,017	600,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
39-01-4810	Investment Income	4,848	7,371	-	-	-	-	Interest earned on investments.
39-01-4890	Miscellaneous Income	1,700	5,000	19,151	-	39,311	-	Miscellaneous income received.
Downtown Redevelopment TIF Fund Total		**453,809**	**547,814**	**590,807**	**540,000**	**648,328**	**600,000**	

Village of East Dundee

Budget Revenue Details

Account	Description	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget	Budget Notes
40-01-4010	Sales Tax	8,426	21,909	15,006	12,000	15,000	18,113	Properties within the BDD collect an additional .75% from their customers on eligible sales. The purpose of the additional sales tax is to incentivize economic development projects.
Christina Drive BDD Fund Total		**8,426**	**21,909**	**15,006**	**12,000**	**15,000**	**18,113**	
42-01-4010	Real Estate Taxes	13,243	10,000	21,375	15,300	26,976	20,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
Route 68 West TIF Fund Total		**13,243**	**10,000**	**21,375**	**15,300**	**26,976**	**20,000**	
46-01-4010	Real Estate Taxes	90,241	112,302	127,308	83,000	141,125	135,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
46-01-4810	Investment Income	48,520	58,734	-	-	-	-	Interest earned on investments.
46-01-4950	Other Receipts	(31,537)	-	-	-	-	-	Bank transaction in Amalgamated Bank.
Route 25 TIF Fund Total		**107,224**	**171,036**	**127,308**	**83,000**	**141,125**	**135,000**	
47-01-4010	Real Estate Taxes	212,118	512,914	647,679	475,000	1,148,970	600,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
North Cook County TIF Fund Total		**212,118**	**512,914**	**647,679**	**475,000**	**1,148,970**	**600,000**	
48-01-4810	Investment Income	244	381	40	-	-	-	Interest earned on investments.
48-01-4930	Principal Payment by Developer	-	-	171,319	153,921	151,200	141,925	The Village collects a portion of the principal payment for the 2012B Bond from JD Byrider. The payment schedule is detailed monthly through 2027.
48-01-4931	Interest Payment by Developer	-	-	18,612	8,877	7,333	5,000	The Village collects a portion of the interest payment for the 2012B Bond from JD Byrider. The payment schedule is detailed monthly through 2027.
Debt Service Fund Total		**244**	**381**	**189,971**	**162,798**	**158,533**	**146,925**	
56-01-4010	Real Estate Taxes	-	10,101	12,193	14,000	13,558	14,500	A portion of the Village's property taxes is reserved for the financing of TIF projects.
Penny Avenue TIF Fund Total		**-**	**10,101**	**12,193**	**14,000**	**13,558**	**14,500**	
57-01-4010	Real Estate Taxes	273,440	281,810	296,456	300,000	308,863	315,000	A portion of the Village's property taxes is reserved for the financing of TIF projects.
IL South Route 72 TIF Fund Total		**273,440**	**281,810**	**296,456**	**300,000**	**308,863**	**315,000**	
60-09-4445	Grants	-	20,000	-	-	-	-	Grant for lead service line plan.
60-09-4509	Sewer Fees	685,375	908,366	944,435	975,000	960,140	975,000	Monthly sewer user charges.
60-09-4510	Water Fees	751,461	971,734	1,036,581	975,000	1,159,217	1,275,139	Monthly water user charges.
60-09-4511	West Dundee Sewer Fees	270,939	633,513	557,618	650,000	332,607	675,053	Fees collected from West Dundee for the treatment of their waste water.
60-09-4514	Sewer Late Fees	-	-	-	-	10,443	10,000	Late fees paid by the user for delays in water bill payments.
60-09-4515	Water Late Fees	14,045	25,950	25,347	30,000	21,001	15,000	Late fees paid by the user for delays in sewer bill payments.
60-09-4525	Availability Charge	109,949	167,948	174,961	150,000	169,877	175,000	Fixed rate charged to water & sewer users for service.
60-09-4560	Connection Fees	152,000	2,076	68,890	157,100	18,781	5,000	Commercial charge for connecting into the Village's utilities.
60-09-4575	Meter Fees	-	448	-	-	-	-	A proposed new meter installation for 855 E. Main.
60-09-4585	West Dundee IEPA Debt Service	469,060	469,060	469,060	469,060	469,606	-	West Dundee reimburses the Village for the interest and principal payment for the 2005 IEPA loan.
60-09-4810	Investment Income	47,300	75,569	70,412	65,000	11,517	1,500	Interest earned on investments.
60-09-4820	Rental	700	-	-	-	-	-	Rental of meter for home and commercial use.
60-09-4860	Bond & Loan Proceeds	-	15.00	-	3,828,000.00	-	-	Short-term borrowing for utility expansion project.

Village of East Dundee

Budget Revenue Details

Account	Description	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget	Budget Notes
60-09-4890	Miscellaneous Income	-	189	-	-	(87,466)	-	Shut off fees and other miscellaneous income related to water & sewer operations.
60-09-4891	Sale of Assets	-	28,934	-	-	-	-	Shut off fees and other miscellaneous income related to water & sewer operations.
Water & Sewer Fund Total		**2,500,829**	**3,303,802**	**3,347,304**	**7,299,160**	**3,065,723**	**3,131,692**	
TOTAL REVENUE		**14,468,488**	**19,498,061**	**20,097,658**	**21,877,732**	**19,909,315**	**19,417,823**	

Village of East Dundee

General Fund Revenues

Account 01-09	Description	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
4025	Property Tax	718,400	762,299	948,767	997,710	990,404	1,047,596
4030	Sales Tax	1,351,600	1,737,545	2,028,022	1,730,038	2,047,008	2,100,000
4035	Home Rule Sales Tax	1,854,747	2,410,471	2,903,347	2,400,000	2,824,097	2,750,000
4036	Grocery Tax	-	-	-	-	11,077	12,000
4040	Income Tax (LGDF)	338,455	534,513	568,445	567,990	563,538	573,349
Total Taxes		**4,263,202**	**5,444,828**	**6,448,581**	**5,695,738**	**6,436,124**	**6,482,945**
4041	Utility Tax	310,517	484,523	617,900	525,000	896,617	650,000
4045	Telecommunication Tax	37,567	50,044	49,706	52,000	45,237	50,000
4050	Automobile Rental Tax	8,438	7,626	3,841	2,500	2,000	2,000
4055	Hotel Operators Tax	-	-	-	-	-	100
4060	Personal Property Rep. Tax	20,109	31,353	24,067	32,000	25,425	27,780
4070	Amusement Tax	132,400	292,204	128,901	300,000	200,236	200,000
4080	Local Use Tax	77,472	118,060	49,747	13,648	23,640	22,694
4081	Cannabis Excise Tax	3,134	5,032	4,740	5,075	5,232	4,791
4082	Vehicle Parking Tax	112,530	320,417	353,757	330,000	354,692	350,000
4083	Streaming Tax	78,368	107,957	366,625	135,000	153,449	150,000
Total Other Taxes		**780,534**	**1,417,216**	**1,599,284**	**1,395,223**	**1,706,528**	**1,457,365**
4105	Short Term Rental License	-	-	-	-	350	350
4110	Liquor License	106,350	70,425	133,900	85,000	109,000	100,000
4140	Franchise Fee/License	72,535	92,630	88,954	42,000	57,735	60,000
4160	Business License	11,650	21,796	33,603	20,000	25,023	22,000
4165	Food Truck Registration	-	-	-	-	900	1,000
Total Licenses		**190,535**	**184,851**	**256,457**	**147,000**	**193,008**	**183,350**
4210	Building Permits	142,227	73,242	112,859	228,475	70,359	100,000
4216	Residential Rental Inspection	25,300	24,725	33,750	24,000	30,155	28,000
4217	Commercial Inspection	9,073	25,760	21,505	24,000	22,425	23,000
4230	Solicitors Permit	-	35	140	-	70	50
Total Permits		**176,600**	**123,762**	**168,254**	**276,475**	**123,009**	**151,050**
4445	Grants	14,066	3,621	27,538	2,500	6,545	10,000
Total Intergovernmental		**14,066**	**3,621**	**27,538**	**2,500**	**6,545**	**10,000**
4610	Admin Impact Fees	7,928	1,183	2,660	9,780	505	-
4620	Public Works Impact Fees	6,506	780	2,122	7,800	586	-
4630	Police Impact Fees	14,960	1,907	5,187	19,070	486	-
4640	Planning/Zoning Fees	500	1,525	600	775	1,325	875
4646	Vehicle Title Fees	73,410	120,599	139,014	100,000	132,718	125,000
4648	Non-Highway Vehicle Fee	-	-	525	400	500	500
4670	Alarm Permit Fees	970	1,125	780	300	695	700
Total Charges for Services		**104,274**	**127,119**	**150,888**	**138,125**	**136,815**	**127,075**
4710	Traffic & Court Fines	47,397	91,064	53,411	50,000	48,772	50,000
4714	Liquor Fines	-	5,000	9,000	1,030	-	-
4716	DUI Prevention	15,929	19,925	18,104	15,000	7,104	8,000
4717	Drug Forfeiture	307	460	896	500	-	-
4720	Parking Fines	1,470	20,979	30,567	20,000	43,516	30,000
4721	Red Light Camera Fines	47,543	87,992	64,227	50,000	95,133	70,000
4725	Admin Booking Fee	2,255	1,960	809	750	3,128	1,500
4726	Towing/Police Fees	9,500	19,880	14,500	14,000	61,000	20,000
4780	Other Fines & Fees	18,175	4,940	25,933	16,000	12,843	5,000

Village of East Dundee

General Fund Revenues

Account 01-09	Description	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
4785	Admin Hearing Fines	1,700	7,600	5,405	9,500	7,923	6,000
Total Fines and Forfeits		**144,276**	**259,800**	**222,850**	**176,780**	**279,419**	**190,500**
4810	Investment Income	470,058	668,518	541,652	495,000	515,106	520,000
4820	Rental Income	62,461	101,172	98,726	140,000	148,393	125,000
4885	Insurance Reimbursements	70,509	62,301	6,669	1,500	12,866	5,000
4888	Community Events	21,141	10,137	13,787	7,500	22,942	15,000
4889	Garbage Collection	177,829	274,086	285,034	290,400	293,772	300,000
4890	Miscellaneous Income	5,362	6,396	37,019	7,750	10,641	5,000
Total Other Revenues		**807,360**	**1,122,610**	**982,887**	**942,150**	**1,003,720**	**970,000**
4905	Sale of Assets	9,884	7,490	22,638	10,000	595	100
Total Miscellaneous		**9,884**	**7,490**	**22,638**	**10,000**	**595**	**100**
Total General Fund Revenues		**6,490,730**	**8,691,297**	**9,879,376**	**8,783,991**	**9,885,763**	**9,572,385**

Village of East Dundee

General Fund Expenditures

Description	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
General Fund Revenue Total	**6,490,730**	**8,691,297**	**9,879,376**	**8,783,991**	**9,885,763**	**9,572,385**
Personnel	301,711	497,337	597,575	493,088	503,691	699,166
Maintenance	10,758	12,560	20,322	14,900	16,737	15,000
Contractual Services	206,489	329,659	345,463	312,000	336,429	342,000
Communications	6,344	9,840	9,483	12,300	13,392	16,500
Professional Development	28,456	42,345	21,097	27,500	21,325	37,500
Other Services & Charges	21,866	30,659	38,979	42,756	42,614	30,000
Commodities & Supplies	10,731	20,734	26,115	24,180	23,506	36,000
Capital Outlay	31,048	-	45,757	40,000	40,000	56,000
Miscellaneous Expenses	15,004	120,101	5,948	52,500	11,272	54,000
Administration Department Total	**632,406**	**1,063,235**	**1,110,739**	**1,019,224**	**1,008,966**	**1,286,166**
Personnel	130,753	203,762	216,941	231,449	222,441	244,340
Contractual Services	32,306	37,511	56,077	66,500	50,330	63,000
Communications	3,606	11,306	2,368	5,750	3,093	4,850
Professional Development	2,923	4,637	5,767	8,500	11,923	17,000
Other Services & Charges	22,283	22,768	44,846	51,500	55,156	50,000
Commodities & Supplies	3,528	2,091	4,573	2,700	2,000	6,000
Finance Department Total	**195,398**	**282,075**	**330,572**	**366,399**	**344,943**	**385,190**
Personnel	2,838,002	3,788,116	4,087,792	4,257,873	4,230,634	4,527,353
Maintenance	71,132	94,409	91,181	79,000	93,006	89,800
Contractual Services	83,163	240,311	85,815	71,500	67,734	71,077
Communications	138,752	221,217	251,654	315,000	272,039	316,300
Professional Development	30,447	47,891	62,492	74,500	76,516	93,058
Other Services & Charges	95,337	113,658	204,980	242,658	239,989	130,000
Commodities & Supplies	42,286	63,205	69,231	54,750	82,377	84,500
Miscellaneous Expenses	13,241	88,624	93,759	108,700	154,798	139,200
Police Department Total	**3,312,359**	**4,657,431**	**4,946,904**	**5,203,981**	**5,217,093**	**5,451,288**
Personnel	120,723	184,340	202,054	321,195	293,220	342,711
Maintenance	508	69	369	500	495	500
Contractual Services	4,949	6,829	6,459	11,154	14,984	11,500
Communications	2,357	4,012	2,131	6,300	3,350	4,500
Professional Development	-	828	375	1,300	886	1,300
Other Services & Charges	23,510	11,635	14,750	27,580	27,250	14,000
Commodities & Supplies	1,800	3,302	4,809	8,100	7,516	4,100
Building Department Total	**153,847**	**211,015**	**230,947**	**376,129**	**347,700**	**378,611**
Personnel	353,465	566,714	635,874	714,615	628,795	713,476
Maintenance	234,797	184,313	301,471	277,090	236,054	296,800
Contractual Services	26,053	80,565	39,101	50,700	36,500	67,400
Communications	6,666	10,372	11,339	11,100	11,876	12,100
Professional Development	2,452	3,692	5,463	12,000	12,000	12,550

Village of East Dundee

General Fund Expenditures

Description	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
Other Services & Charges	53,551	73,934	97,278	102,100	97,488	237,000
Commodities & Supplies	39,382	59,780	71,903	65,750	60,777	58,650
Public Works (Streets) Total	**716,367**	**979,371**	**1,162,429**	**1,233,355**	**1,083,490**	**1,397,976**
Contractual Services	180,373	281,823	264,868	291,100	296,043	300,250
Other Services & Charges	4,293	6,649	7,353	8,500	8,816	10,000
Commodities & Supplies	405	608	631	750	605	750
Refuse Total	**185,071**	**289,080**	**272,852**	**300,350**	**305,464**	**311,000**
Maintenance	-	-	373	-	-	-
Contractual Services	52,312	56,157	67,624	72,000	90,335	90,000
Other Services & Charges	43,035	51,206	67,645	70,000	69,230	74,100
Communications	5,995	3,517	4,619	5,000	5,438	5,150
Professional Development	421	878	972	1,000	926	1,000
Commodities & Supplies	18,472	17,373	27,069	21,300	21,525	21,930
Miscellaneous Expenses	2,887	1,263	280	16,000	16,150	16,480
Community Events Total	**123,122**	**130,394**	**168,582**	**185,300**	**203,604**	**208,660**
Interfund Activity	-	-	-	1,609,000	2,259,000	2,757,700
Transfers Out Total	**-**	**-**	**-**	**1,609,000**	**2,259,000**	**2,757,700**
Total General Fund Expenditures	**5,318,570**	**7,612,601**	**8,223,025**	**10,293,738**	**10,770,260**	**12,176,591**
Total Revenues less Expenditures	**1,172,160**	**1,078,696**	**1,656,351**	**(1,509,747)**	**(884,497)**	**(2,604,206)**

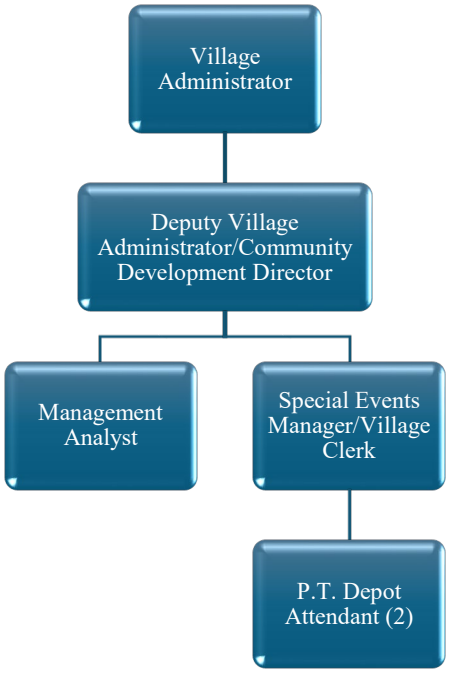
Village of East Dundee
Administration Department

About the Department

The Administration department is under the direction of the Village Administrator. The Village Administrator is appointed by the Village President and Board of Trustees and serves as the Chief Administrative Officer for the Village's day-to-day operations. In addition, the administration department, along with the finance department, prepares the annual budget. The administration department compiles the agendas for the Village Board and Committees, handles and coordinates Freedom of Information (FOIA) requests, public information activities, and general inquiries to Village services.

This department is also responsible for community and economic development within the Village. The department provides assistance to local businesses, residents, and developers through program administration of economic development, Geographic Information System and planning and zoning. The department provides for balanced growth, Plan Commission support, database management, housing quality and diversity, implementation of the community plans, development review coordination and business retention and attraction.

Department Organizational Chart



Fiscal Year 2027 Goals & Objectives

- Select a consultant to lead community engagement and develop a community-supported vision for the Lumberyard redevelopment.
- Identify and pursue grant funding opportunities to offset the costs of the Downtown Sound Stage project.
- Advance annexation efforts and evaluate the feasibility and next steps for establishing a TIF district in the IL Route 72 and Beverly Road area.
- Advance negotiations and work toward a redevelopment agreement for 590 Healy Road.

- Temporarily suspend the program and work with the Village Board to evaluate, revise, and establish an updated program framework.
- Complete the transfer of approximately 3.5 acres of land from PAL to the Village.
- Initiate and complete the sale of the Village-owned property at 408 Barrington.
- Advance redevelopment planning and identify opportunities and next steps for the Haeger Property.
- Procure and install general parking garage façade signage.
- Select a fabricator and initiate the design and installation of new Village gateway signage.
- Advance planned riverfront improvements and identify a public shoreline restoration project for engineering and design in 2026.
- Coordinate the installation of sidewalk safety bollards in front of Mockingbird's outdoor dining area following the removal of utility poles.
- Complete the Cultural Arts Master Plan and identify opportunities for implementation.
- Expand special events and volunteer engagement opportunities to increase community participation and involvement.
- Review and update Zoning Ordinance provisions governing home occupations to ensure regulations are current and appropriate.
- Review and update Zoning Ordinance provisions governing impact fees to ensure consistency with current development needs and applicable regulations.
- Select a consultant to conduct TIF and BDD audits and evaluate district performance, compliance, and financial reporting.
- Conduct a compensation and classification study for all non-union employees.
- Review existing Village plans and identify priority projects for 2028 that align with the Village's long-term strategic goals and available resources.
- Establish a Municipal Streaming Tax Work Group to develop an action plan for identifying unreported activity and improving compliance.
- Complete the Village website redesign and launch the updated website.
- Transition liquor and video gaming licensing processes to electronic administration through the Village's financial software.
- Finalize cell tower agreement negotiations with AT&T and American Tower and coordinate the relocation of equipment to accommodate the Public Works Department's water tower rehabilitation project.

Village of East Dundee

General Fund (01)

Expense Summary by Department

ADMINISTRATION 01-12	Account Number	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
EXPENSES							
PERSONNEL SERVICES							
Salaries	01-12-5011	207,358	371,211	434,000	351,800	358,898	478,452
Overtime	01-12-5019	334	528	871	1,000	927	1,000
Boards & Commissions	01-12-5020	8,270	11,950	15,937	14,000	12,196	20,832
Social Security	01-12-5030	15,932	28,357	32,403	30,000	27,111	39,205
IMRF Pension	01-12-5050	20,725	28,646	38,373	42,000	29,768	53,858
Employee Insurance	01-12-5060	48,043	55,645	74,991	44,288	61,592	97,734
Other Benefits	01-12-5090	1,050	1,000	1,000	10,000	13,199	8,085
TOTAL		**301,711**	**497,337**	**597,575**	**493,088**	**503,691**	**699,166**
MAINTENANCE SERVICES							
Maintenance - Building	01-12-5110	10,758	12,560	20,322	14,900	16,737	15,000
TOTAL		**10,758**	**12,560**	**20,322**	**14,900**	**16,737**	**15,000**
CONTRACTUAL SERVICES							
Engineering Services	01-12-5220	26,361	17,502	15,739	25,000	24,554	25,000
Legal Services	01-12-5230	105,114	219,142	212,294	175,000	200,000	175,000
Medical Services	01-12-5240	516	172	172	-	-	-
Code Update	01-12-5260	5,559	4,415	7,867	7,000	4,500	7,000
IT Services	01-12-5286	44,992	69,735	86,886	70,000	66,375	70,000
Professional Services	01-12-5290	23,948	18,693	22,505	35,000	41,000	65,000
TOTAL		**206,489**	**329,659**	**345,463**	**312,000**	**336,429**	**342,000**
COMMUNICATIONS							
Telephone & Cable	01-12-5320	2,251	4,277	6,031	6,300	6,036	9,000
Publishing/Advertising	01-12-5330	1,174	1,389	1,203	2,000	3,485	2,500
Printing/Copying	01-12-5340	2,919	4,173	2,249	4,000	3,871	5,000
TOTAL		**6,344**	**9,840**	**9,483**	**12,300**	**13,392**	**16,500**
PROFESSIONAL DEVELOPMENT							
Dues & Membership	01-12-5410	23,125	34,353	14,094	15,000	14,015	16,500
Travel & Meetings	01-12-5420	5,271	4,043	5,516	7,000	5,000	8,500
Training	01-12-5430	60	3,949	1,487	5,500	2,310	12,500
TOTAL		**28,456**	**42,345**	**21,097**	**27,500**	**21,325**	**37,500**
OTHER SERVICES & CHARGES							
Risk Insurance	01-12-5520	21,866	30,659	38,979	42,756	42,614	30,000
TOTAL		**21,866**	**30,659**	**38,979**	**42,756**	**42,614**	**30,000**
COMMODITIES & SUPPLIES							
Office Supplies	01-12-5610	4,349	3,757	3,331	4,000	3,477	6,000
Computer Supplies	01-12-5611	2,550	-	4,834	-	-	7,500
Website	01-12-5615	1,900	1,900	4,300	8,180	8,180	5,500
Operating Supplies	01-12-5630	1,193	7,025	8,190	5,000	4,965	8,000
Employee Events	01-12-5645	469	7,132	4,556	6,000	5,934	8,000
Postage	01-12-5680	270	920	904	1,000	950	1,000
TOTAL		**10,731**	**20,734**	**26,115**	**24,180**	**23,506**	**36,000**

ADMINISTRATION 01-12	Account Number	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
CAPITAL OUTLAY							
Developer Reimbursement	01-12-5876	31,048	-	45,757	40,000	40,000	56,000
TOTAL		**31,048**	**-**	**45,757**	**40,000**	**40,000**	**56,000**
EXPENSES							
Donations	01-12-6005	110	648	55	2,500	3,772	4,000
Contingency	01-12-6010	14,894	119,453	5,893	50,000	7,500	50,000
TOTAL		**15,004**	**120,101**	**5,948**	**52,500**	**11,272**	**54,000**
ADMINISTRATION TOTAL		**632,406**	**1,063,235**	**1,110,739**	**1,019,224**	**1,008,966**	**1,286,166**
INTERFUND TRANSFERS							
TRANSFER (OUT) FROM							
Water & Sewer Fund	01-12-6060	-	-	-	1,609,000	1,609,000	2,107,700
Capital Projects Fund	01-12-6032	-	-	-	-	650,000	650,000
TOTAL		**-**	**-**	**-**	**1,609,000**	**2,259,000**	**2,757,700**
TOTAL TRANSFER(S)		**-**	**-**	**-**	**1,609,000**	**2,259,000**	**2,757,700**
TOTAL EXPENDITURES (INCLUDING TRANSFERS)		**632,406**	**1,063,235**	**1,110,739**	**2,628,224**	**3,267,966**	**4,043,866**

Village of East Dundee

General Fund (01)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-12-5011	Salaries	478,452	Includes 75% percent of salary for the Village Administrator, Deputy Village Administrator, and Management Analyst. 100% for Special Events Coordinator/Village Clerk, and two part time Depot Attendants.
01-12-5019	Overtime	1,000	Overtime and compensatory time pay out for department.
01-12-5020	Boards & Commissions	20,832	Stipends for Village Board of Trustees and Liquor Commission.
01-12-5030	Social Security	39,205	Includes social security costs for salaried and hourly employees budgeted to this department.
01-12-5050	IMRF	53,858	Includes IMRF costs for salaried and hourly employees budgeted to this department.
01-12-5060	Employee Insurance	97,734	Includes insurance benefits costs for salaried and hourly employees budgeted to this department.
01-12-5090	Other Benefits	8,085	Cash payout allowances into Retirement Health Savings plan.
01-12-5110	Maintenance - Building	15,000	Maintenance for Village Hall including janitorial services, inspections, repairs, and general maintenance needs.
01-12-5220	Engineering Service	25,000	Engineering service is provided by Heinz Engineering.
01-12-5230	Legal Service	175,000	For General Counsel and labor attorney.
01-12-5260	Code Services	7,000	For maintenance and regular update of the Village's Code both in print and online.
01-12-5286	IT Services	70,000	Administration department will cover the service fees for Helping Hands and annual software expenses.
01-12-5290	Professional Services	65,000	Includes Azavar software ($22,500 - 3 year commitment ending in 2029), compensation & classification plan ($22,000), East Dundee documentary ($13,000), processing liquor license applications, and other miscellaneous expenses
01-12-5320	Telephone & Cable	9,000	Cellphones for the Village Administrator, Deputy Administrator, Management Analyst, Special Events Coordinator, and 3 Village Board members. This also includes AT&T, Comcast, Verizon and other miscellaneous services.
01-12-5330	Publishing/Advertising	2,500	Public hearing and other mandated postings.
01-12-5340	Printing/Copying	5,000	Village Hall copiers and any other miscellaneous printings.
01-12-5410	Dues & Membership	16,500	Memberships for the following: ICMA, ILCMA, Metro West, Metropolitan Mayor's Caucus, Northern Kane County Chamber, IML, CMAP, Municipal Clerks of Illinois, Costco, Amazon Prime, Survey Monkey, Sirius XM, Daily Herald, and other miscellaneous publications and organizations.
01-12-5420	Travel & Meetings	8,500	Registration fees, travel, lodging, and per diem for various national and local conferences, seminars, and meetings throughout the year.
01-12-5430	Training	12,500	Training for employees. For FY2027, includes leadership training ($5,000) for new Village Administrator.
01-12-5520	Risk Insurance	30,000	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer).
01-12-5610	Office Supplies	6,000	Miscellaneous office supplies.

Acct No.	Account Description	Budgeted Amount	Notes
01-12-5611	Computer Supplies	7,500	For hardware and software purchases as well as other computer related expenses
01-12-5615	Website	5,500	For annual service fees related to the Village website with Revize ($4,900 each year through 2028).
01-12-5630	Operating Supplies	8,000	Logo clothing for employees ($200 per employee), coffee, legal posters, flowers (funerals and special occasions), etc.
01-12-5645	Employee Events	8,000	Annual employee appreciation/holiday as well as other miscellaneous events.
01-12-5680	Postage	1,000	Postage for various mailings.
01-12-5876	Developer Reimbursements	56,000	Sales tax reimbursement for Speedway/PAL.
01-12-6005	Donations	4,000	Donation for various activities and events.
01-12-6010	Contingency	50,000	Covers any unexpected purchases and projects that may occur over the course of the year.
TOTAL EXPENDITURE(S)		**1,286,166**	
	Interfund Activity	2,757,700	Transfer to Capital & Water & Sewer Funds to offset capital projects costs.
TOTAL TRANSFER(S)		**2,757,700**	
ADMINISTRATION TOTAL		**4,043,866**	

Village of East Dundee
Finance Department

About the Department

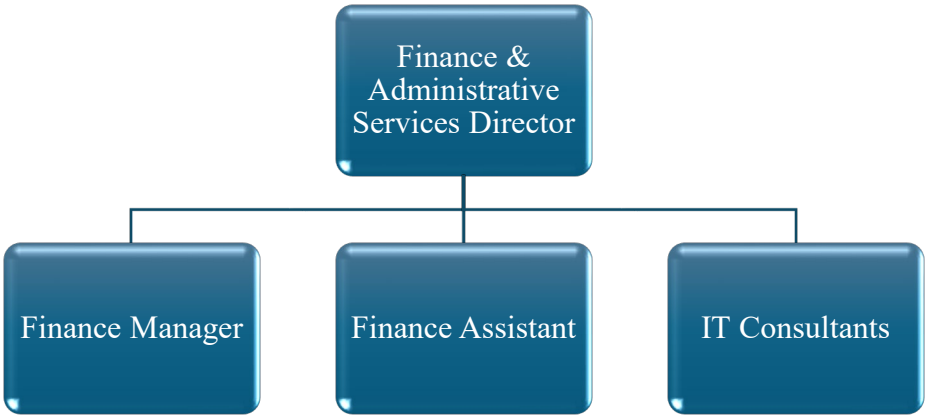
The Finance Department is primarily responsible for providing support services including accounting, payroll, accounts payable, purchasing management, and investment of the Village's financial assets. Likewise, the department is also responsible for preparing the annual operating budget and the Annual Comprehensive Financial Report. The Finance and Administrative Services Director also serves as the Village Treasurer and therefore also functions as the Treasurer for the Village's Police Pension fund.

Under the direction of the Village Administrator, the Finance Department is responsible for maintaining the Village's financial assets and providing excellent customer service to residents, businesses, and visitors. The Finance Department is responsible for utility billing (water, sewer, and refuse collection services).

Human Resources falls under the umbrella of the Finance Department. Therefore, the department is also responsible for recruitment and selection, compensation practices, benefit administration, employee relations, contract negotiation and administration, employee development, risk management, and policy interpretation and implementation.

This department is also responsible for managing the consultants tasked with maintaining the core technologies, network security, technology plan, data storage and reporting, hardware, and relevant software.

Department Organizational Chart



Fiscal Year 2027 Goals & Objectives

- Complete a comprehensive review of the Village's financial policies and consolidate all approved policies into a single, organized financial policy packet by May 2027.
- Plan and complete the conversion of the Village's enterprise resource planning system from a locally hosted server environment to a secure cloud-based platform by April 2027.
- Continue transitioning utility billing responsibility from tenants to property owners, where appropriate, to reduce delinquent accounts, shutoff notices, and staff time associated with collections and door-to-door notice delivery. Utility accounts serving multi-unit rental properties with a single shared meter produce challenges when individual tenants are responsible for payment but service cannot reasonably be disconnected without affecting other occupants.

- During 2027, evaluate and begin transitioning credit card payment processing from Illinois E-Pay to the Village's community portal, with Utility Billing as the initial implementation focus in spring 2027.
- Continue increasing the use of ACH payments to reduce the number of paper checks issued, staff processing time, postage expenses, and the risk associated with mailing checks.
- Complete the full implementation and department-wide use of the new Human Resources Information System by August 2027. Ensure that employee information, payroll-related processes, benefits administration, document management, reporting, and other approved functions are configured and used consistently.
- Implement quarterly Lunch and Learn sessions covering relevant Human Resources, Information Technology, and Finance topics. Incorporate general Village town hall meetings to provide employees with organizational updates and opportunities to ask questions.
- Develop and complete a structured onboarding program for the new Village Administrator to support a smooth leadership transition and provide a comprehensive understanding of Village operations, finances, personnel, systems, and strategic priorities.

Village of East Dundee

General Fund (01)

Expense Summary by Department

FINANCE 01-14	Account Number	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
EXPENSES							
PERSONNEL SERVICES							
Salaries	01-14-5011	103,560	162,808	174,209	181,500	173,536	189,460
Social Security	01-14-5030	8,079	12,284	12,867	13,805	13,576	14,787
IMRF Pension	01-14-5050	10,300	13,843	15,221	18,044	17,727	19,330
Employee Insurance	01-14-5060	8,814	14,827	14,644	14,100	14,132	16,763
Other Benefits	01-14-5090	-	-	-	4,000	3,470	4,000
TOTAL		**130,753**	**203,762**	**216,941**	**231,449**	**222,441**	**244,340**
CONTRACTUAL SERVICES							
Auditing Services	01-14-5210	20,286	21,780	27,038	30,000	20,330	25,000
IT Services	01-14-5286	12,020	15,731	29,039	36,500	30,000	38,000
TOTAL		**32,306**	**37,511**	**56,077**	**66,500**	**50,330**	**63,000**
COMMUNICATIONS							
Telephone & Cable	01-14-5320	702	1,313	1,155	1,250	1,325	1,350
Publishing/Advertising	01-14-5330	993	6,249	795	1,500	768	1,000
Printing/Copying	01-14-5340	1,911	3,744	418	3,000	1,000	2,500
TOTAL		**3,606**	**11,306**	**2,368**	**5,750**	**3,093**	**4,850**
PROFESSIONAL DEVELOPMENT							
Dues & Membership	01-14-5410	1,180	1,712	1,923	3,000	2,000	2,000
Travel & Meetings	01-14-5420	80	231	290	2,500	4,923	7,500
Training	01-14-5430	1,663	2,694	3,554	3,000	5,000	7,500
TOTAL		**2,923**	**4,637**	**5,767**	**8,500**	**11,923**	**17,000**
OTHER CHARGES & SERVICES							
Risk Insurance	01-14-5520	16,094	13,274	14,603	21,500	20,800	13,000
Bank & Service Charges	01-14-5586	6,189	9,495	30,243	30,000	34,356	37,000
TOTAL		**22,283**	**22,768**	**44,846**	**51,500**	**55,156**	**50,000**
COMMODITIES & SUPPLIES							
Office Supplies	01-14-5610	996	749	230	1,000	200	1,000
Computer Supplies	01-14-5611	2,055	-	2,481	-	-	3,000
Operating Supplies	01-14-5630	189	475	708	800	800	1,000
Postage	01-14-5680	288	867	1,154	900	1,000	1,000
TOTAL		**3,528**	**2,091**	**4,573**	**2,700**	**2,000**	**6,000**
TOTAL		**195,398**	**282,075**	**330,572**	**366,399**	**344,943**	**385,190**

Village of East Dundee

General Fund (01)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-14-5011	Salaries	189,460	Includes 50% of salaries for the following positions: Finance Director, Finance Manager, and Finance Assistant.
01-14-5030	Social Security	14,787	Includes social security costs for salaried and hourly employees budgeted to this department.
01-14-5050	IMRF	19,330	Includes IMRF costs for salaried and hourly employees budgeted to this department.
01-14-5060	Employee Insurance	16,763	Includes insurance benefits costs for salaried and hourly employees budgeted to this department.
01-14-5090	Other Benefits	4,000	Cash payout allowances into Retirement Health Savings plan.
01-14-5210	Auditing Service	25,000	A portion of the contract fees for the Village's annual audit (firm pending RFP); the balance is funded in the Water & Sewer Funds and TIF Funds. The audit fee includes the GASB 65 & GASB 45 compliance reports as well as the CAFR certificate application fees.
01-14-5286	IT Services	38,000	Includes 50% of Civic Systems and 100% of annual fee for other finance/HR related software.
01-14-5320	Telephone & Cable	1,350	Cellphone for the Finance Director and Finance Assistant (cost shared with the Water/Sewer Fund) & shared wireless pack.
01-14-5330	Publishing/Advertising	1,000	Public notices for the Treasurer's Report, Budget Public Hearing, Tax Levy, and other notices.
01-14-5340	Printing/Copying	2,500	Copier lease split 1/3 between Administration, Finance, and Building departments, postage machine, and check, deposit slips, and other printing needs.
01-14-5410	Dues & Membership	2,000	Memberships for the following: IGFOA, GFOA, IMTA, and other miscellaneous publications and organizations.
01-14-5420	Travel & Meetings	7,500	Registration fees, travel, lodging, and per diem for various national and local conferences, seminars, and meetings throughout the year.
01-14-5430	Training	7,500	Conferences as well as other training opportunities offered for professional development for finance and human resources.
01-14-5520	Risk Insurance	13,000	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer).
01-14-5586	Bank & Service Charges	37,000	Miscellaneous bank fees for online payments.
01-14-5610	Office Supplies	1,000	Miscellaneous office supplies.
01-14-5611	Computer Supplies	3,000	For hardware and software purchases as well as other computer related expenses.
01-14-5630	Operating Supplies	1,000	Clothing with logo for employees ($200 per employee), W-2 and 1099 Forms, etc.
01-14-5680	Postage	1,000	For the mailing of invoices, A/P checks, lockbox payment, etc.
FINANCE TOTAL		**385,190**	

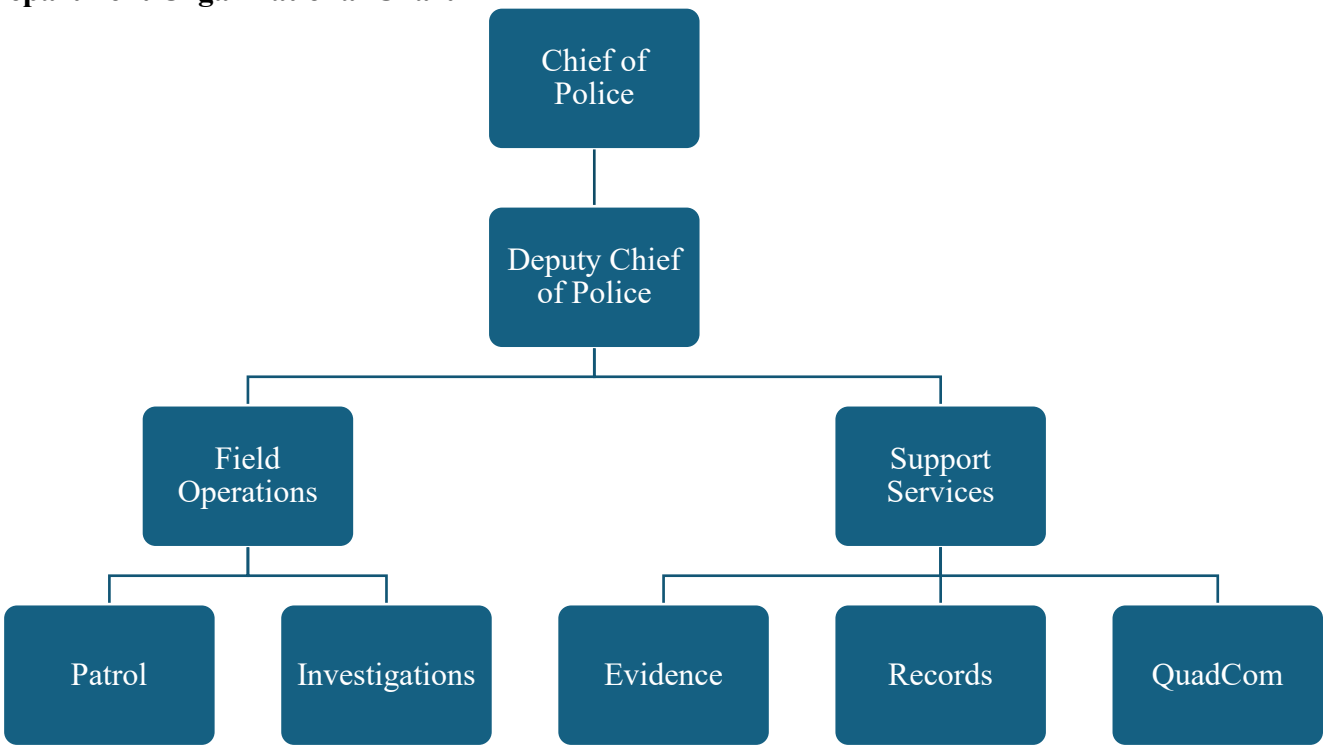
Village of East Dundee
Police Department

About the Department

The East Dundee Police Department is a full service, municipal law enforcement agency providing 24-hour protection for residents, businesses, and visitors. The Chief of Police oversees the administration and operations of the Police Department comprised of patrol, investigations, and support services. The Police Department is responsible for responding to any condition or activity, that represents an immediate danger to either person or property, and for providing an efficient, effective means of reducing crime through patrol, investigation, apprehension, recovery of evidence, and the consistent enforcement of criminal and traffic laws on the federal, state, and local levels. The East Dundee Police Department is committed to community engagement and providing the very best services to the community.

The Police Department of the Village of East Dundee strives to keep the community of East Dundee and its residents safe and secure through dedicated professional Police personnel who establish partnerships within the community to prevent crime and promote community safety. Members of the Police Department provide timely, effective, and unbiased community service as professionals with integrity and respect.

Department Organizational Chart



Fiscal Year 2027 Goals & Objectives

- Continue the professional development of Patrol Sergeants by ensuring that each eligible Sergeant completes the remaining courses in the FBI-LEEDA Trilogy during the fiscal year.
- Ensure that all Patrol, Records, and administrative employees participate in professional development and training opportunities relevant to their positions.

- Recruit, hire, train, and retain a qualified part-time Community Service Officer by March 1, 2027. Establish clear expectations for the position and provide a structured onboarding and field-training process.
- Fully implement the Everbridge mass notification system by February 1, 2027, to support timely emergency and community communications.
- Implement a formal, standardized Shift Briefing process by January 16, 2027 to ensure that incoming officers receive consistent operational information and have opportunities for team communication.
- Identify and implement a permanent video surveillance solution for Village-controlled parking lots near Dairy Queen and north of DC Cobbs by July 1, 2027
- Evaluate and implement appropriate artificial intelligence capabilities included in the Village's Axon agreement as those capabilities become available and are approved for department use.
- Identify and implement a reliable, secure, and scalable internet bandwidth solution for the Police Department by April 1, 2027.
- Continue identifying, applying for, and securing grants that offset Village costs associated with operating and improving the East Dundee Police Department.
- Expand the department's Real-Time Crime Center capabilities to improve situational awareness, investigative support, information sharing, and officer safety.

Village of East Dundee

General Fund (01)

Expense Summary by Department

POLICE 01-21	Account Number	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
EXPENSES							
PERSONNEL SERVICES							
Full-time Salaries	01-21-5011	1,115,734	1,729,558	1,940,496	2,064,302	2,041,598	2,189,649
Part-Time	01-21-5015	67,561	36,738	24,703	25,000	24,725	59,021
Police Commission Board	01-21-5016	-	-	400	-	-	-
Overtime/Comp Time	01-21-5019	112,999	142,948	148,467	150,000	148,350	150,000
Holiday Pay	01-21-5020	64,367	67,399	78,225	90,676	89,679	94,065
Social Security	01-21-5030	100,565	143,227	154,362	186,000	183,546	202,461
IMRF Pension	01-21-5050	4,784	9,902	11,311	14,000	13,846	14,146
Police Pension	01-21-5055	1,106,679	1,226,399	1,272,250	1,256,895	1,256,895	1,298,569
Employee Insurance	01-21-5060	224,171	379,180	391,657	405,000	400,545	425,737
Uniform Allowance	01-21-5080	13,005	38,465	28,860	16,000	22,000	25,000
Other Benefits	01-21-5090	28,137	14,299	37,061	50,000	49,450	68,705
TOTAL		**2,838,002**	**3,788,116**	**4,087,792**	**4,257,873**	**4,230,634**	**4,527,353**
MAINTENANCE SERVICES							
Maintenance - Vehicle	01-21-5120	27,751	23,623	22,044	15,000	21,415	22,000
Maintenance - Building	01-21-5121	35,079	57,974	54,803	51,400	60,000	52,000
Maintenance - Equipment	01-21-5130	6,862	11,233	12,654	10,800	9,811	10,800
Maintenance - Civil Defense	01-21-5131	1,440	1,580	1,680	1,800	1,780	5,000
TOTAL		**71,132**	**94,409**	**91,181**	**79,000**	**93,006**	**89,800**
CONTRACTUAL SERVICES							
Legal Services	01-21-5230	43,647	52,648	56,936	50,000	49,450	51,077
Medical Services	01-21-5240	469	3,744	1,573	1,500	1,484	1,500
Vehicle Lease	01-21-5280	24,813	159,334	12,142	-	-	-
IT Services	01-21-5286	454	454	1,296	5,000	300	1,000
Other Professional Services	01-21-5290	13,781	24,131	13,868	15,000	16,500	17,500
TOTAL		**83,163**	**240,311**	**85,815**	**71,500**	**67,734**	**71,077**
COMMUNICATIONS							
Telephone & Cable	01-21-5320	13,134	17,522	19,755	18,500	19,500	19,800
Printing/Copying	01-21-5340	89	1,663	496	1,500	750	1,500
Radio Dispatching	01-21-5360	125,529	202,032	231,403	295,000	251,789	295,000
TOTAL		**138,752**	**221,217**	**251,654**	**315,000**	**272,039**	**316,300**
PROFESSIONAL DEVELOPMENT							
Dues & Membership	01-21-5410	7,859	12,793	23,765	24,000	28,000	53,558
Travel & Meetings	01-21-5420	3,501	5,165	6,947	6,500	5,000	6,500
Training	01-21-5430	18,448	29,874	31,780	44,000	43,516	33,000
Publications	01-21-5450	639	59	-	-	-	-
TOTAL		**30,447**	**47,891**	**62,492**	**74,500**	**76,516**	**93,058**
OTHER SERVICES & CHARGES							
Risk Insurance	01-21-5520	91,861	108,073	199,923	237,658	235,044	125,000
Community Relations	01-21-5580	3,476	5,585	5,057	5,000	4,945	5,000
TOTAL		**95,337**	**113,658**	**204,980**	**242,658**	**239,989**	**130,000**

POLICE 01-21	Account Number	SY23 Audited Actual	FY24 Audited Actual	FY25 Audited Actual	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
COMMODITIES & SUPPLIES							
Office Supplies	01-21-5610	3,185	2,976	3,856	3,500	3,462	3,500
Computer Supplies	01-21-5611	4,580	15,385	12,015	8,250	8,159	10,000
Gasoline & Fuel	01-21-5620	27,036	32,470	36,549	32,500	60,371	60,000
Operating Supplies	01-21-5630	6,543	11,323	15,853	9,500	9,396	10,000
Postage	01-21-5680	942	1,050	958	1,000	989	1,000
TOTAL		**42,286**	**63,205**	**69,231**	**54,750**	**82,377**	**84,500**
MISCELLANEOUS EXPENSES							
DUI Prevention	01-21-5716	-	58	-	200	-	200
Investigations	01-21-5720	32	613	254	500	850	1,000
Equipment	01-21-5940	13,209	87,953	93,505	108,000	153,948	138,000
TOTAL		**13,241**	**88,624**	**93,759**	**108,700**	**154,798**	**139,200**
TOTAL		**3,312,359**	**4,657,431**	**4,946,904**	**5,203,981**	**5,217,093**	**5,451,288**

Village of East Dundee

General Fund (01)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-21-5011	Salaries	2,189,649	Includes salaries for the following positions: Chief of Police, Deputy Chief, Sergeants, (FT) Police Officers, and Records Clerks.
01-21-5015	Part-Time	59,021	Hourly wages for Part-time Police Officers and Community Service Officer.
01-21-5019	Overtime	150,000	Overtime and compensatory time pay out for department.
01-21-5020	Holiday Pay	94,065	Holiday pay for Patrol Officers/Sergeants as provided for in the Police Union contract.
01-21-5030	Social Security	202,461	Social Security for employees of the Police Department.
01-21-5050	IMRF	14,146	Includes a percentage of IMRF for Records Clerks.
01-21-5055	Police Pension	1,298,569	Police Pension contribution based on the Lauterbach & Amen's recommended contribution amount.
01-21-5060	Employee Insurance	425,737	Includes dental, health, vision, and life insurance for participating employees.
01-21-5080	Uniform Allowance	25,000	Uniform allowance is allotted in accordance to the union contract and Village policy as follows: Chief of Police ($700), Deputy Chief ($700), Detective ($900), Police Officer ($900), PT Officer ($400), FT Clerks ($250), New compliment $5,000
01-21-5090	Other Benefits	68,705	Includes: uniform cleaning allowance (Police Chief - $600 and Deputy Chief - $600); sick leave buy back and personal day buy back.
01-21-5120	Maintenance - Vehicles	22,000	Vehicle maintenance and repairs.
01-21-5121	Maintenance - Building	52,000	Maintenance cost includes: plumbing & repairs, HVAC, facility maintenance & repairs, janitorial service, overhead door maintenance, electrical maintenance, fire alarm and sprinkler inspections, elevator maintenance, Cintas first aid and safety, and maintenance.
01-21-5130	Maintenance - Equipment	10,800	Miscellaneous equipment needs for Police.
01-21-5131	Maintenance - Civil Defense	5,000	Annual inspection of two sirens (420 S. Dundee and Third Street & Jockey Field). For 2027, includes recommended repair and replacement of service box.
01-21-5230	Legal Services	51,077	Includes the following: discipline, Village attorney, labor, traffic court, adjudication, and DUI prosecutor. Includes any legal services related to the Police Commission Board.
01-21-5240	Medical Services	1,500	Pre and post hire employment screenings, random drug testing, and other medical screenings as required by policy.
01-21-5286	IT Services	1,000	Miscellaneous IT Services including PACE Personnel Scheduling program.
01-21-5290	Professional Services	17,500	Includes agreements Northern Illinois Crime Lab, Golf Rose Pet Services, Gold Shield Detective Solutions, associations, and other miscellaneous needs.
01-21-5320	Telephone	19,800	Cell phones for Chief of Police, Deputy Chief, and Sergeants. Also includes landline phone service through AT&T, Comcast, and First Communications services.
01-21-5340	Printing/Copying	1,500	Miscellaneous printing.
01-21-5360	Radio Dispatching	295,000	QuadCom contract agreement based on user fees and percentage of calls per agency. This also includes radio maintenance fee.

Acct No.	Account Description	Budgeted Amount	Notes
01-21-5410	Dues & Membership	53,558	Memberships for the following: International Association of Chiefs of Police, Illinois Association of Chief of Police, Kane County Chiefs of Police, I-PAC, Northwest Police Academy, TLO On-Line Investigative Services, ILEAS, Critical Reach, FBI LEEDA, ILEETA, Leads Online, Kane County Major Crimes Task Force & JEMS, and other miscellaneous publications and organizations. Also includes PowerDMs and Frontline dues. IL Fire and Police Association membership included.
01-21-5420	Travel & Meetings	6,500	Registration fees, travel, lodging, and per diem for various national and local conferences, seminars, and meetings throughout the year. It also includes Firearms training and Court Smart.
01-21-5430	Training	33,000	Includes the following: targets & target holders for four qualifications per year, ammunition, four rifle quals per year, PPE and cleaning, two officers at NEMRT Rifle course, recertification Taser cartridges, Court Smart Legal Training Program, basic training, and other Federally and State mandated training.
01-21-5520	Insurance	125,000	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer).
01-21-5580	Community Relations	5,000	Pamphlets, video presentations, and refreshments for Crime Prevention, Community Awareness, Senior Programs, National Night Out, recruitment efforts, etc.
01-21-5610	Office Supplies	3,500	Miscellaneous office supplies.
01-21-5611	Computer Supplies	10,000	For hardware and software purchases as well as other computer related expenses.
01-21-5620	Gasoline & Fuel	60,000	Unleaded gasoline for vehicles.
01-21-5630	Operating Supplies	10,000	For the purchase of Live Scan materials and supplies, various Drug Test Kits, investigative supplies, evidence supplies, Breath Test Machine Materials & Supplies, Notary Seals, batteries, flares/cones, and miscellaneous other materials and supplies, as needed.
01-21-5680	Postage	1,000	Postage for various mailings.
01-21-5716	DUI Prevention	200	Expenses related to DUI prevention such as equipment.
01-21-5720	Investigations	1,000	Subpoenas, equipment, and other items involving detective work.
01-21-5940	Equipment	138,000	Ballistic vest replacement with a 50-50 grant match, Flock camera annual fee, Axon: body cameras, in-car cameras , docking stations, tasers, Motorola Radios, Traffic Logix.
POLICE TOTAL		**5,451,288**	

Village of East Dundee
Building Department

About the Department

The Building Department's primary functions include administration of the building permit review and inspection process, management of zoning and development review and inspection processes, and coordination of infrastructure planning and construction. The Department also enforces health and property maintenance codes and operates the rental housing registration and inspection program.

Department Organizational Chart



Fiscal Year 2027 Goals & Objectives

- Complete approved continuing education courses covering the 2020 National Electrical Code (NEC) and the 2021 International Mechanical Code (IMC) by the end of the fiscal year. Submit certificates of completion and apply relevant code updates to plan reviews and inspections.
- Improve coordination with partnering government agencies by maintaining regular communication, responding promptly to requests, and participating in relevant intergovernmental meetings or training opportunities.
- Conduct 50 to 70 residential rental inspections per fiscal year using a documented rotation schedule. Continue the rotation annually until all participating properties have been inspected, then repeat the cycle for as long as the rental inspection program remains active. Track completed inspections, outstanding properties, follow-up requirements, and the percentage of the program completed.

- Complete all required training for the Building Department portal by October 2027. Demonstrate proficiency by independently performing routine portal functions, including entering information, updating records, retrieving documents, and assisting users with common questions.
- Complete training for the Building Department inspection module by April 2027. Demonstrate proficiency by scheduling inspections, documenting results, entering corrections, completing follow-ups, and generating applicable reports.
- Finalize the setup of the residential rental inspection program by December 2027, including property records, inspection schedules, forms, notices, workflows, fees, and reporting procedures. Test the full process before regular inspections begin.
- Establish a consistent process for communicating Building Department updates to other departments. Provide timely information regarding new businesses, new rental properties, occupancy changes, and other developments that affect departmental operations, particularly Utility Billing. Use a shared report, notification process, or recurring update to ensure information is communicated accurately and promptly.
- Complete cross-training on routine tasks performed by other departments, with an initial focus on Utility Billing, to support continuity of service during absences or periods of increased workload.
- Organize and enter all active large-scale building and development projects into Caselle by December 2027 Establish consistent data-entry standards and conduct periodic reviews to ensure project records, permits, fees, inspections, and status information remain current and accurate.
- Research options for converting hard-copy building permit records into an organized electronic format. By June 2027, prepare a recommendation that addresses project scope, record volume, indexing requirements, equipment or vendor options, staff resources, estimated costs, document retention requirements, and a proposed implementation schedule.
- Complete at least one relevant technology or computer-systems training course annually. Select training that supports departmental operations, cybersecurity, records management, software proficiency, or process improvement, and document how the training will be applied to daily responsibilities.

Village of East Dundee

General Fund (01)

Expense Summary by Department

BUILDING 01-25	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
EXPENSES							
SALARIES							
Salaries	01-25-5011	88,402	137,545	152,514	233,945	210,139	245,641
Planning & Zoning Commission	01-25-5020	620	520	560	650	643	650
Social Security	01-25-5030	6,952	10,409	11,281	18,000	16,084	19,152
IMRF Pension	01-25-5050	9,290	12,222	14,147	23,000	21,256	25,035
Employee Insurance	01-25-5060	15,459	23,644	23,552	41,000	40,549	47,530
Other Benefits	01-25-5090	-	-	-	4,600	4,549	4,703
TOTAL		**120,723**	**184,340**	**202,054**	**321,195**	**293,220**	**342,711**
MAINTENANCE SERVICES							
Maintenance - Vehicle	01-25-5120	508	69	369	500	495	500
TOTAL		**508**	**69**	**369**	**500**	**495**	**500**
CONTRACTUAL SERVICES							
Engineering Services	01-25-5220	-	729	(1,227)	-	-	-
Legal Services	01-25-5230	1,757	879	280	1,500	1,484	1,500
Other Professional Services	01-25-5290	3,192	5,221	7,406	9,654	13,500	10,000
TOTAL		**4,949**	**6,829**	**6,459**	**11,154**	**14,984**	**11,500**
COMMUNICATIONS							
Telephone & Cable	01-25-5320	414	770	1,080	2,300	1,500	1,500
Publishing/Zoning/Advertising	01-25-5330	(85)	327	347	500	350	500
Printing/Copying	01-25-5340	2,028	2,916	704	3,500	1,500	2,500
TOTAL		**2,357**	**4,012**	**2,131**	**6,300**	**3,350**	**4,500**
PROFESSIONAL DEVELOPMENT							
Dues & Memberships	01-25-5410	-	779	300	800	500	800
Training	01-25-5430	-	49	75	500	386	500
TOTAL		**-**	**828**	**375**	**1,300**	**886**	**1,300**
OTHER SERVICES & CHARGES							
Risk Insurance	01-25-5520	12,051	11,635	14,750	27,580	27,250	14,000
Rental	01-25-5530	11,459	-	-	-	-	-
TOTAL		**23,510**	**11,635**	**14,750**	**27,580**	**27,250**	**14,000**
COMMODITIES & SUPPLIES							
Office Supplies	01-25-5610	280	236	463	500	450	500
Computer Supplies	01-25-5611	-	-	2,313	3,500	4,444	-
Gasoline & Fuel	01-25-5620	812	1,591	762	2,000	897	1,500
Operating Supplies	01-25-5630	-	274	211	600	625	600
Postage	01-25-5680	708	1,201	1,060	1,500	1,100	1,500
TOTAL		**1,800**	**3,302**	**4,809**	**8,100**	**7,516**	**4,100**
TOTAL		**153,847**	**211,015**	**230,947**	**376,129**	**347,700**	**378,611**

Village of East Dundee

General Fund (01)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-25-5011	Salaries	245,641	Salaries for the Building Inspector and Building Assistant. FY2027 includes a two month salary overlap for cross training replacement Building Inspector due to retirement.
01-25-5020	Planning & Zoning Commission	650	Includes stipend paid to Board & Commission members per meeting they attend. One meeting per month. Chairman receives $25 per meeting which commissioners receive $20 per meeting.
01-25-5030	Social Security	19,152	Includes social security costs for salaried and hourly employees budgeted to this department.
01-25-5050	IMRF	25,035	Includes IMRF costs for salaried and hourly employees budgeted to this department.
01-25-5060	Employee Insurance	47,530	Includes insurance benefits costs for salaried and hourly employees budgeted to this department.
01-25-5090	Other Benefits	4,703	Cash payout allowances into Retirement Health Savings plan.
01-25-5120	Maintenance - Vehicles	500	Vehicle maintenance and repairs.
01-25-5230	Legal Services	1,500	For adjudication cases.
01-25-5290	Professional Services	10,000	Plan review and inspection consulting services. Costs are typically reimbursed through the permitting process.
01-25-5320	Telephone & Cable	1,500	Cell phone for Building Inspector/Building Assistant. Also includes mobile hotspot for Building Inspector.
01-25-5330	Publishing/Zoning/Advertising	500	ICC Code books and other publications
01-25-5340	Printing/Copying	2,500	Miscellaneous printing.
01-25-5410	Dues & Membership	800	Memberships for the following: HUB International Notary, Kane County Notary, ICC membership, and other miscellaneous organizations.
01-25-5430	Training	500	Various training events.
01-25-5520	Insurance	14,000	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer).
01-25-5610	Office Supplies	500	Miscellaneous office supplies.
01-25-5620	Gasoline & Fuel	1,500	Unleaded gasoline for vehicle.
01-25-5630	Operating Supplies	600	Inspection tools and miscellaneous office needs.
01-25-5680	Postage	1,500	Postage for various mailings.
BUILDING TOTAL		**378,611**	

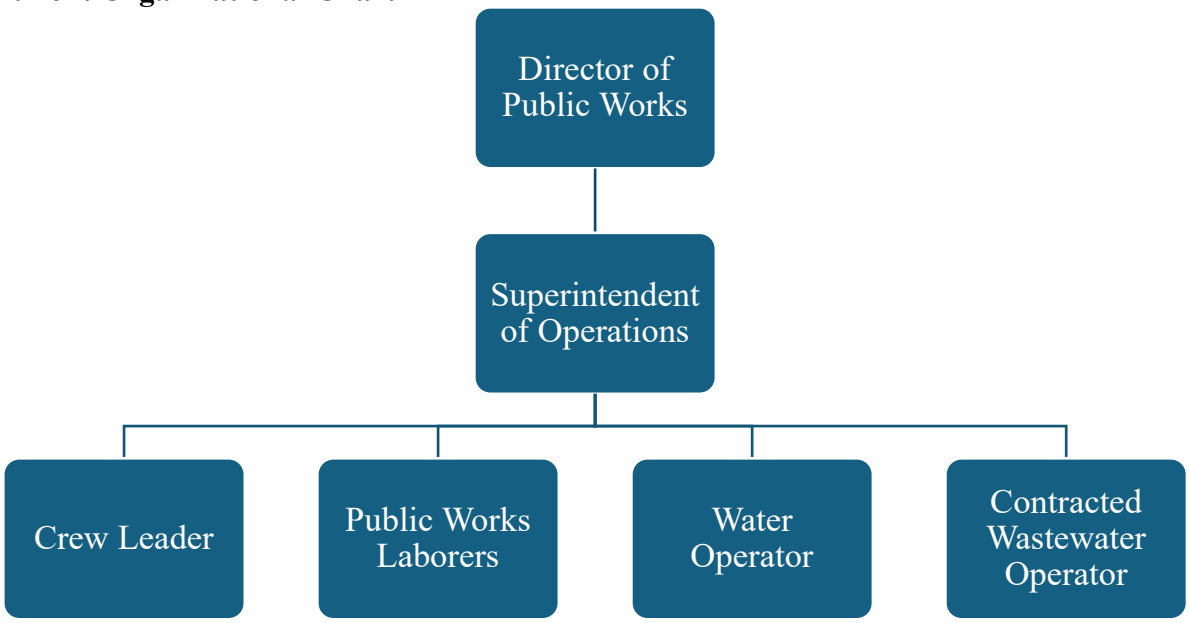
Village of East Dundee
Public Works Department

About the Department

The Public Works Department is responsible for maintaining and enhancing the physical environment and infrastructure of the Village of East Dundee through oversight of all municipal owned facilities and utilities. The Public Works Department is responsible for 25 miles of roadways, 29 miles of water mains, 25 miles of sewer mains, and 12 miles of storm sewer mains.

In addition, the Department operates a water treatment and distribution system through various wells and storage tanks located through the Village. Additionally, the Department operates and maintains a wastewater treatment plant and sewer collection system with four lift stations. The Public Works Department is headed by the Director of Public Works.

Department Organizational Chart



Fiscal Year 2027 Goals & Objectives

- Plant 40 parkway trees during the appropriate seasonal planting periods within the fiscal year. Select suitable species and planting locations based on site conditions, available funding, infrastructure conflicts, species diversity, and the Village's forestry standards.
- Provide setup, cleanup, logistical, and staffing support for approximately 25 Village special events during the fiscal year. Coordinate staffing, equipment, barricades, signage, waste removal, traffic control, and other operational needs with event organizers and participating departments.
- Implement and evaluate the Downtown Business District Sidewalk Snow Removal Pilot Program during the 2026-2027 winter season. Establish operating procedures, staffing and equipment requirements, service priorities, and performance expectations the winter season.
- Complete the approved design engineering phase for the Village Hall Parking Lot Improvement Project by June 2027. Work will include documenting parking needs, confirming the project

scope, developing design plans and specifications, evaluating code and accessibility requirements, and preparing a construction cost estimate.

- Replace the flue serving the wash bay at the Public Works Garage by February 2027. Confirm system requirements, complete any necessary inspections, coordinate the work to minimize disruptions, and verify proper operation after installation.
- Install an awning above the exterior storage bay at the Public Works Garage by May 2027. Confirm design requirements, dimensions, drainage, structural attachment, materials, and any applicable permitting requirements before installation.
- Replace the heater inside the lower barn by January 2027. Evaluate heating needs, select properly sized and energy-efficient equipment, coordinate installation, and verify that the new unit meets applicable safety and building-code requirements.
- Complete the recruitment and hiring of a qualified Assistant Public Works Director by January 2027. Finalize the position description, conduct a structured recruitment and interview process, complete all required pre-employment steps, and implement an onboarding plan.
- Complete ongoing training and professional development that supports Public Works operations, leadership, safety, technical expertise, regulatory compliance, and succession planning. Establish an annual training plan that identifies required and recommended training for applicable employees.
- Negotiate a successor Collective Bargaining Agreement before the current agreement expires. Prepare bargaining priorities, gather relevant operational and financial information, participate in negotiations in good faith, document tentative agreements, and complete the approval and implementation process.

Village of East Dundee

General Fund (01)

Expense Summary by Department

PUBLIC WORKS 01-31	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
EXPENSES							
PERSONNEL SERVICES							
IMRF Salaries	01-31-5011	217,287	357,136	386,165	448,700	387,866	431,281
Overtime	01-31-5019	41,981	57,413	88,761	60,000	56,609	60,000
Social Security	01-31-5030	19,425	30,044	34,230	38,010	37,592	42,813
IMRF Pension	01-31-5050	26,670	36,162	43,195	48,000	43,647	55,049
Employee Insurance	01-31-5060	46,687	82,995	80,947	104,655	97,080	108,633
Uniform Allowance	01-31-5080	1,415	2,964	2,576	3,250	3,250	3,250
Other Benefits	01-31-5090	-	-	-	12,000	2,751	12,450
TOTAL		**353,465**	**566,714**	**635,874**	**714,615**	**628,795**	**713,476**
MAINTENANCE SERVICES							
Maintenance - Building	01-31-5110	72,559	33,705	68,521	72,750	90,000	101,000
Maintenance - Vehicles	01-31-5120	50,338	33,128	22,717	33,200	24,133	25,000
Maintenance - Equipment	01-31-5130	9,510	16,780	36,374	20,000	19,337	20,000
Maintenance - Storm System	01-31-5140	11,090	13,951	15,512	30,000	19,874	18,000
Maintenance - Street System	01-31-5150	46,581	42,118	24,996	28,000	28,000	32,000
Maintenance - Snow Removal	01-31-5160	6,649	7,342	7,562	21,500	10,000	20,000
Maintenance - Street Lights	01-31-5170	-	4,205	40,195	25,400	24,110	27,000
Maintenance - Forestry	01-31-5190	26,172	23,470	33,475	29,500	18,000	37,500
Maintenance - Caboose	01-31-5195	235	611	5,799	3,000	1,500	2,500
Maintenance - Depot	01-31-5196	11,572	7,914	16,912	13,740	1,100	13,800
Maintenance - Summit School	01-31-5197	93	100	-	-	-	-
Maintenance - Parking Garage	01-31-5198	-	992	29,408	-	-	-
TOTAL		**234,797**	**184,313**	**301,471**	**277,090**	**236,054**	**296,800**
CONTRACTUAL SERVICES							
Engineering Service	01-31-5220	19,612	53,732	33,465	36,000	30,000	41,000
Legal Services	01-31-5230	4,916	16,783	3,804	5,000	3,500	10,000
Medical Services	01-31-5240	1,501	763	795	1,500	1,000	2,500
Mosquito Abatement	01-31-5265	-	-	-	4,500	-	9,000
Other Professional Services	01-31-5290	25	9,287	1,037	3,700	2,000	4,900
TOTAL		**26,053**	**80,565**	**39,101**	**50,700**	**36,500**	**67,400**
COMMUNICATIONS							
Telephone & Cable	01-31-5320	6,666	10,372	11,292	11,000	11,772	12,000
Printing/Copying	01-31-5340	-	-	47	100	104	100
TOTAL		**6,666**	**10,372**	**11,339**	**11,100**	**11,876**	**12,100**
PROFESSIONAL DEVELOPMENT							
Dues & Membership	01-31-5410	100	497	421	800	500	850
Travel & Meetings	01-31-5420	122	221	345	3,400	500	3,400
Training	01-31-5430	2,230	2,973	4,697	7,800	11,000	8,300
TOTAL		**2,452**	**3,692**	**5,463**	**12,000**	**12,000**	**12,550**

PUBLIC WORKS 01-31	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
OTHER SERVICES & CHARGES							
Public Utility Service	01-31-5510	21,121	10,699	27,310	22,000	22,000	25,000
Risk Insurance	01-31-5520	17,592	46,290	50,407	55,600	54,988	187,000
Rental	01-31-5530	10,384	5,899	4,731	12,500	6,000	10,000
Landfill Charges	01-31-5570	3,454	10,046	13,830	11,000	13,500	14,000
EPA Permit Fees	01-31-5591	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL		**53,551**	**73,934**	**97,278**	**102,100**	**97,488**	**237,000**
COMMODITIES & SUPPLIES							
Office Supplies	01-31-5610	133	171	58	500	350	2,500
Computer Supplies	01-31-5611	-	-	1,929	5,500	1,828	4,000
Gasoline & Fuel	01-31-5620	10,562	18,475	15,623	20,000	19,417	22,000
Operating Supplies	01-31-5630	9,081	13,349	26,250	17,500	16,982	20,000
Small Tools & Equipment	01-31-5640	19,402	27,685	27,775	22,100	22,100	10,000
Postage	01-31-5680	205	100	268	150	100	150
TOTAL		**39,382**	**59,780**	**71,903**	**65,750**	**60,777**	**58,650**
TOTAL		**716,367**	**979,371**	**1,162,429**	**1,233,355**	**1,083,490**	**1,397,976**

Village of East Dundee

General Fund (01)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-31-5011	Salaries	431,281	Includes 50% salaries for the following positions: Public Works Director, Assistant PW Director, Superintendent of Operations, Crew Leader, and Laborers.
01-31-5019	Overtime	60,000	Overtime pay for department.
01-31-5030	Social Security	42,813	Includes 50% Social Security for participating.
01-31-5050	IMRF	55,049	Includes 50% of IMRF for participating employees.
01-31-5060	Employee Insurance	108,633	Includes 50% of dental, health, vision, and life insurance for participating employees.
01-31-5080	Uniform Allowance	3,250	Uniform allowance is allotted in accordance to the union contract and Village policy and other miscellaneous items.
01-31-5090	Other Benefits	12,450	Cash payout allowances into Retirement Health Savings plan.
01-31-5110	Maintenance - Building	101,000	Includes mowing various Village properties and ROW ($18,000), Fertilizer for lawn areas ($6,000), plants for planters/islands ($7,000), Holiday décor ($7,500), PW garage fac maintenance/repairs ($5,000), Fire alarm/sprinkler system inspection and repairs ($5,000), gate maintenance ($1,000), replacement banners ($6,500), HVAC seasonal inspections ($20,000), janitorial service $1,500), misc. maintenance ($2,500), Heater lower barn ($5,000), PW Garage flue in wash bay ($9,500), PW Garage Ext Bay Awning ($6,500).
01-31-5120	Maintenance - Vehicles	25,000	Miscellaneous maintenance & repairs (drivable and trailers).
01-31-5130	Maintenance - Equipment	20,000	Maintenance & repairs to mowers, chipper, chain saws, trimmers, etc. ($16,000), Maintenance/Serv 6" pump ($2,500), Aerial/scissor lift inspection $1,500
01-31-5140	Maintenance - Storm System	18,000	Miscellaneous repairs and materials of the storm system.
01-31-5150	Maintenance - Street System	32,000	For street sign materials ($10,000), miscellaneous materials - stone, asphalt, concrete, topsoil, etc. ($12,000), and curb/gutter/sidewalk replace ($10,000)
01-31-5160	Maintenance - Snow Removal	20,000	Includes miscellaneous parts and materials($15,000), Bagged salt, eco friendly ($7,500), truck #37 carbon cutting edge ($5,500)
01-31-5170	Maintenance - Street Lights	27,000	Street light and traffic signal (cost share with IDOT) maintenance.
01-31-5190	Maintenance - Forestry	37,500	Contract tree removal ($20,000), Contract tree trimming ($5,000), purchase/plant parkway trees ($10,000), parkway restoration including topsoil, seed, etc. ($2,500),
01-31-5195	Maintenance - Caboose	2,500	General maintenance for the upkeep of the Caboose.
01-31-5196	Maintenance - Depot	13,800	General maintenance for the upkeep of the Depot and janitorial services for facility.
01-31-5220	Engineering Services	41,000	MS4 annual reporting/inspection/evaluation ($11,000), develop a Geographic Information Systems (GIS) program ($20,000), and miscellaneous engineering ($10,000).
01-31-5230	Legal Services	10,000	Legal counsel for various matters. FY 2027 includes an increase in anticipation of negotiations for a new Collective Bargaining Agreement.
01-31-5240	Medical Services	2,500	Pre and post hire employment screenings, random testing, and other medical screenings as required by policy.
01-31-5265	Mosquito Abatement	9,000	Contract fog spray and miscellaneous items.
01-31-5290	Professional Services	4,900	Includes JULIE locates ($900 - split 50/50 w/s), EPA permit requirement for visual dry screening ($500), IEPA permit disposal ($1,000), security alarm maintenance ($1,500), miscellaneous ($1,000).
01-31-5320	Telephone & Cable	12,000	Cell phone, tablet service, cell modems, and landline service.

Acct No.	Account Description	Budgeted Amount	Notes
01-31-5340	Printing/Copying	100	Miscellaneous printing and copier lease.
01-31-5410	Dues & Membership	850	APWA (split with the Water and Sewer Fund), IPWMAN, and miscellaneous.
01-31-5420	Travel & Meetings	3,400	APWA Conference (split with the Water and Sewer Fund), travel, Road Scholars, and other conferences.
01-31-5430	Training	8,300	Professional development, safety, and equipment training.
01-31-5510	Public Utility Service	25,000	Gas and electricity for Village Hall, Police Station, Depot, Parking Garage and Caboose.
01-31-5520	Insurance	187,000	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer).
01-31-5530	Rental	10,000	Rentals: asphalt roller, asphalt kettle, stump grinder, equipment rentals and other miscellaneous tools.
01-31-5570	Landfill Charges	14,000	Disposal of street sweepings tree debris, leaves, and miscellaneous debris.
01-31-5591	EPA Permit Fee	1,000	NPDES permits for storm water compliance with MS4 Permit.
01-31-5610	Office Supplies	2,500	Miscellaneous office supplies.
01-31-5611	Computer Supplies	4,000	For hardware and software purchases as well as other computer related expenses.
01-31-5620	Gasoline & Fuel	22,000	Unleaded and diesel for vehicles.
01-31-5630	Operating Supplies	20,000	PW garage supplies ($3,500), traffic safety supplies ($10,000), PPE and safety gear ($2,500), and other miscellaneous items ($4,000).
01-31-5640	Small Tools	10,000	Miscellaneous small equipment & tools.
01-31-5680	Postage	150	Postage various mailings.
STREETS TOTAL		**1,397,976**	

Village of East Dundee
Refuse Fund

About the Fund

The Refuse Department is established to account for the collection and disposal of residential refuse, recycling, landscape waste, and other authorized solid waste services provided to Village residents. The department is supported primarily through user fees and is intended to recover the costs associated with providing solid waste and recycling services.

The Village contracts with a private waste management provider for collection and disposal services and oversees contract administration, service quality, resident communications, and regulatory compliance. The department is administered by the Administration and Finance Departments, with coordination provided by Public Works as needed.

Fiscal Year 2027 Goals & Objectives

- Deliver dependable refuse and recycling collection services to Village residents.
- Monitor contractor performance to ensure compliance with service standards.
- Maintain financial stability through effective budgeting and contract management.
- Promote recycling and responsible waste management practices.
- Respond promptly to resident concerns and service requests.

Village of East Dundee

General Fund (01)

Expense Summary by Department

REFUSE 01-33	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
EXPENSES							
CONTRACTUAL SERVICES							
Garbage Collection	01-33-5180	180,299	281,751	264,781	290,400	295,943	300,000
Printing/Copying	01-33-5340	74	72	87	700	100	250
TOTAL		**180,373**	**281,823**	**264,868**	**291,100**	**296,043**	**300,250**
OTHER CHARGES & SERVICES							
Bank & Service Charges	01-33-5586	4,293	6,649	7,353	8,500	8,816	10,000
TOTAL		**4,293**	**6,649**	**7,353**	**8,500**	**8,816**	**10,000**
COMMODITIES & SUPPLIES							
Postage	01-33-5680	405	608	631	750	605	750
TOTAL		**405**	**608**	**631**	**750**	**605**	**750**
TOTAL EXPENDITURES		**185,071**	**289,080**	**272,852**	**300,350**	**305,464**	**311,000**

Village of East Dundee

General Fund (01)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-33-5180	Garbage Collection	300,000	The Village has a 5 year contract with Flood Brothers for refuse and recycling services to our residents. The contract ends on December 31, 2030.
01-33-5340	Printing/Copying	250	Includes 10% of cost for printing of utility bill, which includes the monthly refuse and recycling fee, through Third Millennium.
01-33-5586	Bank Charges	10,000	10% of bank fees charged here for lockbox processing and 30% of Invoice Cloud (ePay) software (the balance is in Fund 60).
01-33-5680	Postage	750	10% of the cost of postage for utility bill printing & mailing through Third Millennium.
GARBAGE TOTAL		**311,000**	

Village of East Dundee
Community Events Department

About the Department
The Community Events department is under the direction of the Deputy Village Administrator. This department is responsible for planning, organizing, and managing all aspects of unique or large-scale Village-sponsored events, including selecting venues, managing budgets, negotiating with vendors, coordinating logistics, managing volunteers, and overseeing event execution to ensure a successful and smooth experience for attendees, all while adhering to specific event goals and timelines. This department is also responsible for the coordination of all Depot-related activities and non-Village-sponsored events.

Department Organizational Chart



Fiscal Year 2027 Goals & Objectives
- Successfully plan, coordinate, and execute Village events that provide attendees with safe, welcoming, accessible, and enjoyable experiences.
- Conduct monthly coordination meetings with the Community Events & Depot Committee to ensure the committee's objectives, recommendations, and priorities are considered during event planning.
- Work collaboratively with Village staff, particularly Public Works, to establish clear responsibilities, timelines, and resource needs for each Village event.
- Recruit, organize, and retain a dependable group of volunteers to assist with the planning and execution of Village events.
- Complete a documented risk and safety assessment for each major Village event to reduce hazards, protect attendees and employees, and minimize the potential for accidents and claims.

- Monitor the performance of the Village's third-party marketing vendor to ensure the vendor meets staff needs, fulfills contractual requirements, and improves the visibility and promotion of Village events.
- Create and implement a comprehensive sponsorship program that increases private support for Village events and provides meaningful recognition and value to participating sponsors.
- Continue to develop and evaluate the newly created Halloween event as part of the Village's recurring community event schedule.
- Establish a consistent process for gathering feedback from attendees, vendors, sponsors, volunteers, committee members, and Village staff following major events.
- Conduct a formal post-event review after each major Village event and document recommendations for future improvements.

Village of East Dundee

General Fund (01)

Expense Summary by Department

COMMUNITY EVENTS 01-37	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
EXPENSES							
MAINTENANCE SERVICES							
Maintenance - Equipment	01-37-5130	-	-	373	-	-	
TOTAL		**-**	**-**	**373**	**-**	**-**	**-**
CONTRACTUAL SERVICES							
Other Professional Services	01-37-5290	52,312	56,157	67,624	72,000	90,335	90,000
TOTAL		**52,312**	**56,157**	**67,624**	**72,000**	**90,335**	**90,000**
OTHER SERVICES & CHARGES							
Rental	01-37-5330	43,035	51,206	67,645	70,000	69,230	74,100
TOTAL		**43,035**	**51,206**	**67,645**	**70,000**	**69,230**	**74,100**
COMMUNICATION							
Printing/Copying	01-37-5340	5,995	3,517	4,619	5,000	5,438	5,150
TOTAL		**5,995**	**3,517**	**4,619**	**5,000**	**5,438**	**5,150**
PROFESSIONAL DEVELOPMENT							
Dues & Membership	01-37-5410	421	878	972	1,000	926	1,000
TOTAL		**421**	**878**	**972**	**1,000**	**926**	**1,000**
COMMODITIES & SUPPLIES							
Office Supplies	01-37-5610	77	339	-	300	75	300
Operating Supplies	01-37-5630	2,485	2,665	3,967	20,500	21,000	21,115
Program Operating Supplies	01-37-5631	15,782	13,719	22,452	-	-	-
Postage	01-37-5680	128	650	650	500	450	515
TOTAL		**18,472**	**17,373**	**27,069**	**21,300**	**21,525**	**21,930**
MISCELLANEOUS EXPENSES							
Miscellaneous Event Expenses	01-37-5790	2,887	1,263	80	1,000	150	1,030
Depot & Other Expenses	01-37-5795	-	-	200	15,000	16,000	15,450
TOTAL		**2,887**	**1,263**	**280**	**16,000**	**16,150**	**16,480**
TOTAL		**123,122**	**130,394**	**168,582**	**185,300**	**203,604**	**208,660**

Village of East Dundee

General Fund (01)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
01-37-5290	Professional Services	90,000	Event talent/entertainment, sound/lights, carriage rides, marketing consultant, drone, shredding event truck
01-37-5330	Rental	74,100	Rental of stage, portable toilets, and other equipment.
01-37-5340	Printing/Copying	5,150	Printing for events.
01-37-5410	Dues & Membership	1,000	Memberships for miscellaneous publications and organizations.
01-37-5610	Office Supplies	300	Miscellaneous office supplies.
01-37-5630	Operating Supplies	21,115	Includes signage, volunteer food vouchers/event banks, ice/beverages, and all other expenses for the successful operation of events. FY26, combined operating supplies and program operating supplies into one line item.
01-37-5680	Postage	515	Postage for mailings related to events.
01-37-5790	Miscellaneous Event Expenses	1,030	Miscellaneous event supplies.
01-37-5795	Depot & Other Expenses	15,450	Expenses for the Depot Market and other miscellaneous Depot related expenses. Moved from Fund 34 in FY2026.
COMMUNITY EVENTS TOTAL		**208,660**	

Community Events Budget per Event	
Wine Down Wednesday	17,500
Thirsty Thursday	36,000
Oktoberfest	92,000
Dickens in Dundee	17,000
Halloween	8,500
St. Patrick's Day	4,000
Motor Monday	2,000
Shredding Event	1,300
Riverside Parade of Lights	1,200
Concerts in the Park	2,000
Dundee Township Family Fun	500
Flag Day	100
Depot	12,000
Miscellaneous Events & Expenses	14,560
TOTAL EVENT BUDGET	**208,660**

Village of East Dundee
Municipal Parking Garage Fund

About the Fund

The Municipal Parking Garage Fund is an enterprise fund established to account for the operations of the Village-owned parking facility. The fund supports expenses associated with security, insurance, lighting, infrastructure maintenance, and other operating and capital-related costs. Currently, the fund is financed through revenues generated from the sale of three commercial units located beneath the parking garage, as well as fees collected from electric vehicle charging stations. This Fund is generally managed by the Administration and Public Works departments.

Fiscal Year 2027 Goals & Objectives

- Continue to provide safe, accessible, and well-maintained parking for residents, visitors, and patrons of the East Dundee downtown district while supporting economic activity and ensuring the long-term sustainability of the Village-owned parking facility.

Village of East Dundee

Municipal Parking Garage Fund (10)

Expense Summary by Fund

MUNICIPAL PARKING GARAGE FUND 10	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**305,133**
REVENUES							
OTHER REVENUE							
Investment Income	10-09-4810	-	-	-	-	232	250
Miscellaneous Income	10-09-4890	-	-	-	-	45,606	1,376
TOTAL		**-**		**-**	**-**	**45,838**	**1,626**
TOTAL REVENUES		**-**	**-**	**-**	**-**	**45,838**	**1,626**
EXPENSES							
MAINTENANCE SERVICES							
Building & Grounds	10-10-5150	-	-	-	12,000	201	-
Snow Removal	10-10-5160	-	-	-	1,500	-	-
TOTAL		**-**	**-**	**-**	**13,500**	**201**	**-**
PROFESSIONAL SERVICES							
Auditing Services	10-10-5210	-	-	-	1,000	-	300
Legal Services	10-10-5230	-	-	-	1,500	-	-
IT Services	10-10-5286	-	-	-	6,000	-	-
Other Professional Services	10-10-5290	-	-	-	18,000	180,000	192,000
TOTAL		**-**	**-**	**-**	**26,500**	**180,000**	**192,300**
COMMUNICATIONS							
Telephone & Cable	10-10-5320	-	-	-	5,040	2,070	-
TOTAL		**-**	**-**	**-**	**5,040**	**2,070**	**-**
OTHER SERVICE CHARGES							
Public Utility Service	10-10-5510	-	-	-	42,000	13,084	-
Risk Insurance	10-10-5520	-	-	-	10,000	-	-
TOTAL		**-**	**-**	**-**	**52,000**	**13,084**	**-**
MISCELLANEOUS							
Miscellaneous Expenses	10-10-5790	-	-	-	5,000	-	-
TOTAL		**-**	**-**	**-**	**5,000**	**-**	**-**
CAPITAL OUTLAY							
Garage Improvements	10-10-5948	-	-	-	11,000	11,000	-
TOTAL		**-**	**-**	**-**	**11,000**	**11,000**	**-**
TOTAL EXPENDITURES		**-**	**-**	**-**	**113,040**	**206,355**	**192,300**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**-**	**-**	**-**	**(113,040)**	**(160,517)**	**(190,674)**
ENDING CASH BALANCE							**114,459**

Village of East Dundee

Municipal Parking Garage Fund (10)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**305,133**	
10-09-4810	Investment Income	250	Interest earned on investments.
10-09-4890	Miscellaneous Income	1,376	Miscellaneous income received from Blink for electric vehicle charging fees and other sources.
TOTAL REVENUE(S)		**1,626**	
10-10-5210	Auditing Services	300	A portion of the contract fees for the Village's annual audit (firm pending RFP).
10-10-5290	Other Professional Services	192,000	Monthly HOA fee for $15,000 plus miscellaneous overage.
TOTAL EXPENDITURE(S)		**192,300**	
MUNICIPAL PARKING GARAGE TOTAL		**(190,674)**	
ENDING CASH BALANCE		**114,459**	

Village of East Dundee
Streets & Bridge Fund

About the Fund

The Streets & Bridge Fund is a dedicated fund used to pay for the construction, repair, maintenance, and safety improvements of local roads, thoroughfares, and bridges. This Fund falls under the general supervision of the Public Works Department. The Fund is primarily funded by revenues levied by Kane County and redistributed to East Dundee.

Fiscal Year 2027 Goals & Objectives

- Complete the street-sign project associated with amended on-street parking regulations in the downtown area and the Flats and Terrace neighborhoods by August 2027. Develop a complete sign inventory and installation plan, remove or replace outdated signs, and install new signs that accurately reflect the adopted parking regulations.
- Complete thermoplastic pavement striping at designated intersections and roadway locations.
- Complete crack sealing on prioritized Village streets to extend pavement life and reduce future deterioration.
- Replace the designated streetlight pole and fixture to improve lighting reliability, visibility, and public safety.
- Replace the specialized streetlight poles on Plate Drive.

Village of East Dundee

Streets and Bridge Fund (15)

Expense Summary by Fund

STREETS & BRIDGE FUND 15	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**71,019**
REVENUES							
REAL ESTATE TAXES							
Road & Bridge Tax	15-01-4020	48,767	47,425	54,894	57,000	55,797	56,000
Road & Bridge PPRT	15-01-4060	6,117	-	2,613	-	-	-
Insurance Reimbursement	15-01-4885	-	-	3,936	-	29,237	-
TOTAL		**54,884**	**47,425**	**61,443**	**57,000**	**85,034**	**56,000**
TOTAL REVENUES		**54,884**	**47,425**	**61,443**	**57,000**	**85,034**	**56,000**
EXPENSES							
CAPITAL OUTLAY							
Street System	15-01-5950	32,052	48,468	35,899	56,000	45,000	108,000
Street Vehicles	15-01-5953	-	-	-	37,000	29,309	-
TOTAL		**32,052**	**48,468**	**35,899**	**93,000**	**74,309**	**108,000**
TOTAL EXPENDITURES		**32,052**	**48,468**	**35,899**	**93,000**	**74,309**	**108,000**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**22,832**	**(1,043)**	**25,544**	**(36,000)**	**10,725**	**(52,000)**
ENDING CASH BALANCE							**19,019**

Village of East Dundee

Streets and Bridge Fund (15)
Expenditure Summary

This fund reflects a portion of the costs for operating streets and bridges in the Village of East Dundee. The Village receives up to .06% in taxes on taxable properties for the annual upkeep on the Village infrastructure and streets related equipment.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**71,019**	
15-01-4020	Real Estate Taxes	56,000	Taxes received from Kane County; not levied by Village.
TOTAL REVENUE(S)		**56,000**	
15-01-5950	Street System	108,000	Thermoplastic striping ($12,000), Crack sealing ($25,000), and Replace street light - pole & fixture ($25,000), Replace street light poles - Plate Dr. ($16,000), and street sign project ($30,000).
TOTAL EXPENDITURE(S)		**108,000**	
STREETS & BRIDGE TOTAL		**(52,000)**	
ENDING CASH BALANCE		**19,019**	

Village of East Dundee
Motor Fuel Tax Fund

About the Fund

The Motor Fuel Tax (MFT) Fund is a special revenue fund established to account for expenditures associated with the Village's annual roadway rehabilitation and construction program, excluding projects financed through grants, General Obligation bond issuances, or the Capital Projects Fund. The primary source of funding for roadway improvements is the Village's allocation of Motor Fuel Tax revenues.

The Village receives monthly Motor Fuel Tax distributions from the State of Illinois based on population. These revenues are restricted by state law and may only be used for roadway maintenance, construction, and other transportation-related improvements authorized by the Illinois Department of Transportation (IDOT).

The fund is administered by the Public Works Department and supports the ongoing maintenance, preservation, and improvement of the Village's transportation infrastructure to ensure safe and reliable travel for residents, businesses, and visitors.

Fiscal Year 2027 Goals & Objectives

- Purchase road salt and other winter maintenance materials necessary to ensure safe travel during snow and ice events.
- Remit payments for street lighting to maintain safe and reliable illumination along Village roadways and public rights-of-way.
- Support roadway maintenance, rehabilitation, and reconstruction projects in accordance with Illinois Department of Transportation (IDOT) requirements.
- Maintain transportation infrastructure to promote public safety and extend the useful life of Village roadways.
- Submit timely and accurate reports to the Illinois Department of Transportation (IDOT) to ensure compliance with Motor Fuel Tax program requirements and maintain eligibility for state funding.

Village of East Dundee

Motor Fuel Tax Fund (28)

Expense Summary by Fund

MOTOR FUEL TAX FUND 28	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**23,336**
REVENUES							
INTERGOVERNMENTAL REVENUE							
Motor Fuel Tax Allotment	28-01-4430	95,083	140,107	142,974	143,983	143,000	144,582
TOTAL		**95,083**	**140,107**	**142,974**	**143,983**	**143,000**	**144,582**
OTHER REVENUE							
Investment Income	28-01-4810	30,282	61,840	47,074	20,500	30,000	30,000
TOTAL		**30,282**	**61,840**	**47,074**	**20,500**	**30,000**	**30,000**
TOTAL REVENUES		**125,365**	**201,947**	**190,048**	**164,483**	**173,000**	**174,582**
EXPENSES							
OTHER SERVICE CHARGES							
Snow Removal	28-01-5160	-	25,727	36,685	24,750	18,383	37,064
Public Utility Service	28-01-5510	18,719	30,205	31,781	30,000	30,000	35,000
TOTAL		**18,719**	**55,932**	**68,466**	**54,750**	**48,383**	**72,064**
CAPITAL OUTLAY							
Street Systems	28-01-5950	-	-	27,874	560,000	450,000	-
Road Projects	28-01-5955	-	-	175,870	164,500	164,500	-
TOTAL		**-**	**-**	**203,744**	**724,500**	**614,500**	**-**
TOTAL EXPENDITURES		**18,719**	**55,932**	**272,210**	**779,250**	**662,883**	**72,064**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**106,646**	**146,015**	**(82,162)**	**(614,767)**	**(489,883)**	**102,518**
ENDING CASH BALANCE							**125,854**

Village of East Dundee

Motor Fuel Tax Fund (28)

Expenditure Summary

This fund reflects tax money received from the Motor Fuel Tax program. Motor Fuel Tax is collected on gasoline sold, pooled by the State of Illinois, and then distributed back to the communities based on population.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**23,336**	
28-01-4430	MFT Allotment	144,582	IML estimates $21.70 for MFT and $24.17 per capita for transportation renewal funding for this Fiscal Year.
28-01-4810	Investment Income	30,000	Interest earned on investments.
TOTAL REVENUE(S)		**174,582**	
28-01-5160	Snow Removal	37,064	Road salt is purchased through the State of Illinois contract. Estimate of 400 tons at $92.66/ton.
28-01-5510	Public Utility Services	35,000	For street light electricity.
TOTAL EXPENDITURE(S)		**72,064**	
MFT FUND TOTAL		**102,518**	
ENDING CASH BALANCE		**125,854**	

Village of East Dundee
Capital (Vehicle & Equipment) Fund

About the Fund

The Capital Projects Fund accounts for the acquisition, construction, and improvement of major capital assets, including roadway improvements, sidewalk improvements, and other infrastructure projects throughout the Village. The fund also supports lease obligations associated with police and public works vehicles.

The primary funding source for the Capital Projects Fund is an annual transfer from the General Fund. Each year, the General Fund transfers available resources equal to the difference between operating revenues and operating expenditures to support the Village's long-term capital needs. For Fiscal Year 2027, transfers from the General Fund total $650,000. Additional funding sources may include federal, state, and local grants, as well as contributions from other governmental agencies.

The fund is administered jointly by the Public Works and Administration Departments, with oversight responsibilities varying based on the nature of the project or capital asset. The fund serves as a critical component of the Village's long-term financial planning by providing dedicated resources for infrastructure preservation, equipment replacement, and strategic capital investment.

Fiscal Year 2027 Goals & Objectives

- Complete the Street Improvement Program, including 1st Street, from Barrington Avenue to the north corporate limits; Wenholz Avenue, from Water Street to 1st Street; Lincoln Avenue, from Water Street to Wenholz Avenue; 4th Street, from Barrington Avenue to the north terminus of 4th Street.
- Construct right-of-way improvements adjacent to 217 Barrington Avenue (Mockingbird).
- Complete shoreline restoration design engineering services along the Fox River.
- Complete design engineering for the Van Buren Sidewalk Project, supported by a $250,000 Safe Routes to School Grant, with construction anticipated in 2028.
- Complete design engineering associated with the Village Hall Improvement Project.
- Replace aging server infrastructure and copiers for various Village departments.
- Install a keyless entry access system at Village Hall and replace the main exterior entrance door.
- Fabricate and install four new community entryway signs and one new Village Hall sign to replace the existing wooden signage with similar materials and updated construction.
- Utilize professional consulting services to identify, prepare, and submit applications for grant opportunities that support planned capital improvement projects and leverage local funding resources.

Village of East Dundee

5 Year Vehicle Capital Plan

This is a comprehensive Vehicle Capital Plan that is inclusive of all the proposed vehicle purchases within the Street & Bridge, Capital, Water & Sewer Funds.

What is considered a capital purchase for vehicles?
1. Per unit cost is at least $10,000.
2. Useful life of at least one (1) year.
3. Inconsistent purchase to department budget (i.e. purchase made every three or five years).

Any project that does not meet these qualifications will be funded out of the General Fund.

Projects are rated as critical, recommended, low, or contingent (based on fund availability). *Items not scheduled for replacement within five (5) years will be listed as inventory only.*

Year	Useful Life	ID #		2027	2028	2029	2030	2031	Total	Funding Source(s)	GL Number
Building											
2025	15		Subaru Forester	-	-	-	-	-	-	Capital Projects Fund 32	
Total				-	-	-	-	-	-		
Police (Enterprise Lease)											
2021	4	31	Ford Explorer (Patrol)	14,556	14,556	14,556	14,556	14,556	72,780	Capital Projects Fund 32	32-21-5942
2023	4	4	Ford Explorer (Det)	26,952	14,000	14,000	14,000	14,000	82,952	Capital Projects Fund 32	32-21-5942
2023	4	8	Ford Explorer (Patrol)	21,156	25,500	23,000	23,000	23,000	115,656	Capital Projects Fund 32	32-21-5942
2023	4	0	Ford Explorer (Admin)	26,772	14,000	14,000	14,000	14,000	82,772	Capital Projects Fund 32	32-21-5942
2023	4	9	Ford Explorer (Patrol)	13,104	25,500	19,000	19,000	19,000	95,604	Capital Projects Fund 32	32-21-5942
2024	4	2	Ford Explorer (DC)	28,104	15,000	15,000	15,000	15,000	88,104	Capital Projects Fund 32	32-21-5942
2024	4	6	Ford Explorer (Chief)	28,092	15,000	15,000	15,000	15,000	88,092	Capital Projects Fund 32	32-21-5942
2025	4	5	Ford Explorer (Patrol)	16,176	16,176	16,176	16,176	16,176	80,880	Capital Projects Fund 32	32-21-5942
2025	4	7	Ford Explorer (Patrol)	16,044	16,044	16,044	16,044	16,044	80,220	Capital Projects Fund 32	32-21-5942
2025	4	8	Ford Explorer (Patrol)	16,032	16,032	16,032	16,032	16,032	80,160	Capital Projects Fund 32	32-21-5942
Total				**206,988**	**171,808**	**162,808**	**162,808**	**162,808**	**867,220**		
Public Works											
2001		UG-01	F450 Box Truck - Underground	-	-	-	-		-	Capital Projects Fund 32	
2005	12	33	International 6 Wheel - Dump Truck	-	-	-	-		-	Capital Projects Fund 32	
2010	8	20	Ford F250 Pickup Truck	-	-	-	-		-	Capital Projects Fund 32	
2014	12	23	Ford F550 Flatbed/Crane	-	-	85,000	-		85,000	Capital Projects Fund 32	
2014	10	22	Ford F550 1-Ton Dump Truck	-	85,000	-	-		85,000	Capital Projects Fund 32	
2020	12	25	Ford Transit Van (Water Division)	-	-	-	-		-	Water & Sewer Fund 60	
2021	10	10	Ford F150 Pickup Truck (PW Director)	-	-	-	-		-	Capital Projects Fund 32	
2021	12	36	International HV607 Dump Truck	-	-	-	-		-	Capital Projects Fund 32	
2022	12	21	GMC Sierra 2500HD Pickup Truck	-	-	-	-		-	Capital Projects Fund 32	
2022	15	28	Ford F-350 Pickup/Utility Box Truck	-	-	-	-		-	Capital Projects Fund 32	
2024	12	12	Chevy Silverado 1500 (Supt. of Op)	-	-	-	-		-	Capital Projects Fund 32	
2024	10	26	Ford F-550 1-Ton Dump Truck	-	-	-	-		-	Capital Projects Fund 32	
	15	37	International HV607 Dump Truck	-	-	-	-		-	Capital Projects Fund 32	
			Light Duty Pickup Truck (F250)	12,742	12,742	12,742	12,742	12,742	63,710	Capital Projects Fund 32	32-31-5930
			Light Duty Pickup Truck (F250)	12,742	12,742	12,742	12,742	12,742	63,710	Capital Projects Fund 32	32-31-5930
			Medium Duty Dump Truck (F550)	23,914	23,914	23,914	23,914	23,914	119,570	Capital Projects Fund 32	32-31-5930

Village of East Dundee

5 Year Vehicle Capital Plan

Year	Useful Life	ID #		2027	2028	2029	2030	2031	Total	Funding Source(s)	GL Number
			Heavy Duty Dump Truck	-	68,683	43,658	43,658	43,658	199,657	Capital Projects Fund 32	32-31-5930
Total				**49,398**	**203,081**	**178,056**	**93,056**	**93,056**	**616,647**		
Equipment											
1999			Barricade Trailer	-	-	-	-		-	Capital Projects Fund 32	
2002	15		New Holland 545D - Loader/Side Cutter	-	-	-	-		-	Will not replace	
2004	15		Jetter - Sewer Equip Co. of America	-	-	-	-		-	Water & Sewer Fund 60	
2005	20		JLG 3246ES - Scissor lift	-	-	-	-		-	Will not replace	
2013			Lift Trailer - 30 foot	-	-	-	-		-	Capital Projects Fund 32	
2014	15		Elgin Pelican P30356 - Street Sweeper	-	-	-	-		-	Capital Projects Fund 32	
2014	15		Vermeer BC1500 - Brush Chipper	-	-	-	-		-	Capital Projects Fund 32	
2014			Trailer	-	-	-	-		-	Capital Projects Fund 32	
2015			Box Trailer - Sewer Camera	-	-	-	-		-	Capital Projects Fund 32	
2016			Fence Trailer	-	-	-	-		-	Capital Projects Fund 32	
2020	10		Deere Z915E - Riding Mower	-	-	-	-		-	Capital Projects Fund 32	
2022	15		Eagle - Trailer for Skid Steer Loader	-	-	-	-		-	Capital Projects Fund 32	
2022			Floe VM-UT Landscape Trailer	-	-	-	-		-	Capital Projects Fund 32	
2023	15		Caterpillar 262D3 XPS Skid Steer	-	-	-	-		-	Capital Projects Fund 32	
2023	15		Caterpillar 430-07A Loader/backhoe combo	-	-	-	-		-	Capital Projects Fund 32	
2024	15		Genie Articulated Boom Lift - Z45XC	-	-	-	-		-	Capital Projects Fund 32	
2024	10		Toro Grandstand 52" Stand-On Mower	-	-	-	-		-	Capital Projects Fund 32	
			Sewer Jetter	-	-	-	-		-	Water & Sewer Fund 60	60-33-5940
			Sweeper Repairs	-	-	-	-		-	Streets Fund 15	
			Skid-Steer Attachments	-	20,700	-	-		20,700	Capital Projects Fund 32	
			Concrete Grinder/Scarifier	-	15,000	-	-		15,000	Capital Projects Fund 32	
			Trailer - Mounted Vacuum Excavator	175,000	-	-	-	-	175,000	Water & Sewer Fund 60	60-33-5940
Total				**175,000**	**35,700**	**-**	**-**	**-**	**210,700**		
TOTAL				**431,386**	**410,589**	**340,864**	**255,864**	**255,864**	**1,694,567**		

Village of East Dundee

5 Year Capital Improvement Plan

This is a comprehensive Capital Improvement Plan that is inclusive of all the proposed projects within the Street & Bridge, MFT, Capital, TIF & BDD Funds, Water & Sewer Funds.

What is considered a capital project or purchase?

1. Per unit cost is at least $10,000.
2. Useful life of at least one (1) year.
3. Inconsistent purchase to department budget (i.e. purchase made every three or five years).

Any project that does not meet these qualifications will be funded out of the General Fund.

Projects are rated as critical, recommended, low, or contingent (based on fund availability).

Project	Priority	2027	2028	2029	2030	2031	Total	Funding Source(s)	GL Number
Community Beautification									
(Fox) Riverfront Improvements	Desirable	50,000	150,000	150,000	150,000	150,000	650,000	Capital Projects Fund 32	32-31-5955
Jackson Street Patio and Landscaping	Desirable	-	40,000	-	-	-	40,000	Downtown BDD Fund 34	34-01-5954
Riverfront Trail - Engineering	Necessary	-	150,000	-	-	-	150,000	Capital Projects Fund 32	32-31-5220
Village Gateway/Entryway Signage	Desirable	50,000	100,000	250,000	250,000	-	650,000	Downtown BDD Fund 34	34-01-5954
Total		**100,000**	**440,000**	**400,000**	**400,000**	**150,000**	**1,490,000**		
Facilities & Ground									
Right-of-Way Improvements - 217 Barrington Ave	Necessary	40,000	-	-	-	-	40,000	Capital Projects Fund 32	32-31-6090
Sound Stage and Lawn Area	Desirable	-	2,064,700	25,000	25,000	25,000	2,139,700	Downtown TIF Fund 39	39-01-5970
Underground Overhead Utilities - 3rd Street/Village Hall	Desirable	-	30,000	-	-	-	30,000	Capital Projects Fund 32	32-31-6090
Keyless Entry System	Desirable	24,000	-	-	-	-	24,000	Capital Projects Fund 32	32-15-5948
Village Hall & Police Parking Lot Expansion (Engineering & Construction)	Urgent	25,000	150,000	-	-	-	175,000	Capital Projects Fund 32	32-15-5948
Environmental Analysis & Demolition of Lumberyard Buildings	Necessary	-	250,000	-	-	-	250,000	Capital Projects Fund 32	32-31-5940
Total		**89,000**	**2,494,700**	**25,000**	**25,000**	**25,000**	**2,658,700**		
IT/Communication									
Server Replacement	Urgent	46,000	-	-	-	-	46,000	Capital Projects Fund 32	32-12-5943
Village-Wide Copier Replacement	Necessary	43,317	-	-	-	-	43,317	Capital Projects Fund 32	32-12-5943
Starcom Radios	Necessary	13,593	3,982	-	-	-	17,575	Capital Projects Fund 32	32-21-5947
Total		**102,910**	**3,982**	**-**	**-**	**-**	**106,892**		
Street & Bridge and MFT									
Heinz Dr (590 Healy) - Extension	Necessary	900,000	-	-	-	-	900,000	Cook County TIF Fund 47	47-01-5950
IL 68 & Barrington Avenue Crosswalk Improvements	Desirable	-	-	375,000	-	-	375,000	Capital Projects Fund 32	32-31-5950
Meier Street Extension - Railroad St to Hill St Engineering	Desirable	-	-	53,000	150,000	-	203,000	Capital Projects Fund 32	32-31-5950
Pedestrian Bridge Improvement Project	Necessary	-	875,500	-	-	-	875,500	Capital Projects Fund 32 West Dundee (50% share)	32-31-6090
Street Improvement Project	Urgent	1,110,000	750,000	800,000	850,000	900,000	4,410,000	Capital Projects Fund 32	32-31-5220
Street Sign Project	Necessary	30,000	-	-	-	-	30,000	Streets Fund 15	15-01-5950

Village of East Dundee

5 Year Capital Improvement Plan

Project	Priority	2027	2028	2029	2030	2031	Total	Funding Source(s)	GL Number
Van Buren Sidewalk - Roslyn to Middle School	Urgent	72,820	695,000	-	-	-	767,820	Capital Projects Fund 32 Grant - Safe Routes to School	32-31-5220
Crack Sealing, Road Striping, & Light Poles	Necessary	90,000	91,000	92,000	93,000	94,000	460,000	Streets Fund 15 Capital Fund 32	15-01-5950 32-31-5950
Pavement Management Program	Desirable	-	40,000	-	-	-	40,000	Streets Fund 15	15-01-5950
Total		**2,202,820**	**2,451,500**	**1,320,000**	**1,093,000**	**994,000**	**8,061,320**		
Studies & Plans									
TIF & BDD Audit	Necessary	40,000	-	-	-	-	40,000	All TIFs & BDDs	
Consultants for Grants	Necessary	50,000	-	-	-	-	50,000	Applicable TIF/BDD	32-31-5220
Impact Fee Study	Necessary	25,000	-	-	-	-	25,000	All TIFs & BDDs	
Tree Inventory & Management Plan	Necessary	-	47,000	-	-	-	47,000	General, all TIFs & BDDs	
Lumberyard Renderings	Desirable	20,000					20,000	Capital Projects Fund 32	32-31-5950
Total		**135,000**	**47,000**	**-**	**-**	**-**	**182,000**		
Wastewater (Sewer)									
Clarifier Reconditioning	Urgent	30,000	30,000	30,000	-	-	90,000	Water & Sewer Fund 60	60-33-5953
Emergency Generator - Lift Stations	Urgent	100,000	-	-	-	-	100,000	Water & Sewer Fund 60	60-33-5940 46-01-6060 34-01-6060
Lift Station Spare Pumps	Necessary	-	26,000	12,000	-	-	38,000	Downtown TIF Fund 39 Route 68 TIF Fund 42	60-33-5940 39-01-6060 34-01-6040
Oxidation Ditches - Equipment Replacement	Necessary	-	60,000	60,000	60,000	60,000	240,000	Water & Sewer Fund 60	60-33-5940
Sanitary System Repairs & Lining	Urgent	250,000	250,000	250,000	250,000	100,000	1,100,000	Water & Sewer Fund 60	60-33-5960
Sanitary Manhole Lining/Rehabilitation	Necessary	-	25,000	25,000	25,000	-	75,000	Water & Sewer Fund 60	60-33-5945
Sewer Televising Program	Urgent	125,000	125,000	-	-	-	250,000	Water & Sewer Fund 60	60-33-5954
Wastewater Treatment Plan Facility Plan	Necessary	115,000	-	-	-	-	115,000	Water & Sewer Fund 60	60-33-5291
Additional Capital Projects	Necessary	-	-	300,000	300,000	300,000	900,000	Water & Sewer Fund 60	60-33-5950
Total		**620,000**	**516,000**	**677,000**	**635,000**	**460,000**	**2,908,000**		
Water									
Water Main Improvements	Urgent	292,000	315,000	330,750	347,288	364,652	1,649,690	Water & Sewer Fund 60	60-33-5950
IL 68 Water Tower Painting & Rehabilitation	Urgent	1,015,000	-	-	-	-	1,015,000	Water & Sewer Fund 60	60-33-5965
Lead Service Line Replacement	Urgent	2,107,700	2,200,000	2,300,000	1,500,000	-	8,107,700	Water & Sewer Fund IEPA Loan	60-33-5946
Water Treatment Plan Facility Plan	Necessary	115,000	-	-	-	-	115,000	Water & Sewer Fund 60	60-33-5290
WTP Improvements - Contact Tank	Urgent	640,000	-	-	-	-	640,000	Water & Sewer Fund 60	60-33-5950
Well No. 6 Rehabilitation	Necessary	-	80,000	650,000	-	-	730,000	Water & Sewer Fund 60	60-33-5950
Additional Capital Projects	Necessary	-	-	300,000	300,000	300,000	900,000	Water & Sewer Fund 60	60-33-5950
Total		**4,169,700**	**2,595,000**	**3,580,750**	**2,147,288**	**664,652**	**13,157,390**		
TOTAL CAPITAL PROJECTS		**7,419,430**	**8,548,182**	**6,002,750**	**4,300,288**	**2,293,652**	**28,564,302**		

Village of East Dundee

Capital Projects Fund (32)

Expense Summary by Fund

CAPITAL IMPROVEMENT PROJECTS FUND 32	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**3,672**
REVENUES							
OTHER FINANCING SOURCES							
Municipal Gas Tax	32-09-4080	-	-	127,463	250,000	174,869	175,000
Video Gaming Tax	32-09-4085	256,487	403,077	445,338	425,000	448,289	450,000
Video Gaming License	32-09-4115	-	85,152	-	66,000	55,000	66,000
Economic Development Grant	32-09-4445	-	179,325	-	-	109,322	450,000
Dept. of Commerce & Econ Op.	32-09-4446	-	-	950,000	-	-	-
Non-Government Grants	32-09-4447	-	-	-	-	-	24,000
Miscellaneous Income	32-09-4890	140,605	-	1,482	-	35,787	-
Issuance of Bond Premium	32-09-4905	-	351,644	-	-	-	-
Loan Proceeds	32-09-4957	-	4,571,506	-	-	-	-
TOTAL		**397,092**	**5,590,704**	**1,524,282**	**741,000**	**823,267**	**1,165,000**
TOTAL REVENUES		**397,092**	**5,590,704**	**1,524,282**	**741,000**	**823,267**	**1,165,000**
EXPENSES							
CAPITAL OUTLAY							
Village Hall New Equipment	32-12-5940	-	-	15,814	-	26,302	-
Technology Equipment	32-12-5943	-	-	-	-	-	89,317
Gateway/Signage Improvements	32-15-5935	-	-	1,755	-	-	50,000
Building Department Vehicle	32-15-5940	-	-	28,781	-	-	-
Municipal Improvements	32-15-5948	29,917	-	139,288	-	-	24,000
Police Equipment	32-21-5940	26,111	43,944	-	15,200	9,000	-
Police Vehicles	32-21-5942	2,987	-	153,692	153,000	153,000	207,000
Radio/Communications	32-21-5947	-	13,593	13,593	13,593	13,593	13,593
Police Facility Improvements	32-21-5964	-	-	17,013	-	-	-
Engineering	32-31-5220	-	-		104,700	104,700	117,820
Public Works Vehicles	32-31-5930	80,881	267,530	125,521	86,000	86,000	50,000
Public Works Equipment	32-31-5945	81,242	142,265	-	-	-	-
Street Improvement Project	32-31-5950	-	-	-	-	-	1,110,000
Downtown Parking Garage	32-31-5954	-	6,196,139	2,161,115	-	-	-
Fox River Improvements	32-31-5955	26,945	18,203	-	55,000	15,000	50,000
PW Building Improvements	32-31-5964	-	-	15,650	-	-	-
Stormwater Projects	32-31-5965	-	-	70,093	610,000	585,000	-
Public Works Improvements	32-31-6090	519,305	580,397	378,126	668,000	410,000	40,000
Other Professional Services	32-32-5290	52,440	40,081	80,951	115,000	77,000	50,000
4 N. Van Buren	32-32-5950	202,526	34,645	-	-	-	-
Property Acquisition	32-32-5951	-	-	887,922	400,000	-	-
Christina & RT 25 Intersection	32-36-6090	1,206,514	-	-	-	-	-
TOTAL		**2,228,868**	**7,336,797**	**4,089,312**	**2,220,493**	**1,479,595**	**1,801,730**
TOTAL EXPENDITURES		**2,228,868**	**7,336,797**	**4,089,312**	**2,220,493**	**1,479,595**	**1,801,730**

CAPITAL IMPROVEMENT PROJECTS FUND 32	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
INTERFUND TRANSFERS							
TRANSFER (IN) FROM							
General Fund 01	32-09-4901	-	-	-	-	650,000	650,000
Christina Drive TIF 36	32-09-4936	-	1,182,898	2,645,207	-	-	-
Dundee Crossings TIF 38	32-09-4938	-	-	-	1,500,000	-	-
TOTAL		**-**	**1,182,898**	**2,645,207**	**1,500,000**	**650,000**	**650,000**
TOTAL TRANSFERS		**-**	**1,182,898**	**2,645,207**	**1,500,000**	**650,000**	**650,000**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**(1,831,776)**	**(563,195)**	**80,177**	**20,507**	**(6,328)**	**13,270**
ENDING CASH BALANCE							**16,942**

Village of East Dundee

Capital Projects Fund (32)
Expenditure Summary

This Fund was established to finance vehicle, equipment, and other long-term capital projects at their scheduled time. Purchases or projects conducted in this Fund are aligned with the Village's Vehicle & Capital Improvement Plan which was established in FY20 and will be updated annually to ensure goals and objectives are consistent with the Village's strategic plan and revenue projections.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**3,672**	
32-09-4080	Municipal Gas Tax	175,000	The Village anticipates implementing a municipal gas tax at $.02 per gallon in FY2025. Effective April 2025.
32-09-4085	Video Gaming Revenue	450,000	Reallocated video gaming revenues collected from the State.
32-09-4115	Video Gaming License	66,000	Video gaming licenses & registration of annual operations.
32-09-4445	Economic Development Grant	450,000	Two infrastructure grant from the State of Illinois one for $400,000 and the other for $50,000.
32-09-4447	Non-Government Grants	24,000	IPRF (risk insurance) grant
TOTAL REVENUE(S)		**1,165,000**	
32-12-5943	Technology Equipment	89,317	Server replacement ($46,000) and copier replacements for various departments ($43,317).
32-15-5935	Gateway & Signage Improvements	50,000	Fabrication of 4 new entryway signs and 1 new sign for Village Hall. These signs will replace the current wooden signs with like material.
32-15-5948	Municipal Improvements	24,000	Install a keyless entry system at the Village Hall and replace the exterior front door.
32-21-5942	Police Vehicles	207,000	Enterprise vehicle lease. Does not include the purchase of any new or replacement vehicles for the year.
32-21-5947	Radios/Communications	13,593	Police Starcom radios to be paid over a 7 year period. Program began in FY22 and is expected to end in FY29.
32-31-5220	Engineering	117,820	Engineering for Village Hall parking lot reconstruction ($25,000) and for Van Buren Sidewalk from Roslyn to Middle School ($72,820). Also includes engineering ($20,000) for renderings of site improvements at the Lumberyard.
32-31-5930	Public Works Vehicles	50,000	Enterprise vehicle lease. Does not include the purchase of any new or replacement vehicles for the year.
32-31-5950	Street Improvement Project	1,110,000	Street Improvement Program includes the resurfacing or reconstructing of these streets: 1st Street, between Barrington Ave and the north corporate limit – Serious and Very Poor condition ratings; Wenholz Ave, between Water St and 1st St – Very Poor condition rating; Lincoln Ave, between Water St and Wenholz Ave - Fair condition rating. It also includes curb replacement at 4th Street, between Barrington Avenue and the north end of 4th Street - Poor condition rating.
32-31-5955	Fox River Improvements	50,000	Engineering for the shoreline restoration project.
32-31-6090	Public Works Improvements	40,000	Includes completion of the right-of-way improvements in front of 217 Barrington (sidewalk, bollards, new light pole - $40,000).
32-32-5290	Other Professional Services	50,000	Consultants for preparing and applying to grant opportunities for various capital project within the plan.
TOTAL EXPENDITURE(S)		**1,801,730**	
32-09-4901	General Fund	650,000	Transfer from General Fund for funding of capital expenditures.
TOTAL TRANSFER(S)		**650,000**	
CAPITAL PROJECTS FUND TOTAL		**13,270**	
ENDING CASH BALANCE		**16,942**	

Village of East Dundee
Dundee Gateway BDD Fund

About the Fund

The Dundee Gateway Business Development District (BDD) was established by the Village of East Dundee on September 28, 2009, and is one of three Business Development Districts created by the Village. The district was established to stimulate economic growth, encourage private investment, and promote the redevelopment of vacant, underutilized, or blighted commercial properties within the designated area.

Under Illinois law, a Business Development District may remain in effect for up to 23 years and may impose up to an additional 1.0% sales tax, service occupation tax, and/or hotel operators' tax within the district, excluding certain items such as groceries, medicine, and vehicles. The Dundee Gateway BDD currently imposes an additional 0.75% sales tax on eligible retail transactions occurring within the district boundaries.

Revenues generated by the district are used to support public improvements, economic development initiatives, infrastructure investments, and other activities that advance commercial revitalization within the district. The Dundee Gateway BDD is scheduled to expire on September 28, 2032. The fund is administered by the Administration Department, with support and coordination provided by the Finance Department.

Fiscal Year 2027 Goals & Objectives

- Continue leveraging BDD revenues to support commercial redevelopment opportunities.
- Maintain and improve public infrastructure serving businesses within the district.
- Coordinate with property owners, developers, and business stakeholders to encourage investment.
- Evaluate future funding needs and transition strategies as the district approaches its statutory expiration date in 2032.
- Administer redevelopment agreements and ensure incentive payments are processed accurately and in a timely manner upon verification of eligibility and receipt of required documentation from property owners and business owners.
- Complete a Business Development District (BDD) and Tax Increment Financing (TIF) performance audit with professional consulting assistance to evaluate district effectiveness, financial performance, and compliance with applicable requirements.
- Complete an impact study with qualified consultants to review the Village’s existing impact fee and land dedication framework and provide recommendations regarding updating the current fee schedule for development impact fees.

Village of East Dundee

Dundee Gateway Business Development District Fund (33)

Expense Summary by Fund

DUNDEE GATEWAY BDD FUND 33	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**112,212**
REVENUES							
INTERGOVERNMENTAL REVENUE							
Sales Tax	33-01-4030	63,671	78,439	86,748	80,000	77,220	80,000
TOTAL		**63,671**	**78,439**	**86,748**	**80,000**	**77,220**	**80,000**
TOTAL REVENUES		**63,671**	**78,439**	**86,748**	**80,000**	**77,220**	**80,000**
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	33-01-5210	-	250	191	250	360	300
Other Professional Services	33-01-5290	-	-	-	-	-	6,000
TOTAL		**-**	**250**	**191**	**250**	**360**	**6,300**
CAPITAL OUTLAY							
Developer Reimbursements	33-01-5876	33,333	50,000	45,833	50,000	49,450	50,000
TOTAL		**33,333**	**50,000**	**45,833**	**50,000**	**49,450**	**50,000**
TOTAL EXPENDITURES		**33,333**	**50,250**	**46,024**	**50,250**	**49,810**	**56,300**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**30,338**	**28,189**	**40,723**	**29,750**	**27,410**	**23,700**
ENDING CASH BALANCE							**135,912**

Village of East Dundee

Dundee Gateway Business Development District Fund (33)
Expenditure Summary

Dundee Gateway BDD was established on September 28, 2009. It will expire on September 28, 2032.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**112,212**	
33-01-4030	Sales Tax	80,000	Properties within the BDD collect an additional .75% from their customers on eligible sales. The purpose of the additional sales tax is to incentivize economic development projects.
TOTAL REVENUE(S)		**80,000**	
33-01-5210	Auditing Service	300	Expense related to the BDD compliance report as required by the State of Illinois.
33-01-5290	Other Professional Services	6,000	Consulting services for TIF & BDD audit and impact study.
33-01-5876	Developer Reimbursement	50,000	Redevelopment agreement for Dmyterko and Dmyterko & Wright Development, Ltd. (100 Dundee Avenue) at $4,166.67 per month. RDA projected to be paid in full by May 2027.
TOTAL EXPENDITURE(S)		**56,300**	
DUNDEE GATEWAY BDD TOTAL		**23,700**	
ENDING CASH BALANCE		**135,912**	

Village of East Dundee
Downtown & Dundee Crossings BDD Fund

About the Fund

The Downtown & Dundee Crossings Business Development District (BDD) was established by the Village of East Dundee on September 28, 2008, and is one of three Business Development Districts created by the Village. The district was established to stimulate economic growth, encourage private investment, and promote the redevelopment of vacant, underutilized, or blighted commercial properties within the designated area.

Under Illinois law, a Business Development District may remain in effect for up to 23 years and may impose up to an additional 1.0% sales tax, service occupation tax, and/or hotel operators' tax within the district, excluding certain items such as groceries, medicine, and vehicles. The Downtown & Dundee Crossings BDD currently imposes an additional 1% sales tax on eligible retail transactions occurring within the district boundaries.

Revenues generated by the district are used to support public improvements, economic development initiatives, infrastructure investments, and other activities that advance commercial revitalization within the district. The Downtown & Dundee Crossings BDD is scheduled to expire on September 28, 2031. The fund is administered by the Administration Department, with support and coordination provided by the Finance Department.

Fiscal Year 2027 Goals & Objectives

- Continue leveraging BDD revenues to support commercial redevelopment opportunities.
- Maintain and improve public infrastructure serving businesses within the district.
- Coordinate with property owners, developers, and business stakeholders to encourage investment.
- Evaluate future funding needs and transition strategies as the district approaches its statutory expiration date in 2031.
- Administer redevelopment agreements and ensure incentive payments are processed accurately and in a timely manner upon verification of eligibility and receipt of required documentation from property owners and business owners.
- Complete a Business Development District (BDD) and Tax Increment Financing (TIF) performance audit with professional consulting assistance to evaluate district effectiveness, financial performance, and compliance with applicable requirements.
- Complete an impact study with qualified consultants to review the Village’s existing impact fee and land dedication framework and provide recommendations regarding updating the current fee schedule for development impact fees.
- Support downtown beautification, placemaking, and community engagement efforts through participation in and financial support of East Dundee Arts Council initiatives.
- Transfer revenues, as required, to the Debt Service Fund (Fund 48) to support debt service payments associated with the Village's 2024 General Obligation Bond issuance.

Village of East Dundee

Downtown and Dundee Crossings Business Development District Fund (34)
Expense Summary by Fund

DOWNTOWN & DUNDEE CROSSINGS BDD FUND 34	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**266,667**
REVENUES							
INTERGOVERNMENTAL REVENUE							
Sales Tax	34-01-4030	281,856	425,000	493,890	500,000	558,492	600,000
TOTAL		**281,856**	**425,000**	**493,890**	**500,000**	**558,492**	**600,000**
OTHER REVENUE							
Art Council Income	34-01-4880	-	-	-	-	2,008	2,000
Miscellaneous Income	34-01-4890	-	-	820	-	-	-
TOTAL		**-**	**-**	**820**	**-**	**2,008**	**2,000**
TOTAL REVENUES		**281,856**	**425,000**	**494,710**	**500,000**	**560,500**	**602,000**
EXPENSES							
CONTRACTUAL SERVICES							
Auditing Services	34-01-5210	-	250	191	250	360	300
Legal Services	34-01-5230	-	600	-	-	-	-
Other Professional Services	34-01-5290	-	-	-	15,000	-	6,000
TOTAL		**-**	**850**	**191**	**15,250**	**360**	**6,300**
CAPITAL OUTLAY							
Developer Reimbursements	34-01-5876	-	250,000	22,127	395,500	295,500	111,200
Art Council	34-01-5940	31,883	40,000	50,512	50,000	50,000	50,000
Depot Council	34-01-5941	-	10,000	8,706	-	-	-
Depot Improvements	34-01-5945	2,400	157,500	77,130	-	-	-
Village Facility Improvements	34-01-5946	5,606	-	-	-	-	-
Water Improvement	34-01-5950	41,058	-	-	-	-	-
Entryway Signage	34-01-5953	-	50,000	-	-	-	-
District Projects	34-01-5954	-	15,000	77,130	52,000	74,000	-
TOTAL		**80,948**	**522,500**	**235,604**	**497,500**	**419,500**	**161,200**
TOTAL EXPENDITURES		**80,948**	**523,350**	**235,795**	**512,750**	**419,860**	**167,500**
INTERFUND TRANSFERS							
TRANSFER (OUT) TO							
Debt Service Fund 48	34-01-6048	-	-	470,699	611,225	611,225	618,975
TOTAL		**-**	**-**	**470,699**	**611,225**	**611,225**	**618,975**
TOTAL TRANSFERS		**-**	**-**	**470,699**	**611,225**	**611,225**	**618,975**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**200,908**	**(98,350)**	**(211,784)**	**(623,975)**	**(470,585)**	**(184,475)**
ENDING CASH BALANCE							**82,192**

Village of East Dundee

Downtown and Dundee Crossings Business Development District Fund (34)

Expenditure Summary

Downtown & Dundee Crossings (IL Route 72 & 25 BDD) was established on September 28, 2008. It will expire on September 28, 2031.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**266,667**	
34-01-4030	Sales Tax	600,000	Properties within the BDD currently collect an additional 1% from their customers on eligible sales. The purpose of the additional sales tax is to incentivize economic development projects.
34-01-4880	Art Council Income	2,000	Income from charges related to Art Council events
TOTAL REVENUE(S)		**602,000**	
34-01-5210	Auditing Services	300	Expense related to the BDD compliance report as required by the State of Illinois.
34-01-5290	Other Professional Services	6,000	Consulting services for TIF & BDD audit and impact study.
34-01-5876	Developer Reimbursement	111,200	Redevelopment agreements and projects as follows: Mocking Bird Reimbursement BDD sales tax ($6,200), 311 Barrington BDD sales tax reimbursement ($30,000), and CAT reimbursement ($75,000).
34-01-5940	Art Council	50,000	Funding for various arts related projects to enhance the overall appearance of the Downtown.
TOTAL EXPENDITURE(S)		**167,500**	
34-01-6048	Debt Service Fund 48	618,975	A transfer for the 2024 GO Bond debt service payments attributed to this Fund.
TOTAL DUE TO/FROM		**618,975**	
DT & DUNDEE BDD TOTAL		**(184,475)**	
ENDING CASH BALANCE		**82,192**	

Village of East Dundee
Prairie Lakes TIF Fund

About the Fund

The Prairie Lakes Tax Increment Financing (TIF) District was established by the Village of East Dundee on October 2, 2000, to promote economic development, encourage private investment, and facilitate public improvements within the designated redevelopment area. The district provided a financial mechanism to fund eligible redevelopment costs through the capture of incremental property tax revenues generated by increases in assessed property values within the district.

In accordance with the Illinois Tax Increment Allocation Redevelopment Act, the Prairie Lakes TIF District remained in effect for 23 years and officially expired on October 2, 2023. Following its expiration, the Village's responsibilities are limited to the administration of any remaining obligations, final financial reporting requirements, and the distribution or closeout of any remaining funds in accordance with state law.

The fund is administered by the Administration and Finance Departments.

Fiscal Year 2027 Goals & Objectives

- Ensure the orderly and compliant closeout of the Prairie Lakes TIF District while fulfilling any remaining financial, reporting, and legal obligations.

Village of East Dundee

Prairie Lakes Tax Increment Financing District Fund (35)
Expense Summary by Fund

PRAIRIE LAKES TIF IMPROVEMENT FUND 35	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**(533)**
REVENUES							
REAL ESTATE TAXES							
Property Tax	35-01-4010	1,300,000	1,634,562		-	-	-
TOTAL		**1,300,000**	**1,634,562**	**-**	**-**	**-**	**-**
OTHER REVENUE							
Investment Income	35-01-4810	-	2,314		-	-	-
TOTAL		**-**	**2,314**	**-**	**-**	**-**	**-**
TOTAL REVENUES		**1,300,000**	**1,636,876**	**-**	**-**	**-**	**-**
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	35-01-5210	225	-	191	-	360	300
Engineering Services	35-01-5220	3,000	-		-	-	-
Legal Services	35-01-5230	500	3,000	132	-	173	200
Other Professional Services	35-01-5290	2,000	-		-	-	-
TOTAL		**5,725**	**3,000**	**323**	**-**	**533**	**500**
CAPITAL OUTLAY							
Water Treatment Plant Imp	35-01-5970	-	-		-	-	-
TOTAL		**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES		**5,725**	**3,000**	**323**	**-**	**533**	**500**
INTERFUND TRANSFERS							
TRANSFER (OUT) TO							
Christina Drive 36	35-01-6036		-		-	-	-
2012A GO Bond Debt Service 48	35-01-6048	211,847	423,418		-	-	-
TOTAL		**211,847**	**423,418**	**-**	**-**	**-**	**-**
TOTAL TRANSFERS		**211,847**	**423,418**	**-**	**-**	**-**	**-**
INTERFUND ADVANCES							
DUE FROM							
Downtown TIF Fund 39	35-01-1139	1,433,419	-	-	-	-	-
Route 25 TIF Fund 46	35-01-1146	704,194	-	-	-	-	-
TOTAL		**2,137,613**	**-**	**-**	**-**	**-**	**-**
TOTAL DUE TO/FROM(S)		**2,137,613**	**-**	**-**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**(1,055,185)**	**1,210,458**	**(323)**	**-**	**(533)**	**(500)**
ENDING CASH BALANCE							**(1,033)**

Village of East Dundee

Prairie Lakes Tax Increment Financing District Fund (35)

Expenditure Summary

The Prairie Lakes TIF was established on October 2, 2000. It expired on October 2, 2023.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**(533)**	
35-01-5210	Auditing Services	300	Expense related to the TIF compliance report as required by the State of Illinois.
35-01-5230	Legal Services	200	Miscellaneous legal services.
TOTAL EXPENDITURE(S)		**500**	
PRAIRIE LAKES TIF TOTAL		**500**	
ENDING CASH BALANCE		**(1,033)**	

Village of East Dundee
Christina Drive TIF Fund

About the Fund

The Christina Drive Tax Increment Financing (TIF) District was established by the Village of East Dundee on May 17, 2010, and is one of eight Tax Increment Financing districts created by the Village. The district is a public economic development tool used by local governments to spur private investment and fund infrastructure in underperforming or blighted areas. When a TIF district is created, the current property tax value (Equalized Assessed Value, or EAV) is "frozen" at that baseline level. Regular property taxes on that baseline continue to go to local taxing bodies like schools and parks. This incremental tax revenue is diverted into a special TIF fund rather than the general municipal budget. The fund is used to pay for or finance public and private improvements in that zone (such as roads, sewers, environmental cleanup, or building rehabilitation). Under Illinois law, a TIF may remain in effect for up to 23 years.

The Christina Drive TIF is scheduled to expire on May 17, 2033. The fund is administered by the Administration Department, with support and coordination provided by the Finance Department.

Fiscal Year 2027 Goals & Objectives

- Continue leveraging TIF revenues to support redevelopment opportunities.
- Maintain and improve public infrastructure serving parcels within the district.
- Coordinate with property owners, developers, and business stakeholders to encourage investment.
- Evaluate future funding needs and transition strategies as the district approaches its statutory expiration date in 2033.
- Administer redevelopment agreements and ensure incentive payments are processed accurately and in a timely manner upon verification of eligibility and receipt of required documentation from property owners and business owners.
- Complete a Business Development District (BDD) and Tax Increment Financing (TIF) performance audit with professional consulting assistance to evaluate district effectiveness, financial performance, and compliance with applicable requirements.
- Complete an impact study with qualified consultants to review the Village’s existing impact fee and land dedication framework and provide recommendations regarding updating the current fee schedule for development impact fees.
- Transfer revenues, as required, to the Debt Service Fund (Fund 48) to support debt service payments associated with the Fund.

Village of East Dundee

Christina Drive Tax Increment Financing District Fund (36)

Expense Summary by Fund

CHRISTINA DRIVE TIF FUND 36	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**264,031**
REVENUES							
REAL ESTATE TAXES							
Property Tax	36-01-4010	342,769	521,088	588,952	550,000	615,935	585,000
TOTAL		**342,769**	**521,088**	**588,952**	**550,000**	**615,935**	**585,000**
OTHER REVENUE							
Investment Income	36-01-4810	1,736	2,639	-	-	-	-
TOTAL		**1,736**	**2,639**	**-**	**-**	**-**	**-**
TOTAL REVENUES		**344,505**	**523,727**	**588,952**	**550,000**	**615,935**	**585,000**
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	36-01-5210	-	250	191	250	360	300
Legal Services	36-01-5230	1,798	6,199	165	2,000	713	1,000
Other Professional Services	36-01-5290	7,763	2,869	1,575	2,500	2,500	16,000
TOTAL		**9,561**	**9,318**	**1,931**	**4,750**	**3,573**	**17,300**
PAYMENTS & REIMBURSEMENTS							
TIF Note Principal Payment	36-01-5812	-	1,008,462	445,846	510,000	467,041	500,000
Developer Reimbursement	36-01-5876	77,627	52,372	-	-	-	-
TOTAL		**77,627**	**1,060,834**	**445,846**	**510,000**	**467,041**	**500,000**
TOTAL EXPENDITURES		**87,188**	**1,070,152**	**447,777**	**514,750**	**470,614**	**517,300**
INTERFUND TRANSFERS							
TRANSFER (IN) FROM							
Prairie Lakes TIF Fund 35	36-01-4935	-	4,250,689	-	-	-	-
TOTAL		**-**	**4,250,689**	**-**	**-**	**-**	**-**
TRANSFER (OUT) TO							
Capital Projects Fund 32	36-01-6032	-	1,182,898	2,645,207	-	-	-
Debt Service Fund 48	36-01-6048	145,064	243,641	17,917	20,579	20,579	23,142
TOTAL		**145,064**	**1,426,539**	**2,663,124**	**20,579**	**20,579**	**23,142**
TOTAL TRANSFERS		**(145,064)**	**2,824,150**	**(2,663,124)**	**(20,579)**	**(20,579)**	**(23,142)**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**112,253**	**2,277,725**	**(2,521,948)**	**14,671**	**124,743**	**44,558**
ENDING CASH BALANCE							**308,589**

Village of East Dundee

Christina Drive Tax Increment Financing District Fund (36)

Expenditure Summary

The Christina Drive TIF was established on May 17, 2010. It will expire on May 17, 2033.
In Fiscal Year 2019-2020, Fund 71 (Christina Drive TIF Bond Reserve Fund) was consolidated into Fund 36 (Christina Drive TIF Fund).

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**264,031**	
36-01-4010	Real Estate Taxes	585,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		**585,000**	
36-01-5210	Auditing Services	300	Expense related to the TIF compliance report as required by the State of Illinois.
36-01-5230	Legal Services	1,000	Miscellaneous legal services.
36-01-5290	Other Professional Services	16,000	Consulting services for TIF & BDD audit, impact study, and TIF consultant.
36-01-5812	TIF Note Payment	500,000	PAL Land, LLC. redevelopment agreement (Terra Business Park -Ord. 12-86). This covers the Christina TIF portion only. The payment for this agreement is only 90% of the incoming property taxes for the year.
TOTAL EXPENDITURE(S)		**517,300**	
36-01-6048	Debt Service Fund 48	23,142	A transfer for debt service payments attributed to this Fund.
TOTAL TRANSFER(S)		**23,142**	
CHRISTINA DRIVE TIF TOTAL		**44,558**	
ENDING CASH BALANCE		**308,589**	

Village of East Dundee
Dundee Crossings TIF Fund

About the Fund

The Dundee Crossings Tax Increment Financing (TIF) District was established by the Village of East Dundee on September 18, 2006, and is one of eight Tax Increment Financing districts created by the Village. The district is a public economic development tool used by local governments to spur private investment and fund infrastructure in underperforming or blighted areas. When a TIF district is created, the current property tax value (Equalized Assessed Value, or EAV) is "frozen" at that baseline level. Regular property taxes on that baseline continue to go to local taxing bodies like schools and parks. This incremental tax revenue is diverted into a special TIF fund rather than the general municipal budget. The fund is used to pay for or finance public and private improvements in that zone (such as roads, sewers, environmental cleanup, or building rehabilitation). Under Illinois law, a TIF may remain in effect for up to 23 years.

The Dundee Crossings TIF is scheduled to expire on September 19, 2029. The fund is administered by the Administration Department, with support and coordination provided by the Finance Department.

Fiscal Year 2027 Goals & Objectives

- Continue leveraging TIF revenues to support redevelopment opportunities.
- Maintain and improve public infrastructure serving parcels within the district.
- Coordinate with property owners, developers, and business stakeholders to encourage investment.
- Evaluate future funding needs and transition strategies as the district approaches its statutory expiration date in 2029.
- Administer redevelopment agreements and ensure incentive payments are processed accurately and in a timely manner upon verification of eligibility and receipt of required documentation from property owners and business owners.
- Complete a Business Development District (BDD) and Tax Increment Financing (TIF) performance audit with professional consulting assistance to evaluate district effectiveness, financial performance, and compliance with applicable requirements.
- Complete an impact study with qualified consultants to review the Village’s existing impact fee and land dedication framework and provide recommendations regarding updating the current fee schedule for development impact fees.
- Transfer revenues, as required, to the Debt Service Fund (Fund 48) to support debt service payments associated with the Fund.

Village of East Dundee

Dundee Crossings Tax Increment Financing District Fund (38)

Expense Summary by Fund

DUNDEE CROSSINGS TIF FUND 38	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**3,224,949**
REVENUES							
REAL ESTATE TAXES							
Property Tax	38-01-4010	1,734,581	1,847,660	2,024,000	2,100,000	2,115,682	2,200,000
TOTAL		**1,734,581**	**1,847,660**	**2,024,000**	**2,100,000**	**2,115,682**	**2,200,000**
OTHER REVENUE							
Investment Income	38-01-4810	11,506	17,494	-	-	-	-
TOTAL		**11,506**	**17,494**	**-**	**-**	**-**	**-**
OTHER FINANCING SOURCES							
Principal Payment Byrider	38-01-4930	78,786	128,309	-	-	-	-
Interest Payment Byrider	38-01-4931	16,180	20,922	-	-	-	-
TOTAL		**94,966**	**149,231**	**-**	**-**	**-**	**-**
TOTAL REVENUES		**1,841,053**	**2,014,385**	**2,024,000**	**2,100,000**	**2,115,682**	**2,200,000**
EXPENSES							
PERSONNEL SERVICES							
Salaries	38-01-5011	-	-	-	218,000	206,504	-
Social Security	38-01-5030	-	-	-	19,000	17,443	-
IMRF Pension	38-01-5050	-	-	-	28,000	27,891	-
Employee Insurance	38-01-5060	-	-	-	30,000	32,110	-
TOTAL		**-**	**-**	**-**	**295,000**	**283,948**	**-**
PROFESSIONAL SERVICES							
Auditing Services	38-01-5210	-	250	191	250	360	300
Engineering Services	38-01-5220	-	1,785	-	1,500	-	1,000
Legal Services	38-01-5230	-	158	132	1,000	173	500
Other Professional Services	38-01-5290	7,763	7,931	1,575	5,000	3,000	16,000
TOTAL		**7,763**	**10,124**	**1,898**	**7,750**	**3,533**	**17,800**
PAYMENTS & REIMBURSEMENTS							
2012B Principal Payment	38-01-5810	175,000	180,000	-	-	-	-
TIF Note Principal Payment	38-01-5812	-	351,942	965,510	1,158,612	1,020,608	1,216,543
2012B Interest Payment	38-01-5813	-	35,334	-	-	-	-
2012B Agency Fee	38-01-5814	-	350	-	-	-	-
Developer Reimbursement	38-01-5876	136,224	250,564	101,757	100,000	100,000	115,000
TOTAL		**311,223**	**818,190**	**1,067,267**	**1,258,612**	**1,120,608**	**1,331,543**
TOTAL EXPENDITURES		**318,986**	**828,314**	**1,069,165**	**1,561,362**	**1,408,089**	**1,349,343**

DUNDEE CROSSINGS TIF FUND 38	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
INTERFUND TRANSFERS							
TRANSFER (OUT) TO							
Capital Projects Fund	38-01-6032	-	-	-	1,500,000	-	-
Route 25 TIF Fund	38-01-6046	-	542,714	1,068	-	-	-
Debt Service Fund	38-01-6048	268,021	545,506	1,142,356	218,923	218,923	271,592
Water & Sewer Fund	38-01-6060	-	-	-	-	-	1,015,000
TOTAL		**268,021**	**1,088,220**	**1,143,424**	**1,718,923**	**218,923**	**1,286,592**
TOTAL TRANSFERS		**268,021**	**1,088,220**	**1,143,424**	**1,718,923**	**218,923**	**1,286,592**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**1,254,046**	**97,851**	**(188,589)**	**(1,180,285)**	**488,670**	**(435,935)**
ENDING CASH BALANCE							**2,789,014**

Village of East Dundee

Dundee Crossings Tax Increment Financing District Fund (38)

Expenditure Summary

The Dundee Crossings TIF was established on September 18, 2006. It will expire on September 18, 2029.
In Fiscal Year 2019-2020, Fund 49 (Dundee Crossings TIF 2012B Taxable Bond) & Fund 73 (Dundee Crossings TIF Bond Reserve Fund) were consolidated into Fund 38 (Dundee Crossings TIF Fund).

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**3,224,949**	
38-01-4010	Real Estate Taxes	2,200,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		**2,200,000**	
38-01-5210	Auditing Services	300	Expense related to the TIF compliance report as required by the State of Illinois.
38-01-5220	Engineering Services	1,000	Engineering expenditures related to Fund.
38-01-5230	Legal Services	500	Legal services for related TIF expenses.
38-01-5290	Other Professional Services	16,000	Consulting services for TIF & BDD audit, impact study, and TIF consultant.
38-01-5811	TIF Note Principal Payment	1,216,543	TIF reimbursements as follows: PAL Land, LLC - Terra Business Park.
38-01-5876	Developer Reimbursements	115,000	855 E. Main ($105,000) and Miscellaneous ($10,000).
TOTAL EXPENDITURE(S)		**1,349,343**	
38-01-6048	Debt Service Fund	271,592	A transfer for the 2012A ($51,729 - portion) and 2012B ($219,863) GO Bond debt service payments attributed to this Fund.
38-01-6060	Water & Sewer Fund	1,015,000	A transfer to offset capital project costs.
TOTAL TRANSFER(S)		**1,286,592**	
DUNDEE CROSSINGS TIF TOTAL		**(435,935)**	
ENDING CASH BALANCE		**2,789,014**	

Village of East Dundee
Downtown TIF Fund

About the Fund

The Downtown Tax Increment Financing (TIF) District was established by the Village of East Dundee on June 16, 2008, and is one of eight Tax Increment Financing districts created by the Village. The district is a public economic development tool used by local governments to spur private investment and fund infrastructure in underperforming or blighted areas. When a TIF district is created, the current property tax value (Equalized Assessed Value, or EAV) is "frozen" at that baseline level. Regular property taxes on that baseline continue to go to local taxing bodies like schools and parks. This incremental tax revenue is diverted into a special TIF fund rather than the general municipal budget. The fund is used to pay for or finance public and private improvements in that zone (such as roads, sewers, environmental cleanup, or building rehabilitation). Under Illinois law, a TIF may remain in effect for up to 23 years.

The Downtown TIF is scheduled to expire on June 16, 2031. The fund is administered by the Administration Department, with support and coordination provided by the Finance Department.

Fiscal Year 2027 Goals & Objectives

- Continue leveraging TIF revenues to support redevelopment opportunities.
- Maintain and improve public infrastructure serving parcels within the district.
- Coordinate with property owners, developers, and business stakeholders to encourage investment.
- Evaluate future funding needs and transition strategies as the district approaches its statutory expiration date in 2031.
- Administer redevelopment agreements and ensure incentive payments are processed accurately and in a timely manner upon verification of eligibility and receipt of required documentation from property owners and business owners.
- Complete a Business Development District (BDD) and Tax Increment Financing (TIF) performance audit with professional consulting assistance to evaluate district effectiveness, financial performance, and compliance with applicable requirements.
- Complete an impact study with qualified consultants to review the Village’s existing impact fee and land dedication framework and provide recommendations regarding updating the current fee schedule for development impact fees.
- Transfer revenues, as required, to the Debt Service Fund (Fund 48) to support debt service payments associated with the Fund.
- Continue ongoing maintenance and repair related to the Haeger property.

Village of East Dundee

Downtown Redevelopment Tax Increment Financing District Fund (39)
Expense Summary by Fund

DOWNTOWN REDEVELOPMENT TIF FUND 39	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**(3,309,219)**
REVENUES							
REAL ESTATE TAXES							
Property Tax	39-01-4010	447,261	535,443	571,656	540,000	609,017	600,000
TOTAL		**447,261**	**535,443**	**571,656**	**540,000**	**609,017**	**600,000**
OTHER REVENUE							
Investment Income	39-01-4810	4,848	7,371	-	-	-	-
TOTAL		**4,848**	**7,371**	**-**	**-**	**-**	**-**
OTHER FINANCING SOURCES							
Miscellaneous Income	39-01-4890	1,700	5,000	19,151	-	39,311	-
TOTAL		**1,700**	**5,000**	**19,151**	**-**	**39,311**	**-**
TOTAL REVENUES		**453,809**	**547,814**	**590,807**	**540,000**	**648,328**	**600,000**
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	39-01-5210	-	250	191	250	360	300
Engineering Services	39-01-5220	-	2,453	3,548	1,500	1,500	1,500
Legal Services	39-01-5230	45,408	83,730	130,295	60,000	59,277	310,000
Property Tax	39-01-5235	-	33,760	47,005	-	-	10,000
Other Professional Services	39-01-5290	156	28,002	49,187	20,000	2,000	28,500
TOTAL		**45,564**	**148,194**	**230,226**	**81,750**	**63,137**	**350,300**
PAYMENTS & REIMBURSEMENTS							
Debt Service Principal Payment	39-01-5810	994,550	875,000	-	-	-	-
Debt Service Interest Payment	39-01-5811	-	120,950	-	-	-	-
Debt Service Agency Fee	39-01-5812	-	712	-	-	-	-
Principal Note Payment	39-01-5820	-	100,000	-	-	-	-
Developer Reimbursement	39-01-5876	100,000	40,542	57,263	80,500	75,110	80,500
TOTAL		**1,094,550**	**1,137,204**	**57,263**	**80,500**	**75,110**	**80,500**
CAPITAL OUTLAY							
Street Improvement	39-01-5950	-	-	514,404	-	175,000	-
Lumber Yard	39-01-5952	806,772	-	-	-	-	-
Haeger Pottery	39-01-5955	99,562	576,196	55,572	50,000	110,000	75,000
2 N. Van Buren	39-01-5957	165,078	32,245	-	-	-	-
Property Acquisition	39-01-5962	-	-	-	400,000	-	-
304 Hill & 309 Jackson	39-01-5963	3,400	95,791	451	-	-	-
Abandonment of Infrastructure	39-01-5968	-	368,421	-	-	-	-
Soundstage and Depot Imp	39-01-5970	-	-	6,800	1,902,500	100,000	-
TOTAL		**1,074,812**	**1,072,653**	**62,823**	**2,352,500**	**210,000**	**75,000**
TOTAL EXPENDITURES		**2,214,926**	**2,358,051**	**350,311**	**2,514,750**	**348,247**	**505,800**

DOWNTOWN REDEVELOPMENT TIF FUND 39	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
INTERFUND TRANSFERS							
TRANSFER (OUT) TO							
Debt Service Fund 48	39-01-6048	246,904	181,537		870,875	870,875	891,484
TOTAL		**246,904**	**181,537**	**-**	**870,875**	**870,875**	**891,484**
TOTAL TRANSFERS		**(246,904)**	**(181,537)**	**-**	**(870,875)**	**(870,875)**	**(891,484)**
INTERFUND ADVANCES							
DUE TO							
Prairie Lakes TIF Fund 35	39-01-2335	2,058,406	2,058,406	2,058,406	-	-	-
TOTAL		**2,058,406**	**2,058,406**	**2,058,406**	**-**	**-**	**-**
TOTAL DUE TO/FROM(S)		**2,058,406**	**2,058,406**	**2,058,406**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**50,385**	**66,632**	**2,298,902**	**(2,845,625)**	**(570,794)**	**(797,284)**
ENDING CASH BALANCE							**(4,106,503)**

Village of East Dundee

Downtown Redevelopment Tax Increment Financing District Fund (39)
Expenditure Summary

The Downtown TIF was established on June 16, 2008. It will expire on June 16, 2031.
In Fiscal Year 2019-2020, Fund 53 (Downtown TIF Capital Fund), Fund 55 (2016 Bond Debt Service Fund) and Fund 70 (Downtown TIF Bond Reserve Fund) were consolidated into Fund 39 (Downtown Redevelopment TIF).

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**(3,309,219)**	
39-01-4010	Real Estate Taxes	600,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		**600,000**	
39-01-5210	Auditing Services	300	Expense related to the TIF compliance report as required by the State of Illinois.
39-01-5220	Engineering Services	1,500	Engineering services for TIF projects.
39-01-5230	Legal Services	310,000	Legal services for related TIF expenses.
39-01-5235	Property Tax	10,000	Property tax bill for 16 E. Main.
39-01-5290	Professional Services	28,500	Consulting services for TIF & BDD audit and impact study.
39-01-5876	Developer Reimbursements	80,500	TIF reimbursements as follows: 311 Barrington, LLC ($70,000), 215 Barrington - The Mockingbird ($5,500), and miscellaneous ($5,000).
39-01-5955	Haeger Pottery	75,000	For the maintenance of Haeger.
TOTAL EXPENDITURE(S)		**505,800**	
39-01-6048	Debt Service Fund 48	891,484	A transfer for the 2012A Bond, 2016 Bond & Fire District debt service payments attributed to this Fund.
TOTAL TRANSFER(S)		**891,484**	
DOWNTOWN TIF TOTAL		**(797,284)**	
ENDING CASH BALANCE		**(4,106,503)**	

Village of East Dundee
Christina Drive BDD Fund

About the Fund

The Christina Drive Business Development District (BDD) was established by the Village of East Dundee on May 17, 2010, and is one of three Business Development Districts created by the Village. The district was established to stimulate economic growth, encourage private investment, and promote the redevelopment of vacant, underutilized, or blighted commercial properties within the designated area.

Under Illinois law, a Business Development District may remain in effect for up to 23 years and may impose up to an additional 1% sales tax, service occupation tax, and/or hotel operators' tax within the district, excluding certain items such as groceries, medicine, and vehicles. The Christina Drive BDD currently imposes an additional .75% sales tax on eligible retail transactions occurring within the district boundaries.

Revenues generated by the district are used to support public improvements, economic development initiatives, infrastructure investments, and other activities that advance commercial revitalization within the district. The Christina Drive BDD is scheduled to expire on May 17, 2033. The fund is administered by the Administration Department, with support and coordination provided by the Finance Department.

Fiscal Year 2027 Goals & Objectives

- Continue leveraging BDD revenues to support commercial redevelopment opportunities.
- Maintain and improve public infrastructure serving businesses within the district.
- Coordinate with property owners, developers, and business stakeholders to encourage investment.
- Evaluate future funding needs and transition strategies as the district approaches its statutory expiration date in 2033.
- Administer redevelopment agreements and ensure incentive payments are processed accurately and in a timely manner upon verification of eligibility and receipt of required documentation from property owners and business owners.
- Complete a Business Development District (BDD) and Tax Increment Financing (TIF) performance audit with professional consulting assistance to evaluate district effectiveness, financial performance, and compliance with applicable requirements.
- Complete an impact study with qualified consultants to review the Village’s existing impact fee and land dedication framework and provide recommendations regarding updating the current fee schedule for development impact fees.

Village of East Dundee

Christina Drive Business Development District Fund (40)

Expense Summary by Fund

CHRISTINA DRIVE BDD FUND 40	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**75,996**
REVENUES							
INTERGOVERNMENTAL REVENUE							
Sales Tax	40-01-4030	8,426	21,909	15,006	12,000	15,000	18,113
TOTAL		**8,426**	**21,909**	**15,006**	**12,000**	**15,000**	**18,113**
TOTAL REVENUES		**8,426**	**21,909**	**15,006**	**12,000**	**15,000**	**18,113**
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	40-01-5210	-	250	191	250	360	300
Other Professional Services	40-01-5290	-	-	-	-	-	6,000
TOTAL		**-**	**250**	**191**	**250**	**360**	**6,300**
PAYMENTS & REIMBURSEMENTS							
Developer Reimbursement	40-01-5876	-	2,807	4,500	6,000	5,200	6,000
TOTAL		**-**	**2,807**	**4,500**	**6,000**	**5,200**	**6,000**
TOTAL EXPENDITURES		**-**	**3,057**	**4,691**	**6,250**	**5,560**	**12,300**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**8,426**	**18,852**	**10,315**	**5,750**	**9,440**	**5,813**
ENDING CASH BALANCE							**81,809**

Village of East Dundee

Christina Drive Business Development District Fund (40)

Expenditure Summary

The Christina Drive BDD was established on April 19, 2010. It will expire on April 19, 2033.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**75,996**	
40-01-4030	Sales Tax	18,113	Properties within the BDD collect an additional .75% from their customers on eligible sales. The purpose of the additional sales tax is to incentivize economic development projects.
TOTAL REVENUE(S)		**18,113**	
40-01-5210	Auditing Services	300	Expense related to the BDD compliance report as required by the State of Illinois.
40-01-5290	Other Professional Services	6,000	Consulting services for TIF & BDD audit and impact study.
40-01-5876	Developer Reimbursement	6,000	Reimbursement for 40% of sales tax for PAL Land.
TOTAL EXPENDITURE(S)		**12,300**	
CHRISTINA DRIVE BDD TOTAL		**5,813**	
ENDING CASH BALANCE		**81,809**	

Village of East Dundee
Route 68 West TIF Fund

About the Fund

Route 68 West Tax Increment Financing (TIF) District was established by the Village of East Dundee on August 1, 2011, and is one of eight Tax Increment Financing districts created by the Village. The district is a public economic development tool used by local governments to spur private investment and fund infrastructure in underperforming or blighted areas. When a TIF district is created, the current property tax value (Equalized Assessed Value, or EAV) is "frozen" at that baseline level. Regular property taxes on that baseline continue to go to local taxing bodies like schools and parks. This incremental tax revenue is diverted into a special TIF fund rather than the general municipal budget. The fund is used to pay for or finance public and private improvements in that zone (such as roads, sewers, environmental cleanup, or building rehabilitation). Under Illinois law, a TIF may remain in effect for up to 23 years.

Route 68 West TIF is scheduled to expire on August 01, 2034. The fund is administered by the Administration Department, with support and coordination provided by the Finance Department.

Fiscal Year 2027 Goals & Objectives

- Continue leveraging TIF revenues to support redevelopment opportunities.
- Maintain and improve public infrastructure serving parcels within the district.
- Coordinate with property owners, developers, and business stakeholders to encourage investment.
- Evaluate future funding needs and transition strategies as the district approaches its statutory expiration date in 2034.
- Administer redevelopment agreements and ensure incentive payments are processed accurately and in a timely manner upon verification of eligibility and receipt of required documentation from property owners and business owners.
- Complete a Business Development District (BDD) and Tax Increment Financing (TIF) performance audit with professional consulting assistance to evaluate district effectiveness, financial performance, and compliance with applicable requirements.
- Complete an impact study with qualified consultants to review the Village’s existing impact fee and land dedication framework and provide recommendations regarding updating the current fee schedule for development impact fees.

Village of East Dundee

Route 68 West Tax Increment Financing District Fund (42)

Expense Summary by Fund

ROUTE 68 WEST TIF FUND 42	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**71,256**
REVENUES							
REAL ESTATE TAXES							
Property Tax	42-01-4010	13,243	10,000	21,375	15,300	26,976	20,000
TOTAL		**13,243**	**10,000**	**21,375**	**15,300**	**26,976**	**20,000**
TOTAL REVENUES		**13,243**	**10,000**	**21,375**	**15,300**	**26,976**	**20,000**
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	42-01-5210	-	250	191	250	360	300
Legal Services	42-01-5230	-	500	363	500	345	500
Other Professional Services	42-01-5290	-	2,500	-	1,000	-	6,000
TOTAL		**-**	**3,250**	**554**	**1,750**	**705**	**6,800**
TOTAL EXPENDITURES		**-**	**3,250**	**554**	**1,750**	**705**	**6,800**
INTERFUND ADVANCES							
DUE TO							
Prairie Lakes TIF Fund 35	42-01-2335	-	223,463	-	-	-	-
TOTAL		**-**	**223,463**	**-**	**-**	**-**	**-**
TOTAL DUE TO/FROM(S)		**-**	**223,463**	**-**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**13,243**	**230,213**	**20,821**	**13,550**	**26,271**	**13,200**
ENDING CASH BALANCE							**84,456**

Village of East Dundee

Route 68 West Tax Increment Financing District Fund (42)
Expenditure Summary

The Route 68 TIF was established on August 01, 2011. It will expire on August 01, 2034.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**71,256**	
42-01-4010	Real Estate Taxes	20,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		**20,000**	
42-01-5210	Auditing Services	300	Expense related to the TIF compliance report as required by the State of Illinois.
42-01-5230	Legal Services	500	Legal services for related TIF expenses.
42-01-5290	Other Professional Services	6,000	Consulting services for TIF & BDD audit and impact study.
TOTAL EXPENDITURE(S)		**6,800**	
ROUTE 68 WEST TIF TOTAL		**13,200**	
ENDING CASH BALANCE		**84,456**	

Village of East Dundee
Route 25 TIF Fund

About the Fund

Route 25 Tax Increment Financing (TIF) District was established by the Village of East Dundee on August 20, 2012, and is one of eight Tax Increment Financing districts created by the Village. The district is a public economic development tool used by local governments to spur private investment and fund infrastructure in underperforming or blighted areas. When a TIF district is created, the current property tax value (Equalized Assessed Value, or EAV) is "frozen" at that baseline level. Regular property taxes on that baseline continue to go to local taxing bodies like schools and parks. This incremental tax revenue is diverted into a special TIF fund rather than the general municipal budget. The fund is used to pay for or finance public and private improvements in that zone (such as roads, sewers, environmental cleanup, or building rehabilitation). Under Illinois law, a TIF may remain in effect for up to 23 years.

Route 25 TIF is scheduled to expire on August 20, 2035. The fund is administered by the Administration Department, with support and coordination provided by the Finance Department.

Fiscal Year 2027 Goals & Objectives

- Continue leveraging TIF revenues to support redevelopment opportunities.
- Maintain and improve public infrastructure serving parcels within the district.
- Coordinate with property owners, developers, and business stakeholders to encourage investment.
- Evaluate future funding needs and transition strategies as the district approaches its statutory expiration date in 2035.
- Administer redevelopment agreements and ensure incentive payments are processed accurately and in a timely manner upon verification of eligibility and receipt of required documentation from property owners and business owners.
- Complete a Business Development District (BDD) and Tax Increment Financing (TIF) performance audit with professional consulting assistance to evaluate district effectiveness, financial performance, and compliance with applicable requirements.
- Complete an impact study with qualified consultants to review the Village’s existing impact fee and land dedication framework and provide recommendations regarding updating the current fee schedule for development impact fees.

Village of East Dundee

Route 25 Tax Increment Financing District Fund (46)
Expense Summary by Fund

ROUTE 25 TIF FUND 46	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**110,765**
REVENUES							
REAL ESTATE TAXES							
Property Tax	46-01-4010	90,241	112,302	127,308	83,000	141,125	135,000
TOTAL		**90,241**	**112,302**	**127,308**	**83,000**	**141,125**	**135,000**
OTHER REVENUE							
Investment Income	46-01-4810	48,520	58,734	-	-	-	-
Other Receipts	46-01-4950	(31,537)	-	-	-	-	-
TOTAL		**16,983**	**58,734**	**-**	**-**	**-**	**-**
TOTAL REVENUES		**107,224**	**171,036**	**127,308**	**83,000**	**141,125**	**135,000**
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	46-01-5210	-	250	191	250	360	300
Legal Services	46-01-5230	-	1,146	132	1,000	-	500
Other Professional Services	46-01-5290	-	-	-	1,500	-	6,000
TOTAL		**-**	**1,396**	**323**	**2,750**	**360**	**6,800**
PAYMENTS & REIMBURSEMENTS							
Debt Service Principal Payment	46-01-5810	610,000	-	-	-	-	-
Debt Service Interest Payment	46-01-5811	-	68,203	-	-	-	-
Debt Service Agency Fee	46-01-5812	-	14,761	-	-	-	-
Developer Reimbursement	46-01-5876	-	-	-	30,000	30,000	33,000
TOTAL		**610,000**	**82,964**	**-**	**30,000**	**30,000**	**33,000**
TOTAL EXPENDITURES		**610,000**	**84,360**	**323**	**32,750**	**30,360**	**39,800**
INTERFUND TRANSFERS							
TRANSFER (IN) FROM							
Dundee Crossings TIF 38	46-01-4936	-	542,714	1,068	-	-	-
TOTAL		**-**	**542,714**	**1,068**	**-**	**-**	**-**
TOTAL TRANSFERS		**-**	**542,714**	**1,068**	**-**	**-**	**-**
INTERFUND ADVANCES							
DUE TO							
Prairie Lakes TIF Fund 35	46-01-2335	-	3,951,062	3,951,062	-	-	-
TOTAL		**-**	**3,951,062**	**3,951,062**	**-**	**-**	**-**
TOTAL DUE TO/FROM(S)		**-**	**3,951,062**	**3,951,062**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**(502,776)**	**4,580,452**	**4,079,115**	**50,250**	**110,765**	**95,200**
ENDING CASH BALANCE							**205,965**

Village of East Dundee

Route 25 Tax Increment Financing District Fund (46)
Expenditure Summary

The Route 25 TIF was established on August 20, 2012. It will expire on August 20, 2035.
In Fiscal Year 2019-2020, Fund 75 (Route 25 TIF Bond Reserve Fund), Fund 79 (Route 25 Bond Revenue and Interest Reserve Fund) and Fund 80 (Route 25 TIF Bond Reserve Fund) were consolidated into Fund 46 (Route 25 TIF Fund).

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**110,765**	
46-01-4010	Real Estate Taxes	135,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		**135,000**	
46-01-5210	Auditing Services	300	Expense related to the TIF compliance report as required by the State of Illinois.
46-01-5230	Legal Services	500	Various legal services.
46-01-5290	Other Professional Services	6,000	Consulting services for TIF & BDD audit and impact study.
46-01-5876	Developer Reimbursements	33,000	TIF reimbursements as follows: Pampered Pets (Ord. 13-32).
TOTAL EXPENDITURE(S)		**39,800**	
ROUTE 25 TIF TOTAL		**95,200**	
ENDING CASH BALANCE		**205,965**	

Village of East Dundee
North Cook County TIF Fund

About the Fund

The North Cook County Tax Increment Financing (TIF) District was established by the Village of East Dundee on August 20, 2012, and is one of eight Tax Increment Financing districts created by the Village. The district is a public economic development tool used by local governments to spur private investment and fund infrastructure in underperforming or blighted areas. When a TIF district is created, the current property tax value (Equalized Assessed Value, or EAV) is "frozen" at that baseline level. Regular property taxes on that baseline continue to go to local taxing bodies like schools and parks. This incremental tax revenue is diverted into a special TIF fund rather than the general municipal budget. The fund is used to pay for or finance public and private improvements in that zone (such as roads, sewers, environmental cleanup, or building rehabilitation). Under Illinois law, a TIF may remain in effect for up to 23 years.

The North Cook County TIF is scheduled to expire on August 20, 2035. The fund is administered by the Administration Department, with support and coordination provided by the Finance Department.

Fiscal Year 2027 Goals & Objectives

- Continue leveraging TIF revenues to support redevelopment opportunities.
- Maintain and improve public infrastructure serving parcels within the district.
- Coordinate with property owners, developers, and business stakeholders to encourage investment.
- Evaluate future funding needs and transition strategies as the district approaches its statutory expiration date in 2035.
- Administer redevelopment agreements and ensure incentive payments are processed accurately and in a timely manner upon verification of eligibility and receipt of required documentation from property owners and business owners.
- Complete a Business Development District (BDD) and Tax Increment Financing (TIF) performance audit with professional consulting assistance to evaluate district effectiveness, financial performance, and compliance with applicable requirements.
- Complete an impact study with qualified consultants to review the Village’s existing impact fee and land dedication framework and provide recommendations regarding updating the current fee schedule for development impact fees.
- Extend Heinz Drive from Commonwealth Drive to Healy Road to improve transportation connectivity, support future development opportunities, and enhance traffic circulation within the Village.

Village of East Dundee

North Cook County Tax Increment Financing District Fund (47)
Expense Summary by Fund

NORTH COOK COUNTY TIF FUND 47	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**2,328,175**
REVENUES							
REAL ESTATE TAXES							
Property Tax	47-01-4010	212,118	512,914	647,679	475,000	1,148,970	600,000
TOTAL		**212,118**	**512,914**	**647,679**	**475,000**	**1,148,970**	**600,000**
TOTAL REVENUES		**212,118**	**512,914**	**647,679**	**475,000**	**1,148,970**	**600,000**
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Services	47-01-5210	-	250	191	250	360	300
Engineering Services	47-01-5220	-	-	-	1,000	-	1,000
Legal Services	47-01-5230	3,000	473	132	1,000	173	1,000
Other Professional Services	47-01-5290	-	-	-	1,500	-	6,000
TOTAL		**3,000**	**723**	**323**	**3,750**	**533**	**8,300**
PAYMENTS & REIMBURSEMENTS							
Developer Reimbursement	47-01-5876	158,307	163,544	347,567	450,000	360,000	405,000
TOTAL		**158,307**	**163,544**	**347,567**	**450,000**	**360,000**	**405,000**
CAPITAL OUTLAY							
Street Improvements	47-01-5950	-	-	-	1,300,000	300,000	900,000
TOTAL		**-**	**-**	**-**	**1,300,000**	**300,000**	**900,000**
TOTAL EXPENDITURES		**161,307**	**164,267**	**347,890**	**1,753,750**	**660,533**	**1,313,300**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**50,811**	**348,647**	**299,789**	**(1,278,750)**	**488,437**	**(713,300)**
ENDING CASH BALANCE							**1,614,875**

Village of East Dundee

North Cook County Tax Increment Financing District Fund (47)

Expenditure Summary

The North Cook County TIF was established on August 20, 2012. It will expire on August 20, 2035.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**2,328,175**	
47-01-4010	Real Estate Taxes	600,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		**600,000**	
47-01-5210	Auditing Services	300	Expense related to the TIF compliance report as required by the State of Illinois.
47-01-5220	Engineering Services	1,000	For miscellaneous engineering services.
47-01-5230	Legal Services	1,000	Various legal services.
47-01-5290	Other Professional Services	6,000	Consulting services for TIF & BDD audit and impact study.
47-01-5876	Developer Reimbursements	405,000	TIF reimbursements as follows: Insurance Auto Auction agreement (Ord. 13-24 - $205,000), High Street reimbursement (Ord. 21-30 - $190,000), and miscellaneous ($10,000).
47-01-5950	Street Improvements	900,000	Heinz Drive extension (Commonwealth to Healy) project.
TOTAL EXPENDITURE(S)		**1,313,300**	
NORTH COOK COUNTY TIF TOTAL		**(713,300)**	
ENDING CASH BALANCE		**1,614,875**	

Village of East Dundee
Debt Service Fund

About the Fund

The Debt Service Fund is used to account for the payment of principal, interest, and paying agent fees associated with the Village's outstanding general obligation debt. The fund provides a centralized mechanism for managing debt repayment obligations and ensuring that all scheduled debt service payments are made in a timely and accurate manner.

Revenues supporting the Debt Service Fund are derived primarily from property tax levies, transfers from other Village funds, and other legally available revenue sources. These resources are used to satisfy the Village's annual debt service requirements on outstanding bond issuances and other long-term obligations. Principal payments for each debt issue are due annually on December 1, while interest payments are made semiannually on June 1 and December 1.

The fund is administered by the Finance Department, which is responsible for debt management, payment processing, compliance monitoring, and financial reporting related to the Village's outstanding debt obligations.

Fiscal Year 2027 Goals & Objectives

- Ensure all principal and interest payments are remitted accurately and on schedule.
- Maintain adequate fund balances to meet current and future debt service obligations.
- Monitor debt repayment schedules and long-term financing commitments.
- Coordinate required transfers from supporting funds to meet annual debt service requirements.
- Continue prudent debt management practices that protect the Village's financial stability and creditworthiness.

Village of East Dundee

Debt Service Fund (48)

Expense Summary by Fund

DEBT SERVICE FUND 48	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**2,070,238**
REVENUES							
OTHER FINANCING SOURCES							
Investment Income	48-01-4810	244	381	40	-	-	-
Principal Payment by Developer	48-01-4930	-	-	171,319	153,921	151,200	141,925
Interest Payment by Developer	48-01-4931	-	-	18,612	8,877	7,333	5,000
TOTAL		**244**	**381**	**189,971**	**162,798**	**158,533**	**146,925**
TOTAL REVENUES		**244**	**381**	**189,971**	**162,798**	**158,533**	**146,925**
EXPENSES							
PAYMENTS & REIMBURSEMENTS							
Debt Service Principal Payment	48-01-5810	475,000	515,000	1,185,000	1,445,000	1,445,000	1,535,000
Debt Service Interest Payment	48-01-5811	-	52,206	514,162	429,629	429,629	315,006
Debt Service Agency Fee	48-01-5812	-	350	1,650	5,650	5,650	5,300
Principal Note Payment	48-01-5813	-	-	100,000	100,000	100,000	100,000
TOTAL		**475,000**	**567,556**	**1,800,812**	**1,980,279**	**1,980,279**	**1,955,306**
TOTAL EXPENDITURES		**475,000**	**567,556**	**1,800,812**	**1,980,279**	**1,980,279**	**1,955,306**
INTERFUND TRANSFERS							
TRANSFER (IN) FROM							
DT & Dundee BDD Fund 34	48-01-4934	-	-	470,699	611,225	611,225	618,975
Christina Drive TIF Fund 36	48-01-4936	165,686	-	17,917	20,579	20,579	23,142
Dundee Crossings TIF Fund 38	48-01-4938	370,356	-	1,142,356	218,923	218,923	271,592
Downtown TIF Fund 39	48-01-4939	123,947	-	-	870,875	870,875	891,484
TOTAL		**1,083,407**	**-**	**1,630,972**	**1,721,602**	**1,721,602**	**1,805,193**
TOTAL TRANSFERS		**1,083,407**	**-**	**1,630,972**	**1,721,602**	**1,721,602**	**1,805,193**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**608,651**	**(567,175)**	**20,131**	**(95,879)**	**(100,144)**	**(3,188)**
ENDING CASH BALANCE							**2,067,050**

Village of East Dundee

Debt Service Fund (48)
Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**2,070,238**	
48-01-4930	Principal Payment by Developer	141,925	The Village collects a portion of the principal payment for the 2012B Bond from JD Byrider. The payment schedule is detailed monthly through 2027.
48-01-4931	Interest Payment by Developer	5,000	The Village collects a portion of the interest payment for the 2012B Bond from JD Byrider. The payment schedule is detailed monthly through 2027.
TOTAL REVENUE(S)		**146,925**	
48-01-5810	Debt Service	1,535,000	Principal payments for GO Bonds: 2012A, 2012B, 2016, 2012LO (refinanced in 2024), and 2024.
48-01-5811	Debt Service Interest Payment	315,006	Interest payments for GO Bonds: 2012A, 2012B, 2016, 2012LO (refinanced in 2024), and 2024.
48-01-5812	Debt Service Agency Fee	5,300	Agency fees for GO Bonds: 2012A, 2012B, 2016, 2012LO (refinanced in 2024), and 2024.
48-01-5813	Principal Note Payment	100,000	Note payment for the Fire Station.
TOTAL EXPENDITURE(S)		**1,955,306**	
48-01-4934	Downtown & Dundee BDD Fund 34	618,975	Transfer received for the 2024 GO Bond debt service payment made from this fund.
48-01-4936	Christina Drive TIF 36	23,142	Transfer received for the 2012 LO Bond debt service payment made from this fund.
48-01-4938	Dundee Crossing TIF 38	271,592	Transfer received for the 2012B GO Bond debt service payment made from this fund.
48-01-4939	Downtown TIF 39	891,484	Transfer received for the 2016 Bond & the Fire District debt service payment made from this fund.
TOTAL TRANSFER(S)		**1,805,193**	
DEBT SERVICE TOTAL		**(3,188)**	
ENDING CASH BALANCE		**2,067,050**	

Village of East Dundee
Penny Avenue TIF Fund

About the Fund

The Penny Avenue Tax Increment Financing (TIF) District was established by the Village of East Dundee on August 07, 2017, and is one of eight Tax Increment Financing districts created by the Village. The district is a public economic development tool used by local governments to spur private investment and fund infrastructure in underperforming or blighted areas. When a TIF district is created, the current property tax value (Equalized Assessed Value, or EAV) is "frozen" at that baseline level. Regular property taxes on that baseline continue to go to local taxing bodies like schools and parks. This incremental tax revenue is diverted into a special TIF fund rather than the general municipal budget. The fund is used to pay for or finance public and private improvements in that zone (such as roads, sewers, environmental cleanup, or building rehabilitation). Under Illinois law, a TIF may remain in effect for up to 23 years.

The Penny Avenue TIF is scheduled to expire on August 07, 2040. The fund is administered by the Administration Department, with support and coordination provided by the Finance Department.

Fiscal Year 2027 Goals & Objectives

- Continue leveraging TIF revenues to support redevelopment opportunities.
- Maintain and improve public infrastructure serving parcels within the district.
- Coordinate with property owners, developers, and business stakeholders to encourage investment.
- Evaluate future funding needs and transition strategies as the district approaches its statutory expiration date in 2040.
- Administer redevelopment agreements and ensure incentive payments are processed accurately and in a timely manner upon verification of eligibility and receipt of required documentation from property owners and business owners.
- Complete a Business Development District (BDD) and Tax Increment Financing (TIF) performance audit with professional consulting assistance to evaluate district effectiveness, financial performance, and compliance with applicable requirements.
- Complete an impact study with qualified consultants to review the Village’s existing impact fee and land dedication framework and provide recommendations regarding updating the current fee schedule for development impact fees.

Village of East Dundee

Penny Avenue Tax Increment Financing Fund (56)

Expense Summary by Fund

PENNY AVENUE TIF FUND 56	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**6,349**
REVENUES							
REAL ESTATE TAXES							
Property Tax	56-01-4010	-	10,101	12,193	14,000	13,558	14,500
TOTAL		**-**	**10,101**	**12,193**	**14,000**	**13,558**	**14,500**
TOTAL REVENUES		**-**	**10,101**	**12,193**	**14,000**	**13,558**	**14,500**
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Service	56-01-5210	-	250	190	250	360	300
Legal Service	56-01-5230	-	500	231	750	173	500
Other Professional Service	56-01-5290	-	2,000	-	1,000	-	6,000
TOTAL		**-**	**2,750**	**421**	**2,000**	**533**	**6,800**
PAYMENTS & REIMBURSEMENTS							
Developer Reimbursement	56-01-5876	9,258	11,000	9,129	12,000	10,000	10,400
TOTAL		**9,258**	**11,000**	**9,129**	**12,000**	**10,000**	**10,400**
TOTAL EXPENDITURES		**9,258**	**13,750**	**9,550**	**14,000**	**10,533**	**17,200**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**(9,258)**	**(3,649)**	**2,643**	**-**	**3,025**	**(2,700)**
ENDING CASH BALANCE							**3,649**

Village of East Dundee

Penny Avenue Tax Increment Financing Fund (56)

Expenditure Summary

The Penny Avenue TIF was established on August 7, 2017. It will expire on August 7, 2040.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**6,349**	
56-01-4010	Property Tax	14,500	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		**14,500**	
56-01-5210	Auditing Services	300	Expense related to the TIF compliance report as required by the State of Illinois.
56-01-5230	Legal Services	500	Legal services for related TIF expenses.
56-01-5290	Other Professional Services	6,000	Consulting services for TIF & BDD audit and impact study.
56-01-5876	Developer Reimbursements	10,400	TIF reimbursements as follows: Billitteri Enterprises at 201 Penny Avenue.
TOTAL EXPENDITURE(S)		**17,200**	
PENNY AVENUE TIF TOTAL		**(2,700)**	
ENDING CASH BALANCE		**3,649**	

Village of East Dundee
IL South Route 72 TIF Fund

About the Fund

The IL South Route 72 Tax Increment Financing (TIF) District was established by the Village of East Dundee on September 28, 2020, and is one of eight Tax Increment Financing districts created by the Village. The district is a public economic development tool used by local governments to spur private investment and fund infrastructure in underperforming or blighted areas. When a TIF district is created, the current property tax value (Equalized Assessed Value, or EAV) is "frozen" at that baseline level. Regular property taxes on that baseline continue to go to local taxing bodies like schools and parks. This incremental tax revenue is diverted into a special TIF fund rather than the general municipal budget. The fund is used to pay for or finance public and private improvements in that zone (such as roads, sewers, environmental cleanup, or building rehabilitation). Under Illinois law, a TIF may remain in effect for up to 23 years.

The IL South Route 72 TIF is scheduled to expire on September 28, 2043. The fund is administered by the Administration Department, with support and coordination provided by the Finance Department.

Fiscal Year 2027 Goals & Objectives

- Continue leveraging TIF revenues to support redevelopment opportunities.
- Maintain and improve public infrastructure serving parcels within the district.
- Coordinate with property owners, developers, and business stakeholders to encourage investment.
- Evaluate future funding needs and transition strategies as the district approaches its statutory expiration date in 2043.
- Administer redevelopment agreements and ensure incentive payments are processed accurately and in a timely manner upon verification of eligibility and receipt of required documentation from property owners and business owners.
- Complete a Business Development District (BDD) and Tax Increment Financing (TIF) performance audit with professional consulting assistance to evaluate district effectiveness, financial performance, and compliance with applicable requirements.
- Complete an impact study with qualified consultants to review the Village’s existing impact fee and land dedication framework and provide recommendations regarding updating the current fee schedule for development impact fees.

Village of East Dundee

IL South Route 72 Tax Increment Financing Fund (57)

Expense Summary by Fund

IL SOUTH ROUTE 72 TIF FUND 57	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**1,207,315**
REVENUES							
REAL ESTATE TAXES							
Property Tax	57-01-4010	273,440	281,810	296,456	300,000	308,863	315,000
TOTAL		**273,440**	**281,810**	**296,456**	**300,000**	**308,863**	**315,000**
TOTAL REVENUES		**273,440**	**281,810**	**296,456**	**300,000**	**308,863**	**315,000**
EXPENSES							
PROFESSIONAL SERVICES							
Auditing Service	57-01-5210	-	250	190	250	360	300
Legal Service	57-01-5230	-	158	132	1,000	173	500
Other Professional Service	57-01-5290	-	-	-	1,500	-	6,000
TOTAL		**-**	**408**	**322**	**2,750**	**533**	**6,800**
PAYMENTS & REIMBURSEMENTS							
Redevelopment Projects	57-01-5876	-	-		187,312	185,318	189,000
TOTAL		**-**	**-**	**-**	**187,312**	**185,318**	**189,000**
TOTAL EXPENDITURES		**-**	**408**	**322**	**190,062**	**185,851**	**195,800**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**273,440**	**281,402**	**296,134**	**109,938**	**123,012**	**119,200**
ENDING CASH BALANCE							**1,326,515**

Village of East Dundee

IL South Route 72 Tax Increment Financing Fund (57)

Expenditure Summary

The IL South Route 72 TIF was established on September 28, 2020. It will expire on September 28, 2043.

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**1,207,315**	
57-01-4010	Property Tax	315,000	Revenues from property taxes generated by the incremental increase in the value of the properties within this TIF.
TOTAL REVENUE(S)		**315,000**	
57-01-5210	Auditing Services	300	Expense related to the TIF compliance report as required by the State of Illinois.
57-01-5230	Legal Services	500	Various legal services.
57-01-5290	Other Professional Services	6,000	Consulting services for TIF & BDD audit and impact study.
57-01-5876	Redevelopment Projects	189,000	Redevelopment reimbursement for 60% of CAT's incremental property taxes.
TOTAL EXPENDITURE(S)		**195,800**	
IL SOUTH ROUTE 72 TIF TOTAL		**119,200**	
ENDING CASH BALANCE		**1,326,515**	

Village of East Dundee
Water and Sewer Fund

About the Fund

The Water and Sewer Fund is an enterprise fund that accounts for the operation, maintenance, and capital improvement of the Village's water distribution and sanitary sewer collection systems. The fund supports the delivery of safe, reliable, and cost-effective utility services while maintaining compliance with federal and state environmental regulations.

The Water Division is responsible for providing a reliable supply of high-quality drinking water at adequate pressure and affordable rates while balancing efficient operations with environmental stewardship. The division administers the Village's water metering and backflow prevention programs and conducts all required testing and sampling in accordance with the Safe Drinking Water Act.

The Village's water system includes four groundwater wells, two elevated water towers and one standpipe with a combined storage capacity of approximately 1 million gallons. The distribution system consists of approximately 33 miles of water main, 1,526 service connections, 438 fire hydrants, 377 valves, and 1,526 water meters.

The Sewer Division is responsible for maintaining the Village's sanitary sewer collection system and ensuring uninterrupted wastewater service to residents and businesses. Through proactive inspection, maintenance, repair, and system evaluation, the division addresses both the short-term and long-term needs of the sanitary sewer infrastructure. The sanitary sewer system includes approximately 23 miles of sewer mains and four sanitary lift stations. In addition to its utility responsibilities, the Sewer Division assists with Village snow removal operations during winter weather events.

The fund is administered through the Public Works Department.

Fiscal Year 2027 Goals & Objectives

- Complete the second year of the three-year sanitary sewer televising and cleaning program.
- Initiate the first year of a four-year sanitary sewer repair and lining program based on deficiencies identified during sewer inspections.
- Complete the first phase of the Wastewater Treatment Plant Clarifier Rehabilitation Program, including sandblasting, repainting, and restoration of one of four rotating clarifier assemblies.
- Select a consultant through the RFP process to prepare the Village's Wastewater Facilities Plan.
- Replace the wood fence at the Milk Pail Lift Station.
- Procure a trailer-mounted vacuum excavator to improve utility maintenance operations.
- Purchase a portable emergency generator capable of serving each of the Village's four lift stations during power outages.
- Select a new sludge hauling contractor to ensure reliable and cost-effective biosolids management.
- Implement PFAS monitoring and testing in accordance with new Illinois EPA requirements.
- Initiate development of a GIS-based sanitary sewer infrastructure map.
- Secure an Illinois EPA Public Water Supply Loan Program (PWSLP) zero-interest loan for the 2027 Lead Service Line Replacement Project.
- Replace approximately 110 lead water service lines as part of the Village's Lead Service Line Replacement Program.

- Complete construction of the IL-68 Water Tower Painting and Rehabilitation Project.
- Construct the 1st Street Water Main Installation Project.
- Construct a new contact tank as part of the Water Treatment Plant Improvement Project.
- Select a consultant through the RFP process to prepare the Village's Water Facilities Plan.
- Finalize the Village's Lead Service Line Inventory.
- Finalize the Lead Service Line Replacement Plan to maintain compliance with federal and state requirements.
- Repair two fire hydrants and rebuild one water system valve.
- Repair identified leaks within the water distribution system.
- Engage a professional firm to perform a comprehensive water leak detection survey.
- Implement PFAS monitoring and testing in accordance with new Illinois EPA requirements.
- Complete development of a GIS-based water system infrastructure map.
- Maintain compliance with all state and federal drinking water and wastewater regulations.
- Improve the reliability and resiliency of the Village's water and sewer infrastructure.
- Advance lead service line replacement efforts and meet all regulatory requirements.
- Implement proactive maintenance programs to extend the life of utility assets.
- Enhance emergency preparedness through strategic equipment and infrastructure investments.
- Improve system mapping and asset management through GIS technology.
- Develop long-range planning documents to guide future utility investments and capital improvements.
- Protect public health through rigorous water quality monitoring and testing programs.
- Maintain efficient and uninterrupted water distribution and wastewater collection services.

Village of East Dundee

Water and Sewer Operating Fund (60)

Expense Summary by Fund

WATER & SEWER OPERATING FUND 60	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
BEGINNING CASH BALANCE							**3,462,654**
REVENUES							
SERVICE CHARGES							
Grants	60-09-4445	-	20,000	-	-	-	-
Sewer Fees	60-09-4509	685,375	908,366	944,435	975,000	960,140	975,000
Water Fees	60-09-4510	751,461	971,734	1,036,581	975,000	1,159,217	1,275,139
West Dundee Fees	60-09-4511	270,939	633,513	557,618	650,000	332,607	675,053
Sewer Late Fees	60-09-4514	-	-	-	-	10,443	10,000
Water Late Fees	60-09-4515	14,045	25,950	25,347	30,000	21,001	15,000
Availability Charge	60-09-4525	109,949	167,948	174,961	150,000	169,877	175,000
Meter Fees	60-09-4550	-	448	-	-	-	-
Connection Fees	60-09-4560	152,000	2,076	68,890	157,100	18,781	5,000
W. Dundee IEPA Debt Service	60-09-4585	469,060	469,060	469,060	469,060	469,606	-
TOTAL		**2,452,829**	**3,199,095**	**3,276,892**	**3,406,160**	**3,141,672**	**3,130,192**
OTHER REVENUE							
Investment Income	60-09-4810	47,300	75,569	70,412	65,000	11,517	1,500
Rental Income	60-09-4820	700	-	-	-	-	-
Bond & Loan Proceeds	60-09-4860	-	15	-	3,828,000	-	-
Miscellaneous Income	60-09-4890	-	189	-	-	(87,466)	-
Sale of Assets	60-09-4891	-	28,934	-	-	-	-
TOTAL		**48,000**	**104,707**	**70,412**	**3,893,000**	**(75,949)**	**1,500**
TOTAL REVENUES		**2,500,829**	**3,303,802**	**3,347,304**	**7,299,160**	**3,065,723**	**3,131,692**
EXPENSES							
PERSONNEL SERVICES							
Salaries	60-33-5011	369,258	592,366	641,056	630,210	624,711	823,548
Overtime	60-33-5019	20,476	28,415	30,738	30,000	45,000	40,000
Social Security	60-33-5030	29,467	45,539	48,570	51,170	47,547	70,437
IMRF	60-33-5050	39,830	53,919	60,395	65,079	63,142	105,208
Employee Insurance	60-33-5060	62,721	106,456	104,202	119,000	113,410	155,348
Uniform Allowance	60-33-5080	1,358	1,897	1,336	2,000	1,900	2,000
Other Benefits	60-33-5090	-	-	-	17,000	12,000	17,000
TOTAL		**523,109**	**828,592**	**886,296**	**914,459**	**907,710**	**1,213,541**
MAINTENANCE SERVICES							
Water Maintenance - Building	60-33-5110	16,065	12,862	47,512	39,880	27,505	36,680
Sewer Maintenance - Building	60-33-5111	3,865	37,726	51,979	26,880	23,274	43,880
Maintenance - Vehicles	60-33-5120	20,808	14,235	95,231	12,200	3,399	10,000
Water Maintenance - Equipment	60-33-5130	13,423	18,982	8,285	31,550	28,865	29,800
Sewer Maintenance - Equipment	60-33-5131	22,966	37,563	95,231	86,700	76,842	57,500
Water Maintenance - Utility	60-33-5140	50,742	50,554	69,071	49,500	65,000	111,000
Sewer Maintenance - Utility	60-33-5141	26,056	46,640	54,075	22,000	47,651	28,500
Water Maintenance - Backflow	60-33-5145	-	-	-	750	-	750
TOTAL		**153,925**	**218,561**	**421,383**	**269,460**	**272,536**	**318,110**
CONTRACTUAL SERVICES							
Auditing Service	60-33-5210	6,438	6,750	4,287	8,000	8,000	8,000
Engineering Service	60-33-5220	38,796	69,767	55,737	55,000	40,000	45,000
Sewer Engineering Service	60-33-5221	-	34,578	8,500	7,500	6,930	7,500
Legal Service	60-33-5230	2,652	17,036	19,872	10,000	35,216	10,000

WATER & SEWER OPERATING FUND 60	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
Medical Service	60-33-5240	422	632	800	1,000	416	1,000
IT Services	60-33-5286	3,491	7,195	239,002	35,000	26,258	35,350
Landfill & Removal Service	60-33-5287	21,563	39,981	48,404	50,500	47,277	56,500
Water Professional Services	60-33-5290	37,693	43,972	47,923	79,400	57,454	88,100
Sewer Professional Services	60-33-5291	154,157	134,953	110,808	192,100	182,837	197,100
TOTAL		**265,212**	**354,864**	**535,334**	**438,500**	**404,388**	**448,550**
COMMUNICATION							
Telephone	60-33-5320	12,498	16,804	10,978	18,000	9,000	12,000
Printing/Copying	60-33-5340	971	1,425	2,698	2,850	2,500	3,700
TOTAL		**13,469**	**18,229**	**13,676**	**20,850**	**11,500**	**15,700**
PROFESSIONAL DEVELOPMENT							
Dues & Membership	60-33-5410	897	1,394	2,649	2,300	1,838	2,300
Travel & Meetings	60-33-5420	266	865	1,069	3,350	1,500	3,350
Training	60-33-5430	2,505	4,006	2,848	4,250	7,946	5,250
Publications	60-33-5450	-	99	615	250	536	250
TOTAL		**3,668**	**6,365**	**7,181**	**10,150**	**11,820**	**11,150**
OTHER SERVICES & CHARGES							
Public Utility Service	60-33-5510	92,881	242,151	210,751	235,000	212,020	245,000
Risk Insurance	60-33-5520	13,595	79,686	52,997	70,000	62,922	130,000
Rental	60-33-5530	-	2,588	1,843	12,500	7,747	5,000
IEPA Permit Fee	60-33-5531	18,000	18,000	18,000	18,000	18,000	18,000
Bank & Service Charges	60-33-5586	15,977	26,193	28,480	30,000	29,448	32,000
Bad Debt Expense	60-33-5590	-	-	-	-	-	23,620
Miscellaneous Expense	60-33-5598	97	25	-	100	31	-
TOTAL		**140,550**	**368,642**	**312,071**	**365,600**	**330,168**	**453,620**
GENERAL SUPPLIES							
Office Supplies	60-33-5610	51	590	320	1,000	500	1,000
Computer Supplies	60-33-5611	2,712	2,685	1,565	3,900	2,662	3,250
Gasoline & Fuel	60-33-5620	8,385	18,388	19,134	19,000	24,700	25,000
Operating Supplies	60-33-5630	9,028	12,377	23,768	15,000	11,756	15,000
TOTAL		**20,176**	**34,039**	**44,786**	**38,900**	**39,618**	**44,250**
COMMODITIES & SUPPLIES							
Small Tools & Equipment	60-33-5640	3,031	5,894	5,642	8,250	8,000	6,000
Water Chemicals	60-33-5650	57,794	91,131	101,432	97,000	100,300	97,000
Sewer Chemicals	60-33-5651	31,841	72,150	80,686	75,000	55,929	65,000
Postage	60-33-5680	1,470	4,633	5,751	4,000	3,963	4,000
TOTAL		**94,136**	**173,808**	**193,510**	**184,250**	**168,192**	**172,000**
PAYMENTS & REIMBURSEMENTS							
Sewer Debt Service	60-33-5800	427,341	-	449,112	460,410	457,550	-
Water Debt Service	60-33-5801	177,426	-	181,904	184,184	183,612	186,495
Interest	60-33-5820	50,618	36,946	35,910	22,331	25,800	11,370
TOTAL		**655,385**	**36,946**	**666,926**	**666,925**	**666,962**	**197,865**
CAPITAL OUTLAY							
Studies & Plans	60-33-5920	-	-	-	-	-	230,000
Water Meters	60-33-5934	6,091	11,728	10,383	12,000	6,655	-
Residential Water Meters	60-33-5935	-	460	2,800	4,000	5,771	-
Equipment	60-33-5940	-	-	-	402,000	315,000	275,000

WATER & SEWER OPERATING FUND 60	Account Number	SY23 Actual Audited	FY24 Actual Audited	FY25 Actual Audited	FY26 Budget	FY26 Estimated End-of-Year	FY27 Budget
Sewer & Manhole Lining Improvement	60-33-5945	-	-	-	-	-	-
Lead Service Line Replacement	60-33-5946	5,786	24,717	474,961	200,000	50,000	2,107,700
Water Distribution System	60-33-5950	-	-	-	1,078,000	1,050,000	932,000
Lift Station Improvement	60-33-5952	-	18,095	-	-	-	-
Clarifier Reconditioning	60-33-5953	-	-	-	30,000	30,000	30,000
Sewer Televising	60-33-5954	-	-	-	175,000	175,000	125,000
Sewer System Improvements	60-33-5960	-	-	-	-	-	250,000
Valve Replacement	60-33-5961	13,200	-	-	20,000	-	-
Hydrant Replacement	60-33-5962	-	-	9,990	18,000	10,000	-
Water Tower Painting	60-33-5965	-	-	-	106,000	5,000	1,015,000
Utility Expansion Project	60-33-5975	-	-	-	2,750,000	-	-
Water Treatment Plant Improvements	60-33-5979	-	-	-	389,200	389,200	-
TOTAL		**25,077**	**55,000**	**498,134**	**5,184,200**	**2,036,626**	**4,964,700**
MISCELLANEOUS EXPENSES							
Contingency	60-33-6010	2,414	-	-	50,000	25,000	50,000
TOTAL		**2,414**	**-**	**-**	**50,000**	**25,000**	**50,000**
TOTAL EXPENDITURES		**1,897,120**	**2,095,046**	**3,579,298**	**8,143,294**	**4,874,520**	**7,889,486**
TRANSFERS							
TRANSFER (IN) FROM							
General Fund	60-09-4901	-	-	-	1,609,000	1,609,000	2,107,700
Dundee Crossings TIF	60-09-4938	-	-	-	-	-	1,015,000
TOTAL		**-**	**-**	**-**	**1,609,000**	**1,609,000**	**3,122,700**
TOTAL TRANSFERS		**-**	**-**	**-**	**1,609,000**	**1,609,000**	**3,122,700**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (INCLUDING TRANSFERS)		**603,709**	**1,208,756**	**(231,994)**	**764,866**	**(199,797)**	**(1,635,095)**
ENDING CASH BALANCE							**1,827,559**

Village of East Dundee

Water and Sewer Operating Fund (60)

Expenditure Summary

Acct No.	Account Description	Budgeted Amount	Notes
BEGINNING CASH BALANCE		**3,462,654**	
60-09-4509	Sewer Fees	975,000	Fees collected by users of the Village's sewer service.
60-09-4510	Water Fees	1,275,139	Fees collected by users of the Village's water service.
60-09-4511	West Dundee Fees	675,053	500,000-600,000 gallons of wastewater to the Village's water treatment plant per day is received from West Dundee per agreement.
60-09-4514	Sewer Late Fees	10,000	Fees charged to users who pay their bill after the due date.
60-09-4515	Late Fees	15,000	Fees charged to users who pay their bill after the due date.
60-09-4525	Availability Charge	175,000	Administration fee charged to users of the Village's water & sewer service.
60-09-4560	Connection Fees	5,000	Miscellaneous connections to Village utilities.
60-09-4810	Investment Income	1,500	Interest earned on Village investments.
TOTAL REVENUE(S)		**3,131,692**	
60-33-5011	Salaries	823,548	Includes 50% salaries for all Public Works and Finance department positions. Includes up to 30% of some Administration salaries. A summer laborer is also included.
60-33-5019	Overtime	40,000	Overtime pay for salaries within Fund.
60-33-5030	Social Security	70,437	Includes social security costs for salaried and hourly employees budgeted to this Fund.
60-33-5050	IMRF	105,208	Includes IMRF costs for salaried and hourly employees budgeted to this Fund.
60-33-5060	Employee Insurance	155,348	Includes dental, health, vision, and life insurance for participating employees.
60-33-5080	Uniform Allowance	2,000	Uniform allowance is allotted in accordance to the union contract and Village policy at $550 x 3 employees ($1,650) each annually and other miscellaneous uniform items ($350).
60-33-5090	Other Benefits	17,000	For payouts into employees Retirement Health Savings Accounts.
60-33-5110	Water Maintenance - Building	36,680	Includes mowing of water facilities ($5,000), janitorial service ($2,880), HVAC maintenance ($7,500), sprinkler fire alarm and extinguisher inspections ($3,000), generator inspections ($2,800), backflow device inspections/repairs ($3,000), other miscellaneous maintenance and repair needs ($4,000), and wells 3 & 4 - painting, and lighting ($8,500)
60-33-5111	Sewer Maintenance - Building	43,880	Includes janitorial service ($2,880), HVAC maintenance ($4,000), sprinkler, fire alarm, and extinguisher inspections ($2,500), maintenance of lifts/cranes ($2,500), generator maintenance ($2,500), contractual mowing ($5,000), and other miscellaneous maintenance and repair needs ($7,500), replace wood fence - Milk Pail Lift Station ($7,500), paint for paint inter of admin bldg. ($1,000), and paint exterior of UV building ($8,500)
60-33-5120	Maintenance - Vehicles	10,000	Miscellaneous vehicle maintenance and repairs
60-33-5130	Water Maintenance - Equipment	29,800	Includes the following: cathodic protection - IL 25 tower ($800), general repairs and maintenance ($15,000), iron filter bleach treatment ($2,500), preventative well maintenance for all four wells ($5,000), electrical systems maintenance ($4,000), chemical feed maintenance ($2,500)
60-33-5131	Sewer Maintenance - Equipment	57,500	Includes the following: UV bulbs, ballasts, sockets, cleaners ($10,000), electrical systems maintenance ($7,500), and general repairs and maintenance ($40,000).

Acct No.	Account Description	Budgeted Amount	Notes
60-33-5140	Water Maintenance - Utility	111,000	Includes the following: fire hydrant replacement/repairs ($8,000), water main break repairs ($17,000), rebuild one pressure reducing valve ($6,000), valve replacement ($20,000), commercial water meters ($12,000), residential water meters ($6,000), post-repair restoration ($6,000), two hydrant replacements ($20,000) hydrant painting ($7,000), and other miscellaneous repairs and materials ($9,000).
60-33-5141	Sewer Maintenance - Utility	28,500	Includes the following: maintenance/service 6-inch pump (split 50/50 - $2,500), sanitary manhole repairs ($5,000), general maintenance for lift stations ($7,500), septic service for lift stations ($1,500), air release valve cleaning and maintenance ($1,500), miscellaneous collection system maintenance ($10,000), and Jetter service ($500).
60-33-5145	Maintenance - Backflow	750	Inspection mailings.
60-33-5210	Auditing Services	8,000	Include 30% of contracted auditing services.
60-33-5220	Engineering Services	45,000	Lead service line replacement plan & inventory update ($15,000), and miscellaneous engineering ($30,000).
60-33-5221	Sewer Engineering Service	7,500	Miscellaneous engineering ($7,500).
60-33-5230	Legal Services	10,000	Legal counsel for various matters.
60-33-5240	Medical Services	1,000	Pre and post hire employment screenings, random testing, and other medical screenings as required by policy.
60-33-5286	IT Services	35,350	Includes 50% of the annual fee for Civic Systems as well as 40% of service fees for Helping Hand.
60-33-5287	Landfill & Removal Services	56,500	Land application of bio-solids ($46,000), landfill disposal in lieu of land application - emergency ($2,500), construction demolition cleaning ($5,000), and water main break spills ($3,000).
60-33-5290	Water Professional Services	88,100	Water leak detection/pin-pointing ($3200), Security alarm system maintenance, ($1,500), SCADA maintenance ($4,000), Software support(Itron, wonderware, WIN 911, XL reporter) ($12,000), Miscellaneous ($4,000), GIS water mapping ($10,000), IEPA Project Plan - administer ($5,000), Water treatment/filter consultant (Kurita) ($5,500), Water leak detection survey ($15,000), IEPA required water testing ($22,000,) JULIE locates (split 50/50 w GF) ($900), PFAS Testing - new IEPA requirement ($5,000).
60-33-5291	Sewer Professional Services	197,100	Class 1 WW Operator (contract) ($125,000), GIS - Sanitary sewer mapping ($10,000), SCADA Maintenance ($4,000), Misc. Services ($2,500), Security Alarm Maintenance - 3 facilities ($3,600), Flygt Cloud Maint - 3 lift stations ($3,000), SCADA License/Software ($5,000), IEPA Laboratory Testing ($40,000), PFAS testing ($4,000)
60-33-5320	Telephone	12,000	Includes cellphones & tablet service, internet, landline phone service, and miscellaneous.
60-33-5340	Printing/Copying	3,700	Miscellaneous printing and copier maint. ($1,200) Includes 90% of costs for printing of utility bill through Third Millennium.
60-33-5410	Dues & Membership	2,300	Memberships for the following: APWA, ISAWWA, IRWA, ($1,500) and Fox River Study Group ($800).
60-33-5420	Travel & Meetings	3,350	Registration fees, travel, lodging, and per diem for various national and local conferences, seminars, and meetings throughout the year.
60-33-5430	Training	5,250	Includes the following: professional development and safety training ($5,000) and CDL renewal for ($250).
60-33-5450	Publications	250	Publications and advertising.
60-33-5510	Public Utility Service	245,000	Gas and electricity for WTP, wells and towers.

Acct No.	Account Description	Budgeted Amount	Notes
60-33-5520	Insurance	130,000	Risk management insurance paid to the Illinois Public Risk Fund for workers' compensation and Illinois Counties Risk Management Trust for property and liability insurance. IPRF invoice breaks down costs by department. ICRMT is broken down internally by the percentage of salary per department (Admin, Finance, Building, PW, PD, Water and Sewer).
60-33-5530	Rental	5,000	Traffic control emergency rental, trench box, street plates, and other equipment.
60-33-5531	IEPA Permit Fee	18,000	Includes IEPA permit fees: Domestic sewage permit, sludge generator permit, and site storm water industrial site permit.
60-33-5586	Bank & Service Charges	32,000	90% of bank fees charged here for lockbox and ePay processing.
60-33-5590	Bad Debt Expense	23,620	Allocated to write off the outstanding water bill for Milk Pail (Feather & Fin) as it is too old to collect through the State's debt recovery program.
60-33-5610	Office Supplies	1,000	Miscellaneous office supplies.
60-33-5611	Computer Supplies	3,250	Purchase of IT supplies.
60-33-5620	Gasoline & Fuel	25,000	Unleaded and diesel for vehicles.
60-33-5630	Operating Supplies	15,000	Water quality and wastewater laboratory supplies ($9,000), PPE & safety apparel ($2,000), and other supplies ($4,000).
60-33-5640	Small Tools	6,000	Small and miscellaneous maintenance tools ($5,000), digital multi-meter ($1,000).
60-33-5650	Water Chemicals	97,000	Chlorine gas cylinders, fluoride, sodium permanganate and phosphate ($15,000), water treatment salt ($80,000) and miscellaneous ($2,000).
60-33-5651	Sewer Chemicals	65,000	Ferric chloride & polymer.
60-33-5680	Postage	4,000	Water/sewer billing ($2,500) and miscellaneous mailings ($1,500).
60-33-5801	Water Debt Service	186,495	2010 IEPA Loan: principal. Loan expires in 2032.
60-33-5820	Interest	11,370	2010 IEPA Loan interest payment as well as any agency fees.
60-33-5920	Studies & Plans	230,000	Water & Wastewater Treatment Plant studies ($115,000 each).
60-33-5940	Equipment	275,000	WWTP emergency generator ($100,000) and trailer mounted vacuum excavator ($175,000).
60-33-5946	Lead Serv Line Replacement	2,107,700	Lead service line replacements in conjunction with street improvement plan.
60-33-5950	Water Distribution System	932,000	Water main replacement (1st Street - $292,000) and contact tank ($640,000).
60-33-5953	Clarifier Reconditioning	30,000	For the reconditioning of a clarifier.
60-33-5954	Sewer Televising	125,000	Sewer Televising Program - year 2 of a 3 year program.
60-33-5960	Sewer System Improvements	250,000	Year 1 of a 4-year program for repairs to, and lining of, the Village's sanitary sewer system.
60-33-5965	Water Tower Painting	1,015,000	IL 68 Water Tower Painting & Rehabilitation
60-33-6010	Contingency	50,000	For miscellaneous purchases, projects, and expenses that may occur throughout the course of the fiscal year.
TOTAL EXPENDITURE		**7,889,486**	
60-09-4901	From General Fund	2,107,700	Transfer from General Fund to offset capital project costs.
60-09-4938	Dundee Crossings TIF	1,015,000	Transfer from Dundee Crossings TIF to offset capital project costs.
TOTAL TRANSFER(S)		**3,122,700**	
WATER & SEWER FUND TOTAL		**(1,635,095)**	
ENDING CASH BALANCE		**1,827,559**	

The Compensation Plan is approved by the Village Board as part of the legal budget and it sets the authorized number and classification of positions as well as the minimum and maximum salary levels for those positions. Annual adjustments to the plan are included as part of the initial budget proposal presented to the Village Board and review of the plan is part of the budget process. Recommended changes are based on an analysis of the staffing needs of the Village, economic and labor market conditions, and the classification of positions. The Compensation Plan authorizes the number of full-time, part-time, and temporary positions for each budget year and approves the number of hours for the regular and temporary part-time positions. The Compensation Plan also authorizes the compensation ranges for all positions, including full-time represented, full-time non-represented, regular part-time, and temporary or seasonal positions.

The Village's compensation plan has the following objectives:

- To obtain the highest degree of employee performance and morale through fair and equitable salary administration;
- To ensure that salaries paid are internally equitable and consistent within and between position of similar function;
- To ensure that salaries paid are fair and competitive within the relevant labor market;
- To provide recognition and reward for differences in individual performance; and
- To provide an effective means of budgeting and ensuring that salary and related expenses can be sustained within the economic realities of the Village.

Cost of Living Adjustment (COLA) Increase:

- All non-union employees will receive a 3% COLA for Fiscal Year 2027.
- All union employees will receive a COLA increase according to their union contract*.

Merit Increases:

- All non-union employees are eligible for a 2% merit increase through their annual performance review.
- All union employees are eligible for annual step increases through their annual performance review.

Village of East Dundee

FY 2027 Compensation Plan

Ranges increased with 5% (COLA & Merit) - Not including union positions

		FY2027 Minimum		FY2027 Maximum		FY 2027 Salary	
Grade	Position	Salary	Hourly	Salary	Hourly	With 3% COLA and 2% Merit	Remaining in Range
1	Seasonal Public Works Laborer (PT)	$35,203	$16.92	$47,694	$22.93	$ 20.000	$2.93
1	Management Intern	$35,203	$16.92	$47,694	$22.93	$ -	$47,694
1	Depot Attendant	$35,203	$16.92	$47,694	$22.93	$ 21.00	$1.93
2	Records Clerk	$44,408	$21.35	$63,440	$30.50	$ 62,269	$1,171
3	Part-Time Patrol Officer	$47,240	$22.71	$71,800	$34.52	$ 33.15	$1.37
4	Police Executive Assistant/Sr. Records Clerk	$57,097	$27.45	$78,981	$37.97	$ 78,958	$23
5	Public Works Laborer*	$58,552	$28.15	$76,378	$36.72		
6	Public Works Crew Leader*	$68,245	$32.81	$89,045	$42.81		
6	Public Works Water Operator*	$68,245	$32.81	$89,045	$42.81		
7	Building Assistant	$73,038	$35.11	$95,305	$45.82	$ 90,625	$4,681
7	Finance Assistant	$73,038	$35.11	$95,305	$45.82	$ 90,692	$4,613
8	Accountant	$76,690	$36.87	$100,071	$48.11	$ -	$0
9	Special Events Coordinator/Village Clerk	$80,525	$38.71	$105,074	$50.52	$ 100,607	$4,467
9	Management Analyst	$80,525	$38.71	$105,074	$50.52	$ 87,649	$17,425
10	Patrol Officer*	$82,086	$39.46	$121,806	$58.56		
11	Public Works Superintendent of Operations	$95,161	$45.75	$141,176	$67.87	$ 121,170	$20,006
11	Building Inspector/Official	$95,161	$45.75	$141,176	$67.87	$ 140,924	$252
11	Finance Manager	$95,161	$45.75	$141,176	$67.87	$ 126,097	$15,080
12	Sergeant*	$128,052	$61.56	$144,473	$69.46		
13	Deputy Chief	$136,404	$65.58	$165,523	$79.58	$ 159,358	$6,165
13	Deputy Village Administrator & ComDev Di	$136,404	$65.58	$165,523	$79.58	$ 146,832	$18,691
14	Chief of Police	$143,224	$68.86	$173,799	$83.56	$ 171,982	$1,817
14	Public Works Director	$143,224	$68.86	$173,799	$83.56	$ 171,838	$1,961
14	Finance & Administrative Services Director	$143,224	$68.86	$173,799	$83.56	$ 162,133	$11,666
15	Village Administrator	$159,375	$76.62	$204,687	$98.41	$ 204,668	$19

Notes:

1) Gray union positions are subject to collective bargaining agreements not compensation plan:
*Agreements expire on December 31, 2028 for Public Works and December 31, 2027 for Police

2) Part-time Police Officers are all paid the same (excludes merit)

Glossary of Financial and Budget Terms

This glossary provides definitions of financial, accounting, budgetary, and municipal terms used throughout the Village's annual budget document. Definitions are written in plain language to help residents, businesses, and other readers understand the Village's financial information and the services, projects, and activities supported by public funds.

A

Actual Revenues and Expenditures: The amounts of money the Village actually received and spent during a particular period, as opposed to the amounts originally budgeted.

Appropriation: The spending authority approved by the Village Board for specified purposes during the budget year.

Assessed Value: The value assigned to property for purposes of calculating property taxes.

B

Balanced Budget: A budget in which estimated revenues equal or exceed expenditures.

BDD – Business Development District: A designated area where certain tax revenues may be used to support eligible business improvements, redevelopment, and related projects.

Bond: A form of borrowing used to finance projects or other public needs. The Village repays the borrowed amount, usually with interest, over an established period.

Bond Abatement: A reduction or cancellation of all or part of a property tax levy previously established to pay bond-related costs, when applicable.

Budget: The Village's financial plan for the year, showing expected revenues and planned spending for municipal services, operations, and projects.

Budget at a Glance: A summary of the Village's budget that highlights important financial information in an easy-to-understand format.

Budget Year: The period covered by the annual budget. The Village's calendar-year budget runs from January 1 through December 31.

C

Capital Asset: A long-term resource owned by the Village, such as land, buildings, vehicles, equipment, roads, or water and sewer infrastructure.

Capital Improvement Program (CIP): A plan identifying major capital projects and purchases, their estimated costs, anticipated timing, and potential funding sources.

Capital Outlay: Money spent to acquire, construct, replace, or make significant improvements to long-term assets.

Capital Projects Fund: A fund used to account for resources and spending related to major capital projects, facilities, equipment, and infrastructure.

Cash Balance: The amount of cash available in a fund at a particular point in time.

Cash Reserves: Money set aside or retained to help meet future needs, address unexpected costs, or finance planned projects.

COLA – Cost-of-Living Adjustment: An increase in salaries or benefits intended to account for changes in the cost of living.

D

Depreciation: The accounting process of spreading the cost of a long-term asset over the period it is expected to be used.

Debt: Money the Village owes from borrowing, loans, bonds, or other financing arrangements.

Debt Service: Payments required to repay borrowed money, including principal and interest.

Debt Service Fund: A fund used to account for resources set aside to make required payments on bonds and other debt.

E

EAV – Equalized Assessed Value: The value of taxable property after applying the adjustments used to help make property assessments comparable across taxing jurisdictions. It is used in determining property tax rates.

Enterprise Fund: A fund used to account for services operated similarly to a business, where costs are supported primarily by fees charged to users. The Village's Water & Sewer Fund is an enterprise fund.

Expenditure: Money spent or financial obligations incurred for Village operations, services, projects, or other authorized purposes.

F

Fiscal Year: The 12-month period covered by the Village's financial reporting and budget. The Village uses a calendar year, January 1 through December 31.

Fund: A separate accounting unit used to track money and financial activity associated with a particular purpose or group of activities.

Fund Balance: The remaining financial resources reported in a governmental fund after accounting for its assets, liabilities, and related balances. It helps show the resources available for future spending or other needs.

G

General Fund: The Village's primary operating fund. It supports general municipal services, including Administration, Police, Building, Public Works, Refuse, Finance, and Community Events.

General Obligation (GO) Bond: A bond backed by the government's general taxing authority, subject to applicable legal requirements and the terms of the bond.

GIS – Geographic Information System: A system used to collect, manage, analyze, and display location-based information, such as maps of streets, utilities, and public infrastructure.

Governmental Funds: Funds used to account for most of the Village's general governmental activities, including general operations, restricted revenues, debt payments, and capital projects.

Grant: Money provided by another government, organization, or agency to support an eligible program, service, or project, often subject to specific conditions.

I

IEPA – Illinois Environmental Protection Agency: The state agency responsible for environmental protection programs and certain funding opportunities for eligible water, wastewater, and other environmental projects.

IMRF – Illinois Municipal Retirement Fund: A statewide retirement system covering most eligible Village employees, excluding sworn police officers generally covered by the applicable police pension system.

Infrastructure: The public facilities and systems needed to support the community, including streets, sidewalks, drainage, water distribution, wastewater systems, and related improvements.

Interest: The cost of borrowing money or the income earned on cash and investments.

Interfund Advance: A temporary transfer of money from one Village fund to another that is expected to be repaid.

Interfund Transfer: The movement of money from one Village fund to another. Depending on the arrangement, the transfer may be permanent or temporary.

M

MFT – Motor Fuel Tax: Revenue distributed to local governments under state law, primarily to support eligible transportation and roadway-related purposes.

Major Fund: A fund that meets applicable financial reporting thresholds or is separately identified as important to readers of the financial statements.

Municipal: Relating to a city, village, or other local government and its services, operations, and responsibilities.

N

Net Position: The difference between a fund's or entity's assets and deferred outflows and its liabilities and deferred inflows, as reported under applicable accounting rules. It is commonly used in reporting proprietary fund and government-wide financial results.

Nonmajor Fund: A fund that does not meet the criteria for separate major-fund presentation and is generally combined with other nonmajor funds in financial statement summaries.

O

Operating Budget: The portion of the budget that supports the Village's ongoing services and day-to-day activities, including personnel, supplies, utilities, and contracted services.

Operating Revenues: Money received from the Village's regular activities, such as service fees and other recurring sources.

P

P&I – Principal and Interest: The two main components of a debt payment. Principal reduces the amount owed, while interest is the cost of borrowing.

Principal: The original amount borrowed that remains unpaid, excluding interest and other borrowing costs.

Property Tax Levy: The amount of property tax revenue the Village seeks to collect through its property tax levy process, subject to applicable law.

PTELL – Property Tax Extension Limitation Law: Illinois law that limits increases in property tax extensions for affected taxing districts, subject to statutory provisions and exceptions.

Proprietary Fund: A fund used to account for activities that operate similarly to a business and generally charge fees for the services provided.

Q

QuadCom: QuadCom Regional Dispatch Center, which provides emergency communications and dispatching services to participating communities and public safety agencies.

R

Redevelopment: The improvement, rehabilitation, or reuse of properties and areas to support economic development, address existing conditions, or encourage investment.

Reserve: Money retained for a designated purpose, future expenditure, financial stability, or unexpected needs.

Revenue: Money received by the Village from sources such as taxes, fees, grants, permits, reimbursements, and investment earnings.

S

Special Revenue Fund: A fund used to account for revenue that is restricted or otherwise designated for specific purposes under applicable requirements.

STP – Surface Transportation Program: A federal transportation funding program that supports eligible transportation improvements, subject to program requirements.

Strategic Plan: A plan identifying the Village's long-term goals and priorities to guide decisions, resource allocation, and community improvements.

T

Tax Increment Financing (TIF): A redevelopment financing method that uses qualifying increases in property tax revenue within a designated district to help pay eligible redevelopment costs.

Tax Levy: The formal process through which a local government requests property tax revenue from the applicable taxing authorities.

Transfer In: Money received by a fund from another Village fund.

Transfer Out: Money moved from a fund to another Village fund.

U

User Fees: Charges paid by residents, businesses, or other customers for specific services provided by the Village, such as water and sewer service.

W

Water & Sewer Fund: The Village's enterprise fund that accounts for the operation, maintenance, and capital improvements of its water distribution and wastewater systems.

Working Cash: Cash available to meet the Village's current financial obligations and operating needs.

WWTP – Wastewater Treatment Plant: A facility that treats wastewater before it is discharged or otherwise managed in accordance with applicable requirements.

ORDINANCE NUMBER 26-_____

ORDINANCE ADOPTING THE 2027 FISCAL YEAR BUDGET

WHEREAS, the Village of East Dundee is a home rule unit of local government under and pursuant to Section 6 of Article VII of the Constitution of the State of Illinois, has the authority to exercise any power and perform any function pertaining to its government and affairs, including but not limited to the power to regulate for the protection of the public health, safety, morals, and welfare; and

WHEREAS, the Village determined that it was in the public interest to provide for the budget procedure and adopted such procedure by ordinance as established by law pursuant to Illinois Compiled Statutes, 65 ILCS 5/8-2-9.1 through and including 8-2-9.10; and

WHEREAS, the Budget Officer has compiled a budget for fiscal year 2027 as provided pursuant to Illinois Compiled Statutes, 65 ILCS 5/8-2-9.3 et seq.; and

WHEREAS, the corporate authorities have made the proposed 2027 Fiscal Year Budget conveniently available for public inspection at least ten (10) days prior to the public hearing on the budget and copies have been made available at the East Dundee Village Hall; and

WHEREAS, notices of availability for public inspection of the budget and of the public hearing have been given at least ten (10) days prior to the time of the hearing by publication in a newspaper having general circulation in the municipality; and

WHEREAS, not less than one week after the publication of the tentative budget and prior to final action on the budget, the corporate authorities have held at least one (1) public hearing on the tentative annual budget, after which the budget may be further revised and passed without further inspection, notice or hearing.

NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:

Section One. The 2027 Fiscal Year Budget attached hereto and made a part hereof is hereby passed and adopted by a majority vote of the corporate authorities now holding office,

including the President of the Board, which passage and approval is before the beginning of the fiscal year for 2027. Passage of the 2027 Fiscal Budget Ordinance shall be in lieu of an annual appropriation ordinance as required by 65 ILCS 5/8-2-9.

Section Two. **Severability.** If any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the validity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

Section Three. **Repeal**. All ordinances, resolutions, motions or parts thereof in conflict herewith shall be and the same are hereby repealed.

Section Four. **Publication.** This ordinance shall be in full force and effect forthwith upon its adoption, approval and publication in pamphlet form as provided by law.

Adopted this _____ day of _____, 2026, pursuant to a roll call vote as follows:

AYES:

_____

NAYES:

_____

ABSENT:

_____

Approved by me this _____ day of _____, 2026.

_____

DANIEL PEARSON, President

Published in pamphlet form this _____ day of _____, 2026, under the authority of the President and Board of Trustees.

ATTEST:

_____

KATHERINE DIEHL, Village Clerk

Recorded in the Village Records on _____, 2026.

Memorandum

To: Village President and Board of Trustees

CC: Franco Bottalico, Interim Village Administrator

From: Caleb Haydock, Management Analyst

Subject: Bike Facilities Discussion

Date: November 16, 2026

Action Requested:

Board discussion and direction regarding additional bike racks and potential locations for 2027.

Summary:

Staff has contemplated purchasing additional bike racks with remaining funds from the 2026 Bike & Pedestrian Planning project. The proposed installation locations are shown below:

- North of Depot – 3-4 racks
- Village Hall (Corner of 3rd St and Barrington) – 1-2 racks
- Bartels Park Entrance – 3-4 racks. Public Works will need to install a concrete pad for this location.
- Boat Launch – 2-3 racks



Figure 1- North of Depot



Figure 1- Bartels Park Entrance



Figure 3 - Boat Launch



Figure 2- Village Hall (Corner of 3rd Street and Barrington)

For costs, staff usually purchases bike racks from **Uline** but the circular models are currently $295 per unit. **Belson Outdoors** has a sale right now and has circular racks for $180 per unit,

however, they sit 2 inches lower to the ground and weigh 23 lbs. compared to Uline's 32 lbs. The Belson units are not refundable.

The Village's Bike and Pedestrian Plan, adopted on July 6, 2026, identifies potential locations for additional bicycle parking on page 53. Staff used these locations as a starting point in its recommendation to expand bicycle parking at key destinations throughout the Village, including Village facilities, the Riverfront, and Bartels Park.

The below images showcase the Village's current bike facilities in the downtown area. When considering additional bike facilities, Staff proposes the circular option (see below) to accommodate the smaller space of certain locations.

Bike Parking

Bike parking is an important component of a bike network. It is critical that bicyclists have convenient and secure places to park once they arrive at their destination. Ensuring the type and amount of bike parking is balanced with community needs is crucial. Ample wayfinding signage and bike parking can also bring users from the Fox River Trail to local destinations that they may not be aware of, or pass, otherwise. The Village is actively investigating locations or opportunities to increase bike racks in order to encourage visitors to bike to the downtown area in lieu of driving.

Existing Locations

- The Depot
- Barrington Avenue
- Main Street
- Railroad Street

Potential Locations

- Rakow Center
- The Depot (additional)
- Public Library
- Bartels Park
- Hill Street
- Jackson Street

Examples of existing bike racks around East Dundee





Financial Impact & Funding Source:

GL # 32-32-5290 – Total amount for the above bicycle facilities would be about $3,835, not including shipping. However, the total amount could change if the Village Board wanted to increase or decrease the number of bike racks.

Staff Recommendation:

Staff recommends purchasing bike facilities to increase the number of bike racks for 2027. Staff also recommends the Uline option as it appears to be sturdier and more durable. Its weight is also more consistent with that of comparable bike racks.

Circle Bike Rack - 2 Bike Capacity, Black



More Images

Clean, minimalist design for metro areas.

- 2 contact points for locking frame and wheel.
- 10-gauge, galvanized steel or attractive powder coating.
- Mounting hardware included.

SPECIFY COLOR:

MODEL NO.	DESCRIPTION	SIZE L x W x H	BIKE CAPACITY	WT. (LBS.)	PRICE EACH 1	PRICE EACH 3+	COLOR	IN STOCK SHIPS TODAY
H-6572BL	Circle	35 x 2 1/2 x 33"	2	32	$310	$295	Black	1 ADD

SHIPS VIA UPS

Attachments:

N/A