

2025
ANNUAL BUDGET
CAPITAL IMPROVEMENT PLAN

510 Green Bay Road, Winnetka, IL 60093
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THE VILLAGE OF
Winnetka

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director

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December 3, 2024

Village President
Members of the Village Council, and
Village Manager

It is our privilege to present for your review and consideration the 2025 Annual Budget and Capital Improvement Plan. The 2025 Annual Budget and Capital Improvement Plan totals $94,251,924 (excluding depreciation and interfund transfers), which is a decrease of $7,752,286, or -7.60%, compared to the 2024 budget. The operating budget assumes conservative yet realistic revenue estimates for 2025, and an operating expense budget increase of $1,512,528, or 2.2%, across all funds due to increases in personnel, salaries and benefits driven by settled union contracts, increases in the cost of insurance and other inflationary increases. The 2025 Annual Budget and Capital Improvement Plan is balanced and does not rely on the use of fund balance or other one-time revenue sources for operating purposes. One-time revenue sources such as the $5.86 million in budgeted grant revenue are fully dedicated to capital projects.

The 2025 annual budget proposes new initiatives to enhance the police protection of the community. This includes an increase of two patrol officers in the Police Department as well as the utilization of private security personnel for enhanced neighborhood watch / patrol, during the overnight hours. The total impact to the 2025 budget for these initiatives is $872,500 and is detailed below:

- Public Safety – Police Department Reorganization / Increased Staffing Presence (+2 FTE) - $372,500

- Public Safety – Police Department Enhanced Private Security Services - $500,000

- Total = $872,500

Staff initially proposed eliminating a $1.1 million recuring annual transfer from the General Fund to the Business District Revitalization fund as the funding source for the above new initiatives. During discussion of the budget at the November 1st Village Council meeting, Council proposed eliminating a supplemental transfer to the business district fund of $550,000 along with adjusting funding assumptions for the public safety pension funds by matching the assumed rate of return to IMRF's rate of 7.25% which would free up an additional $629,144 in funding. In total the Council recommendation provides $1,179,000 in additional funding to the General fund which will be dedicated to the enhanced neighborhood watch / patrol initiatives and capital.

Staff also initially proposed a 1% Home Rule Sales Tax to provide an estimated $1.5 million in dedicated funding to the Business District Revitalization fund and would allow for the elimination of the $1.1 million transfer from the General Fund. Council directed staff to further analyze the Home Rule Sales tax and bring it back to Council for further review during 2025 in

anticipation of the FY2026 Budget. No increases in the sales tax rate are included in the 2025 Annual Budget / 5-Year CIP.

Staff is proposing an inflationary property tax increase:

- **Inflationary Property Tax Increase – 2.95%:** For 2025 Staff is proposing to increase property taxes by 2.95%. This would add $464,866 in additional revenue to provide funding for employee pay adjustments (i.e. COLA / steps) in the General fund driven by settled union contract increases of 3.5% for Police, Fire and Local 150 unions.

On the expense side, in addition to the increased focus on public safety, the budget also provides funding for $22.9 million in community investments in roads, watermain replacement, electric grid enhancements, downtown revitalization and other infrastructure needs.

The remainder of this Transmittal Letter is divided into ten sections:

1. Summary of Key Budget / Financial Policies
2. Current Economic Environment
3. Budget Initiatives
4. Budget Summary
5. Budget Impact on a Resident
6. Tax Levy Analysis
7. Explanation of Individual Fund Budgets
8. GFOA Recognition
9. Community Profile
10. Closing Comments

Summary of Key Budget / Financial Policies

The Village's core financial policy is to maintain the long-standing tradition of fiscal discipline and stewardship, while delivering high levels of municipal services. Historically the Village's infrastructure investment has been on a pay-as-you-go basis. These guiding principles ensure that the Village delivers a high level of services and minimizes increases in operating expenses. The Village's fiscal prudence has earned it a Aaa bond rating, reduced the Village's portion of total property tax bills, ensured a steady and predictable revenue stream, and resulted in minimal debt. While a comprehensive list of Financial Policies is included within this budget document, the summary below encapsulates the significant policies as they relate to maintaining fiscal discipline:

- Balanced Budget – We define a balanced budget as relying on recurring annual operating revenues to fund recurring annual operating expenditures. The Village does not rely on drawing down of fund balances or one-time (non-recurring) revenue sources to fund operating expenditures.
- Revenue – Ideal revenue sources are those that are stable, sustainable, predictable, and to the greatest extent possible, they should grow in tandem with costs.

    - Tax Levy – In 2005, through voter referendum, the Village became a home rule municipality. As a home rule community, the Village Council sets the property tax

levy at any amount deemed appropriate. As part of the voter referendum in 2005, the Village committed to operate within the non-home rule tax cap limitations, which is the rate of inflation or 5% whichever is less. The 2025 budget continues that commitment by proposing a tax levy that meets the tax cap. The proposed tax levy accounts for new construction within the community and includes an inflationary component of 2.95% which is under the tax cap limit of 3.4%.

- Fees – Service fees should be set to recover the full cost of providing the specific service.

- Utility Rates – Retail electric, water, sanitary, refuse and stormwater sewer rates are set using a cost-of-service analysis to ensure an equitable allocation of revenue requirements.

- Expenses – Village policies regarding operating expenses are as follows:

  - Operating Expenses – Increases in operating expenses generally should be equal to increases in revenues unless specific Council action is taken to increase or reduce fund balances.

  - Personnel Expenses – A well-trained and experienced workforce is a vital component of providing high quality services at a reasonable cost. The Village strives to keep employee compensation fair and competitive, and in-line with neighboring communities to ensure retention of our workforce.

  - Capital Improvement Expenses – The core planning tool for infrastructure investment is the Village's five-year Capital Improvement Plan (CIP), which is updated annually for the General, Motor Fuel Tax, Village Facilities, Business District Revitalization Water, Electric, Refuse, Sanitary Sewer, and Stormwater Sewer Funds. The Village will continue to maintain and upgrade most infrastructure via routine capital improvement projects on a pay-as-you-go basis. For large scale projects (e.g., stormwater sewers), the Village will utilize cash reserves to the extent possible, pursue grant funding, and evaluate fees and debt financing options as needed.

- Debt Policies - The costs associated with acquiring and improving many long-term capital assets are met primarily through net operating income and accumulated fund balances, but occasionally the Village will elect to issue debt. The Village reviews existing debt obligation structure, current and projected surplus from operations, and future liability levels before making decisions to issue new debt. The Village has consistently retained a Aaa bond rating from Moody's, the highest possible rating.

- Budget Amendments - It is the practice and policy of the Village to avoid budget amendments whenever possible by budgeting strategically during the annual process. To that end, each year the budget includes a contingency expense that is approved by the Village Council. With Council approval, contingency can be used to pay for unforeseen items, or ongoing projects that may have been advanced or delayed from a previous fiscal year.

- Fund Balance / Net Assets Policy - Fund balance/net assets policies establish a minimum end-of-year fund balance/net assets target for select funds. These policies are established to provide financial stability, cash flow for operations, and ensure that the Village will be able to respond to emergencies with fiscal strength. Additionally, detailing the availability of fund balance increases the ability of financial statement users to understand the availability of resources. A summary chart showing the budget's impact on fund balances and how those fund balances compare to policy can be found at the end of this letter.

Current Economic Environment

For fiscal year 2025, there are economic and legislative factors to consider. On an organization-wide basis, elected officials, staff, and residents should be aware of several opportunities and pressures related to operational revenues, operational expenses, and capital investment.

On the revenue side, with 2024 projected GDP growth of 2.5% year-over-year the United States economy is still in a period of expansion. The national unemployment rate hit a 54 year low of 3.4% in January 2023 and is currently at 4.1%. As of August 2024, there were 8.0 million job openings compared to 6.8 million people unemployed. Inflation has moderated and through September 2024, the inflation rate (CPI-U) for the past 12 months is 2.4% much lower than the recent high of 9.1% seen in June of 2022. Inflation has cooled significantly to the point that the Federal Reserve recently (September 2024) lowered interest rates by 50 basis points and the federal funds rate currently stands at a range of 4.75% to 5.0%. The Fed is expected to cut rates again this year and continue cutting through 2025 aiming for a target range of about 3.5% to 3.75%. United States GDP for 2025 is projected at around 2.0%.

For 2025, the broader national economy faces heightened economic risks related to areas of ongoing uncertainty over the economic recovery. Key economic threats for the next 12 months include:

- **Inflation / Supply Chain Interruption** – While inflation is moderating, risks remain. The Federal Reserve's dual mandate established by Congress is to maintain price stability and maximum employment. The Fed's projected lowering of interest rates is meant to support long-term employment but could impact inflation as well. Additionally, we are still seeing significant lead times for many capital purchases because of past and current supply chain interruptions. For example, certain items that typically take three to six months from order to delivery now have lead times of up to 3 years. Furthermore, companies are building into their contracts the option to increase prices at the time of delivery should they experience an increase in costs.

- **Recession** – The University of Michigan's Consumer Confidence Index fell in September from 105.6 to 98.7. A value below 100 suggests that consumers are generally pessimistic about the economy's current or future outlook. The report showed that continued frustration with the high cost of living is putting a damper on consumers outlook on the economy as a whole. Continued readings below 100 can often signal a pending recession.

- **Unfunded Mandates** – The budget contains $655,000 in additional costs from recently enacted unfunded Federal/State mandates for 2025. The majority ($590,000) of this relates to the mandatory replacement of lead service lines, which is detailed later in this letter. The other mandate ($65,000) is for police body worn cameras.

- **Geopolitical Tensions** – Continued conflict in Ukraine, the Middle East, and increased tensions in Asia all have the potential to impact the US economy and society.

With an influx of Federal money, and increased revenue from gaming and fuel taxes, the State of Illinois budget seems to be in better shape than in prior years. The State collected $52.6 billion in revenue in the most recently completed fiscal year (June 2024) which was 4% more than the $50.43 billion that was budgeted. This budget stability is likely to be short term, and future budgets will continue to be stretched with limited revenue opportunities and increasing annual costs. As a result, the State may attempt to withhold a greater share of the Local Government Distributive Fund (LGDF) remittances (currently 5%).

On a local level, the current year (2024) continued to be a good year to do business in Winnetka. Sales taxes, a key indicator of local economic activity, increased 1.56% through the first nine months of the year and retail occupancy rates in the business district are at 96.8%. We anticipate this fairly robust local business environment to continue throughout 2025.

From an economic perspective the future is always uncertain, and the Village Council and staff need to remain cognizant of the above-mentioned economic threats and remain flexible by continuing contingency planning in the event of revenue interruption or increased costs. As an organization, we will continue to adapt to changing economic and social conditions.

Opportunities / Budget Initiatives

The Village exercises strong control over its expenses, which along with revenue decisions, form the second set of considerations in the 2025 budget. There are several initiatives which will impact the Village's operational and capital expenses for the short and long-term in the proposed budget. Those initiatives include:

- **Increased Public Safety Presence** – The 2025 budget dedicates over $1 million ($872,500) in funding for an increased public safety presence. This includes funding for a new private security neighborhood watch program ($500,000) and for a net FTE increase of 2 sworn police officers.

- **Stormwater Management / Flooding Initiatives –** The 2025 budget provides $2,671,456 for stormwater management / flooding initiatives. Stormwater continues to be a critical policy issue within the Village. This multi-year project consists of the Village building stormwater detention under Duke Childs Field (New Trier's athletic fields), on the Winnetka Park District's golf course, on Cook County Forest Preserve Property and behind Crow Island School. During major storm events, water will be conveyed and drained into storage areas and slowly released into the Skokie River. This water detention/drainage system will alleviate intense flooding experienced by many Winnetka residents.

  With the completion of the storage components of the western stormwater project, for 2025, the Village is focused on advanced engineering of the conveyance component of the western stormwater project. Additionally, the budget includes $100,000 for the completion of the engineering modeling of the east side of town.

- **Downtown Improvements –** The 2025 budget provides approximately $2.91 million towards downtown capital improvements in the Business District Revitalization Fund. In 2018, the Village Council adopted the Downtown Streetscape Master Plan. As part of that plan, several projects were identified for the downtown area. To date the Village has completed 5 phases of this plan including:
  - Phase I streetscape improvements were located at Chestnut and Spruce Streets and completed in 2019.

  - Phase II streetscape improvements were located on Elm Street between Green Bay and Birch St and completed in 2020.

  - Phase III improvements were located on Lincoln Avenue, North of Elm Street and were completed in 2021.

  - Phase IV improvements were located along Chestnut South of Elm and on Chestnut Court in the West Elm Business District and were completed in 2022.

  - Phase V improvements were located on the north side of Elm Street from Lincoln Ave. to Arbor Vitae Lane and the Southwest corner of Lincoln Ave. and Elm Street in the East Elm Business District. These improvements were completed in 2023.

  - For 2025, the Village will work on planning for Phase VI improvements on Green Bay Road in the Hubbard Woods Business District. Other initiatives in this fund include a major repair of the Hubbard Woods parking garage, the demolition of the post office site in anticipation of a new community gathering concept, installing new EV charging stations and annual streetscape maintenance items. Staff has identified $2.3 million in transfers from the General Fund as funding sources in 2025 for downtown improvements.

- **Lead Service Line Replacement** – The 2025 budget contains $590,000 dedicated towards the annual lead service line replacement program. In August 2021, the State of Illinois enacted the Lead Service Line Replacement and Notification Act. This legislation contained specific obligations for the Village of Winnetka, beginning in 2022 as it pertains to lead service lines. The Village's potable water system contains 4,494 service connections of which 1,503 were identified as lead based and/or potentially lead. To adhere to the timelines of the act the Village has planned to replace these lead service lines by 2035. To date the Village has made 186 replacements (12.38%) with 1,317 lead services remaining. This is an unfunded mandate from the State of Illinois. It is possible that the Federal government may mandate and accelerate the implementation timeline.

- **Utility Funding –** Staff performed an in-depth rate analysis for the Water and Electric Funds to identify new rate structures generating the revenue needed to address the additional costs associated with the lead service line replacement program and the costs of operating an electric distribution grid. For the Water Fund, staff built upon the 2016/2017 comprehensive rate study which identified annual rate increases of 8.5% a year through 2025 to fund $2.4 million in annual watermain replacement. The proposed increase to residential water rates for this budget is 10.0% which includes an additional 1.5% for the lead service line replacement program that was discussed and approved by Council in FY2022. Future anticipated rate increases in the Water Fund are expected to level off as we have accumulated annual operating capacity to pay for the $2,465,000 in annual watermain replacement and $566,000 in annual lead service line replacements.

  The projected future Water Fund rate increases are as follows:
  - 2026 – 5.75%
  - 2027 – 5.50%
  - 2028 – 4.50%
  - 2029 – 3.75%

  Staff is budgeting for an independent comprehensive rate study to be performed in 2025. The purpose of the study, given recent inflationary pressure, will be to establish an updated cost of service model and create a plan to replace the Village's aging water mains over the next 100 years.

  For the Electric Fund staff proposes a 7.25% average rate increase for the 2025 budget. The electric rate increase is expected to generate approximately $1.2 million in new revenue to help pay for $4.8M in identified capital improvements. Future anticipated rate increases in the Electric fund are expected to decrease as we accumulate annual operating capacity to pay for necessary capital improvements identified for the next five years. The five-year capital improvement plan identifies $27 million toward electric system improvements.

The projected future Electric Fund rate increases are as follows:

- 2026 – 6.75%
- 2027 – 5.25%
- 2028 – 4.50%
- 2029 – 3.75%

The rate increases for the Water and Electric funds are sufficient to sustain over $5.6 million in water system improvements and $4.8 million in electric infrastructure improvements during FY2025.

Following extreme flooding in 2011, the Village began an in-depth investigation of portions of the sanitary sewer system to reduce the amount of stormwater entering the system via Inflow and Infiltration (I/I). In 2012, the Village engaged Strand Associates to perform a detailed flow monitoring study. Additionally, in 2013 and again in 2017, the Village engaged consultants to perform sanitary sewer evaluation surveys for different portions of the system. These surveys identified key sources of inflow and infiltration into the Village's sanitary sewer system along with the costs associated to mitigate defects. The 2017 report identified $3.5 million in rehabilitation projects that needed to be completed over a five-year period. Projects were categorized as critical, high, medium, or low priority repairs. Staff has completed approximately $3.9 million in repairs and replacements to date and is currently conducting an I/I study of the remaining system not included in previous studies. Proposed spending on repairs and annual sewer relining in FY2025 is $600,000.

The Refuse Fund is funded with a sustainable fee-based cost recovery approach. Staff proposes a 3.5% increase in residential refuse rates, and a 5.0% average rate increase for commercial collection is planned for FY2025. The commercial increase is primarily due to increased recycling costs incurred form the Village's recycling provider. The proposed Refuse fund budget does not include any capital investments this year.

- **Salaries and Benefits -** Salaries and benefits are budgeted to increase 3.0% across all funds compared to 2024. This is due primarily to increases in employee pay resulting from the settling of union contracts and higher pension costs. The FY2025 budget includes funding three new full-time positions (2 police officers and 1 water maintenance worker) with an FTE headcount of 161.25.

  For 2025, the Village will be funding both the fire and police pension funds targeting 100% funded, utilizing a 7.25% assumed rate of return and a 15-year rolling amortization period. All funding assumptions match the actuarial recommendations provided by the pension funds except for the 7.25% assumed rate of return. During the November 1st Village Council budget review, Council provided policy direction to match the assumed rate of return to IMRF's. This funding basis will be utilized going forward in future years. IMRF currently utilizes a 7.25% assumed rate of return. The Village previously had set the rate of return at 6.75%. By implementing this change the Village reduced expenses by $629,144 in 2025.

The rate for IMRF pension contributions increased in 2025, going from 8.47% to 9.03%, due to investment returns which results in approximately $56,000 in additional pension obligations payable in 2025.

The Village is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) pool. The IPBC, due to its size, and leveraged purchasing power in the marketplace has a significant number of resources to mitigate risks and control costs which would not have otherwise been available to the Village as a standalone entity. Projected premiums vary for 2025 depending on insurance coverage (ex. PPO or HMO). On average, standard PPO premiums are expected to decrease 1.0% for the coming year however the total budget for health insurance is increasing 1.4% due to employee census changes.

Budget Summary

Below is a summary of the FY2025 budget with comparative data from the FY2024 budget. Overall, operational revenues are budgeted to increase 6.4%, or $5,314,134 from the 2024 budget. This is the result of increases in service charges in the utility funds, projected increases in intergovernmental revenues (i.e., sales and income tax), property tax and permits.

Village of Winnetka
Summary of Operating Revenues, Expenditures, and Capital (All Funds)
Excludes Depreciation Expense / Transfers Between Funds

					FY25 to FY24 Budget Change	
Operating Revenues	**2023 Actual**	**2024 Budget**	**2024 Estimate**	**2025 Budget**	**%**	**$'s**
Property Tax	$ 14,599,395	$ 15,403,618	$ 15,403,618	$ 15,932,270	3.4%	$ 528,652
Other Taxes	$ 627,791	$ 680,000	$ 595,000	$ 630,000	-7.4%	$ (50,000)
Licenses/Permits	$ 2,347,348	$ 2,805,500	$ 2,642,000	$ 3,959,500	41.1%	$ 1,154,000
Intergovernmental	$ 10,462,349	$ 5,470,350	$ 5,810,450	$ 5,802,540	6.1%	$ 332,190
Service Charges	$ 37,245,808	$ 42,083,808	$ 38,181,452	$ 44,800,770	6.5%	$ 2,716,962
Fines	$ 155,954	$ 156,300	$ 126,250	$ 130,500	-16.5%	$ (25,800)
Interfund Services	$ 5,345,165	$ 5,660,443	$ 5,668,900	$ 6,113,475	8.0%	$ 453,032
Payment in Lieu	$ 1,666,873	$ 1,650,398	$ 1,650,398	$ 1,622,245	-1.7%	$ (28,153)
Pension / Other Revenue	$ 4,061,449	$ 3,766,989	$ 3,849,196	$ 3,475,641	-7.7%	$ (291,348)
Investment Income	$ 12,006,064	$ 5,666,322	$ 8,064,752	$ 6,190,921	9.3%	$ 524,599
	$ 88,518,196	**$ 83,343,728**	**$ 81,992,016**	**$ 88,657,862**	**6.4%**	**$ 5,314,134**
Operating Expenditures						
Salaries and Benefits	$ 31,127,354	$ 33,850,451	$ 33,413,040	$ 34,851,880	3.0%	$ 1,001,429
Services and Supplies	$ 22,206,552	$ 27,082,892	$ 24,091,747	$ 27,474,169	1.4%	$ 391,277
Insurance	$ 5,698,769	$ 5,916,218	$ 5,989,755	$ 6,286,718	6.3%	$ 370,500
Debt Service	$ 317,910	$ 795,630	$ 796,945	$ 803,105	0.9%	$ 7,475
Payment in Lieu	$ 1,666,873	$ 1,650,398	$ 1,650,398	$ 1,622,245	-1.7%	$ (28,153)
Contingency	$ -	$ 460,000	$ -	$ 230,000	-50.0%	$ (230,000)
	$ 61,017,458	**$ 69,755,589**	**$ 65,941,885**	**$ 71,268,117**	**2.2%**	**$ 1,512,528**
Net Operating Income	**$ 27,500,738**	**$ 13,588,139**	**$ 16,050,131**	**$ 17,389,745**	**28.0%**	**$ 3,801,606**
Other Sources / (Uses) of Funds						
Grant Revenue	$ 11,899,633	$ 9,087,499	$ 7,332,000	$ 5,855,499	na	$ (3,232,000)
Capital Expenditures	$ (5,708,756)	$ (32,248,621)	$ (24,394,608)	$ (22,983,807)	-28.7%	$ (9,264,814)

Staffing has been reduced from 169 full-time employees in 2009 to 161.25 full-time equivalents in 2025. Overall staffing from FY 2024 to FY 2025 increased by 3.75 FTE. Salary budgets are developed assuming each position is fully staffed throughout the year.

Budget Impact on a Resident

The Village uses two primary metrics to evaluate finances as they relate to our residential customers: 1) estimating how the budget will change a customer's costs, and 2) measuring property tax increases over long periods of time. For FY2025, we estimate a typical residential customer will pay 5.42%, or $468 more per year ($39.00 monthly), for municipal services as the following increases are incorporated in the 2025 budget: property taxes 2.95% ($85), residential electric rate 7.25% ($225), water rate 10.00% ($118), sanitary sewer rate 4.95% ($23) and refuse charges 3.5% ($16).

The following is the calculated budget impact on a typical resident, based on an assumed $25,000 property tax bill for all taxing districts (tax year 2024 / budget year 2025) and typical utility use:

Homeowner Impact Analysis
Select Taxes and Fees

	2022	2023	2024	2025	Change 24 to 25 $'s	Change 24 to 25 %
Village Property Taxes *	$ 2,854	$ 2,854	$ 2,895	$ 2,980	$ 85	2.95%
Electric	$ 2,661	$ 2,873	$ 3,146	$ 3,372	$ 225	7.16%
Water	$ 965	$ 1,072	$ 1,181	$ 1,300	$ 118	10.00%
Sanitary Sewer	$ 463	$ 463	$ 463	$ 486	$ 23	4.95%
Refuse	$ 432	$ 443	$ 454	$ 470	$ 16	3.50%
Stormwater Utility Fee	$ 262	$ 262	$ 262	$ 262	$ -	0.00%
Telecommunications Tax	$ 60	$ 60	$ 60	$ 60	$ -	0.00%
Natural Gas Tax	$ 80	$ 80	$ 80	$ 80	$ -	0.00%
Licenses - Cars (2) & Dog	$ 90	$ 90	$ 90	$ 90	$ -	0.00%
Total Taxes and Fees	$ 7,867	$ 8,197	$ 8,632	$ 9,099	$ 468	5.42%
					$39.00 / month	

* Assumes $25,000 property tax bill with no new growth (ex. additions).

Tax Levy Analysis

Because Winnetka is largely a residential community without a large commercial tax base, the Village relies significantly on local property taxes to pay for traditional municipal services. Below is how each property tax dollar paid was allocated among the taxing districts, with the Village receiving 11.58 cents of every dollar paid.



The chart below depicts community property tax growth for tax years 2000 to 2023 (payable in 2001 to 2024, due to the one-year lag in payment) levied by all taxing districts. This assumes a home valued at $750,000 in 2000 as a baseline and then inflated to 2023 value of $1,314,946. The initial total property tax bill in 2000 would have been $16,619 and is estimated to have grown to $30,320 by tax year 2023. With these assumptions, the typical homeowner would have seen an 33.5% increase in the "Village" portion of property taxes over this time frame, which is less than the 23-year increase in the consumer price index (CPI) of 75.3% for the same period. This typical taxpayer would have experienced a 82.4% overall increase in property taxes, as all but one of the other taxing districts had larger percentage increases than the Village.

Comparison of Property Taxes Paid
Typical Taxing Districts in Winnetka
2000 Versus 2023 Tax Years

	2000* Home Value - $750,000			2023** Home Value - $1,314,946				
	Tax Rate	Taxes Paid	%	Tax Rate	Taxes Paid	%	Increase in Taxes Paid	% Change
Winnetka Public Schools	2.625	$5,906	35.54%	3.082	$12,158	40.10%	$6,252	105.9%
New Trier High School	1.611	$3,625	21.81%	2.002	$7,898	26.05%	$4,273	117.9%
Village of Winnetka	1.169	$2,630	15.83%	0.890	$3,511	11.58%	$881	33.5%
Cook County	0.746	$1,679	10.10%	0.493	$1,945	6.41%	$266	15.8%
Winnetka Park District	0.323	$727	4.37%	0.372	$1,467	4.84%	$740	101.8%
Water Reclamation District	0.401	$902	5.43%	0.345	$1,361	4.49%	$459	50.9%
All Others	0.511	$1,150	6.92%	0.502	$1,980	6.54%	$830	72.2%
Total	7.386	$16,619	100%	7.686	$30,320	100%	$13,701	82.4%
Consumer Price Index - U	175.100				306.996		CPI Increase:	75.3%
CPI Index (1-2001 - 12- 2023)	2001				2023			

* 2000 Property taxes paid in March and August 2001. Home Value of $750,000
** 2023 Property taxes paid in March and August 2024. Home Value of $750,000 in 2000 inflated to 2023 value = $1,314,946.

Because of the one-year delay between the levy and receipt of tax funds, the FY2025 budget will be funded by the 2024 property tax levy. The proposed 2024 Property Tax Levy can be found at the end of this letter. The supplemental information section of this document (Tab 18) contains additional historical and projected property tax levy information.

Explanation of Individual Fund Budgets

General Fund:

The General Fund is used to account for most traditional municipal services, including police, fire, public works, and administrative functions. The projected December 31, 2025, fund balance of $23,569,161 exceeds the policy target range (six months of operating expenses) by $9,348,029. Sufficient cash balances are needed to serve as a buffer for unexpected items (such as late property tax receipts, economic downturns, pandemics, emergencies, etc.), shared revenue reductions or interruptions from the State of Illinois, fund significant non-routine capital expenses (stormwater projects, emergency repairs or expenses, downtown revitalization, facilities, etc.), allow for inter-fund borrowing, and serve as an asset that could be used to satisfy pension liabilities. The fund balance policy threshold is $14,221,132, based on budgeted operational expenditures.

Our organization has an estimated fund balance reserve policy that reflects the fiscally conservative nature of the Village. The Village typically does not issue debt except for financing major capital improvements. Reserves allow the Village to sustain financial shocks like those listed above without needing to seek outside financing. The Village has, at times, used General Fund balances for major capital projects, such as the Public Works Facility, Village Hall renovation, and to seed the stormwater utility ($8.2 million). What makes Winnetka different from other municipalities is that we do not have a dedicated equipment replacement fund to pay for capital

equipment needs, as the Village plans and funds these purchases well in advance using a "pay-as-you-go" approach. Consequently, without appropriate General Fund reserves, the Village would need to fund these projects in a different way. Finally, a healthy fund balance helps to maintain the Village's Aaa bond rating and allows us to be in a financial position to self-insure risks.

Summary of Revenue and Expenditure Changes:

The fiscal year 2025 General Fund revenues are budgeted at $32,813,889, up 7.4%, or $2,267,179, from the prior budget. The change in the year-to-year budget amount is mostly due to increases in permit revenue ($1,162,500), property taxes ($528,652), and sales and income tax collections ($530,000).

Noteworthy revenue changes are displayed below:

Significant Revenue Sources Increase (Decrease) from Prior Fiscal Year	Change
Permits	$ 1,162,500
Property Tax	$ 528,652
Income and Sales Tax	$ 530,000
Total	$ 2,221,152

General Fund departmental operating expenses (excluding capital, transfers, and contingency) are budgeted at $27,972,014, up 4.8%, or $1,278,511 from fiscal year 2024. The following is a summary of General Fund operating expenses by department:

General Fund Summary Operational Expenditures	Actual 2023	Budget 2024 A	Estimate 2024	Budget 2025 B	% Change (A v B)
Administration	3,670,636	4,167,427	3,806,245	4,464,681	7.1
Police Department	7,605,600	8,133,595	8,248,082	8,893,824	9.3
Fire Department	6,239,524	6,918,778	6,921,285	6,909,570	(0.1)
Comm. Development	1,557,500	2,128,748	1,990,240	2,325,283	9.2
Public Works	3,455,474	3,869,041	3,353,319	3,525,787	(8.9)
Engineering	1,262,812	1,475,914	1,668,759	1,852,869	25.5
Total	23,791,546	26,693,503	25,987,930	27,972,014	4.8

Annual General Fund Capital Outlay:

Over the past several years, the Village has budgeted $2.4 million to $2.9 million in the General Fund for regular capital investment for items such as roadways, equipment, and vehicle replacements. Due to scheduling, favorable bidding, and budgeted contingencies, the Village has typically not spent 100% of the capital budget each year.

For FY2025, General Fund capital outlay is budgeted at $3,540,000 and consists of the following noteworthy projects: streets, sidewalks, bridges and trails ($2,050,000), vehicle/equipment purchases ($1,040,000), advanced metering infrastructure ($250,000) and other capital improvements ($200,000).

Transfers:

The General Fund also transfers dollars to pay for capital projects that do not have a dedicated revenue stream or to shore up fund balances in smaller funds. In FY2025, there are three scheduled transfers to other funds:

- $2,300,000 will be transferred to the Business District Revitalization Fund to offset the costs of capital improvements relating to improving the Village's business districts.
- $2,450,000 in accumulated fund balance will be transferred to the Stormwater fund to be used for Stormwater capital projects.
- $386,350 will be transferred to the Facilities Fund to provide cash flow for budgeted capital expenditures.

Motor Fuel Tax Fund:

The Village finances bridge repairs and major road projects using motor fuel tax dollars. The revenue in this fund is primarily derived from the State of Illinois' allotments of motor fuel tax to the Village. Monies in this fund are highly regulated by the State and require several engineering approvals by IDOT before funds can be spent. In addition to our annual budgeted State allotment of motor fuel tax funds of $275,000, the Village is expecting to receive an additional $250,000 due to the state increasing the Illinois gasoline tax by 19 cents a gallon in 2019. Planned 2024 spending in the MFT fund totals $300,000. Major projects include Phase II construction of the Willow Road project. In addition to the spending highlighted above, the MFT fund will contribute $1,400,000 in accumulated fund balances to eligible Stormwater projects.

Capital Projects Funds (Village Facilities / Business District Revitalization)**:**

The Village establishes separate capital project funds for specific projects not financed through regular operations. The FY2025 Village Facilities Fund budget contains $570,940 in funding for facility improvements at Village Hall and the Public Works Yards facility.

Significant projects in the Facilities Fund include:

- Facilities Study (Phase II): $40,000
- Police and Fire Department Accessibility Improvements: $154,000
- Village Hall Projects: $76,940
- The Yards (HVAC): $125,000
- The Yards (Overhead Doors): $100,000
- Police Department Classroom Upgrades: $75,000

The Business District Revitalization Fund is funded by transfers from the General Fund. Capital projects to be funded in 2025 total $2,914,500 and include improvements associated with recommendations from the Streetscape Master Plan.
Significant projects in the Business District Revitalization Fund include:

- Hubbard Woods Parking Structure Refurbishment: $900,000
- Hubbard Woods Streetscape Design / Engineering: $560,000
- Post Office Plaza Concept Design: $250,000
- Post Office Plaza Demolition: $460,000
- EV Charging Stations: $694,500

Utility Funds (Electric, Water, Sanitary Sewer, Refuse, and Stormwater)**:**

The Village operates utility funds that generate revenues to pay for operating and capital needs. Utility-enterprise funds use accounting like the private sector where charges for utilities fully support these operations. User rates are charged based on a "cost-of-service" model and a review of the marketplace.

The following revenue and expense summary illustrates that each utility fund is operating with a positive net income, which is then dedicated to fund ongoing capital improvements:

Electric Fund:

In 2024, Finance and the Water/Electric staff completed a comprehensive electric rate analysis to determine proposed rates for 2025 and projected revenue needs through 2029. The Village continues to balance the need to recover its costs for wholesale power, operating needs, and capital expenditures with the desire to have reasonable electric rates. The Village purchases wholesale power through the IMEA, which is a long-term supplier of power to participating Illinois municipal electric utilities. This protects the Village from supply concerns and the on-going fluctuations of the spot market.

For 2025, the Village will need to implement a 7.25% average rate increase to offset increased capital needs. Major capital improvements being undertaken by the Electric Fund in fiscal year 2025 include dredging of the cooling pond ($660,000), repair to the pier ($300,000), exterior brick repair at the plant ($100,000), advanced metering infrastructure ($425,000), structural wall repair ($375,000) and other electric system improvements ($2,935,698) such as new switchgear, breakers, cable pulling, directional boring, and underground connectors.

FY2025 marks a period of continued transition for the Electric Fund. Initially built in 1900, and with many significant additions and investments since that time, generating units and equipment at the Winnetka Power Plant are nearing the end of their useful life. At the February 13, 2024, Village Council Study Session, the Village Council discussed the long-term viability of the power plant. As part of this discussion staff recommended and the Council decided to forgo $2,983,000 in necessary major repairs to Turbine #4 and Boiler #4. As part of this decision, the Council provided policy direction to cancel any planned capital investments associated with Steam generation through 2026 and retire steam generation completely effective January 1, 2027.

Water Fund:

The Water Fund completed a comprehensive rate study in fiscal year 2017. The study's purpose was not only to establish an updated cost of service model, but also to create a plan to replace the Village's aging water mains over time. The study identified a watermain replacement cycle of 100 years and provided a 10-year ramp up in water rates to support this annual replacement target. At the conclusion of the study, the Council agreed to 8.5% revenue increases for fiscal years 2018-2025 which will be realized through an increase in the cubic foot unit cost and the existing fixed cost recovery, also known as a customer charge.

One significant item not anticipated in the 2017 rate study was the Illinois Lead Service Line Replacement and Notification act of 2021. The Village will experience $590,000 in additional capital expense in 2025 beyond what was contemplated in the 2017 study. As a result, the proposed rate increase in 2025 is 10.00% (following Council's FY2022 direction to fund lead service line replacements the increase is 1.50% higher than what was projected for in the 2017 rate study). Even with the 10.00% increase, the Village of Winnetka still sells water at very competitive rates versus our North Shore neighbors.

One of the commitments that staff made to the Village Council during the Water Rate Study was to continue the practice of coordinating water main work with the street improvement and replacement schedule. This coordination lowers the cost of street repairs associated with watermain projects. The budgeted FY2025 water main replacement projects include work on Foxdale ($1,600,000) and Cherry Street ($800,000). The Water Fund is making other capital investments in FY2025, such as advanced metering infrastructure ($1,025,000) and lead service line replacements ($590,000).

Sanitary Sewer Fund:

The Village hired the consulting firm of RJN in 2017 to complete a sanitary sewer evaluation study. This study identified nearly $3.5 million in critical, high, medium, and low repairs to the system in the next few years. With the critical components of this work already completed, staff proposed funding the high and medium repairs over a five-year period utilizing a pay as you go basis. In 2024 we will have completed the five-year cycle, and staff is currently in the process of another sanitary sewer evaluation for the remainder of the village and identify future funding needs at that point.

The capital improvement activity budgeted in this fund for fiscal year 2025 includes annual sewer relining work ($600,000), advanced metering infrastructure ($1,050,000), Engineering and construction of gravity/force mains on village ravines ($550,000) and vehicles ($340,000).

Refuse Fund:

In FY2021, the Village implemented a new curbside collection option for residential customers which provides for more streamlined operations and an opportunity for customers to lower their Refuse bill. Proposed rate increases for the Refuse fund include a 3.5% increase for residential customers and 5.0% for commercial based on the recycling contract, market, and cost of service. In 2022, the Village entered into a new recycling contract which will increase the Village's cost for both residential and commercial recycling. The new contract runs through 2026 and with annual rate increases tied to CPI with a 2% minimum and a 4.5% maximum.

Stormwater Fund:

The Village began billing property owners for stormwater utility service effective July 1, 2014. Customers are billed for this charge based on the amount of impervious surface on their property, which is calculated as an Equivalent Runoff Unit (ERU). All properties with impervious surface above 170 square feet pay the stormwater utility fee, including residential, commercial, non-profit, governmental, and all other property types. A typical residential property has approximately 1.0 ERU.

The stormwater utility fee is billed on a customer's regular utility bill. The annualized cost of 1.0 ERU is $262, or $21.83 per month. This amount not only funds debt service for capital expenditures, but also operation and maintenance of existing stormwater infrastructure. There is no change to the stormwater utility fee projected for 2025.

The Stormwater Fund is the only Village operating unit, with outstanding General Obligation (GO) debt. Bonds were issued in 2013 and 2014 to help pay for capital improvements associated with the Stormwater Master Plan, including improvements to neighborhoods in Northwest and Northeast Winnetka, and two pump stations. In 2020, these bonds were refunded and replaced by a new series of bonds. As part of this refunding, we were able to shorten the payback period by 6 years, free up about $500,000 in annual debt service capacity and achieve savings of $3.5 million (NPV).

The current outstanding debt as of January 1, 2025, is listed in the table below:

Issuance Year / Purpose	Repaid By:	Par Amount	Par Outstanding 1/1/2025	Final Maturity	Interest Rate
Series 2020 (Refunded 2013 and 2014 G.O. Bonds)	G.O. Debt anticipated to be repaid with stormwater utility revenues	$ 12,035,000	$ 10,330,000	12/15/2040	2.61%

In 2016, the Village accepted Strand Associates' "Stormwater Vision" for the Village, which included strategies for moving stormwater to the west in cooperation with the Cook County Forest Preserve and Winnetka's sister taxing bodies. Components of the Strand Vision started progressing significantly in 2018. As of the end of the current fiscal year the village will have completed the storage component of this project and is in the process of engineering the conveyance component.

On September 24, the Village was notified that our North of Willow conveyance project was selected for FEMA's $715 million Flood Mitigation Assistance program. FEMA has identified 197 nation-wide sub-applications with $21,224,515 in federal grant funding available to the Village.

GFOA Recognition

The Village submitted its fiscal year 2024 budget document to the Government Finance Officers Association (GFOA) to be considered for the Distinguished Budget Presentation Award and recently received notification that it had won the award. Staff is further enhancing this year's budget document and intends to submit for the award again in 2025.

Community Profile

The Village of Winnetka is located seventeen miles north of the City of Chicago on the west shore of Lake Michigan and is primarily a residential community. The Village was incorporated in 1869, prior to the adoption of the first State of Illinois Constitution, and thus enjoys Special Charter status with the State of Illinois. In 2005 the Village adopted Home-Rule status that provides additional legislative and revenue raising powers. To date, the Village has not utilized any of these new revenue-raising powers.

The Village is approximately 3.9 square miles. The Village population totals 12,744 people according to 2020 federal census records. There are three business districts within the Village, all located adjacent to three commuter rail stations. The Village is one of the most affluent in the Chicago area, having a median household income over $250,000. The Village obtained a Aaa bond rating from Moody's Investors Service in 1989 on General Obligation debt issued. At that time, the Village was only one of three communities having a Aaa bond rating within the State of Illinois based solely upon the merits of the Community. Moody's has reaffirmed this rating on several occasions, most recently on October 5, 2023.

Our community is over 75% residential and its economic base is rooted primarily in the service industry, which includes restaurants, professional practices, and light retail. The most recent assessed value of all Village property was $1,771,059,940 for the 2023 levy year. This represents a .53% increase from the previous levy year. Given the recent trend in home prices it's likely EAV will increase over the next couple years. Due to the high per capita income level in the Village and correspondingly large homes, the Village's ten principal property taxpayers are individual residences with an average assessed property value of $5.2 million. The top ten employers in the Village represent 35.89% of total Village employment. These employers include the local high school district, the local elementary school district, the Village itself, and various non-profit and commercial entities.

Closing Comments

The proposed budget continues the Village's long-standing practice of controlling operating costs while investing in capital to repair and enhance the Village's aging infrastructure. The budget initiatives will allow the Village to make progress on many fronts, including rehabilitating the infrastructure of the electric and water utilities, additional stormwater management projects to reduce flooding, downtown redevelopment, and continued improvement of the Village's human capital.

The Village is fortunate to have made good long-range financial decisions in the past. Due to operational efficiencies, we have been able to constrain property tax and other revenue growth to keep the cost of services roughly in line with inflation, unlike many taxing districts.

At this point in time, the Village can make major investments to modernize our infrastructure which will significantly improve our residents' quality of life and property values. Additionally, the Village should continue making investments in other infrastructure, such as our electric, water, sanitary sewer, refuse, and stormwater utilities.

Winnetka is an exceptional community in many respects. With continued sound management, solid long-range planning, adequate resources, and a strong personal commitment from all involved, we are excited about making an already outstanding community even better.

Respectfully submitted,



Timothy J. Sloth, CPA
Director of Finance

VILLAGE OF WINNETKA
FUND BALANCE COMPARISON
(ALL FUNDS, WITH CAPITAL AND TRANSFERS)

FUND	12/31/2023 Audited Fund Balance	2024 Estimated Revenue	2024 Estimated Expense*	12/31/2024 Estimated Fund Balance	2025 Budgeted Revenue	2025 Budgeted Expense*	12/31/2025 Projected Fund Balance	Fund Balance Policy Amount	Surplus / (Deficiency)	Explanation of Target Amount
General Fund	29,790,603	30,955,681	33,342,648	27,403,636	32,813,889	36,648,364	23,569,161	14,221,132	9,348,029	Six (6) months of operating expenses
Motor Fuel Tax Fund	4,024,301	982,000	1,550,000	3,456,301	570,000	1,700,000	2,326,301	250,000	2,076,301	Fifty percent (50%) of annual MFT revenue
Foreign Fire Tax Fund	180,963	100,000	85,000	195,963	98,000	185,000	108,963	-	108,963	None, current balance is policy amount
Village Facilities Fund	5,324	103,500	71,900	36,924	542,440	580,940	(1,576)	-	(1,576)	None, current balance is policy amount
Downtown Revitalization Fund	1,084,267	1,725,000	256,000	2,553,267	2,870,499	2,914,500	2,509,266	-	2,509,266	None, current balance is policy amount
Electric Fund**	5,965,780	20,121,624	19,286,214	6,801,190	23,509,854	22,486,452	7,824,592	5,878,515	1,946,077	Four (4) months of operating expenses
Water Fund**	6,423,798	7,459,180	8,110,907	5,772,071	8,171,879	10,582,028	3,361,922	1,653,253	1,708,669	Four (4) months of operating expenses
Refuse Fund**	1,828,429	2,759,140	2,697,108	1,890,461	2,865,939	3,028,816	1,727,584	389,994	1,337,590	Four (4) months of operating expenses
Stormwater Sewer Fund**	7,281,683	13,368,385	16,622,216	4,027,852	11,355,000	4,191,066	11,191,786	1,002,244	10,189,542	Four (4) months of operating expenses
Sanitary Sewer Fund**	2,781,076	1,523,745	1,779,002	2,525,819	1,710,354	3,732,066	504,107	238,835	265,272	Four (4) months of operating expenses
W.C. Insurance Fund**	345,591	546,800	478,000	414,391	546,800	391,800	569,391	380,600	188,791	Four (4) months of operating expenses + $250,000 deductible
Liability Insurance Fund**	906,982	545,520	775,000	677,502	563,630	597,498	643,634	299,166	344,468	Four (4) months of operating expenses + $100,000 claim
Health Insurance Fund**	915,442	4,625,880	4,684,235	857,087	5,070,455	4,963,700	963,842	771,272	192,570	Two months of IPBC invoices.
Information Technology Fund**	247,630	1,165,000	1,052,668	359,962	1,130,000	1,319,075	170,887	115,104	55,783	Four (4) months of operating expenses
Fleet Services Fund**	469,097	970,760	1,083,950	355,907	1,390,670	1,449,731	296,846	214,128	82,718	Four (4) months of operating expenses
Police Pension Fund	37,069,688	4,595,267	2,925,280	38,739,675	3,942,660	3,048,258	39,634,077	51,263,240	(11,629,163)	Funding pension at 100% (15 - year open amortization)
Fire Pension Fund	36,591,861	5,226,534	2,986,365	38,832,030	4,052,232	3,123,570	39,760,692	53,772,663	(14,011,971)	Funding pension at 100% (15 - year open amortization)
TOTAL	**$ 135,912,515**	**$ 96,774,016**	**$ 97,786,493**	**$ 134,900,038**	**$ 101,204,301**	**$ 100,942,863**	**$ 135,161,475**	**$ 130,450,146**	**$ 4,711,329**	

*** - Expense totals omit depreciation**
**** - Fund Balance = Current Assets (less inventory) minus Current Liabilities**

NOTE: The purpose of this spreadsheet is to show the effects of budgeted revenues and expenditures / expenses on Fund Balances / Net Assets and to show progress towards meeting targets set for the individual funds. Final Fund Balance is determined annually as part of the VIllage's audit and completion of the Comprehensive Annual Financial Report.

VILLAGE OF WINNETKA
Personnel Summary

Budgeted FTE Counts

Department	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Village Manager's Office	7.5	7.0	7.0	7.0	7.0	7.5	8.5
Finance Department	10.5	9.5	9.5	9.5	9.5	9.5	9.5
Police Department	35.5	35.5	35.5	35.5	35.5	36.0	38.0
Fire Department	27	27	27	27	27	27	27
Community Development	7	7	7	7	7	7.5	7.5
Public Works Department	17.35	16.35	11.8	12.15	12.15	12.65	11.5
Engineering Department	0	0	2.6	2.85	2.85	3.85	5.3
Electric Department	25.55	25.55	24.05	24.05	24.05	24.05	23.04
Water Department	9.2	9.2	10.45	10.45	10.45	10.45	11.21
Sanitary Sewer Department	2.95	2.95	3.3	3.3	3.3	3.3	3.6
Refuse Department	8	8	8	7.5	7.5	8.0	8.5
Stormwater Department	2.95	2.95	3.8	3.7	3.7	3.7	2.85
Information Technology	1	1	1	1	1	1	0
Fleet Services Department	3	3	3	3	3	3	4.75
Total	**157.5**	**155.0**	**154.0**	**154.0**	**154.0**	**157.5**	**161.25**

Village of Winnetka
Schedule of Property Tax Levy Calculations

Tax Levy Category	2023 Actual Tax Levy	2024 Proposed Tax Levy	$ - Change	% - Change
General Fund:				
Corporate*	$12,661,625	$13,602,577	$940,952	7.432%
Other Funds:				
Police Pension	$1,336,136	$1,135,073	($201,063)	-15.048%
Fire Pension	$1,760,416	$1,561,347	($199,069)	-11.308%
Total Village-wide Tax Levy	$15,758,177	$16,298,997	$540,820	**3.432%**
Less: New Development @ 0.482%		($75,954)	($75,954)	-0.482%
Existing Tax Payer Increase	$15,758,177	$16,223,043	$464,866	**2.950%**

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 88.42%	Village 11.58%	2.95% Change / Village
$10,000	$8,842	$1,158	$34
$15,000	$13,263	$1,737	$51
$20,000	$17,684	$2,316	$68
$25,000	$22,105	$2,895	$85
$30,000	$26,526	$3,474	$102
$35,000	$30,947	$4,053	$120
$40,000	$35,368	$4,632	$137
$50,000	$44,210	$5,790	$171
$60,000	$53,052	$6,948	$205

* Included in the Corporate fund levy is $1.1 million levied for the Business District Revitalization F

Note: New development is calculated based on $8,491,414 or .482% of new value identified in the 2023 Cook County Agency Tax Rate Report. Last year new property value totaled $20,433,227.
https://www.cookcountyclerkil.gov/service/tax-agency-reports

VILLAGE OF WINNETKA

DEPARTMENT BUDGET NARRATIVES AND DETAIL

Introduction

The Village of Winnetka's budget is largely a planning document. It charts the course for the Village for the next fiscal year and beyond. Though formally approved by the Village Council in December of each year, the budget is a living document, and the Village's historically strong financial position has allowed the Village Council to respond to resident needs throughout the year, even if those needs were not originally anticipated during the budget process.

Goals and Objectives

The budget document is also an educational tool for residents and stakeholders in better understanding how the Village operates. One of the core sections of the budget document is the department narrative section that reviews the goals, objectives, and performance of each fund and department. Each goal that is included in the subsequent narratives can be tied back to one or more of the Village-wide goals listed below:

Provide for the public health, safety, and welfare of the Winnetka community.

Protect the natural environment, maintain our assets, and improve our critical infrastructure, including strategies for flood reduction.

Sustain responsible financial management of taxpayer monies and the Village's assets in the near and far term.

Revitalize the Village's three business districts through thoughtful community planning and redevelopment of key Village-owned sites.

Communicate and engage with our stakeholders in a manner that is accessible, timely, and thorough.

Collaborate and promote program and service delivery that is efficient, effective, and in-line with our Village priorities.

Throughout the course of the department budget narratives, readers should come to understand the distinct department goals that contribute to the Village's overall goals. One of the primary purposes of the narratives is to familiarize a reader with both current year goals and goals for the subsequent fiscal year. Like the budget document, goals are fluid and can be modified during the fiscal year to respond to pressing and imminent conditions within the community.

It is also important that readers are familiar with the goal-related terminology utilized in the narrative sections. The important definitions are highlighted below:

Department Objective – A measurable outcome that is the culmination of one or more actions steps.

Action Step – A non-abstract milestone in the completion of a goal.

Accomplishment – An outcome positively affecting a department process which can be tied to a goal or achieved organically.

Timeframe – The anticipated date of completion for a goal or individual action step.

Completion Status – For current year goal review, the Village uses four operators to define end-of-year completion status:

Complete – The goal will be fully completed and implemented by the end of the current fiscal year.

In Progress – The goal has been started in the current fiscal year and will actively continue into the next fiscal year.

Ongoing – The goal is included as part of a broader improvement and will be ongoing into the foreseeable future.

Deferred – The goal was scheduled to be started and completed in the current fiscal year, but operational processes (e.g. staff capacity, weather conditions, etc.) prevented it from being started. The goal will be accomplished in a subsequent fiscal year.

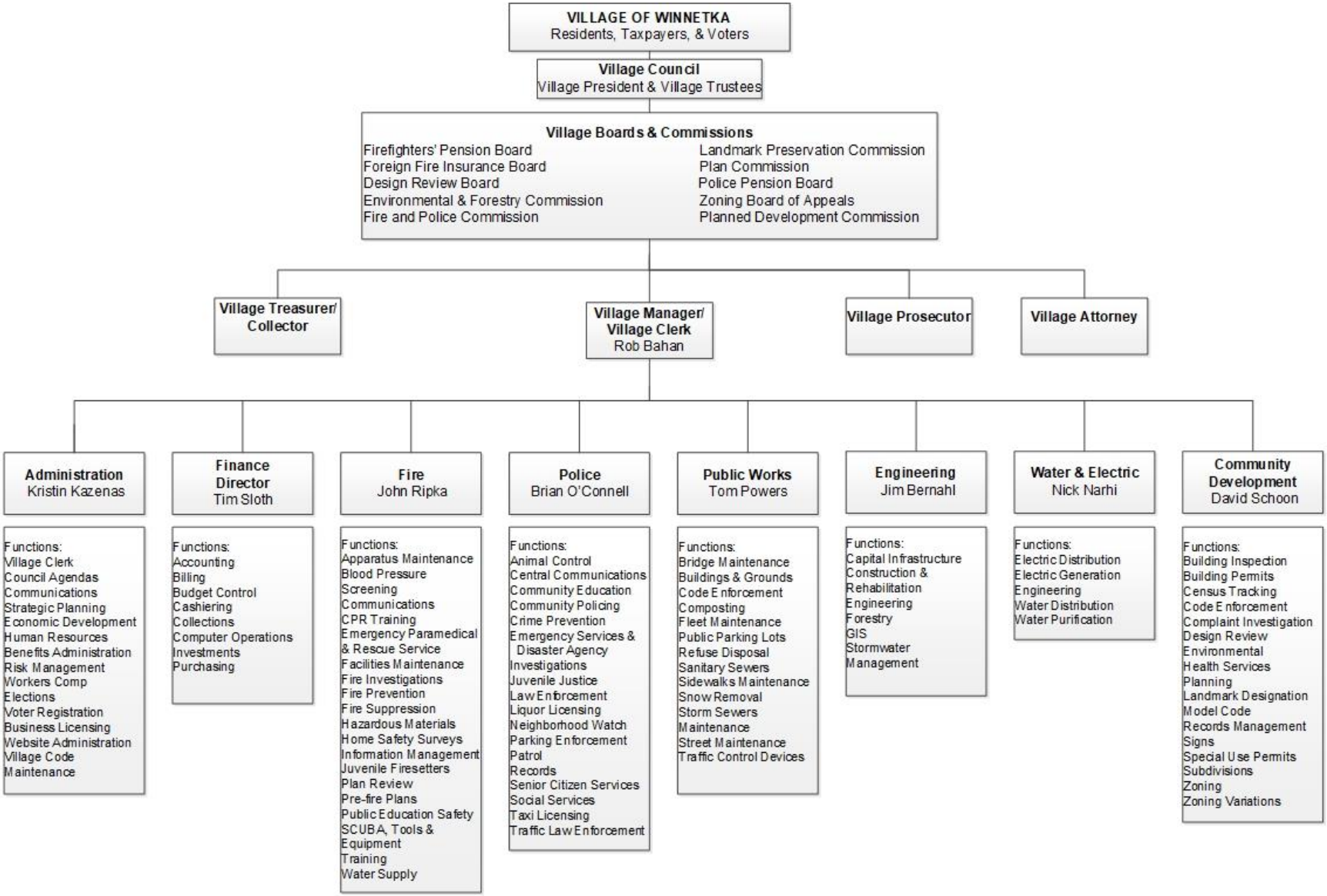
Each goal and action step is compiled by department leadership annually and included with the annual budget. Throughout the year, each department will periodically review their goals and adjust timeframes if necessary. Ongoing strategic planning with the Village Council also influences adjustments to departmental goals.

Village Organizational Structure

The Village of Winnetka budgets revenues and expenditures using a fund structure and accounting records are maintained on either a modified accrual basis (Governmental Funds) or accrual basis (all other fund types). Within the General Fund are nested departments with distinct operational purposes; some departments are further subdivided by division. Some department heads administer multiple funds, as illustrated in the table below.

Type	Fund	Department	Department Head Responsible for Administration
Governmental Funds	**General Fund**		
		Public Affairs Department	Village Manager, Assistant Village Manager
		Village Manager's Office (VMO)	Village Manager, Assistant Village Manager
		Finance Department	Finance Director
		Police Department	Police Chief
		Fire Department	Fire Chief
		Community Development Department	Community Development Director
		Public Works Department	Public Works Director
		Engineering Department	Engineering Director
	Motor Fuel Tax Fund	Public Works Department	Public Works Director
	Foreign Fire Tax Fund	Fire Department	Fire Chief, Foreign Fire Insurance Board
	Special Service Area Funds	Finance Department	Finance Director
	Village Facilities Fund	VMO	Assistant Village Manager
		Public Works Department	Public Works Director
	Business District Revitalization Fund	VMO	Assistant Village Manager
		Community Development Department	Community Development Director
		Public Works Department	Public Works Director
Proprietary Funds	**Electric Fund**	Water & Electric Department	Water & Electric Director
	Water Fund	Water & Electric Department	Water & Electric Director
	Sanitary Sewer Fund	Public Works Department	Public Works Director
	Refuse Fund	Public Works Department	Public Works Director
	Storm Water Sewer Fund	Engineering Dept.	Engineering Director
	Workers' Compensation Fund	VMO	Assistant Village Manager
	Liability Insurance Fund	Finance Department	Finance Director
	Health Insurance Fund	VMO	Assistant Village Manager
	Information Technology Fund	Finance Dept.	Finance Director
	Fleet Services Fund	Public Works Department	Public Works Director
Fiduciary Funds	**Police, Fire, and IMRF Pension Funds**	Finance Department	Finance Director

Staff members from various departments often work together on projects and broad policy issues. This cooperation allows for maximum utility, capturing each professional staff member's distinct experience and skill set. Staff members frequently rely on professional organizations and literature to stay current with best practices in their specific areas of operation. For more information about the functions under each department, please refer to the Village-wide organizational chart on the next page.


VILLAGE OF WINNETKA
Residents, Taxpayers, & Voters
Village Council
Village President & Village Trustees
Village Boards & Commissions
Firefighters' Pension Board
Foreign Fire Insurance Board
Design Review Board
Environmental & Forestry Commission
Fire and Police Commission
Landmark Preservation Commission
Plan Commission
Police Pension Board
Zoning Board of Appeals
Planned Development Commission
Village Treasurer/ Collector
Village Manager/ Village Clerk
Rob Bahan
Village Prosecutor
Village Attorney
Administration
Kristin Kazenas
Functions:
Village Clerk
Council Agendas
Communications
Strategic Planning
Economic Development
Human Resources
Benefits Administration
Risk Management
Workers Comp
Elections
Voter Registration
Business Licensing
Website Administration
Village Code
Maintenance
Finance Director
Tim Sloth
Functions:
Accounting
Billing
Budget Control
Cashiering
Collections
Computer Operations
Investments
Purchasing
Fire
John Ripka
Functions:
Apparatus Maintenance
Blood Pressure Screening
Communications
CPR Training
Emergency Paramedical & Rescue Service
Facilities Maintenance
Fire Investigations
Fire Prevention
Fire Suppression
Hazardous Materials
Home Safety Surveys
Information Management
Juvenile Firesetters
Plan Review
Pre-fire Plans
Public Education Safety
SCUBA, Tools & Equipment
Training
Water Supply
Police
Brian O'Connell
Functions:
Animal Control
Central Communications
Community Education
Community Policing
Crime Prevention
Emergency Services & Disaster Agency
Investigations
Juvenile Justice
Law Enforcement
Liquor Licensing
Neighborhood Watch
Parking Enforcement
Patrol
Records
Senior Citizen Services
Social Services
Taxi Licensing
Traffic Law Enforcement
Public Works
Tom Powers
Functions:
Bridge Maintenance
Buildings & Grounds
Code Enforcement
Composting
Fleet Maintenance
Public Parking Lots
Refuse Disposal
Sanitary Sewers
Sidewalks Maintenance
Snow Removal
Storm Sewers
Maintenance
Street Maintenance
Traffic Control Devices
Engineering
Jim Bernahl
Functions:
Capital Infrastructure
Construction & Rehabilitation
Engineering
Forestry
GIS
Stormwater Management
Water & Electric
Nick Narhi
Functions:
Electric Distribution
Electric Generation
Engineering
Water Distribution
Water Purification
Community Development
David Schoon
Functions:
Building Inspection
Building Permits
Census Tracking
Code Enforcement
Complaint Investigation
Design Review
Environmental
Health Services
Planning
Landmark Designation
Model Code
Records Management
Signs
Special Use Permits
Subdivisions
Zoning
Zoning Variations

VILLAGE OF WINNETKA

GENERAL FUND NARRATIVE INTRODUCTION

Introduction

The General Fund is the largest single operating fund in the Village of Winnetka. It contains the Village's seven major operating departments: Public Affairs/Village Manager, Finance, Police, Fire, Community Development, Public Works, and Engineering. General Fund revenues are budgeted at the fund level and not tied to a specific department within the General Fund; however, departments that engage in revenue-generating activities (i.e. Community Development: permitting) provide the budget team projections and recommendations for budgeting revenues. As each department budgets its own expenditures, this introduction serves as a narrative for fund-wide revenues and expenses.

General Fund Revenues

As highlighted in the chart below, the General Fund's revenue base is between $30.5 million and $32.8 million. Of this amount, approximately 49% is derived from the Village's property tax levy. Whenever possible, the Village attempts to secure consistent alternative revenue sources to avoid tax levy increases. In general, the Village has levied at or below the rate of inflation and always attempts to capture new development. The Appendix to this budget document provides more in-depth analysis regarding the property tax levy.

Other General Fund revenue sources include State of Illinois revenue-share distributions such as sales tax, use tax, income tax, and personal property replacement tax. These are fairly consistent revenue streams, though ongoing discussions in Springfield have put the long-term future of the income tax share in question.

The Village's Community Development Department issues building permits for construction, demolition, and renovation of homes and commercial properties within the Village. Permit revenue constitutes about 11% of General Fund revenues and tends to fluctuate based on the regional housing market and significant planned new developments. While these revenues may drop based on housing bubbles, it is our experience that property improvements in Winnetka are generally stable.

The General Fund provides administrative services such as billing, payroll, purchasing, and accounts payable to the various utility and internal service funds. To account for these activities, the Electric Fund, Water Fund, Sanitary Sewer Fund, Refuse Fund, Stormwater Sewer Fund, Data Processing Fund, and Fleet Services Fund all remit a fixed dollar amount to the General Fund annually. The aggregate total of these administrative charges amounts to approximately $1.8 million.

The final major revenue source in the General Fund is service charges, which include fire and police special contracts, rental property, and parking passes. The Police Department administers contracted services to residents in unincorporated Cook County in the Woodley Road area while the Fire Department has a long-standing contract with the Village of Kenilworth to provide fire and emergency medical response to their residents. Including these contracts, total public safety fees are valued at $1.54 million per year.

The Village also leases its real estate holdings to various civic and private organizations. The rental income totals $413,473 annually and many of the lease agreements are long-term, allowing for a predictable revenue stream.

Finally, the Village receives revenue from business and commuter parking passes that it sells to residents and non-residents. Business parking passes are sold for a nominal fee while commuter passes are more expensive and benchmarked against other area municipalities. With the ongoing implementation of the Downtown Streetscape and Signage Master Plan, there will likely be a future reevaluation of the Village's public parking areas and rate structure.

General Fund Expenses

Most General Fund expenses are budgeted in its respective user departments; however, there are fund-level transfers out of the General Fund that are not budgeted within a specific department. Since the General Fund has accumulated a strong fund balance of $29.8 million (FY2023 audited financial statements), the Village can designate unrestricted reserve balances to assist other funds. In some funds, General Fund transfers are the only source of income, while in others, General Fund transfers are simply made in addition to user changes and other revenue sources.

In fiscal year 2025, the General Fund will be transferring out a total of $5,136,350 including:

- $2,300,000 will be transferred to the Business District Revitalization Fund to offset the costs of capital improvements relating to improving the Village's business districts.
- $2,450,000 in accumulated fund balance will be transferred to the Stormwater fund to be used for Stormwater capital projects.
- $386,350 in accumulated fund balance will be transferred to the Village Facilities Fund to be used for capital projects.

It is important to note that transfer amounts are evaluated each year and subject to change. If a fund's fund balance is below the minimum policy threshold as established by the Village Council, the policymakers can elect to budget a transfer from the General Fund.

General Fund	Actual	Budget	Estimate	Budget	%	$
Summary	2023	2024	2024	2025	Change	Change
Operational Revenues		A		B	(A v B)	(A v B)
Property Tax	14,599,395	15,403,618	15,037,935	15,932,270	3.4	528,652
Grants	1,728,571	-	-	-	-	-
Sales Tax	2,185,274	1,875,000	2,200,000	2,145,000	14.4	270,000
Use Tax	519,789	525,350	480,000	343,315	(34.7)	(182,035)
State Income Tax	2,035,464	1,925,000	2,050,000	2,185,000	13.5	260,000
Natural Gas Tax	407,457	475,000	375,000	425,000	(10.5)	(50,000)
Telecom Tax	220,333	205,000	220,000	205,000	-	-
Replacement Tax	436,916	385,000	255,450	334,225	(13.2)	(50,775)
Licenses	318,688	330,500	317,000	322,000	(2.6)	(8,500)
Permits	2,028,660	2,475,000	2,325,000	3,637,500	47.0	1,162,500
Fines	155,954	156,300	126,250	130,500	(16.5)	(25,800)
Service Charges	1,958,246	1,952,168	1,910,874	2,014,838	3.2	62,670
Parking Passes	150,850	154,400	155,900	155,400	0.6	1,000
Franchise Fees	309,761	310,000	296,000	295,000	(4.8)	(15,000)
Payments in Lieu of Taxes	1,666,873	1,650,398	1,650,398	1,622,245	(1.7)	(28,153)
Administrative Charges	1,790,336	1,790,336	1,790,336	1,790,336	-	-
Misc. Income	2,074,297	933,640	1,765,538	1,276,260	36.7	342,620
Total	32,586,864	30,546,710	30,955,681	32,813,889	7.4	2,267,179
Operational Expenditures						
Administration	3,670,636	4,167,427	3,806,245	4,464,681	7.1	297,254
Police Department	7,605,600	8,133,595	8,248,082	8,893,824	9.3	760,229
Fire Department	6,239,524	6,918,778	6,921,285	6,909,570	(0.1)	(9,208)
Comm. Development	1,557,500	2,128,748	1,990,240	2,325,283	9.2	196,535
Public Works	3,455,474	3,869,041	3,353,319	3,525,787	(8.9)	(343,254)
Engineering	1,262,812	1,475,914	1,668,759	1,852,869	25.5	376,955
Total	23,791,546	26,693,503	25,987,930	27,972,014	4.8	1,278,511
Fund Performance						
Operational Net Income	8,795,318	3,853,207	4,967,751	4,841,875	25.7	988,668
Capital	(2,343,040)	(2,916,110)	(2,854,718)	(3,540,000)	(21.4)	(623,890)
Transfers Out	(8,213,776)	(4,500,000)	(4,500,000)	(5,136,350)	(14.1)	(636,350)
Net Cash-Flow	(1,761,498)	(3,562,903)	(2,386,967)	(3,834,475)	(7.6)	(271,572)
Capital Outlay						
Administration	-	-	-	250,000	na	250,000
Police Department	308,767	165,000	170,618	125,000	(24.2)	(40,000)
Fire Department	123,819	75,000	75,000	365,000	386.7	290,000
Public Works	264,933	776,110	709,100	700,000	(9.8)	(76,110)
Engineering	1,645,521	1,900,000	1,900,000	2,100,000	10.5	200,000
Total Capital	2,343,040	2,916,110	2,854,718	3,540,000	21.4	623,890

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
Property Tax							
100-401.01	Property Tax General	15,037,935.00	15,403,618.00	15,403,618.00	15,932,270.00	3	528,652.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2024 - Corporate - general fund levy	1.0000	12,502,577.00	12,502,577.00
Manager	2024 Corporate - business revitalization fund	1.0000	1,100,000.00	1,100,000.00
Manager	2024 Fire pension levy	1.0000	1,561,347.00	1,561,347.00
Manager	2024 Police pension levy	1.0000	1,135,073.00	1,135,073.00
Manager	97.75% Collection	1.0000	(366,727.00)	(366,727.00)
			Manager Totals	$15,932,270.00

	Property Tax Totals	$15,037,935.00	$15,403,618.00	$15,403,618.00	$15,932,270.00	3%	$528,652.00
Other Taxes							
100-411	Natural Gas Tax	505,000.00	475,000.00	375,000.00	425,000.00	(11)	(50,000.00)
100-412	Simplified Telecommunications Tax	225,000.00	205,000.00	220,000.00	205,000.00		.00
	Other Taxes Totals	$730,000.00	$680,000.00	$595,000.00	$630,000.00	(7%)	($50,000.00)
Licenses, Permits & Fees							
Licenses							
100-420.05	Licenses Vehicle	315,000.00	295,000.00	280,000.00	285,000.00	(3)	(10,000.00)
100-420.10	Licenses Dog	10,000.00	12,500.00	12,500.00	12,500.00		.00
100-420.15	Licenses Liquor	19,500.00	19,500.00	19,500.00	19,500.00		.00
100-420.25	Licenses Other	3,500.00	3,500.00	5,000.00	5,000.00	43	1,500.00
	Licenses Totals	$348,000.00	$330,500.00	$317,000.00	$322,000.00	(3%)	($8,500.00)
Permits							
100-425.10	Permits Building Permits	1,750,000.00	2,325,000.00	2,025,000.00	3,437,500.00	48	1,112,500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
	Budget Transactions						
	Level / *Transaction*					*Number of Units*	*Cost Per Unit* / *Total Amount*
	Manager — General permit revenue					1.0000	3,437,500.00 / 3,437,500.00
							Manager Totals $3,437,500.00
100-425.15	Permits Sewer, Sidewalk, Streets & Misc.	75,000.00	75,000.00	75,000.00	75,000.00		.00
	Permits Totals	$1,825,000.00	$2,400,000.00	$2,100,000.00	$3,512,500.00	46%	$1,112,500.00
Fees							
100-425.95	Permits Compliance Fees	50,000.00	75,000.00	225,000.00	125,000.00	67	50,000.00
	Fees Totals	$50,000.00	$75,000.00	$225,000.00	$125,000.00	67%	$50,000.00
	Licenses, Permits & Fees Totals	$2,223,000.00	$2,805,500.00	$2,642,000.00	$3,959,500.00	41%	$1,154,000.00
Intergovernmental Revenue							
100-430.10	Shared Revenue Replacement Tax	377,850.00	385,000.00	255,450.00	334,225.00	(13)	(50,775.00)
	Budget Transactions						
	Level / *Transaction*					*Number of Units*	*Cost Per Unit* / *Total Amount*
	Manager — Replacement tax (97.5% of IML Estimate)					1.0000	334,225.00 / 334,225.00
							Manager Totals $334,225.00
100-430.15	Shared Revenue Sales Tax	1,695,000.00	1,875,000.00	2,200,000.00	2,145,000.00	14	270,000.00
100-430.20	Shared Revenue Local Use	465,000.00	525,350.00	480,000.00	343,315.00	(35)	(182,035.00)
	Budget Transactions						
	Level / *Transaction*					*Number of Units*	*Cost Per Unit* / *Total Amount*
	Manager — Cannabis (per IML estimate 97.5% of $1.75 * 12,744)					1.0000	21,745.00 / 21,745.00
	Manager — Local use (per IML estimate 97.5% of $25.88 * 12,744)					1.0000	321,570.00 / 321,570.00
							Manager Totals $343,315.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
100-430.25	Shared Revenue Income Tax	1,795,000.00	1,925,000.00	2,050,000.00	2,185,000.00	14	260,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Per IML estimates (97.5% of $175.91 * 12,744)	1.0000	2,185,000.00	2,185,000.00
			Manager Totals	$2,185,000.00

100-430.45	Shared Revenue Grants	.00	.00	.00	.00		.00
100-430.50	Shared Revenue Wireless E911 Grant	175,000.00	165,000.00	175,000.00	175,000.00	6	10,000.00
	Intergovernmental Revenue Totals	$4,507,850.00	$4,875,350.00	$5,160,450.00	$5,182,540.00	6%	$307,190.00
Charges For Service							
Parking Fee							
100-442.05	Parking Fees Commuter	95,700.00	139,000.00	140,500.00	140,000.00	1	1,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Daily passes - non-resident - limit 5 per purchase	900.0000	3.00	2,700.00
Manager	Daily passes - resident - limit 10 per purchase	1,500.0000	3.00	4,500.00
Manager	Non-Resident six month passes	190.0000	220.00	41,800.00
Manager	Resident six month passes	910.0000	100.00	91,000.00
			Manager Totals	$140,000.00

100-442.10	Parking Fees Employee	14,500.00	15,400.00	15,400.00	15,400.00		.00
	Parking Fee Totals	$110,200.00	$154,400.00	$155,900.00	$155,400.00	1%	$1,000.00
Other Charges for Service							
100-440.05	General Govt Fees CATV Franchise Fees	310,000.00	310,000.00	296,000.00	295,000.00	(5)	(15,000.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Cable TV franchise fees	1.0000	295,000.00	295,000.00
			Manager Totals	$295,000.00

100-441.05	Public Safety Fees Special Police Service	288,680.00	303,544.00	303,544.00	329,783.00	9	26,239.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	1 Indian Hill	1.0000	5,583.00	5,583.00
Manager	Grand Food parking lot	4.0000	1,625.00	6,500.00
Manager	Miscellaneous Police special engagements	1.0000	40,000.00	40,000.00
Manager	NTHS officer	1.0000	80,000.00	80,000.00
Manager	Unincorporated homes	12.0000	1,368.50	16,422.00
Manager	Woodley Road - January & April	2.0000	44,540.00	89,080.00
Manager	Woodley Road - July & October (3.5% inc. from prior period)	2.0000	46,099.00	92,198.00
			Manager Totals	$329,783.00

100-441.10	Public Safety Fees Special Fire Service	875,996.00	907,780.00	897,610.00	911,920.00		4,140.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Glencoe inspections	1.0000	32,035.00	32,035.00
Manager	Kenilworth Fire / EMS	1.0000	467,471.00	467,471.00
Manager	Northfield inspections	1.0000	32,035.00	32,035.00
Manager	Radio alarm fees	1.0000	128,100.00	128,100.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
REVENUE								
	Manager	Training tower maintenance				1.0000	5,000.00	5,000.00
	Manager	Unincorporated New Trier Township Fire / EMS				1.0000	247,279.00	247,279.00
							Manager Totals	$911,920.00
100-441.15	Public Safety Fees Ambulance Fees	140,000.00	265,000.00	140,000.00	290,000.00	9	25,000.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	(GEMT) - State Reimbursement				1.0000	(150,000.00)	(150,000.00)
	Manager	Ambulance billing				1.0000	140,000.00	140,000.00
	Manager	Ground emergency medical transportation (GEMT)				1.0000	300,000.00	300,000.00
							Manager Totals	$290,000.00
100-441.25	Public Safety Fees False Alarm Fees	5,000.00	5,000.00	16,500.00	5,000.00		.00	
100-443.05	Rent Property	342,901.00	321,666.00	382,250.00	328,957.00	2	7,291.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Cafe Fleurette				12.0000	300.00	3,600.00
	Manager	Harris Bank lease - Due in July				1.0000	3,000.00	3,000.00
	Manager	NTHS lease - August payment				1.0000	159,270.00	159,270.00
	Manager	NTHS lease - February payment				1.0000	151,686.00	151,686.00
	Manager	Post Office Lease				1.0000	7,291.00	7,291.00
	Manager	Tala coffee lease				12.0000	342.50	4,110.00
							Manager Totals	$328,957.00
100-443.10	Rent Cell Towers	82,055.00	84,516.00	105,970.00	84,516.00		.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Public Safety Building cell tower - Due in September	1.0000	84,516.00	84,516.00
			Manager Totals	$84,516.00

100-444	State Highway Maintenance	69,288.00	64,662.00	65,000.00	64,662.00		.00
100-455	Administrative Charges	1,790,336.00	1,790,336.00	1,790,336.00	1,790,336.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Data processing	12.0000	5,068.00	60,816.00
Manager	Electric fund	12.0000	71,300.00	855,600.00
Manager	Fleet services fund	12.0000	3,666.67	44,000.00
Manager	Refuse fund	12.0000	10,590.00	127,080.00
Manager	Sewer fund	12.0000	11,670.00	140,040.00
Manager	Water fund	12.0000	46,900.00	562,800.00
			Manager Totals	$1,790,336.00

	Other Charges for Service Totals	$3,904,256.00	$4,052,504.00	$3,997,210.00	$4,100,174.00	1%	$47,670.00
	Charges For Service Totals	$4,014,456.00	$4,206,904.00	$4,153,110.00	$4,255,574.00	1%	$48,670.00
Fines & Forfeitures							
100-450.05	Fines Parking Violations	139,800.00	133,800.00	105,000.00	108,000.00	(19)	(25,800.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Local administration	12.0000	1,500.00	18,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
REVENUE								
	Manager Regular fine revenue					12.0000	7,500.00	90,000.00
							Manager Totals	$108,000.00
100-450.10	Fines Circuit Court Fines	20,000.00	20,000.00	20,000.00	20,000.00		.00	
100-450.15	Fines Dog	2,500.00	2,500.00	1,250.00	2,500.00		.00	
100-450.20	Fines Police Seizure/Forfeitures	.00	.00	.00	.00		.00	
	Fines & Forfeitures Totals	$162,300.00	$156,300.00	$126,250.00	$130,500.00	(17%)	($25,800.00)	
Transfers								
100-490.05	Interfund Transfers In Payment in Lieu of Taxes	1,666,873.00	1,650,398.00	1,650,398.00	1,622,245.00	(2)	(28,153.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Electric Fund ($.00824 * 124,344,156 kWh)	1.0000	1,024,595.00	1,024,595.00
Manager	Refuse Fund ($2,597,909 * 8%)	1.0000	207,830.00	207,830.00
Manager	Sanitary Sewer Fund ($1,415,745 * 8%)	1.0000	113,260.00	113,260.00
Manager	Water Fund - frozen at 2015 level	1.0000	276,560.00	276,560.00
			Manager Totals	$1,622,245.00

100-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00	
	Transfers Totals	$1,666,873.00	$1,650,398.00	$1,650,398.00	$1,622,245.00	(2%)	($28,153.00)	
Other Revenue								
100-432.05	Reimbursements Public Safety Training	1,000.00	1,000.00	25,000.00	25,000.00	2,400	24,000.00	
100-432.30	Reimbursements Reimbursements	10,000.00	66,033.00	95,000.00	82,299.00	25	16,266.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Kenilworth - Fireboat	1.0000	33,000.00	33,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
REVENUE								
	Manager Kenilworth - GIS					1.0000	24,299.00	24,299.00
	Manager Miscellaneous					1.0000	25,000.00	25,000.00
							Manager Totals	$82,299.00
100-470	Property Sales	.00	.00	.00	.00		.00	
100-474.10	Other Miscellaneous Donations	.00	.00	3,248.00	.00		.00	
100-474.90	Other Miscellaneous Income	95,000.00	25,000.00	50,000.00	47,500.00	90	22,500.00	
100-474.95	Other Cash Over/Short	.00	.00	.00	.00		.00	
100-475	Disposal of Capital Assets	.00	.00	.00	.00		.00	
100-494	Deferred Inflows - Amortization	.00	.00	.00	.00		.00	
100-497	Source/Use of Reserves	.00	.00	.00	.00		.00	
	Other Revenue Totals	$106,000.00	$92,033.00	$173,248.00	$154,799.00	68%	$62,766.00	
Interest Income								
100-460.05	Interest Interest on Investments	325,000.00	675,000.00	1,050,000.00	945,000.00	40	270,000.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager $27M avg cash balance x 3.5% avg rate					1.0000	945,000.00	945,000.00
							Manager Totals	$945,000.00
100-460.10	Interest Interest on Loans	.00	1,607.00	1,607.00	1,461.00	(9)	(146.00)	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Tala loan repayment					1.0000	1,461.00	1,461.00
							Manager Totals	$1,461.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
100-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00
	Interest Income Totals	$325,000.00	$676,607.00	$1,051,607.00	$946,461.00	40%	$269,854.00
	REVENUE TOTALS	$28,773,414.00	$30,546,710.00	$30,955,681.00	$32,813,889.00	7%	$2,267,179.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **99 - Engineering**							
Department **99 - Transfers**							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
100.99.01-901	Interfund Transfers - Other Operating Transfers	8,252,144.00	4,500,000.00	4,500,000.00	5,136,350.00	14	636,350.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to BDR Fund (2024 Levy)	1.0000	1,100,000.00	1,100,000.00
Manager	Transfer to BDR Fund (additional)	1.0000	900,000.00	900,000.00
Manager	Transfer to BDR Fund (DCEO grant)	1.0000	300,000.00	300,000.00
Manager	Transfer to Facilities Fund	1.0000	386,350.00	386,350.00
Manager	Transfer to Storm (Fund Balance)	1.0000	2,450,000.00	2,450,000.00
			Manager Totals	$5,136,350.00

Transfers Totals	$8,252,144.00	$4,500,000.00	$4,500,000.00	$5,136,350.00	14%	$636,350.00
Division **01 - Department Wide** Totals	$8,252,144.00	$4,500,000.00	$4,500,000.00	$5,136,350.00	14%	$636,350.00
Department **99 - Transfers** Totals	$8,252,144.00	$4,500,000.00	$4,500,000.00	$5,136,350.00	14%	$636,350.00
EXPENSE TOTALS	$24,770,161.00	$21,976,355.00	$21,754,807.00	$23,892,669.00	9%	$1,916,314.00
Fund **100 - General Fund** Totals						
REVENUE TOTALS	$28,773,414.00	$30,546,710.00	$30,955,681.00	$32,813,889.00	7%	$2,267,179.00
EXPENSE TOTALS	$35,445,930.00	$34,109,613.00	$33,342,648.00	$36,648,364.00	9%	$2,538,751.00
Fund **100 - General Fund** Totals	$ 6,672,516.000	$ (3,562,903.000)	$ (2,386,967.000)	$ (3,834,475.000)	4%	$350,865.00

DEPARTMENT NARRATIVE

PUBLIC AFFAIRS/VILLAGE MANAGER

Mission Statement/Purpose

The Manager's Office provides organizational leadership, coordinates correspondence with elected officials, addresses policy issues, outlines strategies, facilitates legal matters, administers the Village's Human Resources and benefits functions, performs vital record-keeping, maintains the Village's communication channels, oversees economic development activities, and Village-wide sustainability initiatives. The Village Attorney works through the Manager's Office and advises the Village (including its elected and appointed officials and advisory boards and commissions) on all corporate legal matters, drafts legislation, provides legal opinions, and represents the Village in court and regulatory matters.

Current Year Department Accomplishments

- Supported local businesses (sponsored the Winnetka Music Festival, Farmers Market, Children's Fair, Sidewalk Sale, Art Attack, First Fridays in Hubbard Woods, Small Business Saturday, and the Red Invitation Sale.)
- Supported the Community Development and Engineering Departments with implementation of the Stormwater Project and Streetscape Project.
- Conducted entry level testing for Patrol Officer and Firemedic positions.
- Conducted promotional process for Police Commander position.
- Conducted promotional process for new Water & Electric Director and Assistant Water & Electric Director.
- Recruited new Public Works Director.
- Implemented new Freedom of Information Act (FOIA) portal on the Village website.

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent (FTE) Employees: **8.5**

FY 2024 FTEs: **7.5**
FY 2023 FTEs: **7.0**
FY 2022 FTEs: **7.0**

Proposed FY 2025 Cost of Salaries and Benefits: **$1,693,311**
Projected FY 2024 Cost of Salaries and Benefits: **$1,455,132**
Budgeted FY 2024 Cost of Salaries and Benefits: **$1,475,674**
Actual FY 2023 Cost of Salaries and Benefits: **$1,388,295**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **14.74 %**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Services and Supplies Budget: **$558,409**
Projected FY 2024 Services and Supplies Budget: **$511,291**
Budgeted FY 2024 Services and Supplies Budget: **$507,771**
Actual FY 2023 Cost of Services and Supplies: **$600,962**

FY 2024 Budget vs. FY 2025 Proposed Budget % Change: **9.97%**

Fiscal Year 2025 Proposed Department Objectives

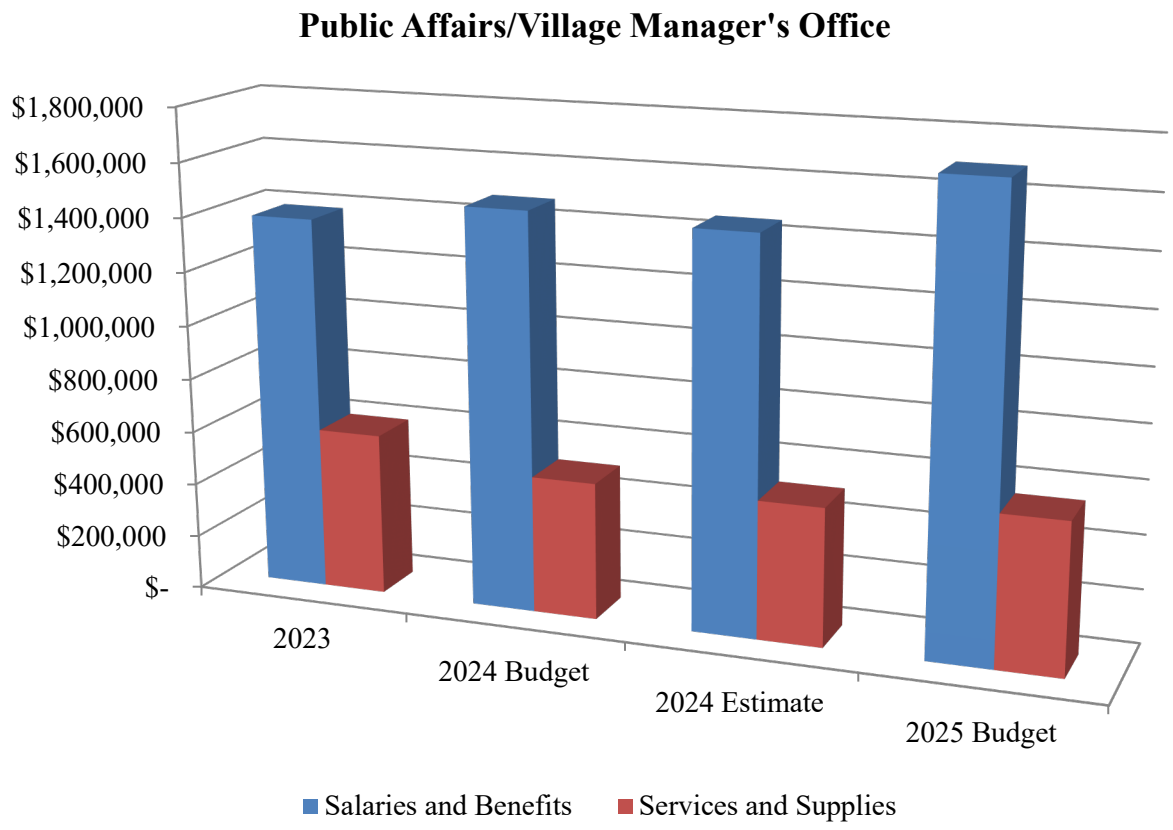
Objective	Action Steps	Timeframe
Act as an ombudsman to the local business community – building owners, store tenants, brokers, and developers—facilitating information, process, and programs.	• Evaluate best advertising opportunities that serve our unique business mix and their customer base • Use communication tools to promote business openings, promotions, and special events • Continue to support the Winnetka-Northfield-Glencoe Chamber of Commerce	12/31/25
Engage in dialogue with our stakeholders through all of our communication platforms.	• Increase engagement with the Village website and social media channels • Re-design Village website	12/31/25
Encourage business expansion and attract new businesses as well as seek potential opportunities for redevelopment.	• Strategically target businesses to relocate to Winnetka	12/31/25
Manage the Village's human resources by recruiting and retaining a high talent workforce, aligned with our program and service needs.	• Recruit and retain talented public service professionals • Conduct Village-wide anti-harassment and whistleblower required training • Manage the Village's wellness program and initiatives	12/31/25
Provide support to special events that welcome residents and visitors to our business districts	• Sponsor the 2025 Winnetka Music Festival • Sponsor at least five other business district focused local events	12/31/25
Manage the Village-wide sustainability initiatives	• Onboard new Sustainability Coordinator • Create strategy for implementing the sustainability pillar of comprehensive plan.	12/31/25

Fiscal Year 2024 Department Objectives Review

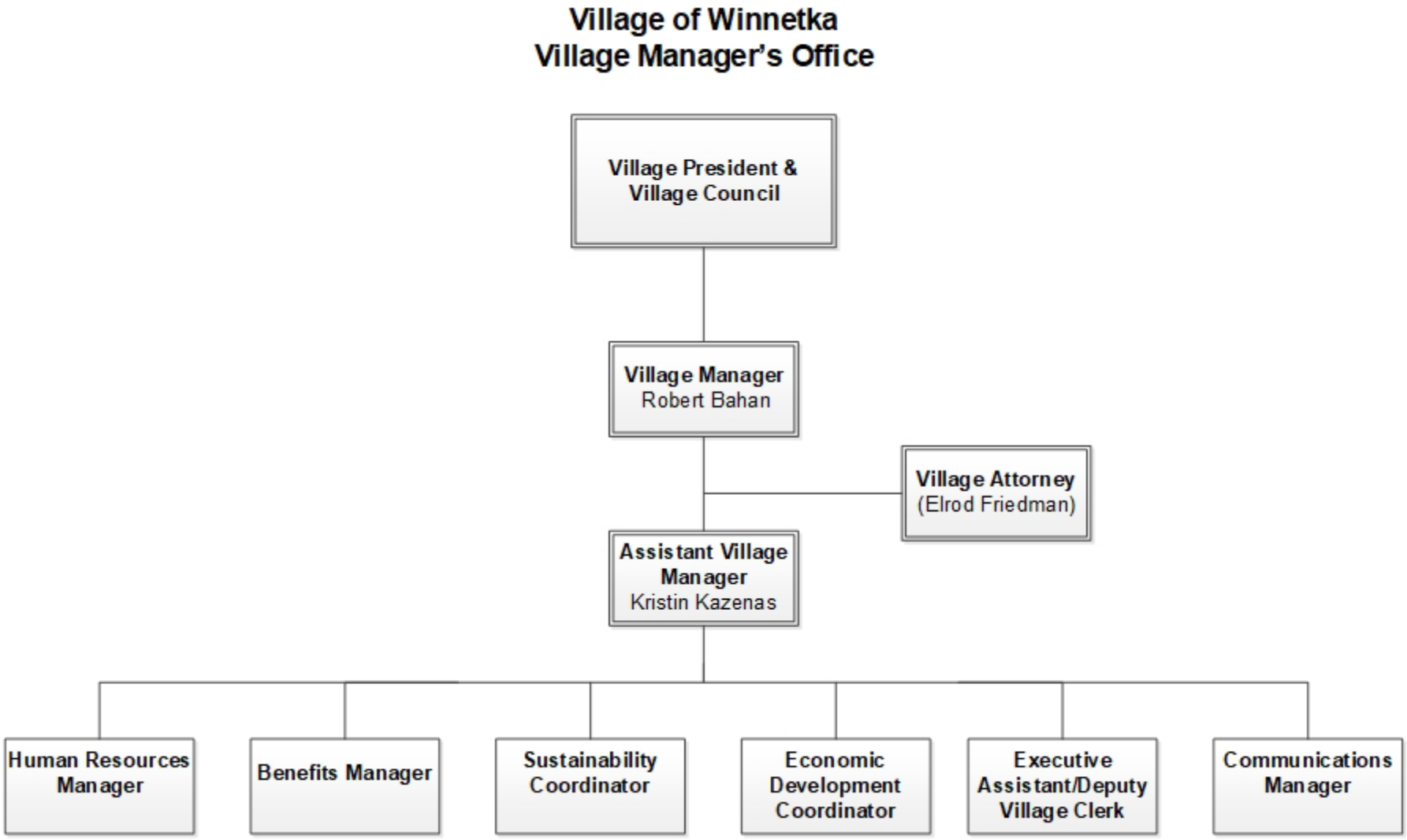
Objective	December 31st, 2024 Anticipated Completion Status
Act as an ombudsman to the local business community – building owners, store tenants, brokers, and developers—facilitating information, process, and programs.	Completed & Ongoing
Engage in dialogue with our stakeholders through all of our communication platforms.	Completed & Ongoing
Encourage business expansion and attract new businesses as well as seek potential opportunities for redevelopment.	Completed & Ongoing
Manage the Village's human resources by recruiting and retaining a high talent workforce, aligned with our program and service needs.	Completed & Ongoing
Provide support to special events that welcome residents and visitors to our business districts	Completed & Ongoing

Financial Summary

Public Affairs/ Village Manager's Office	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 1,388,295	$ 1,475,674	$ 1,455,132	$ 1,693,311	14.7%	16.4%
Services and Supplies	$ 562,594	$ 507,771	$ 511,291	$ 558,409	10.0%	9.2%
Total Operating Exp.	$ 1,950,889	$ 1,983,445	$ 1,966,423	$ 2,251,720	13.5%	14.5%
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Department	$ 1,950,889	$ 1,983,445	$ 1,966,423	$ 2,251,720	13.5%	14.5%



Organizational Chart



Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **20 - Public Affairs**							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
100.20.01-551	Consulting Services	5,400.00	8,400.00	10,000.00	9,000.00	7	600.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Audio-visual recording services	12.0000	750.00	9,000.00
			Manager Totals	$9,000.00

100.20.01-553	Legal Services	47,600.00	47,600.00	47,600.00	47,600.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administrative adjudication	1.0000	5,400.00	5,400.00
Manager	Outside legal counsel	1.0000	20,000.00	20,000.00
Manager	Village Prosecutor	12.0000	1,850.00	22,200.00
			Manager Totals	$47,600.00

100.20.01-556	Village Data Processing / Network Charge	.00	.00	.00	.00		.00
100.20.01-580	Memberships & Publications	13,500.00	14,000.00	14,000.00	15,380.00	10	1,380.00
100.20.01-589	Village Sponsored Events	63,000.00	69,000.00	69,000.00	87,000.00	26	18,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Additional security for special events	1.0000	12,000.00	12,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **20 - Public Affairs**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Park District special events				1.0000	50,000.00	50,000.00
	Manager	Winnetka Music Festival sponsorship				1.0000	25,000.00	25,000.00
							Manager Totals	$87,000.00
		Services & Charges Totals	$129,500.00	$139,000.00	$140,600.00	$158,980.00	14%	$19,980.00
Supplies								
100.20.01-531	Office Supplies - General		6,100.00	8,600.00	8,600.00	9,500.00	10	900.00
Budget Transactions								
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Staff meeting per diem				100.0000	38.00	3,800.00
	Manager	Village Council supplies				1.0000	5,700.00	5,700.00
							Manager Totals	$9,500.00
100.20.01-532	Computer Equipment		2,000.00	2,800.00	2,800.00	2,800.00		.00
100.20.01-540	Other Operating Supplies		.00	.00	.00	.00		.00
100.20.01-543	Public Property Maintenance		.00	.00	.00	.00		.00
		Supplies Totals	$8,100.00	$11,400.00	$11,400.00	$12,300.00	8%	$900.00
		Services and Supplies Totals	$137,600.00	$150,400.00	$152,000.00	$171,280.00	14%	$20,880.00
Capital Outlay								
100.20.01-615	Buildings & Structures		.00	.00	.00	.00		.00
		Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Insurance and Other Chargebacks								
100.20.01-530	Liability Insurance		.00	.00	.00	.00		.00
		Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **20 - Public Affairs**							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
100.20.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$137,600.00	$150,400.00	$152,000.00	$171,280.00	14%	$20,880.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.21.01-511	Regular Salaries	621,703.00	683,056.00	683,056.00	807,808.00	18	124,752.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	210101 - Village Manager	Earnings		300,150.00
Manager	210101 - Village Manager	Benefit	VESTED LOAN - Vested Loan Forgiveness	12,885.78
Manager	210102 - Assistant Village Manager	Earnings		193,945.00
Manager	210103 - Sustainability Coordinator	Earnings		70,199.00
Manager	210401 - Executive Assistant	Earnings		88,549.00
Manager	211002 - Communications Manager	Earnings		144,565.00
			Manager Totals	$810,293.78

100.21.01-512	Overtime Salaries	4,500.00	4,500.00	4,500.00	4,500.00		.00
100.21.01-513	Part Time Salaries	.00	.00	.00	.00		.00
100.21.01-515	Sick Cashed In	.00	6,114.00	6,692.00	.00	(100)	(6,114.00)
100.21.01-518	Other Compensation	10,940.00	12,940.00	12,820.00	12,940.00		.00
	Employee Pay Totals	$637,143.00	$706,610.00	$707,068.00	$825,248.00	17%	$118,638.00
Benefits							
100.21.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.21.01-522	Fringe Benefits - Medical / Dental Insurance	78,792.00	79,820.00	79,820.00	93,476.00	17	13,656.00
100.21.01-528	Fringe Benefits - Life Insurance	762.00	464.00	464.00	547.00	18	83.00
100.21.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00
	Benefits Totals	$79,554.00	$80,284.00	$80,284.00	$94,023.00	17%	$13,739.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **01 - Department Wide**							
EXPENSE							
Pensions							
100.21.01-523	Fringe Benefits - Medicare	9,239.00	10,245.00	10,245.00	11,966.00	17	1,721.00
100.21.01-524	Fringe Benefits - Social Security	30,973.00	33,802.00	33,802.00	39,990.00	18	6,188.00
100.21.01-525	Fringe Benefits - IMRF Pension Er Contribution	46,498.00	56,102.00	56,102.00	70,642.00	26	14,540.00
	Pensions Totals	$86,710.00	$100,149.00	$100,149.00	$122,598.00	22%	$22,449.00
	Salary and Benefits Totals	$803,407.00	$887,043.00	$887,501.00	$1,041,869.00	17%	$154,826.00
Services and Supplies							
Services & Charges							
100.21.01-551	Consulting Services	.00	.00	.00	.00		.00
100.21.01-553	Legal Services	50,000.00	21,000.00	21,000.00	21,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Collective bargaining	1.0000	1,000.00	1,000.00
Manager	Outside labor counsel	1.0000	15,000.00	15,000.00
Manager	Policy updates	1.0000	5,000.00	5,000.00
			Manager Totals	$21,000.00

100.21.01-555	GIS & Aerial Mapping	5,210.00	6,620.00	6,620.00	6,234.00	(6)	(386.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $98,458 X 6.72%	1.0000	6,234.00	6,234.00
			Manager Totals	$6,234.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **01 - Department Wide**							
EXPENSE							
100.21.01-556	Village Data Processing / Network Charge	9,250.00	10,250.00	10,250.00	19,250.00	88	9,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Village Manager's Office charge	1.0000	19,250.00	19,250.00
			Manager Totals	$19,250.00

100.21.01-563	Telephone Service	415.00	415.00	415.00	.00	(100)	(415.00)
100.21.01-564	Cell Phones & Radios	4,550.00	4,380.00	4,800.00	.00	(100)	(4,380.00)
100.21.01-565	Postage	2,000.00	2,000.00	2,000.00	2,000.00		.00
100.21.01-566	Other Operating Services	40,740.00	36,400.00	36,400.00	38,380.00	5	1,980.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Graphic designer	1.0000	3,000.00	3,000.00
Manager	Hootsuite subscription	1.0000	1,200.00	1,200.00
Manager	MailChimp newsletter services	12.0000	140.00	1,680.00
Manager	Special publications	2.0000	5,000.00	10,000.00
Manager	Winnetka Report newsletters	5.0000	4,500.00	22,500.00
			Manager Totals	$38,380.00

100.21.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00
100.21.01-580	Memberships & Publications	6,000.00	6,500.00	6,500.00	7,000.00	8	500.00
100.21.01-581	Training & Travel	10,000.00	15,000.00	10,000.00	15,000.00		.00
100.21.01-589	Village Sponsored Events	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **01 - Department Wide**							
EXPENSE							
	Services & Charges Totals	$128,165.00	$102,565.00	$97,985.00	$108,864.00	6%	$6,299.00
Supplies							
100.21.01-531	Office Supplies - General	20,872.00	21,040.00	21,040.00	22,100.00	5	1,060.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Copy machine	12.0000	750.00	9,000.00
Manager	Miscellaneous supplies	1.0000	5,000.00	5,000.00
Manager	Shredding Service	12.0000	50.00	600.00
Manager	Village stock	1.0000	7,500.00	7,500.00
			Manager Totals	$22,100.00

100.21.01-532	Computer Equipment	2,000.00	2,000.00	.00	2,000.00		.00
100.21.01-540	Other Operating Supplies	13,100.00	13,100.00	15,100.00	20,625.00	57	7,525.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Employee anniversaries, recognition, condolences	1.0000	1,500.00	1,500.00
Manager	Employee holiday gift certificates	155.0000	75.00	11,625.00
Manager	Employee holiday lunch	1.0000	5,000.00	5,000.00
Manager	Employee picnic	1.0000	2,500.00	2,500.00
			Manager Totals	$20,625.00

Supplies Totals	$35,972.00	$36,140.00	$36,140.00	$44,725.00	24%	$8,585.00
Services and Supplies Totals	$164,137.00	$138,705.00	$134,125.00	$153,589.00	11%	$14,884.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **01 - Department Wide**							
EXPENSE							
Capital Outlay							
100.21.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.21.01-640	Office and Other Equipment	.00	.00	.00	.00		.00
100.21.01-645	Technology	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Insurance and Other Chargebacks							
100.21.01-530	Liability Insurance	.00	.00	.00	.00		.00
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$967,544.00	$1,025,748.00	$1,021,626.00	$1,195,458.00	17%	$169,710.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **05 - Economic Development**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.21.05-511	Regular Salaries	108,457.00	121,991.00	121,991.00	132,574.00	9	10,583.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	210701 - Economic Development Coordinator	Earnings		132,574.00
			Manager Totals	$132,574.00

100.21.05-513	Part Time Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$108,457.00	$121,991.00	$121,991.00	$132,574.00	9%	$10,583.00
Benefits							
100.21.05-522	Fringe Benefits - Medical / Dental Insurance	28,872.00	29,261.00	29,261.00	28,959.00	(1)	(302.00)
100.21.05-528	Fringe Benefits - Life Insurance	136.00	84.00	84.00	92.00	10	8.00
	Benefits Totals	$29,008.00	$29,345.00	$29,345.00	$29,051.00	(1%)	($294.00)
Pensions							
100.21.05-523	Fringe Benefits - Medicare	1,573.00	1,769.00	1,769.00	1,922.00	9	153.00
100.21.05-524	Fringe Benefits - Social Security	6,724.00	7,563.00	7,563.00	8,220.00	9	657.00
100.21.05-525	Fringe Benefits - IMRF Pension Er Contribution	8,123.00	9,249.00	9,249.00	10,653.00	15	1,404.00
	Pensions Totals	$16,420.00	$18,581.00	$18,581.00	$20,795.00	12%	$2,214.00
	Salary and Benefits Totals	$153,885.00	$169,917.00	$169,917.00	$182,420.00	7%	$12,503.00
Services and Supplies							
Services & Charges							
100.21.05-551	Consulting Services	14,850.00	15,750.00	15,750.00	18,575.00	18	2,825.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**100 - General Fund**						
Department	**21 - Manager's Office**						
Division	**05 - Economic Development**						
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Collateral materials	1.0000	7,700.00	7,700.00
Manager	CoStar listing service	1.0000	6,400.00	6,400.00
Manager	Signage	1.0000	4,475.00	4,475.00
			Manager Totals	$18,575.00

100.21.05-566	Other Operating Services	21,000.00	23,000.00	23,000.00	17,700.00	(23)	(5,300.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Co-advertising campaigns	1.0000	5,000.00	5,000.00
Manager	Marketing	1.0000	7,200.00	7,200.00
Manager	Social media advertising boosts	1.0000	500.00	500.00
Manager	Year in Review - Economic Development Report	1.0000	5,000.00	5,000.00
			Manager Totals	$17,700.00

100.21.05-580	Memberships & Publications	20,995.00	19,995.00	19,995.00	28,495.00	43	8,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Chamber of Commerce advertising	1.0000	2,000.00	2,000.00
Manager	Chamber of Commerce event sponsorship	1.0000	16,500.00	16,500.00
Manager	Chamber of Commerce membership	1.0000	2,000.00	2,000.00
Manager	Chicago Northshore CVB membership	1.0000	6,995.00	6,995.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **21 - Manager's Office**								
Division **05 - Economic Development**								
EXPENSE								
	Manager Chicago Northshore CVB publications					1.0000	1,000.00	1,000.00
							Manager Totals	$28,495.00
100.21.05-581	Training & Travel	3,340.00	3,845.00	3,845.00	4,685.00	22	840.00	
100.21.05-589	Village Sponsored Events	30,000.00	30,000.00	25,000.00	26,000.00	(13)	(4,000.00)	
	Services & Charges Totals	$90,185.00	$92,590.00	$87,590.00	$95,455.00	3%	$2,865.00	
Supplies								
100.21.05-531	Office Supplies - General	.00	.00	.00	.00		.00	
100.21.05-540	Other Operating Supplies	1,000.00	1,000.00	1,000.00	1,000.00		.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Focus groups/hosted meetings					1.0000	1,000.00	1,000.00
							Manager Totals	$1,000.00
	Supplies Totals	$1,000.00	$1,000.00	$1,000.00	$1,000.00	0%	$0.00	
	Services and Supplies Totals	$91,185.00	$93,590.00	$88,590.00	$96,455.00	3%	$2,865.00	
Division **05 - Economic Development** Totals		$245,070.00	$263,507.00	$258,507.00	$278,875.00	6%	$15,368.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **09 - Human Resources**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.21.09-511	Regular Salaries	235,755.00	278,431.00	278,431.00	309,781.00	11	31,350.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	210803 - Human Resources Manager	Earnings		158,669.00
Manager	210804 - Benefits Manager	Earnings		151,112.00
			Manager Totals	$309,781.00

100.21.09-512	Overtime Salaries	.00	.00	.00	.00		.00
100.21.09-513	Part Time Salaries	.00	25,000.00	4,000.00	25,750.00	3	750.00
100.21.09-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$235,755.00	$303,431.00	$282,431.00	$335,531.00	11%	$32,100.00
Benefits							
100.21.09-522	Fringe Benefits - Medical / Dental Insurance	39,396.00	39,910.00	39,910.00	49,424.00	24	9,514.00
100.21.09-528	Fringe Benefits - Life Insurance	294.00	194.00	194.00	215.00	11	21.00
100.21.09-582	Tuition Assistance	.00	31,500.00	31,500.00	33,885.00	8	2,385.00
	Benefits Totals	$39,690.00	$71,604.00	$71,604.00	$83,524.00	17%	$11,920.00
Pensions							
100.21.09-523	Fringe Benefits - Medicare	3,419.00	4,400.00	4,400.00	4,865.00	11	465.00
100.21.09-524	Fringe Benefits - Social Security	14,617.00	18,813.00	18,813.00	20,804.00	11	1,991.00
100.21.09-524	Fringe Benefits - Social Security	14,617.00	18,813.00	18,813.00	20,804.00	11	1,991.00
100.21.09-525	Fringe Benefits - IMRF Pension Er Contribution	17,658.00	20,466.00	20,466.00	24,298.00	19	3,832.00
	Pensions Totals	$35,694.00	$43,679.00	$43,679.00	$49,967.00	14%	$6,288.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **09 - Human Resources**							
EXPENSE							
	Salary and Benefits Totals	$311,139.00	$418,714.00	$397,714.00	$469,022.00	12%	$50,308.00
Services and Supplies							
Services & Charges							
100.21.09-551	Consulting Services	2,000.00	2,000.00	2,000.00	2,000.00		.00
100.21.09-553	Legal Services	25,000.00	28,500.00	40,000.00	28,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Police entry testing	2.0000	5,250.00	10,500.00
Manager	Police promotional testing	1.0000	18,000.00	18,000.00
			Manager Totals	$28,500.00

100.21.09-566	Other Operating Services	42,466.00	47,854.00	47,854.00	54,455.00	14	6,601.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Assessment tools	6.0000	1,800.00	10,800.00
Manager	Background services	20.0000	168.00	3,360.00
Manager	Calendy subscription	2.0000	150.00	300.00
Manager	CDL Clearinghouse queries	1.0000	100.00	100.00
Manager	Drug and alcohol testing	1.0000	5,700.00	5,700.00
Manager	Employee ID program	25.0000	45.00	1,125.00
Manager	NeoGov license	1.0000	2,900.00	2,900.00
Manager	Pre-placement exams (non public safety)	13.0000	600.00	7,800.00
Manager	Pre-placement exams (public safety)	8.0000	1,875.00	15,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund	**100 - General Fund**							
Department	**21 - Manager's Office**							
Division	**09 - Human Resources**							
EXPENSE								

Manager	Prescription safety glasses program	1.0000	4,820.00	4,820.00	
Manager	Required medical testing/physicals	1.0000	2,500.00	2,500.00	
Manager	Vehicle license abstracts	25.0000	2.00	50.00	
			Manager Totals	$54,455.00	

100.21.09-580	Memberships & Publications	2,267.00	2,267.00	2,267.00	2,465.00	9	198.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	ICMA & ILCMA memberships	1.0000	950.00	950.00
Manager	IPELRA memberships	3.0000	240.00	720.00
Manager	SHRM memberships	3.0000	265.00	795.00
			Manager Totals	$2,465.00

100.21.09-581	Training & Travel	22,315.00	16,315.00	16,315.00	20,715.00	27	4,400.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Certified HR Specialist training	1.0000	675.00	675.00
Manager	IPELRA Conference	1.0000	2,500.00	2,500.00
Manager	IPELRA employment law update	16.0000	325.00	5,200.00
Manager	IPELRA new supervisor training	8.0000	275.00	2,200.00
Manager	IPELRA virtual training	1.0000	2,640.00	2,640.00
Manager	Verbal judo	1.0000	6,000.00	6,000.00
Manager	Workplace incidents- line supervisor training	1.0000	1,500.00	1,500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **21 - Manager's Office**								
Division **09 - Human Resources**								
EXPENSE								
							Manager Totals	$20,715.00
	Services & Charges Totals	$94,048.00	$96,936.00	$108,436.00	$108,135.00	12%	$11,199.00	
Supplies								
100.21.09-531	Office Supplies - General	.00	.00	.00	.00		.00	
100.21.09-532	Computer Equipment	.00	.00	.00	.00		.00	
100.21.09-540	Other Operating Supplies	28,140.00	28,140.00	28,140.00	28,950.00	3	810.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Executive recruitment	1.0000	20,000.00	20,000.00
Manager	HR/Legal compliance posters	1.0000	200.00	200.00
Manager	Recruitment ads & notices	25.0000	350.00	8,750.00
			Manager Totals	$28,950.00

Supplies Totals	$28,140.00	$28,140.00	$28,140.00	$28,950.00	3%	$810.00
Services and Supplies Totals	$122,188.00	$125,076.00	$136,576.00	$137,085.00	10%	$12,009.00
Division **09 - Human Resources** Totals	$433,327.00	$543,790.00	$534,290.00	$606,107.00	11%	$62,317.00

DEPARTMENT NARRATIVE

FINANCE

Mission Statement/Purpose

The Village of Winnetka Finance Department is dedicated to providing exceptional services to its residents, businesses, other governmental agencies, and other Village departments by applying modern financial management practices to ensure that the Village is able to deliver services effectively and efficiently on a sustained basis, and in a manner that is reflective of the organization's commitment to world class customer service.

Current Year Department Accomplishments

- Won the Government Finance Officers (GFOA) Distinguished Budget Presentation Award.
- Awarded Certificate of Achievement for Excellence in Financial Reporting.
- Won the Popular Annual Financial Report Award.
- Selected for FEMA Flood Mitigation Assistance funding $21.2 million.
- Updated comprehensive 5-year stormwater financial plan.
- Implemented enhanced cyber security protocols including an incident response plan and table-top exercise.
- Performed a comprehensive rate analysis for both the Water and Electric funds.
- Implemented automated timekeeping.
- Supported various Village departments by providing financial analysis.

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent (FTE) Employees: **9.5**

FY 2024 FTEs: **9.5**
FY 2023 FTEs: **9.5**
FY 2022 FTEs: **9.5**

Proposed FY 2025 Cost of Salaries and Benefits: **$1,543,039**
Projected FY 2024 Cost of Salaries and Benefits: **$1,435,169**
Budgeted FY 2024 Cost of Salaries and Benefits: **$1,524,129**
Actual FY 2023 Cost of Salaries and Benefits: **$1,378,067**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **1.2%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$439,886**
Projected FY 2024 Cost of Services and Supplies: **$404,653**
Budgeted FY 2024 Cost of Services and Supplies: **$359,853**
Actual FY 2023 Cost of Services and Supplies: **$303,312**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **22.24%**

Fiscal Year 2025 Proposed Department Objectives

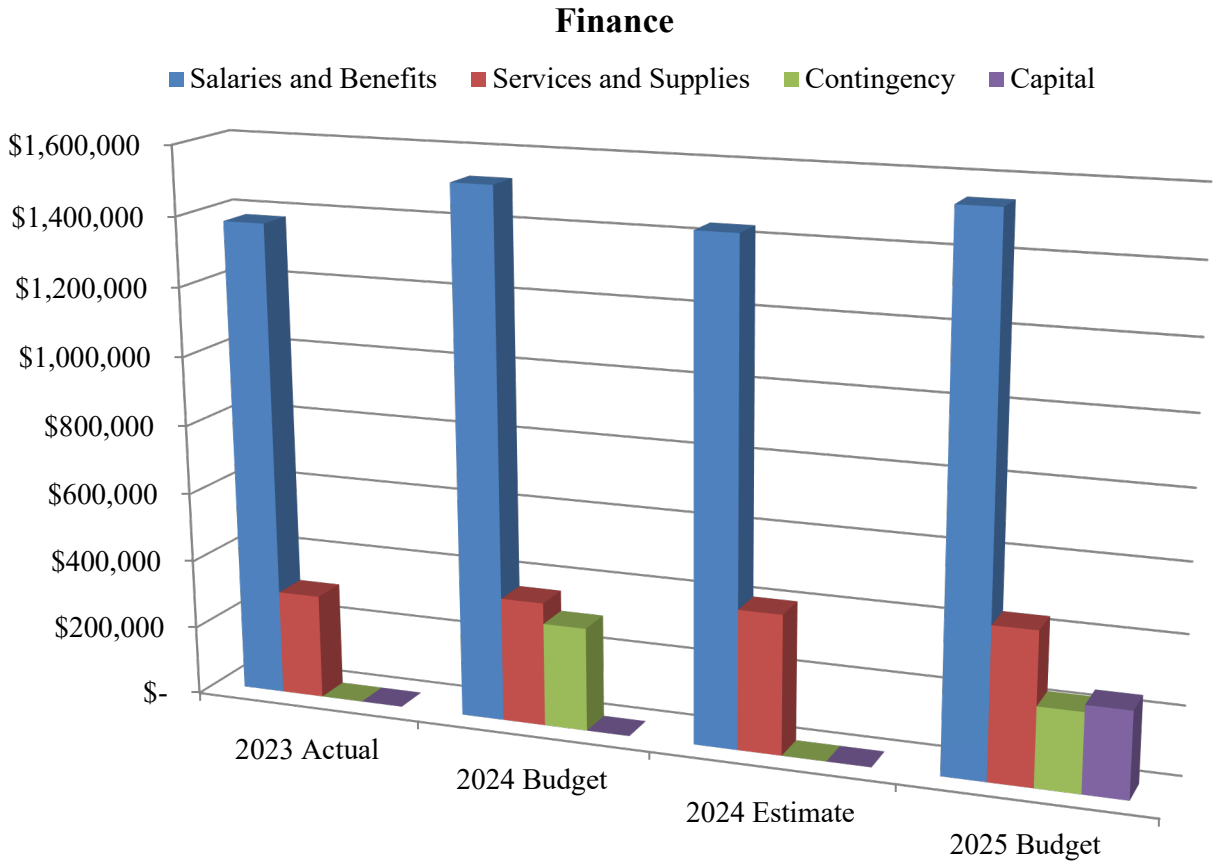
Objective	Action Steps	Timeframe
Safeguard Village financial and technological assets.	• Fully implement cyber security initiatives. • Perform a department review of internal controls and standard operating procedures.	12/31/25
Earn industry recognition for policies, procedures, and documentation.	• Continue to win the GFOA Distinguished Budget Presentation Award. • Continue to receive the Certificate of Achievement for Excellence in Financial Reporting. • Continue to win the Popular Annual Financial Reporting Award.	12/31/25
Support the Village's utility funds by assisting in financial analysis of rates and capital planning.	• Perform ongoing utility rate analysis for the utility funds. • Continue identifying financing alternatives for projects identified in the Strand Stormwater Vision.	12/31/25
Seek out Federal, State and Local grant opportunities to secure additional funding for the Village.	• Continue to track grant opportunities in the IML grant Finder tool, apply where the Village qualifies and secure additional funding.	12/31/25

Fiscal Year 2024 Department Objectives Review

Objective	December 31st, 2024 Anticipated Completion Status
Safeguard Village financial and technological assets.	Ongoing
Earn industry recognition for policies, procedures, and documentation.	Complete
Support the Village's utility funds by assisting in financial analysis of rates and capital planning.	Complete
Win the Popular Annual Financial Reporting Award.	Complete
Seek out Federal, State and Local grant opportunities to secure additional funding for the Village.	Ongoing

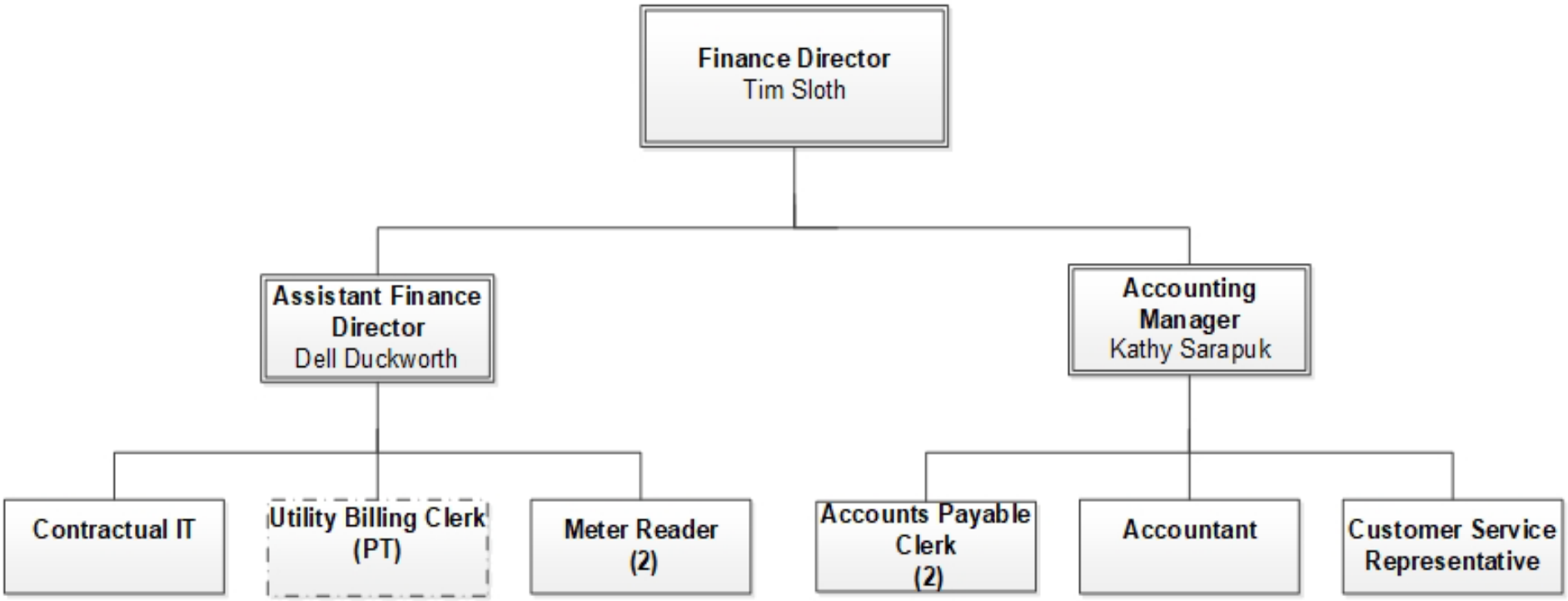
Financial Summary

Finance	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 1,378,067	$ 1,524,129	$ 1,435,169	$ 1,543,039	1.2%	7.5%
Services and Supplies	$ 303,312	$ 359,853	$ 404,653	$ 439,886	22.2%	8.7%
Contingency	$ -	$ 300,000	$ -	$ 230,000	-23.3%	na
Total Operating Exp.	$ 1,681,379	$ 2,183,982	$ 1,839,822	$ 2,212,925	1.3%	20.3%
Capital Outlay	$ -	$ -	$ -	$ 250,000	na	na
Total Department	$ 1,681,379	$ 2,183,982	$ 1,839,822	$ 2,462,925	12.8%	33.9%



Organizational Chart

Village of Winnetka
Finance Department



Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.22.01-511	Regular Salaries	941,121.00	1,055,024.00	1,010,000.00	1,070,478.00	1	15,454.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	220101 - Finance Director	Earnings		205,354.00
Manager	220202 - Assistant Finance Director	Earnings		157,624.00
Manager	220401 - Accounting Manager	Earnings		120,176.00
Manager	220601 - Accountant	Earnings		111,695.00
Manager	220901 - Accounts Payable Clerk	Earnings		99,699.00
Manager	220902 - Accounts Payable Clerk	Earnings		96,887.00
Manager	221002 - Customer Service Representative	Earnings		93,425.00
Manager	221101 - Meter Reader	Earnings		88,799.00
Manager	221102 - Meter Reader	Earnings		88,799.00
Manager	229999 - Finance Budget Only	Earnings		8,020.00
			Manager Totals	$1,070,478.00

100.22.01-512	Overtime Salaries	10,000.00	20,000.00	10,000.00	20,000.00		.00
100.22.01-513	Part Time Salaries	52,815.00	57,120.00	57,120.00	56,844.00		(276.00)
100.22.01-515	Sick Cashed In	8,951.00	10,283.00	7,535.00	9,612.00	(7)	(671.00)
100.22.01-518	Other Compensation	2,500.00	3,500.00	5,000.00	3,500.00		.00
	Employee Pay Totals	$1,015,387.00	$1,145,927.00	$1,089,655.00	$1,160,434.00	1%	$14,507.00
Benefits							
100.22.01-521	Fringe Benefits - Worker's Compensation	12,500.00	17,500.00	17,500.00	17,500.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							
100.22.01-522	Fringe Benefits - Medical / Dental Insurance	163,288.00	180,321.00	156,380.00	160,002.00	(11)	(20,319.00)
100.22.01-528	Fringe Benefits - Life Insurance	1,168.00	709.00	709.00	732.00	3	23.00
100.22.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00
100.22.01-582	Tuition Assistance	12,000.00	.00	.00	.00		.00
	Benefits Totals	$188,956.00	$198,530.00	$174,589.00	$178,234.00	(10%)	($20,296.00)
Pensions							
100.22.01-523	Fringe Benefits - Medicare	14,839.00	16,616.00	15,275.00	16,827.00	1	211.00
100.22.01-524	Fringe Benefits - Social Security	61,126.00	68,180.00	64,150.00	69,182.00	1	1,002.00
100.22.01-525	Fringe Benefits - IMRF Pension Er Contribution	76,502.00	94,876.00	91,500.00	118,362.00	25	23,486.00
	Pensions Totals	$152,467.00	$179,672.00	$170,925.00	$204,371.00	14%	$24,699.00
	Salary and Benefits Totals	$1,356,810.00	$1,524,129.00	$1,435,169.00	$1,543,039.00	1%	$18,910.00
Services and Supplies							
Services & Charges							
100.22.01-551	Consulting Services	39,740.00	55,700.00	95,000.00	79,700.00	43	24,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Appraisal	1.0000	10,200.00	10,200.00
Manager	Audit	1.0000	33,500.00	33,500.00
Manager	Meter reading	1.0000	25,000.00	25,000.00
Manager	Vehicle sticker distribution and website	1.0000	11,000.00	11,000.00
			Manager Totals	$79,700.00

100.22.01-553	Legal Services	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							
100.22.01-555	GIS & Aerial Mapping	1,496.00	1,880.00	1,880.00	1,796.00	(4)	(84.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	GIS Charge - $98,458 X 1.91%	1.0000	1,796.00	1,796.00
			Manager Totals	$1,796.00

100.22.01-556	Village Data Processing / Network Charge	144,722.00	199,000.00	199,000.00	239,000.00	20	40,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Monthly network charge	1.0000	239,000.00	239,000.00
			Manager Totals	$239,000.00

100.22.01-563	Telephone Service	553.00	553.00	553.00	.00	(100)	(553.00)
100.22.01-564	Cell Phones & Radios	3,600.00	3,600.00	3,600.00	.00	(100)	(3,600.00)
100.22.01-566	Other Operating Services	19,900.00	19,900.00	19,900.00	22,250.00	12	2,350.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Capital planning software renewal	1.0000	1,250.00	1,250.00
Manager	Utility bill printing service	1.0000	6,500.00	6,500.00
Manager	Utility billing lockbox	1.0000	14,500.00	14,500.00
			Manager Totals	$22,250.00

100.22.01-574	Vehicle Maint Service Charge	9,127.00	10,375.00	10,375.00	17,695.00	71	7,320.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**100 - General Fund**						
Department	**22 - Finance**						
Division	**01 - Department Wide**						
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Vehicle service charge	1.0000	17,695.00	17,695.00
			Manager Totals	$17,695.00

100.22.01-580	Memberships & Publications	2,545.00	2,545.00	2,545.00	2,545.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Accounting Manager memberships	1.0000	300.00	300.00
Manager	Financial periodical subscriptions	1.0000	500.00	500.00
Manager	GFOA (Finance Director)	1.0000	190.00	190.00
Manager	IAPPO (Assistant Finance Director)	1.0000	45.00	45.00
Manager	IGFOA (Assistant Finance Director)	1.0000	150.00	150.00
Manager	IGFOA (Finance Director)	1.0000	190.00	190.00
Manager	IL CPA (Finance Director)	1.0000	110.00	110.00
Manager	IL Municipal Treasurers Association (Finance Director)	1.0000	80.00	80.00
Manager	Legal ads	1.0000	750.00	750.00
Manager	Midwest Assc. of Public Procurement (Village)	1.0000	45.00	45.00
Manager	National Institute of Government Procurement (Village)	1.0000	185.00	185.00
			Manager Totals	$2,545.00

100.22.01-581	Training & Travel	2,900.00	2,900.00	2,900.00	4,500.00	55	1,600.00

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GFOA national conference (Finance Director)	1.0000	1,500.00	1,500.00
Manager	IGFOA state conference (Accounting Manager)	1.0000	750.00	750.00
Manager	Local conferences and events	1.0000	1,000.00	1,000.00
Manager	Tyler/New World conference (AFD)	1.0000	1,250.00	1,250.00
			Manager Totals	$4,500.00

100.22.01-592	Credit Card Service Fees	.00	.00	.00	.00		.00
	Services & Charges Totals	$224,583.00	$296,453.00	$335,753.00	$367,486.00	24%	$71,033.00
Supplies							
100.22.01-531	Office Supplies - General	62,150.00	62,150.00	62,150.00	62,150.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Budget printing and supplies	1.0000	2,750.00	2,750.00
Manager	Paper, toner, folders, parking permits, general supplies	1.0000	25,000.00	25,000.00
Manager	Postage and copier charges	12.0000	2,500.00	30,000.00
Manager	Smartphone meter reading devices maint.	1.0000	4,400.00	4,400.00
			Manager Totals	$62,150.00

100.22.01-532	Computer Equipment	250.00	250.00	.00	250.00		.00
100.22.01-537	Uniforms	.00	.00	250.00	.00		.00
100.22.01-540	Other Operating Supplies	1,000.00	1,000.00	6,500.00	10,000.00	900	9,000.00
100.22.01-542	Vehicles, Parts and Equipment	.00	.00	.00	.00		.00
	Supplies Totals	$63,400.00	$63,400.00	$68,900.00	$72,400.00	14%	$9,000.00
	Services and Supplies Totals	$287,983.00	$359,853.00	$404,653.00	$439,886.00	22%	$80,033.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							
Capital Outlay							
100.22.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.22.01-640	Office and Other Equipment	.00	.00	.00	.00		.00
100.22.01-645	Technology	.00	.00	.00	250,000.00		250,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	AMI Deployment - Year 1	1.0000	250,000.00	250,000.00
			Manager Totals	$250,000.00

Capital Outlay Totals	$0.00	$0.00	$0.00	$250,000.00	+++	$250,000.00
Contingency						
100.22.01-593 Contingency	650,000.00	300,000.00	.00	230,000.00	(23)	(70,000.00)
Contingency Totals	$650,000.00	$300,000.00	$0.00	$230,000.00	(23%)	($70,000.00)
Division **01 - Department Wide** Totals	$2,294,793.00	$2,183,982.00	$1,839,822.00	$2,462,925.00	13%	$278,943.00
Department **22 - Finance** Totals	$2,294,793.00	$2,183,982.00	$1,839,822.00	$2,462,925.00	13%	$278,943.00

DEPARTMENT NARRATIVE

POLICE DEPARTMENT

Mission Statement/Purpose

The Mission of the Winnetka Police Department is to protect life and property; preserve a peaceful community; prevent, detect and investigate crimes; justly enforce laws; and protect the rights of all citizens.

Services provided include preventive patrol, criminal investigations, traffic and parking enforcement, juvenile justice procedures, crime prevention and education, social services, and animal control.

Current Year Department Accomplishments

- Completed phase one of HVAC system replacement.
- Implemented landscaper licensing program and enforcement of amended gasoline powered leaf blower ordinance.
- Incorporated additional strategies for the Walk Your Bike campaign.
- Began Body Worn Camera pilot program, including purchasing and installing equipment, training officers, and deploying cameras for all sworn personnel in compliance with state mandates.
- Awarded a grant of $42,000 for body-worn camera expenses.
- Upgraded the in-car camera system in all squad cars to be compatible with body-camera equipment.
- Partnered with Human Resources to establish a new Police Officer eligibility list.
- Hired one new Police Officer who successfully completed the police academy.
- Promoted a Sergeant to Commander.
- Promoted a Patrol Officer to Sergeant.
- Established a Peer Support Program in conjunction with our Wellness Program initiatives.
- Contracted with a private security company to address security issues at Cherry Street Beach.
- Engaged with local schools to review safety protocols and conduct drills.
- Supported multiple community events to ensure public safety.

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent Employees: **38.0**

FY 2024 FTEs: **36.0**
FY 2023 FTEs: **35.5**
FY 2022 FTEs: **35.5**

Proposed FY 2025 Cost of Salaries and Benefits: **$6,608,000**
Projected FY 2024 Cost of Salaries and Benefits: **$6,641,521**
Budgeted FY 2024 Cost of Salaries and Benefits: **$6,524,963**
Actual FY 2023 Cost of Salaries and Benefits: **$6,083,948**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **1.27%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$2,285,824**
Projected FY 2024 Cost of Services and Supplies: **$1,606,561**
Budgeted FY 2024 Cost of Services and Supplies: **$1,608,632**
Actual FY 2023 Cost of Services and Supplies: **$1,521,652**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **42.10%**

Fiscal Year 2025 Proposed Department Objectives

Objective	Action Steps	Notes
Partner with private security company for community safety.	• Identify preferred vendor. • Establish department policy. • Enter contractual agreement. • Collaborate with selected vendors for security and safety strategies. • Create communication campaign to educate residents of partnership.	03/25
Increase number of License Plate Readers throughout the Village.	• Receive IDOT permit approval. • Install readers.	10/25
Implement a K9 program.	• Identify K9 training functions. • Establish department policy. • Purchase K9 and equipment. • Train K9 and handler.	12/25
Onboard new patrol officers and community service officers.	• Attend police academy. • Complete field training program. • Proceed to independent patrol.	07/25
Create additional detective position within Investigations Division.	• Establish selection process. • Identify preferred candidate. • Assign and onboard candidate.	3/25
Implement Wellness Program initiatives.	• Identify priority initiatives. • Establish policy and begin training.	12/25
Reinforce crime prevention and community relations efforts.	• Maintain proactive community engagement activities. • Continue to actively build positive relationships with the community via social media	Ongoing objectives
Partner with public and private schools to enhance safety for students and staff.	• Schedule law enforcement safety drills. • Conduct staff training as required.	Ongoing objectives.

Fiscal Year 2024 Department Objectives Review

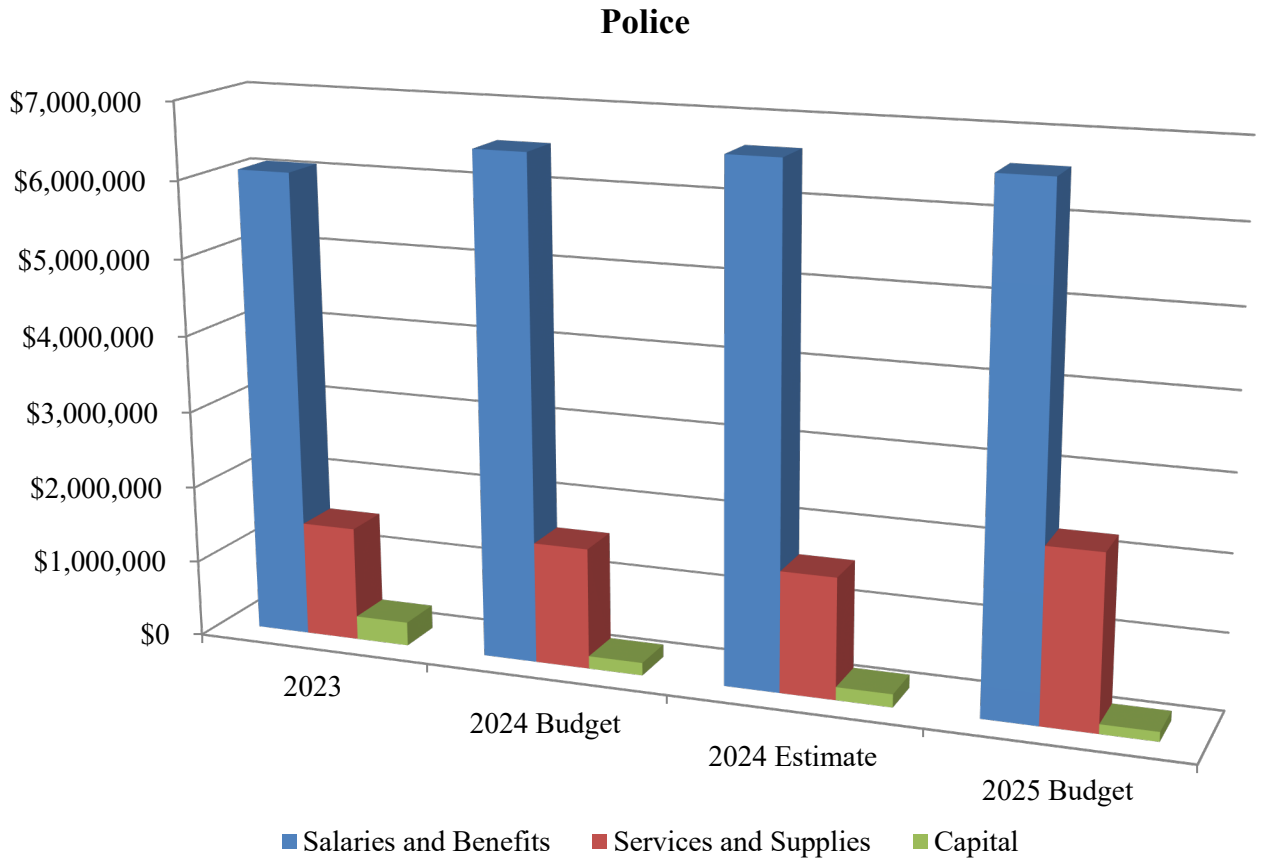
December 31, 2024

Objective	Action Steps	Notes
Install remaining three License Plate Readers	• Receive IDOT permit approval. • Install readers.	Completed
Upgrade existing squad car camera system.	• Identify vendor. • Purchase equipment. • Install cameras.	Completed
Onboard new patrol officers and community service officers.	• Attend police academy. • Complete field training program. • Proceed to independent patrol.	Ongoing objectives
Promote a Commander and a Sergeant.	• Establish promotional process. • Identify preferred candidate. • Promote candidates.	Completed
Establish a peer support program as part of the ongoing wellness initiative.	• Identify officers. • Complete peer support training. • Partner with peer support networks.	Completed
Reinforce crime prevention and community relations efforts	• Maintain proactive community engagement activities. • Continue to actively build positive relationships with the community via social media.	Ongoing objectives
Partner with public and private schools to enhance safety for students and staff	• Schedule law enforcement safety drills. • Conduct staff training as required.	Ongoing objectives

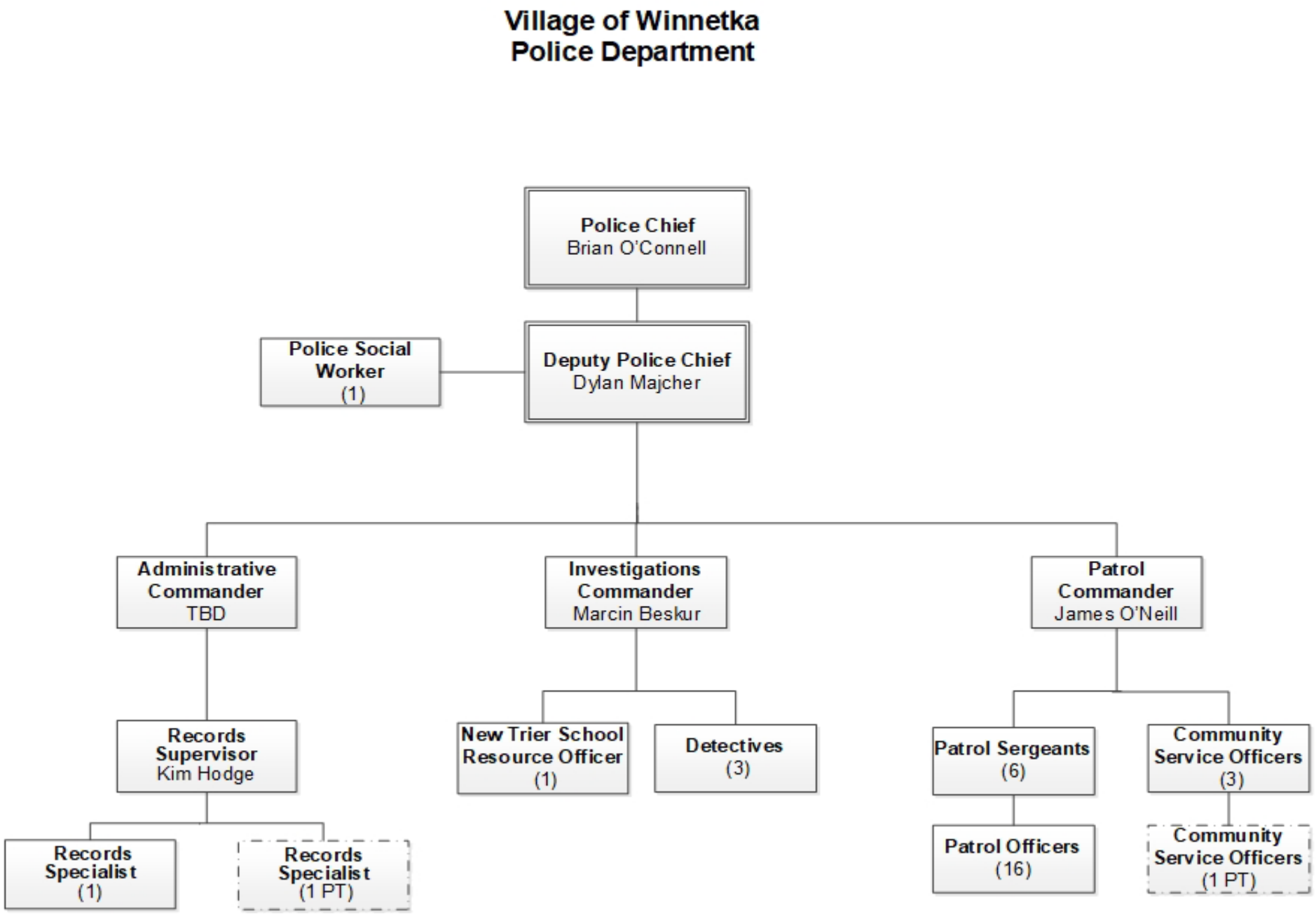


Financial Summary

Police	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 6,083,948	$ 6,524,963	$ 6,641,521	$ 6,608,000	1.3%	-0.5%
Services and Supplies	$ 1,521,652	$ 1,608,632	$ 1,606,561	$ 2,285,824	42.1%	42.3%
Total Operating Exp.	$ 7,605,600	$ 8,133,595	$ 8,248,082	$ 8,893,824	9.3%	7.8%
Capital Outlay	$ 308,767	$ 165,000	$ 170,618	$ 125,000	-24.2%	0.0%
Total Department	$ 7,914,367	$ 8,298,595	$ 8,418,700	$ 9,018,824	8.7%	7.1%



Organizational Chart



Department Metrics

Annual Activity Summary	2023	2022	2021	% Change (2022-2023)
Calls for Service	21,401	18,736	19,768	14.22%
Crime Reports	281	311	209	-9.65%
Custodial Arrests	187	148	134	26.35%
Ordinance Citations	228	153	209	49.02%
Traffic - Citations & Warnings	2,592	1,776	1,856	45.95%
Parking Citations	2,668	2,747	1,485	-2.88%
Total Traffic Crashes	279	287	285	-2.79%
Other Department Services	10,156	9,363	8,773	8.47%
Department Training (hours)	5,411	5,867	4,576	-7.77%

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.01-512	Overtime Salaries	.00	.00	.00	.00		.00
100.26.01-513	Part Time Salaries	30,000.00	.00	.00	.00		.00
100.26.01-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$30,000.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
100.26.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.26.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
100.26.01-582	Tuition Assistance	12,825.00	.00	.00	.00		.00
	Benefits Totals	$12,825.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.26.01-523	Fringe Benefits - Medicare	468.00	.00	.00	.00		.00
100.26.01-524	Fringe Benefits - Social Security	1,860.00	.00	.00	.00		.00
100.26.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.26.01-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$2,328.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$45,153.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
100.26.01-553	Legal Services	.00	.00	.00	.00		.00
100.26.01-554	Social Work	.00	.00	.00	15,000.00		15,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Contract for back-up social services	1.0000	15,000.00	15,000.00
			Manager Totals	$15,000.00

100.26.01-555	GIS & Aerial Mapping	16,711.00	21,225.00	21,225.00	20,059.00	(5)	(1,166.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	GIS Charge - $102,027 X 19.66%	1.0000	20,059.00	20,059.00
			Manager Totals	$20,059.00

100.26.01-556	Village Data Processing / Network Charge	139,862.00	199,000.00	199,000.00	225,000.00	13	26,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Network support and computer charges	1.0000	225,000.00	225,000.00
			Manager Totals	$225,000.00

100.26.01-557	Technology Licensing & Maintenance	93,950.00	85,550.00	85,550.00	83,200.00	(3)	(2,350.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Automated license plate readers	5.0000	3,450.00	17,250.00
Manager	E-ticketing system	1.0000	1,300.00	1,300.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Evidence.com professional licenses				3.0000	550.00	1,650.00
	Manager	Property and evidence software subscription				1.0000	1,200.00	1,200.00
	Manager	STARCOM subscription fees				1.0000	22,500.00	22,500.00
	Manager	Training records management software				1.0000	1,300.00	1,300.00
	Manager	Video security service and maintenance				1.0000	38,000.00	38,000.00
							Manager Totals	$83,200.00
100.26.01-562	Dispatch Services	532,492.00	560,061.00	560,061.00	582,463.00	4	22,402.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Consolidated dispatch contract (year 2 of 10)				1.0000	582,463.00	582,463.00
							Manager Totals	$582,463.00
100.26.01-563	Telephone Service	7,835.00	7,835.00	2,000.00	.00	(100)	(7,835.00)	
100.26.01-564	Cell Phones & Radios	29,080.00	29,080.00	33,000.00	1,200.00	(96)	(27,880.00)	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Radio maintenance				1.0000	1,200.00	1,200.00
							Manager Totals	$1,200.00
100.26.01-566	Other Operating Services	55,655.00	54,450.00	54,450.00	575,000.00	956	520,550.00	
	Budget Transactions							

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administrative services	1.0000	1,000.00	1,000.00
Manager	Animal control expenses	1.0000	800.00	800.00
Manager	Contractual beach security services	1.0000	13,500.00	13,500.00
Manager	Contractual private security services	2.0000	250,000.00	500,000.00
Manager	Crossing guard services	1.0000	31,500.00	31,500.00
Manager	Investigations software subscriptions	1.0000	10,000.00	10,000.00
Manager	Lexipol policy manual subscription	1.0000	11,700.00	11,700.00
Manager	Mortuary services	1.0000	1,000.00	1,000.00
Manager	Shredding services	1.0000	1,500.00	1,500.00
Manager	Subpoena processing fees	1.0000	3,000.00	3,000.00
Manager	Towing	1.0000	1,000.00	1,000.00
			Manager Totals	$575,000.00

100.26.01-568	Utilities	44,500.00	48,950.00	48,950.00	48,950.00		.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Water, electric, and stormwater fees	1.0000	48,950.00	48,950.00
			Manager Totals	$48,950.00

100.26.01-570	Repair & Maintenance - Buildings	74,700.00	73,600.00	73,600.00	81,800.00	11	8,200.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
Manager	Building furnishings					1.0000	8,500.00	8,500.00
Manager	Building repairs and maintenance					1.0000	30,000.00	30,000.00
Manager	Custodial services					1.0000	24,300.00	24,300.00
Manager	Fire extinguisher maintenance					1.0000	1,000.00	1,000.00
Manager	Generator service					1.0000	5,000.00	5,000.00
Manager	HVAC preventative maintenance					1.0000	2,500.00	2,500.00
Manager	Janitor and miscellaneous supplies					1.0000	5,000.00	5,000.00
Manager	Laundry and floor mat service					1.0000	4,000.00	4,000.00
Manager	Pest control services					1.0000	1,500.00	1,500.00
							Manager Totals	$81,800.00
100.26.01-574	Vehicle Maint Service Charge	164,355.00	130,355.00	130,355.00	174,356.00	34	44,001.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Fleet services assessment					1.0000	174,356.00	174,356.00
							Manager Totals	$174,356.00
100.26.01-575	Rental - Office Equipment	5,000.00	5,000.00	4,000.00	5,000.00		.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Copier rental					1.0000	5,000.00	5,000.00
							Manager Totals	$5,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **01 - Department Wide**							
EXPENSE							
100.26.01-580	Memberships & Publications	42,956.00	43,656.00	44,500.00	44,676.00	2	1,020.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Crime lab building maintenance fund	1.0000	3,000.00	3,000.00
Manager	Crime lab fee	1.0000	18,600.00	18,600.00
Manager	ILEAS membership	1.0000	120.00	120.00
Manager	NEMRT memberships	28.0000	95.00	2,660.00
Manager	NIPAS fees	1.0000	7,000.00	7,000.00
Manager	NIPSTA memberships	28.0000	167.00	4,676.00
Manager	NORTAF fees	1.0000	6,600.00	6,600.00
Manager	Peer support network membership	1.0000	1,020.00	1,020.00
Manager	Professional memberships	1.0000	1,000.00	1,000.00
			Manager Totals	$44,676.00

100.26.01-581	Training & Travel	80,520.00	82,820.00	82,820.00	101,810.00	23	18,990.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Books, periodicals, and videos	1.0000	1,200.00	1,200.00
Manager	Field training program software	1.0000	1,670.00	1,670.00
Manager	Fitness supplies and maintenance	1.0000	2,100.00	2,100.00
Manager	Motorcycle officer training	1.0000	5,500.00	5,500.00
Manager	Police law institute training	1.0000	3,100.00	3,100.00
Manager	Police training academy	4.0000	7,435.00	29,740.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
Manager	Professional conferences					1.0000	9,000.00	9,000.00
Manager	Range supplies maintenance and ammo					1.0000	23,000.00	23,000.00
Manager	Staff and command					1.0000	10,100.00	10,100.00
Manager	Training and expenses					1.0000	15,000.00	15,000.00
Manager	Training publication subscription fees					28.0000	50.00	1,400.00
							Manager Totals	$101,810.00
	Services & Charges Totals	$1,287,616.00	$1,341,582.00	$1,339,511.00	$1,958,514.00	46%	$616,932.00	
Supplies								
100.26.01-532	Computer Equipment	1,000.00	2,500.00	2,500.00	2,500.00		.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Computer equipment					1.0000	1,000.00	1,000.00
Manager	E-Citation printers and accessories					1.0000	1,500.00	1,500.00
							Manager Totals	$2,500.00
100.26.01-539	Police Equipment	60,360.00	127,050.00	127,050.00	161,860.00	27	34,810.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	AEDs and supplies					5.0000	1,900.00	9,500.00
Manager	Body armor (civilian personnel)					2.0000	1,200.00	2,400.00
Manager	Body armor (sworn personnel)					9.0000	2,100.00	18,900.00
Manager	Body worn camera and electronic control devices (year 3 of 5)					1.0000	65,000.00	65,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Community relations supplies				1.0000	3,000.00	3,000.00
	Manager	Crime scene supplies				1.0000	2,000.00	2,000.00
	Manager	Crossing guard supplies				1.0000	350.00	350.00
	Manager	First aid and universal precaution supplies				1.0000	1,450.00	1,450.00
	Manager	Investigations supplies				1.0000	1,000.00	1,000.00
	Manager	Patrol supplies and equipment				1.0000	3,500.00	3,500.00
	Manager	Property and evidence storage supplies				1.0000	1,000.00	1,000.00
	Manager	Rifles				11.0000	1,610.00	17,710.00
	Manager	Task force uniforms and supplies				1.0000	2,500.00	2,500.00
	Manager	Traffic safety equipment				1.0000	3,050.00	3,050.00
	Manager	Uniform, patches				1.0000	500.00	500.00
	Manager	Uniforms, new CSOs				2.0000	2,000.00	4,000.00
	Manager	Uniforms, new officers				4.0000	4,500.00	18,000.00
	Manager	Uniforms, promotions				1.0000	2,000.00	2,000.00
	Manager	Uniforms, specialty assignment				1.0000	6,000.00	6,000.00
							Manager Totals	$161,860.00
100.26.01-540	Other Operating Supplies	26,500.00	26,500.00	26,500.00	28,800.00	9	2,300.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administration and miscellaneous supplies	1.0000	5,500.00	5,500.00
Manager	Paper and office supplies	1.0000	4,000.00	4,000.00
Manager	Postage and shipping expenses	1.0000	2,500.00	2,500.00
Manager	Printer and copier supplies	1.0000	6,000.00	6,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
Manager	Printing expenses					1.0000	6,000.00	6,000.00
Manager	Prisoner food and services					1.0000	500.00	500.00
Manager	Records supplies					1.0000	2,000.00	2,000.00
Manager	Recruitment supplies					1.0000	1,300.00	1,300.00
Manager	Social services supplies					1.0000	1,000.00	1,000.00
							Manager Totals	$28,800.00
100.26.01-542	Vehicles, Parts and Equipment	166,660.00	80,750.00	80,750.00	103,900.00	29	23,150.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Bicycle equipment and maintenance					1.0000	700.00	700.00
Manager	Miscellaneous squad supplies					1.0000	500.00	500.00
Manager	Motorcycle maintenance and repair					1.0000	200.00	200.00
Manager	Radar unit maintenance and certification					1.0000	8,500.00	8,500.00
Manager	Squad car camera system (year 2 of 5)					1.0000	27,500.00	27,500.00
Manager	Squad equipment installation and repairs					1.0000	65,000.00	65,000.00
Manager	Vehicle cleaning and decontamination					1.0000	1,500.00	1,500.00
							Manager Totals	$103,900.00
	Supplies Totals	$254,520.00	$236,800.00	$236,800.00	$297,060.00	25%	$60,260.00	
	Services and Supplies Totals	$1,542,136.00	$1,578,382.00	$1,576,311.00	$2,255,574.00	43%	$677,192.00	
Capital Outlay								
100.26.01-615	Buildings & Structures	250,000.00	.00	5,162.00	.00		.00	
100.26.01-620	Improvements Other Than Buildings	.00	.00	.00	.00		.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **01 - Department Wide**							
EXPENSE							
100.26.01-625	Heavy Machinery	.00	.00	.00	.00		.00
100.26.01-630	Motor Vehicles	.00	165,000.00	165,456.00	125,000.00	(24)	(40,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2025 Chevrolet Tahoe	1.0000	65,000.00	65,000.00
Manager	2025 Ford Explorer	1.0000	60,000.00	60,000.00
			Manager Totals	$125,000.00

100.26.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.26.01-640	Office and Other Equipment	65,000.00	.00	.00	.00		.00
100.26.01-645	Technology	.00	.00	.00	.00		.00
	Capital Outlay Totals	$315,000.00	$165,000.00	$170,618.00	$125,000.00	(24%)	($40,000.00)
Insurance and Other Chargebacks							
100.26.01-530	Liability Insurance	27,500.00	30,250.00	30,250.00	30,250.00		.00
	Insurance and Other Chargebacks Totals	$27,500.00	$30,250.00	$30,250.00	$30,250.00	0%	$0.00
	Division **01 - Department Wide** Totals	$1,929,789.00	$1,773,632.00	$1,777,179.00	$2,410,824.00	36%	$637,192.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.10-511	Regular Salaries	771,817.00	898,086.00	863,000.00	930,480.00	4	32,394.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260101 - Police Chief	Earnings		192,820.00
Manager	260201 - Deputy Police Chief	Earnings		183,349.00
Manager	260301 - Commander	Earnings		169,445.00
Manager	260302 - Commander	Earnings		154,214.00
Manager	260303 - Commander	Earnings		130,972.00
Manager	261102 - Social Worker	Earnings		99,680.00
			Manager Totals	$930,480.00

100.26.10-512	Overtime Salaries	10,000.00	2,000.00	10,000.00	.00	(100)	(2,000.00)
100.26.10-515	Sick Cashed In	16,444.00	12,696.00	11,235.00	8,639.00	(32)	(4,057.00)
100.26.10-516	Holiday Salaries	.00	.00	.00	2,519.00		2,519.00
100.26.10-518	Other Compensation	7,580.00	8,580.00	14,500.00	16,750.00	95	8,170.00
	Employee Pay Totals	$805,841.00	$921,362.00	$898,735.00	$958,388.00	4%	$37,026.00
Benefits							
100.26.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.10-521	Fringe Benefits - Worker's Compensation	57,500.00	.00	65,000.00	.00		.00
100.26.10-522	Fringe Benefits - Medical / Dental Insurance	127,446.00	149,522.00	149,522.00	165,009.00	10	15,487.00
100.26.10-528	Fringe Benefits - Life Insurance	958.00	548.00	548.00	485.00	(11)	(63.00)
	Benefits Totals	$185,904.00	$150,070.00	$215,070.00	$165,494.00	10%	$15,424.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **10 - Administration**							
EXPENSE							
Pensions							
100.26.10-523	Fringe Benefits - Medicare	11,686.00	13,360.00	13,360.00	13,896.00	4	536.00
100.26.10-524	Fringe Benefits - Social Security	8,253.00	14,475.00	14,475.00	6,180.00	(57)	(8,295.00)
100.26.10-525	Fringe Benefits - IMRF Pension Er Contribution	9,970.00	16,542.00	16,542.00	8,712.00	(47)	(7,830.00)
100.26.10-526	Fringe Benefits - Police Pension Er Contribution	252,773.00	276,813.00	276,813.00	175,551.00	(37)	(101,262.00)
100.26.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$282,682.00	$321,190.00	$321,190.00	$204,339.00	(36%)	($116,851.00)
	Salary and Benefits Totals	$1,274,427.00	$1,392,622.00	$1,434,995.00	$1,328,221.00	(5%)	($64,401.00)
	Division **10 - Administration** Totals	$1,274,427.00	$1,392,622.00	$1,434,995.00	$1,328,221.00	(5%)	($64,401.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **13 - Community Service Officers**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.13-511	Regular Salaries	167,926.00	179,802.00	233,804.00	250,632.00	39	70,830.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260901 - Community Service Officer	Earnings		93,093.00
Manager	260902 - Community Service Officer	Earnings		90,466.00
Manager	260903 - Community Service Officer	Earnings		67,073.00
			Manager Totals	$250,632.00

100.26.13-512	Overtime Salaries	2,600.00	6,000.00	2,500.00	6,000.00		.00
100.26.13-513	Part Time Salaries	103,526.00	101,396.00	40,660.00	47,832.00	(53)	(53,564.00)
100.26.13-515	Sick Cashed In	.00	.00	.00	.00		.00
100.26.13-518	Other Compensation	2,600.00	2,600.00	2,100.00	.00	(100)	(2,600.00)
	Employee Pay Totals	$276,652.00	$289,798.00	$279,064.00	$304,464.00	5%	$14,666.00
Benefits							
100.26.13-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.13-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.13-522	Fringe Benefits - Medical / Dental Insurance	21,048.00	21,298.00	40,455.00	41,529.00	95	20,231.00
100.26.13-528	Fringe Benefits - Life Insurance	205.00	123.00	123.00	171.00	39	48.00
	Benefits Totals	$21,253.00	$21,421.00	$40,578.00	$41,700.00	95%	$20,279.00
Pensions							
100.26.13-523	Fringe Benefits - Medicare	4,012.00	4,202.00	4,202.00	4,416.00	5	214.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **13 - Community Service Officers**							
EXPENSE							
100.26.13-524	Fringe Benefits - Social Security	17,152.00	17,968.00	17,968.00	18,878.00	5	910.00
100.26.13-525	Fringe Benefits - IMRF Pension Er Contribution	20,527.00	24,416.00	24,416.00	26,951.00	10	2,535.00
100.26.13-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.26.13-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$41,691.00	$46,586.00	$46,586.00	$50,245.00	8%	$3,659.00
	Salary and Benefits Totals	$339,596.00	$357,805.00	$366,228.00	$396,409.00	11%	$38,604.00
Services and Supplies							
Supplies							
100.26.13-540	Other Operating Supplies	.00	.00	.00	.00		.00
	Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Services and Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Division **13 - Community Service Officers** Totals		$339,596.00	$357,805.00	$366,228.00	$396,409.00	11%	$38,604.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **14 - General & Criminal Records**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.14-511	Regular Salaries	124,442.00	139,971.00	139,971.00	159,853.00	14	19,882.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260813 - Records Specialist	Earnings		70,429.00
Manager	260814 - Records Supervisor	Earnings		89,424.00
			Manager Totals	$159,853.00

100.26.14-512	Overtime Salaries	5,000.00	3,500.00	1,000.00	3,500.00		.00
100.26.14-513	Part Time Salaries	35,234.00	45,013.00	45,013.00	51,357.00	14	6,344.00
100.26.14-515	Sick Cashed In	.00	.00	.00	.00		.00
100.26.14-516	Holiday Salaries	.00	.00	.00	.00		.00
100.26.14-518	Other Compensation	1,440.00	1,440.00	1,440.00	.00	(100)	(1,440.00)
	Employee Pay Totals	$166,116.00	$189,924.00	$187,424.00	$214,710.00	13%	$24,786.00
Benefits							
100.26.14-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.14-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.14-522	Fringe Benefits - Medical / Dental Insurance	21,048.00	31,331.00	31,331.00	30,997.00	(1)	(334.00)
100.26.14-528	Fringe Benefits - Life Insurance	156.00	98.00	98.00	112.00	14	14.00
	Benefits Totals	$21,204.00	$31,429.00	$31,429.00	$31,109.00	(1%)	($320.00)
Pensions							
100.26.14-523	Fringe Benefits - Medicare	2,410.00	2,753.00	2,753.00	3,114.00	13	361.00
100.26.14-524	Fringe Benefits - Social Security	10,300.00	11,776.00	11,776.00	13,312.00	13	1,536.00

Village of Winnetka
Budget Detail
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Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **14 - General & Criminal Records**							
EXPENSE							
100.26.14-525	Fringe Benefits - IMRF Pension Er Contribution	12,334.00	16,141.00	16,141.00	19,073.00	18	2,932.00
100.26.14-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.26.14-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$25,044.00	$30,670.00	$30,670.00	$35,499.00	16%	$4,829.00
	Salary and Benefits Totals	$212,364.00	$252,023.00	$249,523.00	$281,318.00	12%	$29,295.00
Division **14 - General & Criminal Records** Totals		$212,364.00	$252,023.00	$249,523.00	$281,318.00	12%	$29,295.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **16 - Investigations**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.16-511	Regular Salaries	332,211.00	320,934.00	320,934.00	357,167.00	11	36,233.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260406 - Police Officer	Earnings		120,270.00
Manager	260411 - Police Officer	Earnings		120,270.00
Manager	260419 - Police Officer	Earnings		116,627.00
			Manager Totals	$357,167.00

100.26.16-512	Overtime Salaries	40,000.00	45,000.00	55,000.00	45,000.00		.00
100.26.16-515	Sick Cashed In	2,347.00	.00	.00	7,633.00		7,633.00
100.26.16-516	Holiday Salaries	6,258.00	6,172.00	7,701.00	6,843.00	11	671.00
100.26.16-518	Other Compensation	3,975.00	3,975.00	7,850.00	8,100.00	104	4,125.00
	Employee Pay Totals	$384,791.00	$376,081.00	$391,485.00	$424,743.00	13%	$48,662.00
Benefits							
100.26.16-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.16-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.16-522	Fringe Benefits - Medical / Dental Insurance	60,518.00	87,444.00	87,444.00	86,538.00	(1)	(906.00)
100.26.16-528	Fringe Benefits - Life Insurance	408.00	224.00	224.00	249.00	11	25.00
	Benefits Totals	$60,926.00	$87,668.00	$87,668.00	$86,787.00	(1%)	($881.00)
Pensions							
100.26.16-523	Fringe Benefits - Medicare	5,622.00	5,452.00	5,452.00	6,158.00	13	706.00
100.26.16-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00

Village of Winnetka
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Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **16 - Investigations**							
EXPENSE							
100.26.16-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.26.16-526	Fringe Benefits - Police Pension Er Contribution	130,717.00	138,223.00	138,223.00	70,418.00	(49)	(67,805.00)
100.26.16-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$136,339.00	$143,675.00	$143,675.00	$76,576.00	(47%)	($67,099.00)
	Salary and Benefits Totals	$582,056.00	$607,424.00	$622,828.00	$588,106.00	(3%)	($19,318.00)
	Division **16 - Investigations** Totals	$582,056.00	$607,424.00	$622,828.00	$588,106.00	(3%)	($19,318.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **17 - Uniformed Patrol**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.17-511	Regular Salaries	2,127,837.00	2,144,145.00	2,056,413.00	2,567,067.00	20	422,922.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260401 - Police Officer	Earnings		95,554.00
Manager	260402 - Police Officer	Earnings		92,208.00
Manager	260403 - Police Officer	Earnings		115,285.00
Manager	260404 - Police Officer	Earnings		115,285.00
Manager	260405 - Police Officer	Earnings		92,208.00
Manager	260407 - Police Officer	Earnings		115,285.00
Manager	260408 - Police Officer	Earnings		111,837.00
Manager	260409 - Police Officer	Earnings		120,270.00
Manager	260410 - Police Officer	Earnings		103,598.00
Manager	260412 - Police Officer	Earnings		90,482.00
Manager	260413 - Police Officer	Earnings		97,807.00
Manager	260414 - Police Officer	Earnings		113,369.00
Manager	260415 - Police Officer	Earnings		95,554.00
Manager	260416 - Police Officer	Earnings		101,575.00
Manager	260417 - Police Officer	Earnings		93,020.00
Manager	260418 - Police Officer	Earnings		120,270.00
Manager	260420 - Police Officer	Earnings		85,397.00
Manager	260501 - Sergeant	Earnings		131,878.00
Manager	260502 - Sergeant	Earnings		144,898.00

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Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **17 - Uniformed Patrol**							
EXPENSE							
Manager	260503 - Sergeant			Earnings			140,815.00
Manager	260504 - Sergeant			Earnings			140,815.00
Manager	260505 - Sergeant			Earnings			140,815.00
Manager	260506 - Sergeant			Earnings			108,842.00
						Manager Totals	$2,567,067.00
100.26.17-512	Overtime Salaries	225,000.00	250,000.00	337,000.00	250,000.00		.00
100.26.17-515	Sick Cashed In	3,688.00	3,252.00	2,719.00	1,393.00	(57)	(1,859.00)
100.26.17-516	Holiday Salaries	46,107.00	46,802.00	71,000.00	58,701.00	25	11,899.00
100.26.17-518	Other Compensation	24,295.00	23,425.00	53,350.00	59,860.00	156	36,435.00
	Employee Pay Totals	$2,426,927.00	$2,467,624.00	$2,520,482.00	$2,937,021.00	19%	$469,397.00
Benefits							
100.26.17-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.17-521	Fringe Benefits - Worker's Compensation	.00	75,000.00	75,000.00	75,000.00		.00
100.26.17-522	Fringe Benefits - Medical / Dental Insurance	341,126.00	414,191.00	414,191.00	441,102.00	6	26,911.00
100.26.17-528	Fringe Benefits - Life Insurance	2,297.00	1,391.00	1,391.00	1,644.00	18	253.00
	Benefits Totals	$343,423.00	$490,582.00	$490,582.00	$517,746.00	6%	$27,164.00
Pensions							
100.26.17-523	Fringe Benefits - Medicare	35,234.00	35,783.00	35,783.00	42,739.00	19	6,956.00
100.26.17-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.26.17-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.26.17-526	Fringe Benefits - Police Pension Er Contribution	852,613.00	921,100.00	921,100.00	516,440.00	(44)	(404,660.00)
100.26.17-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$887,847.00	$956,883.00	$956,883.00	$559,179.00	(42%)	($397,704.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **17 - Uniformed Patrol**							
EXPENSE							
	Salary and Benefits Totals	$3,658,197.00	$3,915,089.00	$3,967,947.00	$4,013,946.00	3%	$98,857.00
	Division **17 - Uniformed Patrol** Totals	$3,658,197.00	$3,915,089.00	$3,967,947.00	$4,013,946.00	3%	$98,857.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **18 - Special Detail**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.18-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **18 - Special Detail** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Department **26 - Police** Totals	$7,996,429.00	$8,298,595.00	$8,418,700.00	$9,018,824.00	9%	$720,229.00

DEPARTMENT NARRATIVE

FIRE DEPARTMENT

Mission Statement/Purpose

As an "All-Hazards Response Department," the Fire Department provides the community with a quality life safety and property conservation program in a comprehensive and efficient manner implemented through fire prevention, public education, fire suppression, emergency medical and rescue services.

Current Year Department Accomplishments

- Updated the Village of Winnetka Annex of the Cook County Multi-Jurisdictional Hazard Mitigation Plan.
- Established a new Regional Training Officer position through IGA's with NIPSTA, Glencoe, Wilmette, and Northfield Fire Departments.
- Completed design and bid specification process and received approval from Village Council to purchase a new fire engine (to be received in 2028) replacing Reserve Engine 28 (2000 Pierce Pumper).
- Updated the Village of Winnetka fire codes in conjunction with Community Development's building code updates.
- Implemented GEMT program for additional reimbursement for Medicaid ambulance transports.
- Partnered with Human Resources to conduct written test and establish new Firemedic eligibility list.

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent (FTE) Employees: **27.0**

FY 2024 FTEs: **27.0**
FY 2023 FTEs: **27.0**
FY 2022 FTEs: **27.0**

Proposed FY 2025 Cost of Salaries and Benefits: **$5,999,754**
Projected FY 2024 Cost of Salaries and Benefits: **$6,129,429**
Budgeted FY 2024 Cost of Salaries and Benefits: **$6,128,438**
Actual FY 2023 Cost of Salaries and Benefits: **$5,657,048**
FY2024 Budget vs. FY2025 Proposed Budget % Change**: -2.10%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$909,816**
Projected FY 2024 Cost of Services and Supplies: **$791,856**
Budgeted FY 2024 Cost of Services and Supplies: **$790,340**
Actual FY 2023 Cost of Services and Supplies: **$582,476**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **15.12%**

Fiscal Year 2025 Proposed Department Objectives

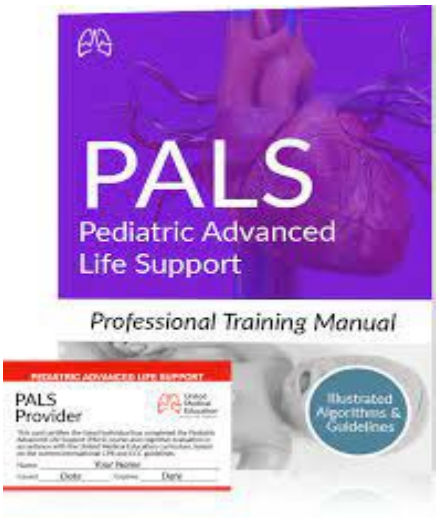
Objective	Action Steps	Timeframe
Replace Reserve Ambulance 28	• Monitor build process • Outfit cabinets and compartments • Place vehicle in-service	December 2025
Implement and expand regional training program	• Utilize Regional Training Officer to evaluate program • Implement new training offerings to co-op departments	March 2025
Continue PFAS free firefighting gear replacement	• Select PFAS free gear brand • Work with vendor on specifications • Purchase turnout gear	September 2025
Complete Advanced Cardiac Life Support Training for Department paramedics	• Schedule Training and Instructor • Complete training and certification process of department paramedics.	September 2025
Replace hydraulic extrication equipment with battery operated	• Select preferred manufacturer • Gather competitive bids • Purchase tools • Train on use and place in-service on Engine 28	June 2025





Fiscal Year 2024 Department Objectives Review

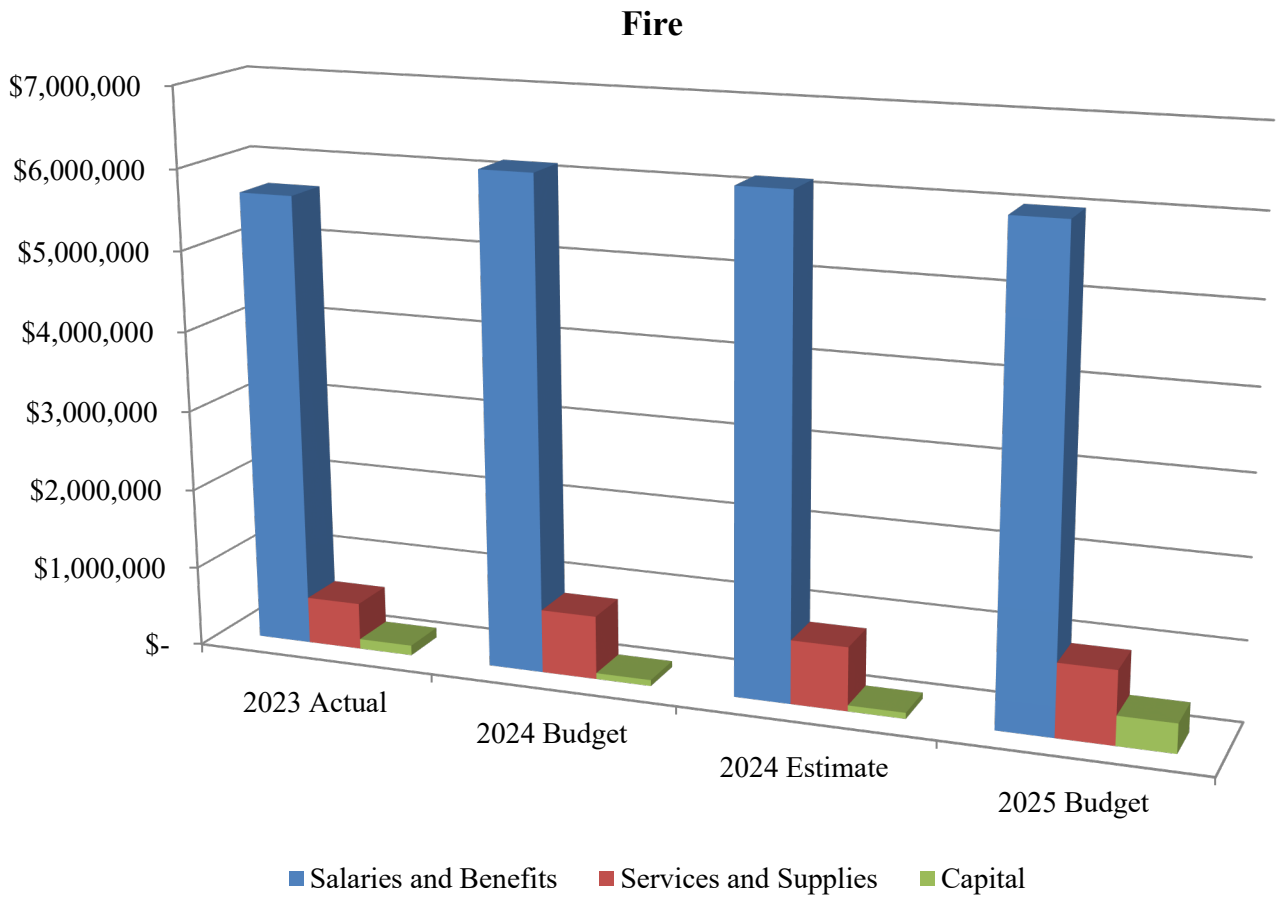
Objective	Anticipated Completion Status
Replace aging apparatus bay overhead doors	October 2024
Update Village EOP and certify plan with Cook County Emergency Management	December 2024
Complete Pediatric Advance Life Support Training for Department paramedics	Completed
Create shared Training Officer position with New Trier Township Fire Departments	Completed





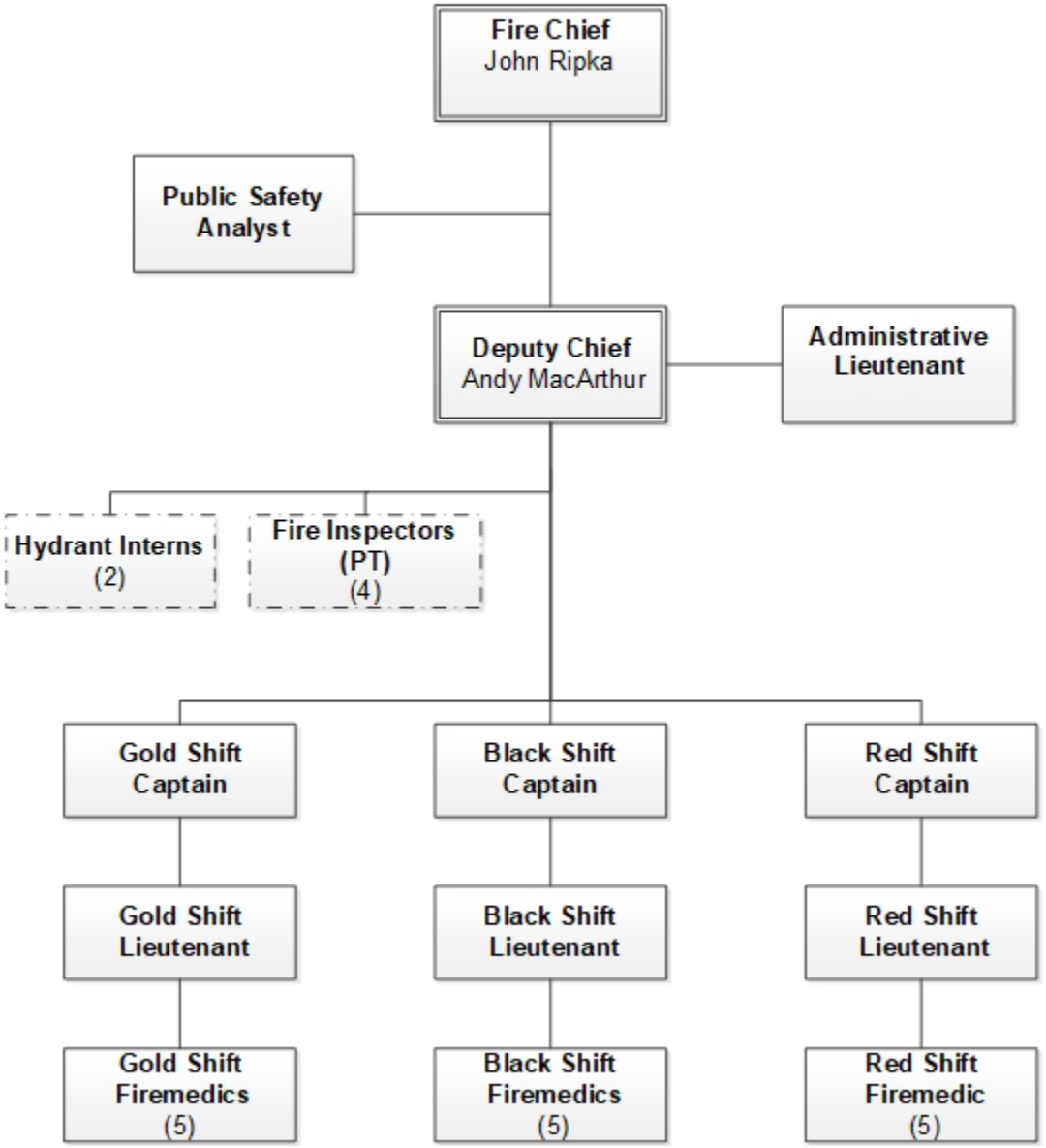
Financial Summary

Fire	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 5,657,048	$ 6,128,438	$ 6,129,429	$ 5,999,754	-2.1%	-2.1%
Services and Supplies	$ 582,476	$ 790,340	$ 791,856	$ 909,816	15.1%	14.9%
Total Operating Exp.	$ 6,239,524	$ 6,918,778	$ 6,921,285	$ 6,909,570	-0.1%	-0.2%
Capital Outlay	$ 123,819	$ 75,000	$ 75,000	$ 365,000	386.7%	386.7%
Total Department	$ 6,363,343	$ 6,993,778	$ 6,996,285	$ 7,274,570	4.0%	4.0%



Organizational Chart

Village of Winnetka
Fire Department



Department Metrics

Emergency Response by Situation Type	Actual 2021	Actual 2022	Actual 2023	Projected 2024
Fire / Explosion (NFIRS 100-170)	26	32	24	26
Rescue Call (NFIRS 300-381)	662	762	747	799
Hazardous Condition (NFIRS 400-480)	113	73	89	95
Service Call (NFIRS 500-571)	273	257	212	227
Good Intent Call (NFIRS 600-672)	566	634	639	684
False Call (NFIRS 700-751)	519	468	495	530
	2,159	2,231	2,206	2,361
Fire Prevention				
Inspections	659	748	617	630
Plan Reviews	57	165	90	95
Consultations	93	225	86	90
Complaint/Legal/Other	4	12	27	30
	813	1,150	820	845
Training Hours	5,143	6,722	7,471	7762
Hydrant Inspections(inc. Kenilworth)	792	792	792	792

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Benefits							
100.28.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.01-582	Tuition Assistance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.28.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.28.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.01-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**+++**	**$0.00**
Services and Supplies							
Services & Charges							
100.28.01-555	GIS & Aerial Mapping	7,744.00	9,830.00	9,830.00	9,295.00	(5)	(535.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $102,027 @ 9.11%	1.0000	9,295.00	9,295.00
			Manager Totals	$9,295.00

	Village Data Processing / Network Charge	47,083.00	67,500.00	67,500.00	89,500.00	33	22,000.00
100.28.01-568	Utilities	27,300.00	27,300.00	27,300.00	27,300.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Station 28 utilities	1.0000	27,000.00	27,000.00
Manager	Training tower utilities	1.0000	300.00	300.00
			Manager Totals	$27,300.00

100.28.01-570	Repair & Maintenance - Buildings	48,000.00	48,000.00	48,000.00	58,000.00	21	10,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Building systems testing and maintenance	1.0000	10,000.00	10,000.00
Manager	Exterior repairs and maintenance	1.0000	10,000.00	10,000.00
Manager	Fitness equipment and preventative maintenance	1.0000	3,000.00	3,000.00
Manager	Interior repairs and maintenance	1.0000	10,000.00	10,000.00
Manager	Station and household supplies	1.0000	10,000.00	10,000.00
Manager	Training tower repairs	1.0000	15,000.00	15,000.00
			Manager Totals	$58,000.00

100.28.01-574	Vehicle Maint Service Charge	59,255.00	51,835.00	51,835.00	80,282.00	55	28,447.00
	Services & Charges Totals	$189,382.00	$204,465.00	$204,465.00	$264,377.00	29%	$59,912.00
Supplies							
100.28.01-533	Medical Supplies	.00	.00	.00	.00		.00
	Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Services and Supplies Totals	$189,382.00	$204,465.00	$204,465.00	$264,377.00	29%	$59,912.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **01 - Department Wide**							
EXPENSE							
Capital Outlay							
100.28.01-615	Buildings & Structures	35,000.00	75,000.00	75,000.00	.00	(100)	(75,000.00)
100.28.01-620	Improvements Other Than Buildings	.00	.00	.00	.00		.00
100.28.01-625	Heavy Machinery	.00	.00	.00	.00		.00
100.28.01-630	Motor Vehicles	65,000.00	.00	.00	365,000.00		365,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Replacement of Ambulance 28R (R-113-2022)	1.0000	365,000.00	365,000.00
			Manager Totals	$365,000.00

100.28.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.28.01-640	Office and Other Equipment	.00	.00	.00	.00		.00
100.28.01-645	Technology	.00	.00	.00	.00		.00
	Capital Outlay Totals	$100,000.00	$75,000.00	$75,000.00	$365,000.00	387%	$290,000.00
Insurance and Other Chargebacks							
100.28.01-530	Liability Insurance	27,500.00	30,250.00	30,250.00	30,250.00		.00
	Insurance and Other Chargebacks Totals	$27,500.00	$30,250.00	$30,250.00	$30,250.00	0%	$0.00
	Division **01 - Department Wide** Totals	$316,882.00	$309,715.00	$309,715.00	$659,627.00	113%	$349,912.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.10-511	Regular Salaries	406,221.00	462,125.00	462,125.00	472,323.00	2	10,198.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	280101 - Fire Chief	Earnings		198,127.00
Manager	280201 - Deputy Fire Chief	Earnings		183,632.00
Manager	280602 - Public Safety Analyst	Earnings		90,564.00
			Manager Totals	$472,323.00

100.28.10-513	Part Time Salaries	16,000.00	16,000.00	16,991.00	25,374.00	59	9,374.00
100.28.10-515	Sick Cashed In	4,007.00	4,418.00	4,418.00	4,572.00	3	154.00
100.28.10-518	Other Compensation	800.00	7,300.00	7,300.00	5,800.00	(21)	(1,500.00)
	Employee Pay Totals	$427,028.00	$489,843.00	$490,834.00	$508,069.00	4%	$18,226.00
Benefits							
100.28.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.10-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.10-522	Fringe Benefits - Medical / Dental Insurance	59,812.00	60,592.00	60,592.00	53,971.00	(11)	(6,621.00)
100.28.10-528	Fringe Benefits - Life Insurance	504.00	311.00	311.00	243.00	(22)	(68.00)
	Benefits Totals	$60,316.00	$60,903.00	$60,903.00	$54,214.00	(11%)	($6,689.00)
Pensions							
100.28.10-523	Fringe Benefits - Medicare	6,192.00	7,103.00	7,103.00	7,367.00	4	264.00
100.28.10-524	Fringe Benefits - Social Security	5,341.00	5,926.00	5,926.00	7,188.00	21	1,262.00
100.28.10-525	Fringe Benefits - IMRF Pension Er Contribution	5,254.00	6,956.00	6,956.00	8,178.00	18	1,222.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **10 - Administration**							
EXPENSE							
100.28.10-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.10-527	Fringe Benefits - Fire Pension Er Contribution	197,723.00	213,714.00	213,714.00	193,378.00	(10)	(20,336.00)
	Pensions Totals	$214,510.00	$233,699.00	$233,699.00	$216,111.00	(8%)	($17,588.00)
	Salary and Benefits Totals	$701,854.00	$784,445.00	$785,436.00	$778,394.00	(1%)	($6,051.00)
Services and Supplies							
Services & Charges							
100.28.10-553	Legal Services	.00	.00	.00	.00		.00
100.28.10-556	Village Data Processing / Network Charge	.00	.00	.00	.00		.00
100.28.10-557	Technology Licensing & Maintenance	14,495.00	28,018.00	29,534.00	39,821.00	42	11,803.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual ESO licensing - FIRE/EMS/Scheduler	1.0000	17,151.00	17,151.00
Manager	Lexipol Cordico Wellness	1.0000	4,460.00	4,460.00
Manager	Lexipol FirePolicy	1.0000	14,065.00	14,065.00
Manager	Vector Solutions	1.0000	4,145.00	4,145.00
			Manager Totals	$39,821.00

100.28.10-564	Cell Phones & Radios	.00	.00	.00	.00		.00
100.28.10-575	Rental - Office Equipment	3,360.00	4,800.00	4,800.00	4,800.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Copier rental	12.0000	400.00	4,800.00
			Manager Totals	$4,800.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **10 - Administration**							
EXPENSE							
100.28.10-580	Memberships & Publications	6,995.00	7,580.00	7,580.00	8,880.00	17	1,300.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	IFSAP membership	1.0000	55.00	55.00
Manager	Illinois Fire Chiefs Association membership	2.0000	225.00	450.00
Manager	Illinois Fire Inspectors Association membership	1.0000	100.00	100.00
Manager	International Association of Fire Chiefs membership	2.0000	400.00	800.00
Manager	MABAS Dues - Division 3 and Illinois	1.0000	6,500.00	6,500.00
Manager	Metropolitan Fire Chiefs Association membership	2.0000	100.00	200.00
Manager	NFPA membership	3.0000	225.00	675.00
Manager	WIF membership	1.0000	100.00	100.00
			Manager Totals	$8,880.00

100.28.10-581	Training & Travel	.00	.00	.00	.00		.00
	Services & Charges Totals	$24,850.00	$40,398.00	$41,914.00	$53,501.00	32%	$13,103.00
Supplies							
100.28.10-531	Office Supplies - General	6,250.00	7,000.00	7,000.00	7,000.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual report printing	1.0000	1,000.00	1,000.00
Manager	Office supplies and miscellaneous	1.0000	5,000.00	5,000.00
Manager	Postage	1.0000	1,000.00	1,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **10 - Administration**							
EXPENSE							
						Manager Totals	$7,000.00
100.28.10-532	Computer Equipment	2,900.00	3,000.00	3,000.00	3,000.00		.00
100.28.10-542	Vehicles, Parts and Equipment	1,500.00	1,500.00	1,500.00	1,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administration vehicle maintenance (2800 & 2801)	1.0000	1,500.00	1,500.00
			Manager Totals	$1,500.00

Supplies Totals	$10,650.00	$11,500.00	$11,500.00	$11,500.00	0%	$0.00
Services and Supplies Totals	$35,500.00	$51,898.00	$53,414.00	$65,001.00	25%	$13,103.00
Division **10 - Administration** Totals	$737,354.00	$836,343.00	$838,850.00	$843,395.00	1%	$7,052.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **12 - Training**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.12-512	Overtime Salaries	35,500.00	70,000.00	70,000.00	70,000.00		.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	289999 - FD Budget Only	Earnings		70,000.00
			Manager Totals	$70,000.00

100.28.12-514	Sick Salaries	.00	.00	.00	.00		.00
100.28.12-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$35,500.00	$70,000.00	$70,000.00	$70,000.00	0%	$0.00
Benefits							
100.28.12-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.12-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.12-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.12-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.28.12-523	Fringe Benefits - Medicare	514.00	1,015.00	1,015.00	1,015.00		.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	289999 - FD Budget Only	Tax	MEDICARE - Medicare	1,015.00
			Manager Totals	$1,015.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **12 - Training**							
EXPENSE							
100.28.12-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.12-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.12-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.12-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$514.00	$1,015.00	$1,015.00	$1,015.00	0%	$0.00
	Salary and Benefits Totals	$36,014.00	$71,015.00	$71,015.00	$71,015.00	0%	$0.00
Services and Supplies							
Services & Charges							
100.28.12-581	Training & Travel	24,634.00	54,984.00	54,984.00	66,944.00	22	11,960.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Blue Card incident command	1.0000	1,000.00	1,000.00
Manager	Drone program	1.0000	1,000.00	1,000.00
Manager	FDIC Annual Conference	2.0000	2,430.00	4,860.00
Manager	Fire Academy	1.0000	4,000.00	4,000.00
Manager	Fire Fusion Conference	1.0000	2,250.00	2,250.00
Manager	Fire Investigations	1.0000	2,000.00	2,000.00
Manager	Fire Officer Certifications	4.0000	2,400.00	9,600.00
Manager	FRI Conference	2.0000	2,500.00	5,000.00
Manager	IFCA Conference	2.0000	500.00	1,000.00
Manager	IFSAP Annual Conference / Training	1.0000	800.00	800.00
Manager	IFSAP ESP Program	1.0000	500.00	500.00
Manager	MABAS Annual Conference	2.0000	500.00	1,000.00
Manager	NIPSTA annual dues	24.0000	166.00	3,984.00
Manager	Officer development	1.0000	4,200.00	4,200.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Fire**								
Division **12 - Training**								
EXPENSE								
Manager	Professional Development					1.0000	3,000.00	3,000.00
Manager	Public education					2.0000	1,000.00	2,000.00
Manager	SCUBA class					1.0000	1,000.00	1,000.00
Manager	Technical rescue					2.0000	2,000.00	4,000.00
Manager	Training materials & supplies					1.0000	2,000.00	2,000.00
Manager	Vehicle Machinery Operations (VMO) class					2.0000	1,000.00	2,000.00
Manager	Water rescue					1.0000	1,500.00	1,500.00
Manager	WAVE/ESO Conference					3.0000	2,750.00	8,250.00
Manager	WIF International Conference					1.0000	2,000.00	2,000.00
							Manager Totals	$66,944.00
	Services & Charges Totals	$24,634.00	$54,984.00	$54,984.00	$66,944.00	22%	$11,960.00	
	Services and Supplies Totals	$24,634.00	$54,984.00	$54,984.00	$66,944.00	22%	$11,960.00	
	Division **12 - Training** Totals	$60,648.00	$125,999.00	$125,999.00	$137,959.00	9%	$11,960.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **15 - Communications**							
EXPENSE							
Salary and Benefits							
Benefits							
100.28.15-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.15-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.15-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.15-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.28.15-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.28.15-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.15-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.15-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.15-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
100.28.15-562	Dispatch Services	188,436.00	183,690.00	183,690.00	198,294.00	8	14,604.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Emergency 24 subscriber fees	175.0000	72.00	12,600.00
Manager	Radio alarm network billing fees	175.0000	12.00	2,100.00
Manager	Radio alarm network radios and install costs	6.0000	1,140.00	6,840.00

	Manager	Radio network maintenance					175.0000	66.00	11,550.00
	Manager	RED Center monthly fees					12.0000	13,767.00	165,204.00
								Manager Totals	$198,294.00

100.28.15-563	Telephone Service	5,703.00	5,703.00	5,703.00	.00	(100)	(5,703.00)	
100.28.15-564	Cell Phones & Radios	15,000.00	19,400.00	19,400.00	13,900.00	(28)	(5,500.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Emergency Siren maintenance & repairs (3 sirens)	1.0000	2,500.00	2,500.00
Manager	Radio parts and maintenance	1.0000	7,000.00	7,000.00
Manager	Radio upgrades	1.0000	4,400.00	4,400.00
			Manager Totals	$13,900.00

Services & Charges Totals	$209,139.00	$208,793.00	$208,793.00	$212,194.00	2%	$3,401.00
Services and Supplies Totals	$209,139.00	$208,793.00	$208,793.00	$212,194.00	2%	$3,401.00
Division **15 - Communications** Totals	$209,139.00	$208,793.00	$208,793.00	$212,194.00	2%	$3,401.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **19 - Life Safety**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.19-511	Regular Salaries	.00	.00	.00	.00		.00
100.28.19-512	Overtime Salaries	10,000.00	12,500.00	12,500.00	12,500.00		.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	289999 - FD Budget Only	Earnings		12,500.00
			Manager Totals	$12,500.00

100.28.19-513	Part Time Salaries	119,490.00	158,598.00	158,598.00	167,227.00	5	8,629.00
100.28.19-517	Special Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$129,490.00	$171,098.00	$171,098.00	$179,727.00	5%	$8,629.00
Benefits							
100.28.19-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.19-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.19-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.19-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.28.19-523	Fringe Benefits - Medicare	1,877.00	2,480.00	2,480.00	2,607.00	5	127.00
100.28.19-524	Fringe Benefits - Social Security	7,408.00	9,833.00	9,833.00	10,368.00	5	535.00
100.28.19-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.19-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **19 - Life Safety**							
EXPENSE							
100.28.19-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$9,285.00	$12,313.00	$12,313.00	$12,975.00	5%	$662.00
	Salary and Benefits Totals	$138,775.00	$183,411.00	$183,411.00	$192,702.00	5%	$9,291.00
Services and Supplies							
Services & Charges							
100.28.19-573	Outside Repair & Maintenance - Vehicles	.00	.00	.00	.00		.00
100.28.19-581	Training & Travel	.00	3,000.00	3,000.00	3,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Fire Inspector Certifications	2.0000	1,000.00	2,000.00
Manager	Professional Development	1.0000	1,000.00	1,000.00
			Manager Totals	$3,000.00

	Services & Charges Totals	$0.00	$3,000.00	$3,000.00	$3,000.00	0%	$0.00
Supplies							
100.28.19-540	Other Operating Supplies	9,500.00	11,250.00	11,250.00	11,250.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CPR / first aid training	1.0000	1,950.00	1,950.00
Manager	Fire prevention supplies	1.0000	1,000.00	1,000.00
Manager	NFPA Code maintenance	1.0000	1,800.00	1,800.00
Manager	Public education supplies / open house	1.0000	6,500.00	6,500.00
			Manager Totals	$11,250.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **19 - Life Safety**							
EXPENSE							
	Supplies Totals	$9,500.00	$11,250.00	$11,250.00	$11,250.00	0%	$0.00
	Services and Supplies Totals	$9,500.00	$14,250.00	$14,250.00	$14,250.00	0%	$0.00
	Division **19 - Life Safety** Totals	$148,275.00	$197,661.00	$197,661.00	$206,952.00	5%	$9,291.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **20 - Firefighting**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.20-511	Regular Salaries	2,302,488.00	2,566,145.00	2,566,145.00	2,615,802.00	2	49,657.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	280301 - Firefighter	Earnings		112,953.00
Manager	280302 - Firefighter	Earnings		116,906.00
Manager	280303 - Firefighter	Earnings		107,718.00
Manager	280304 - Firefighter	Earnings		103,120.00
Manager	280305 - Firefighter	Earnings		116,906.00
Manager	280306 - Firefighter	Earnings		102,075.00
Manager	280307 - Firefighter	Earnings		98,057.00
Manager	280308 - Firefighter	Earnings		98,057.00
Manager	280309 - Firefighter	Earnings		112,953.00
Manager	280310 - Firefighter	Earnings		116,232.00
Manager	280311 - Firefighter	Earnings		116,232.00
Manager	280312 - Firefighter	Earnings		116,232.00
Manager	280313 - Firefighter	Earnings		102,075.00
Manager	280314 - Firefighter	Earnings		116,232.00
Manager	280315 - Firefighter	Earnings		98,057.00
Manager	280401 - Captain	Earnings		148,023.00
Manager	280402 - Captain	Earnings		148,023.00
Manager	280403 - Captain	Earnings		148,023.00
Manager	280501 - Lieutenant	Earnings		134,482.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **20 - Firefighting**							
EXPENSE							
Manager	280502 - Lieutenant			Earnings			134,482.00
Manager	280503 - Lieutenant			Earnings			134,482.00
Manager	280504 - Lieutenant			Earnings			134,482.00
						Manager Totals	$2,615,802.00
100.28.20-512	Overtime Salaries	32,000.00	32,000.00	32,000.00	32,000.00		.00
100.28.20-514	Sick Salaries	160,000.00	190,000.00	190,000.00	190,000.00		.00
100.28.20-515	Sick Cashed In	16,613.00	17,310.00	17,310.00	12,012.00	(31)	(5,298.00)
100.28.20-516	Holiday Salaries	84,893.00	89,880.00	89,880.00	104,163.00	16	14,283.00
100.28.20-517	Special Compensation	.00	.00	.00	.00		.00
100.28.20-518	Other Compensation	15,950.00	49,290.00	49,290.00	50,450.00	2	1,160.00
	Employee Pay Totals	$2,611,944.00	$2,944,625.00	$2,944,625.00	$3,004,427.00	2%	$59,802.00
Benefits							
100.28.20-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.20-521	Fringe Benefits - Worker's Compensation	60,000.00	75,000.00	75,000.00	75,000.00		.00
100.28.20-522	Fringe Benefits - Medical / Dental Insurance	482,181.00	458,460.00	458,460.00	453,668.00	(1)	(4,792.00)
100.28.20-528	Fringe Benefits - Life Insurance	2,699.00	1,794.00	1,794.00	1,827.00	2	33.00
	Benefits Totals	$544,880.00	$535,254.00	$535,254.00	$530,495.00	(1%)	($4,759.00)
Pensions							
100.28.20-523	Fringe Benefits - Medicare	37,871.00	42,696.00	42,696.00	43,564.00	2	868.00
100.28.20-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.20-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.20-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.20-527	Fringe Benefits - Fire Pension Er Contribution	1,404,564.00	1,546,702.00	1,546,702.00	1,358,867.00	(12)	(187,835.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **20 - Firefighting**							
EXPENSE							
	Pensions Totals	$1,442,435.00	$1,589,398.00	$1,589,398.00	$1,402,431.00	(12%)	($186,967.00)
	Salary and Benefits Totals	$4,599,259.00	$5,069,277.00	$5,069,277.00	$4,937,353.00	(3%)	($131,924.00)
Services and Supplies							
Services & Charges							
100.28.20-566	Other Operating Services	10,000.00	15,000.00	15,000.00	15,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	FF annual medical/physical exams (24 employees)	24.0000	625.00	15,000.00
			Manager Totals	$15,000.00

	Services & Charges Totals	$10,000.00	$15,000.00	$15,000.00	$15,000.00	0%	$0.00
Supplies							
100.28.20-542	Vehicles, Parts and Equipment	2,500.00	37,500.00	37,500.00	10,000.00	(73)	(27,500.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Vehicle Maintenance	1.0000	10,000.00	10,000.00
			Manager Totals	$10,000.00

100.28.20-546	Firefighting Equipment and Supplies	90,000.00	149,400.00	149,400.00	207,500.00	39	58,100.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Apparatus repairs	1.0000	20,000.00	20,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Fire**								
Division **20 - Firefighting**								
EXPENSE								
Manager	Boat operation fuel/maintenance					1.0000	5,000.00	5,000.00
Manager	Dive equipment					1.0000	3,000.00	3,000.00
Manager	Drone maintenance, repair, & supplies					1.0000	1,000.00	1,000.00
Manager	Engine & Truck pump tests & repairs					1.0000	15,000.00	15,000.00
Manager	Extrication Equipment					1.0000	45,000.00	45,000.00
Manager	Fire extinguisher service					1.0000	2,000.00	2,000.00
Manager	Fire hose replacement					1.0000	6,000.00	6,000.00
Manager	Fire hose testing					1.0000	5,500.00	5,500.00
Manager	Firefighting tools and equipment					1.0000	4,000.00	4,000.00
Manager	Hazmat equipment & maintenance					1.0000	1,000.00	1,000.00
Manager	Hydrant testing supplies					1.0000	3,000.00	3,000.00
Manager	Ladder safety test					1.0000	3,000.00	3,000.00
Manager	Mechanical and power tools					1.0000	2,500.00	2,500.00
Manager	NIPSTA Regional Training Program					1.0000	34,000.00	34,000.00
Manager	SCBA fit, flow and air compressor testing					1.0000	7,000.00	7,000.00
Manager	SCBA maintenance, repair, & replacement					1.0000	1,000.00	1,000.00
Manager	SCUBA equipment and repairs					1.0000	3,000.00	3,000.00
Manager	TRT equipment					1.0000	2,000.00	2,000.00
Manager	Turnout gear					6.0000	4,000.00	24,000.00
Manager	Turnout gear cleaning					1.0000	4,000.00	4,000.00
Manager	Turnout gear repair/maintenance					1.0000	1,500.00	1,500.00
Manager	Uniforms					1.0000	15,000.00	15,000.00
							Manager Totals	$207,500.00
Supplies Totals		$92,500.00	$186,900.00	$186,900.00	$217,500.00	16%	$30,600.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **20 - Firefighting**							
EXPENSE							
	Services and Supplies Totals	$102,500.00	$201,900.00	$201,900.00	$232,500.00	15%	$30,600.00
	Division **20 - Firefighting** Totals	$4,701,759.00	$5,271,177.00	$5,271,177.00	$5,169,853.00	(2%)	($101,324.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **62 - Ambulance**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.62-511	Regular Salaries	.00	.00	.00	.00		.00
100.28.62-512	Overtime Salaries	6,000.00	20,000.00	20,000.00	20,000.00		.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	289999 - FD Budget Only	Earnings		20,000.00
			Manager Totals	$20,000.00

100.28.62-514	Sick Salaries	30,000.00	.00	.00	.00		.00
100.28.62-515	Sick Cashed In	.00	.00	.00	.00		.00
100.28.62-516	Holiday Salaries	.00	.00	.00	.00		.00
100.28.62-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$36,000.00	$20,000.00	$20,000.00	$20,000.00	0%	$0.00
Benefits							
100.28.62-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.62-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.62-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.62-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.28.62-523	Fringe Benefits - Medicare	523.00	290.00	290.00	290.00		.00
100.28.62-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.62-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **62 - Ambulance**							
EXPENSE							
100.28.62-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.62-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$523.00	$290.00	$290.00	$290.00	0%	$0.00
	Salary and Benefits Totals	$36,523.00	$20,290.00	$20,290.00	$20,290.00	0%	$0.00
Services and Supplies							
Services & Charges							
100.28.62-566	Other Operating Services	1,500.00	50.00	50.00	50.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	IDPH Ambulance license renewal	2.0000	25.00	50.00
			Manager Totals	$50.00

100.28.62-581	Training & Travel	7,965.00	14,000.00	14,000.00	14,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	ACLS/PALS	24.0000	75.00	1,800.00
Manager	EMS training courses	1.0000	2,000.00	2,000.00
Manager	Paramedic continuing education annual fee	1.0000	5,200.00	5,200.00
Manager	Paramedic School	1.0000	5,000.00	5,000.00
			Manager Totals	$14,000.00

	Services & Charges Totals	$9,465.00	$14,050.00	$14,050.00	$14,050.00	0%	$0.00
Supplies							

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Fire**							
Division **62 - Ambulance**							
EXPENSE							
100.28.62-533	Medical Supplies	6,750.00	8,250.00	8,250.00	8,250.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Ambulance cot maintenance	1.0000	2,000.00	2,000.00
Manager	EMS equipment repairs	1.0000	1,000.00	1,000.00
Manager	Medical supplies	1.0000	2,500.00	2,500.00
Manager	Medical supplies - Oxygen	12.0000	125.00	1,500.00
Manager	Medical training equipment	1.0000	1,250.00	1,250.00
			Manager Totals	$8,250.00

100.28.62-542	Vehicles, Parts and Equipment	.00	1,500.00	1,500.00	2,000.00	33	500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Ambulance maintenance, parts, and supplies	1.0000	2,000.00	2,000.00
			Manager Totals	$2,000.00

Supplies Totals	$6,750.00	$9,750.00	$9,750.00	$10,250.00	5%	$500.00
Services and Supplies Totals	$16,215.00	$23,800.00	$23,800.00	$24,300.00	2%	$500.00
Insurance and Other Chargebacks						
100.28.62-530 Liability Insurance	.00	.00	.00	.00		.00
Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Division **62 - Ambulance** Totals	$52,738.00	$44,090.00	$44,090.00	$44,590.00	1%	$500.00
Department **28 - Fire** Totals	$6,226,795.00	$6,993,778.00	$6,996,285.00	$7,274,570.00	4%	$280,792.00

DEPARTMENT NARRATIVE

COMMUNITY DEVELOPMENT DEPARTMENT

Mission Statement/Purpose

The Community Development Department is responsible for enforcement of all building, food safety, and property maintenance codes as well as administration of all land use and zoning regulations. It is responsible for the intake, plan review, permit issuance, and inspection services for residential and commercial construction projects of all types. The Department provides staff for the Plan Commission, Zoning Board of Appeals, Historic Preservation Commission, Design Review Board, Planned Development Commission, and other ad hoc task forces/committees. It also supports long-range planning initiatives such as the development and implementation of the Comprehensive Plan as well as targeted area plans such as the Downtown Master Plan.

Current Year Department Accomplishments

- Led the community planning efforts to create concept streetscape plans for both the Hubbard Woods Business District and the Indian Hill Business District.
- Assisted Village Council with its consideration of planned development approvals for the One Winnetka project and the Chase Bank project.
- Assisted Village Council with its efforts to adopt steep slope regulations along the lakefront.
- Assisted Landmark Preservation Commission and Council with renaming commission the Historic Preservation Commission.
- Assisted Village Council with its adoption of more current model building codes.
- Assisted the Village Manager's office with economic development activities.

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent (FTE) Employees: **7.5**

FY 2024 FTEs: **7.5**
FY 2023 FTEs: **7.0**
FY 2022 FTEs: 7.**0**

Proposed FY 2025 Cost of Salaries and Benefits: **$1,160,238**
Projected FY 2024 Cost of Salaries and Benefits: **$1,067,518**
Budgeted FY 2024 Cost of Salaries and Benefits: **$1,108,288**
Actual FY 2023 Cost of Salaries and Benefits: **$959,443**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **4.68%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$1,165,045**
Projected FY 2024 Cost of Services and Supplies: **$922,722**
Budgeted FY 2024 Cost of Services and Supplies: **$1,020,460**
Actual FY 2023 Cost of Services and Supplies: **$598,058**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **14.17%**

Fiscal Year 2025 Proposed Department Objectives

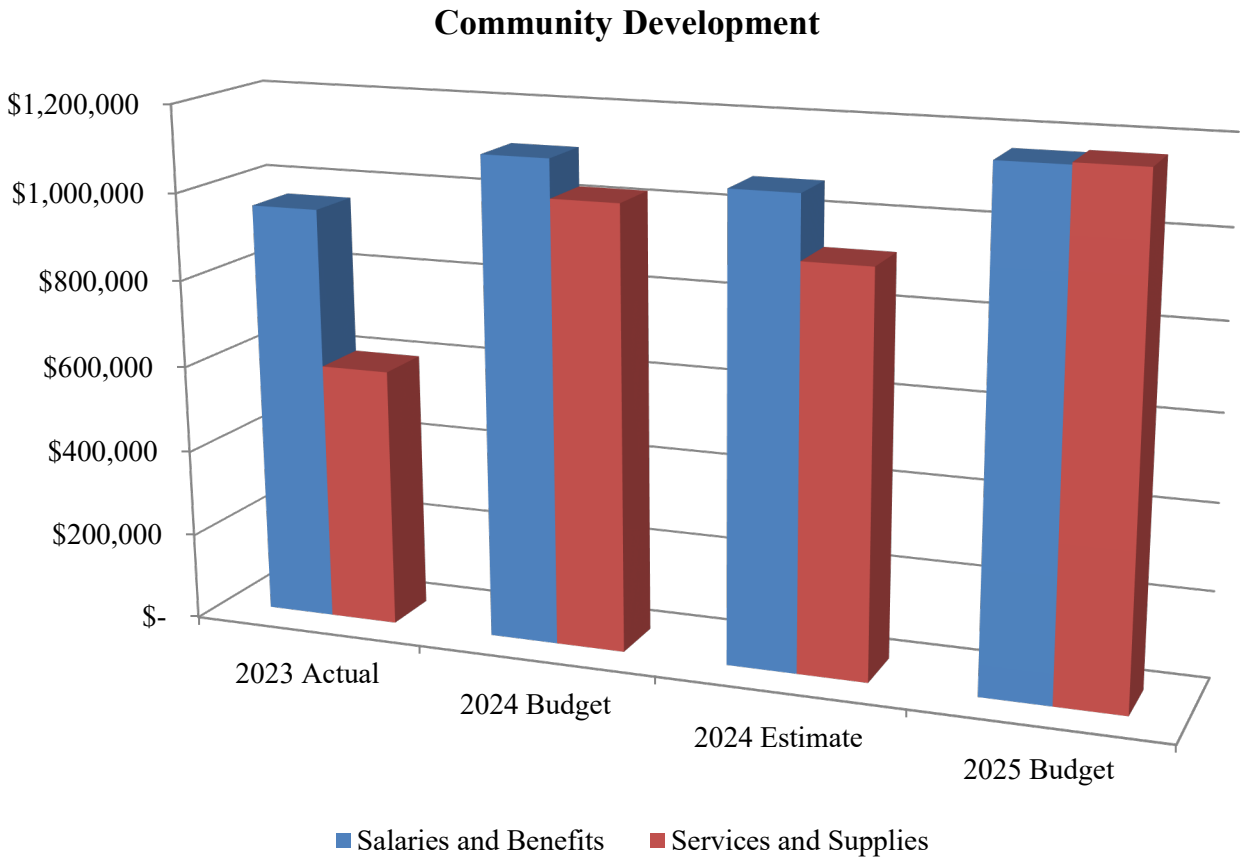
Objective	Action Steps	Timeframe
Assist the Village Council with the implementation of the Downtown Master Plan	• Assist the Village's planning and engineering consultants with implementation of the Downtown Streetscape and Signage Master Plan with a focus on Hubbard Woods. • Assist the Village Council with consideration of reuse options for Village-owned property with a focus on the Post Office site.	12/31/25
Implementation of Comprehensive Plan initiatives	• With the assistance of a consultant begin updating the Village's development regulations and processes (e.g., zoning ordinance, sign regulations, etc.).	12/31/25
Facilitate the redevelopment of privately-owned parcels in and near the Village's three commercial business districts.	• Continue to assist the developer of the One Winnetka site through any necessary Village zoning entitlement and building permit review and construction processes. • Continue to assist other property owners and developers with redevelopment possibilities.	12/31/25
Assist Village Manager's Office efforts to encourage Metra and UPRR to complete the timely improvements to METRA facilities in the Village	• Continue to serve as Village liaison with Metra and Union Pacific regarding improvements at Hubbard Woods station.	12/31/25
Assist Manager's Office in furthering economic development activities	• Coordinate building related activities in commercial districts with Economic Development Coordinator.	12/31/25
Continue to process building permits and all associated activities, in a timely and customer service friendly manner.	• Provide initial plan reviews within 10 working days from date of submittal. • Conduct building inspections within 48 hours of request.	12/31/25
Continue to process subdivision and zoning relief applications in a timely and customer service friendly manner.	• Provide staff support to advisory boards/commissions/committees and the Village Council.	12/31/25

Fiscal Year 2024 Department Objectives Review

Objective	December 31st, 2024 Anticipated Completion Status
Assist the Village Council with the implementation of the Downtown Master Plan	Ongoing
Begin implementation of Comprehensive Plan initiatives	Ongoing
Facilitate the redevelopment of privately-owned parcels identified in Comprehensive Plan Update as opportunity sites.	Ongoing
Adopt more current International Code Council building and fire code series	Completed
Assist Village Manager's Office efforts to encourage Metra and UPRR to complete the timely improvements to METRA facilities in the Village	Ongoing
Assist Manager's Office in furthering economic development activities	Ongoing
Continue to process building permits and all associated activities, in a timely and customer service friendly manner.	Ongoing
Continue to process subdivision and zoning relief applications in a timely and customer service friendly manner.	Ongoing

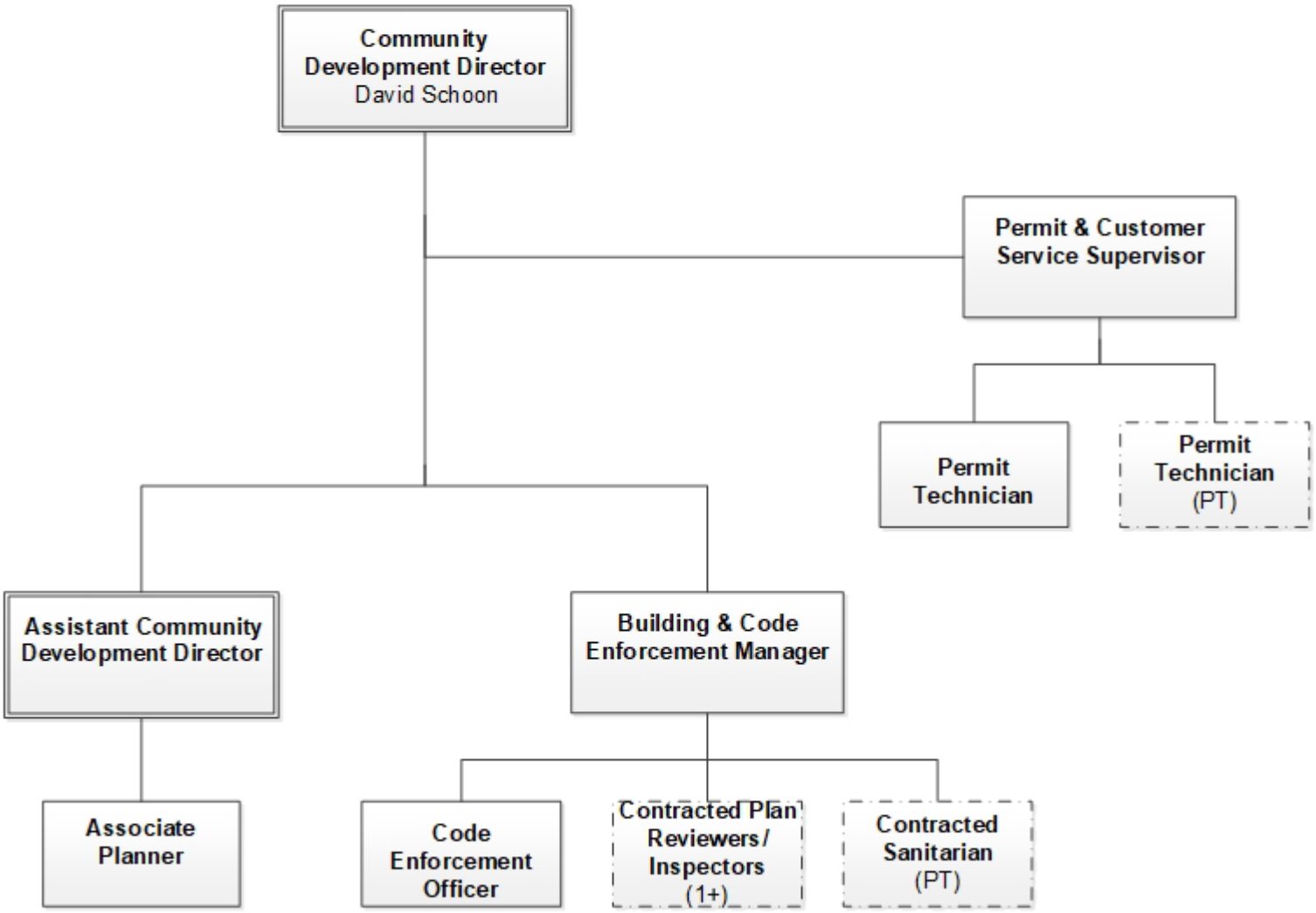
Financial Summary

Community Development	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 959,443	$ 1,108,288	$ 1,067,518	$ 1,160,238	4.7%	8.7%
Services and Supplies	$ 598,058	$ 1,020,460	$ 922,722	$ 1,165,045	14.2%	26.3%
Total Operating Exp.	$ 1,557,501	$ 2,128,748	$ 1,990,240	$ 2,325,283	9.2%	16.8%
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Department	$ 1,557,501	$ 2,128,748	$ 1,990,240	$ 2,325,283	9.2%	16.8%



Organizational Chart

Village of Winnetka
Community Development Department



Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **29 - Community Development**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.29.01-511	Regular Salaries	744,035.00	813,123.00	778,123.00	840,990.00	3	27,867.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	290101 - Community Development Director	Earnings		193,035.00
Manager	290201 - Assistant Comm. Dev. Director	Earnings		157,624.00
Manager	290202 - Building & Code Enf. Mgr.	Earnings		135,728.00
Manager	290702 - Permit & Customer Service Supvr.	Earnings		107,954.00
Manager	291101 - Associate Planner	Earnings		106,276.00
Manager	291201 - Code Enforcement Officer	Earnings		74,282.00
Manager	291301 - Permit Technician	Earnings		66,091.00
			Manager Totals	$840,990.00

100.29.01-512	Overtime Salaries	8,425.00	8,425.00	8,425.00	8,425.00		.00
100.29.01-513	Part Time Salaries	.00	25,000.00	18,000.00	30,708.00	23	5,708.00
100.29.01-515	Sick Cashed In	.00	.00	.00	.00		.00
100.29.01-518	Other Compensation	5,470.00	3,500.00	5,000.00	3,500.00		.00
	Employee Pay Totals	$757,930.00	$850,048.00	$809,548.00	$883,623.00	4%	$33,575.00
Benefits							
100.29.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.29.01-521	Fringe Benefits - Worker's Compensation	7,500.00	12,500.00	12,500.00	12,500.00		.00
100.29.01-522	Fringe Benefits - Medical / Dental Insurance	101,794.00	111,654.00	111,654.00	117,891.00	6	6,237.00
100.29.01-528	Fringe Benefits - Life Insurance	838.00	541.00	541.00	569.00	5	28.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **29 - Community Development**							
Division **01 - Department Wide**							
EXPENSE							
100.29.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00
100.29.01-582	Tuition Assistance	.00	.00	.00	.00		.00
	Benefits Totals	$110,132.00	$124,695.00	$124,695.00	$130,960.00	5%	$6,265.00
Pensions							
100.29.01-523	Fringe Benefits - Medicare	10,989.00	12,325.00	12,325.00	12,812.00	4	487.00
100.29.01-524	Fringe Benefits - Social Security	45,410.00	50,854.00	50,584.00	53,052.00	4	2,198.00
100.29.01-525	Fringe Benefits - IMRF Pension Er Contribution	82,825.00	70,366.00	70,366.00	79,791.00	13	9,425.00
	Pensions Totals	$139,224.00	$133,545.00	$133,275.00	$145,655.00	9%	$12,110.00
	Salary and Benefits Totals	$1,007,286.00	$1,108,288.00	$1,067,518.00	$1,160,238.00	5%	$51,950.00
Services and Supplies							
Services & Charges							
100.29.01-551	Consulting Services	406,600.00	580,100.00	411,100.00	677,600.00	17	97,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Comprehensive Plan Implementation	1.0000	75,000.00	75,000.00
Manager	Fire Safety Consultants (Pass-through)	1.0000	30,000.00	30,000.00
Manager	General Planning Assistance	1.0000	30,000.00	30,000.00
Manager	Health Inspections Professionals	1.0000	16,700.00	16,700.00
Manager	Recording Secretary	1.0000	12,000.00	12,000.00
Manager	SAFEbuilt - OW Compliance Inspector	1.0000	132,500.00	132,500.00
Manager	SAFEbuilt - OW plan review/inspectional services	1.0000	80,000.00	80,000.00
Manager	SAFEbuilt - Plan review/inspectional services	1.0000	200,000.00	200,000.00
Manager	Winnetka Historical Society - Prelim Hist/Architectural Review	1.0000	17,400.00	17,400.00
Manager	Zoning Review Assistance - Building Permits	1.0000	84,000.00	84,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **29 - Community Development**								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$677,600.00
100.29.01-553	Legal Services	247,420.00	289,660.00	359,660.00	329,760.00	14	40,100.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Elrod Friedman - Non-Retainer Legal Matters	1.0000	100,000.00	100,000.00
Manager	Elrod Friedman - Village Wide Annual Retainer	12.0000	18,480.00	221,760.00
Manager	Legal notices	1.0000	5,000.00	5,000.00
Manager	Recording fees	1.0000	3,000.00	3,000.00
			Manager Totals	$329,760.00

100.29.01-555	GIS & Aerial Mapping	2,916.00	3,445.00	3,445.00	3,265.00	(5)	(180.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $98,458 X 3.50%	1.0000	3,265.00	3,265.00
			Manager Totals	$3,265.00

100.29.01-556	Village Data Processing / Network Charge	49,280.00	69,750.00	69,750.00	79,000.00	13	9,250.00	
100.29.01-563	Telephone Service	415.00	415.00	415.00	.00	(100)	(415.00)	
100.29.01-564	Cell Phones & Radios	3,300.00	3,300.00	3,300.00	.00	(100)	(3,300.00)	
100.29.01-574	Vehicle Maint Service Charge	8,889.00	7,140.00	8,402.00	8,220.00	15	1,080.00	
100.29.01-575	Rental - Office Equipment	9,500.00	9,500.00	9,500.00	9,500.00		.00	
100.29.01-580	Memberships & Publications	3,750.00	3,750.00	3,750.00	4,300.00	15	550.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**100 - General Fund**						
Department	**29 - Community Development**						
Division	**01 - Department Wide**						
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	AA of Code Enforcement (Permit Coord., Admin.)	5.0000	75.00	375.00
Manager	APA/AICP (Dir., Asst. Dir., Planning)	4.0000	737.50	2,950.00
Manager	IACE Officers (Permit Coord., Code Officer, Admin Asst)	6.0000	40.00	240.00
Manager	International Code Council (Dir., Permit Coord.)	6.0000	100.00	600.00
Manager	Landmark Illinois (Senior Planner)	1.0000	60.00	60.00
Manager	NW Building Officials and Code Admin	3.0000	25.00	75.00
			Manager Totals	$4,300.00

100.29.01-581	Training & Travel	10,500.00	10,500.00	10,500.00	10,500.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	EduCode Building Code Conference	1.0000	2,500.00	2,500.00
Manager	National Planning Conference	2.0000	2,500.00	5,000.00
Manager	Staff Training/Local seminar	1.0000	3,000.00	3,000.00
			Manager Totals	$10,500.00

100.29.01-591	Rebates	10,000.00	10,000.00	10,000.00	10,000.00		.00
100.29.01-592	Credit Card Service Fees	.00	.00	.00	.00		.00
	Services & Charges Totals	$752,570.00	$987,560.00	$889,822.00	$1,132,145.00	15%	$144,585.00
	Supplies						
100.29.01-531	Office Supplies - General	11,000.00	11,000.00	11,000.00	11,000.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **29 - Community Development**							
Division **01 - Department Wide**							
EXPENSE							
100.29.01-532	Computer Equipment	.00	4,500.00	4,500.00	4,500.00		.00
100.29.01-540	Other Operating Supplies	15,000.00	17,400.00	17,400.00	17,400.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Code Series Update - Manual Purchase	1.0000	2,500.00	2,500.00
Manager	General operating supplies	1.0000	13,400.00	13,400.00
Manager	LPC programs	1.0000	1,500.00	1,500.00
			Manager Totals	$17,400.00

Supplies Totals	$26,000.00	$32,900.00	$32,900.00	$32,900.00	0%	$0.00
Services and Supplies Totals	$778,570.00	$1,020,460.00	$922,722.00	$1,165,045.00	14%	$144,585.00
Insurance and Other Chargebacks						
100.29.01-530 Liability Insurance	.00	.00	.00	.00		.00
Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Division **01 - Department Wide** Totals	$1,785,856.00	$2,128,748.00	$1,990,240.00	$2,325,283.00	9%	$196,535.00
Department **29 - Community Development** Totals	$1,785,856.00	$2,128,748.00	$1,990,240.00	$2,325,283.00	9%	$196,535.00

DEPARTMENT NARRATIVE

PUBLIC WORKS DEPARTMENT

Mission Statement/Purpose

The mission of the Public Works Department carried out under the General Fund include the engineering, construction and maintenance of all pavements, sidewalks, parking lots, maintenance of public buildings, administration of Village codes relating to forestry programs, flood plain management and storm water runoff from building developments.

- Maintained Village's infrastructure.
- Purchased replacement dump trucks
- Managed multi-year contracts for custodial services, holiday lighting, concrete flatwork and pavement marking and recessing.
- Completed necessary facility repairs and improvements including the Village Hall elevator modernization, the Yards gates modernization and first phase of the Yards HVAC replacement as well as various other projects including the masonry repairs of the Village Hall exterior stairs, renovation of the Village Hall breakroom, rekeying of Village Hall and the Yards, expansion of the fob system to cover new portions of Village Hall as well as the Water & Electric Plant and fire suppression repairs at various facilities.
- Completed first phase of the Village-wide Facilities Study focusing on identifying long-term capital and maintenance projects at Village Hall and the Police and Fire Stations.
- Completed second year of enhanced pavement marking program, including installing long-lasting thermoplastic paint in various areas of the community.
- Implemented new microweather monitoring station technology to enhance response to snow and ice control events.
- Joined the Illinois Public Works Mutual Aid Network.
- Completed a study of expense allocation which contributed to a reduction of $494,464 in the draw against the general fund.
- Implemented innovative On-boarding ceremony for new employees completing probationary period
- Contributed to the safe and smooth implementation of multiple public events including Memorial Day Parade, Music fest, 4th of July Parade, Children's Fair, multiple rummage sales, and holiday tree lighting.
- Assisted Economic Development department to implement additional Holiday Displays in the Hubbard Wood Business District.
- Deployed pavement grinder and sweeper box to improve pavement patch efficiency and operation.
- Completed a major cleanup of ravines on Sheridan Road by removing dead logs, broken branches, and all fallen leaves on both sides for the first time in over 10 years, which allowed the wild grasses and wild flowers to appear.

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **11.5**

FY 2023 FTEs: **12.65**
FY 2023 FTEs: **12.15**
FY 2022 FTEs: **12.15**

Proposed FY 2025 Cost of Salaries and Benefits: **$1,781,749**
Projected FY 2024 Cost of Salaries and Benefits: **$1,729,319**
Budgeted FY 2024 Cost of Salaries and Benefits: **$2,100,684**
Actual FY 2023 Cost of Salaries and Benefits: **$1,836,464**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **-15.18%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$1,744,038**
Projected FY 2024 Cost of Services and Supplies: **$1,624,000**
Budgeted FY 2024 Cost of Services and Supplies: **$1,768,357**
Actual FY 2023 Cost of Services and Supplies: **$1,619,009**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **-1.42%**

Fiscal Year 2025 Proposed Department Objectives

Objective	Action Steps	Timeframe
Maintain and enhance the Village's infrastructure.	• Continue Commercial District brick paver replacement. • Implement street signage maintenance program. • Update GIS information on Village signage as maintenance and replacement program is implemented. • Continue data collection and GIS reporting for road striping program.	12/31/25
Maintain and improve landscaping initiatives throughout the Village.	• Continue existing contract and complete bid process for new contract beginning in 2026	12/31/25
Ensure that equipment and vehicles are maintained for reliability and operational needs.	• Replace PW-13 dump truck • Replace PW-25 dump truck • Replace PW-36 Bobcat	12/31/25
Continue enhancement and finetuning of Village's Snow and Ice Control Program	• Integrate microweather station technology into snow and ice control plan to better monitor real-time conditions and adjust strategies as needed • Update Snow and Ice Control Plan • Review routing and make adjustments as necessary	12/31/25
Update and Formalize Cross-Training Program to ensure operational continuity	• Formalize crosstraining program between Streets and Sewers to ensure interoperability between Divisions • Integrate Fleet and Refuse workers into crosstraining program for skill transfers and to maximize flexibility to respond to operational needs • Send selected Maintenance workers, forepeople, and supervisors to IPSI, MAPSI, and Road Scholars programs.	12/31/25
Enhance department's operational procedures and implement paperless processes	• Negotiate Contract Renewal with Local 150 • Investigate Customer Request Management and Maintenance Management System software options • Transition to a leaf program that utilizing mechanical pushing more than vacuum operations.	12/31/25

Fiscal Year 2024 Department Objectives Review

Objective	December 31st, 2024 Anticipated Completion Status
Maintain and enhance the Village's infrastructure	• Continued the enhanced pavement marking program • Completed first year of enhanced street signage program • Completed various facility projects to ensure reliability and security of facilities systems • Continued data collection efforts for streets infrastructure
Ensure that equipment and vehicles are maintained for reliability and operational needs.	• Purchased replacement dump truck and tractors
Maintain and improve landscaping initiatives throughout the Village.	• Increased focus on management of existing Village landscape contractor
Enhance department's operational procedures and implement paperless processes	• Ongoing

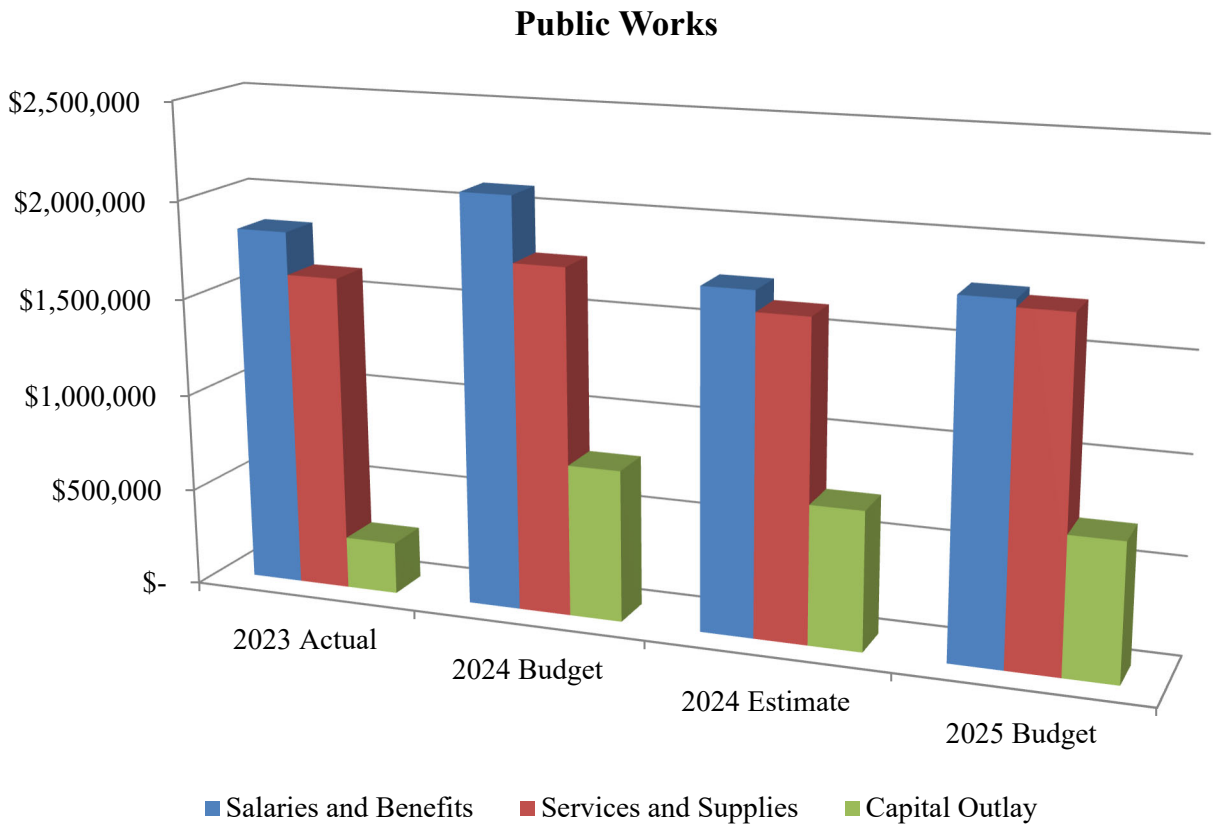




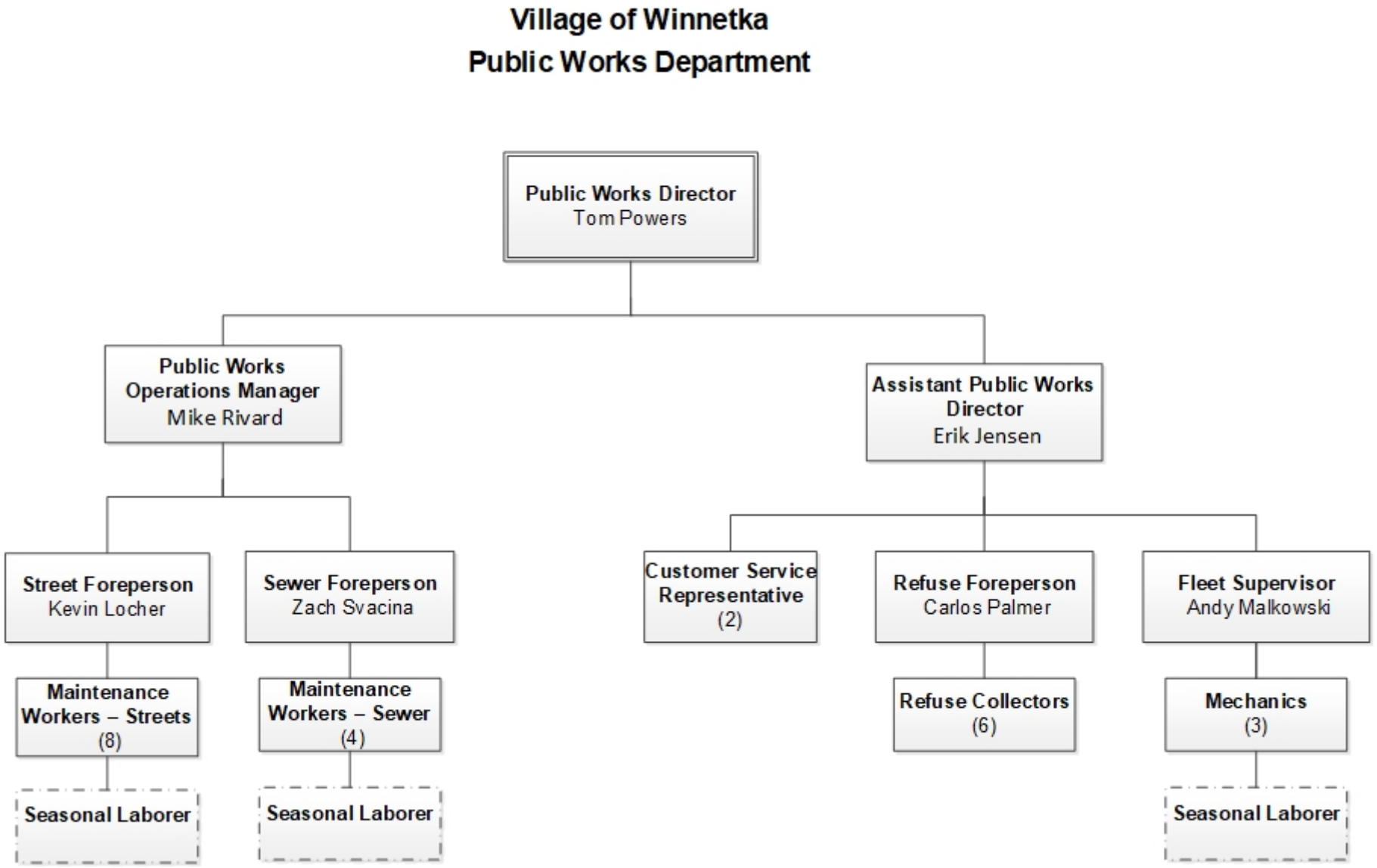


Financial Summary

Public Works	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 1,836,464	$ 2,100,684	$ 1,729,319	$ 1,781,749	-15.2%	3.0%
Services and Supplies	$ 1,619,009	$ 1,768,357	$ 1,624,000	$ 1,744,038	-1.4%	7.4%
Total Operating Exp.	$ 3,455,473	$ 3,869,041	$ 3,353,319	$ 3,525,787	-8.9%	5.1%
Capital Outlay	$ 264,933	$ 776,110	$ 709,100	$ 700,000	-9.8%	-1.3%
Total Department	$ 3,720,406	$ 4,645,151	$ 4,062,419	$ 4,225,787	-9.0%	4.0%



Organizational Chart

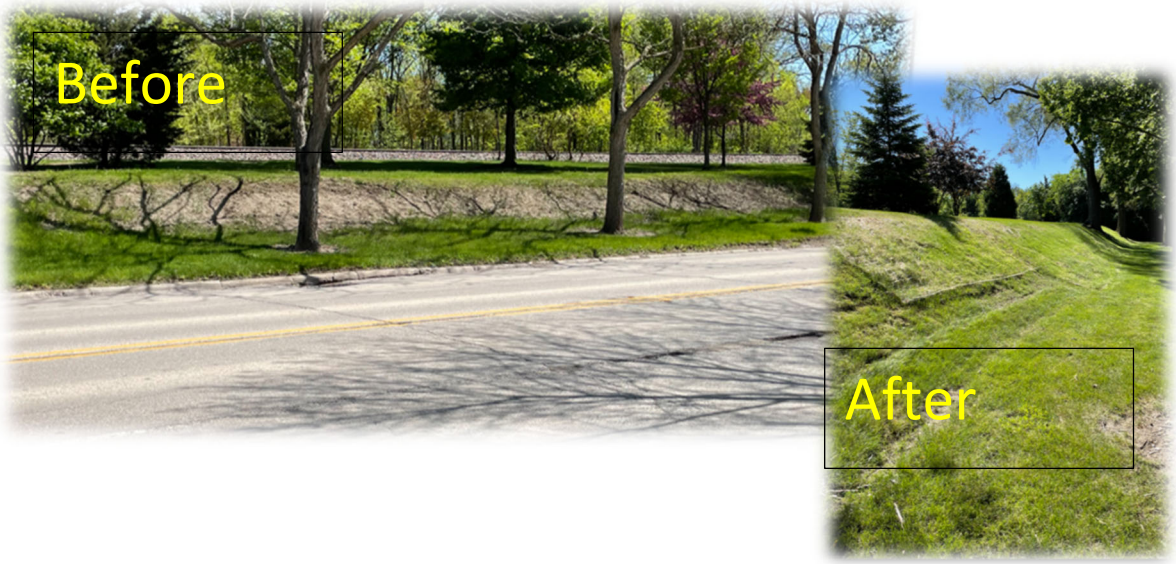


Department Metrics

- In support of the Refuse Team, successfully completed the annual Spring Clean-up, Leaf Collection and Holiday Tree Collection programs.
- Completed 189 sign replacement and repairs from traffic damage, vandalism, or age.
- Responded to approximately 14 individual snow and ice events with a total accumulation to date of approximately 12 inches.
- Completed 50 hot mix asphalt roadway repair patches utilizing 217.75 tons of material
- Hauled 200 cubic yards of yard waster materials.
- Special training initiatives included chain saw training, sweeper operation, JULIE laws, NIPSTA snow plow training, APWA Expo, Midwest Advance Public Service Institute, and Illinois Public Service Institute.
- Completed multiple in-house concrete repair projects including 330 feet of in-house curb replacement and management of small concrete repair program.
- Installed ground cover on Chestnut court and restored UP railroad embankment.







Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Benefits							
100.30.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.30.01-582	Tuition Assistance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.30.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.30.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.30.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
100.30.01-551	Consulting Services	.00	.00	32,984.00	.00		.00
100.30.01-552	Engineering Services	.00	.00	.00	.00		.00
100.30.01-553	Legal Services	.00	.00	.00	.00		.00
100.30.01-555	GIS & Aerial Mapping	14,984.00	16,774.00	16,774.00	15,865.00	(5)	(909.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $102,027 X 15.55%	1.0000	15,865.00	15,865.00
			Manager Totals	$15,865.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **01 - Department Wide**							
EXPENSE							
100.30.01-556	Village Data Processing / Network Charge	43,153.00	60,000.00	60,000.00	97,750.00	63	37,750.00
100.30.01-557	Technology Licensing & Maintenance	3,480.00	3,238.00	1,384.00	4,650.00	44	1,412.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual Monitor Communication Software	2.0000	75.00	150.00
Manager	ArcGIS Online Field Worker Term License	3.0000	400.00	1,200.00
Manager	Microsoft Power BI Licenses	2.0000	125.00	250.00
Manager	SDS Binder works	1.0000	3,050.00	3,050.00
			Manager Totals	$4,650.00

100.30.01-559	Drainage	.00	.00	.00	.00		.00
100.30.01-562	Dispatch Services	5,500.00	5,500.00	5,500.00	5,800.00	5	300.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	M&T weather notification service (Year 4 of 5)	1.0000	5,800.00	5,800.00
			Manager Totals	$5,800.00

100.30.01-563	Telephone Service	1,383.00	1,400.00	1,400.00	1,400.00		.00
100.30.01-564	Cell Phones & Radios	3,075.00	500.00	200.00	4,000.00	700	3,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Replacement Radios (Motorola 3300e) (Year 2 of 3)	1.0000	4,000.00	4,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund	**100 - General Fund**							
Department	**26 - Public Works**							
Division	**01 - Department Wide**							
EXPENSE								
							Manager Totals	$4,000.00
100.30.01-567	Operations & Maintenance	.00	.00	.00	.00		.00	
100.30.01-568	Utilities	173,520.00	173,520.00	173,520.00	173,520.00		.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Stormwater utility	12.0000	2,960.00	35,520.00
Manager	Utilities	1.0000	138,000.00	138,000.00
			Manager Totals	$173,520.00

100.30.01-570	Repair & Maintenance - Buildings	165,665.00	237,825.00	256,943.00	104,000.00	(56)	(133,825.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Replacement Filter bottle filling stations	4.0000	200.00	800.00
Manager	Maintenance Contract - Fire Alarm Monitoring	1.0000	735.00	735.00
Manager	Maintenance Contract - Fire Alarm System (Year 3 of 5)	1.0000	4,000.00	4,000.00
Manager	Maintenance Contract - Fire Extinguisher (Year 2 of 2)	1.0000	2,000.00	2,000.00
Manager	Maintenance Contract - Garage Door (Year 3 of 5)	40.0000	100.00	4,000.00
Manager	Maintenance Contract - HVAC (Year 3 of 3)	1.0000	10,000.00	10,000.00
Manager	Maintenance Contract - Mat Cleaning (Year 3 of 5))	26.0000	200.00	5,200.00
Manager	Maintenance Contract - Pest Control (Year 3 of 3)	5.0000	200.00	1,000.00
Manager	Maintenance Contract - RPZ (Year 3 of 3)	1.0000	5,140.00	5,140.00
Manager	Maintenance Contract - Yards Janitorial (Year 1 of 5)	1.0000	23,125.00	23,125.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund	**100 - General Fund**							
Department	**26 - Public Works**							
Division	**01 - Department Wide**							
EXPENSE								
	Manager	Miscellaneous Repairs - HVAC				1.0000	10,000.00	10,000.00
	Manager	Service Yards commodities				1.0000	11,000.00	11,000.00
	Manager	Service Yards contractual repairs				1.0000	20,000.00	20,000.00
	Manager	Service Yards landscape				1.0000	7,000.00	7,000.00
							Manager Totals	$104,000.00
100.30.01-574	Vehicle Maint Service Charge	279,309.00	259,155.00	259,155.00	399,181.00	54	140,026.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Vehicle Service Charges				1.0000	399,181.00	399,181.00
							Manager Totals	$399,181.00
100.30.01-575	Rental - Office Equipment	2,000.00	2,000.00	3,600.00	3,600.00	80	1,600.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Office Equipment				1.0000	3,600.00	3,600.00
							Manager Totals	$3,600.00
100.30.01-580	Memberships & Publications	1,500.00	2,490.00	2,075.00	2,625.00	5	135.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	APWA, NIPSTA, Notary				1.0000	2,300.00	2,300.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Public Works**								
Division **01 - Department Wide**								
EXPENSE								
	Manager ASCE (Civil Engineering)					1.0000	250.00	250.00
	Manager IPWMAN Annual Dues					1.0000	75.00	75.00
							Manager Totals	$2,625.00
100.30.01-581	Training & Travel	10,515.00	9,450.00	15,340.00	17,600.00	86	8,150.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager CDL Training (As Needed)					1.0000	5,000.00	5,000.00
	Manager NIPSTA Snow Plowing Training					1.0000	1,000.00	1,000.00
	Manager NIPSTA training and dues					1.0000	2,000.00	2,000.00
	Manager Roads Scholar Program					2.0000	1,200.00	2,400.00
	Manager Safety training					1.0000	3,500.00	3,500.00
	Manager Supervisor Training					1.0000	2,500.00	2,500.00
	Manager Teambuilding Workshop					1.0000	1,200.00	1,200.00
							Manager Totals	$17,600.00
100.30.01-583	Property Insurance	.00	.00	.00	.00		.00	
	Services & Charges Totals	$704,084.00	$771,852.00	$828,875.00	$829,991.00	8%	$58,139.00	
Supplies								
100.30.01-531	Office Supplies - General	16,804.00	15,804.00	13,750.00	15,336.00	(3)	(468.00)	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Department Meeting supplies and refreshments					12.0000	100.00	1,200.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Public Works**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	First aid kit supplies				1.0000	1,200.00	1,200.00
	Manager	Per Diem Meeting Reimbursement				24.0000	39.00	936.00
	Manager	Various office supplies				1.0000	12,000.00	12,000.00
							Manager Totals	$15,336.00
100.30.01-532	Computer Equipment	600.00	600.00	300.00	1,200.00	100	600.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Division Monitors for Department Communications				2.0000	300.00	600.00
	Manager	Replacement Computer Monitors and Components				1.0000	600.00	600.00
							Manager Totals	$1,200.00
100.30.01-537	Uniforms	500.00	500.00	500.00	500.00		.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Supplies and misc. requirements				1.0000	500.00	500.00
							Manager Totals	$500.00
100.30.01-540	Other Operating Supplies	5,000.00	5,000.00	4,550.00	4,700.00	(6)	(300.00)	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	AED purchase and maintenance				3.0000	900.00	2,700.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Public Works**								
Division **01 - Department Wide**								
EXPENSE								
Manager	Supplies					1.0000	2,000.00	2,000.00
							Manager Totals	$4,700.00
100.30.01-543	Public Property Maintenance	494,375.00	435,660.00	364,800.00	421,225.00	(3)	(14,435.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Additional landscaping services - restoration/beautification	1.0000	15,000.00	15,000.00
Manager	Brick paver repairs	1.0000	5,000.00	5,000.00
Manager	Cenotaph annual maintenance	1.0000	2,000.00	2,000.00
Manager	Custodial Services (Year 2 of 3) - VH and Train Stations	1.0000	39,420.00	39,420.00
Manager	Fencing repairs	1.0000	15,000.00	15,000.00
Manager	Health equipment replacement	1.0000	1,000.00	1,000.00
Manager	Holiday Lighting	1.0000	66,000.00	66,000.00
Manager	HVAC Maintenance Contract (Year 3 of 3) - Post Office	1.0000	300.00	300.00
Manager	HVAC Maintenance Contract (Year 3 of 3) - Village Hall	1.0000	10,400.00	10,400.00
Manager	Irrigation Maintenance Contract (Year 2 of 3)	1.0000	5,075.00	5,075.00
Manager	Irrigation Miscellaneous Repairs	1.0000	4,000.00	4,000.00
Manager	Maintenance Contract - Fire Alarm System (Year 3 of 5)	1.0000	2,500.00	2,500.00
Manager	Moffat Mall Fountain maintenance	1.0000	2,000.00	2,000.00
Manager	Public property commodities	1.0000	17,000.00	17,000.00
Manager	Public property contractual	1.0000	8,000.00	8,000.00
Manager	RPZ Inspection and Testing (Year 3 of 3)	1.0000	1,375.00	1,375.00
Manager	Train Station - Maintenance repair and service	1.0000	14,500.00	14,500.00
Manager	Train Station - Pest Control Contract (Year 3 of 3)	5.0000	100.00	500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Public Works**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Union Pacific - Commuter Parking Lease (Oak St)				4.0000	1,440.00	5,760.00
	Manager	Union Pacific - Commuter Parking Lease (Scott Ave)				1.0000	3,425.00	3,425.00
	Manager	Village Hall - Elevator Maintenance				1.0000	2,075.00	2,075.00
	Manager	Village Hall - Generator Maintenance (Year 3 of 3)				1.0000	800.00	800.00
	Manager	Village Hall - Maintenance repair and service				1.0000	22,500.00	22,500.00
	Manager	Village Hall - Pest Control Contract (Year 2 of 3)				5.0000	125.00	625.00
	Manager	Village Hall Security Study				1.0000	15,500.00	15,500.00
	Manager	Village Hall Window Washing				1.0000	5,000.00	5,000.00
	Manager	Village-Wide landscaping contract (Year 5 of 5)				1.0000	155,000.00	155,000.00
	Manager	Villlage Hall and Post Office - Fire Alarm Monitoring				2.0000	735.00	1,470.00
							Manager Totals	$421,225.00
100.30.01-544	Street Maintenance	40,000.00	40,000.00	40,000.00	40,000.00		.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Contractual Services - Paint Striping program				1.0000	20,000.00	20,000.00
	Manager	Contractual Services - Thermo Striping Program				1.0000	20,000.00	20,000.00
							Manager Totals	$40,000.00
100.30.01-549	Fuel	.00	.00	.00	.00		.00	
	Supplies Totals	$557,279.00	$497,564.00	$423,900.00	$482,961.00	(3%)	($14,603.00)	
	Services and Supplies Totals	$1,261,363.00	$1,269,416.00	$1,252,775.00	$1,312,952.00	3%	$43,536.00	
Capital Outlay								
100.30.01-615	Buildings & Structures	.00	501,000.00	385,000.00	150,000.00	(70)	(351,000.00)	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**100 - General Fund**						
Department	**26 - Public Works**						
Division	**01 - Department Wide**						
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Spruce Street Outlet - Design	1.0000	75,000.00	75,000.00
Manager	Spruce Street Outlet Alternative Analysis and Concept	1.0000	75,000.00	75,000.00
			Manager Totals	$150,000.00

100.30.01-620	Improvements Other Than Buildings	.00	.00	.00	.00		.00
100.30.01-625	Heavy Machinery	265,000.00	275,110.00	324,100.00	550,000.00	100	274,890.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Unit 13 - Roll-Off Dump Truck	1.0000	300,000.00	300,000.00
Manager	Unit 25 - Roll-Off Dump Truck	1.0000	165,000.00	165,000.00
Manager	Unit 36 - Bobcat	1.0000	85,000.00	85,000.00
			Manager Totals	$550,000.00

100.30.01-630	Motor Vehicles	.00	.00	.00	.00		.00
100.30.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.30.01-640	Office and Other Equipment	.00	.00	.00	.00		.00
100.30.01-645	Technology	.00	.00	.00	.00		.00
100.30.01-650	Infrastructure	.00	.00	.00	.00		.00
	Capital Outlay Totals	$265,000.00	$776,110.00	$709,100.00	$700,000.00	(10%)	($76,110.00)
	Insurance and Other Chargebacks						
100.30.01-530	Liability Insurance	60,280.00	60,280.00	60,280.00	60,280.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **01 - Department Wide**							
EXPENSE							
	Insurance and Other Chargebacks Totals	$60,280.00	$60,280.00	$60,280.00	$60,280.00	0%	$0.00
Transfers							
100.30.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$1,586,643.00	$2,105,806.00	$2,022,155.00	$2,073,232.00	(2%)	($32,574.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.10-511	Regular Salaries	497,600.00	543,423.00	395,760.00	278,384.00	(49)	(265,039.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Earnings		130,768.00
Manager	300202 - Assistant Public Works Dir	Earnings		39,116.00
Manager	300203 - Public Works Operations Manager	Earnings		79,282.00
Manager	301602 - PW Customer Service Rep	Earnings		14,595.00
Manager	301603 - PW Customer Service Rep	Earnings		14,623.00
			Manager Totals	$278,384.00

100.30.10-512	Overtime Salaries	1,000.00	1,000.00	200.00	1,000.00		.00
100.30.10-513	Part Time Salaries	.00	24,000.00	24,000.00	.00	(100)	(24,000.00)
100.30.10-515	Sick Cashed In	.00	.00	.00	.00		.00
100.30.10-518	Other Compensation	7,596.00	8,496.00	8,496.00	4,050.00	(52)	(4,446.00)
	Employee Pay Totals	$506,196.00	$576,919.00	$428,456.00	$283,434.00	(51%)	($293,485.00)
Benefits							
100.30.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.10-521	Fringe Benefits - Worker's Compensation	57,500.00	75,000.00	75,000.00	75,000.00		.00
100.30.10-522	Fringe Benefits - Medical / Dental Insurance	87,959.00	81,601.00	69,067.00	34,944.00	(57)	(46,657.00)
100.30.10-582	Tuition Assistance	6,078.00	.00	.00	.00		.00
	Benefits Totals	$152,157.00	$156,934.00	$144,400.00	$110,129.00	(30%)	($46,805.00)
Pensions							

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **10 - Administration**							
EXPENSE							
100.30.10-523	Fringe Benefits - Medicare	7,354.00	8,351.00	6,630.00	4,111.00	(51)	(4,240.00)
100.30.10-524	Fringe Benefits - Social Security	29,908.00	34,001.00	23,855.00	17,031.00	(50)	(16,970.00)
100.30.10-525	Fringe Benefits - IMRF Pension Er Contribution	49,213.00	44,180.00	33,520.00	24,269.00	(45)	(19,911.00)
100.30.10-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$86,475.00	$86,532.00	$64,005.00	$45,411.00	(48%)	($41,121.00)
	Salary and Benefits Totals	$744,828.00	$820,385.00	$636,861.00	$438,974.00	(46%)	($381,411.00)
Services and Supplies							
Services & Charges							
100.30.10-551	Consulting Services	.00	.00	.00	.00		.00
100.30.10-564	Cell Phones & Radios	1,944.00	2,160.00	2,640.00	2,640.00	22	480.00
100.30.10-581	Training & Travel	4,500.00	2,500.00	750.00	2,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	APWA Credentialing - CPWP-M	1.0000	1,000.00	1,000.00
Manager	APWA training classes / conference	1.0000	1,500.00	1,500.00
			Manager Totals	$2,500.00

	Services & Charges Totals	$6,444.00	$4,660.00	$3,390.00	$5,140.00	10%	$480.00
Supplies							
100.30.10-532	Computer Equipment	.00	.00	.00	.00		.00
100.30.10-537	Uniforms	3,550.00	3,650.00	2,385.00	2,845.00	(22)	(805.00)

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**100 - General Fund**						
Department	**26 - Public Works**						
Division	**10 - Administration**						
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Hats and Misc. Uniform Items	1.0000	500.00	500.00
Manager	Safety Boots	4.0000	200.00	800.00
Manager	Uniform Shirts	1.0000	1,045.00	1,045.00
Manager	Winter PPE	1.0000	500.00	500.00
			Manager Totals	$2,845.00

Supplies Totals	$3,550.00	$3,650.00	$2,385.00	$2,845.00	(22%)	($805.00)
Services and Supplies Totals	$9,994.00	$8,310.00	$5,775.00	$7,985.00	(4%)	($325.00)
Division **10 - Administration** Totals	$754,822.00	$828,695.00	$642,636.00	$446,959.00	(46%)	($381,736.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **22 - Street Maintenance**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.22-511	Regular Salaries	745,850.00	802,719.00	670,000.00	814,457.00	1	11,738.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301401 - Maintenance Worker	Earnings		100,980.00
Manager	301402 - Maintenance Worker	Earnings		96,946.00
Manager	301403 - Maintenance Worker	Earnings		68,899.00
Manager	301406 - Maintenance Worker	Earnings		74,933.00
Manager	301407 - Maintenance Worker	Earnings		103,908.00
Manager	301408 - Maintenance Worker	Earnings		103,908.00
Manager	301409 - Maintenance Worker	Earnings		81,135.00
Manager	301412 - Maintenance Worker	Earnings		75,947.00
Manager	302001 - PW Foreperson Street	Earnings		107,801.00
			Manager Totals	$814,457.00

100.30.22-512	Overtime Salaries	51,900.00	75,000.00	85,800.00	94,630.00	26	19,630.00
100.30.22-513	Part Time Salaries	10,400.00	10,400.00	10,400.00	25,616.00	146	15,216.00
100.30.22-515	Sick Cashed In	.00	.00	.00	2,967.00		2,967.00
100.30.22-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$808,150.00	$888,119.00	$766,200.00	$937,670.00	6%	$49,551.00
Benefits							
100.30.22-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.22-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **22 - Street Maintenance**							
EXPENSE							
100.30.22-522	Fringe Benefits - Medical / Dental Insurance	152,355.00	171,995.00	171,685.00	172,331.00		336.00
100.30.22-528	Fringe Benefits - Life Insurance	932.00	543.00	543.00	509.00	(6)	(34.00)
	Benefits Totals	$153,287.00	$172,538.00	$172,228.00	$172,840.00	0%	$302.00
Pensions							
100.30.22-523	Fringe Benefits - Medicare	11,761.00	11,791.00	10,500.00	13,596.00	15	1,805.00
100.30.22-524	Fringe Benefits - Social Security	49,145.00	50,413.00	44,750.00	55,617.00	10	5,204.00
100.30.22-525	Fringe Benefits - IMRF Pension Er Contribution	59,976.00	69,438.00	63,280.00	73,813.00	6	4,375.00
100.30.22-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.22-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$120,882.00	$131,642.00	$118,530.00	$143,026.00	9%	$11,384.00
	Salary and Benefits Totals	$1,082,319.00	$1,192,299.00	$1,056,958.00	$1,253,536.00	5%	$61,237.00
Services and Supplies							
Services & Charges							
100.30.22-563	Telephone Service	.00	.00	.00	.00		.00
100.30.22-564	Cell Phones & Radios	4,374.00	4,860.00	5,805.00	.00	(100)	(4,860.00)
100.30.22-571	Repair & Maintenance - Streets	213,500.00	214,000.00	127,100.00	200,000.00	(7)	(14,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Asphalt patching (utility repairs)	1.0000	20,000.00	20,000.00
Manager	Business District Sign Maintenance	1.0000	2,500.00	2,500.00
Manager	Contractual Services - Asphalt Patching (Utility Repairs)	1,000.0000	22.50	22,500.00
Manager	Contractual Services - Curb Replacement (Utility Repairs)	500.0000	25.00	12,500.00
Manager	Curb replacement (utility repairs)	1.0000	12,500.00	12,500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Public Works**								
Division **22 - Street Maintenance**								
EXPENSE								
Manager	Graffiti removal					1.0000	2,000.00	2,000.00
Manager	In-House Asphalt Pothole Patching Material					1.0000	25,000.00	25,000.00
Manager	Miscellaneous landscaping repairs					1.0000	5,000.00	5,000.00
Manager	Miscellaneous street maintenance					1.0000	18,000.00	18,000.00
Manager	Sign materials					1.0000	15,000.00	15,000.00
Manager	Sign Shop Printer Replacement					1.0000	9,000.00	9,000.00
Manager	Special Event Rentals and Materials					1.0000	3,000.00	3,000.00
Manager	Spoil and Excavation Disposal					1.0000	20,000.00	20,000.00
Manager	Streetscape Replacement Pole					1.0000	15,000.00	15,000.00
Manager	Striping contingency					1.0000	6,000.00	6,000.00
Manager	Traffic control contingency					1.0000	2,000.00	2,000.00
Manager	Traffic paint					1.0000	5,000.00	5,000.00
Manager	Village-Wide Sign Replacement Program (Year 2 of 5)					1.0000	5,000.00	5,000.00
							Manager Totals	$200,000.00
100.30.22-581	Training & Travel	.00	.00	.00	.00		.00	
	Services & Charges Totals	$217,874.00	$218,860.00	$132,905.00	$200,000.00	(9%)	($18,860.00)	
Supplies								
100.30.22-532	Computer Equipment	.00	.00	.00	.00		.00	
100.30.22-537	Uniforms	9,225.00	9,765.00	9,765.00	8,685.00	(11)	(1,080.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Safety Boots	9.0000	200.00	1,800.00
Manager	Uniform Hats	9.0000	35.00	315.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Public Works**								
Division **22 - Street Maintenance**								
EXPENSE								
Manager	Uniform Rental					9.0000	380.00	3,420.00
Manager	Uniform T-Shirts					9.0000	150.00	1,350.00
Manager	Winter Outerwear					9.0000	200.00	1,800.00
							Manager Totals	$8,685.00
100.30.22-540	Other Operating Supplies	945.00	1,260.00	1,260.00	1,260.00		.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CDL license ($30 per person)					9.0000	30.00	270.00
Manager	PPE - Hard Hats					9.0000	30.00	270.00
Manager	PPE - Hearing Protection					1.0000	180.00	180.00
Manager	PPE - Safety Glasses					9.0000	20.00	180.00
Manager	PPE - Safety Gloves					9.0000	40.00	360.00
							Manager Totals	$1,260.00
100.30.22-542	Vehicles, Parts and Equipment	23,000.00	10,000.00	10,000.00	16,000.00	60	6,000.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Misc. Parts and Tool Repairs					1.0000	5,000.00	5,000.00
Manager	Sidewalk Grinder					1.0000	11,000.00	11,000.00
							Manager Totals	$16,000.00
100.30.22-548	Other Small Tools & Equipment	7,100.00	5,000.00	2,500.00	5,000.00		.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **22 - Street Maintenance**							
EXPENSE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Tool replacement (shovels, hand tools, etc)	1.0000	5,000.00	5,000.00
			Manager Totals	$5,000.00

	Supplies Totals	$40,270.00	$26,025.00	$23,525.00	$30,945.00	19%	$4,920.00
	Services and Supplies Totals	$258,144.00	$244,885.00	$156,430.00	$230,945.00	(6%)	($13,940.00)
Capital Outlay							
100.30.22-650	Infrastructure	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **22 - Street Maintenance** Totals	$1,340,463.00	$1,437,184.00	$1,213,388.00	$1,484,481.00	3%	$47,297.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Department **30 - Public Works**							
Division **25 - Snow Removal**							
Salary and Benefits							
Employee Pay							
100.30.25-511	Regular Salaries	.00	.00	.00	.00		.00
100.30.25-512	Overtime Salaries	75,000.00	85,000.00	30,000.00	85,000.00		.00
100.30.25-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$75,000.00	$85,000.00	$30,000.00	$85,000.00	0%	$0.00
Benefits							
100.30.25-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.25-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.25-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.30.25-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.30.25-523	Fringe Benefits - Medicare	1,087.00	.00	500.00	1,232.00		1,232.00
100.30.25-524	Fringe Benefits - Social Security	2,995.00	.00	2,000.00	3,007.00		3,007.00
100.30.25-525	Fringe Benefits - IMRF Pension Er Contribution	5,616.00	.00	.00	.00		.00
100.30.25-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.25-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$9,698.00	$0.00	$2,500.00	$4,239.00	+++	$4,239.00
	Salary and Benefits Totals	$84,698.00	$85,000.00	$32,500.00	$89,239.00	5%	$4,239.00
Services and Supplies							
Services & Charges							
100.30.25-573	Outside Repair & Maintenance - Vehicles	.00	.00	.00	.00		.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Supplies							

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Department **30 - Public Works**							
Division **25 - Snow Removal**							
100.30.25-536	Salt and Snow Removal Supplies and Equipment	180,869.00	185,466.00	148,740.00	131,876.00	(29)	(53,590.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Alternative deicers and equipment	1.0000	10,000.00	10,000.00
Manager	Bag deicing products	1.0000	2,000.00	2,000.00
Manager	Bulk Road salt (400 tons x $85.19 per ton)	400.0000	85.19	34,076.00
Manager	Bulk Road Salt State Cont. (100 ton x$98 per ton)	100.0000	98.00	9,800.00
Manager	Contract hauling	1.0000	10,000.00	10,000.00
Manager	Plow parts	1.0000	10,000.00	10,000.00
Manager	Plow replacement	1.0000	15,000.00	15,000.00
Manager	RWIS (Hyperlocal Weather Monitoring Services)	3.0000	3,000.00	9,000.00
Manager	Severe weather contingency	1.0000	20,000.00	20,000.00
Manager	Sidewalk Snow and Ice Removal (Year 2 of 3)	1.0000	12,000.00	12,000.00
			Manager Totals	$131,876.00

Supplies Totals	$180,869.00	$185,466.00	$148,740.00	$131,876.00	(29%)	($53,590.00)
Services and Supplies Totals	$180,869.00	$185,466.00	$148,740.00	$131,876.00	(29%)	($53,590.00)
Division **25 - Snow Removal** Totals	$265,567.00	$270,466.00	$181,240.00	$221,115.00	(18%)	($49,351.00)

DEPARTMENT NARRATIVE

ENGINEERING DEPARTMENT

Mission Statement/Purpose

The mission of the Engineering Department carried out under the General Fund includes the design, construction and maintenance of all roadway pavements, sidewalks, parking lots, administration of Village codes relating to forestry programs, flood plain management and storm water runoff from building developments.

Current Year Department Accomplishments

- Completed the rehabilitation and reconstruction of residential roadways and public sidewalks, as part of the annual street rehabilitation program.
- Completed Village-wide pavement rejuvenation of recently surfaced asphalt pavements.
- Completed replacement of various curbs and sidewalks as part of the annual sidewalk and curb replacement program.
- Completed the construction of the North of Willow Stormwater Storage Projects.
- Commence construction of the Hibbard Preserve Wetland Project.
- Completed the construction of the new landfill storage pad.
- Constructed the Elm Street Streetscape Phase 5 Improvements.
- Completed the construction of the public parking lot south of 93 Green Bay Road.
- Continued enhancement and maintenance of trees and landscaping throughout the Village.
- Continued to perform Engineering permit review, design, and code enforcement investigations.

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent (FTE) Employees: **5.3**

FY 2024 FTEs: **3.85**
FY 2023 FTEs: **2.85**
FY 2022 FTEs: **2.85**

Proposed FY 2025 Cost of Salaries and Benefits: **$944,774**
Projected FY 2024 Cost of Salaries and Benefits: **$892,380**
Budgeted FY 2024 Cost of Salaries and Benefits: **$634,985**
Actual FY 2023 Cost of Salaries and Benefits: **$556,185**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **48.78%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$908,095**
Projected FY 2024 Cost of Services and Supplies: $**776,379**
Budgeted FY 2024 Cost of Services and Supplies: $**840,929**
Actual FY 2023 Cost of Services and Supplies: **$706,627**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **7.98%**

Fiscal Year 2025 Proposed Department Objectives

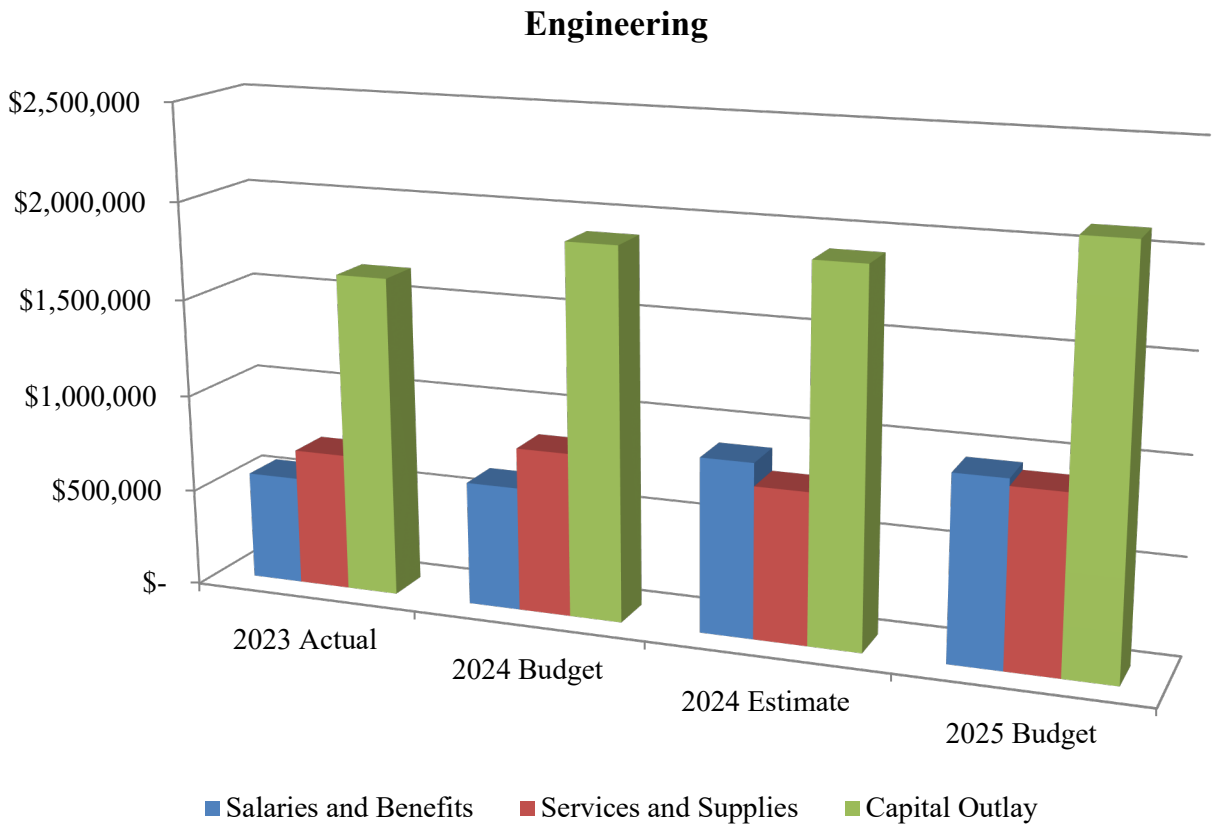
Objective	Action Steps	Timeframe
Implement the fiscal year 2025 capital improvement program to maintain and enhance the Village's infrastructure.	• Design and construct 2025 Street and watermain rehabilitation programs. • Advance design for the reconstruction of Willow Road (Western Village Limits to Providence Ave). • Complete the East Winnetka Stormwater Management Study. • Complete the Sanitary Sewer Evaluation Study (I/I).	12/31/25
Improve traffic circulation and Village roadway infrastructure, including regular street maintenance activities.	• Replace approximately 11,000 lineal feet of deteriorated curbs throughout the Village. • Replace approximately 20,000 square feet of deteriorated and/or hazardous sidewalks throughout the Village. • Perform structural repair to Elm Street bridge.	10/30/25
Continue to enhance and improve Forestry and landscaping initiatives throughout the Village.	• Continue to enhance and include the addition of perennial landscaping improvements in Commercial Districts and Village-owned open spaces and parkways. • Remove and replace approximately 150 diseased, dying and or hazardous trees and prune to standard another 2,100 to maintain cycle. • Perform annual tree fertilization, and preventative disease treatments.	10/31/25
Provide Engineering permit review, design, and code enforcement investigations.	• Perform 500 development plan reviews to ensure compliance with Village Forestry, Drainage and Floodplain Codes.	12/31/25

Fiscal Year 2024 Department Objectives Review

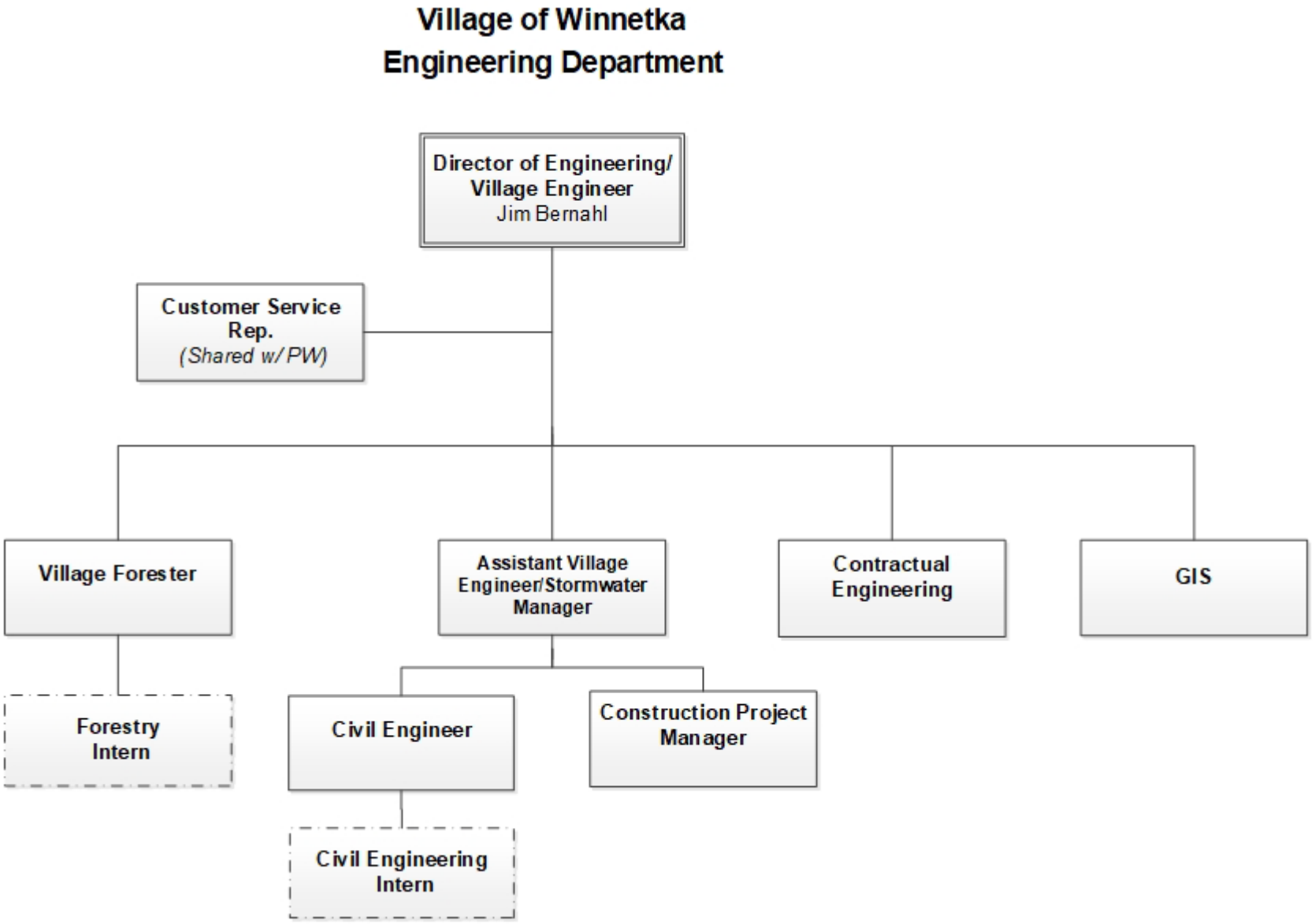
Objective	December 31st, 2024 Anticipated Completion Status
Implement the fiscal year 2025 capital improvement program to maintain and enhance the Village's infrastructure.	Various projects completed by November 2024.
Complete construction of Hibbard Preserve Stormwater Management of Wetland Project	Completed
Complete construction of Crow Island Storage Project and related Conveyance to Hubbard Woods.	Completed
Improve traffic circulation and Village roadway infrastructure, including regular street maintenance activities.	Ongoing
Continue to advance the design and construction of Village wide stormwater management, storage, and conveyance projects.	Ongoing
Continue to enhance and improve Forestry and landscaping initiatives throughout the Village.	Ongoing
Provide Engineering permit review, design, and code enforcement investigations.	Ongoing

Financial Summary

Public Works	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 556,185	$ 634,985	$ 892,380	$ 944,774	48.8%	5.9%
Services and Supplies	$ 706,627	$ 840,929	$ 776,379	$ 908,095	8.0%	17.0%
Insurance	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Operating Exp.	$ 1,262,812	$ 1,475,914	$ 1,668,759	$ 1,852,869	25.5%	11.0%
Capital Outlay	$ 1,645,521	$ 1,900,000	$ 1,900,000	$ 2,100,000	10.5%	10.5%
Total Department	$ 2,908,333	$ 3,375,914	$ 3,568,759	$ 3,952,869	17.1%	10.8%



Organizational Chart



Department Metrics

- Completed design and construction of the annual Street Reconstruction program under which 14,150 lineal feet or 2.67 miles were reconstructed or resurfaced.
- Replaced approximately 6,500 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 26,900 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 350 development plan reviews and 300 forestry plan reviews to ensure compliance with Village Forestry, Drainage and Floodplain Codes.
- Removed 190 trees, planted 210 trees, and pruned 2,200 trees.

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Engineering**							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
100.35.01-552	Engineering Services	50,500.00	50,500.00	40,000.00	45,500.00	(10)	(5,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CRS (Audit), RLAA, NPDES, MWRD I/I, Swr Relining, CAD/Surveying	1.0000	45,000.00	45,000.00
Manager	Sidwell digital maps	1.0000	500.00	500.00
			Manager Totals	$45,500.00

100.35.01-555	GIS & Aerial Mapping	32,990.00	35,774.00	35,774.00	36,558.00	2	784.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2025 Aerial Mapping	1.0000	19,500.00	19,500.00
Manager	GIS Charge - $100,101 x 17.04%	1.0000	17,058.00	17,058.00
			Manager Totals	$36,558.00

100.35.01-556	Village Data Processing / Network Charge	20,000.00	28,500.00	39,500.00	28,500.00		.00
100.35.01-557	Technology Licensing & Maintenance	3,600.00	5,700.00	5,500.00	5,800.00	2	100.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	DLT subscription renewal - Autocad - 4 License	1.0000	2,700.00	2,700.00
Manager	ESRI Annual Renewal - 2025	1.0000	3,100.00	3,100.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Engineering**								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$5,800.00
100.35.01-564	Cell Phones & Radios	.00	4,000.00	4,000.00	.00	(100)	(4,000.00)	
100.35.01-574	Vehicle Maint Service Charge	12,382.00	8,305.00	8,305.00	12,382.00	49	4,077.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	PW 2 - Engineering Vehicle				1.0000	12,382.00	12,382.00
							Manager Totals	$12,382.00
100.35.01-581	Training & Travel	10,550.00	10,550.00	6,000.00	10,700.00	1	150.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	APWA national conference				1.0000	1,500.00	1,500.00
	Manager	APWA training classes/conference				1.0000	1,000.00	1,000.00
	Manager	IAA Annual Conference - Forestry				1.0000	150.00	150.00
	Manager	IAFSM annual conference (3 employees)				1.0000	4,000.00	4,000.00
	Manager	MAPSI training (1 employee)				1.0000	1,300.00	1,300.00
	Manager	Professional training and dues				1.0000	2,750.00	2,750.00
							Manager Totals	$10,700.00
		Services & Charges Totals	$130,022.00	$143,329.00	$139,079.00	$139,440.00	(3%)	($3,889.00)
Supplies								
100.35.01-531	Office Supplies - General	1,000.00	2,000.00	2,000.00	4,000.00	100	2,000.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Engineering**							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Office Supplies General	1.0000	2,000.00	2,000.00
Manager	Wellness Equipment	1.0000	2,000.00	2,000.00
			Manager Totals	$4,000.00

100.35.01-532	Computer Equipment	.00	.00	.00	.00		.00
100.35.01-537	Uniforms	2,700.00	2,700.00	2,700.00	3,555.00	32	855.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Safety Boots	5.0000	175.00	875.00
Manager	Safety Glasses (Prescription)	2.0000	120.00	240.00
Manager	Uniform Shirts	6.0000	240.00	1,440.00
Manager	Winter PPE	5.0000	200.00	1,000.00
			Manager Totals	$3,555.00

100.35.01-542	Vehicles, Parts and Equipment	.00	.00	.00	.00		.00
	Supplies Totals	$3,700.00	$4,700.00	$4,700.00	$7,555.00	61%	$2,855.00
	Services and Supplies Totals	$133,722.00	$148,029.00	$143,779.00	$146,995.00	(1%)	($1,034.00)
Capital Outlay							
100.35.01-615	Buildings & Structures	.00	.00	.00	.00		.00
100.35.01-620	Improvements Other Than Buildings	.00	.00	.00	.00		.00
100.35.01-650	Infrastructure	150,000.00	120,000.00	120,000.00	150,000.00	25	30,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**100 - General Fund**						
Department	**26 - Engineering**						
Division	**01 - Department Wide**						

EXPENSE

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	New Sidewalk Installation	1.0000	30,000.00	30,000.00
Manager	Sidewalk replacement	1.0000	120,000.00	120,000.00
			Manager Totals	$150,000.00

Capital Outlay Totals	$150,000.00	$120,000.00	$120,000.00	$150,000.00	25%	$30,000.00
Division **01 - Department Wide** Totals	$283,722.00	$268,029.00	$263,779.00	$296,995.00	11%	$28,966.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Engineering**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.35.10-511	Regular Salaries	149,271.00	104,713.00	186,665.00	154,839.00	48	50,126.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	350101 - Director of Engineering	Earnings		154,839.00
			Manager Totals	$154,839.00

100.35.10-512	Overtime Salaries	.00	.00	.00	.00		.00
100.35.10-515	Sick Cashed In	.00	.00	.00	.00		.00
100.35.10-518	Other Compensation	6,752.00	4,720.00	7,456.00	7,552.00	60	2,832.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	350101 - Director of Engineering	Earnings		7,552.00
			Manager Totals	$7,552.00

	Employee Pay Totals	$156,023.00	$109,433.00	$194,121.00	$162,391.00	48%	$52,958.00
Benefits							
100.35.10-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.35.10-522	Fringe Benefits - Medical / Dental Insurance	25,728.00	16,227.00	35,155.00	23,166.00	43	6,939.00
100.35.10-528	Fringe Benefits - Life Insurance	186.00	93.00	93.00	107.00	15	14.00
	Benefits Totals	$25,914.00	$16,320.00	$35,248.00	$23,273.00	43%	$6,953.00
Pensions							

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Engineering**							
Division **10 - Administration**							
EXPENSE							
100.35.10-523	Fringe Benefits - Medicare	2,262.00	1,587.00	2,675.00	2,355.00	48	768.00
100.35.10-524	Fringe Benefits - Social Security	8,091.00	5,662.00	11,425.00	8,363.00	48	2,701.00
100.35.10-525	Fringe Benefits - IMRF Pension Er Contribution	11,785.00	9,048.00	16,150.00	14,235.00	57	5,187.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	350101 - Director of Engineering	Benefit	IMRF - IMRF Pension	14,235.00
			Manager Totals	$14,235.00

Pensions Totals	$22,138.00	$16,297.00	$30,250.00	$24,953.00	53%	$8,656.00
Salary and Benefits Totals	$204,075.00	$142,050.00	$259,619.00	$210,617.00	48%	$68,567.00
Division **10 - Administration** Totals	$204,075.00	$142,050.00	$259,619.00	$210,617.00	48%	$68,567.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Engineering**							
Division **21 - Engineering**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.35.21-511	Regular Salaries	78,803.00	175,368.00	301,220.00	372,298.00	112	196,930.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	350201 - Assistant Village Engineer	Earnings		144,403.00
Manager	350301 - Civil Engineer	Earnings		121,245.00
Manager	350702 - Project Manager	Earnings		106,650.00
			Manager Totals	$372,298.00

100.35.21-512	Overtime Salaries	.00	.00	185.00	.00		.00
100.35.21-513	Part Time Salaries	9,600.00	67,100.00	23,085.00	65,136.00	(3)	(1,964.00)
100.35.21-515	Sick Cashed In	.00	.00	.00	.00		.00
100.35.21-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$88,403.00	$242,468.00	$324,490.00	$437,434.00	80%	$194,966.00
Benefits							
100.35.21-522	Fringe Benefits - Medical / Dental Insurance	23,097.00	41,068.00	45,230.00	50,023.00	22	8,955.00
100.35.21-528	Fringe Benefits - Life Insurance	98.00	98.00	98.00	247.00	152	149.00
	Benefits Totals	$23,195.00	$41,166.00	$45,328.00	$50,270.00	22%	$9,104.00
Pensions							
100.35.21-523	Fringe Benefits - Medicare	1,282.00	3,517.00	4,545.00	6,342.00	80	2,825.00
100.35.21-524	Fringe Benefits - Social Security	5,481.00	15,032.00	19,430.00	27,120.00	80	12,088.00
100.35.21-525	Fringe Benefits - IMRF Pension Er Contribution	8,676.00	13,885.00	25,000.00	30,937.00	123	17,052.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Engineering**							
Division **21 - Engineering**							
EXPENSE							
	Pensions Totals	$15,439.00	$32,434.00	$48,975.00	$64,399.00	99%	$31,965.00
	Salary and Benefits Totals	$127,037.00	$316,068.00	$418,793.00	$552,103.00	75%	$236,035.00
Services and Supplies							
Services & Charges							
100.35.21-552	Engineering Services	140,300.00	75,300.00	35,000.00	76,500.00	2	1,200.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Benchmark replacement	1.0000	500.00	500.00
Manager	Contracted engineering services (Coastal Engr, Other as-needed)	1.0000	35,000.00	35,000.00
Manager	Contractual engineering - Green Bay Trail	1.0000	10,000.00	10,000.00
Manager	Required bridge inspections	1.0000	5,500.00	5,500.00
Manager	Soil/material testing - year 3 of 5	1.0000	25,000.00	25,000.00
Manager	Surveying and drafting supplies	1.0000	500.00	500.00
			Manager Totals	$76,500.00

100.35.21-580	Memberships & Publications	3,800.00	3,800.00	3,800.00	3,800.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CFM License - 3 employees	3.0000	100.00	300.00
Manager	North Branch Watershed Work group (NBWW) annual dues	1.0000	3,200.00	3,200.00
Manager	PE License - 3 employees	3.0000	100.00	300.00
			Manager Totals	$3,800.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Engineering**							
Division **21 - Engineering**							
EXPENSE							
	Services & Charges Totals	$144,100.00	$79,100.00	$38,800.00	$80,300.00	2%	$1,200.00
Supplies							
100.35.21-540	Other Operating Supplies	3,500.00	3,500.00	2,500.00	3,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Traffic counting devices	1.0000	3,500.00	3,500.00
			Manager Totals	$3,500.00

Supplies Totals	$3,500.00	$3,500.00	$2,500.00	$3,500.00	0%	$0.00
Services and Supplies Totals	$147,600.00	$82,600.00	$41,300.00	$83,800.00	1%	$1,200.00
Division **21 - Engineering** Totals	$274,637.00	$398,668.00	$460,093.00	$635,903.00	60%	$237,235.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Engineering**							
Division **23 - Pavement Reconstruction**							
EXPENSE							
Services and Supplies							
Services & Charges							
100.35.23-571	Repair & Maintenance - Streets	25,000.00	28,500.00	10,000.00	28,500.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Crack sealing / pavement rejuvenation	1.0000	25,000.00	25,000.00
Manager	Traffic Signal Maintenance IDOT	1.0000	3,500.00	3,500.00
			Manager Totals	$28,500.00

Services & Charges Totals	$25,000.00	$28,500.00	$10,000.00	$28,500.00	0%	$0.00
Services and Supplies Totals	$25,000.00	$28,500.00	$10,000.00	$28,500.00	0%	$0.00
Capital Outlay						
100.35.23-650 Infrastructure	1,721,000.00	1,780,000.00	1,780,000.00	1,950,000.00	10	170,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Elm Street Bridge Repair	1.0000	150,000.00	150,000.00
Manager	Green Bay Trail	1.0000	50,000.00	50,000.00
Manager	Street & alley reconstruction/rehabilitation	1.0000	1,720,000.00	1,720,000.00
Manager	Supplemental roadway patching	1.0000	30,000.00	30,000.00
			Manager Totals	$1,950,000.00

Capital Outlay Totals	$1,721,000.00	$1,780,000.00	$1,780,000.00	$1,950,000.00	10%	$170,000.00
Division **23 - Pavement Reconstruction** Totals	$1,746,000.00	$1,808,500.00	$1,790,000.00	$1,978,500.00	9%	$170,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Engineering**							
Division **26 - Forestry**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.35.26-511	Regular Salaries	104,832.00	118,144.00	126,565.00	122,279.00	3	4,135.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	350401 - Village Forester	Earnings		122,279.00
			Manager Totals	$122,279.00

100.35.26-512	Overtime Salaries	.00	.00	25,000.00	.00		.00
100.35.26-513	Part Time Salaries	9,600.00	9,600.00	9,600.00	9,600.00		.00
100.35.26-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$114,432.00	$127,744.00	$161,165.00	$131,879.00	3%	$4,135.00
Benefits							
100.35.26-522	Fringe Benefits - Medical / Dental Insurance	3,633.00	29,261.00	29,260.00	28,959.00	(1)	(302.00)
100.35.26-528	Fringe Benefits - Life Insurance	131.00	83.00	83.00	86.00	4	3.00
	Benefits Totals	$3,764.00	$29,344.00	$29,343.00	$29,045.00	(1%)	($299.00)
Pensions							
100.35.26-523	Fringe Benefits - Medicare	1,703.00	1,852.00	2,220.00	1,912.00	3	60.00
100.35.26-524	Fringe Benefits - Social Security	7,281.00	7,920.00	9,500.00	8,176.00	3	256.00
100.35.26-525	Fringe Benefits - IMRF Pension Er Contribution	8,077.00	10,007.00	11,740.00	11,042.00	10	1,035.00
	Pensions Totals	$17,061.00	$19,779.00	$23,460.00	$21,130.00	7%	$1,351.00
	Salary and Benefits Totals	$135,257.00	$176,867.00	$213,968.00	$182,054.00	3%	$5,187.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Engineering**							
Division **26 - Forestry**							
EXPENSE							
Services and Supplies							
Supplies							
100.35.26-532	Computer Equipment	1,000.00	1,000.00	500.00	1,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Forestry new ipad	1.0000	1,000.00	1,000.00
			Manager Totals	$1,000.00

100.35.26-545	Forestry	510,800.00	580,800.00	580,800.00	647,800.00	12	67,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Commercial District Perennial Annual Enhancements	1.0000	15,000.00	15,000.00
Manager	Dutch Elm testing and injections (Year 4 of 4) 2022-2025	1.0000	29,000.00	29,000.00
Manager	Emerald Ash Borer treatment	1.0000	17,000.00	17,000.00
Manager	Floral program (hanging baskets/ground planters) - (Year 2 of 5)	1.0000	75,000.00	75,000.00
Manager	Forestry supplies	1.0000	3,300.00	3,300.00
Manager	GBT maintenance (10-pickups)	1.0000	5,000.00	5,000.00
Manager	Landscaping maintenance and seasonal support	1.0000	90,000.00	90,000.00
Manager	New tree watering (Year 3 of 3) - 2023-2025	1.0000	30,000.00	30,000.00
Manager	Supplemental tree maintenance (Year 1 of 5) - 2025-2029	1.0000	80,000.00	80,000.00
Manager	Tree and stump removals (Year 1 of 5) 2025-2029	1.0000	85,000.00	85,000.00
Manager	Tree planting (Year 3 of 3) 2023-2025	1.0000	65,000.00	65,000.00
Manager	Tree pruning - stormwater project	1.0000	20,000.00	20,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Engineering**								
Division **26 - Forestry**								
EXPENSE								
Manager	Tree trimming program (Year 1 of 5) 2025-2029					1.0000	120,000.00	120,000.00
Manager	Village Hall Perennial Enhancements					1.0000	5,000.00	5,000.00
Manager	Young tree structural pruning					1.0000	8,500.00	8,500.00
							Manager Totals	$647,800.00
Supplies Totals		$511,800.00	$581,800.00	$581,300.00	$648,800.00	12%	$67,000.00	
Services and Supplies Totals		$511,800.00	$581,800.00	$581,300.00	$648,800.00	12%	$67,000.00	
Division **26 - Forestry** Totals		$647,057.00	$758,667.00	$795,268.00	$830,854.00	10%	$72,187.00	
Department **35 - Engineering** Totals		$3,155,491.00	$3,375,914.00	$3,568,759.00	$3,952,869.00	17%	$576,955.00	

DEPARTMENT NARRATIVE

MOTOR FUEL

Mission Statement/Purpose

The mission of the Motor Fuel Tax (MFT) is to improve roads, bridges and sidewalks within the Village. By Village policy, these funds have been designated to pay principally for transportation-related capital improvements. Staff performing or supervising this work are budgeted in the General Fund, Public Works Department.

Current Year Department Accomplishments

- Initiated coordination with IDOT for the reconstruction of Willow Road as part of stormwater improvement project. Completed approval with IDOT for Local Public Agency Engineering Service Agreement, Joint Funding Agreement, and MFT fund use authorization.

Fiscal Year 2025 Proposed Department Objectives

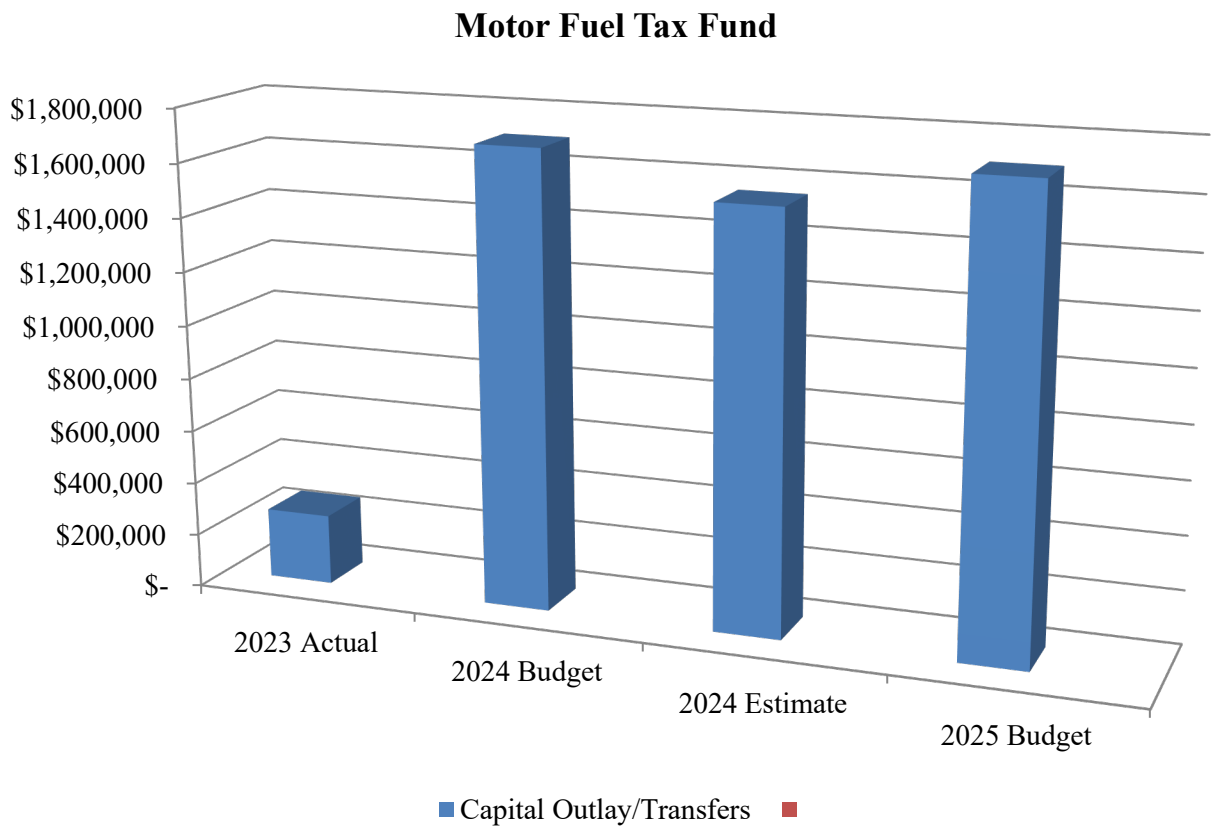
Objective	Action Steps	Timeframe
Improve roadways, bridges, and sidewalks within the village.	• Finalize the design of the Willow Rd. roadway improvements in coordination with IDOT	12/31/25
Traffic Signal Improvements Program	• The upgrade and modernization of the various existing traffic signals owned by the Village.	12/31/25

Fiscal Year 2024 Department Objectives Review

Objective	December 31st, 2024 Anticipated Completion Status
Improve roadways, bridges, and sidewalks within the Village.	• Finalize the design of Willow Rd. roadway improvements project to be coordinated with timing of stormwater improvement. (On-going)

Financial Summary

Motor Fuel Tax Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 673,740	$ 877,000	$ 982,000	$ 570,000	-35.0%	-42.0%
Expenses	$ -	$ -	$ -	$ -	0.0%	0.0%
Net Operating Income (loss)	$ 673,740	$ 877,000	$ 982,000	$ 570,000	-35.0%	-42.0%
Capital Outlay/Transfers	$ 262,576	$ 1,700,000	$ 1,550,000	$ 1,700,000	0.0%	9.7%
Total Fund Expense	$ 262,576	$ 1,700,000	$ 1,550,000	$ 1,700,000	0.0%	9.7%
Net Fund Income (loss)	$ 411,164	$ (823,000)	$ (568,000)	$ (1,130,000)	37.3%	98.9%



Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **200 - Motor Fuel Tax**							
REVENUE							
Intergovernmental Revenue							
200-430.35	Shared Revenue Motor Fuel Tax	275,000.00	275,000.00	280,000.00	275,000.00		.00
200-430.36	Shared Revenue MFT Transportation Renewal Allmt	195,000.00	225,000.00	275,000.00	250,000.00	11	25,000.00
200-430.45	Shared Revenue Grants	332,000.00	332,000.00	332,000.00	.00	(100)	(332,000.00)
	Intergovernmental Revenue Totals	$802,000.00	$832,000.00	$887,000.00	$525,000.00	(37%)	($307,000.00)
Transfers							
200-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income							
200-460.05	Interest Interest on Investments	6,000.00	45,000.00	95,000.00	45,000.00		.00
	Interest Income Totals	$6,000.00	$45,000.00	$95,000.00	$45,000.00	0%	$0.00
	REVENUE TOTALS	$808,000.00	$877,000.00	$982,000.00	$570,000.00	(35%)	($307,000.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **200 - Motor Fuel Tax**							
Department **12 - Special Revenue**							
Division **01 - Department Wide**							
EXPENSE							
Capital Outlay							
200.12.01-650	Infrastructure	275,000.00	300,000.00	150,000.00	300,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Willow Road Reconstruction STP Grant Share - Phase II	1.0000	300,000.00	300,000.00
			Manager Totals	$300,000.00

Capital Outlay Totals	$275,000.00	$300,000.00	$150,000.00	$300,000.00	0%	$0.00
Transfers						
200.12.01-901 Interfund Transfers - Other Operating Transfers	133,862.00	1,400,000.00	1,400,000.00	1,400,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to Stormwater Fund	1.0000	1,400,000.00	1,400,000.00
			Manager Totals	$1,400,000.00

Transfers Totals	$133,862.00	$1,400,000.00	$1,400,000.00	$1,400,000.00	0%	$0.00
Division **01 - Department Wide** Totals	$408,862.00	$1,700,000.00	$1,550,000.00	$1,700,000.00	0%	$0.00
Department **12 - Special Revenue** Totals	$408,862.00	$1,700,000.00	$1,550,000.00	$1,700,000.00	0%	$0.00
EXPENSE TOTALS	$408,862.00	$1,700,000.00	$1,550,000.00	$1,700,000.00	0%	$0.00
Fund **200 - Motor Fuel Tax** Totals						

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **200 - Motor Fuel Tax**							
Department **12 - Special Revenue**							
Division **01 - Department Wide**							
EXPENSE							
	REVENUE TOTALS	$808,000.00	$877,000.00	$982,000.00	$570,000.00	(35%)	($307,000.00)
	EXPENSE TOTALS	$408,862.00	$1,700,000.00	$1,550,000.00	$1,700,000.00	0%	$0.00
Fund **200 - Motor Fuel Tax** Totals		$399,138.00	($823,000.00)	($568,000.00)	($1,130,000.00)	37%	($307,000.00)

DEPARTMENT NARRATIVE

FOREIGN FIRE INSURANCE

Mission Statement/Purpose

The Foreign Fire Tax Fund accounts for the anticipated revenues and expenditures for monies controlled by the Village's Foreign Fire Insurance Board but is held in the Village's treasury. The Foreign Fire Insurance Board collects a 2% tax on property insurance policies purchased from insurance companies having a principal place of business outside of Illinois. State statute dictates that such funds must be used for the betterment of the Village's Fire Department.

Current Year Department Accomplishments

- The Foreign Fire Insurance Board provided funding for Fireboat 2681 maintenance.
- The Foreign Fire Insurance Board provided funding for firefighter turn out gear.
- The Foreign Fire Insurance Board provided funding for new EMS equipment.
- The Foreign Fire Insurance Board provided funding for new gas detection equipment.

Fiscal Year 2025 Proposed Department Objectives

Objective	Action Steps	Timeframe
Provide funding for the replacement of various Firefighting equipment and supplies.	• Select a vendor based upon service, price and availability • Secure a PO for the items	12/31/25

Fiscal Year 2024 Department Objectives Review

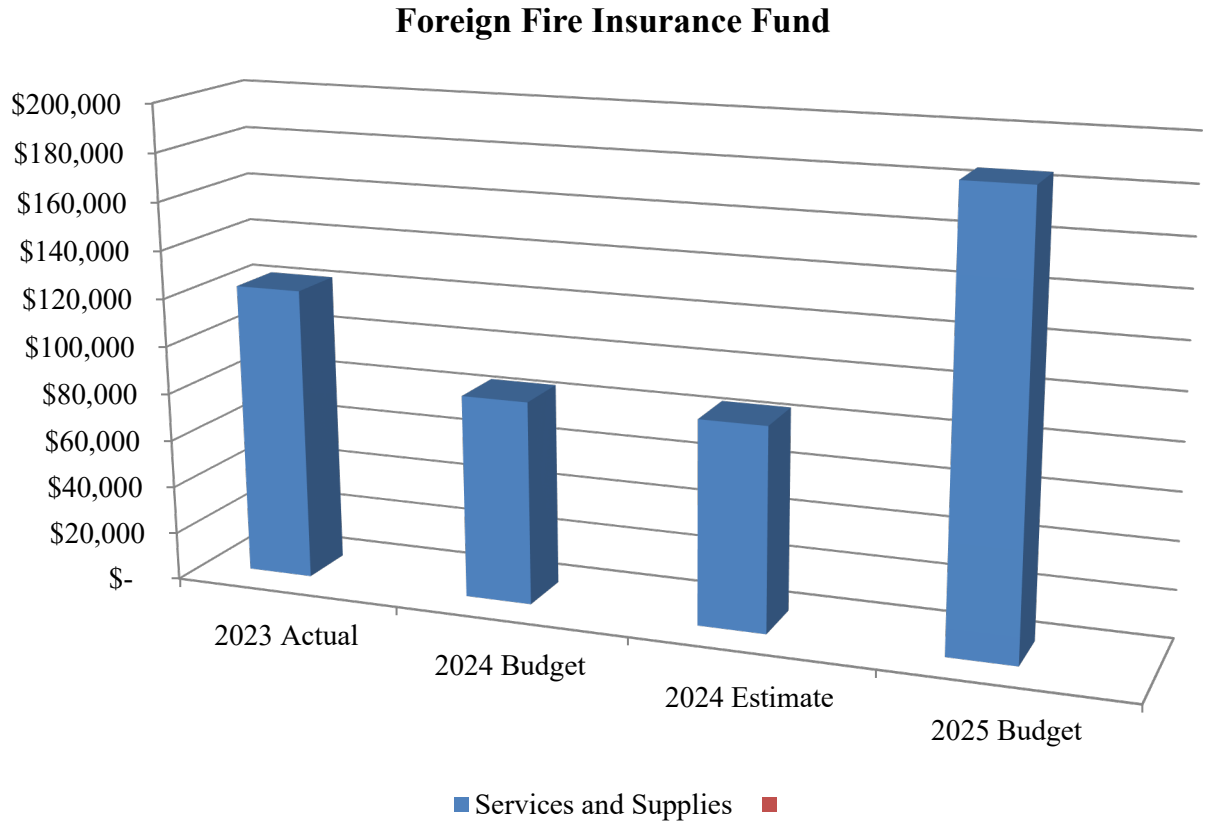
Objective	December 31st, 2025 Anticipated Completion Status
Provided funding for Firefighting, Haz Mat, EMS and Dive Team equipment, and firefighter turn out gear.	Completed





Financial Summary

Foreign Fire Insurance Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 99,753	$ 98,000	$ 100,000	$ 98,000	0.0%	-2.0%
Expenses	$ (122,560)	$ (85,000)	$ (85,000)	$ (185,000)	117.6%	117.6%
Net Operating Income (loss)	$ (22,807)	$ 13,000	$ 15,000	$ (87,000)	-769.2%	-680.0%
Operating Expense Detail						
Services and Supplies	$ (122,560)	$ (85,000)	$ (85,000)	$ (185,000)	$ 1	117.6%



Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **220 -Foreign Fire Tax**							
REVENUE							
Intergovernmental Revenue							
220-430.40	Shared Revenue Foreign Fire Insurance	85,000.00	95,000.00	95,000.00	95,000.00		.00
	Intergovernmental Revenue Totals	$85,000.00	$95,000.00	$95,000.00	$95,000.00	0%	$0.00
Interest Income							
220-460.05	Interest Interest on Investments	200.00	3,000.00	5,000.00	3,000.00		.00
	Interest Income Totals	$200.00	$3,000.00	$5,000.00	$3,000.00	0%	$0.00
	REVENUE TOTALS	$85,200.00	$98,000.00	$100,000.00	$98,000.00	0%	$0.00
EXPENSE							
Department **12 - Special Revenue**							
Division **01 - Department Wide**							
Services and Supplies							
Supplies							
220.12.01-540	Other Operating Supplies	34,250.00	35,000.00	35,000.00	35,000.00		.00
220.12.01-546	Firefighting Equipment and Supplies	45,000.00	50,000.00	50,000.00	150,000.00	200	100,000.00
	Supplies Totals	$79,250.00	$85,000.00	$85,000.00	$185,000.00	118%	$100,000.00
	Services and Supplies Totals	$79,250.00	$85,000.00	$85,000.00	$185,000.00	118%	$100,000.00
	Division **01 - Department Wide** Totals	$79,250.00	$85,000.00	$85,000.00	$185,000.00	118%	$100,000.00
	Department **12 - Special Revenue** Totals	$79,250.00	$85,000.00	$85,000.00	$185,000.00	118%	$100,000.00
	EXPENSE TOTALS	$79,250.00	$85,000.00	$85,000.00	$185,000.00	118%	$100,000.00
	Fund **220 - Foreign Fire Tax** Totals						
	REVENUE TOTALS	$85,200.00	$98,000.00	$100,000.00	$98,000.00	0%	$0.00
	EXPENSE TOTALS	$79,250.00	$85,000.00	$85,000.00	$185,000.00	118%	$100,000.00
	Fund **220 - Foreign Fire Tax** Totals	$5,950.00	$13,000.00	$15,000.00	($87,000.00)	(769%)	($100,000.00)

DEPARTMENT NARRATIVE

VILLAGE FACILITIES

Mission Statement/Purpose

The Public Facilities Fund is used to budget for improvements to Village buildings and property. Projects are generally funded through transfers from the General Fund. In FY 2025, the Village will continue evaluating a schedule for future improvement projects.

Fiscal Year 2025 Proposed Department Objectives

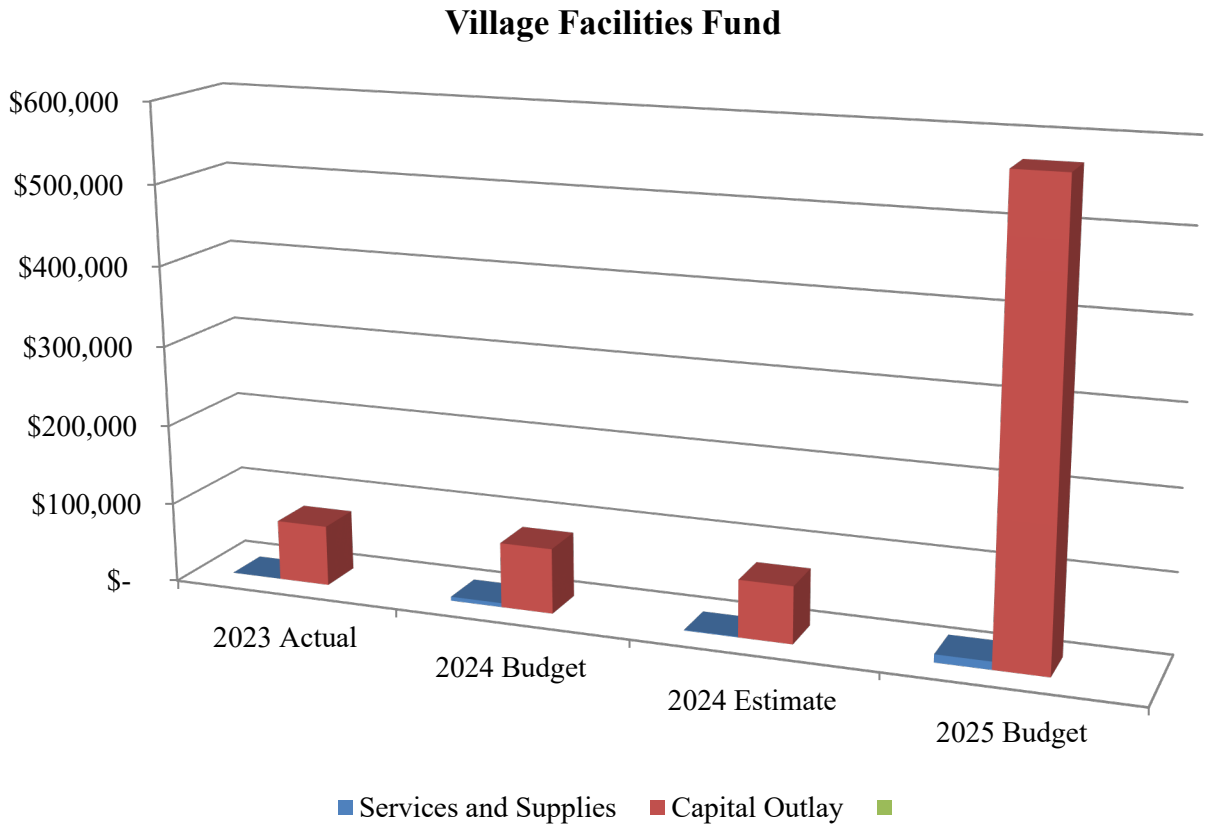
Objective	Action Steps	Timeframe
Coordinate ongoing improvements of Village facilities.	Complete identified capital projects as scheduled. Projects include: • Facilities Assessment Phase II • Police and Fire Accessibility Improvements • Community Development Bathroom Remodel • Council Chamber Seating Replacement (3/5) Phase 1 of 2 • Village Mural refinishing • Yards - HVAC Improvements • Yard Overhead Door replacement	12/31/25

Fiscal Year 2024 Department Objectives Review

Objective	December 31st, 2025 Anticipated Completion Status
Coordinate ongoing improvements of Village facilities.	Ongoing

Financial Summary

Village Facilities Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 2,172	$ 101,500	$ 103,500	$ 542,440	434.4%	424.1%
Expenses	$ -	$ (5,000)	$ (750)	$ (10,000)	100.0%	na
Net Operating Income (loss)	$ 2,172	$ 96,500	$ 102,750	$ 532,440	451.8%	418.2%
Operating Expense Detail						
Services and Supplies	$ -	$ 5,000	$ 750	$ 10,000	100.0%	na
	$ -	$ 5,000	$ 750	$ 10,000		
Capital Outlay	$ 75,614	$ 81,300	$ 71,150	$ 570,940	602.3%	NA
Total Fund Expense	$ 75,614	$ 86,300	$ 71,900	$ 580,940	573.2%	708.0%
Net Fund Income (loss)	$ (73,442)	$ 15,200	$ 31,600	$ (38,500)	-353.3%	-221.8%



Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **410 -Village Facilities Fund**							
REVENUE							
Transfers							
410-490.10	Interfund Transfers In Other Transfers	.00	100,000.00	100,000.00	540,940.00	441	440,940.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer from Electric Fund	1.0000	55,210.00	55,210.00
Manager	Transfer from General Fund	1.0000	386,350.00	386,350.00
Manager	Transfer from Refuse Fund	1.0000	22,085.00	22,085.00
Manager	Transfer from Sanitary Sewer Fund	1.0000	22,085.00	22,085.00
Manager	Transfer from Water Fund	1.0000	55,210.00	55,210.00
			Manager Totals	$540,940.00

Transfers Totals	$0.00	$100,000.00	$100,000.00	$540,940.00	441%	$440,940.00
Interest Income						
410-460.05 Interest Interest on Investments	500.00	1,500.00	3,500.00	1,500.00		.00
Interest Income Totals	$500.00	$1,500.00	$3,500.00	$1,500.00	0%	$0.00
REVENUE TOTALS	$500.00	$101,500.00	$103,500.00	$542,440.00	434%	$440,940.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **410 -Village Facilities Fund**							
Department **15 - Capital Project**							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
410.15.01-558	Construction Services	5,000.00	5,000.00	750.00	10,000.00	100	5,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	On-call design services	1.0000	10,000.00	10,000.00
			Manager Totals	$10,000.00

Services & Charges Totals	$5,000.00	$5,000.00	$750.00	$10,000.00	100%	$5,000.00
Services and Supplies Totals	$5,000.00	$5,000.00	$750.00	$10,000.00	100%	$5,000.00
Capital Outlay						
410.15.01-615 Buildings & Structures	106,300.00	81,300.00	71,150.00	570,940.00	602	489,640.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Facilities Study - Phase II	1.0000	40,000.00	40,000.00
Manager	Police and Fire Departments - Accessibility Improvements	4.0000	38,500.00	154,000.00
Manager	Police Department Classroom	1.0000	75,000.00	75,000.00
Manager	Village Hall - C. Chambers Seat Replace (42 chairs) Phs 1 of 2	42.0000	570.00	23,940.00
Manager	Village Hall - CD Bathroom	1.0000	15,000.00	15,000.00
Manager	Village Hall - Mural Reifinishing	1.0000	38,000.00	38,000.00
Manager	Yards - HVAC Replacements Phase I (Carry Over)	1.0000	35,000.00	35,000.00
Manager	Yards - HVAC Replacements Phase II	1.0000	90,000.00	90,000.00
Manager	Yards - Overhead Door Replacements	1.0000	100,000.00	100,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**410 -Village Facilities Fund**						
Department	**15 - Capital Project**						
Division	**01 - Department Wide**						
EXPENSE							
						Manager Totals	$570,940.00
	Capital Outlay Totals	$106,300.00	$81,300.00	$71,150.00	$570,940.00	602%	$489,640.00
	Division **01 - Department Wide** Totals	$111,300.00	$86,300.00	$71,900.00	$580,940.00	573%	$494,640.00
	Department **15 - Capital Project** Totals	$111,300.00	$86,300.00	$71,900.00	$580,940.00	573%	$494,640.00
	EXPENSE TOTALS	$111,300.00	$86,300.00	$71,900.00	$580,940.00	573%	$494,640.00
	Fund **410 - Village Facilities Fund** Totals						
	REVENUE TOTALS	$500.00	$101,500.00	$103,500.00	$542,440.00	434%	$440,940.00
	EXPENSE TOTALS	$111,300.00	$86,300.00	$71,900.00	$580,940.00	573%	$494,640.00
	Fund **410 - Village Facilities Fund** Totals	($110,800.00)	$15,200.00	$31,600.00	($38,500.00)	(353%)	($53,700.00)

DEPARTMENT NARRATIVE

BUSINESS DISTRICT REVITALIZATION

Mission Statement/Purpose

The Business District (Downtown) Revitalization Fund provides for investments in the Village's three business districts: Elm Street, Hubbard Woods, and Indian Hill. Primarily the fund is utilized by the Community Development and Engineering Departments as well as the Village Manager's Office—all who coordinate infrastructure and projects that benefit the commercial areas.

Current Year Department Accomplishments

- Completed concept design work for streetscape improvements in the Indian Hill Business District and the Hubbard Woods Business District.
- Assisted the Engineering Department with initiating Phase 1 engineering study for Hubbard Woods Business District.
- Installed a new electric vehicle charging station in the Village-owned portion of the Indian Hill Metra Parking lot.

Fiscal Year 2025 Proposed Department Objectives

Objective	Action Steps	Timeframe
Implement targeted streetscape projects within the Elm Street Business District.	• Refine program and develop specific conceptual design for community plaza for Post Office site. • Demolish post office building and complete temporary site restoration.	12/31/25
Implement targeted streetscape projects within the Hubbard Woods Business District	• Complete Phase 1 environmental study for Hubbard Woods Business District to aid discussions with IDOT regarding streetscape improvements.	12/31/25
Implement other public improvements throughout the three business districts.	• Install additional EV charging stations in the Village's business districts. • Continue to engage in necessary repairs to existing streetscape elements (e.g., sidewalks, pavers, etc.) within the three business districts.	12/31/25

Fiscal Year 2024 Department Objectives Review

Objective	December 31st, 2024 Anticipated Completion Status
Developed streetscape design concepts and initiated Phase 1 engineering study for Hubbard Woods Business District to aid discussions with IDOT regarding streetscape improvements.	Ongoing
In partnership with the Village of Kenilworth developed concept design framework for streetscape improvements between Winnetka Avenue and Kenilworth Avenue	Completed
Initiated refinement of Post Office Plaza design concept.	Ongoing
Installed EV Charging station in Indian Hill Parking Lot.	Completed



Financial Summary

Business District Revitalization Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 1,981,495	$ 2,520,499	$ 1,725,000	$ 2,870,499	13.9%	66.4%
Expenses	$ -	$ -	$ -	$ -	na	na
Net Operating Income (loss)	$ 1,981,495	$ 2,520,499	$ 1,725,000	$ 2,870,499	13.9%	66.4%
Operating Expense Detail						
Services and Supplies	$ -	$ -	$ -	$ -	na	na
	$ -	$ -	$ -	$ -		
Capital Outlay	$ 1,356,589	$ 1,460,500	$ 256,000	$ 2,914,500	99.6%	1038.5%
Total Fund Expense	$ 1,356,589	$ 1,460,500	$ 256,000	$ 2,914,500	99.6%	1038.5%

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **420 -Downtown Revitilization Fund**							
REVENUE							
Property Tax							
420-401.01	Property Tax General	.00	.00	.00	.00		.00
		$0.00	$0.00	$0.00	$0.00	+++	$0.00
Intergovernmental Revenue							
420-430.15	Shared Revenue Sales Tax	.00	.00	.00	.00		.00
420-430.45	Shared Revenue Grants	300,000.00	855,499.00	.00	555,499.00	(35)	(300,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	EV charging grant	1.0000	555,499.00	555,499.00
			Manager Totals	$555,499.00

Intergovernmental Revenue Totals	$300,000.00	$855,499.00	$0.00	$555,499.00	(35%)	($300,000.00)
Transfers						
420-490.10 Interfund Transfers In Other Transfers	1,915,000.00	1,650,000.00	1,650,000.00	2,300,000.00	39	650,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	General Fund - Additional Transfer	1.0000	900,000.00	900,000.00
Manager	General Fund - Additional Transfer (DCEO grant)	1.0000	300,000.00	300,000.00
Manager	General Fund transfer (2024 Levy)	1.0000	1,100,000.00	1,100,000.00
			Manager Totals	$2,300,000.00

Transfers Totals	$1,915,000.00	$1,650,000.00	$1,650,000.00	$2,300,000.00	39%	$650,000.00
Interest Income						
420-460.05 Interest Interest on Investments	8,500.00	15,000.00	75,000.00	15,000.00		.00
Interest Income Totals	$8,500.00	$15,000.00	$75,000.00	$15,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **420 -Downtown Revitilization Fund**							
REVENUE							
	REVENUE TOTALS	$2,223,500.00	$2,520,499.00	$1,725,000.00	$2,870,499.00	14%	$350,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **420 -Downtown Revitilization Fund**							
Department **15 - Capital Project**							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
420.15.01-558	Construction Services	2,500.00	.00	.00	.00		.00
	Services & Charges Totals	$2,500.00	$0.00	$0.00	$0.00	+++	$0.00
	Services and Supplies Totals	$2,500.00	$0.00	$0.00	$0.00	+++	$0.00
Capital Outlay							
420.15.01-620	Improvements Other Than Buildings	240,000.00	701,000.00	131,000.00	810,000.00	16	109,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Hubbard Woods Streetscape - Concept Design Plan	1.0000	10,000.00	10,000.00
Manager	Hubbard Woods Streetscape - Construction Design/JT	1.0000	100,000.00	100,000.00
Manager	Hubbard Woods Streetscape - Phase 1 Engineering Report	1.0000	450,000.00	450,000.00
Manager	Post Office Plaza - Program Refinement & Conceptual Design	1.0000	250,000.00	250,000.00
			Manager Totals	$810,000.00

420.15.01-650	Infrastructure	2,020,000.00	759,500.00	125,000.00	2,104,500.00	177	1,345,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	EV Charging Stations - 80% Federal Grant Funded	1.0000	694,500.00	694,500.00
Manager	Hubbard Woods -Major Repairs Construction	1.0000	725,000.00	725,000.00
Manager	Hubbard Woods Decorative sign including design	1.0000	25,000.00	25,000.00
Manager	Hubbard Woods Parking Structure - Decorative lighting	1.0000	50,000.00	50,000.00
Manager	Hubbard Woods Parking Structure Maintenance and Repair Design	1.0000	100,000.00	100,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **420 -Downtown Revitilization Fund**								
Department **15 - Capital Project**								
Division **01 - Department Wide**								
EXPENSE								
Manager	Post Office Demolition & Site Improvements					1.0000	460,000.00	460,000.00
Manager	PW sidewalk, grate, paver & other repair projects					1.0000	50,000.00	50,000.00
							Manager Totals	$2,104,500.00
	Capital Outlay Totals	$2,260,000.00	$1,460,500.00	$256,000.00	$2,914,500.00	100%	$1,454,000.00	
	Division **01 - Department Wide** Totals	$2,262,500.00	$1,460,500.00	$256,000.00	$2,914,500.00	100%	$1,454,000.00	
	Department **15 - Capital Project** Totals	$2,262,500.00	$1,460,500.00	$256,000.00	$2,914,500.00	100%	$1,454,000.00	
	EXPENSE TOTALS	$2,262,500.00	$1,460,500.00	$256,000.00	$2,914,500.00	100%	$1,454,000.00	
Fund **420 - Downtown Revitalization Fund** Totals								
	REVENUE TOTALS	$2,223,500.00	$2,520,499.00	$1,725,000.00	$2,870,499.00	14%	$350,000.00	
	EXPENSE TOTALS	$2,262,500.00	$1,460,500.00	$256,000.00	$2,914,500.00	100%	$1,454,000.00	
Fund **420 - Downtown Revitalization Fund** Totals		($39,000.00)	$1,059,999.00	$1,469,000.00	($44,001.00)	(104%)	($1,104,000.00)	

DEPARTMENT NARRATIVE

ELECTRIC

Mission Statement/Purpose

The Department provides the residents and businesses of Winnetka with reliable and economical service. Reliability includes ensuring adequate power supplies to meet current and projected demand, improving the infrastructure to deliver the power as needed, and provide uninterrupted service. The Department seeks to provide reliable power service at a competitive price.

Current Year Department Accomplishments

- Performed preventative maintenance on the distribution system that included thermography assessments, line clearance and pole inspections.
- Performed preventative maintenance at the Electric Plant which included thermography assessments, breaker maintenance and oil sampling.
- Completed installation of clean agent fire suppression system at the South Load Center.
- Improved the department's energy efficiency by replacing additional streetlights with energy efficient fixtures.
- Completed the replacement of aging 15kV underground cable at various locations to maintain system reliability.
- Completed cable replacement and relay upgrades on 4 kV distribution circuits.
- Performed 4,448 JULIE requests.
- Responded to 8 dispatch events requiring Electric Plant generation.
- Responded to 24 emergent outage events.

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent (FTE) Employees: **23.04**

FY 2024 FTEs: **24.05**
FY 2023 FTEs: **24.05**
FY 2022 FTEs: **24.05**

Proposed FY 2025 Cost of Salaries and Benefits: **$4,262,391**
Projected FY 2024 Cost of Salaries and Benefits: **$4,095,197**
Budgeted FY 2024 Cost of Salaries and Benefits: **$4,436,290**
Actual FY 2023 Cost of Salaries and Benefits: $**3,868,896**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **-3.91%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$12,348,558**
Projected FY 2024 Cost of Services and Supplies: **$11,957,428**
Budgeted FY 2024 Cost of Services and Supplies: **$13,673,162**
Actual FY 2023 Cost of Services and Supplies: **$11,517,882**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **-9.69%**

Fiscal Year 2025 Proposed Department Objectives

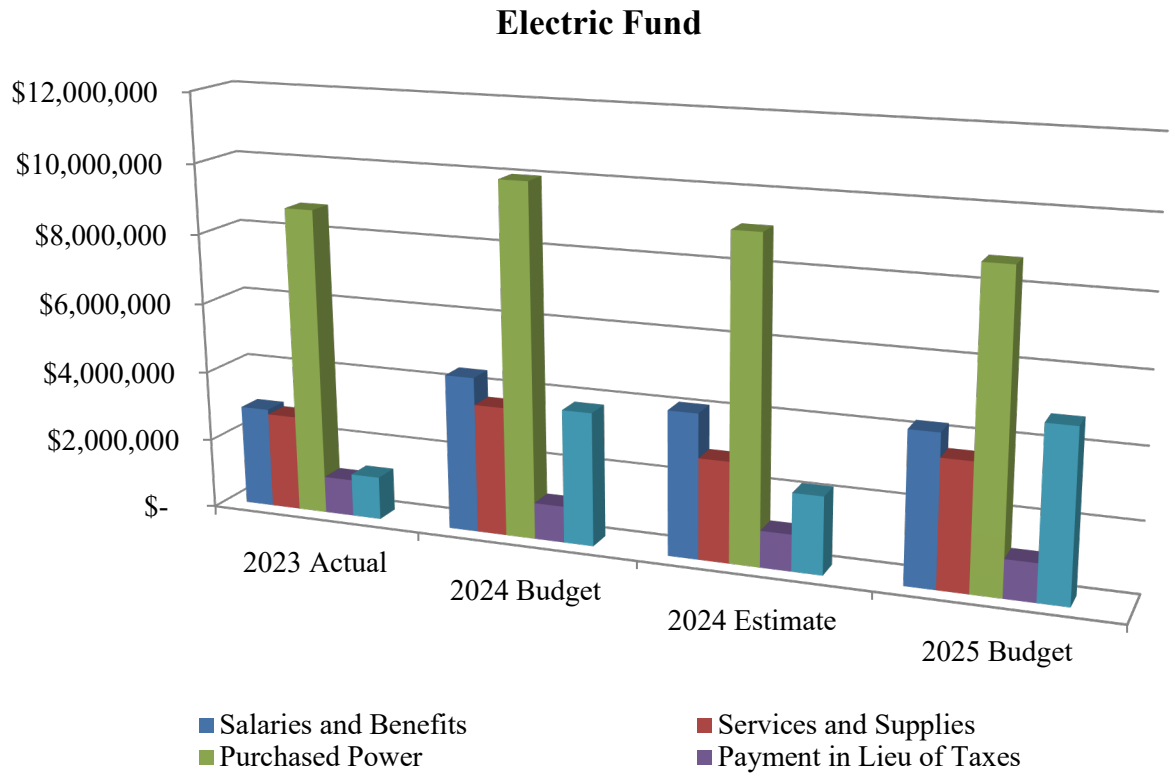
Objective	Action Steps	Timeframe
Install new service connections	• Install new electric services to the distribution system resulting from new construction and/or customer upgrades. • Install new electric meters resulting from new construction and/or customer upgrades. • Complete service upgrades to District 36 schools. • Complete service upgrades to Planned Developments: Chase Bank & One Winnetka	12/31/25 12/31/25 12/31/25 12/31/25
Perform preventative maintenance programs to maintain the reliability of the electric distribution system.	• Perform thermography assessments. • Inspect (150) wood utility poles • Perform line clearance (tree trimming) • Replace aging 4kV and 15kV cable at various locations. • Dry ice energized switchgear cleaning	9/01/25 12/31/25 12/31/25 12/31/25 12/31/25
Perform infrastructure upgrades to improve reliability and modernize the electric distribution system	• Start Automated Metering Infrastructure (AMI) rollout (Yr. 1 of 2) with backend install and electric meter changeouts. • Install underground switchgear and cable to remove reliance on overhead lines	12/31/25 12/31/25
Invest in maintenance and improvements at the Electric Plant	• Electric plant brick wall repairs • Boiler tube replacements and refractory repairs • Installation of retaining wall for bluff stabilization • Repair of the Tower Road Pier • Generation equipment replacement feasibility study	12/31/25 12/31/25 12/31/25 12/31/25 12/31/25
Make improvements to the distribution system's substations to increase reliability and security	• Replace one 15kV 1200-amp circuit breaker • Physical security improvements • Replacement of select electromechanical relays with microprocessor-based relays. • Arc Flash Hazard Analysis • Perform work to prepare for the replacement of a 12/4 kV transformer in 2026	12/31/25 12/31/25 12/31/25 3/1/25 12/31/24

Fiscal Year 2024 Department Objectives Review

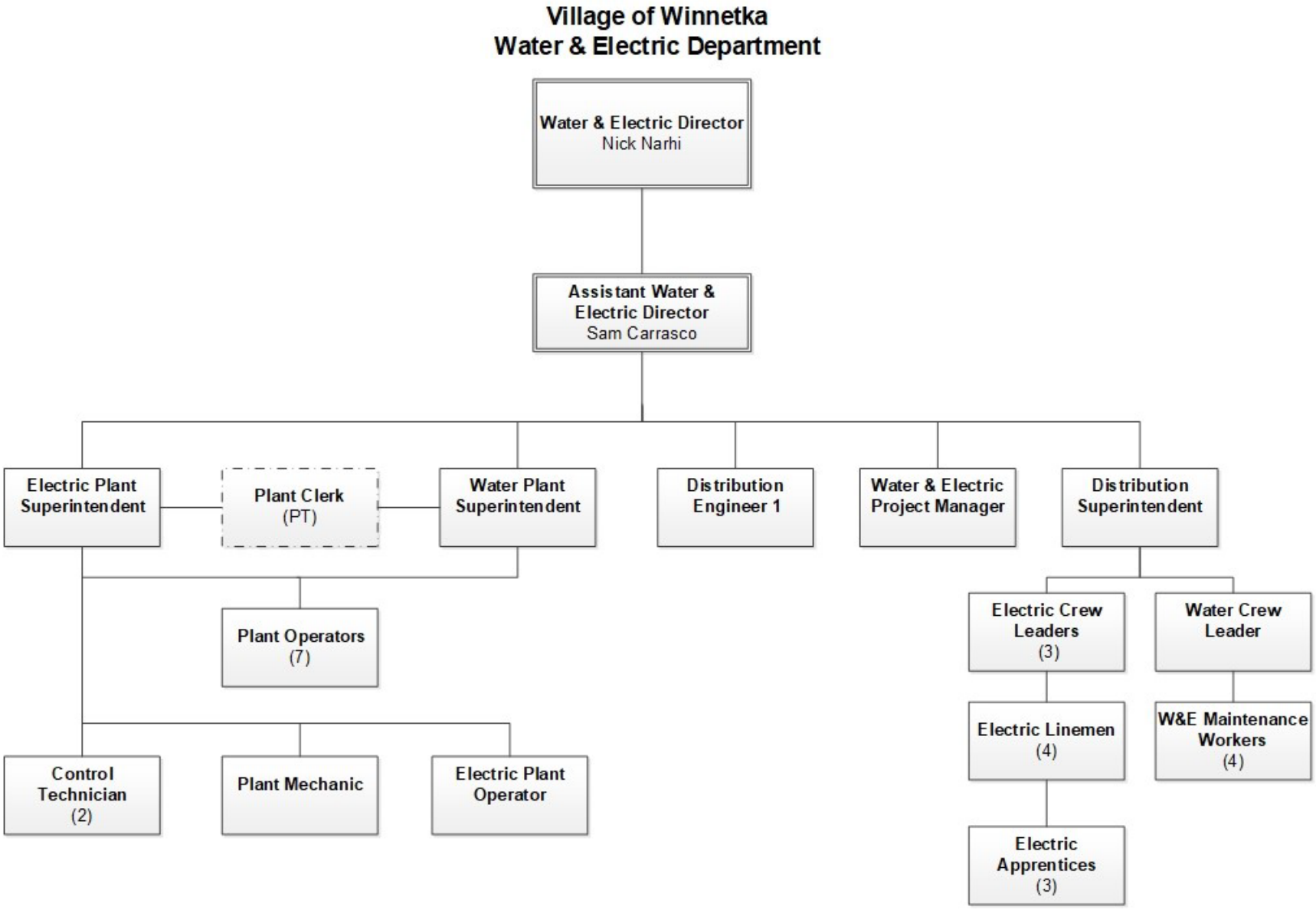
Objective	December 31st, 2024 Anticipated Completion Status
Install new service connections.	• Service upgrades to Greeley School and Hubbard Woods School complete. • Service upgrade to North Shore Country Day complete. • Upgraded service connections for the Stormwater pumping stations at Winnetka Ave and Mt. Pleasant Rd. • Completed 31 new customer connections YTD.
Perform preventative maintenance programs to maintain the reliability of the electric distribution system.	FY2024 Complete.
Invest in maintenance and improvements at the Electric Plant.	FY2024 Complete/On-going • Masonry repairs to Electric Plant ongoing. • Pond dredging of the cooling ponds ongoing.
Make improvements to the distribution system's substations to increase reliability and security.	• Upgrade of the surveillance cameras at the Plant and load centers. • Installation of electronic entry system at facilities
Improve energy efficiency of street lighting.	Complete

Financial Summary

Electric Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 18,382,494	$ 21,760,159	$ 18,871,624	$ 23,509,854	8.0%	24.6%
Transfers In / (Out)	$ -	$ 1,250,000	$ 1,250,000	$ -		
Expenses	$ (16,440,656)	$ (19,261,840)	$ (17,090,013)	$ (17,690,754)	-8.2%	3.5%
Net Operating Income (loss)	$ 1,941,838	$ 3,748,319	$ 3,031,611	$ 5,819,100	55.2%	91.9%
Operating Expense Detail						
Salaries and Benefits	$ 3,868,896	$ 4,436,290	$ 4,095,197	$ 4,262,391	-3.9%	4.1%
Contingency	$ -	$ 115,000	$ -	$ -		
Services and Supplies	$ 2,735,840	$ 3,671,932	$ 2,857,428	$ 3,593,591	-2.1%	25.8%
Purchased Power	$ 8,782,042	$ 10,001,230	$ 9,100,000	$ 8,754,967	-12.5%	-3.8%
Payment in Lieu of Taxes	$ 1,053,878	$ 1,037,388	$ 1,037,388	$ 1,079,805	4.1%	4.1%
	$ 16,440,656	$ 19,261,840	$ 17,090,013	$ 17,690,754		
Capital Outlay	$ 1,226,971	$ 3,790,492	$ 2,196,201	$ 4,795,698	26.5%	118.4%
Total Fund Expense	$ 17,667,627	$ 23,052,332	$ 19,286,214	$ 22,486,452	-2.5%	16.6%
Net Fund Income (loss)	$ 714,867	$ (42,173)	$ 835,410	$ 1,023,402	2527.6%	22.5%



Organizational Chart



Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
REVENUE							
Intergovernmental Revenue							
500-430.45	Shared Revenue Grants	75,000.00	.00	.00	.00		.00
	Intergovernmental Revenue Totals	$75,000.00	$0.00	$0.00	$0.00	+++	$0.00
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
500-445.01	Electric Service Residential Tax Exempt	.00	.00	.00	.00		.00
500-445.05	Electric Service Residential	12,308,008.00	13,018,398.00	11,124,371.00	13,683,721.00	5	665,323.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2025 Sales 72,654,441 kWh's @ 0.1734	1.0000	12,499,446.15	12,499,446.15
Manager	Monthly 1-ph meter charge 4,290 @ $22.54	12.0000	96,696.60	1,160,359.20
Manager	Monthly 3-ph meter charge 64 @ $31.14	12.0000	1,992.96	23,915.52
			Manager Totals	$13,683,720.87

500-445.10	Electric Service Large Resident	452,503.00	495,780.00	472,507.00	514,106.00	4	18,326.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2025 kW demand sales 2,969 kW	1.0000	51,909.08	51,909.08
Manager	CY2025 Sales 3,656,191 kWh's	1.0000	459,959.49	459,959.49
Manager	Monthly 3-ph meter charge 6 @ 31.07	12.0000	186.42	2,237.04
			Manager Totals	$514,105.61

500-445.15	Electric Service Space Heating	331,284.00	352,263.00	269,175.00	360,234.00	2	7,971.00

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
REVENUE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2025 Sales 2,186,669 kWh's	1.0000	316,366.82	316,366.82
Manager	Monthly 1-ph meter charge 133 @ $26.45	12.0000	3,517.85	42,214.20
Manager	Monthly 3-ph meter charge 4 @ $34.42	12.0000	137.68	1,652.16
			Manager Totals	$360,233.18

500-445.20	Electric Service Commercial	3,050,438.00	3,355,056.00	2,808,774.00	3,598,626.00	7	243,570.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2025 kW demand sales 52,099 @ $21.62	1.0000	1,079,243.81	1,079,243.81
Manager	CY2025 Sales 17,472,656 kWh's	1.0000	2,242,538.24	2,242,538.24
Manager	Monthly 1-ph meter charge 295 @ $42.27	12.0000	12,469.65	149,635.80
Manager	Monthly 3-ph meter charge 211 @ $50.24	12.0000	10,600.64	127,207.68
			Manager Totals	$3,598,625.53

500-445.30	Electric Service School & Government	2,742,925.00	3,022,887.00	2,696,364.00	3,325,294.00	10	302,407.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2025 (<1000kW) 11,705,116 kWh sales	1.0000	1,104,195.13	1,104,195.13
Manager	CY2025 (<1000kW) kW demand sales	1.0000	766,326.72	766,326.72
Manager	Monthly 1-ph meter charge 25 @ $67.13 (<1000kW)	12.0000	1,678.25	20,139.00
Manager	Monthly 3-ph meter charge 42 @ $76.33 (<1000kW)	12.0000	3,205.86	38,470.32
Manager	NTHS CY2025 9,677,088 kWh sales	1.0000	917,101.06	917,101.06
Manager	NTHS CY2025 kW demand sales	1.0000	466,013.11	466,013.11
Manager	NTHS Monthly 3-ph meter charge 7 @ $155.33 (>1000kW)	12.0000	1,087.31	13,047.72

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
REVENUE								
							Manager Totals	$3,325,293.06
500-445.40	Electric Service Water Heating	2,963.00	3,153.00	1,849.00	3,111.00	(1)	(42.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2025 Sales 12,476 kWh's	1.0000	2,214.49	2,214.49
Manager	Monthly 1-ph meter charge 6 @ $12.44	12.0000	74.64	895.68
			Manager Totals	$3,110.17

500-445.50	Electric Service Street Lighting	67,790.00	74,409.00	86,646.00	59,340.00	(20)	(15,069.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2025 Sales 346,452 kWh's	1.0000	59,339.69	59,339.69
			Manager Totals	$59,339.69

500-445.55	Electric Service Steam Sold to Water Plants	8,725.00	8,725.00	8,725.00	8,725.00		.00	
500-445.60	Electric Service Penalties	58,687.00	58,687.00	58,687.00	58,687.00		.00	
500-445.65	Electric Service Fees - Turn Off / Turn On	2,500.00	2,500.00	490.00	2,500.00		.00	
500-445.70	Electric Service Miscellaneous	.00	.00	1,343.00	.00		.00	
500-445.80	Electric Service Undergrounding	1,303,778.00	1,043,996.00	939,596.00	1,555,679.00	49	511,683.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Chase Bank electric service work (No Xfmr)	1.0000	85,000.00	85,000.00
Manager	D36 Electric Service Work (Crow Island and Skokie)	1.0000	310,000.00	310,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
REVENUE								
	Manager	District 36 - transformer order (R-18-23)				1.0000	50,579.00	50,579.00
	Manager	Service relocations				3.0000	8,700.00	26,100.00
	Manager	Underground service, single phase 200 amp				20.0000	10,700.00	214,000.00
	Manager	Underground service, single phase 400 amp				30.0000	23,000.00	690,000.00
	Manager	Underground service, three phase				3.0000	60,000.00	180,000.00
							Manager Totals	$1,555,679.00
	Utilities- Electric, Water, Sewer, Refuse Totals		$20,329,601.00	$21,435,854.00	$18,468,527.00	$23,170,023.00	8%	$1,734,169.00
Other Charges for Service								
500-443.10	Rent Cell Towers		208,382.00	257,305.00	257,305.00	272,831.00	6	15,526.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Conduit rental - NTHS	1.0000	11,000.00	11,000.00
Manager	New Cingular	1.0000	119,541.00	119,541.00
Manager	Pole agreement - AT&T	1.0000	3,000.00	3,000.00
Manager	Pole and conduit agreement - CATV	1.0000	15,716.00	15,716.00
Manager	Small Cell sites in right-of-way	3.0000	200.00	600.00
Manager	Verizon	1.0000	122,974.00	122,974.00
			Manager Totals	$272,831.00

Other Charges for Service Totals	$208,382.00	$257,305.00	$257,305.00	$272,831.00	6%	$15,526.00	
Charges For Service Totals	$20,537,983.00	$21,693,159.00	$18,725,832.00	$23,442,854.00	8%	$1,749,695.00	
Transfers							
500-490.10	Interfund Transfers In Other Transfers	.00	1,250,000.00	1,250,000.00	.00	(100)	(1,250,000.00)
Transfers Totals	$0.00	$1,250,000.00	$1,250,000.00	$0.00	(100%)	($1,250,000.00)	
Other Revenue							

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
REVENUE							
500-470	Property Sales	10,000.00	10,000.00	.00	10,000.00		.00
500-474.90	Other Miscellaneous Income	12,000.00	12,000.00	20,726.00	12,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	IMEA Energy Efficiency funds - lighting	1.0000	8,100.00	8,100.00
Manager	IMEA Energy Efficiency funds - rebates	1.0000	3,900.00	3,900.00
			Manager Totals	$12,000.00

500-475	Disposal of Capital Assets	.00	.00	15,066.00	.00		.00
500-494	Deferred Inflows - Amortization	.00	.00	.00	.00		.00
	Other Revenue Totals	$22,000.00	$22,000.00	$35,792.00	$22,000.00	0%	$0.00
Interest Income							
500-460.05	Interest Interest on Investments	45,000.00	45,000.00	110,000.00	45,000.00		.00
	Interest Income Totals	$45,000.00	$45,000.00	$110,000.00	$45,000.00	0%	$0.00
	REVENUE TOTALS	$20,679,983.00	$23,010,159.00	$20,121,624.00	$23,509,854.00	2%	$499,695.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.40.01-515	Sick Cashed In	.00	.00	.00	.00		.00
500.40.01-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
500.40.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.40.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.40.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
500.40.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
500.40.01-582	Tuition Assistance	.00	.00	1,100.00	.00		.00
	Benefits Totals	$0.00	$0.00	$1,100.00	$0.00	+++	$0.00
Pensions							
500.40.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
500.40.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
500.40.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$1,100.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
500.40.01-550	Administrative Charges	855,600.00	855,600.00	855,600.00	855,600.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **40 - Electric General**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Management & financial services				12.0000	71,300.00	855,600.00
							Manager Totals	$855,600.00
500.40.01-551	Consulting Services	398,000.00	263,000.00	100,000.00	316,500.00	20	53,500.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Professional Services - Arc flash study				1.0000	10,000.00	10,000.00
	Manager	Professional services - Engineering				1.0000	10,000.00	10,000.00
	Manager	Professional services - Environmental CAAPP permit				1.0000	8,500.00	8,500.00
	Manager	Professional Services - Generation Replacement Study				1.0000	125,000.00	125,000.00
	Manager	Professional services - Legal, telecomm. undergrounding				1.0000	50,000.00	50,000.00
	Manager	Professional services - Renewal wholesale power contract				1.0000	60,000.00	60,000.00
	Manager	Professional services - System protection & relaying				1.0000	8,000.00	8,000.00
	Manager	Professional Services - W&E Plant retaining wall (50% of total)				1.0000	45,000.00	45,000.00
							Manager Totals	$316,500.00
500.40.01-552	Engineering Services	15,000.00	15,000.00	8,000.00	15,000.00		.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Drafting / Autocad services				1.0000	15,000.00	15,000.00
							Manager Totals	$15,000.00
500.40.01-553	Legal Services	.00	.00	5,000.00	.00		.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
500.40.01-555	GIS & Aerial Mapping	13,334.00	10,955.00	10,955.00	14,825.00	35	3,870.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $102,027 X 14.53%	1.0000	14,825.00	14,825.00
			Manager Totals	$14,825.00

500.40.01-556	Village Data Processing / Network Charge	89,350.00	94,500.00	94,500.00	139,000.00	47	44,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Computer charges	1.0000	139,000.00	139,000.00
			Manager Totals	$139,000.00

500.40.01-557	Technology Licensing & Maintenance	12,635.00	12,635.00	11,000.00	26,310.00	108	13,675.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Adobe subscription (50%)	1.0000	100.00	100.00
Manager	AutoCAD subscription	1.0000	625.00	625.00
Manager	Computerize maintenance management system (50%)	1.0000	2,250.00	2,250.00
Manager	Drop Box cloud storage (50%)	1.0000	60.00	60.00
Manager	Milsoft Field Syte Subscription	12.0000	625.00	7,500.00
Manager	Milsoft WindMil licensing	1.0000	13,500.00	13,500.00
Manager	MSDS Software Subscription (50%)	1.0000	1,525.00	1,525.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **40 - Electric General**								
Division **01 - Department Wide**								
EXPENSE								

Manager	Utility locating software (25% of total, split with PW)	1.0000	750.00	750.00	
			Manager Totals	$26,310.00	

500.40.01-561	Safety	1,800.00	.00	.00	.00		.00	
500.40.01-563	Telephone Service	4,899.00	4,899.00	4,000.00	.00	(100)	(4,899.00)	
500.40.01-564	Cell Phones & Radios	1,964.00	1,964.00	1,964.00	.00	(100)	(1,964.00)	
500.40.01-568	Utilities	122,291.00	146,407.00	90,000.00	146,407.00		.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Electric Plant	12.0000	2,250.00	27,000.00
Manager	Natural gas	1.0000	15,500.00	15,500.00
Manager	Northfield Subsation - ComEd	12.0000	50.00	600.00
Manager	Stormwater utility (1/2 split with Water)	12.0000	252.17	3,026.00
Manager	Water service for generating	1.0000	100,281.00	100,281.00
			Manager Totals	$146,407.00

500.40.01-570	Repair & Maintenance - Buildings	61,900.00	66,900.00	40,000.00	47,900.00	(28)	(19,000.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual elevator inspection & certification (Yards)	1.0000	1,500.00	1,500.00
Manager	Annual fire extinguisher inspection & service (Yards)	30.0000	20.00	600.00
Manager	Annual fire suppression servicing	1.0000	16,000.00	16,000.00
Manager	Door replacement - Yards	1.0000	5,000.00	5,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **40 - Electric General**								
Division **01 - Department Wide**								
EXPENSE								

Manager	Garage door and gate maintenance	1.0000	2,000.00	2,000.00
Manager	HVAC maintenance Plant and PLC ($200/unit)	9.0000	200.00	1,800.00
Manager	Maintenance & repairs - buildings	1.0000	20,000.00	20,000.00
Manager	Replacement fitness equipment	1.0000	1,000.00	1,000.00
			Manager Totals	$47,900.00

500.40.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00	
500.40.01-575	Rental - Office Equipment	5,100.00	5,100.00	2,500.00	2,500.00	(51)	(2,600.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Copiers, split with Public Works Dept.	1.0000	2,500.00	2,500.00
			Manager Totals	$2,500.00

500.40.01-580	Memberships & Publications	735.00	735.00	100.00	735.00		.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	APPA membership	1.0000	290.00	290.00
Manager	National Institute for the Uniform Licensing of Power Engineer	1.0000	50.00	50.00
Manager	National Safety Council	1.0000	395.00	395.00
			Manager Totals	$735.00

500.40.01-581	Training & Travel	15,315.00	16,605.00	16,605.00	20,655.00	24	4,050.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Asst Dir Local Training (50% of total)	1.0000	1,500.00	1,500.00
Manager	Crane Training	1.0000	6,300.00	6,300.00
Manager	Dist Engineer local training (50% of total)	1.0000	1,500.00	1,500.00
Manager	Emaint Xcelerate local conference and training	2.0000	400.00	800.00
Manager	ILPSI Training	1.0000	1,500.00	1,500.00
Manager	IMEA meetings	1.0000	1,680.00	1,680.00
Manager	IMUA safety meetings (75% of $6900)	1.0000	5,175.00	5,175.00
Manager	Mastery Net Training (50% of total)	1.0000	700.00	700.00
Manager	Proj Mgr local training (50% of total)	1.0000	1,500.00	1,500.00
			Manager Totals	$20,655.00

500.40.01-583	Property Insurance	.00	.00	.00	.00		.00
	Services & Charges Totals	$1,597,923.00	$1,494,300.00	$1,240,224.00	$1,585,432.00	6%	$91,132.00
	Supplies						
500.40.01-531	Office Supplies - General	6,000.00	6,000.00	6,000.00	7,500.00	25	1,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Office supplies and misc. requirements	1.0000	7,500.00	7,500.00
			Manager Totals	$7,500.00

500.40.01-532	Computer Equipment	4,600.00	4,600.00	3,368.00	1,400.00	(70)	(3,200.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**500 - Electric Fund**						
Department	**40 - Electric General**						
Division	**01 - Department Wide**						
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	iPad	1.0000	400.00	400.00
Manager	iPad miscellaneous parts	1.0000	200.00	200.00
Manager	iPhone Replacement	2.0000	400.00	800.00
			Manager Totals	$1,400.00

500.40.01-537	Uniforms	3,540.00	3,540.00	2,000.00	3,100.00	(12)	(440.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Flame resistant uniform (Dir., Asst. Dir., Eng. PM)	4.0000	400.00	1,600.00
Manager	Flame resistant winter clothing (Dir., Asst. Dir., Eng. PM)	4.0000	200.00	800.00
Manager	Safety shoes (Dir., Asst. Dir., Eng. PM)	4.0000	175.00	700.00
			Manager Totals	$3,100.00

500.40.01-540	Other Operating Supplies	7,400.00	5,000.00	4,000.00	5,000.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	AED pads and batteries	1.0000	500.00	500.00
Manager	Freight and postage	1.0000	500.00	500.00
Manager	Supplies and misc. requirements	1.0000	4,000.00	4,000.00
			Manager Totals	$5,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
500.40.01-542	Vehicles, Parts and Equipment	.00	.00	164.00	.00		.00
500.40.01-548	Other Small Tools & Equipment	5,000.00	15,200.00	15,200.00	13,750.00	(10)	(1,450.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Cable diagnostic equipment	1.0000	2,000.00	2,000.00
Manager	General tools & equipment	1.0000	5,000.00	5,000.00
Manager	Thermal imaging camera	3.0000	2,250.00	6,750.00
			Manager Totals	$13,750.00

Supplies Totals	$26,540.00	$34,340.00	$30,732.00	$30,750.00	(10%)	($3,590.00)
Services and Supplies Totals	$1,624,463.00	$1,528,640.00	$1,270,956.00	$1,616,182.00	6%	$87,542.00

Capital Outlay

500.40.01-615	Buildings & Structures	.00	.00	.00	375,000.00		375,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Structural wall - plant west driveway (50% with water fund)	1.0000	375,000.00	375,000.00
			Manager Totals	$375,000.00

500.40.01-625	Heavy Machinery	.00	.00	.00	.00		.00
500.40.01-630	Motor Vehicles	47,500.00	168,130.00	157,068.00	32,500.00	(81)	(135,630.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **40 - Electric General**								
Division **01 - Department Wide**								
EXPENSE								
	Manager Purchase of W&E Plant Pool vehicle (50% w/water fund)					1.0000	32,500.00	32,500.00
							Manager Totals	$32,500.00
	Capital Outlay Totals	$47,500.00	$168,130.00	$157,068.00	$407,500.00	142%	$239,370.00	
Insurance and Other Chargebacks								
500.40.01-530	Liability Insurance	199,450.00	219,395.00	219,395.00	219,395.00		.00	
	Insurance and Other Chargebacks Totals	$199,450.00	$219,395.00	$219,395.00	$219,395.00	0%	$0.00	
Depreciation Expense								
500.40.01-800	Depreciation	.00	.00	.00	.00		.00	
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
Transfers								
500.40.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00	
500.40.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00	
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
Contingency								
500.40.01-593	Contingency	115,000.00	115,000.00	.00	.00	(100)	(115,000.00)	
	Contingency Totals	$115,000.00	$115,000.00	$0.00	$0.00	(100%)	($115,000.00)	
	Division **01 - Department Wide** Totals	$1,986,413.00	$2,031,165.00	$1,648,519.00	$2,243,077.00	10%	$211,912.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.40.10-511	Regular Salaries	328,455.00	370,954.00	430,789.00	362,857.00	(2)	(8,097.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500101 - Water & Electric Director	Earnings		128,288.00
Manager	500202 - Assistant W&E Director	Earnings		106,916.00
Manager	501302 - Distribution Engineer	Earnings		79,859.00
Manager	501305 - Water Electric Project Manager	Earnings		33,658.00
Manager	509999 - WE Budget Only	Earnings		14,136.00
			Manager Totals	$362,857.00

500.40.10-512	Overtime Salaries	.00	.00	.00	.00		.00
500.40.10-513	Part Time Salaries	.00	.00	.00	4,800.00		4,800.00
500.40.10-515	Sick Cashed In	6,857.00	3,702.00	3,410.00	.00	(100)	(3,702.00)
500.40.10-518	Other Compensation	1,675.00	2,345.00	3,350.00	2,345.00		.00
	Employee Pay Totals	$336,987.00	$377,001.00	$437,549.00	$370,002.00	(2%)	($6,999.00)
Benefits							
500.40.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.40.10-521	Fringe Benefits - Worker's Compensation	75,000.00	100,000.00	100,000.00	100,000.00		.00
500.40.10-522	Fringe Benefits - Medical / Dental Insurance	49,402.00	55,793.00	68,044.00	52,537.00	(6)	(3,256.00)
500.40.10-528	Fringe Benefits - Life Insurance	397.00	249.00	249.00	242.00	(3)	(7.00)
	Benefits Totals	$124,799.00	$156,042.00	$168,293.00	$152,779.00	(2%)	($3,263.00)
Pensions							

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **10 - Administration**							
EXPENSE							
500.40.10-523	Fringe Benefits - Medicare	4,917.00	5,542.00	6,335.00	5,365.00	(3)	(177.00)
500.40.10-524	Fringe Benefits - Social Security	18,212.00	20,611.00	28,575.00	21,305.00	3	694.00
500.40.10-525	Fringe Benefits - IMRF Pension Er Contribution	38,987.00	42,884.00	54,378.00	41,203.00	(4)	(1,681.00)
	Pensions Totals	$62,116.00	$69,037.00	$89,288.00	$67,873.00	(2%)	($1,164.00)
	Salary and Benefits Totals	$523,902.00	$602,080.00	$695,130.00	$590,654.00	(2%)	($11,426.00)
	Division **10 - Administration** Totals	$523,902.00	$602,080.00	$695,130.00	$590,654.00	(2%)	($11,426.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **60 - Public Relations**							
EXPENSE							
Services and Supplies							
Supplies							
500.40.60-540	Other Operating Supplies	2,050.00	2,550.00	2,550.00	2,550.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Flags	5.0000	125.00	625.00
Manager	Handouts	1.0000	125.00	125.00
Manager	Thermostat Rebates	18.0000	100.00	1,800.00
			Manager Totals	$2,550.00

Supplies Totals	$2,050.00	$2,550.00	$2,550.00	$2,550.00	0%	$0.00
Services and Supplies Totals	$2,050.00	$2,550.00	$2,550.00	$2,550.00	0%	$0.00
Division **60 - Public Relations** Totals	$2,050.00	$2,550.00	$2,550.00	$2,550.00	0%	$0.00
Department **40 - Electric General** Totals	$2,512,365.00	$2,635,795.00	$2,346,199.00	$2,836,281.00	8%	$200,486.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.41.27-511	Regular Salaries	1,079,875.00	1,172,543.00	1,010,912.00	1,111,717.00	(5)	(60,826.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500302 - Electrical Plant Superintendent	Earnings		153,993.00
Manager	500702 - Mechanic	Earnings		138,771.00
Manager	501001 - WE Plant Operator	Earnings		69,558.00
Manager	501002 - WE Plant Operator	Earnings		68,515.00
Manager	501004 - WE Plant Operator	Earnings		66,148.00
Manager	501005 - WE Plant Operator	Earnings		73,927.00
Manager	501006 - WE Plant Operator	Earnings		73,927.00
Manager	501007 - WE Plant Operator	Earnings		68,515.00
Manager	501008 - WE Plant Operator	Earnings		70,054.00
Manager	501201 - Electrical Control Technician	Earnings		139,313.00
Manager	501202 - Electrical Control Technician	Earnings		103,434.00
Manager	501502 - Electric Plant Operator	Earnings		68,950.00
Manager	509999 - WE Budget Only	Earnings		16,612.00
			Manager Totals	$1,111,717.00

500.41.27-512	Overtime Salaries	20,000.00	20,000.00	30,775.00	20,000.00		.00
500.41.27-513	Part Time Salaries	39,281.00	42,399.00	55,678.00	58,769.00	39	16,370.00
500.41.27-515	Sick Cashed In	604.00	12,942.00	11,072.00	.00	(100)	(12,942.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							
500.41.27-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$1,139,760.00	$1,247,884.00	$1,108,437.00	$1,190,486.00	(5%)	($57,398.00)
Benefits							
500.41.27-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.41.27-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.41.27-522	Fringe Benefits - Medical / Dental Insurance	210,023.00	212,819.00	179,000.00	184,873.00	(13)	(27,946.00)
500.41.27-528	Fringe Benefits - Life Insurance	1,192.00	730.00	730.00	615.00	(16)	(115.00)
	Benefits Totals	$211,215.00	$213,549.00	$179,730.00	$185,488.00	(13%)	($28,061.00)
Pensions							
500.41.27-523	Fringe Benefits - Medicare	16,528.00	18,096.00	15,471.00	17,261.00	(5)	(835.00)
500.41.27-524	Fringe Benefits - Social Security	69,429.00	76,188.00	66,170.00	72,412.00	(5)	(3,776.00)
500.41.27-525	Fringe Benefits - IMRF Pension Er Contribution	115,363.00	129,788.00	93,595.00	144,115.00	11	14,327.00
	Pensions Totals	$201,320.00	$224,072.00	$175,236.00	$233,788.00	4%	$9,716.00
	Salary and Benefits Totals	$1,552,295.00	$1,685,505.00	$1,463,403.00	$1,609,762.00	(4%)	($75,743.00)
Services and Supplies							
Services & Charges							
500.41.27-560	Purchased Power	10,160,202.00	10,001,230.00	9,100,000.00	8,754,967.00	(12)	(1,246,263.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2025 purchases 124,183,928 kWh's @ $0.0705/kWh	1.0000	8,754,967.00	8,754,967.00
			Manager Totals	$8,754,967.00

500.41.27-564	Cell Phones & Radios	2,946.00	2,946.00	2,400.00	1,800.00	(39)	(1,146.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**500 - Electric Fund**						
Department	**41 - Electric Plant**						
Division	**27 - Electric Plant**						
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	New radios	3.0000	600.00	1,800.00
			Manager Totals	$1,800.00

500.41.27-570	Repair & Maintenance - Buildings	91,200.00	135,200.00	85,000.00	134,800.00		(400.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual custodial services for Elec Plant	12.0000	200.00	2,400.00
Manager	Annual fire extinguisher inspection & service (Plant)	65.0000	20.00	1,300.00
Manager	Crane annual inspection	1.0000	3,000.00	3,000.00
Manager	Deck plate/support beams replacement	1.0000	10,000.00	10,000.00
Manager	Diesel exhaust stack painting	1.0000	35,000.00	35,000.00
Manager	EP roof valley between turbine and boiler rooms	1.0000	30,000.00	30,000.00
Manager	EP turbine room south side roof repair	1.0000	10,000.00	10,000.00
Manager	Hoist and portable lifting device inspection	1.0000	1,500.00	1,500.00
Manager	Intercom units	4.0000	900.00	3,600.00
Manager	Other miscellaneous repairs	1.0000	20,000.00	20,000.00
Manager	Repair windows	1.0000	10,000.00	10,000.00
Manager	Replacement of standby generator	1.0000	8,000.00	8,000.00
			Manager Totals	$134,800.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							
500.41.27-572	Repair & Maintenance - Landscape	1,980.00	1,980.00	.00	500.00	(75)	(1,480.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Landscaping for Electric Plant (50%)	5.0000	100.00	500.00
			Manager Totals	$500.00

500.41.27-581	Training & Travel	14,450.00	27,500.00	24,000.00	23,000.00	(16)	(4,500.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CLMI on-line training	1.0000	1,500.00	1,500.00
Manager	Electric meter testing	1.0000	1,000.00	1,000.00
Manager	Fairbanks diesel training	2.0000	7,000.00	14,000.00
Manager	Other training	1.0000	3,000.00	3,000.00
Manager	SEL training	1.0000	3,500.00	3,500.00
			Manager Totals	$23,000.00

500.41.27-583	Property Insurance	.00	.00	.00	.00		.00
	Services & Charges Totals	$10,270,778.00	$10,168,856.00	$9,211,400.00	$8,915,067.00	(12%)	($1,253,789.00)
Supplies							
500.41.27-537	Uniforms	12,475.00	12,475.00	10,700.00	11,140.00	(11)	(1,335.00)

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Flame resistant uniform (Supt.)	1.0000	400.00	400.00
Manager	Flame resistant uniform rental (12 persons/12 sets)	52.0000	120.00	6,240.00
Manager	Safety shoes (12 persons)	12.0000	175.00	2,100.00
Manager	Winter flame resistant clothing	12.0000	200.00	2,400.00
			Manager Totals	$11,140.00

500.41.27-540	Other Operating Supplies	2,000.00	2,000.00	2,500.00	2,500.00	25	500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	PPE - hard hats, safety glasses, hearing protection, respiratory	1.0000	2,500.00	2,500.00
			Manager Totals	$2,500.00

500.41.27-548	Other Small Tools & Equipment	8,100.00	11,000.00	11,000.00	7,500.00	(32)	(3,500.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Tools	1.0000	7,500.00	7,500.00
			Manager Totals	$7,500.00

Supplies Totals	$22,575.00	$25,475.00	$24,200.00	$21,140.00	(17%)	($4,335.00)
Services and Supplies Totals	$10,293,353.00	$10,194,331.00	$9,235,600.00	$8,936,207.00	(12%)	($1,258,124.00)

Capital Outlay

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							
500.41.27-615	Buildings & Structures	550,000.00	400,000.00	95,000.00	1,060,000.00	165	660,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Electric Plant exterior brick repair	1.0000	100,000.00	100,000.00
Manager	Pier repair	1.0000	300,000.00	300,000.00
Manager	Pond Dredging	1.0000	660,000.00	660,000.00
			Manager Totals	$1,060,000.00

500.41.27-625	Heavy Machinery	.00	.00	.00	75,000.00		75,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Hotwell Pump Overhaul	1.0000	75,000.00	75,000.00
			Manager Totals	$75,000.00

Capital Outlay Totals	$550,000.00	$400,000.00	$95,000.00	$1,135,000.00	184%	$735,000.00
Division **27 - Electric Plant** Totals	$12,395,648.00	$12,279,836.00	$10,794,003.00	$11,680,969.00	(5%)	($598,867.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **28 - Boilers & Turbines**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.41.28-511	Regular Salaries	.00	.00	.00	.00		.00
500.41.28-512	Overtime Salaries	.00	.00	192.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$192.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$192.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
500.41.28-567	Operations & Maintenance	338,250.00	609,650.00	296,000.00	285,850.00	(53)	(323,800.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Boiler refractory repair	1.0000	60,000.00	60,000.00
Manager	#7 Turbine circulating pump bearing	1.0000	10,000.00	10,000.00
Manager	#8 Boiler feed pump motor	1.0000	7,000.00	7,000.00
Manager	Annual NPDES Permit	1.0000	10,000.00	10,000.00
Manager	Annual Title V CAAPP Permit (50% Permit Cost)	.5000	8,000.00	4,000.00
Manager	Boiler control boards	1.0000	4,350.00	4,350.00
Manager	Boiler relays	1.0000	4,000.00	4,000.00
Manager	Boiler safety valve testing	1.0000	12,500.00	12,500.00
Manager	Boiler tube repairs	8.0000	6,000.00	48,000.00
Manager	Boiler tuning	1.0000	12,000.00	12,000.00
Manager	Combustion controls - service & instrumentation	1.0000	10,000.00	10,000.00
Manager	Consumables	1.0000	25,000.00	25,000.00
Manager	Fisher valve repairs	1.0000	20,000.00	20,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description		2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**									
Department **41 - Electric Plant**									
Division **28 - Boilers & Turbines**									
EXPENSE									
	Manager	Instrument gauges					1.0000	5,000.00	5,000.00
	Manager	Oil filters (turbines)					1.0000	1,000.00	1,000.00
	Manager	Parts washer service					2.0000	500.00	1,000.00
	Manager	Pump & compressor parts					1.0000	2,000.00	2,000.00
	Manager	Stack repair (50% with Diesel account)					1.0000	32,500.00	32,500.00
	Manager	Turbine replacement gauges					10.0000	250.00	2,500.00
	Manager	Valve repair, piping, & fittings					1.0000	10,000.00	10,000.00
	Manager	Valve replacement					1.0000	5,000.00	5,000.00
								Manager Totals	$285,850.00
		Services & Charges Totals	$338,250.00	$609,650.00	$296,000.00	$285,850.00	(53%)	($323,800.00)	
		Services and Supplies Totals	$338,250.00	$609,650.00	$296,000.00	$285,850.00	(53%)	($323,800.00)	
	Capital Outlay								
500.41.28-625	Heavy Machinery		1,368,000.00	725,000.00	.00	.00	(100)	(725,000.00)	
		Capital Outlay Totals	$1,368,000.00	$725,000.00	$0.00	$0.00	(100%)	($725,000.00)	
	Division **28 - Boilers & Turbines** Totals		$1,706,250.00	$1,334,650.00	$296,192.00	$285,850.00	(79%)	($1,048,800.00)	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **29 - Diesels**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.41.29-511	Regular Salaries	.00	.00	.00	.00		.00
500.41.29-512	Overtime Salaries	.00	.00	144.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$144.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$144.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
500.41.29-567	Operations & Maintenance	23,500.00	27,500.00	26,000.00	113,000.00	311	85,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual Title V CAAPP Permit (50% of permit cost)	.5000	8,000.00	4,000.00
Manager	Consumables (lube oil, filters)	1.0000	18,500.00	18,500.00
Manager	Diesel raw water pump and motor	1.0000	15,000.00	15,000.00
Manager	Engine inspection and tuning	1.0000	25,000.00	25,000.00
Manager	Maintenance of raw water pumps	1.0000	1,500.00	1,500.00
Manager	NESHAP engine testing	1.0000	13,000.00	13,000.00
Manager	Replacement end bearing (parts only)	1.0000	3,500.00	3,500.00
Manager	Stack repair (50% with turbine account)	1.0000	32,500.00	32,500.00
			Manager Totals	$113,000.00

Services & Charges Totals	$23,500.00	$27,500.00	$26,000.00	$113,000.00	311%	$85,500.00
Services and Supplies Totals	$23,500.00	$27,500.00	$26,000.00	$113,000.00	311%	$85,500.00
Capital Outlay						

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **29 - Diesels**							
EXPENSE							
500.41.29-625	Heavy Machinery	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **29 - Diesels** Totals	$23,500.00	$27,500.00	$26,144.00	$113,000.00	311%	$85,500.00
	Department **41 - Electric Plant** Totals	$14,125,398.00	$13,641,986.00	$11,116,339.00	$12,079,819.00	(11%)	($1,562,167.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.30-511	Regular Salaries	711,064.00	654,438.00	629,408.00	642,762.00	(2)	(11,676.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Earnings		53,922.00
Manager	500901 - Crew Leader	Earnings		65,324.00
Manager	500902 - Crew Leader	Earnings		79,841.00
Manager	500903 - Crew Leader	Earnings		67,219.00
Manager	501101 - Line Worker	Earnings		62,214.00
Manager	501102 - Line Worker	Earnings		62,214.00
Manager	501103 - Line Worker	Earnings		62,214.00
Manager	501701 - Apprentice	Earnings		43,858.00
Manager	501702 - Apprentice	Earnings		46,987.00
Manager	501703 - Apprentice	Earnings		44,756.00
Manager	501704 - Apprentice	Earnings		54,213.00
			Manager Totals	$642,762.00

500.42.30-512	Overtime Salaries	188,000.00	188,000.00	115,000.00	188,000.00		.00
500.42.30-513	Part Time Salaries	.00	.00	.00	.00		.00
500.42.30-515	Sick Cashed In	918.00	1,102.00	1,102.00	5,708.00	418	4,606.00
500.42.30-516	Holiday Salaries	.00	.00	.00	.00		.00
500.42.30-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$899,982.00	$843,540.00	$745,510.00	$836,470.00	(1%)	($7,070.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							
Benefits							
500.42.30-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.42.30-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.42.30-522	Fringe Benefits - Medical / Dental Insurance	115,798.00	117,515.00	105,000.00	101,523.00	(14)	(15,992.00)
500.42.30-528	Fringe Benefits - Life Insurance	741.00	442.00	442.00	409.00	(7)	(33.00)
	Benefits Totals	$116,539.00	$117,957.00	$105,442.00	$101,932.00	(14%)	($16,025.00)
Pensions							
500.42.30-523	Fringe Benefits - Medicare	13,087.00	12,230.00	10,677.00	12,128.00	(1)	(102.00)
500.42.30-524	Fringe Benefits - Social Security	48,017.00	44,686.00	45,670.00	44,697.00		11.00
500.42.30-525	Fringe Benefits - IMRF Pension Er Contribution	87,099.00	91,496.00	63,452.00	65,376.00	(29)	(26,120.00)
	Pensions Totals	$148,203.00	$148,412.00	$119,799.00	$122,201.00	(18%)	($26,211.00)
	Salary and Benefits Totals	$1,164,724.00	$1,109,909.00	$970,751.00	$1,060,603.00	(4%)	($49,306.00)
Services and Supplies							
Services & Charges							
500.42.30-564	Cell Phones & Radios	6,256.00	6,256.00	3,000.00	1,700.00	(73)	(4,556.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Batteries & chargers	1.0000	500.00	500.00
Manager	New radios	2.0000	600.00	1,200.00
			Manager Totals	$1,700.00

500.42.30-567	Operations & Maintenance	244,450.00	351,225.00	266,950.00	281,450.00	(20)	(69,775.00)

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**500 - Electric Fund**						
Department	**42 - Electric Distribution**						
Division	**30 - General Distribution**						
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual wood pole inspections	1.0000	7,500.00	7,500.00
Manager	Dry ice energized equipment cleaning	2.0000	7,000.00	14,000.00
Manager	Line clearance - contract tree trimming	1.0000	250,000.00	250,000.00
Manager	Thermography of overhead equipment	1.0000	4,450.00	4,450.00
Manager	Thermography of underground equipment	1.0000	5,500.00	5,500.00
			Manager Totals	$281,450.00

500.42.30-570	Repair & Maintenance - Buildings	.00	.00	.00	.00		.00
500.42.30-572	Repair & Maintenance - Landscape	.00	.00	.00	.00		.00
500.42.30-574	Vehicle Maint Service Charge	128,926.00	149,570.00	149,570.00	210,653.00	41	61,083.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2025 Fleet service charge	1.0000	210,653.00	210,653.00
			Manager Totals	$210,653.00

500.42.30-577	Rental - Other	.00	.00	.00	.00		.00
500.42.30-578	Street Lights	106,090.00	98,924.00	98,924.00	63,380.00	(36)	(35,544.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2025 Street light kWh payment	1.0000	59,339.55	59,339.55
Manager	Replacement bulbs & parts	1.0000	3,500.00	3,500.00
Manager	Replacement street light footing covers	10.0000	54.00	540.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **30 - General Distribution**								
EXPENSE								
							Manager Totals	$63,379.55
500.42.30-579	Traffic Signals	27,800.00	27,800.00	6,000.00	10,800.00	(61)	(17,000.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Contractor - troubleshooting & programming	4.0000	500.00	2,000.00
Manager	Controller - repair	1.0000	1,300.00	1,300.00
Manager	Repair detection loops	1.0000	3,000.00	3,000.00
Manager	Replacement LED bulbs, detectors, switches, Opticon	1.0000	4,000.00	4,000.00
Manager	Timers, school crossing lights	1.0000	500.00	500.00
			Manager Totals	$10,800.00

500.42.30-581	Training & Travel	25,264.00	20,952.00	20,952.00	30,428.00	45	9,476.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Apprentice training (3 Apprentices x 4 courses per year)	12.0000	700.00	8,400.00
Manager	Apprentice training (modules)	3.0000	676.00	2,028.00
Manager	Apprentice training (program registration)	3.0000	500.00	1,500.00
Manager	Apprentice training travel	12.0000	875.00	10,500.00
Manager	Line crew leader training	1.0000	2,000.00	2,000.00
Manager	Lineman training	3.0000	2,000.00	6,000.00
			Manager Totals	$30,428.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							
500.42.30-583	Property Insurance	.00	.00	.00	.00		.00
	Services & Charges Totals	$538,786.00	$654,727.00	$545,396.00	$598,411.00	(9%)	($56,316.00)
Supplies							
500.42.30-537	Uniforms	21,950.00	21,950.00	14,000.00	20,630.00	(6)	(1,320.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Cotton uniform shirts	13.0000	45.00	585.00
Manager	Flame resistant rainwear	13.0000	150.00	1,950.00
Manager	Flame resistant uniform	13.0000	60.00	780.00
Manager	Flame resistant uniform rental (13 persons with 11 sets)	52.0000	130.00	6,760.00
Manager	Lineman boots	12.0000	215.00	2,580.00
Manager	Safety boots	1.0000	175.00	175.00
Manager	Winter boots	13.0000	200.00	2,600.00
Manager	Winter FR clothing	13.0000	400.00	5,200.00
			Manager Totals	$20,630.00

500.42.30-540	Other Operating Supplies	11,938.00	19,438.00	19,438.00	10,338.00	(47)	(9,100.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Commercial Drivers Licenses (CDL)	5.0000	30.00	150.00
Manager	Inverted marking paint and marking flags	432.0000	2.75	1,188.00
Manager	JULIE annual assessment (50%)	1.0000	3,500.00	3,500.00
Manager	Personal Protective Equipment	1.0000	1,000.00	1,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **30 - General Distribution**								
EXPENSE								
	Manager — Supplies and misc. requirements					1.0000	4,000.00	4,000.00
	Manager — Underground locator batteries					2.0000	250.00	500.00
							Manager Totals	$10,338.00
500.42.30-547	Distribution Material	21,656.00	21,656.00	10,000.00	21,656.00		.00	
	Budget Transactions							
	Level — *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager — High gloves, sleeves, hose guard, hot sticks					1.0000	21,656.00	21,656.00
							Manager Totals	$21,656.00
500.42.30-548	Other Small Tools & Equipment	8,500.00	28,425.00	28,425.00	38,000.00	34	9,575.00	
	Budget Transactions							
	Level — *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager — Battery powered tool transition					1.0000	16,000.00	16,000.00
	Manager — GasAlert detector calibration and repairs (50% of total)					1.0000	4,000.00	4,000.00
	Manager — Hand tools					1.0000	18,000.00	18,000.00
							Manager Totals	$38,000.00
500.42.30-590	Old M & J Account	.00	.00	.00	.00		.00	
	Supplies Totals	$64,044.00	$91,469.00	$71,863.00	$90,624.00	(1%)	($845.00)	
	Services and Supplies Totals	$602,830.00	$746,196.00	$617,259.00	$689,035.00	(8%)	($57,161.00)	
Capital Outlay								
500.42.30-615	Buildings & Structures	.00	.00	.00	.00		.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **30 - General Distribution** Totals	$1,767,554.00	$1,856,105.00	$1,588,010.00	$1,749,638.00	(6%)	($106,467.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **31 - Underground System**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.31-511	Regular Salaries	856,858.00	754,534.00	655,959.00	743,987.00	(1)	(10,547.00)

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	500601 - Distribution Superintendent	Earnings		52,336.00
Manager	500901 - Crew Leader	Earnings		79,841.00
Manager	500902 - Crew Leader	Earnings		65,324.00
Manager	500903 - Crew Leader	Earnings		82,157.00
Manager	501101 - Line Worker	Earnings		76,040.00
Manager	501102 - Line Worker	Earnings		76,040.00
Manager	501103 - Line Worker	Earnings		76,040.00
Manager	501701 - Apprentice	Earnings		53,604.00
Manager	501702 - Apprentice	Earnings		57,429.00
Manager	501703 - Apprentice	Earnings		54,702.00
Manager	501704 - Apprentice	Earnings		66,260.00
Manager	509999 - WE Budget Only	Earnings		4,214.00
			Manager Totals	$743,987.00

500.42.31-512	Overtime Salaries	.00	.00	75,000.00	.00		.00
500.42.31-515	Sick Cashed In	891.00	1,070.00	1,070.00	6,664.00	523	5,594.00

Position Transactions

Level	Position	Type	Code	Total Amount

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **31 - Underground System**								
EXPENSE								
Manager	500601 - Distribution Superintendent			Earnings				1,208.00
Manager	500903 - Crew Leader			Earnings				5,456.00
							Manager Totals	$6,664.00
	Employee Pay Totals	$857,749.00	$755,604.00	$732,029.00	$750,651.00	(1%)	($4,953.00)	
Benefits								
500.42.31-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00	
500.42.31-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00	
500.42.31-522	Fringe Benefits - Medical / Dental Insurance	136,724.00	138,750.00	112,196.00	119,269.00	(14)	(19,481.00)	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	9,359.00
Manager	500601 - Distribution Superintendent	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	37.00
Manager	500601 - Distribution Superintendent	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	160.00
Manager	500901 - Crew Leader	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	62.00
Manager	500901 - Crew Leader	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	15,598.00
Manager	500901 - Crew Leader	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	267.00
Manager	500902 - Crew Leader	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	4,470.00
Manager	500902 - Crew Leader	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	51.00
Manager	500902 - Crew Leader	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	218.00
Manager	500903 - Crew Leader	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	62.00
Manager	500903 - Crew Leader	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	10,926.00
Manager	500903 - Crew Leader	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	267.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **31 - Underground System**								
EXPENSE								
Manager	501101 - Line Worker			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO			15,598.00
Manager	501101 - Line Worker			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision			62.00
Manager	501101 - Line Worker			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO			267.00
Manager	501102 - Line Worker			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision			62.00
Manager	501102 - Line Worker			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO			15,598.00
Manager	501102 - Line Worker			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO			267.00
Manager	501103 - Line Worker			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO			15,598.00
Manager	501103 - Line Worker			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision			62.00
Manager	501103 - Line Worker			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO			267.00
Manager	501701 - Apprentice			Benefit	HEALTH BUDGET - Health Budget Only			7,799.00
Manager	501701 - Apprentice			Benefit	DENTAL BUDGET - Dental Budget Only			133.00
Manager	501701 - Apprentice			Benefit	VISION BUDGET - VISION BUDGET ONLY			31.00
Manager	501702 - Apprentice			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO			15,598.00
Manager	501702 - Apprentice			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision			62.00
Manager	501702 - Apprentice			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO			267.00
Manager	501703 - Apprentice			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision			62.00
Manager	501703 - Apprentice			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO			5,463.00
Manager	501703 - Apprentice			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO			267.00
Manager	501704 - Apprentice			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision			62.00
Manager	501704 - Apprentice			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO			267.00
							Manager Totals	$119,269.00
500.42.31-528	Fringe Benefits - Life Insurance	858.00	507.00	507.00	469.00	(7)	(38.00)	
Position Transactions								

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**500 - Electric Fund**						
Department	**42 - Electric Distribution**						
Division	**31 - Underground System**						
EXPENSE							

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Benefit	LIFE - BASIC/EAP - Basic Employee Life/EAP	36.00
Manager	500901 - Crew Leader	Benefit	LIFE - BASIC/EAP - Basic Employee Life/EAP	55.00
Manager	500902 - Crew Leader	Benefit	LIFE - BASIC/EAP - Basic Employee Life/EAP	45.00
Manager	500903 - Crew Leader	Benefit	LIFE - BASIC/EAP - Basic Employee Life/EAP	57.00
Manager	501101 - Line Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life/EAP	53.00
Manager	501102 - Line Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life/EAP	49.00
Manager	501103 - Line Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life/EAP	53.00
Manager	501702 - Apprentice	Benefit	LIFE - BASIC/EAP - Basic Employee Life/EAP	40.00
Manager	501703 - Apprentice	Benefit	LIFE - BASIC/EAP - Basic Employee Life/EAP	35.00
Manager	501704 - Apprentice	Benefit	LIFE - BASIC/EAP - Basic Employee Life/EAP	46.00
			Manager Totals	$469.00

	Benefits Totals	$137,582.00	$139,257.00	$112,703.00	$119,738.00	(14%)	($19,519.00)
Pensions							
500.42.31-523	Fringe Benefits - Medicare	12,485.00	10,955.00	10,245.00	10,885.00	(1)	(70.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Tax	MEDICARE - Medicare	776.00
Manager	500901 - Crew Leader	Tax	MEDICARE - Medicare	1,158.00
Manager	500902 - Crew Leader	Tax	MEDICARE - Medicare	947.00
Manager	500903 - Crew Leader	Tax	MEDICARE - Medicare	1,270.00
Manager	501101 - Line Worker	Tax	MEDICARE - Medicare	1,103.00
Manager	501102 - Line Worker	Tax	MEDICARE - Medicare	1,103.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **31 - Underground System**								
EXPENSE								

Manager	501103 - Line Worker	Tax	MEDICARE - Medicare		1,103.00
Manager	501701 - Apprentice	Tax	MEDICARE - Medicare		777.00
Manager	501702 - Apprentice	Tax	MEDICARE - Medicare		833.00
Manager	501703 - Apprentice	Tax	MEDICARE - Medicare		793.00
Manager	501704 - Apprentice	Tax	MEDICARE - Medicare		961.00
Manager	509999 - WE Budget Only	Tax	MEDICARE - Medicare		61.00
				Manager Totals	$10,885.00

500.42.31-524	Fringe Benefits - Social Security	53,009.00	46,456.00	43,825.00	46,382.00		(74.00)	

Position Transactions

Level	*Position*	*Type*	*Code*		*Total Amount*
Manager	500601 - Distribution Superintendent	Tax	FICA - FICA Social Security		3,319.00
Manager	500901 - Crew Leader	Tax	FICA - FICA Social Security		4,951.00
Manager	500902 - Crew Leader	Tax	FICA - FICA Social Security		4,050.00
Manager	500903 - Crew Leader	Tax	FICA - FICA Social Security		5,432.00
Manager	501101 - Line Worker	Tax	FICA - FICA Social Security		4,715.00
Manager	501102 - Line Worker	Tax	FICA - FICA Social Security		4,715.00
Manager	501103 - Line Worker	Tax	FICA - FICA Social Security		4,715.00
Manager	501701 - Apprentice	Tax	FICA - FICA Social Security		3,324.00
Manager	501702 - Apprentice	Tax	FICA - FICA Social Security		3,561.00
Manager	501703 - Apprentice	Tax	FICA - FICA Social Security		3,392.00
Manager	501704 - Apprentice	Tax	FICA - FICA Social Security		4,108.00
Manager	509999 - WE Budget Only	Tax	FICA - FICA Social Security		100.00
				Manager Totals	$46,382.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **31 - Underground System**							
EXPENSE							
500.42.31-525	Fringe Benefits - IMRF Pension Er Contribution	85,760.00	86,524.00	65,675.00	73,716.00	(15)	(12,808.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Benefit	IMRF - IMRF Pension	4,835.00
Manager	500901 - Crew Leader	Benefit	IMRF TIER 2 - IMRF Tier 2	5,859.00
Manager	500902 - Crew Leader	Benefit	IMRF TIER 2 - IMRF Tier 2	4,794.00
Manager	500903 - Crew Leader	Benefit	IMRF - IMRF Pension	7,911.00
Manager	501101 - Line Worker	Benefit	IMRF - IMRF Pension	6,866.00
Manager	501102 - Line Worker	Benefit	IMRF TIER 2 - IMRF Tier 2	5,859.00
Manager	501103 - Line Worker	Benefit	IMRF - IMRF Pension	6,866.00
Manager	501701 - Apprentice	Benefit	IMRF BUDGET - Imrf for Budget Only	4,841.00
Manager	501702 - Apprentice	Benefit	IMRF TIER 2 - IMRF Tier 2	5,186.00
Manager	501703 - Apprentice	Benefit	IMRF TIER 2 - IMRF Tier 2	4,940.00
Manager	501704 - Apprentice	Benefit	IMRF TIER 2 - IMRF Tier 2	5,859.00
Manager	509999 - WE Budget Only	Earnings		9,900.00
			Manager Totals	$73,716.00

Pensions Totals	$151,254.00	$143,935.00	$119,745.00	$130,983.00	(9%)	($12,952.00)
Salary and Benefits Totals	$1,146,585.00	$1,038,796.00	$964,477.00	$1,001,372.00	(4%)	($37,424.00)
Services and Supplies						
Supplies						
500.42.31-547 Distribution Material	110,520.00	120,520.00	100,000.00	115,520.00	(4)	(5,000.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **31 - Underground System**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Connectors for underground services	1.0000	22,500.00	22,500.00
Manager	Fault indicators	1.0000	5,000.00	5,000.00
Manager	Hardware for manholes	1.0000	5,000.00	5,000.00
Manager	Manholes	3.0000	5,000.00	15,000.00
Manager	Manholes for Chase Bank project	3.0000	5,000.00	15,000.00
Manager	Pulling compound, heat shrink, manhole hardware	1.0000	20,000.00	20,000.00
Manager	Splice boxes	30.0000	640.00	19,200.00
Manager	Tape, repair sleeves, connectors, tie wraps	1.0000	10,000.00	10,000.00
Manager	Transformer pads single phase	5.0000	364.00	1,820.00
Manager	Transformer pads three phase	5.0000	400.00	2,000.00
			Manager Totals	$115,520.00

Supplies Totals	$110,520.00	$120,520.00	$100,000.00	$115,520.00	(4%)	($5,000.00)
Services and Supplies Totals	$110,520.00	$120,520.00	$100,000.00	$115,520.00	(4%)	($5,000.00)

Capital Outlay

500.42.31-610	Capital Salaries	.00	.00	.00	.00		.00
500.42.31-660	Distribution System	924,008.00	559,376.00	377,312.00	1,127,751.00	102	568,375.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	15kV 3-1/c 350 MCM Cable (Resolution R-63-24)	1.0000	215,028.00	215,028.00
Manager	15kV 3-1/c 4/0 Cable (Resolution R-23-24)	1.0000	144,324.00	144,324.00
Manager	Cable devices	1.0000	44,740.00	44,740.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **31 - Underground System**								
EXPENSE								
Manager	Circuit B - Underground switchgear & conduit					1.0000	219,699.00	219,699.00
Manager	Circuit E - Underground switchgear & conduit					1.0000	63,757.00	63,757.00
Manager	Circuit G - Underground switchgear & conduit					1.0000	68,852.00	68,852.00
Manager	Conduit installation - system reinforcement					1.0000	88,000.00	88,000.00
Manager	Pad mount PMH switchgear (P.O. #2024-00000193)					1.0000	25,635.00	25,635.00
Manager	Underground conductors					1.0000	203,332.00	203,332.00
Manager	Underground switchgear at Indian Hill Train Station					1.0000	54,384.00	54,384.00
							Manager Totals	$1,127,751.00
	Capital Outlay Totals	$924,008.00	$559,376.00	$377,312.00	$1,127,751.00	102%	$568,375.00	
Division **31 - Underground System** Totals		$2,181,113.00	$1,718,692.00	$1,441,789.00	$2,244,643.00	31%	$525,951.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **33 - Overhead System**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.33-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.33-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Supplies							
500.42.33-547	Distribution Material	26,000.00	26,000.00	26,000.00	71,000.00	173	45,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Connectors, tape, service drop conductor	1.0000	5,000.00	5,000.00
Manager	Normal hardware replacements	1.0000	5,000.00	5,000.00
Manager	Polymer Cutout Replacement Program	1.0000	45,000.00	45,000.00
Manager	Recycling costs for wood poles	1.0000	1,000.00	1,000.00
Manager	Wood utility poles	1.0000	15,000.00	15,000.00
			Manager Totals	$71,000.00

	Supplies Totals	$26,000.00	$26,000.00	$26,000.00	$71,000.00	173%	$45,000.00
	Services and Supplies Totals	$26,000.00	$26,000.00	$26,000.00	$71,000.00	173%	$45,000.00
Capital Outlay							
500.42.33-610	Capital Salaries	.00	.00	.00	.00		.00
500.42.33-660	Distribution System	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **33 - Overhead System**							
EXPENSE							
Division **33 - Overhead System** Totals		$26,000.00	$26,000.00	$26,000.00	$71,000.00	173%	$45,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **34 - Line Transformers & Devices**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.34-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.34-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
500.42.34-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.42.34-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.42.34-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
500.42.34-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
500.42.34-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
500.42.34-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
500.42.34-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Supplies							
500.42.34-547	Distribution Material	4,500.00	4,500.00	2,500.00	2,500.00	(44)	(2,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Fused cutouts	1.0000	1,500.00	1,500.00
Manager	Fuses, spade connectors, PCB testing	1.0000	1,000.00	1,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **34 - Line Transformers & Devices**							
EXPENSE							
					Manager Totals		$2,500.00
	Supplies Totals	$4,500.00	$4,500.00	$2,500.00	$2,500.00	(44%)	($2,000.00)
	Services and Supplies Totals	$4,500.00	$4,500.00	$2,500.00	$2,500.00	(44%)	($2,000.00)
Capital Outlay							
500.42.34-610	Capital Salaries	.00	.00	.00	.00		.00
500.42.34-660	Distribution System	257,516.00	409,924.00	649,071.00	618,957.00	51	209,033.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	100 KVA 1 Ph 120/240V pad mount (R-xx-2024)	10.0000	7,838.00	78,380.00
Manager	100 KVA 1 Ph 120/240V pole	5.0000	6,998.00	34,990.00
Manager	1000 KVA 3 Ph 120/208V (R-35-23)	3.0000	67,708.00	203,124.00
Manager	1000 KVA 3 Ph 120/208V (R-56-24)	1.0000	62,642.00	62,642.00
Manager	2000 KVA 3 Ph 277/480V (R-66-24)	1.0000	81,605.00	81,605.00
Manager	500 KVA 3 Ph 277/480V	1.0000	45,000.00	45,000.00
Manager	75 KVA 3 Ph 120/208V (P.O. # 2023-066)	1.0000	24,192.00	24,192.00
Manager	75 KVA 3 Ph 120/208V (P.O. # 2023-220)	4.0000	22,256.00	89,024.00
			Manager Totals	$618,957.00

	Capital Outlay Totals	$257,516.00	$409,924.00	$649,071.00	$618,957.00	51%	$209,033.00
Division **34 - Line Transformers & Devices** Totals		$262,016.00	$414,424.00	$651,571.00	$621,457.00	50%	$207,033.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **35 - Meters**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.35-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.35-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Supplies							
500.42.35-547	Distribution Material	8,500.00	8,500.00	17,000.00	16,000.00	88	7,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual test bench - standards certification	1.0000	1,500.00	1,500.00
Manager	Electric meters - new & replacements	1.0000	5,000.00	5,000.00
Manager	Instrument transformers	1.0000	7,500.00	7,500.00
Manager	Meter locks, rings, covers, seals	1.0000	2,000.00	2,000.00
			Manager Totals	$16,000.00

500.42.35-547.10	Distribution Material COGS	.00	.00	.00	.00		.00
	Supplies Totals	$8,500.00	$8,500.00	$17,000.00	$16,000.00	88%	$7,500.00
	Services and Supplies Totals	$8,500.00	$8,500.00	$17,000.00	$16,000.00	88%	$7,500.00
Capital Outlay							
500.42.35-610	Capital Salaries	.00	.00	.00	.00		.00
500.42.35-660	Distribution System	.00	200,000.00	.00	425,000.00	113	225,000.00

Village of Winnetka
Budget Detail
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Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**500 - Electric Fund**						
Department	**42 - Electric Distribution**						
Division	**35 - Meters**						
EXPENSE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	AMI Deployment - Year 1	1.0000	425,000.00	425,000.00
			Manager Totals	$425,000.00

Capital Outlay Totals	$0.00	$200,000.00	$0.00	$425,000.00	113%	$225,000.00
Division **35 - Meters** Totals	$8,500.00	$208,500.00	$17,000.00	$441,000.00	112%	$232,500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **36 - Substation**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.36-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.36-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
500.42.36-570	Repair & Maintenance - Buildings	.00	.00	.00	26,500.00		26,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Other miscellaneous repairs	1.0000	2,500.00	2,500.00
Manager	South Load Center door replacement	1.0000	24,000.00	24,000.00
			Manager Totals	$26,500.00

500.42.36-572	Repair & Maintenance - Landscape	1,080.00	1,080.00	.00	500.00	(54)	(580.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Landscaping for South Load Center	10.0000	50.00	500.00
			Manager Totals	$500.00

	Services & Charges Totals	$1,080.00	$1,080.00	$0.00	$27,000.00	2400%	$25,920.00
Supplies							

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **36 - Substation**							
EXPENSE							
500.42.36-547	Distribution Material	64,000.00	184,300.00	144,168.00	254,319.00	38	70,019.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Consumables	1.0000	12,000.00	12,000.00
Manager	DC Distribution panels	2.0000	3,900.00	7,800.00
Manager	Electrical protection relays	1.0000	16,000.00	16,000.00
Manager	Infared windows for thermography	1.0000	15,000.00	15,000.00
Manager	LTC mineral oil	2.0000	1,700.00	3,400.00
Manager	LTC oil filters	2.0000	500.00	1,000.00
Manager	PLC Spare Transformer relocation	1.0000	20,000.00	20,000.00
Manager	RTU spare parts	1.0000	6,000.00	6,000.00
Manager	SCADA - Survalent software license (3 year)	1.0000	43,619.00	43,619.00
Manager	Switchgear insulation evaluation (PLC & SLC)	2.0000	30,000.00	60,000.00
Manager	TR71/TR3 LTC maintenance	1.0000	65,000.00	65,000.00
Manager	Transformer oil testing	1.0000	4,500.00	4,500.00
			Manager Totals	$254,319.00

Supplies Totals	$64,000.00	$184,300.00	$144,168.00	$254,319.00	38%	$70,019.00
Services and Supplies Totals	$65,080.00	$185,380.00	$144,168.00	$281,319.00	52%	$95,939.00
Capital Outlay						
500.42.36-610 Capital Salaries	.00	.00	.00	.00		.00
500.42.36-615 Buildings & Structures	.00	.00	.00	.00		.00
500.42.36-660 Distribution System	150,000.00	453,100.00	217,750.00	135,500.00	(70)	(317,600.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**500 - Electric Fund**						
Department	**42 - Electric Distribution**						
Division	**36 - Substation**						
EXPENSE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	15kV 1200 amp Circuit Breaker	1.0000	51,500.00	51,500.00
Manager	Plant Load Center Transformer - Installation services	1.0000	84,000.00	84,000.00
			Manager Totals	$135,500.00

Capital Outlay Totals	$150,000.00	$453,100.00	$217,750.00	$135,500.00	(70%)	($317,600.00)
Division **36 - Substation** Totals	$215,080.00	$638,480.00	$361,918.00	$416,819.00	(35%)	($221,661.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **37 - New Bus-Cable Pulling & Conduit**							
EXPENSE							
Capital Outlay							
500.42.37-660	Distribution System	440,000.00	874,962.00	700,000.00	945,990.00	8	71,028.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Directional boring & conduit installation	1.0000	945,990.00	945,990.00
			Manager Totals	$945,990.00

Capital Outlay Totals	$440,000.00	$874,962.00	$700,000.00	$945,990.00	8%	$71,028.00
Division **37 - New Bus-Cable Pulling & Conduit** Totals	$440,000.00	$874,962.00	$700,000.00	$945,990.00	8%	$71,028.00
Department **42 - Electric Distribution** Totals	$4,900,263.00	$5,737,163.00	$4,786,288.00	$6,490,547.00	13%	$753,384.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **88 - Depreciation**							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
500.88.01-800	Depreciation	1,600,000.00	1,700,000.00	1,700,000.00	1,700,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Depreciation	1.0000	1,700,000.00	1,700,000.00
			Manager Totals	$1,700,000.00

Depreciation Expense Totals	$1,600,000.00	$1,700,000.00	$1,700,000.00	$1,700,000.00	0%	$0.00
Division **01 - Department Wide** Totals	$1,600,000.00	$1,700,000.00	$1,700,000.00	$1,700,000.00	0%	$0.00
Department **88 - Depreciation** Totals	$1,600,000.00	$1,700,000.00	$1,700,000.00	$1,700,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
500.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	1,053,878.00	1,037,388.00	1,037,388.00	1,024,595.00	(1)	(12,793.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Payment in lieu of taxes ($0.00824 x 124,344,156 kWh)	1.0000	1,024,595.00	1,024,595.00
			Manager Totals	$1,024,595.00

500.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	55,210.00		55,210.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to Facilities Fund	1.0000	55,210.00	55,210.00
			Manager Totals	$55,210.00

Transfers Totals	$1,053,878.00	$1,037,388.00	$1,037,388.00	$1,079,805.00	4%	$42,417.00
Division **01 - Department Wide** Totals	$1,053,878.00	$1,037,388.00	$1,037,388.00	$1,079,805.00	4%	$42,417.00
Department **99 - Transfers** Totals	$1,053,878.00	$1,037,388.00	$1,037,388.00	$1,079,805.00	4%	$42,417.00
EXPENSE TOTALS	$24,191,904.00	$24,752,332.00	$20,986,214.00	$24,186,452.00	(2%)	($565,880.00)
Fund **500 - Electric Fund** Totals						
REVENUE TOTALS	$20,679,983.00	$23,010,159.00	$20,121,624.00	$23,509,854.00	2%	$499,695.00
EXPENSE TOTALS	$24,191,904.00	$24,752,332.00	$20,986,214.00	$24,186,452.00	(2%)	($565,880.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
Fund **500 - Electric Fund** Totals		($3,511,921.00)	($1,742,173.00)	($864,590.00)	($676,598.00)	(61%)	$1,065,575.00

DEPARTMENT NARRATIVE

WATER

Mission Statement/Purpose

The Department supplies potable water for the health and safety of the Winnetka and Northfield residents as well as the unincorporated areas of Indian Hill, Woodley Woods, and Longmeadow Road in Northfield. The Department tests the water purification processes and filters water continuously to supply high quality water to our customers. It is also responsible for the installation and repair of the water distribution system.

Current Year Department Accomplishments

- Performed preventative maintenance on water distribution system which included valve maintenance, valve replacement, replacement of raw water meter, leak detection, hydrant replacement, hydrant maintenance and water meter replacement.
- Complete preventative maintenance work at Water Plant which included replacement dive inspection of raw water line, basin cleaning and vibration testing of pumps.
- Responded to 24 water main breaks year-to-date.
- Responded to six service line leaks year-to-date.
- Replaced 50 lead service lines on the system with new copper service lines year-to-date.
- Completed water main replacement projects on Spruce Street and Cherry Street.

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent (FTE) Employees:**11.21**

FY 2024 FTEs: **10.45**
FY 2023 FTEs: **10.45**
FY 2022 FTEs: **10.45**

Proposed FY 2025 Cost of Salaries and Benefits: **$2,157,470**
Projected FY 2024 Cost of Salaries and Benefits: **$1,842,298**
Budgeted FY 2024 Cost of Salaries and Benefits: **$1,977,279**
Actual FY 2023 Cost of Salaries and Benefits: **$1,646,029**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **9.1%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$2,402,785**
Projected FY 2024 Cost of Services and Supplies: **$1,957,940**
Budgeted FY 2024 Cost of Services and Supplies: **$2,414,868**
Actual FY 2023 Cost of Services and Supplies: **$1,505,967**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **-0.50%**

Fiscal Year 2025 Proposed Department Objectives

Objective	Action Steps	Timeframe
Install new service connections	• Tap new water services to the distribution system resulting from new construction, customer upgrades or leaking services. • Install new water meters resulting from new construction and/or customer upgrades. • Continue voluntary program for replacement of lead service lines.	12/31/25 12/31/25 12/31/25
Perform preventative maintenance programs to maintain the reliability of water system	• Perform leak detection on the distribution system in Spring 2024. • Perform leak detection on the distribution system in Fall 2024. • Sandblast and paint approximately 160 fire hydrants. • Prepare fire hydrants for winter. • Perform valve maintenance on approximately 80 valves. • Perform vibration testing of pumps. • Perform inspection and cleaning of sedimentation basins in Spring & Fall of 2025. • Perform inspection and maintenance on the Village's raw water intakes	4/15/25 12/01/25 10/15/25 11/15/25 12/31/25 12/31/25 12/31/25 6/1/25
Implement long-term capital plan resulting from Water Fund Cost of Service Study and Water Main Replacement Plan	• Implement new water rates required to support water main replacement plan and lead service line replacement plan. • Start Automated Metering Infrastructure (AMI) rollout (Yr. 1 of 2) with backend install and water meter changeouts	1/01/25 12/31/25
Invest in maintenance and improvements at the Water Plant and Reservoir	• Installation of retaining wall for bluff stabilization • Replacement of an aging station power transformer that feeds the Water Treatment Plant • Pump control scheme upgrades • Transmission main replacement or rehabilitation	12/31/25 12/31/25 12/31/25 12/31/25

Fiscal Year 2024 Department Objectives Review

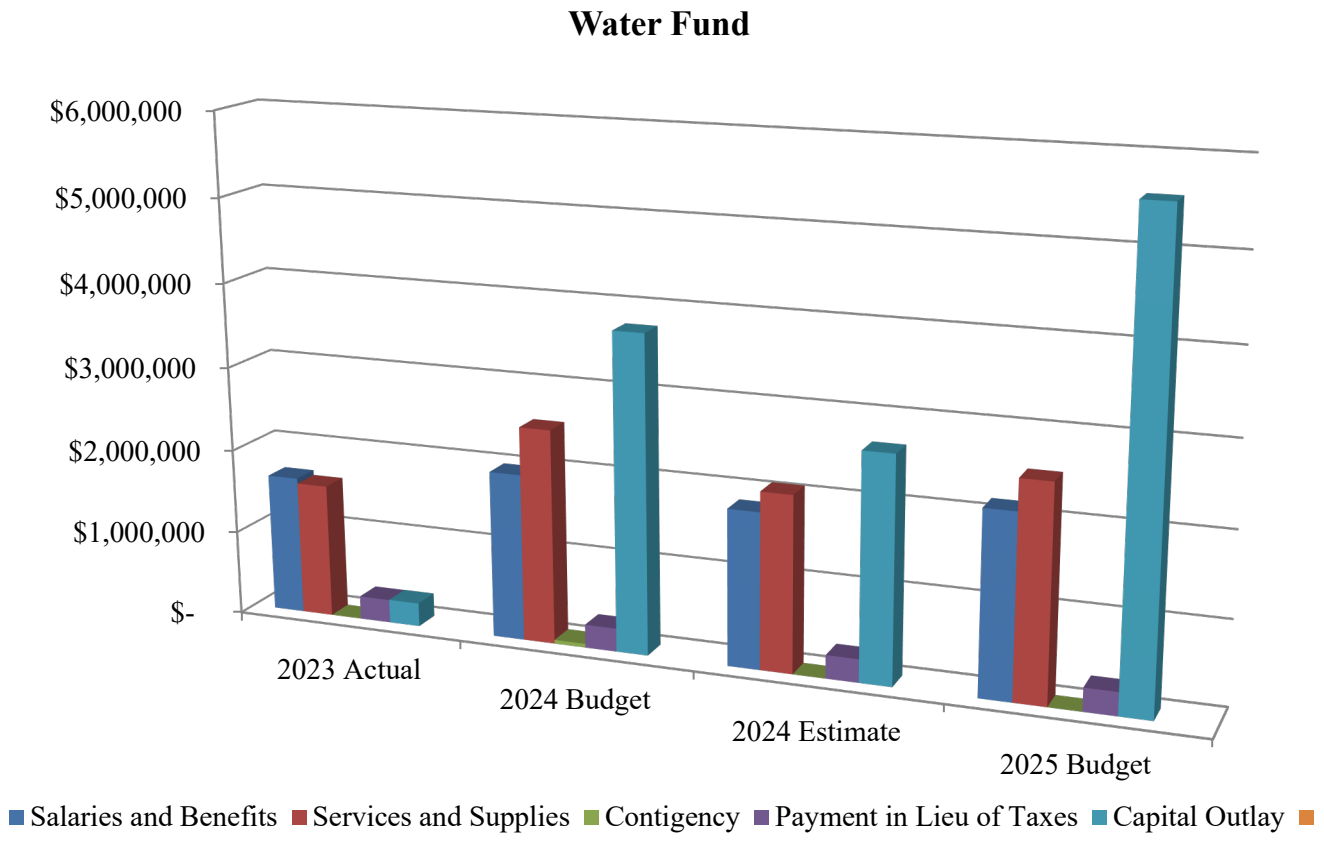
Objective	December 31st, 2024 Anticipated Completion Status
Adherence to regulatory requirements.	Ongoing
Install new service connections.	Ongoing
Perform preventative maintenance programs to maintain the reliability of water system.	In progress
Invest in maintenance and improvements at the Water Plant and Reservoir	Complete
Perform service improvements to increase reliability in the water distribution system	Complete



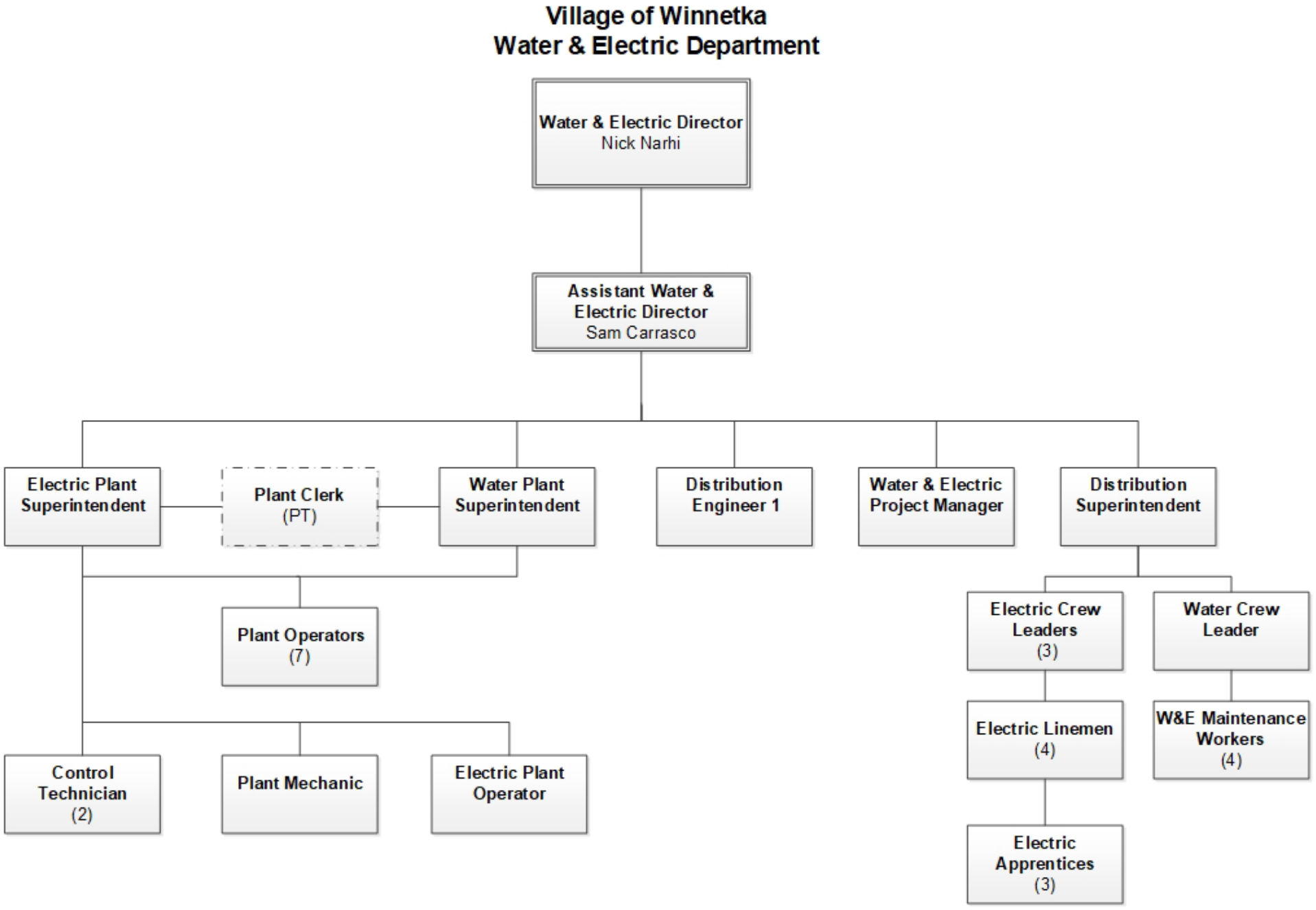


Financial Summary

Water Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 7,144,578	$ 8,005,623	$ 7,459,180	$ 8,171,879	2.1%	9.6%
Transfers In / (Out)		$ (1,250,000)	$ (1,250,000)	$ -		
Expenses	$ (3,510,157)	$ (4,840,652)	$ (4,199,743)	$ (5,014,970)	3.6%	19.4%
Net Operating Income (loss)	$ 3,634,421	$ 1,914,971	$ 2,009,437	$ 3,156,909	64.9%	57.1%
Operating Expense Detail						
Salaries and Benefits	$ 1,646,029	$ 1,977,279	$ 1,842,298	$ 2,157,470	9.1%	17.1%
Contigency	$ -	$ 45,000	$ -	$ -		
Services and Supplies	$ 1,587,568	$ 2,541,813	$ 2,080,885	$ 2,525,730	-0.6%	21.4%
Payment in Lieu of Taxes	$ 276,560	$ 276,560	$ 276,560	$ 331,770	20.0%	20.0%
	$ 3,510,157	$ 4,840,652	$ 4,199,743	$ 5,014,970		
Capital Outlay	$ 278,924	$ 3,755,030	$ 2,661,164	$ 5,567,058	48.3%	109.2%
Total Fund Expense	$ 3,789,081	$ 8,595,682	$ 6,860,907	$ 10,582,028	23.1%	54.2%
Net Fund Income (loss)	$ 3,355,497	$ (1,840,059)	$ (651,727)	$ (2,410,149)	-31.0%	-269.8%



Organizational Chart



Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
REVENUE							
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
520-446.05	Water Svrc Fees Winnetka	4,907,126.00	5,472,720.00	5,132,216.00	5,702,137.00	4	229,417.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2025 Sales 78,982 kcu.ft @ $63.18	1.0000	4,989,789.00	4,989,789.00
Manager	Water meters =<1-inch (3,680 @ $13.57/meter)	12.0000	49,936.25	599,235.00
Manager	Water meters 1.5-inch (265 @ $19.61/meter)	12.0000	5,197.79	62,373.48
Manager	Water meters 2-inch (115 @ $27.88/meter)	12.0000	3,206.13	38,473.56
Manager	Water meters 3-inch (9 @ $88.82/meter)	12.0000	799.37	9,592.44
Manager	Water meters 4-inch (2 @ $111.39/meter)	12.0000	222.79	2,673.48
			Manager Totals	$5,702,136.96

520-446.10	Water Svrc Fees Northfield	1,093,371.00	1,121,102.00	999,675.00	1,026,947.00	(8)	(94,155.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2025 Sales 39,835 kcu.ft @ $25.42 (4/12)	1.0000	342,315.67	342,315.67
Manager	CY2025 Sales 39,835 kcuft @ $26.50 (8/12)	1.0000	684,631.33	684,631.33
			Manager Totals	$1,026,947.00

520-446.20	Water Svrc Fees Unincorporated	868,675.00	982,068.00	890,506.00	992,102.00	1	10,034.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2025 Sales 8,348 kcu.ft @ $113.09	1.0000	944,090.00	944,090.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **520 - Water Fund**								
REVENUE								
	Manager Water meters =<1-inch (135 @ $13.57/meter)					12.0000	1,831.90	21,982.80
	Manager Water meters 1.5-inch (85 @ $19.61/meter)					12.0000	1,667.21	20,006.52
	Manager Water meters 2-inch (18 @ $27.88/meter)					12.0000	501.83	6,021.96
							Manager Totals	$992,101.28
520-446.30	Water Svrc Fees Special	75,289.00	100,508.00	93,002.00	120,468.00	20	19,960.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager CY2025 Sales 2,476 kcu.ft @ $47.36					1.0000	117,270.00	117,270.00
	Manager Water meters 3-inch 3 @ $88.82					12.0000	266.46	3,197.52
							Manager Totals	$120,467.52
520-446.60	Water Svrc Fees Penalties	17,225.00	17,225.00	17,225.00	17,225.00		.00	
520-446.65	Water Svrc Fees Fees - Turn Off / Turn On	.00	.00	.00	.00		.00	
520-446.70	Water Svrc Fees Miscellaneous	.00	.00	.00	.00		.00	
520-446.81	Water Svrc Fees Construction-Water Use	3,000.00	3,000.00	4,000.00	4,000.00	33	1,000.00	
520-446.82	Water Svrc Fees Fees - Water Connection	60,000.00	214,000.00	214,000.00	214,000.00		.00	
520-446.83	Water Svrc Fees Fees - Lead Srvc Replacement	.00	.00	8,856.00	.00		.00	
	Utilities- Electric, Water, Sewer, Refuse Totals	$7,024,686.00	$7,910,623.00	$7,359,480.00	$8,076,879.00	2%	$166,256.00	
	Charges For Service Totals	$7,024,686.00	$7,910,623.00	$7,359,480.00	$8,076,879.00	2%	$166,256.00	
Other Revenue								
520-470	Property Sales	.00	.00	.00	.00		.00	
520-474.10	Other Miscellaneous Donations	.00	.00	.00	.00		.00	
520-474.90	Other Miscellaneous Income	.00	.00	1,700.00	.00		.00	
	Other Revenue Totals	$0.00	$0.00	$1,700.00	$0.00	+++	$0.00	
Interest Income								

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
REVENUE							
520-460.05	Interest Interest on Investments	20,500.00	95,000.00	98,000.00	95,000.00		.00
	Interest Income Totals	$20,500.00	$95,000.00	$98,000.00	$95,000.00	0%	$0.00
	REVENUE TOTALS	$7,045,186.00	$8,005,623.00	$7,459,180.00	$8,171,879.00	2%	$166,256.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.60.01-511	Regular Salaries	.00	.00	.00	29,218.00		29,218.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301602 - PW Customer Service Rep	Earnings		14,595.00
Manager	301603 - PW Customer Service Rep	Earnings		14,623.00
			Manager Totals	$29,218.00

520.60.01-512	Overtime Salaries	.00	.00	.00	.00		.00
520.60.01-513	Part Time Salaries	.00	.00	.00	.00		.00
520.60.01-515	Sick Cashed In	.00	.00	.00	.00		.00
520.60.01-516	Holiday Salaries	.00	.00	.00	.00		.00
520.60.01-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$29,218.00	+++	$29,218.00
Benefits							
520.60.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.60.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.60.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	10,232.00		10,232.00
520.60.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	18.00		18.00
520.60.01-582	Tuition Assistance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$10,250.00	+++	$10,250.00
Pensions							
520.60.01-523	Fringe Benefits - Medicare	.00	.00	.00	424.00		424.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							
520.60.01-524	Fringe Benefits - Social Security	.00	.00	.00	1,812.00		1,812.00
520.60.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	2,638.00		2,638.00
	Pensions Totals	$0.00	$0.00	$0.00	$4,874.00	+++	$4,874.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$44,342.00	+++	$44,342.00
Services and Supplies							
Services & Charges							
520.60.01-550	Administrative Charges	562,800.00	562,800.00	562,800.00	562,800.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administrative charges	12.0000	46,900.00	562,800.00
			Manager Totals	$562,800.00

520.60.01-551	Consulting Services	277,500.00	440,000.00	300,000.00	322,000.00	(27)	(118,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Professional Services - Filter control upgrades	1.0000	25,000.00	25,000.00
Manager	Professional services - IEPA permitting	1.0000	8,000.00	8,000.00
Manager	Professional Services - Rate Study	1.0000	50,000.00	50,000.00
Manager	Professional services - Regulatory reporting	1.0000	15,000.00	15,000.00
Manager	Professional services - Replacement plan for WP mains	1.0000	51,000.00	51,000.00
Manager	Professional Services - W&E Plant retaining wall (50% of total)	1.0000	45,000.00	45,000.00
Manager	Professional services - Willow W of Hibbard hydraulic modeling	1.0000	38,000.00	38,000.00
Manager	Professional Services - Zebra mussel control implementation	1.0000	90,000.00	90,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 60 - Water General								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$322,000.00
520.60.01-552	Engineering Services	500.00	500.00	.00	2,500.00	400	2,000.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Drafting / Autocad services				5.0000	500.00	2,500.00
							Manager Totals	$2,500.00
520.60.01-555	GIS & Aerial Mapping	13,334.00	10,955.00	10,955.00	14,825.00	35	3,870.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	GIS Charge - $102,027 X 14.53%				1.0000	14,825.00	14,825.00
							Manager Totals	$14,825.00
520.60.01-556	Village Data Processing / Network Charge	25,760.00	67,500.00	67,500.00	92,500.00	37	25,000.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Computer charges				1.0000	92,500.00	92,500.00
							Manager Totals	$92,500.00
520.60.01-557	Technology Licensing & Maintenance	3,085.00	3,085.00	3,085.00	5,910.00	92	2,825.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Adobe subscription (50%)	1.0000	100.00	100.00
Manager	AutoCAD subscription (50% of W&E total)	1.0000	625.00	625.00
Manager	Computerized maintenance management system (50% of total)	1.0000	2,250.00	2,250.00
Manager	Drop Box cloud storage (50%)	1.0000	60.00	60.00
Manager	KYPipe model (annual fee)	1.0000	600.00	600.00
Manager	MSDS Software Subscription (50%)	1.0000	1,525.00	1,525.00
Manager	Utility Locating Software (25% of total, split with PW)	1.0000	750.00	750.00
			Manager Totals	$5,910.00

520.60.01-559	Drainage	.00	.00	.00	.00		.00
520.60.01-561	Safety	.00	.00	.00	.00		.00
520.60.01-563	Telephone Service	14,744.00	14,744.00	14,744.00	.00	(100)	(14,744.00)
520.60.01-564	Cell Phones & Radios	2,764.00	2,764.00	2,764.00	1,200.00	(57)	(1,564.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	New radios	2.0000	600.00	1,200.00
			Manager Totals	$1,200.00

520.60.01-568	Utilities	196,514.00	196,514.00	196,514.00	196,514.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 60 - Water General								
Division **01 - Department Wide**								
EXPENSE								
	Manager	High lift pumps electric				1.0000	103,880.00	103,880.00
	Manager	Reservoir electric				1.0000	23,320.00	23,320.00
	Manager	Reservoir natural gas				1.0000	7,450.00	7,450.00
	Manager	Storm water utility (1/2 split with Electric)				12.0000	267.50	3,210.00
	Manager	Water Plant electric				1.0000	38,213.00	38,213.00
	Manager	Water Plant natural gas & heat				1.0000	18,437.00	18,437.00
	Manager	Wilmette interconnect - ComEd electric				12.0000	167.00	2,004.00
							Manager Totals	$196,514.00
520.60.01-570	Repair & Maintenance - Buildings	89,950.00	32,500.00	5,000.00	21,500.00	(34)	(11,000.00)	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Building maintenance				1.0000	5,000.00	5,000.00
	Manager	Door replacement - Yards				1.0000	5,000.00	5,000.00
	Manager	Misc. cleaning and maintenance supplies				1.0000	2,500.00	2,500.00
	Manager	Replacement fitness equipment				1.0000	1,000.00	1,000.00
	Manager	Shipping containers for storage				2.0000	4,000.00	8,000.00
							Manager Totals	$21,500.00
520.60.01-572	Repair & Maintenance - Landscape	1,980.00	1,980.00	.00	500.00	(75)	(1,480.00)	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Landscaping for Water Plant (50%)				5.0000	100.00	500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 60 - Water General								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$500.00
520.60.01-574	Vehicle Maint Service Charge	69,015.00	50,435.00	30,217.00	61,125.00	21	10,690.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2025 Fleet maintenance	1.0000	61,125.00	61,125.00
			Manager Totals	$61,125.00

520.60.01-575	Rental - Office Equipment	.00	.00	.00	.00		.00	
520.60.01-576	Rental - Machinery	.00	.00	.00	.00		.00	
520.60.01-577	Rental - Other	.00	.00	.00	.00		.00	
520.60.01-580	Memberships & Publications	400.00	400.00	400.00	400.00		.00	
520.60.01-581	Training & Travel	3,425.00	10,675.00	10,675.00	9,425.00	(12)	(1,250.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual AWWA Conference @Springfield	1.0000	2,000.00	2,000.00
Manager	Asst Dir local training (50% of total)	1.0000	1,500.00	1,500.00
Manager	Dist. Engineer local training (50% of total)	1.0000	1,500.00	1,500.00
Manager	IMUA safety meetings (25% of $6,900)	1.0000	1,725.00	1,725.00
Manager	MasteryNet training	1.0000	700.00	700.00
Manager	Miscellaneous	1.0000	500.00	500.00
Manager	Project Mgr. local training (50% of total)	1.0000	1,500.00	1,500.00
			Manager Totals	$9,425.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division 01 - Department Wide							
EXPENSE							
520.60.01-583	Property Insurance	.00	.00	.00	.00		.00
	Services & Charges Totals	$1,261,771.00	$1,394,852.00	$1,204,654.00	$1,291,199.00	(7%)	($103,653.00)
Supplies							
520.60.01-531	Office Supplies - General	7,400.00	7,400.00	7,400.00	7,400.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Office supplies and misc. requirements	1.0000	7,400.00	7,400.00
			Manager Totals	$7,400.00

520.60.01-532	Computer Equipment	400.00	400.00	400.00	400.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	iPad	1.0000	400.00	400.00
			Manager Totals	$400.00

520.60.01-537	Uniforms	.00	.00	.00	.00		.00
520.60.01-540	Other Operating Supplies	4,750.00	1,250.00	1,250.00	1,250.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	AED maintenance	1.0000	750.00	750.00
Manager	Freight and postage	1.0000	500.00	500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 60 - Water General								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$1,250.00
520.60.01-542	Vehicles, Parts and Equipment	.00	.00	163.00	20,000.00		20,000.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Breaker attachment for tractor	1.0000	15,000.00	15,000.00
Manager	Lift gate for service truck	1.0000	5,000.00	5,000.00
			Manager Totals	$20,000.00

Supplies Totals	$12,550.00	$9,050.00	$9,213.00	$29,050.00	221%	$20,000.00	
Services and Supplies Totals	$1,274,321.00	$1,403,902.00	$1,213,867.00	$1,320,249.00	(6%)	($83,653.00)	
Capital Outlay							
520.60.01-615 Buildings & Structures	.00	75,000.00	50,000.00	375,000.00	400	300,000.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Structural wall - plant west driveway (50% with electric fund)	1.0000	375,000.00	375,000.00
			Manager Totals	$375,000.00

520.60.01-625 Heavy Machinery	.00	172,500.00	177,756.00	.00	(100)	(172,500.00)
520.60.01-630 Motor Vehicles	142,500.00	168,130.00	284,407.00	32,500.00	(81)	(135,630.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 60 - Water General								
Division **01 - Department Wide**								
EXPENSE								
	Manager Purchase of W&E Plant pool vehicle (50% of total)					1.0000	32,500.00	32,500.00
							Manager Totals	$32,500.00
	Capital Outlay Totals	$142,500.00	$415,630.00	$512,163.00	$407,500.00	(2%)	($8,130.00)	
Insurance and Other Chargebacks								
520.60.01-530	Liability Insurance	94,900.00	122,945.00	122,945.00	122,945.00		.00	
	Insurance and Other Chargebacks Totals	$94,900.00	$122,945.00	$122,945.00	$122,945.00	0%	$0.00	
Depreciation Expense								
520.60.01-800	Depreciation	.00	.00	.00	.00		.00	
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
Debt Service								
520.60.01-705	Principal	.00	.00	.00	.00		.00	
520.60.01-710	Interest	.00	.00	.00	.00		.00	
	Debt Service Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
Transfers								
520.60.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00	
520.60.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00	
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
Contingency								
520.60.01-593	Contingency	45,000.00	45,000.00	.00	.00	(100)	(45,000.00)	
	Contingency Totals	$45,000.00	$45,000.00	$0.00	$0.00	(100%)	($45,000.00)	
	Division **01 - Department Wide** Totals	$1,556,721.00	$1,987,477.00	$1,848,975.00	$1,895,036.00	(5%)	($92,441.00)	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.60.10-511	Regular Salaries	179,894.00	221,672.00	245,415.00	234,582.00	6	12,910.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500101 - Water & Electric Director	Earnings		63,187.00
Manager	500202 - Assistant W&E Director	Earnings		52,660.00
Manager	501302 - Distribution Engineer	Earnings		39,333.00
Manager	501305 - Water Electric Project Manager	Earnings		68,335.00
Manager	509999 - WE Budget Only	Earnings		11,067.00
			Manager Totals	$234,582.00

520.60.10-512	Overtime Salaries	.00	.00	.00	.00		.00
520.60.10-513	Part Time Salaries	.00	.00	.00	4,800.00		4,800.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	501303 - W&E Intern	Earnings		4,800.00
			Manager Totals	$4,800.00

520.60.10-515	Sick Cashed In	3,377.00	1,823.00	1,680.00	.00	(100)	(1,823.00)
520.60.10-518	Other Compensation	825.00	1,155.00	1,650.00	1,155.00		.00
	Employee Pay Totals	$184,096.00	$224,650.00	$248,745.00	$240,537.00	7%	$15,887.00
Benefits							

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **10 - Administration**							
EXPENSE							
520.60.10-521	Fringe Benefits - Worker's Compensation	50,000.00	75,000.00	50,000.00	75,000.00		.00
520.60.10-522	Fringe Benefits - Medical / Dental Insurance	29,512.00	38,484.00	38,760.00	36,261.00	(6)	(2,223.00)
520.60.10-528	Fringe Benefits - Life Insurance	217.00	149.00	149.00	157.00	5	8.00
	Benefits Totals	$79,729.00	$113,633.00	$88,909.00	$111,418.00	(2%)	($2,215.00)
Pensions							
520.60.10-523	Fringe Benefits - Medicare	2,686.00	3,296.00	3,575.00	3,488.00	6	192.00
520.60.10-525	Fringe Benefits - IMRF Pension Er Contribution	25,039.00	28,956.00	21,465.00	24,966.00	(14)	(3,990.00)
	Pensions Totals	$27,725.00	$32,252.00	$25,040.00	$28,454.00	(12%)	($3,798.00)
	Salary and Benefits Totals	$291,550.00	$370,535.00	$362,694.00	$380,409.00	3%	$9,874.00
	Division **10 - Administration** Totals	$291,550.00	$370,535.00	$362,694.00	$380,409.00	3%	$9,874.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **21 - Engineering**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.60.21-511	Regular Salaries	.00	.00	.00	.00		.00
520.60.21-512	Overtime Salaries	.00	.00	.00	.00		.00
520.60.21-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
520.60.21-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Supplies							
520.60.21-540	Other Operating Supplies	.00	.00	.00	.00		.00
	Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Services and Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **21 - Engineering** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Department **60 - Water General** Totals	$1,848,271.00	$2,358,012.00	$2,211,669.00	$2,275,445.00	(4%)	($82,567.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 61 - Water Plant							
Division **40 - Water Plant**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.61.40-511	Regular Salaries	599,078.00	644,548.00	618,270.00	620,858.00	(4)	(23,690.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500501 - Water Plant Superintendent	Earnings		158,593.00
Manager	501001 - WE Plant Operator	Earnings		56,911.00
Manager	501002 - WE Plant Operator	Earnings		56,058.00
Manager	501004 - WE Plant Operator	Earnings		54,121.00
Manager	501005 - WE Plant Operator	Earnings		60,486.00
Manager	501006 - WE Plant Operator	Earnings		60,486.00
Manager	501007 - WE Plant Operator	Earnings		56,058.00
Manager	501008 - WE Plant Operator	Earnings		57,317.00
Manager	501502 - Electric Plant Operator	Earnings		56,414.00
Manager	509999 - WE Budget Only	Earnings		4,414.00
			Manager Totals	$620,858.00

520.61.40-512	Overtime Salaries	20,000.00	20,000.00	20,000.00	20,000.00		.00
520.61.40-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$619,078.00	$664,548.00	$638,270.00	$640,858.00	(4%)	($23,690.00)
Benefits							
520.61.40-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.61.40-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.61.40-522	Fringe Benefits - Medical / Dental Insurance	113,141.00	114,646.00	116,305.00	104,240.00	(9)	(10,406.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 61 - Water Plant							
Division **40 - Water Plant**							
EXPENSE							
520.61.40-528	Fringe Benefits - Life Insurance	706.00	424.00	424.00	409.00	(4)	(15.00)
	Benefits Totals	$113,847.00	$115,070.00	$116,729.00	$104,649.00	(9%)	($10,421.00)
Pensions							
520.61.40-523	Fringe Benefits - Medicare	8,977.00	9,637.00	8,925.00	9,294.00	(4)	(343.00)
520.61.40-524	Fringe Benefits - Social Security	37,576.00	40,431.00	38,050.00	38,808.00	(4)	(1,623.00)
520.61.40-525	Fringe Benefits - IMRF Pension Er Contribution	46,369.00	55,114.00	54,030.00	68,327.00	24	13,213.00
520.61.40-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
520.61.40-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$92,922.00	$105,182.00	$101,005.00	$116,429.00	11%	$11,247.00
	Salary and Benefits Totals	$825,847.00	$884,800.00	$856,004.00	$861,936.00	(3%)	($22,864.00)
Services and Supplies							
Services & Charges							
520.61.40-564	Cell Phones & Radios	462.00	462.00	462.00	462.00		.00
520.61.40-567	Operations & Maintenance	168,400.00	216,100.00	199,800.00	347,921.00	61	131,821.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Bearings, couplings, grease, service	1.0000	1,500.00	1,500.00
Manager	Chemical feed pumps	2.0000	3,500.00	7,000.00
Manager	Chlorine analyzer	1.0000	6,200.00	6,200.00
Manager	Chlorine safety equipment	1.0000	5,000.00	5,000.00
Manager	Chlorine scrubber media	1.0000	7,000.00	7,000.00
Manager	Emergency interconnect meter	1.0000	7,500.00	7,500.00
Manager	Filter valve	1.0000	7,500.00	7,500.00
Manager	HLP VFD replacement	1.0000	41,900.00	41,900.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 61 - Water Plant								
Division **40 - Water Plant**								
EXPENSE								

Manager	Inline rapid mix unit	1.0000	25,000.00	25,000.00		
Manager	Intake inspection and cleaning	1.0000	20,500.00	20,500.00		
Manager	Low lift pump repair (contingency funding)	1.0000	30,000.00	30,000.00		
Manager	Maintenance commodities	1.0000	21,000.00	21,000.00		
Manager	Operations commodities	1.0000	20,000.00	20,000.00		
Manager	RTU upgrades	1.0000	50,000.00	50,000.00		
Manager	SCADA - Survalent software agreement (3 years)	1.0000	49,821.00	49,821.00		
Manager	Station Power transformer install	1.0000	20,000.00	20,000.00		
Manager	Water Plant MWRD	1.0000	28,000.00	28,000.00		
			Manager Totals	$347,921.00		

520.61.40-570	Repair & Maintenance - Buildings	.00	56,850.00	40,000.00	63,350.00	11	6,500.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*		
Manager	Building custodial services	12.0000	200.00	2,400.00		
Manager	Building maintenance	1.0000	5,000.00	5,000.00		
Manager	Clearwell concrete restoration	1.0000	35,000.00	35,000.00		
Manager	HVAC maintenance Water Plant	2.0000	225.00	450.00		
Manager	Misc. cleaning and maintenance supplies	1.0000	3,000.00	3,000.00		
Manager	Painting	1.0000	5,000.00	5,000.00		
Manager	Screenhouse main entrance door	1.0000	6,000.00	6,000.00		
Manager	Tuckpointing	1.0000	6,500.00	6,500.00		
			Manager Totals	$63,350.00		

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 61 - Water Plant							
Division **40 - Water Plant**							
EXPENSE							
520.61.40-581	Training & Travel	6,000.00	8,354.00	2,400.00	9,458.00	13	1,104.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual AWWA Conference @Springfield	2.0000	1,104.00	2,208.00
Manager	Certification classes for Water Plant	1.0000	2,000.00	2,000.00
Manager	Chlorine safety training	1.0000	3,000.00	3,000.00
Manager	Water Plant Operator training	1.0000	2,250.00	2,250.00
			Manager Totals	$9,458.00

	Services & Charges Totals	$174,862.00	$281,766.00	$242,662.00	$421,191.00	49%	$139,425.00
Supplies							
520.61.40-535	Lab & Chemicals	180,000.00	188,970.00	173,880.00	202,174.00	7	13,204.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Lab supplies	1.0000	15,174.00	15,174.00
Manager	Pace labs	1.0000	16,800.00	16,800.00
Manager	Purification chemicals	1.0000	170,200.00	170,200.00
			Manager Totals	$202,174.00

520.61.40-537	Uniforms	650.00	650.00	650.00	650.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 61 - Water Plant								
Division **40 - Water Plant**								
EXPENSE								
	Manager — Flame resistant uniform (Supt.)					1.0000	350.00	350.00
	Manager — Safety shoes (Supt.)					1.0000	175.00	175.00
	Manager — Winter flame resistant clothing (Supt.)					1.0000	125.00	125.00
							Manager Totals	$650.00
520.61.40-548	Other Small Tools & Equipment	3,250.00	3,250.00	3,250.00	3,000.00	(8)	(250.00)	
	Supplies Totals	$183,900.00	$192,870.00	$177,780.00	$205,824.00	7%	$12,954.00	
	Services and Supplies Totals	$358,762.00	$474,636.00	$420,442.00	$627,015.00	32%	$152,379.00	
Capital Outlay								
520.61.40-610	Capital Salaries	.00	.00	.00	.00		.00	
520.61.40-615	Buildings & Structures	.00	.00	.00	.00		.00	
520.61.40-620	Improvements Other Than Buildings	295,000.00	.00	.00	843,000.00		843,000.00	
	Budget Transactions							
	Level — *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager — Construction Services - WP Mains Replacement					1.0000	400,000.00	400,000.00
	Manager — Raw water intake maintenance					1.0000	200,000.00	200,000.00
	Manager — Water Plant pump control upgrade					1.0000	150,000.00	150,000.00
	Manager — WP station power transformer 1500 KVA (R-78-2023)					1.0000	93,000.00	93,000.00
							Manager Totals	$843,000.00
520.61.40-625	Heavy Machinery	.00	.00	.00	.00		.00	
	Capital Outlay Totals	$295,000.00	$0.00	$0.00	$843,000.00	+++	$843,000.00	
	Division **40 - Water Plant** Totals	$1,479,609.00	$1,359,436.00	$1,276,446.00	$2,331,951.00	72%	$972,515.00	
	Department **61 - Water Plant** Totals	$1,479,609.00	$1,359,436.00	$1,276,446.00	$2,331,951.00	72%	$972,515.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **30 - General Distribution**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.30-511	Regular Salaries	196,422.00	207,893.00	193,945.00	257,735.00	24	49,842.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Earnings		52,336.00
Manager	501601 - Water Distribution Supervisor	Earnings		62,214.00
Manager	502401 - W & E Maintenance Worker	Earnings		33,683.00
Manager	502402 - W & E Maintenance Worker	Earnings		33,457.00
Manager	502403 - W & E Maintenance Worker	Earnings		39,129.00
Manager	502404 - W & E Maintenance Worker	Earnings		32,702.00
Manager	509999 - WE Budget Only	Earnings		4,214.00
			Manager Totals	$257,735.00

520.62.30-512	Overtime Salaries	154,000.00	154,000.00	70,880.00	154,000.00		.00
520.62.30-513	Part Time Salaries	.00	.00	.00	.00		.00
520.62.30-515	Sick Cashed In	891.00	1,070.00	1,070.00	1,208.00	13	138.00
520.62.30-516	Holiday Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$351,313.00	$362,963.00	$265,895.00	$412,943.00	14%	$49,980.00
Benefits							
520.62.30-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.62.30-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.62.30-522	Fringe Benefits - Medical / Dental Insurance	45,212.00	41,502.00	49,312.00	56,534.00	36	15,032.00
520.62.30-528	Fringe Benefits - Life Insurance	214.00	122.00	122.00	169.00	39	47.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **30 - General Distribution**							
EXPENSE							
	Benefits Totals	$45,426.00	$41,624.00	$49,434.00	$56,703.00	36%	$15,079.00
Pensions							
520.62.30-523	Fringe Benefits - Medicare	5,097.00	5,266.00	3,715.00	5,989.00	14	723.00
520.62.30-524	Fringe Benefits - Social Security	15,400.00	16,406.00	15,850.00	19,583.00	19	3,177.00
520.62.30-525	Fringe Benefits - IMRF Pension Er Contribution	36,223.00	39,977.00	19,125.00	32,077.00	(20)	(7,900.00)
	Pensions Totals	$56,720.00	$61,649.00	$38,690.00	$57,649.00	(6%)	($4,000.00)
	Salary and Benefits Totals	$453,459.00	$466,236.00	$354,019.00	$527,295.00	13%	$61,059.00
Services and Supplies							
Services & Charges							
520.62.30-564	Cell Phones & Radios	4,956.00	4,956.00	1,800.00	.00	(100)	(4,956.00)
520.62.30-567	Operations & Maintenance	75,000.00	75,000.00	40,000.00	45,000.00	(40)	(30,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Backfill material - sand and crushed stone	1.0000	29,000.00	29,000.00
Manager	Concrete, bricks, and mortar	1.0000	2,000.00	2,000.00
Manager	Landscaping	30.0000	300.00	9,000.00
Manager	Spoil removal & disposal	1.0000	5,000.00	5,000.00
			Manager Totals	$45,000.00

520.62.30-569	Repair & Maintenance - Mach & Equip	.00	.00	.00	.00		.00
520.62.30-570	Repair & Maintenance - Buildings	.00	.00	.00	.00		.00
520.62.30-581	Training & Travel	4,208.00	4,208.00	2,400.00	6,416.00	52	2,208.00

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **30 - General Distribution**							
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual AWWA Conference (4 employees)	4.0000	1,104.00	4,416.00
Manager	Training water crews	1.0000	2,000.00	2,000.00
			Manager Totals	$6,416.00

	Services & Charges Totals	$84,164.00	$84,164.00	$44,200.00	$51,416.00	(39%)	($32,748.00)
Supplies							
520.62.30-537	Uniforms	6,040.00	6,040.00	6,040.00	7,000.00	16	960.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Cotton uniform	5.0000	45.00	225.00
Manager	Flame resistant uniform	5.0000	60.00	300.00
Manager	Flame resistant uniform rental (5 persons with 11 sets)	52.0000	50.00	2,600.00
Manager	Safety shoes	5.0000	175.00	875.00
Manager	Winter boots	5.0000	200.00	1,000.00
Manager	Winter flame resistant clothing	5.0000	400.00	2,000.00
			Manager Totals	$7,000.00

520.62.30-540	Other Operating Supplies	13,878.00	17,378.00	17,378.00	19,938.00	15	2,560.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Batteries for underground utility locator	1.0000	500.00	500.00
Manager	Commercial Drivers Licenses (CDL)	5.0000	30.00	150.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 62 - Water Distribution								
Division **30 - General Distribution**								
EXPENSE								
Manager	Inverted marking paint and marking flags					432.0000	2.75	1,188.00
Manager	JULIE annual assessment (50%)					1.0000	3,500.00	3,500.00
Manager	Lead Sampling for LSL					80.0000	30.00	2,400.00
Manager	Linen cleaning services					1.0000	500.00	500.00
Manager	PPE - hard hats, safety glasses, hearing protection					1.0000	500.00	500.00
Manager	Printing and postage of LSL notification					1.0000	3,000.00	3,000.00
Manager	Supplies and misc. requirements					1.0000	5,000.00	5,000.00
Manager	Water filters for LSL replacements					80.0000	40.00	3,200.00
							Manager Totals	$19,938.00
520.62.30-548	Other Small Tools & Equipment	14,000.00	22,900.00	22,900.00	17,000.00	(26)	(5,900.00)	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Battery powered pipe tool					1.0000	3,000.00	3,000.00
Manager	Misc. tools, replacement pumps, etc.					1.0000	14,000.00	14,000.00
							Manager Totals	$17,000.00
	Supplies Totals	$33,918.00	$46,318.00	$46,318.00	$43,938.00	(5%)	($2,380.00)	
	Services and Supplies Totals	$118,082.00	$130,482.00	$90,518.00	$95,354.00	(27%)	($35,128.00)	
Division **30 - General Distribution** Totals		$571,541.00	$596,718.00	$444,537.00	$622,649.00	4%	$25,931.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **35 - Meters**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.35-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.35-512	Overtime Salaries	.00	.00	.00	.00		.00
520.62.35-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
520.62.35-567	Operations & Maintenance	55,000.00	62,113.00	62,113.00	65,907.00	6	3,794.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Water meter accuracy testing	72.5000	50.00	3,625.00
Manager	Water meter parts (touch pads, wire, couplings)	1.0000	9,967.00	9,967.00
Manager	Water meters - associated with lead service line replacement	160.0000	232.53	37,204.80
Manager	Water meters - new & replacements	1.0000	15,110.00	15,110.00
			Manager Totals	$65,906.80

	Services & Charges Totals	$55,000.00	$62,113.00	$62,113.00	$65,907.00	6%	$3,794.00
	Services and Supplies Totals	$55,000.00	$62,113.00	$62,113.00	$65,907.00	6%	$3,794.00
Capital Outlay							
520.62.35-610	Capital Salaries	.00	.00	.00	.00		.00
520.62.35-660	Distribution System	.00	500,000.00	.00	1,025,000.00	105	525,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **35 - Meters**							
EXPENSE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	AMI Deployment - Year 1	1.0000	1,025,000.00	1,025,000.00
			Manager Totals	$1,025,000.00

Capital Outlay Totals	$0.00	$500,000.00	$0.00	$1,025,000.00	105%	$525,000.00
Division **35 - Meters** Totals	$55,000.00	$562,113.00	$62,113.00	$1,090,907.00	94%	$528,794.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **41 - Water Mains**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.41-511	Regular Salaries	177,570.00	187,312.00	175,285.00	245,893.00	31	58,581.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	501601 - Water Distribution Supervisor	Earnings		76,040.00
Manager	502401 - W & E Maintenance Worker	Earnings		41,168.00
Manager	502402 - W & E Maintenance Worker	Earnings		40,892.00
Manager	502403 - W & E Maintenance Worker	Earnings		47,824.00
Manager	502404 - W & E Maintenance Worker	Earnings		39,969.00
			Manager Totals	$245,893.00

520.62.41-512	Overtime Salaries	.00	.00	15,255.00	.00		.00
520.62.41-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$177,570.00	$187,312.00	$190,540.00	$245,893.00	31%	$58,581.00
Benefits							
520.62.41-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.62.41-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.62.41-522	Fringe Benefits - Medical / Dental Insurance	43,614.00	38,922.00	48,460.00	57,422.00	48	18,500.00
520.62.41-528	Fringe Benefits - Life Insurance	190.00	106.00	106.00	162.00	53	56.00
	Benefits Totals	$43,804.00	$39,028.00	$48,566.00	$57,584.00	48%	$18,556.00
Pensions							
520.62.41-523	Fringe Benefits - Medicare	2,574.00	2,716.00	2,600.00	3,566.00	31	850.00
520.62.41-524	Fringe Benefits - Social Security	11,009.00	11,614.00	11,115.00	15,248.00	31	3,634.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **41 - Water Mains**							
EXPENSE							
520.62.41-525	Fringe Benefits - IMRF Pension Er Contribution	13,301.00	15,038.00	16,760.00	21,197.00	41	6,159.00
	Pensions Totals	$26,884.00	$29,368.00	$30,475.00	$40,011.00	36%	$10,643.00
	Salary and Benefits Totals	$248,258.00	$255,708.00	$269,581.00	$343,488.00	34%	$87,780.00
Services and Supplies							
Services & Charges							
520.62.41-567	Operations & Maintenance	225,120.00	250,235.00	82,000.00	188,760.00	(25)	(61,475.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Contractor resources - main breaks (contingency)	1.0000	30,000.00	30,000.00
Manager	Fire hydrants	7.0000	3,415.00	23,905.00
Manager	Hydrant antifreeze	5.0000	550.00	2,750.00
Manager	Hydrant painting	171.0000	95.00	16,245.00
Manager	Hydrant parts	1.0000	2,500.00	2,500.00
Manager	Insertion valves	3.0000	4,940.00	14,820.00
Manager	Leak location services	8.0000	880.00	7,040.00
Manager	Manhole covers, frames, vaults	10.0000	850.00	8,500.00
Manager	Repair sleeves, fittings, pipe	1.0000	40,000.00	40,000.00
Manager	Operations and maintenance	1.0000	25,000.00	25,000.00
Manager	System leak detection inspection	2.0000	9,000.00	18,000.00
			Manager Totals	$188,760.00

Services & Charges Totals	$225,120.00	$250,235.00	$82,000.00	$188,760.00	(25%)	($61,475.00)
Services and Supplies Totals	$225,120.00	$250,235.00	$82,000.00	$188,760.00	(25%)	($61,475.00)

Capital Outlay

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **41 - Water Mains**							
EXPENSE							
520.62.41-610	Capital Salaries	.00	.00	.00	.00		.00
520.62.41-660	Distribution System	2,585,000.00	2,154,400.00	1,774,001.00	2,701,558.00	25	547,158.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Cherry St. water main replacement (Glendale to Locust)	1.0000	800,000.00	800,000.00
Manager	Main replacement on Foxdale (Tower to Humboldt)	1.0000	1,600,000.00	1,600,000.00
Manager	Professional services - design of 2026 water main projects	1.0000	101,558.00	101,558.00
Manager	Reconditioning of 12" Willow Road Railroad Crossing (~1939)	1.0000	200,000.00	200,000.00
			Manager Totals	$2,701,558.00

Capital Outlay Totals	$2,585,000.00	$2,154,400.00	$1,774,001.00	$2,701,558.00	25%	$547,158.00
Division **41 - Water Mains** Totals	$3,058,378.00	$2,660,343.00	$2,125,582.00	$3,233,806.00	22%	$573,463.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **42 - Water Reservoir**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.42-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.42-512	Overtime Salaries	.00	.00	.00	.00		.00
520.62.42-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
520.62.42-567	Operations & Maintenance	4,500.00	4,500.00	9,000.00	12,500.00	178	8,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Electrical work	1.0000	5,000.00	5,000.00
Manager	Normal requirements	1.0000	3,000.00	3,000.00
Manager	RTU parts	1.0000	4,500.00	4,500.00
			Manager Totals	$12,500.00

	Services & Charges Totals	$4,500.00	$4,500.00	$9,000.00	$12,500.00	178%	$8,000.00
	Services and Supplies Totals	$4,500.00	$4,500.00	$9,000.00	$12,500.00	178%	$8,000.00
Capital Outlay							
520.62.42-610	Capital Salaries	.00	.00	.00	.00		.00
520.62.42-660	Distribution System	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **42 - Water Reservoir** Totals	$4,500.00	$4,500.00	$9,000.00	$12,500.00	178%	$8,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **43 - Water Services**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.43-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.43-512	Overtime Salaries	.00	.00	.00	.00		.00
520.62.43-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
520.62.43-567	Operations & Maintenance	125,000.00	93,000.00	80,000.00	93,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Contractor resources - repair of water services (contingency)	3.0000	16,000.00	48,000.00
Manager	Repair fittings	1.0000	5,000.00	5,000.00
Manager	Tapped saddles, corp. stops, valves, curb boxes	1.0000	40,000.00	40,000.00
			Manager Totals	$93,000.00

	Services & Charges Totals	$125,000.00	$93,000.00	$80,000.00	$93,000.00	0%	$0.00
	Services and Supplies Totals	$125,000.00	$93,000.00	$80,000.00	$93,000.00	0%	$0.00
Capital Outlay							
520.62.43-660	Distribution System	690,000.00	685,000.00	375,000.00	590,000.00	(14)	(95,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 62 - Water Distribution								
Division **43 - Water Services**								
EXPENSE								
Manager	Emergent replacement of lead water services (50% w/customer)					8.0000	5,000.00	40,000.00
Manager	Program - lead water service replacement (50% w/customer)					50.0000	5,000.00	250,000.00
Manager	Replacement of lead services on water main projects					60.0000	5,000.00	300,000.00
							Manager Totals	$590,000.00
	Capital Outlay Totals	$690,000.00	$685,000.00	$375,000.00	$590,000.00	(14%)	($95,000.00)	
Division **43 - Water Services** Totals		$815,000.00	$778,000.00	$455,000.00	$683,000.00	(12%)	($95,000.00)	
Department **62 - Water Distribution** Totals		$4,504,419.00	$4,601,674.00	$3,096,232.00	$5,642,862.00	23%	$1,041,188.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 88 - Depreciation							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
520.88.01-800	Depreciation	450,000.00	575,000.00	575,000.00	575,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Depreciation	1.0000	575,000.00	575,000.00
			Manager Totals	$575,000.00

Depreciation Expense Totals	$450,000.00	$575,000.00	$575,000.00	$575,000.00	0%	$0.00
Division **01 - Department Wide** Totals	$450,000.00	$575,000.00	$575,000.00	$575,000.00	0%	$0.00
Department **88 - Depreciation** Totals	$450,000.00	$575,000.00	$575,000.00	$575,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 99 - Transfers							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
520.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	276,560.00	276,560.00	276,560.00	276,560.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Payment in Lieu of Taxes (Frozen @ 2015)	1.0000	276,560.00	276,560.00
			Manager Totals	$276,560.00

520.99.01-901	Interfund Transfers - Other Operating Transfers	.00	1,250,000.00	1,250,000.00	55,210.00	(96)	(1,194,790.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to Facilities Fund	1.0000	55,210.00	55,210.00
			Manager Totals	$55,210.00

Transfers Totals	$276,560.00	$1,526,560.00	$1,526,560.00	$331,770.00	(78%)	($1,194,790.00)
Division **01 - Department Wide** Totals	$276,560.00	$1,526,560.00	$1,526,560.00	$331,770.00	(78%)	($1,194,790.00)
Department **99 - Transfers** Totals	$276,560.00	$1,526,560.00	$1,526,560.00	$331,770.00	(78%)	($1,194,790.00)
EXPENSE TOTALS	$8,558,859.00	$10,420,682.00	$8,685,907.00	$11,157,028.00	7%	$736,346.00
Fund **520 - Water Fund** Totals						
REVENUE TOTALS	$7,045,186.00	$8,005,623.00	$7,459,180.00	$8,171,879.00	2%	$166,256.00
EXPENSE TOTALS	$8,558,859.00	$10,420,682.00	$8,685,907.00	$11,157,028.00	7%	$736,346.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **520 - Water Fund**							
Department 99 - Transfers							
Division **01 - Department Wide**							
EXPENSE							
Fund **520 - Water Fund** Totals		($1,513,673.00)	($2,415,059.00)	($1,226,727.00)	($2,985,149.00)	24%	($570,090.00)

DEPARTMENT NARRATIVE

SANITARY SEWER

Mission Statement/Purpose

The Public Works Department is responsible for operating the Village Sanitary Sewer System, which includes 260,298 lineal feet of sewer main pipe, 1,244 manholes, and a sanitary lift station.

The budget includes Infiltration/Inflow (I/I) monitoring funds and contingency funds for contracting out point repairs, to allow a greater focus of in-house staff on cleaning and maintenance activities. The continuation of rodent control and root foaming activities are included as part of normal cleaning and maintenance operations. Operating transfers to the General Fund to cover administrative expenses are expected to increase annually at the overall Village guidelines for cost control.

Current Year Department Accomplishments

- Continued to perform annual video and cleaning maintenance programs to maintain a seven-year inspection cycle for the overall system. and.
- Continued to identify system weaknesses and perform required repairs on cracked or broken piping and manholes.
- Performed detailed residential inspections to reduce backflow surcharges and general property protection advice. Staff identified numerous defects on private properties and provided homeowners with increased understanding on how homes connect to the Village's sanitary sewer system.
- Continued to search out, locate and eliminate cross connections that allow sanitary sewer effluent to cross-contaminate the storm sewer system.
- Installed trenchless liners to strengthen and repair numerous sections of the sanitary sewer system which were identified in the 2018 sanitary sewer system study and other high priority locations.
- Initiated new inflow and infiltration study to identify repairs needed to eliminate storm and ground water flow in the sanitary sewer system.
- Initiated design contract for replacement of the Ravines/Sheridan sewer force main.
- Implemented new automated Joint Utility Location Information for Excavators (JULIE) ticketing system in cooperation with Water and Electric

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent (FTE) Employees: **3.6**

FY 2024 FTEs: **3.3**
FY 2023 FTEs: **3.3**
FY 2022 FTEs: **3.3**

Proposed FY 2025 Cost of Salaries and Benefits: **$455,974**
Projected FY 2024 Cost of Salaries and Benefits: **$333,892**
Budgeted FY 2024 Cost of Salaries and Benefits: **$367,622**
Actual FY 2023 Cost of Salaries and Benefits: **$239,167**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **24.03%**





Services and Supplies (Non-Capital) Expenditures

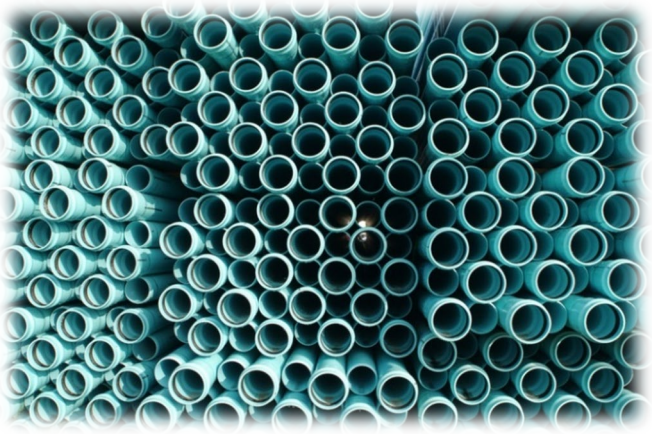
Proposed FY 2025 Cost of Services and Supplies: **$600,747**
Projected FY 2024 Cost of Services and Supplies: **$459,715**
Budgeted FY 2024 Cost of Services and Supplies: **$527,270**
Actual FY 2023 Cost of Services and Supplies: **$402,728**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **13.93%**

Fiscal Year 2025 Proposed Department Objectives

Objective	Action Steps	Timeframe
Implement annual maintenance and inspection programs to ensure functionality and reliability of sewer system.	• Continue to perform an annual cleaning and video inspection program to maintain a seven-year inspection cycle. • Manage the root intrusion foaming program. • Continue to locate and eliminate cross-connections that allow sanitary sewer contamination of storm sewers.	12/31/25
Implement programs to reduce sanitary sewer backups.	• Capital repairs and improvements • Assist with dye testing, cleaning and videoing specific to operational and inflow reduction studies. • Continue with the structure relining of existing sanitary manholes. • Perform trenchless relining as part of high and medium priorities.	12/31/25
Ensure compliance with MWRD Inflow/Infiltration Control regulations.	• Provide assistance and guidance to property owners to reduce I/I. • Assist the Engineering Division with collection of data and annual reporting requirements. • Continue participation in the development of MWRD LTOP/PSP initiatives.	12/31/25
Focus on continuing to repair and maintain the sanitary sewer system to allow for safe and efficient flows to MWRD interceptors.	• Efforts focusing on high and medium priority areas identified in the 2018 I/I report.	12/31/25
Complete 2024/25 Inflow and Infiltration Study	• Focus efforts on identifying sources of I/I in the remaining sections of the sanitary sewer system	07/15/25

Ensure efficient and reliable operation of the system	• Complete design and begin construction of the new Ravines force main to ensure reliable and safe operation of the lift station	12/31/25



Fiscal Year 2024 Department Objectives Review

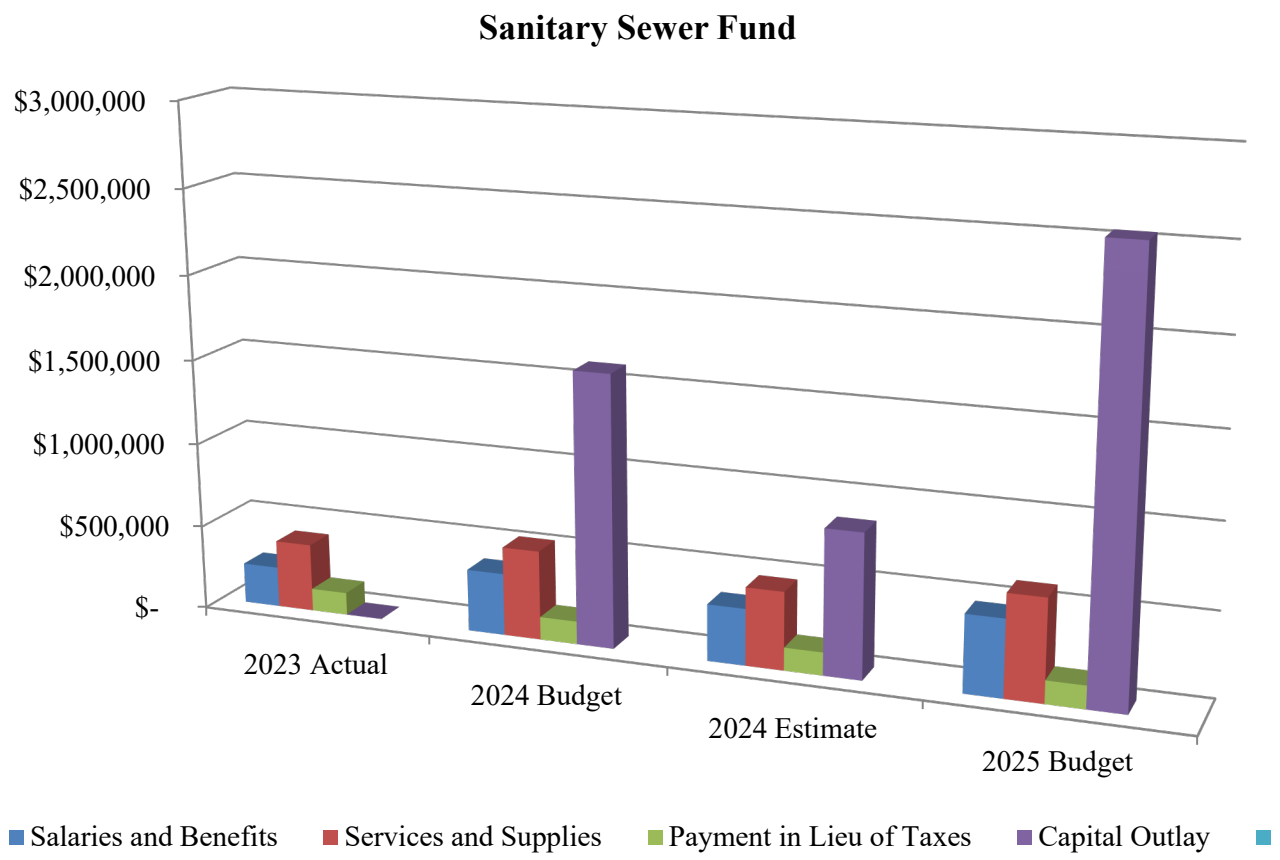
Objective	December 31st, 2024 Anticipated Completion Status
Implement programs to reduce sanitary sewer backups.	Ongoing
Ensure compliance with MWRD Inflow/Infiltration Control regulations.	Ongoing
Perform High and Medium repairs to existing sanitary mains based on the 2018 Inflow and Infiltration Study	Ongoing
Ensure that equipment and vehicles are maintained for reliability and operational needs.	Ongoing





Financial Summary

Sanitary Sewer Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 1,616,796	$ 7,175,953	$ 1,523,745	$ 1,710,354	-76.2%	12.2%
Expenses	$ (775,275)	$ (1,030,287)	$ (929,002)	$ (1,192,066)	15.7%	28.3%
Net Operating Income (loss)	$ 841,521	$ 6,145,666	$ 594,743	$ 518,288	-91.6%	-12.9%
Operating Expense Detail						
Salaries and Benefits	$ 239,167	$ 367,622	$ 333,892	$ 455,974	24.0%	36.6%
Services and Supplies	$ 402,728	$ 527,270	$ 459,715	$ 600,747	13.9%	30.7%
Payment in Lieu of Taxes	$ 133,380	$ 135,395	$ 135,395	$ 135,345	0.0%	0.0%
	$ 775,275	$ 1,030,287	$ 929,002	$ 1,192,066		
Capital Outlay	$ 1,678	$ 1,600,000	$ 850,000	$ 2,540,000	58.8%	198.8%
Total Fund Expense	$ 776,953	$ 2,630,287	$ 1,779,002	$ 3,732,066	41.9%	109.8%
Net Fund Income (loss)	$ 839,843	$ 4,545,666	$ (255,257)	$ (2,021,712)	-144.5%	692.0%



Department Metrics

- Video inspected 37,745 lineal feet of sanitary mains to maintain a seven-year inspection cycle and identify system weakness and required repairs.
- Identified and repaired 5 sanitary sewer defects as part of the annual sewer televising program.
- Clean and maintained 14,031 lineal feet of sewer mains to maintain a seven-year cycle and preempt catastrophic failures.
- Installed 10,637 lineal feet of trenchless structural liner in existing sanitary mains reducing groundwater and root infiltration improving flow and extending system life, without invasive open cut repairs.
- Root foamed 4,000 lineal feet of sanitary sewer main (root intrusion control)
- Televised 38,953 ft of sewers in-house, cleaned/root cut 17,914 ft, cleaned 75 catch basins/manholes, and 27 Storm/Sanitary repairs.
- Performed maintenance repairs on two pump station with in-house forces
- Removed 7 cubic yards of root material from the Green Bay Sewer system











Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
REVENUE							
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
540-447	Sanitary Sewer Service	1,667,248.00	1,692,453.00	1,415,745.00	1,675,854.00	(1)	(16,599.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Sanitary Sewer customer charge ($2 per month)	4,077.0000	24.00	97,848.00
Manager	Winnetka service charge	79,657.0000	19.81	1,578,005.17
			Manager Totals	$1,675,853.17

540-447.60	Sanitary Sewer Service Penalties	7,000.00	7,000.00	8,000.00	8,000.00	14	1,000.00
540-447.70	Sanitary Sewer Service Miscellaneous	.00	.00	.00	.00		.00
	Utilities- Electric, Water, Sewer, Refuse Totals	$1,674,248.00	$1,699,453.00	$1,423,745.00	$1,683,854.00	(1%)	($15,599.00)
	Charges For Service Totals	$1,674,248.00	$1,699,453.00	$1,423,745.00	$1,683,854.00	(1%)	($15,599.00)
Transfers							
540-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue							
540-470	Property Sales	.00	.00	.00	.00		.00
540-474.90	Other Miscellaneous Income	1,500.00	1,500.00	.00	1,500.00		.00
540-475	Disposal of Capital Assets	.00	.00	.00	.00		.00
	Other Revenue Totals	$1,500.00	$1,500.00	$0.00	$1,500.00	0%	$0.00
Interest Income							
540-460.05	Interest Interest on Investments	8,750.00	15,000.00	100,000.00	25,000.00	67	10,000.00
	Interest Income Totals	$8,750.00	$15,000.00	$100,000.00	$25,000.00	67%	$10,000.00
	REVENUE TOTALS	$1,684,498.00	$1,715,953.00	$1,523,745.00	$1,710,354.00	0%	($5,599.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
540.70.01-511	Regular Salaries	244,967.00	235,657.00	195,000.00	304,425.00	29	68,768.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Earnings		43,590.00
Manager	300203 - Public Works Operations Manager	Earnings		39,641.00
Manager	301404 - Maintenance Worker	Earnings		35,877.00
Manager	301405 - Maintenance Worker	Earnings		37,216.00
Manager	301410 - Maintenance Worker	Earnings		36,547.00
Manager	301411 - Maintenance Worker	Earnings		36,547.00
Manager	302002 - PW Foreperson Sewer	Earnings		55,652.00
Manager	350101 - Director of Engineering	Earnings		19,355.00
			Manager Totals	$304,425.00

540.70.01-512	Overtime Salaries	3,000.00	3,000.00	14,500.00	14,500.00	383	11,500.00
540.70.01-513	Part Time Salaries	10,400.00	10,764.00	35,000.00	20,000.00	86	9,236.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301413 - Sewer Department Seasonal	Earnings		20,000.00
			Manager Totals	$20,000.00

540.70.01-515	Sick Cashed In	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
540.70.01-518	Other Compensation	1,688.00	3,304.00	3,304.00	2,294.00	(31)	(1,010.00)
	Employee Pay Totals	$260,055.00	$252,725.00	$247,804.00	$341,219.00	35%	$88,494.00
Benefits							
540.70.01-521	Fringe Benefits - Worker's Compensation	12,500.00	25,000.00	25,000.00	25,000.00		.00
540.70.01-522	Fringe Benefits - Medical / Dental Insurance	63,133.00	49,936.00	25,150.00	36,702.00	(27)	(13,234.00)
540.70.01-528	Fringe Benefits - Life Insurance	257.00	153.00	153.00	201.00	31	48.00
	Benefits Totals	$75,890.00	$75,089.00	$50,303.00	$61,903.00	(18%)	($13,186.00)
Pensions							
540.70.01-523	Fringe Benefits - Medicare	3,771.00	3,622.00	3,425.00	4,948.00	37	1,326.00
540.70.01-524	Fringe Benefits - Social Security	15,691.00	14,732.00	14,610.00	20,382.00	38	5,650.00
540.70.01-525	Fringe Benefits - IMRF Pension Er Contribution	18,956.00	21,454.00	17,750.00	27,522.00	28	6,068.00
	Pensions Totals	$38,418.00	$39,808.00	$35,785.00	$52,852.00	33%	$13,044.00
	Salary and Benefits Totals	$374,363.00	$367,622.00	$333,892.00	$455,974.00	24%	$88,352.00
Services and Supplies							
Services & Charges							
540.70.01-550	Administrative Charges	140,040.00	140,040.00	140,040.00	140,040.00		.00
540.70.01-551	Consulting Services	25,000.00	25,000.00	.00	25,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Sewer design and inspection services	1.0000	25,000.00	25,000.00
			Manager Totals	$25,000.00

540.70.01-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
540.70.01-556	Village Data Processing / Network Charge	19,828.00	29,500.00	29,500.00	39,500.00	34	10,000.00
540.70.01-557	Technology Licensing & Maintenance	1,250.00	1,250.00	2,425.00	5,600.00	348	4,350.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual Cues Software Support Plan (50%)	.5000	2,500.00	1,250.00
Manager	Annual Monitor Communication software	1.0000	100.00	100.00
Manager	Autocad License	1.0000	750.00	750.00
Manager	Julie Notice	1.0000	3,500.00	3,500.00
			Manager Totals	$5,600.00

540.70.01-563	Telephone Service	277.00	300.00	300.00	300.00		.00
540.70.01-564	Cell Phones & Radios	972.00	1,620.00	1,620.00	.00	(100)	(1,620.00)
540.70.01-567	Operations & Maintenance	198,500.00	198,500.00	153,400.00	214,700.00	8	16,200.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual section video and cleaning program	1.0000	80,000.00	80,000.00
Manager	Commodities - pipes, fittings and manholes	1.0000	30,000.00	30,000.00
Manager	Disposal Expenses (M60)	1.0000	7,000.00	7,000.00
Manager	Division Monitors for Department Communications	1.0000	300.00	300.00
Manager	Lift Station Monitoring Services	1.0000	900.00	900.00
Manager	Misc contractual	1.0000	6,000.00	6,000.00
Manager	MWRD I/I control reporting	1.0000	10,000.00	10,000.00
Manager	Point repair (contingency)	1.0000	40,000.00	40,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 540 - Sanitary Sewer Fund								
Department 70 - Sewers								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Private service repair (contingency)				1.0000	20,000.00	20,000.00
	Manager	Rodent control				1.0000	2,000.00	2,000.00
	Manager	Sewer anti-backup program reimbursements				1.0000	3,500.00	3,500.00
	Manager	Tree root intrusion foaming				1.0000	10,000.00	10,000.00
	Manager	TV truck support & repairs				1.0000	5,000.00	5,000.00
							Manager Totals	$214,700.00
540.70.01-568	Utilities		7,500.00	7,500.00	7,500.00	7,500.00	.00	
540.70.01-574	Vehicle Maint Service Charge		85,590.00	75,415.00	75,415.00	114,172.00	51	38,757.00
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Vehicle Service Charges				1.0000	114,172.00	114,172.00
							Manager Totals	$114,172.00
540.70.01-581	Training & Travel		4,700.00	4,700.00	6,200.00	15,350.00	227	10,650.00
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	CDL Training/Tanker Endorsements				1.0000	6,000.00	6,000.00
	Manager	IPSI training (year 2 of 3)				1.0000	1,750.00	1,750.00
	Manager	MWRD required I/I training				1.0000	2,000.00	2,000.00
	Manager	NASSCO training - video inspection standards				1.0000	1,200.00	1,200.00
	Manager	Road Scholars Training (Year 1 of 3)				1.0000	2,000.00	2,000.00
	Manager	Teamwork Workshop				1.0000	1,200.00	1,200.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description		2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 540 - Sanitary Sewer Fund									
Department 70 - Sewers									
Division **01 - Department Wide**									
EXPENSE									
	Manager	WaterCon					1.0000	1,200.00	1,200.00
								Manager Totals	$15,350.00
		Services & Charges Totals	$483,657.00	$483,825.00	$416,400.00	$562,162.00	16%	$78,337.00	
Supplies									
540.70.01-537	Uniforms		2,050.00	3,255.00	3,255.00	2,895.00	(11)	(360.00)	
	Budget Transactions								
	Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Safety Boots					3.0000	200.00	600.00
	Manager	Uniform Hats					3.0000	35.00	105.00
	Manager	Uniform Rental					3.0000	380.00	1,140.00
	Manager	Uniform T-Shirts					3.0000	150.00	450.00
	Manager	Winter Outerwear					3.0000	200.00	600.00
								Manager Totals	$2,895.00
540.70.01-540	Other Operating Supplies		240.00	240.00	275.00	240.00		.00	
	Budget Transactions								
	Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	CDL license ($30 per person)					2.0000	30.00	60.00
	Manager	PPE - Hard Hats					2.0000	25.00	50.00
	Manager	PPE - Safety Glasses					2.0000	20.00	40.00
	Manager	PPE - Safety Gloves					2.0000	30.00	60.00
	Manager	PPE - Safety Vest					2.0000	15.00	30.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
						Manager Totals	$240.00
540.70.01-542	Vehicles, Parts and Equipment	.00	.00	.00	.00		.00
540.70.01-548	Other Small Tools & Equipment	1,600.00	7,500.00	7,335.00	3,000.00	(60)	(4,500.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Shoring Equipment	1.0000	2,000.00	2,000.00
Manager	Shovels and digging tools	1.0000	1,000.00	1,000.00
			Manager Totals	$3,000.00

Supplies Totals	$3,890.00	$10,995.00	$10,865.00	$6,135.00	(44%)	($4,860.00)
Services and Supplies Totals	$487,547.00	$494,820.00	$427,265.00	$568,297.00	15%	$73,477.00

Capital Outlay

540.70.01-625	Heavy Machinery	.00	.00	.00	340,000.00		340,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Unit 25 - Rolloff Dump Truck	1.0000	165,000.00	165,000.00
Manager	Unit 47 - John Deere Unit	1.0000	175,000.00	175,000.00
			Manager Totals	$340,000.00

540.70.01-670	Sanitary Sewers	600,000.00	1,600,000.00	850,000.00	2,200,000.00	38	600,000.00

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	AMI Deployment - Year 1	1.0000	1,050,000.00	1,050,000.00
Manager	Annual Sewer Relining Program	1.0000	600,000.00	600,000.00
Manager	Ravines Forcemain Rehab Engineering (Carry Over)	1.0000	50,000.00	50,000.00
Manager	Ravines Forcemain Rehabilitation (Construction)	1.0000	500,000.00	500,000.00
			Manager Totals	$2,200,000.00

	Capital Outlay Totals	$600,000.00	$1,600,000.00	$850,000.00	$2,540,000.00	59%	$940,000.00
Insurance and Other Chargebacks							
540.70.01-530	Liability Insurance	29,500.00	32,450.00	32,450.00	32,450.00		.00
	Insurance and Other Chargebacks Totals	$29,500.00	$32,450.00	$32,450.00	$32,450.00	0%	$0.00
Depreciation Expense							
540.70.01-800	Depreciation	.00	.00	.00	.00		.00
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Transfers							
540.70.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$1,491,410.00	$2,494,892.00	$1,643,607.00	$3,596,721.00	44%	$1,101,829.00
	Department **70 - Sewers** Totals	$1,491,410.00	$2,494,892.00	$1,643,607.00	$3,596,721.00	44%	$1,101,829.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 88 - Depreciation							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
540.88.01-800	Depreciation	110,000.00	110,000.00	110,000.00	110,000.00		.00
	Depreciation Expense Totals	$110,000.00	$110,000.00	$110,000.00	$110,000.00	0%	$0.00
	Division **01 - Department Wide** Totals	$110,000.00	$110,000.00	$110,000.00	$110,000.00	0%	$0.00
	Department **88 - Depreciation** Totals	$110,000.00	$110,000.00	$110,000.00	$110,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 99 - Transfers							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
540.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	133,380.00	135,395.00	135,395.00	113,260.00	(16)	(22,135.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Service Revenue x 8% (1,415,745 * .08)	1.0000	113,260.00	113,260.00
			Manager Totals	$113,260.00

540.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	22,085.00		22,085.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to Facilities Fund	1.0000	22,085.00	22,085.00
			Manager Totals	$22,085.00

Transfers Totals	$133,380.00	$135,395.00	$135,395.00	$135,345.00	0%	($50.00)
Division **01 - Department Wide** Totals	$133,380.00	$135,395.00	$135,395.00	$135,345.00	0%	($50.00)
Department **99 - Transfers** Totals	$133,380.00	$135,395.00	$135,395.00	$135,345.00	0%	($50.00)
EXPENSE TOTALS	$1,734,790.00	$2,740,287.00	$1,889,002.00	$3,842,066.00	40%	$1,101,779.00
Fund **540 - Sanitary Sewer Fund** Totals						
REVENUE TOTALS	$1,684,498.00	$1,715,953.00	$1,523,745.00	$1,710,354.00	0%	($5,599.00)
EXPENSE TOTALS	$1,734,790.00	$2,740,287.00	$1,889,002.00	$3,842,066.00	40%	$1,101,779.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**540 - Sanitary Sewer Fund**						
Department	**99 - Transfers**						
Division	**01 - Department Wide**						
EXPENSE							
Fund	**540 - Sanitary Sewer Fund** Totals	($50,292.00)	($1,024,334.00)	($365,257.00)	($2,131,712.00)	108%	($1,107,378.00)

DEPARTMENT NARRATIVE

REFUSE

Mission Statement/Purpose

The mission of the Refuse Department is to provide refuse collection which includes weekly back-door residential garbage collection, weekly commercial refuse collection, weekly commercial recycling, twice-a-week residential yard waste collection, special refuse collections, an annual leaf collection program, an annual spring clean-up collection, a contractual weekly residential recycling collection and maintenance and monitoring of the landfill.

Current Year Department Accomplishments

- Continued back-door and curbside residential refuse pick-up service, while maintaining the highest customer service level.
- Worked closely with the Environmental & Forestry Commission to increase awareness and importance of recycling in our community.
- Continued the food scrap composting program
- Continued to manage numerous weekday and weekend recycling collection events at the Public Works facility.
- Completed a spring (May) clean-up program that included household as well as yard waste.
- Completed a document destruction event.
- Purchased a new scooter and placed it into service.
- Transition SWANCC Representatives to Public Works leadership staff.

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent (FTE) Employees: **8.5**

FY 2023 FTEs: **8.0**
FY 2022 FTEs: **7.5**
FY 2021 FTEs: **7.5**

Proposed FY 2025 Cost of Salaries and Benefits: **$1,182,006**
Projected FY 2024 Cost of Salaries and Benefits: **$1,030,214**
Budgeted FY 2024 Cost of Salaries and Benefits: **$1,043,459**
Actual FY 2023 Cost of Salaries and Benefits: **$906,275**

FY2024 Budget vs. FY2025 Proposed Budget % Change:**13.27%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$1,616,895**
Projected FY 2024 Cost of Services and Supplies: **$1,465,839**
Budgeted FY 2024 Cost of Services and Supplies: **$1,570,458**
Actual FY 2023 Cost of Services and Supplies: **$1,107,224**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **2.95%**

Fiscal Year 2025 Proposed Department Objectives

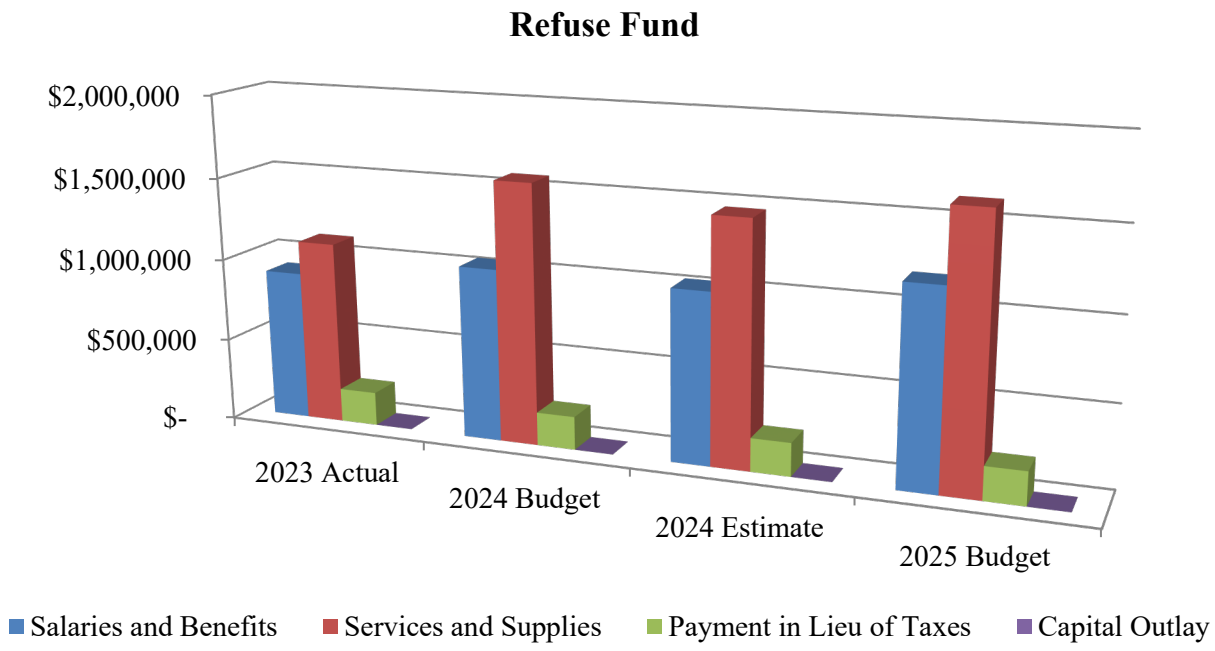
Objective	Action Steps	Timeframe
Increase recycling education of residents.	• Provide educational opportunities for residents to learn more about recycling in the Village. • Implement new "orange bag" program for hard to recycle items • Implement home hazardous waste collection program in concert with SWANCC	12/31/25
Maintain partnership with Solid Waste Agency of Northern Cook Country.	• Implement available resources through SWANCC to help educate residents on refuse and recycling. • Host annual pumpkin collection composting event. • Host annual document destruction shredding event. • Host weekly electronics recycling event.	12/31/25
Evaluate transition commercial refuse collection from Village-provided service to market-provided service.	• Investigate scavenger licensing and franchise requirements and procedures • Communicate with institutions and businesses to facilitate transitional refuse collection changes	12/31/26
Ensure that equipment and vehicles are maintained for reliability and operational needs.	• Purchase new refuse scooter (PW128). • Implement additional cleaning requirements of vehicles to extend replacement cycle periods and reduce odors.	12/31/25
Implement Enhanced Routing System Using New Technology	• Implement "smart" technology to assist in navigating routing, specials and other items • Integrate multiple digital and paper systems using new "smart" technology	5/1/25

Fiscal Year 2023 Department Objectives Review

Objective	December 31st, 2024 Anticipated Completion Status
Enhance recycling partnership with Lakeshore Recycling Systems and increase recycling education of residents.	Ongoing
Maintain partnership with Solid Waste Agency of Northern Cook Country.	Ongoing
Research and further consider transition of commercial refuse collection from Village-provided service to market-provided service.	Ongoing
Ensure that equipment and vehicles are maintained for reliability and operational needs.	Ongoing

Financial Summary

Refuse Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Chang B to C
Operating						
Revenue	$ 2,666,074	$ 2,772,909	$ 2,759,140	$ 2,865,939	3.4%	3.9
Expenses	$ (2,216,554)	$ (2,814,972)	$ (2,697,108)	$ (3,028,816)	7.6%	12.3
Net Operating Income (loss)	$ 449,520	$ (42,063)	$ 62,032	$ (162,877)	287.2%	-362.6
Operating Expense Detail						
Salaries and Benefits	$ 906,275	$ 1,043,459	$ 1,030,214	$ 1,182,006	13.3%	14.7
Contingency	$ -	$ -	$ -	$ -	0.0%	0.0
Services and Supplies	$ 1,107,224	$ 1,570,458	$ 1,465,839	$ 1,616,895	3.0%	10.3
Payment in Lieu of Taxes	$ 203,055	$ 201,055	$ 201,055	$ 229,915	14.4%	14.4
	$ 2,216,554	$ 2,814,972	$ 2,697,108	$ 3,028,816		
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0
Total Fund Expense	$ 2,216,554	$ 2,814,972	$ 2,697,108	$ 3,028,816	7.6%	12.3
Net Fund Income (loss)	$ 449,520	$ (42,063)	$ 62,032	$ (162,877)	287.2%	-362.6



Department Metrics

- Collected 5,543 tons of residential refuse, 291 tons of commercial refuse, 1,658 tons of residential recycling, 462 tons of commercial recycling, 14,603 cubic yards of yard waste from Winnetka homes and businesses. All refuse, recycling and yard waste figures are presented as rolling 12-month figures from August 2023 through July 2024. Yard waste includes leaves hauled as part of the leaf collection program.
- Maintaining refuse assets including purchase of new vehicles to allow for 365 day service needs of the community.

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
REVENUE							
Property Tax							
560-401.01	Property Tax General	.00	.00	.00	.00		.00
	Property Tax Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
560-448	Refuse Service	.00	.00	.00	.00		.00
560-448.10	Refuse Service Residential	2,138,072.00	2,167,829.00	2,134,930.00	2,226,855.00	3	59,026.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Back Door Collection 1x/week (4 containers)	9.0000	907.03	8,163.27
Manager	Back Door Collection 1x/week,	886.0000	652.42	578,044.12
Manager	Back Door containers 2x/week	188.0000	1,304.85	245,311.80
Manager	Curbside 35 Gallon	689.0000	351.36	242,087.04
Manager	Curbside 65 Gallon	1,055.0000	469.72	495,554.60
Manager	Curbside 95 Gallon	1,028.0000	587.22	603,662.16
Manager	Curbside 95 Gallon 1x/week (2 containers) ($62.66 per month)	8.0000	778.24	6,225.92
Manager	Curbside 95 gallon 1x/week (3 containers)	2.0000	969.26	1,938.52
Manager	Curbside 95 Gallon 2x/week ($99.81 per month)	37.0000	1,239.64	45,866.68
			Manager Totals	$2,226,854.11

560-448.20	Refuse Service Commercial	400,092.00	430,080.00	404,210.00	451,584.00	5	21,504.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Commercial Accounts	12.0000	29,646.75	355,761.00
Manager	Institutional Accounts	12.0000	7,985.25	95,823.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
REVENUE							
					Manager Totals		$451,584.00
560-448.30	Refuse Service Special	63,500.00	75,000.00	75,000.00	75,000.00		.00
560-448.60	Refuse Service Penalties	.00	.00	.00	.00		.00
560-448.70	Refuse Service Miscellaneous	.00	.00	.00	.00		.00
560-448.85	Refuse Service Recycling	.00	.00	5,000.00	.00		.00
560-448.86	Refuse Service Composting	.00	.00	.00	.00		.00
	Utilities- Electric, Water, Sewer, Refuse Totals	$2,601,664.00	$2,672,909.00	$2,619,140.00	$2,753,439.00	3%	$80,530.00
Other Charges for Service							
560-448.75	Refuse Service Refuse Bags	.00	.00	.00	.00		.00
560-448.76	Refuse Service Refuse Stickers	75,000.00	75,000.00	75,000.00	82,500.00	10	7,500.00
	Other Charges for Service Totals	$75,000.00	$75,000.00	$75,000.00	$82,500.00	10%	$7,500.00
	Charges For Service Totals	$2,676,664.00	$2,747,909.00	$2,694,140.00	$2,835,939.00	3%	$88,030.00
Transfers							
560-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue							
560-470	Property Sales	.00	.00	.00	.00		.00
560-474.90	Other Miscellaneous Income	.00	.00	.00	.00		.00
	Other Revenue Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income							
560-460.05	Interest Interest on Investments	6,500.00	25,000.00	65,000.00	30,000.00	20	5,000.00
	Interest Income Totals	$6,500.00	$25,000.00	$65,000.00	$30,000.00	20%	$5,000.00
	REVENUE TOTALS	$2,683,164.00	$2,772,909.00	$2,759,140.00	$2,865,939.00	3%	$93,030.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Benefits							
560.80.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
560.80.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
560.80.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
560.80.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
560.80.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
560.80.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
560.80.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
560.80.01-550	Administrative Charges	127,080.00	127,080.00	127,080.00	127,080.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Management and financial services	12.0000	10,590.00	127,080.00
			Manager Totals	$127,080.00

560.80.01-556	Village Data Processing / Network Charge	15,000.00	24,500.00	24,500.00	35,000.00	43	10,500.00
560.80.01-557	Technology Licensing & Maintenance	12,220.00	12,220.00	12,200.00	25,606.00	110	13,386.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**560 - Refuse Fund**						
Department	**80 - Refuse**						
Division	**01 - Department Wide**						
EXPENSE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual Communication Software	1.0000	100.00	100.00
Manager	ArcGIS Online Field Worker Term License	4.0000	350.00	1,400.00
Manager	ArcGOS Workforce Licensing	1.0000	2,000.00	2,000.00
Manager	Data Booster for Vehicles	11.0000	96.00	1,056.00
Manager	Field Data Service	11.0000	420.00	4,620.00
Manager	In-Cab iPad Mounts	11.0000	200.00	2,200.00
Manager	In-Cab iPads	11.0000	310.00	3,410.00
Manager	WISTAR ONE - Annual Subscription	1.0000	6,500.00	6,500.00
Manager	WISTAR ONE - RFID Cellular Data Package ($60 per month/unit)	6.0000	720.00	4,320.00
			Manager Totals	$25,606.00

560.80.01-564	Cell Phones & Radios	3,888.00	3,780.00	3,750.00	.00	(100)	(3,780.00)
560.80.01-567	Operations & Maintenance	68,820.00	52,550.00	28,800.00	50,635.00	(4)	(1,915.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Commercial materials & supplies	1.0000	5,000.00	5,000.00
Manager	Commercial Refuse Container Refurbishment	1.0000	5,000.00	5,000.00
Manager	Commercial Refuse Dumpster - 2-yd	3.0000	945.00	2,835.00
Manager	Refuse Stickers Purchases	1.0000	4,000.00	4,000.00
Manager	Refuse Truck Rental Contingency ($10000/month)	1.0000	10,000.00	10,000.00
Manager	Residential materials & supplies	1.0000	5,000.00	5,000.00
Manager	Residential Refuse Container Replacement	1.0000	8,800.00	8,800.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 560 - Refuse Fund								
Department 80 - Refuse								
Division **01 - Department Wide**								
EXPENSE								
	Manager Residential Refuse Container Spare Parts					1.0000	5,000.00	5,000.00
	Manager Wistar Hardware Components					1.0000	5,000.00	5,000.00
							Manager Totals	$50,635.00
560.80.01-574	Vehicle Maint Service Charge	245,118.00	198,810.00	198,810.00	280,673.00	41	81,863.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Vehicle Service Charges					1.0000	280,673.00	280,673.00
							Manager Totals	$280,673.00
560.80.01-581	Training & Travel	.00	.00	.00	4,095.00		4,095.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager IPSI Year 1 of 3					1.0000	1,895.00	1,895.00
	Manager Misc. Training					1.0000	1,000.00	1,000.00
	Manager Teamwork Workshop					1.0000	1,200.00	1,200.00
							Manager Totals	$4,095.00
560.80.01-585	Disposal	303,007.00	412,990.00	350,000.00	338,870.00	(18)	(74,120.00)	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Commercial Refuse Disposal tipping fees					1.0000	127,300.00	127,300.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 560 - Refuse Fund								
Department 80 - Refuse								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Home Hazardous Waste Cost Share				1.0000	5,000.00	5,000.00
	Manager	Residential Refuse Disposal tipping fees				1.0000	182,500.00	182,500.00
	Manager	Special Collection Disposal tipping fees				1.0000	16,560.00	16,560.00
	Manager	Spring Cleanup Disposal tipping fees				1.0000	7,510.00	7,510.00
							Manager Totals	$338,870.00
560.80.01-586	Recycling	462,175.00	488,591.00	481,300.00	510,516.00	4	21,925.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Residential - Recycling Containers				1.0000	11,880.00	11,880.00
	Manager	Commercial Recycling Containers - 2-yd				3.0000	998.00	2,994.00
	Manager	Commercial Recycling Containers - 3-yd				3.0000	1,195.00	3,585.00
	Manager	LRS Commercial - Year 3 rates				5.0000	12,165.00	60,825.00
	Manager	LRS Commercial - Year 4 Rates				7.0000	12,591.00	88,137.00
	Manager	LRS Multi-family - Year 3 rates - 373 @ $6.33 for 5mo				5.0000	2,361.09	11,805.45
	Manager	LRS Multi-family - Year 4 rates - 373 @ $6.61 for 7mo				7.0000	2,465.54	17,258.78
	Manager	LRS Residential - Year 2 rates - 3,966 @ $6.33 for 5mo				5.0000	25,104.78	125,523.90
	Manager	LRS Residential - Year 3 rates - 3,966 @ $6.61 for 7mo				7.0000	26,215.26	183,506.82
	Manager	Sidewalk containers - refuse / recycling				1.0000	5,000.00	5,000.00
							Manager Totals	$510,515.95
560.80.01-587	Composting	112,158.00	113,376.00	105,538.00	103,698.00	(9)	(9,678.00)	
	Budget Transactions							

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **01 - Department Wide**							
EXPENSE							

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Compost Drop-Off Site Service (All Sites)	216.0000	17.12	3,697.92
Manager	Landscape Waste - Holiday Tree Compost (Year 2 of 5)	1.0000	4,000.00	4,000.00
Manager	Landscape Waste - Leaves Compost (Year 2 of 5)	1.0000	78,000.00	78,000.00
Manager	Landscape Waste - Yard Waste Compost (Year 2 of 5)	1.0000	18,000.00	18,000.00
			Manager Totals	$103,697.92

560.80.01-588	Landfill Monitoring	.00	.00	.00	.00		.00
	Services & Charges Totals	$1,349,466.00	$1,433,897.00	$1,331,978.00	$1,476,173.00	3%	$42,276.00
Supplies							
560.80.01-532	Computer Equipment	.00	.00	.00	300.00		300.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Division Monitor for Departmental Communications	1.0000	300.00	300.00
			Manager Totals	$300.00

560.80.01-537	Uniforms	7,175.00	7,595.00	7,595.00	7,000.00	(8)	(595.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Safety Boots	7.0000	200.00	1,400.00
Manager	Uniform Hats	7.0000	70.00	490.00
Manager	Uniform Rental ($6.73 per person/week)	7.0000	380.00	2,660.00
Manager	Uniform T-Shirts	7.0000	150.00	1,050.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 560 - Refuse Fund								
Department 80 - Refuse								
Division **01 - Department Wide**								
EXPENSE								
	Manager Winter Outerwear					7.0000	200.00	1,400.00
							Manager Totals	$7,000.00
560.80.01-540	Other Operating Supplies	945.00	1,120.00	1,120.00	1,120.00		.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager CDL license ($30 per person)					7.0000	30.00	210.00
	Manager PPE - Hard Hats					7.0000	30.00	210.00
	Manager PPE - Safety Glasses					7.0000	20.00	140.00
	Manager PPE - Safety Gloves					7.0000	80.00	560.00
							Manager Totals	$1,120.00
560.80.01-542	Vehicles, Parts and Equipment	38,000.00	38,000.00	35,300.00	41,000.00	8	3,000.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Replacement of Unit 128 (Kubota Scooter)					1.0000	41,000.00	41,000.00
							Manager Totals	$41,000.00
560.80.01-548	Other Small Tools & Equipment	5,000.00	5,000.00	5,000.00	5,000.00		.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Misc. Hand and Power Tool Replacement					1.0000	5,000.00	5,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **01 - Department Wide**							
EXPENSE							
					Manager Totals		$5,000.00
	Supplies Totals	$51,120.00	$51,715.00	$49,015.00	$54,420.00	5%	$2,705.00
	Services and Supplies Totals	$1,400,586.00	$1,485,612.00	$1,380,993.00	$1,530,593.00	3%	$44,981.00
Capital Outlay							
560.80.01-625	Heavy Machinery	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Insurance and Other Chargebacks							
560.80.01-530	Liability Insurance	29,500.00	32,450.00	32,450.00	32,450.00		.00
	Insurance and Other Chargebacks Totals	$29,500.00	$32,450.00	$32,450.00	$32,450.00	0%	$0.00
Depreciation Expense							
560.80.01-800	Depreciation	.00	.00	.00	.00		.00
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Transfers							
560.80.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
560.80.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Contingency							
560.80.01-593	Contingency	25,000.00	.00	.00	.00		.00
	Contingency Totals	$25,000.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$1,455,086.00	$1,518,062.00	$1,413,443.00	$1,563,043.00	3%	$44,981.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **45 - Commercial**							
EXPENSE							
Salary and Benefits							
Employee Pay							
560.80.45-511	Regular Salaries	.00	.00	.00	.00		.00
560.80.45-512	Overtime Salaries	42,000.00	29,732.00	24,400.00	29,492.00	(1)	(240.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	309999 - PW Budget Only	Earnings		29,492.00
			Manager Totals	$29,492.00

560.80.45-515	Sick Cashed In	.00	.00	.00	.00		.00
560.80.45-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$42,000.00	$29,732.00	$24,400.00	$29,492.00	(1%)	($240.00)
	Salary and Benefits Totals	$42,000.00	$29,732.00	$24,400.00	$29,492.00	(1%)	($240.00)
Services and Supplies							
Services & Charges							
560.80.45-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Services and Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **45 - Commercial** Totals	$42,000.00	$29,732.00	$24,400.00	$29,492.00	(1%)	($240.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **46 - Residential**							
EXPENSE							
Salary and Benefits							
Employee Pay							
560.80.46-511	Regular Salaries	612,081.00	683,653.00	652,150.00	768,767.00	12	85,114.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Earnings		78,232.00
Manager	301501 - Refuse Collector	Earnings		75,947.00
Manager	301502 - Refuse Collector	Earnings		74,598.00
Manager	301503 - Refuse Collector	Earnings		92,167.00
Manager	301504 - Refuse Collector	Earnings		100,980.00
Manager	301505 - Refuse Collector	Earnings		76,124.00
Manager	301506 - Refuse Collector	Earnings		100,980.00
Manager	301602 - PW Customer Service Rep	Earnings		29,189.00
Manager	301603 - PW Customer Service Rep	Earnings		29,246.00
Manager	302004 - PW Foreperson Refuse	Earnings		111,304.00
			Manager Totals	$768,767.00

560.80.46-512	Overtime Salaries	13,800.00	17,762.00	21,500.00	22,781.00	28	5,019.00
560.80.46-515	Sick Cashed In	.00	.00	.00	.00		.00
560.80.46-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$625,881.00	$701,415.00	$673,650.00	$791,548.00	13%	$90,133.00
Benefits							
560.80.46-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
560.80.46-521	Fringe Benefits - Worker's Compensation	30,000.00	50,000.00	50,000.00	50,000.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **46 - Residential**							
EXPENSE							
560.80.46-522	Fringe Benefits - Medical / Dental Insurance	119,006.00	125,200.00	143,930.00	156,896.00	25	31,696.00
560.80.46-528	Fringe Benefits - Life Insurance	728.00	624.00	624.00	518.00	(17)	(106.00)
	Benefits Totals	$149,734.00	$175,824.00	$194,554.00	$207,414.00	18%	$31,590.00
Pensions							
560.80.46-523	Fringe Benefits - Medicare	9,075.00	9,913.00	9,925.00	11,651.00	18	1,738.00
560.80.46-524	Fringe Benefits - Social Security	38,501.00	42,386.00	42,415.00	49,219.00	16	6,833.00
560.80.46-525	Fringe Benefits - IMRF Pension Er Contribution	47,785.00	59,189.00	60,270.00	67,682.00	14	8,493.00
560.80.46-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
560.80.46-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$95,361.00	$111,488.00	$112,610.00	$128,552.00	15%	$17,064.00
	Salary and Benefits Totals	$870,976.00	$988,727.00	$980,814.00	$1,127,514.00	14%	$138,787.00
Services and Supplies							
Services & Charges							
560.80.46-584	Refuse Collection	.00	.00	.00	.00		.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Services and Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **46 - Residential** Totals	$870,976.00	$988,727.00	$980,814.00	$1,127,514.00	14%	$138,787.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **47 - Special**							
EXPENSE							
Salary and Benefits							
Employee Pay							
560.80.47-511	Regular Salaries	.00	.00	.00	.00		.00
560.80.47-512	Overtime Salaries	500.00	.00	.00	.00		.00
560.80.47-515	Sick Cashed In	.00	.00	.00	.00		.00
560.80.47-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$500.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$500.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **47 - Special** Totals	$500.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **48 - Yard Waste**							
EXPENSE							
Salary and Benefits							
Employee Pay							
560.80.48-511	Regular Salaries	.00	.00	.00	.00		.00
560.80.48-512	Overtime Salaries	20,000.00	25,000.00	25,000.00	25,000.00		.00
560.80.48-515	Sick Cashed In	.00	.00	.00	.00		.00
560.80.48-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$20,000.00	$25,000.00	$25,000.00	$25,000.00	0%	$0.00
	Salary and Benefits Totals	$20,000.00	$25,000.00	$25,000.00	$25,000.00	0%	$0.00
Services and Supplies							
Services & Charges							
560.80.48-584	Refuse Collection	54,875.00	52,396.00	52,396.00	53,852.00	3	1,456.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Leaf collection commodities and collection brooms	1.0000	10,000.00	10,000.00
Manager	LRS Spring clean-up (Year 2 of 5) $161.98 per hour/vehicle	200.0000	169.26	33,852.00
Manager	Temporary services - other	1.0000	10,000.00	10,000.00
			Manager Totals	$53,852.00

Services & Charges Totals	$54,875.00	$52,396.00	$52,396.00	$53,852.00	3%	$1,456.00
Services and Supplies Totals	$54,875.00	$52,396.00	$52,396.00	$53,852.00	3%	$1,456.00
Division **48 - Yard Waste** Totals	$74,875.00	$77,396.00	$77,396.00	$78,852.00	2%	$1,456.00
Department **80 - Refuse** Totals	$2,443,437.00	$2,613,917.00	$2,496,053.00	$2,798,901.00	7%	$184,984.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
560.88.01-800	Depreciation	135,000.00	135,000.00	135,000.00	135,000.00		.00
	Depreciation Expense Totals	$135,000.00	$135,000.00	$135,000.00	$135,000.00	0%	$0.00
	Division **01 - Department Wide** Totals	$135,000.00	$135,000.00	$135,000.00	$135,000.00	0%	$0.00
	Department **88 - Depreciation** Totals	$135,000.00	$135,000.00	$135,000.00	$135,000.00	0%	$0.00
Department 99 - Transfers							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
560.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	203,055.00	201,055.00	201,055.00	207,830.00	3	6,775.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Commercial Service Revenue (.08 x $430,080)	1.0000	173,425.00	173,425.00
Manager	Residential Service Revenue (.08 x $2,167,829)	1.0000	34,405.00	34,405.00
			Manager Totals	$207,830.00

560.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	22,085.00		22,085.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to Facilities Fund	1.0000	22,085.00	22,085.00
			Manager Totals	$22,085.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**560 - Refuse Fund**						
Department	**80 - Refuse**						
Division	**01 - Department Wide**						
EXPENSE							
	Transfers Totals	$203,055.00	$201,055.00	$201,055.00	$229,915.00	14%	$28,860.00
Division	**01 - Department Wide** Totals	$203,055.00	$201,055.00	$201,055.00	$229,915.00	14%	$28,860.00
Department	**99 - Transfers** Totals	$203,055.00	$201,055.00	$201,055.00	$229,915.00	14%	$28,860.00
	EXPENSE TOTALS	$2,781,492.00	$2,949,972.00	$2,832,108.00	$3,163,816.00	7%	$213,844.00
Fund	**560 - Refuse Fund** Totals						
	REVENUE TOTALS	$2,683,164.00	$2,772,909.00	$2,759,140.00	$2,865,939.00	3%	$93,030.00
	EXPENSE TOTALS	$2,781,492.00	$2,949,972.00	$2,832,108.00	$3,163,816.00	7%	$213,844.00
Fund	**560 - Refuse Fund** Totals	($98,328.00)	($177,063.00)	($72,968.00)	($297,877.00)	68%	($120,814.00)

DEPARTMENT NARRATIVE

STORMWATER SEWER

Mission Statement/Purpose

The mission of the Stormwater Fund is to provide for several significant capital projects and studies to develop and implement a Stormwater Master Plan that provides stormwater drainage relief to the Village. The program provides for engineering and capital construction improvements, as well as operation and maintenance activities for the stormwater system. Future revenues are expected to come from General Fund transfers, stormwater utility fees and bond issuance proceeds.

Current Year Department Accomplishments

- Completed necessary individual storm sewer system repairs identified through video inspection and subsequent root cutting, removal of debris, and cleaning.
- Completed maintenance and inspection of stormwater pump stations and ditch clearing.
- Completed construction of the Crow Island Stormwater Storage project.
- Completed construction of the Hibbard Preserve Stormwater Management Wetland Project.
- Initiated the East Study Stormwater Study to evaluate stormwater management options on the eastern side of the Village

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **2.85**

FY 2023 FTEs: **3.70**
FY 2022 FTEs: **3.70**
FY 2021 FTEs: **3.70**

Proposed FY 2025 Cost of Salaries and Benefits: **$375,127**
Projected FY 2024 Cost of Salaries and Benefits: **$270,318**
Budgeted FY 2024 Cost of Salaries and Benefits: **$475,621**
Actual FY 2023 Cost of Salaries and Benefits: **$273,777**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **-21.12%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$341,378**
Projected FY 2024 Cost of Services and Supplies: **$199,578**
Budgeted FY 2024 Cost of Services and Supplies: **$347,447**
Actual FY 2023 Cost of Services and Supplies: **$317,750**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **-1.74%**

Fiscal Year 2025 Proposed Department Objectives

Objective	Action Steps	Timeframe
Continue implementation of the Stormwater Master Plan to improve stormwater management.	• Complete necessary individual storm sewer system repairs identified via cleaning and video inspection. • Conduct cyclical cleaning operations of 50,000 lineal feet of storm sewer, including 250 basins and inlets. • Complete the design for the remaining Western Stormwater Master Plan. • Complete the Stormwater Management Study: Evaluation of Stormwater Management Improvements and Alternatives for Eastern Winnetka	12/31/25
Implement annual maintenance and inspection programs to ensure sewer system is operational and reliable at all times.	• Perform annual video investigation and cleaning of sewer system. • Maintain 8 stormwater pump stations ensure reliability and capacity. • Perform regular ditch clearing and maintenance operations for critical ditches to ensure a reliable conveyance of stormwater. • Perform Stormwater quality sampling & monitoring as needed.	12/31/25

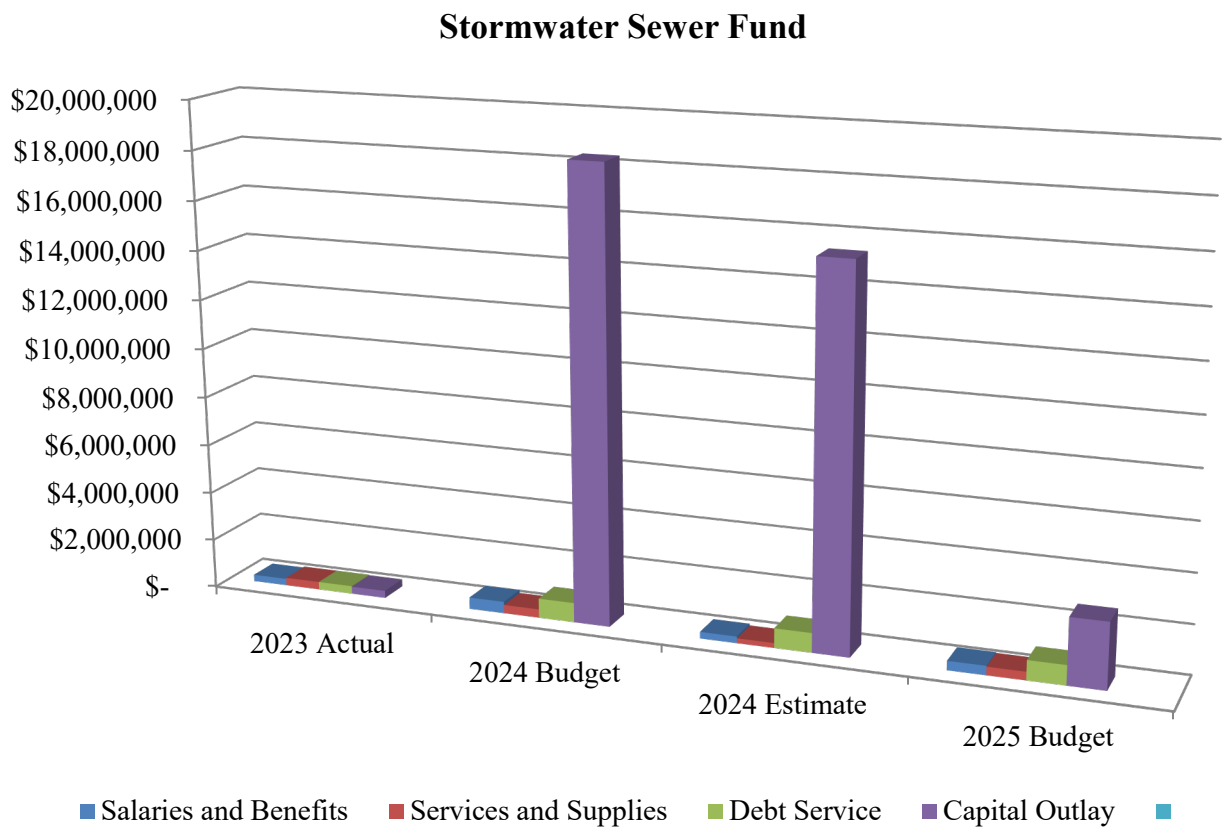
Fiscal Year 2024 Department Objectives Review

Objective	December 31st, 2024 Anticipated Completion Status
Provide long-term stormwater relief and conveyance improvements throughout the Village.	Ongoing
Continue implementation of the Stormwater Master Plan to improve stormwater management.	Ongoing
Implement annual maintenance and inspection programs to ensure sewer system is operational and reliable at all times.	Ongoing



Financial Summary

Stormwater Sewer Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 23,324,182	$ 14,245,000	$ 13,368,385	$ 11,355,000	-20.3%	-15.1%
Expenses	$ (909,437)	$ (1,618,698)	$ (1,266,841)	$ (1,519,610)	-6.1%	20.0%
Net Operating Income (loss)	$ 22,414,745	$ 12,626,302	$ 12,101,544	$ 9,835,390	-22.1%	-18.7%
Operating Expense Detail						
Salaries and Benefits	$ 273,776	$ 475,621	$ 270,318	$ 375,127	-21.1%	38.8%
Services and Supplies	$ 317,750	$ 347,447	$ 199,578	$ 341,378	-1.7%	71.0%
Debt Service	$ 317,911	$ 795,630	$ 796,945	$ 803,105	0.9%	0.8%
	$ 909,437	$ 1,618,698	$ 1,266,841	$ 1,519,610		
Capital Outlay	$ 297,226	$ 18,345,189	$ 15,355,375	$ 2,671,456	-85.4%	-82.6%
Total Fund Expense	$ 1,206,663	$ 19,963,887	$ 16,622,216	$ 4,191,066	-79.0%	-74.8%
Net Fund Income (loss)	$ 22,117,519	$ (5,718,887)	$ (3,253,831)	$ 7,163,934	225.3%	320.2%



Department Metrics

- Cleaned 76 catch basins.
- 3,866 lineal feet of storm sewer pipe cleaned.
- Performed 26 storm sewer, basins, and main line repairs.
- Performed regular inspection and clearing of ditch lines pre and post storm
- Submit annual NPDES permitting compliance documentation to IEPA.

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
580.75.01-511	Regular Salaries	355,144.00	318,562.00	179,430.00	260,832.00	(18)	(57,730.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300203 - Public Works Operations Manager	Earnings		39,641.00
Manager	301404 - Maintenance Worker	Earnings		35,877.00
Manager	301405 - Maintenance Worker	Earnings		37,215.00
Manager	301410 - Maintenance Worker	Earnings		36,546.00
Manager	301411 - Maintenance Worker	Earnings		36,546.00
Manager	302002 - PW Foreperson Sewer	Earnings		55,652.00
Manager	350101 - Director of Engineering	Earnings		19,355.00
			Manager Totals	$260,832.00

580.75.01-512	Overtime Salaries	5,000.00	5,000.00	10,000.00	10,000.00	100	5,000.00
580.75.01-513	Part Time Salaries	.00	.00	.00	.00		.00
580.75.01-515	Sick Cashed In	.00	.00	.00	.00		.00
580.75.01-518	Other Compensation	844.00	2,360.00	932.00	944.00	(60)	(1,416.00)
	Employee Pay Totals	$360,988.00	$325,922.00	$190,362.00	$271,776.00	(17%)	($54,146.00)
Benefits							
580.75.01-521	Fringe Benefits - Worker's Compensation	12,500.00	25,000.00	25,000.00	25,000.00		.00
580.75.01-522	Fringe Benefits - Medical / Dental Insurance	70,816.00	74,009.00	24,165.00	34,285.00	(54)	(39,724.00)
580.75.01-528	Fringe Benefits - Life Insurance	394.00	216.00	216.00	172.00	(20)	(44.00)
	Benefits Totals	$83,710.00	$99,225.00	$49,381.00	$59,457.00	(40%)	($39,768.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							
Pensions							
580.75.01-523	Fringe Benefits - Medicare	5,234.00	4,654.00	2,705.00	3,941.00	(15)	(713.00)
580.75.01-524	Fringe Benefits - Social Security	22,072.00	19,334.00	11,570.00	16,369.00	(15)	(2,965.00)
580.75.01-525	Fringe Benefits - IMRF Pension Er Contribution	31,052.00	26,486.00	16,300.00	23,584.00	(11)	(2,902.00)
	Pensions Totals	$58,358.00	$50,474.00	$30,575.00	$43,894.00	(13%)	($6,580.00)
	Salary and Benefits Totals	$503,056.00	$475,621.00	$270,318.00	$375,127.00	(21%)	($100,494.00)
Services and Supplies							
Services & Charges							
580.75.01-550	Administrative Charges	.00	.00	.00	.00		.00
580.75.01-552	Engineering Services	25,000.00	25,000.00	.00	25,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Stormwater quality sampling/monitoring	1.0000	20,000.00	20,000.00
Manager	Watershed planning for CRS program	1.0000	5,000.00	5,000.00
			Manager Totals	$25,000.00

580.75.01-553	Legal Services	10,000.00	10,000.00	5,000.00	10,000.00		.00
580.75.01-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00
580.75.01-556	Village Data Processing / Network Charge	.00	.00	.00	.00		.00
580.75.01-557	Technology Licensing & Maintenance	1,250.00	1,250.00	2,455.00	1,300.00	4	50.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual Cues Software Support Plan (50%)	.5000	2,600.00	1,300.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							
						Manager Totals	$1,300.00
580.75.01-563	Telephone Service	1,274.00	1,633.00	1,633.00	.00	(100)	(1,633.00)
580.75.01-564	Cell Phones & Radios	972.00	1,080.00	1,615.00	.00	(100)	(1,080.00)
580.75.01-567	Operations & Maintenance	237,000.00	248,000.00	145,000.00	237,000.00	(4)	(11,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Contractual repairs	1.0000	18,000.00	18,000.00
Manager	Drainage channel maintenance	1.0000	3,000.00	3,000.00
Manager	Misc. stormwater / neighborhood mitigation	1.0000	175,000.00	175,000.00
Manager	Miscellaneous	1.0000	2,000.00	2,000.00
Manager	NPDES permit fee	1.0000	1,000.00	1,000.00
Manager	NPDES Phase II compliance activities	1.0000	3,000.00	3,000.00
Manager	Repair materials (pipe, CB's, etc.)	1.0000	35,000.00	35,000.00
			Manager Totals	$237,000.00

580.75.01-568	Utilities	26,500.00	26,500.00	26,500.00	26,500.00		.00
580.75.01-574	Vehicle Maint Service Charge	16,109.00	14,365.00	14,365.00	21,749.00	51	7,384.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Vehicle Service Charges	1.0000	21,749.00	21,749.00
			Manager Totals	$21,749.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							
580.75.01-581	Training & Travel	.00	.00	.00	450.00		450.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	IAFSM Conference	1.0000	450.00	450.00
			Manager Totals	$450.00

	Services & Charges Totals	$318,105.00	$327,828.00	$196,568.00	$321,999.00	(2%)	($5,829.00)
Supplies							
580.75.01-537	Uniforms	2,050.00	2,160.00	2,160.00	1,920.00	(11)	(240.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Safety Boots	2.0000	200.00	400.00
Manager	Uniform Hats	2.0000	30.00	60.00
Manager	Uniform Rental ($6.73 per person/week)	2.0000	380.00	760.00
Manager	Uniform T-Shirts	2.0000	150.00	300.00
Manager	Winter Outerwear	2.0000	200.00	400.00
			Manager Totals	$1,920.00

580.75.01-540	Other Operating Supplies	240.00	350.00	350.00	350.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CDL license ($30 per person)	2.0000	30.00	60.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 580 - Storm Water Sewer Fund								
Department 75 - Stormwater								
Division **01 - Department Wide**								
EXPENSE								
Manager	PPE - Hard Hats					2.0000	30.00	60.00
Manager	PPE - Hearing Protection					1.0000	80.00	80.00
Manager	PPE - Safety Glasses					2.0000	20.00	40.00
Manager	PPE - Safety Gloves					2.0000	40.00	80.00
Manager	PPE - Safety Vest					2.0000	15.00	30.00
							Manager Totals	$350.00
580.75.01-542	Vehicles, Parts and Equipment	16,109.00	16,109.00	.00	16,109.00		.00	
580.75.01-548	Other Small Tools & Equipment	1,600.00	1,000.00	500.00	1,000.00		.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Shovels and digging tools					1.0000	1,000.00	1,000.00
							Manager Totals	$1,000.00
	Supplies Totals	$19,999.00	$19,619.00	$3,010.00	$19,379.00	(1%)	($240.00)	
	Services and Supplies Totals	$338,104.00	$347,447.00	$199,578.00	$341,378.00	(2%)	($6,069.00)	
Capital Outlay								
580.75.01-625	Heavy Machinery	.00	.00	.00	415,000.00		415,000.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Sweeper Box					1.0000	15,000.00	15,000.00
Manager	Unit 48 - Vactor					1.0000	400,000.00	400,000.00
							Manager Totals	$415,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							
580.75.01-675	Stormwater Sewers	14,332,910.00	18,345,189.00	15,355,375.00	2,256,456.00	(88)	(16,088,733.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Construction Management - Hibbard/Crow	1.0000	125,600.00	125,600.00
Manager	Contingency	1.0000	500,000.00	500,000.00
Manager	East side modeling (carryover R-39-2024)	1.0000	100,000.00	100,000.00
Manager	Engineering R-78-2022	1.0000	1,000,440.00	1,000,440.00
Manager	Hibbard road	1.0000	310,416.00	310,416.00
Manager	Mitigaiton fees - USACE R-84-2022	1.0000	220,000.00	220,000.00
			Manager Totals	$2,256,456.00

	Capital Outlay Totals	$14,332,910.00	$18,345,189.00	$15,355,375.00	$2,671,456.00	(85%)	($15,673,733.00)
Insurance and Other Chargebacks							
580.75.01-530	Liability Insurance	.00	.00	.00	.00		.00
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Depreciation Expense							
580.75.01-800	Depreciation	.00	.00	.00	.00		.00
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Debt Service							
580.75.01-705	Principal	505,000.00	515,000.00	515,000.00	535,000.00	4	20,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 580 - Storm Water Sewer Fund								
Department 75 - Stormwater								
Division **01 - Department Wide**								
EXPENSE								
	Manager 2020 Stormwater bond principal (12/15/2024)					1.0000	535,000.00	535,000.00
							Manager Totals	$535,000.00
580.75.01-710	Interest	292,605.00	279,980.00	279,980.00	267,105.00	(5)	(12,875.00)	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager 2020 Stormwater bonds - interest (12/15/2025)					1.0000	133,552.50	133,552.50
	Manager 2020 Stormwater bonds - interest (6/15/2024)					1.0000	133,552.50	133,552.50
							Manager Totals	$267,105.00
580.75.01-711	Amortization	.00	.00	.00	.00		.00	
580.75.01-715	Paying Agent Fees	650.00	650.00	1,965.00	1,000.00	54	350.00	
580.75.01-720	Bond Issue Costs	.00	.00	.00	.00		.00	
	Debt Service Totals	$798,255.00	$795,630.00	$796,945.00	$803,105.00	1%	$7,475.00	
Transfers								
580.75.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00	
580.75.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00	
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
	Division **01 - Department Wide** Totals	$15,972,325.00	$19,963,887.00	$16,622,216.00	$4,191,066.00	(79%)	($15,772,821.00)	
	Department **75 - Stormwater** Totals	$15,972,325.00	$19,963,887.00	$16,622,216.00	$4,191,066.00	(79%)	($15,772,821.00)	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
REVENUE							
Property Tax							
580-401.01	Property Tax General	.00	.00	.00	.00		.00
	Property Tax Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Intergovernmental Revenue							
580-430.45	Shared Revenue Grants	18,000,000.00	7,900,000.00	7,000,000.00	5,300,000.00	(33)	(2,600,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	DCEO	1.0000	300,000.00	300,000.00
Manager	Illinois Capital Bill Funds ($12 Million)	1.0000	5,000,000.00	5,000,000.00
			Manager Totals	$5,300,000.00

Intergovernmental Revenue Totals	$18,000,000.00	$7,900,000.00	$7,000,000.00	$5,300,000.00	(33%)	($2,600,000.00)
Charges For Service						
Utilities- Electric, Water, Sewer, Refuse						
580-449.01 Stormwater Sewer Service Winnetka	1,998,964.00	2,020,000.00	2,019,385.00	2,030,000.00		10,000.00
580-449.60 Stormwater Sewer Service Penalties	.00	.00	.00	.00		.00
Utilities- Electric, Water, Sewer, Refuse Totals	$1,998,964.00	$2,020,000.00	$2,019,385.00	$2,030,000.00	0%	$10,000.00
Charges For Service Totals	$1,998,964.00	$2,020,000.00	$2,019,385.00	$2,030,000.00	0%	$10,000.00
Transfers						
580-490.10 Interfund Transfers In Other Transfers	6,471,006.00	4,150,000.00	4,150,000.00	3,850,000.00	(7)	(300,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer from General Fund	1.0000	2,450,000.00	2,450,000.00
Manager	Transfer from MFT	1.0000	1,400,000.00	1,400,000.00
			Manager Totals	$3,850,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
REVENUE							
	Transfers Totals	$6,471,006.00	$4,150,000.00	$4,150,000.00	$3,850,000.00	(7%)	($300,000.00)
Other Revenue							
580-432.30	Reimbursements Reimbursements	.00	.00	.00	.00		.00
580-470	Property Sales	.00	.00	.00	.00		.00
580-474.90	Other Miscellaneous Income	.00	.00	.00	.00		.00
580-475	Disposal of Capital Assets	.00	.00	.00	.00		.00
580-495	Bond Proceeds	.00	.00	.00	.00		.00
580-496	Capital Contributions	.00	.00	.00	.00		.00
	Other Revenue Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income							
580-460.05	Interest Interest on Investments	95,000.00	175,000.00	199,000.00	175,000.00		.00
	Interest Income Totals	$95,000.00	$175,000.00	$199,000.00	$175,000.00	0%	$0.00
	REVENUE TOTALS	$26,564,970.00	$14,245,000.00	$13,368,385.00	$11,355,000.00	(20%)	($2,890,000.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 88 - Depreciation							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
580.88.01-800	Depreciation	250,000.00	250,000.00	250,000.00	250,000.00		.00
	Depreciation Expense Totals	$250,000.00	$250,000.00	$250,000.00	$250,000.00	0%	$0.00
	Division **01 - Department Wide** Totals	$250,000.00	$250,000.00	$250,000.00	$250,000.00	0%	$0.00
	Department **88 - Depreciation** Totals	$250,000.00	$250,000.00	$250,000.00	$250,000.00	0%	$0.00
Department 99 - Transfers							
Division **01 - Department Wide**							
Transfers							
580.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
580.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Department **99 - Transfers** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	EXPENSE TOTALS	$16,222,325.00	$20,213,887.00	$16,872,216.00	$4,441,066.00	(78%)	($15,772,821.00)
	Fund **580 - Storm Water Sewer Fund** Totals						
	REVENUE TOTALS	$26,564,970.00	$14,245,000.00	$13,368,385.00	$11,355,000.00	(20%)	($2,890,000.00)
	EXPENSE TOTALS	$16,222,325.00	$20,213,887.00	$16,872,216.00	$4,441,066.00	(78%)	($15,772,821.00)
	Fund **580 - Storm Water Sewer Fund** Totals	$10,342,645.00	($5,968,887.00)	($3,503,831.00)	$6,913,934.00	(216%)	$12,882,821.00

DEPARTMENT NARRATIVE

WORKERS' COMPENSATION, LIABILITY, AND HEALTH INSURANCE

Mission Statement/Purpose

The Village of Winnetka is self-insured for workers' compensation and liability; starting in 2018, the Village's health insurance program is now pooled with the Intergovernmental Personnel Benefits Cooperative (IPBC). To account for these activities, these three funds are directly managed by Finance Department and Village Manager's Office personnel. Department charges fund the Workers' Compensation Fund, and the Village uses a professional claims administrator to evaluate claims, coordinate appropriate medical care, and approve settlements.

The Village maintains its workers' compensation and liability insurance programs through the Illinois Counties Risk Management Trust (ICRMT). ICRMT also provides umbrella coverage for excess claims.

For health insurance, the Village makes available to its full-time employees two PPO plans and one HMO plan. Within the IPBC, the Village retains its current health plan design to comply with collective bargaining agreements and also has the advantage of pooling with dozens of area communities. Additionally, the IPBC, due to its size, has a significant number of broker resources to help control costs which would not have otherwise been available to the Village on its own. In addition to health insurance, the Village's dental, vision, and life insurance programs are also pooled with IPBC.

Current Year Department Accomplishments

- In conjunction with the Village's professional defense teams, successfully kept workers compensation and liability claims to a minimum and vigorously contested claims on their merits.
- Streamlined payment process for worker's compensation and general liability claims.
- Hosted supervisory training on workplace incidents and reporting.
- Continued the Village Wellness Committee and completed a fifth year of program requirements for IPBC.

Fiscal Year 2025 Proposed Department Objectives

Objective	Action Steps	Timeframe
Provide further enhancements to the management of the Village's workers' comp, liability and health insurance program.	• Review, update and document standard operating procedures and forms for the Village's liability insurance program.	12/31/25
Maintain and adhere to rigorous claim evaluation procedures.	• Conduct additional supervisory training on risk management and workplace incident reporting.	12/31/25
Provide further enhancements to the management of the Village's insurance benefits.	• Explore ways to increase workplace health and safety through the Wellness Committee.	12/31/25

Fiscal Year 2024 Department Objectives Review

Objective	December 31st, 2024 Anticipated Completion Status
Provide further enhancements to the management of the Village's workers' comp, liability and health insurance program.	Complete
Maintain and adhere to rigorous claim evaluation procedures.	Complete
Provide further enhancements to the management of the Village's insurance benefits.	Complete

Financial Summary

Worker's Compensation, Liability & Health Funds	2025 Budget Work Comp	2025 Budget Liability	2025 Budget Health	2025 WC, L, & H Budget Total A	2024 WC, L, & H Budget Total B	Percent Change A v B
Revenues:						
Premiums	$ 530,000	$ 528,020	$ 5,055,455	$ 6,113,475	$ 5,660,443	8%
Other Revenue	$ -	$ 18,000	$ -	$ 18,000	$ 18,000	0%
Transfers In	$ -	$ -	$ -	$ -	$ -	na
Interest Income	$ 16,800	$ 17,610	$ 15,000	$ 49,410	$ 44,410	11%
	$ 546,800	$ 563,630	$ 5,070,455	$ 6,180,885	$ 5,722,853	8%
Expenses:						
Claims & Insurance	$ 391,800	$ 597,498	$ 4,963,700	$ 5,952,998	$ 5,582,498	7%
Transfers Out	$ -	$ -	$ -	$ -	$ 300,000	-100%
	$ 391,800	$ 597,498	$ 4,963,700	$ 5,952,998	$ 5,882,498	1%
Net Income (Loss)	$ 155,000	$ (33,868)	$ 106,755	$ 227,887	$ (159,645)	-243%

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
REVENUE							
Interfund Services							
Liability Insurance							
600-484.05	Insurance & Property Damage Loss Recovery	.00	.00	.00	.00		.00
	Liability Insurance Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Workers' Compensation							
600-481.01	W.C. Insurance Premiums Dept Charges	375,000.00	530,000.00	530,000.00	530,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administration	1.0000	17,500.00	17,500.00
Manager	Community Development	1.0000	12,500.00	12,500.00
Manager	Electric	1.0000	100,000.00	100,000.00
Manager	Fire	1.0000	75,000.00	75,000.00
Manager	Police	1.0000	75,000.00	75,000.00
Manager	Public Works	1.0000	75,000.00	75,000.00
Manager	Refuse	1.0000	50,000.00	50,000.00
Manager	Sanitary Sewer	1.0000	25,000.00	25,000.00
Manager	Stormwater Sewer	1.0000	25,000.00	25,000.00
Manager	Water	1.0000	75,000.00	75,000.00
			Manager Totals	$530,000.00

	Workers' Compensation Totals	$375,000.00	$530,000.00	$530,000.00	$530,000.00	0%	$0.00
	Interfund Services Totals	$375,000.00	$530,000.00	$530,000.00	$530,000.00	0%	$0.00
Transfers							
600-490.05	Interfund Transfers In Payment in Lieu of Taxes	.00	.00	.00	.00		.00
600-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
REVENUE							
Interest Income							
600-460.05	Interest Interest on Investments	16,800.00	16,800.00	16,800.00	16,800.00		.00
600-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00
	Interest Income Totals	$16,800.00	$16,800.00	$16,800.00	$16,800.00	0%	$0.00
	REVENUE TOTALS	$391,800.00	$546,800.00	$546,800.00	$546,800.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
600.90.01-551	Consulting Services	136,800.00	136,800.00	128,000.00	136,800.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Return to work evaluations	1.0000	800.00	800.00
Manager	State 2nd injury fund	3.0000	2,000.00	6,000.00
Manager	Worker's compensation excess insurance	1.0000	130,000.00	130,000.00
			Manager Totals	$136,800.00

600.90.01-553	Legal Services	5,000.00	5,000.00	.00	5,000.00		.00
	Services & Charges Totals	$141,800.00	$141,800.00	$128,000.00	$141,800.00	0%	$0.00
	Services and Supplies Totals	$141,800.00	$141,800.00	$128,000.00	$141,800.00	0%	$0.00
Insurance and Other Chargebacks							
600.90.01-501	Claims	250,000.00	250,000.00	350,000.00	250,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Claims up to deductible	1.0000	250,000.00	250,000.00
			Manager Totals	$250,000.00

	Insurance and Other Chargebacks Totals	$250,000.00	$250,000.00	$350,000.00	$250,000.00	0%	$0.00
Transfers							
600.90.01-901	Interfund Transfers - Other Operating Transfers	475,000.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**600 - W.C. Insurance Fund**						
Department	**90 - Insurance**						
Division	**01 - Department Wide**						
EXPENSE							
	Transfers Totals	$475,000.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$866,800.00	$391,800.00	$478,000.00	$391,800.00	0%	$0.00
	Department **90 - Insurance** Totals	$866,800.00	$391,800.00	$478,000.00	$391,800.00	0%	$0.00
	EXPENSE TOTALS	$866,800.00	$391,800.00	$478,000.00	$391,800.00	0%	$0.00
	Fund **600 - W.C. Insurance Fund** Totals						
	REVENUE TOTALS	$391,800.00	$546,800.00	$546,800.00	$546,800.00	0%	$0.00
	EXPENSE TOTALS	$866,800.00	$391,800.00	$478,000.00	$391,800.00	0%	$0.00
	Fund **600 - W.C. Insurance Fund** Totals	($475,000.00)	$155,000.00	$68,800.00	$155,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 610 - Liability Insurance Fund							
REVENUE							
Interfund Services							
Liability Insurance							
610-480.01	Liability Insurance Premiums Dept Charges	468,630.00	528,020.00	528,020.00	528,020.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Electric	1.0000	219,395.00	219,395.00
Manager	Fire	1.0000	30,250.00	30,250.00
Manager	Police	1.0000	30,250.00	30,250.00
Manager	Public Works	1.0000	60,280.00	60,280.00
Manager	Refuse	1.0000	32,450.00	32,450.00
Manager	Sanitary	1.0000	32,450.00	32,450.00
Manager	Water	1.0000	122,945.00	122,945.00
			Manager Totals	$528,020.00

Liability Insurance Totals	$468,630.00	$528,020.00	$528,020.00	$528,020.00	0%	$0.00
Interfund Services Totals	$468,630.00	$528,020.00	$528,020.00	$528,020.00	0%	$0.00
Transfers						
610-490.10 Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue						
610-432.30 Reimbursements Reimbursements	30,000.00	18,000.00	5,000.00	18,000.00		.00
Other Revenue Totals	$30,000.00	$18,000.00	$5,000.00	$18,000.00	0%	$0.00
Interest Income						
610-460.05 Interest Interest on Investments	10,000.00	17,610.00	12,500.00	17,610.00		.00
Interest Income Totals	$10,000.00	$17,610.00	$12,500.00	$17,610.00	0%	$0.00
REVENUE TOTALS	$508,630.00	$563,630.00	$545,520.00	$563,630.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 610 - Liability Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
610.90.01-553	Legal Services	5,000.00	5,000.00	.00	5,000.00		.00
	Services & Charges Totals	$5,000.00	$5,000.00	$0.00	$5,000.00	0%	$0.00
	Services and Supplies Totals	$5,000.00	$5,000.00	$0.00	$5,000.00	0%	$0.00
Insurance and Other Chargebacks							
610.90.01-501	Claims	50,000.00	50,000.00	50,000.00	50,000.00		.00
610.90.01-503	Unemployment Claims	25,000.00	25,000.00	15,000.00	25,000.00		.00
610.90.01-530	Liability Insurance	483,630.00	517,498.00	410,000.00	682,500.00	32	165,002.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Hartford - Equipment Breakdown	1.0000	120,000.00	120,000.00
Manager	ICRMT - Auto liability	1.0000	45,000.00	45,000.00
Manager	ICRMT - Employment and public official liability	1.0000	37,500.00	37,500.00
Manager	ICRMT - Excess coverage	1.0000	195,000.00	195,000.00
Manager	ICRMT - General Liability	1.0000	30,000.00	30,000.00
Manager	ICRMT - Law enforcement	1.0000	35,000.00	35,000.00
Manager	ICRMT - Property / Inland marine	1.0000	75,000.00	75,000.00
Manager	Starrtech - Power Plant Property	1.0000	145,000.00	145,000.00
			Manager Totals	$682,500.00

	Insurance and Other Chargebacks Totals	$558,630.00	$592,498.00	$475,000.00	$757,500.00	28%	$165,002.00
Transfers							
610.90.01-901	Interfund Transfers - Other Operating Transfers	.00		300,000.00	.00	(100)	(300,000.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**610 - Liability Insurance Fund**						
Department	**90 - Insurance**						
Division	**01 - Department Wide**						
EXPENSE							
	Transfers Totals	$0.00	$300,000.00	$300,000.00	$0.00	(100%)	($300,000.00)
Division	**01 - Department Wide** Totals	$563,630.00	$897,498.00	$775,000.00	$762,500.00	(15%)	($134,998.00)
Department	**90 - Insurance** Totals	$563,630.00	$897,498.00	$775,000.00	$762,500.00	(15%)	($134,998.00)
	EXPENSE TOTALS	$563,630.00	$897,498.00	$775,000.00	$762,500.00	(15%)	($134,998.00)
Fund	**610 - Liability Insurance Fund** Totals						
	REVENUE TOTALS	$508,630.00	$563,630.00	$545,520.00	$563,630.00	0%	$0.00
	EXPENSE TOTALS	$563,630.00	$897,498.00	$775,000.00	$762,500.00	(15%)	($134,998.00)
Fund	**610 - Liability Insurance Fund** Totals	($55,000.00)	($333,868.00)	($229,480.00)	($198,870.00)	(40%)	$134,998.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 620 - Health Insurance Fund							
REVENUE							
Interfund Services							
Health/Life Insurance							
620-482.01	Health Insurance Premiums Dept Charges	2,658,290.00	2,889,695.00	2,896,000.00	3,235,000.00	12	345,305.00
620-482.02	Health Insurance Premiums Retirees	719,550.00	739,550.00	670,000.00	719,000.00	(3)	(20,550.00)
620-482.03	Health Insurance Premiums Employee Contributions	370,000.00	409,675.00	413,290.00	439,000.00	7	29,325.00
620-482.04	Health Insurance Premiums Library	295,000.00	345,745.00	372,190.00	389,825.00	13	44,080.00
620-482.05	Health Insurance Premiums Other Dept Charges	52,243.00	52,243.00	94,000.00	99,950.00	91	47,707.00
620-483.11	Dental Premiums Department Charges	75,000.00	70,835.00	70,555.00	75,000.00	6	4,165.00
620-483.12	Dental Premiums Retirees	17,250.00	15,880.00	13,900.00	17,880.00	13	2,000.00
620-483.13	Dental Premiums Employee Contributions	85,000.00	78,800.00	80,945.00	79,800.00	1	1,000.00
620-483.14	Dental Premiums Library	.00	.00	.00	.00		.00
620-484.15	Insurance & Property Damage Health Excess Loss Ins	.00	.00	.00	.00		.00
	Health/Life Insurance Totals	$4,272,333.00	$4,602,423.00	$4,610,880.00	$5,055,455.00	10%	$453,032.00
	Interfund Services Totals	$4,272,333.00	$4,602,423.00	$4,610,880.00	$5,055,455.00	10%	$453,032.00
Transfers							
620-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income							
620-460.05	Interest Interest on Investments	5,000.00	10,000.00	15,000.00	15,000.00	50	5,000.00
	Interest Income Totals	$5,000.00	$10,000.00	$15,000.00	$15,000.00	50%	$5,000.00
	REVENUE TOTALS	$4,277,333.00	$4,612,423.00	$4,625,880.00	$5,070,455.00	10%	$458,032.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
620.90.01-511	Regular Salaries	.00	.00	.00	.00		.00
620.90.01-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
620.90.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
620.90.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
620.90.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
620.90.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
620.90.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
620.90.01-551	Consulting Services	2,500.00	2,500.00	2,500.00	2,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Legal assistance	1.0000	2,500.00	2,500.00
			Manager Totals	$2,500.00

Services & Charges Totals	$2,500.00	$2,500.00	$2,500.00	$2,500.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Supplies							
620.90.01-540	Other Operating Supplies	40,000.00	45,000.00	45,000.00	45,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Ergonomic office furniture and equipment	1.0000	25,000.00	25,000.00
Manager	Wellness Events / Flu Shots	1.0000	20,000.00	20,000.00
			Manager Totals	$45,000.00

Supplies Totals	$40,000.00	$45,000.00	$45,000.00	$45,000.00	0%	$0.00
Services and Supplies Totals	$42,500.00	$47,500.00	$47,500.00	$47,500.00	0%	$0.00

Insurance and Other Chargebacks							
620.90.01-501	Claims	4,008,000.00	4,279,500.00	4,350,000.00	4,620,000.00	8	340,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	IBPC Health (4.02% increase)	12.0000	385,000.00	4,620,000.00
			Manager Totals	$4,620,000.00

620.90.01-502	Premiums - Dental	180,000.00	180,000.00	193,450.00	198,600.00	10	18,600.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	MetLife dental (1.8% increase)	12.0000	16,550.00	198,600.00
			Manager Totals	$198,600.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
620.90.01-503	Unemployment Claims	.00	.00	.00	.00		.00
620.90.01-504	Other Insurance	86,200.00	86,200.00	93,285.00	97,600.00	13	11,400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Flex administrative fees	1.0000	10,000.00	10,000.00
Manager	Life insurance - The Standard	12.0000	1,550.00	18,600.00
Manager	Vision - EyeMed	12.0000	5,750.00	69,000.00
			Manager Totals	$97,600.00

Insurance and Other Chargebacks Totals	$4,274,200.00	$4,545,700.00	$4,636,735.00	$4,916,200.00	8%	$370,500.00
Transfers						
620.90.01-901 Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Division **01 - Department Wide** Totals	$4,316,700.00	$4,593,200.00	$4,684,235.00	$4,963,700.00	8%	$370,500.00
Department **90 - Insurance** Totals	$4,316,700.00	$4,593,200.00	$4,684,235.00	$4,963,700.00	8%	$370,500.00
EXPENSE TOTALS	$4,316,700.00	$4,593,200.00	$4,684,235.00	$4,963,700.00	8%	$370,500.00
Fund **620 - Health Insurance Fund** Totals						
REVENUE TOTALS	$4,277,333.00	$4,612,423.00	$4,625,880.00	$5,070,455.00	10%	$458,032.00
EXPENSE TOTALS	$4,316,700.00	$4,593,200.00	$4,684,235.00	$4,963,700.00	8%	$370,500.00
Fund **620 - Health Insurance Fund** Totals	($39,367.00)	$19,223.00	($58,355.00)	$106,755.00	455%	$87,532.00

DEPARTMENT NARRATIVE

INFORMATION TEHCNOLOGY

Mission Statement/Purpose

The mission of the Information Technology Fund is to provide robust support to all Village departments in the administration of the organization's technology needs. Information Technology staff is responsible for improving and maintaining organization-wide technology infrastructure including servers, communication cabling, and the Village phone system. In addition to routine system administration, Information Technology personnel also compile and maintain the Village's technology infrastructure replacement plan.

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent (FTE) Employees: **0**

FY 2024 FTEs: **1.0**
FY 2023 FTEs: **1.0**
FY 2022 FTEs: **1.0**

Proposed FY 2025 Cost of Salaries and Benefits: **$0**
Projected FY 2024 Cost of Salaries and Benefits: **$184,448**
Budgeted FY 2024 Cost of Salaries and Benefits: **$233,259**
Actual FY 2023 Cost of Salaries and Benefits: **$222,996**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **-100%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$1,319,075**
Projected FY 2024 Cost of Services and Supplies: **$868,220**
Budgeted FY 2024 Cost of Services and Supplies: **$899,420**
Actual FY 2023 Cost of Services and Supplies: **$745,106**

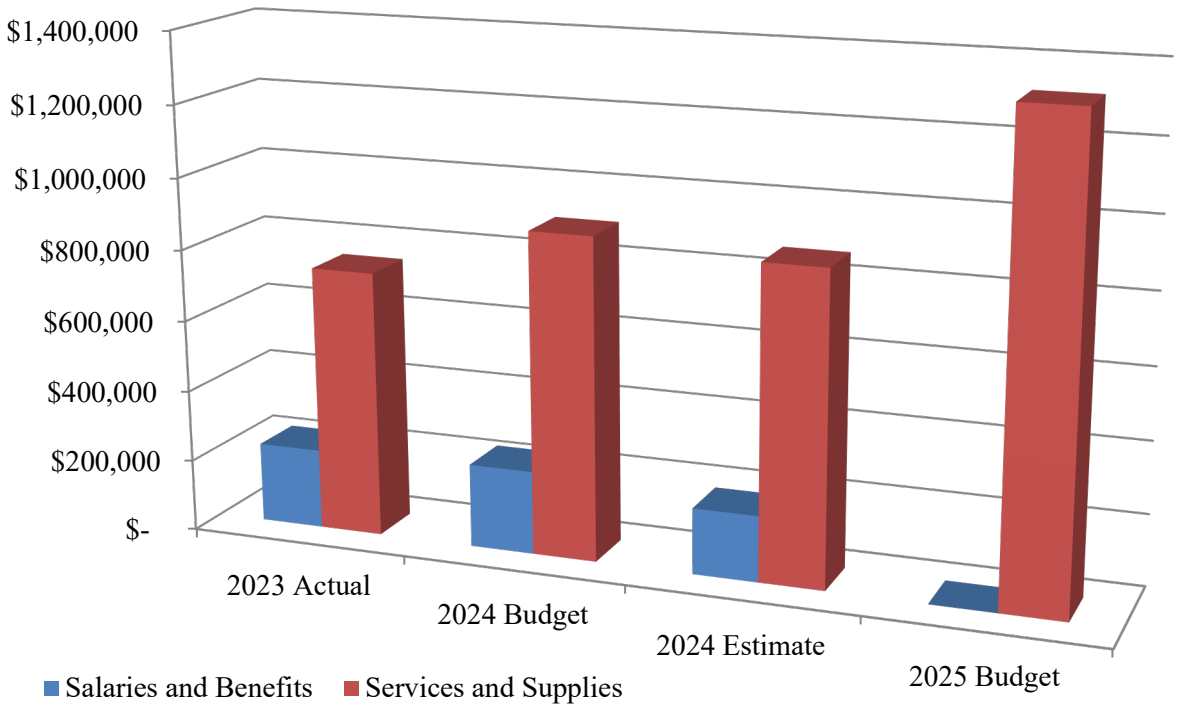
FY2024 Budget vs. FY2025 Proposed Budget % Change: **46.65%**



Financial Summary

Information Technology Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 1,101,655	$ 1,160,000	$ 1,165,000	$ 1,130,000	-2.6%	-3.0%
Expenses	$ (968,102)	$ (1,132,679)	$ (1,052,668)	$ (1,319,075)	16.5%	25.3%
Net Operating Income (loss)	$ 133,553	$ 27,321	$ 112,332	$ (189,075)	-792.1%	-268.3%
Operating Expense Detail						
Salaries and Benefits	$ 222,996	$ 233,259	$ 184,448	$ -	-100.0%	-100.0%
Services and Supplies	$ 745,106	$ 899,420	$ 868,220	$ 1,319,075	46.7%	51.9%
	$ 968,102	$ 1,132,679	$ 1,052,668	$ 1,319,075		
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Fund Expense	$ 968,102	$ 1,132,679	$ 1,052,668	$ 1,319,075	16.5%	25.3%
Net Fund Income (loss)	$ 133,553	$ 27,321	$ 112,332	$ (189,075)	-792.1%	-268.3%

Information Technology Fund



DEPARTMENT NARRATIVE

FLEET SERVICES

Mission Statement/Purpose

The mission of the Fleet Services Department, carried out through the Fleet Services Fund, is to maintain motorized equipment owned by the Village, including all routine preventative maintenance as well as most repairs.

Current Year Department Accomplishments

- Reviewed all repair and maintenance services with emphasis on minimizing vehicle downtime and reduced emergency repairs.
- Transitioned to new RTA Fleet management software with emphasis on better data management, reporting and accounting of time and materials.
- Put new 2024 Ford F550 Dump Truck into service
- Put new 2024 Multihog tractor unit into service
- Put new 2024 Ventrac tractor unit into service
- Developed new Fourth of July Float Truck
- Implemented new tire service to reduce handling and improve safety
- Implemented new mobile column lift system
- Outside repair budget tracking 60% under budget as of 10/1

Staffing and Services Levels

Proposed FY 2025 Full-Time Equivalent (FTE) Employees: **4.75**

FY 2024 FTEs: **3.0**
FY 2023 FTEs: **3.0**
FY 2022 FTEs: **3.0**

Proposed FY 2025 Cost of Salaries and Benefits: **$642,383**
Projected FY 2024 Cost of Salaries and Benefits **$469,560**
Budgeted FY 2024 Cost of Salaries and Benefits: **$348,512**
Actual FY 2023 Cost of Salaries and Benefits: **$475,554**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **84.32%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2025 Cost of Services and Supplies: **$723,193**
Projected FY 2024 Cost of Services and Supplies: **$614,390**
Budgeted FY 2024 Cost of Services and Supplies: **$744,500**
Actual FY 2023 Cost of Services and Supplies: **$591,296**

FY2024 Budget vs. FY2025 Proposed Budget % Change: **-2.86%**

Fiscal Year 2025 Proposed Department Objectives

Objective	Action Steps	Timeframe
Perform regular service repairs, equipment changeovers, and preventative maintenance on all Village vehicles to extend service life of equipment.	• Keep service log updated for each vehicle and piece of equipment utilizing RTA software. • Anticipate preventative maintenance and communicate scheduled repairs to departments. • Maintain historical budgetary repair totals to evaluate annually useful life of equipment.	12/31/25
Maintain a high level of technical knowledge and searchable history for village vehicles.	• Seek educational opportunities to improve staff's knowledge of technical inventory advances.	12/31/25
Reduce emergency service repairs through continued preventative maintenance.	• Maintain detailed service histories and maintenance costs for each vehicle and piece of equipment as well as a schedule of future preventative maintenance.	12/31/25
Maintain a fiscally conservative inventory on all vehicle parts.	• Perform an annual detailed inventory of parts and equipment currently in stock room. • Keep a log of current parts, and purchase needed parts to prevent down-time in emergency repair situations. • Continue to purge parts that are not required as vehicles are retired or discharged.	12/31/25
Evaluate alternatives and develop specifications and bidding documents for the procurement of Village vehicles and equipment.	• Prepare bidding specifications for replacement of Units 03 (pickup truck), 13, 25 (roll-off units) and 36 (Bobcat unit) • Evaluate new AVL system .	9/01/25
Continue to enhance educational and technical knowledge of fleet staff.	• Fleet staff to complete courses to achieve ASE and EVT certification. • Continue to provide educational opportunities through NIPSTA, MAPSI, APWA, etc. • Have mechanics participate in street and sewer crosstraining to maximize operational responsiveness and flexibility •	12/31/25

Fiscal Year 2024 Department Objectives Review

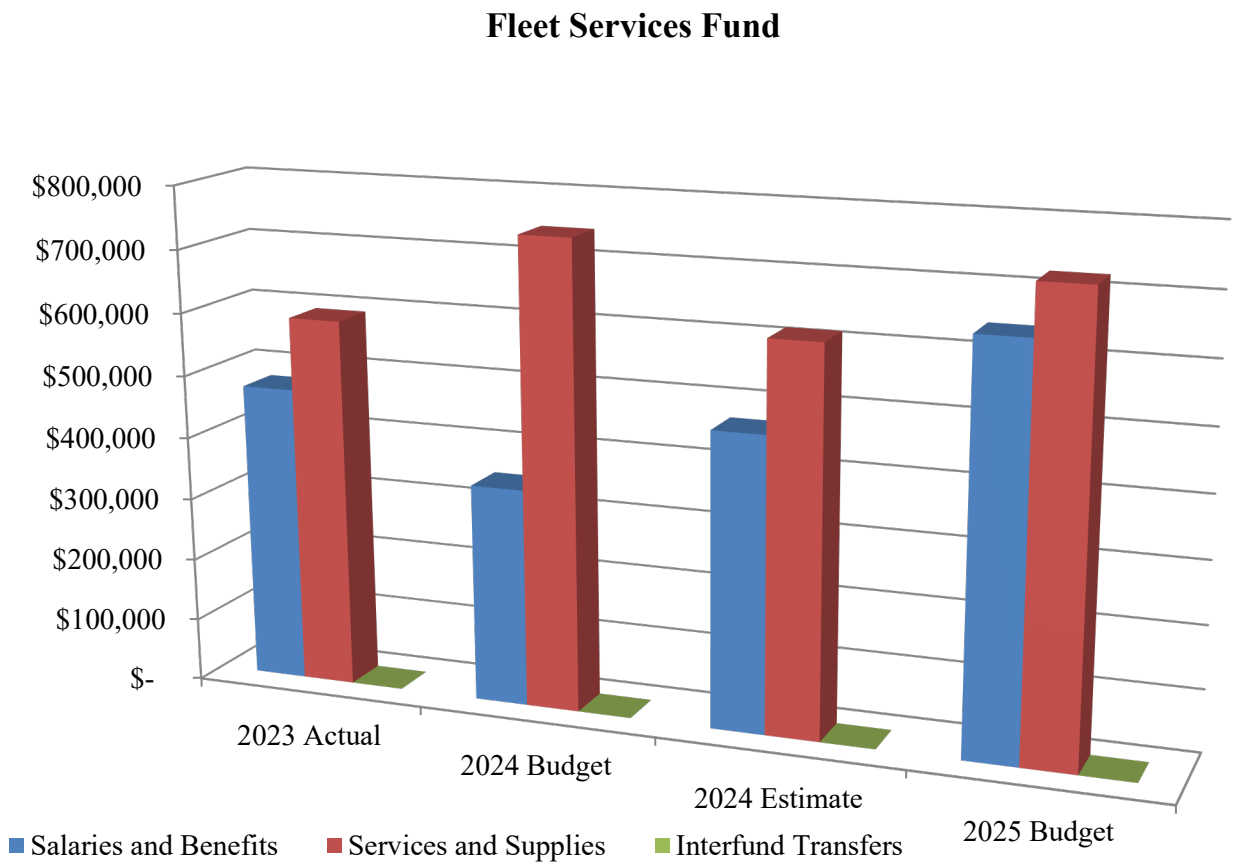
Objective	December 31st, 2024 Anticipated Completion Status
Perform regular service repairs, equipment changeovers, and preventative maintenance on all Village vehicles to extend service life of equipment.	Ongoing
Maintain a high level of technical knowledge and searchable history for village vehicles.	Ongoing
Evaluate potential for moving to a new Fleet Management software system	Completed June 1, 2024
Reduce emergency service repairs though continued preventative maintenance.	Ongoing
Maintain a fiscally conservative inventory on all vehicle parts.	Ongoing
Evaluate alternatives and develop specifications and bidding documents for the procurement of village vehicles.	• Purchased new dump truck and tractor units.
Continue to enhance educational and technical knowledge of fleet staff	Ongoing





Financial Summary

Fleet Services Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 1,078,375	$ 960,510	$ 970,760	$ 1,390,670	44.8%	43.3%
Expenses	$ (1,066,853)	$ (1,093,012)	$ (1,083,950)	$ (1,365,576)	24.9%	26.0%
Net Operating Income (loss)	$ 11,522	$ (132,502)	$ (113,190)	$ 25,094	-118.9%	-122.2%
Operating Expense Detail						
Salaries and Benefits	$ 475,557	$ 348,512	$ 469,560	$ 642,383	84.3%	36.8%
Services and Supplies	$ 591,296	$ 744,500	$ 614,390	$ 723,193	-2.9%	17.7%
	$ 1,066,853	$ 1,093,012	$ 1,083,950	$ 1,365,576		
Capital Outlay	$ -	$ -	$ -	$ 84,155	0.0%	0.0%
Total Fund Expense	$ 1,066,853	$ 1,093,012	$ 1,083,950	$ 1,449,731	32.6%	33.7%
Net Fund Income (loss)	$ 11,522	$ (132,502)	$ (113,190)	$ (59,061)	-55.4%	-47.8%



Department Metrics

Performed maintenance Village's Fleet equipment. From January 1, 2024 to May 31, 2024 (while old fleet management software was in use), the Department completed 1154 tickets. From June 1, 2024 to August 31, 2024 (since the implementation of the new work order system), the Department completed 149 tickets. Of note, the new system consolidates multiple lines into single tickets for quality control and ease of use. Therefore, the ticket figures between the two systems are not directly comparable.





Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
REVENUE							
Charges For Service							
Other Charges for Service							
640-452	Internal Service Charges	1,078,075.00	955,760.00	955,760.00	1,380,670.00	44	424,910.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Community Development	1.0000	8,402.00	8,402.00
Manager	Electric	1.0000	210,653.00	210,653.00
Manager	Engineering	1.0000	12,382.00	12,382.00
Manager	Finance	1.0000	17,695.00	17,695.00
Manager	Fire	1.0000	80,282.00	80,282.00
Manager	Police	1.0000	174,356.00	174,356.00
Manager	Public Works	1.0000	399,181.00	399,181.00
Manager	Refuse	1.0000	280,673.00	280,673.00
Manager	Sanitary Sewer	1.0000	114,172.00	114,172.00
Manager	Storm Sewer	1.0000	21,749.00	21,749.00
Manager	Water	1.0000	61,125.00	61,125.00
			Manager Totals	$1,380,670.00

Other Charges for Service Totals	$1,078,075.00	$955,760.00	$955,760.00	$1,380,670.00	44%	$424,910.00
Charges For Service Totals	$1,078,075.00	$955,760.00	$955,760.00	$1,380,670.00	44%	$424,910.00
Transfers						
640-490.10 Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income						
640-460.05 Interest Interest on Investments	4,750.00	4,750.00	15,000.00	10,000.00	111	5,250.00
Interest Income Totals	$4,750.00	$4,750.00	$15,000.00	$10,000.00	111%	$5,250.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund **640 - Fleet Services Fund**							
REVENUE							
	REVENUE TOTALS	$1,082,825.00	$960,510.00	$970,760.00	$1,390,670.00	45%	$430,160.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.01-511	Regular Salaries	262,526.00	245,042.00	323,845.00	434,125.00	77	189,083.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Earnings		39,116.00
Manager	300601 - Fleet Services Supervisor	Earnings		133,517.00
Manager	301101 - Fleet Mechanic	Earnings		88,402.00
Manager	301102 - Fleet Mechanic	Earnings		92,337.00
Manager	301103 - Fleet Mechanic	Earnings		80,753.00
			Manager Totals	$434,125.00

640.86.01-512	Overtime Salaries	13,000.00	13,000.00	13,000.00	13,000.00		.00
640.86.01-513	Part Time Salaries	.00	.00	.00	25,000.00		25,000.00
640.86.01-515	Sick Cashed In	.00	.00	.00	.00		.00
640.86.01-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$275,526.00	$258,042.00	$336,845.00	$472,125.00	83%	$214,083.00
Benefits							
640.86.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
640.86.01-522	Fringe Benefits - Medical / Dental Insurance	68,325.00	50,307.00	78,625.00	96,154.00	91	45,847.00
	Benefits Totals	$68,325.00	$50,307.00	$78,625.00	$96,154.00	91%	$45,847.00
Pensions							
640.86.01-523	Fringe Benefits - Medicare	3,995.00	3,553.00	5,445.00	6,846.00	93	3,293.00
640.86.01-524	Fringe Benefits - Social Security	16,796.00	15,193.00	19,375.00	28,926.00	90	13,733.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **01 - Department Wide**							
EXPENSE							
640.86.01-525	Fringe Benefits - IMRF Pension Er Contribution	20,636.00	21,417.00	29,270.00	38,332.00	79	16,915.00
	Pensions Totals	$41,427.00	$40,163.00	$54,090.00	$74,104.00	85%	$33,941.00
	Salary and Benefits Totals	$385,278.00	$348,512.00	$469,560.00	$642,383.00	84%	$293,871.00
Services and Supplies							
Services & Charges							
640.86.01-550	Administrative Charges	44,000.00	44,000.00	44,000.00	44,000.00		.00
640.86.01-557	Technology Licensing & Maintenance	21,000.00	26,400.00	28,900.00	26,500.00		100.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual Subscription Vehicle Service Manual (Shop Key)	1.0000	2,000.00	2,000.00
Manager	Annual Fleet Vehicle Scanner Updates (Bosch and OTC)	1.0000	3,000.00	3,000.00
Manager	Annual Monitor Communication Software	1.0000	100.00	100.00
Manager	Annual Subscription and Support - Fuel Pumping Station	1.0000	1,000.00	1,000.00
Manager	Automatic Vehicle Locating	12.0000	1,000.00	12,000.00
Manager	Fleet Management Software	1.0000	8,400.00	8,400.00
			Manager Totals	$26,500.00

640.86.01-564	Cell Phones & Radios	1,458.00	1,350.00	1,430.00	.00	(100)	(1,350.00)
640.86.01-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	2,000.00	5,000.00		.00
640.86.01-581	Training & Travel	2,500.00	3,550.00	7,200.00	4,600.00	30	1,050.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	APWA Public Fleet Management Certificate Program	1.0000	150.00	150.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 640 - Fleet Services Fund								
Department 86 - Fleet Services								
Division **01 - Department Wide**								
EXPENSE								
	Manager ASE/EVT Testing					1.0000	2,000.00	2,000.00
	Manager EVT training					2.0000	150.00	300.00
	Manager Supervisory Training					1.0000	2,000.00	2,000.00
	Manager Underground Fuel Storage License					1.0000	150.00	150.00
							Manager Totals	$4,600.00
	Services & Charges Totals	$73,958.00	$80,300.00	$83,530.00	$80,100.00	0%	($200.00)	
Supplies								
640.86.01-532	Computer Equipment	.00	11,500.00	11,000.00	2,800.00	(76)	(8,700.00)	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Laptops and Docks				1.0000	1,000.00	1,000.00
	Manager	Monitor for Departmental Communication				1.0000	300.00	300.00
	Manager	Texa Scanner for Laptops (Annual License)				1.0000	1,500.00	1,500.00
							Manager Totals	$2,800.00
640.86.01-537	Uniforms	3,075.00	4,155.00	4,155.00	5,060.00	22	905.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Safety Boots				4.0000	200.00	800.00
	Manager	Uniform Hats				4.0000	35.00	140.00
	Manager	Uniform Laundered Pants				4.0000	380.00	1,520.00
	Manager	Uniform Laundered Shirts (Fleet Only)				4.0000	420.00	1,680.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 640 - Fleet Services Fund								
Department 86 - Fleet Services								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Uniform T-Shirts				4.0000	30.00	120.00
	Manager	Winter Outerwear				4.0000	200.00	800.00
							Manager Totals	$5,060.00
640.86.01-538	Shop Materials	5,968.00	6,020.00	6,370.00	6,020.00		.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	CINTAS Contract - Shop Towels (Weekly)				52.0000	10.00	520.00
	Manager	Equipment Floor Lift Annual Inspection				5.0000	300.00	1,500.00
	Manager	Equipment Floor Lift Repairs				1.0000	1,000.00	1,000.00
	Manager	Miscellaneous steel				1.0000	1,000.00	1,000.00
	Manager	Overhead Crane Inspection (Every 3 years, last 2021)				1.0000	1,000.00	1,000.00
	Manager	Overhead Crane repairs				1.0000	1,000.00	1,000.00
							Manager Totals	$6,020.00
640.86.01-540	Other Operating Supplies	895.00	975.00	885.00	1,260.00	29	285.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	CDL license ($30 per person)				4.0000	60.00	240.00
	Manager	PPE - Bump Caps				4.0000	50.00	200.00
	Manager	PPE - Disposable Nitrile Gloves				1.0000	400.00	400.00
	Manager	PPE - Hearing Protection				1.0000	80.00	80.00
	Manager	PPE - Safety Glasses				4.0000	25.00	100.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund	**640 - Fleet Services Fund**							
Department	**86 - Fleet Services**							
Division	**01 - Department Wide**							
EXPENSE								
	Manager PPE - Safety Gloves					4.0000	60.00	240.00
							Manager Totals	$1,260.00
640.86.01-542	Vehicles, Parts and Equipment	25,000.00	27,500.00	17,000.00	25,000.00	(9)	(2,500.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	General parts and equipment	1.0000	25,000.00	25,000.00
			Manager Totals	$25,000.00

640.86.01-548	Other Small Tools & Equipment	9,400.00	6,000.00	4,000.00	3,300.00	(45)	(2,700.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Employee Tool Repair and Recalibration	1.0000	1,000.00	1,000.00
Manager	Truck BedLock Stands	1.0000	1,300.00	1,300.00
Manager	Village Tool Recalibration	1.0000	1,000.00	1,000.00
			Manager Totals	$3,300.00

640.86.01-549	Fuel	289,500.00	281,900.00	225,000.00	267,913.00	(5)	(13,987.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Fuel Purchase - Diesel (41,400 gallons)	40,750.0000	3.75	152,812.50
Manager	Fuel Purchase - Midgrade Gas (30,400 gallons)	30,400.0000	3.75	114,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 640 - Fleet Services Fund								
Department 86 - Fleet Services								
Division **01 - Department Wide**								
EXPENSE								
	Manager Fuel tank certification					1.0000	1,100.00	1,100.00
							Manager Totals	$267,912.50
	Supplies Totals	$333,838.00	$338,050.00	$268,410.00	$311,353.00	(8%)	($26,697.00)	
	Services and Supplies Totals	$407,796.00	$418,350.00	$351,940.00	$391,453.00	(6%)	($26,897.00)	
Capital Outlay								
640.86.01-630	Motor Vehicles	.00	.00	.00	84,155.00		84,155.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Fuel Island Drop Tube Replacements					1.0000	34,155.00	34,155.00
Manager	In-Ground Lift Abandonment					1.0000	20,000.00	20,000.00
Manager	Kantech System Expansion					1.0000	30,000.00	30,000.00
							Manager Totals	$84,155.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$84,155.00	+++	$84,155.00	
Depreciation Expense								
640.86.01-800	Depreciation	.00	.00	.00	.00		.00	
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
Transfers								
640.86.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00	
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
	Division **01 - Department Wide** Totals	$793,074.00	$766,862.00	$821,500.00	$1,117,991.00	46%	$351,129.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **50 - Finance Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.50-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.50-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.50-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.50-573	Outside Repair & Maintenance - Vehicles	2,000.00	1,000.00	.00	1,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2024 Repair Expenses	1.0000	1,000.00	1,000.00
			Manager Totals	$1,000.00

	Services & Charges Totals	$2,000.00	$1,000.00	$0.00	$1,000.00	0%	$0.00
Supplies							
640.86.50-542	Vehicles, Parts and Equipment	4,664.00	2,000.00	2,000.00	2,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2024 Parts Expense	1.0000	2,000.00	2,000.00
			Manager Totals	$2,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**50 - Finance Vehicles**						
EXPENSE							
	Supplies Totals	$4,664.00	$2,000.00	$2,000.00	$2,000.00	0%	$0.00
	Services and Supplies Totals	$6,664.00	$3,000.00	$2,000.00	$3,000.00	0%	$0.00
	Division **50 - Finance Vehicles** Totals	$6,664.00	$3,000.00	$2,000.00	$3,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **51 - Police Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.51-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.51-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.51-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.51-573	Outside Repair & Maintenance - Vehicles	6,000.00	8,000.00	6,000.00	6,000.00	(25)	(2,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Police Outside Repairs	1.0000	6,000.00	6,000.00
			Manager Totals	$6,000.00

	Services & Charges Totals	$6,000.00	$8,000.00	$6,000.00	$6,000.00	(25%)	($2,000.00)
Supplies							
640.86.51-542	Vehicles, Parts and Equipment	25,511.00	20,500.00	18,000.00	20,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Police Department Parts	1.0000	20,500.00	20,500.00
			Manager Totals	$20,500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**51 - Police Vehicles**						
EXPENSE							
	Supplies Totals	$25,511.00	$20,500.00	$18,000.00	$20,500.00	0%	$0.00
	Services and Supplies Totals	$31,511.00	$28,500.00	$24,000.00	$26,500.00	(7%)	($2,000.00)
	Division **51 - Police Vehicles** Totals	$31,511.00	$28,500.00	$24,000.00	$26,500.00	(7%)	($2,000.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **52 - Fire Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.52-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.52-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.52-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.52-573	Outside Repair & Maintenance - Vehicles	7,000.00	5,000.00	2,500.00	4,000.00	(20)	(1,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Fire Outside Repairs	1.0000	4,000.00	4,000.00
			Manager Totals	$4,000.00

	Services & Charges Totals	$7,000.00	$5,000.00	$2,500.00	$4,000.00	(20%)	($1,000.00)
Supplies							
640.86.52-542	Vehicles, Parts and Equipment	15,969.00	12,000.00	9,500.00	16,000.00	33	4,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Fire Parts Expense	1.0000	16,000.00	16,000.00
			Manager Totals	$16,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**52 - Fire Vehicles**						
EXPENSE							
	Supplies Totals	$15,969.00	$12,000.00	$9,500.00	$16,000.00	33%	$4,000.00
	Services and Supplies Totals	$22,969.00	$17,000.00	$12,000.00	$20,000.00	18%	$3,000.00
	Division **52 - Fire Vehicles** Totals	$22,969.00	$17,000.00	$12,000.00	$20,000.00	18%	$3,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **53 - Community Development Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.53-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.53-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.53-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.53-573	Outside Repair & Maintenance - Vehicles	500.00	1,000.00	300.00	800.00	(20)	(200.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Community Development Outside Repairs	1.0000	800.00	800.00
			Manager Totals	$800.00

	Services & Charges Totals	$500.00	$1,000.00	$300.00	$800.00	(20%)	($200.00)
Supplies							
640.86.53-542	Vehicles, Parts and Equipment	3,508.00	1,600.00	600.00	2,000.00	25	400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Community Development Parts	1.0000	2,000.00	2,000.00
			Manager Totals	$2,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**53 - Community Development Vehicles**						
EXPENSE							
	Supplies Totals	$3,508.00	$1,600.00	$600.00	$2,000.00	25%	$400.00
	Services and Supplies Totals	$4,008.00	$2,600.00	$900.00	$2,800.00	8%	$200.00
Division	**53 - Community Development Vehicles** Totals	$4,008.00	$2,600.00	$900.00	$2,800.00	8%	$200.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **54 - Public Works Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.54-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.54-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.54-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.54-573	Outside Repair & Maintenance - Vehicles	20,000.00	10,000.00	10,000.00	8,000.00	(20)	(2,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Public Works Outside Repairs	1.0000	8,000.00	8,000.00
			Manager Totals	$8,000.00

	Services & Charges Totals	$20,000.00	$10,000.00	$10,000.00	$8,000.00	(20%)	($2,000.00)
Supplies							
640.86.54-542	Vehicles, Parts and Equipment	69,537.00	65,000.00	65,000.00	65,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Public Works Parts	1.0000	65,000.00	65,000.00
			Manager Totals	$65,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**54 - Public Works Vehicles**						
EXPENSE							
	Supplies Totals	$69,537.00	$65,000.00	$65,000.00	$65,000.00	0%	$0.00
	Services and Supplies Totals	$89,537.00	$75,000.00	$75,000.00	$73,000.00	(3%)	($2,000.00)
	Division **54 - Public Works Vehicles** Totals	$89,537.00	$75,000.00	$75,000.00	$73,000.00	(3%)	($2,000.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **55 - Electric Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.55-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.55-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.55-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
640.86.55-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
640.86.55-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
640.86.55-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
640.86.55-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.55-573	Outside Repair & Maintenance - Vehicles	21,000.00	50,000.00	25,000.00	51,500.00	3	1,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Electric Outside Repairs	1.0000	51,500.00	51,500.00
			Manager Totals	$51,500.00

Services & Charges Totals	$21,000.00	$50,000.00	$25,000.00	$51,500.00	3%	$1,500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **55 - Electric Vehicles**							
EXPENSE							
Supplies							
640.86.55-542	Vehicles, Parts and Equipment	59,583.00	25,000.00	19,500.00	25,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Electric Parts	1.0000	25,000.00	25,000.00
			Manager Totals	$25,000.00

Supplies Totals	$59,583.00	$25,000.00	$19,500.00	$25,000.00	0%	$0.00
Services and Supplies Totals	$80,583.00	$75,000.00	$44,500.00	$76,500.00	2%	$1,500.00
Division **55 - Electric Vehicles** Totals	$80,583.00	$75,000.00	$44,500.00	$76,500.00	2%	$1,500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **56 - Water Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.56-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.56-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.56-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.56-573	Outside Repair & Maintenance - Vehicles	5,000.00	1,500.00	500.00	1,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Water Outside Repairs	1.0000	1,500.00	1,500.00
			Manager Totals	$1,500.00

	Services & Charges Totals	$5,000.00	$1,500.00	$500.00	$1,500.00	0%	$0.00
Supplies							
640.86.56-542	Vehicles, Parts and Equipment	19,400.00	15,200.00	10,000.00	9,500.00	(38)	(5,700.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Water Parts	1.0000	9,500.00	9,500.00
			Manager Totals	$9,500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**56 - Water Vehicles**						
EXPENSE							
	Supplies Totals	$19,400.00	$15,200.00	$10,000.00	$9,500.00	(38%)	($5,700.00)
	Services and Supplies Totals	$24,400.00	$16,700.00	$10,500.00	$11,000.00	(34%)	($5,700.00)
	Division **56 - Water Vehicles** Totals	$24,400.00	$16,700.00	$10,500.00	$11,000.00	(34%)	($5,700.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **57 - Sewer Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.57-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.57-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.57-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.57-573	Outside Repair & Maintenance - Vehicles	9,000.00	11,000.00	11,000.00	15,000.00	36	4,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Sewer Outside Repairs	1.0000	15,000.00	15,000.00
			Manager Totals	$15,000.00

	Services & Charges Totals	$9,000.00	$11,000.00	$11,000.00	$15,000.00	36%	$4,000.00
Supplies							
640.86.57-542	Vehicles, Parts and Equipment	29,693.00	24,600.00	15,750.00	27,000.00	10	2,400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Sewer Parts	1.0000	27,000.00	27,000.00
			Manager Totals	$27,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**57 - Sewer Vehicles**						
EXPENSE							
	Supplies Totals	$29,693.00	$24,600.00	$15,750.00	$27,000.00	10%	$2,400.00
	Services and Supplies Totals	$38,693.00	$35,600.00	$26,750.00	$42,000.00	18%	$6,400.00
	Division **57 - Sewer Vehicles** Totals	$38,693.00	$35,600.00	$26,750.00	$42,000.00	18%	$6,400.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **58 - Refuse Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.58-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.58-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.58-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.58-573	Outside Repair & Maintenance - Vehicles	12,500.00	18,300.00	18,300.00	14,640.00	(20)	(3,660.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Refuse Outside Repairs	1.0000	14,640.00	14,640.00
			Manager Totals	$14,640.00

	Services & Charges Totals	$12,500.00	$18,300.00	$18,300.00	$14,640.00	(20%)	($3,660.00)
Supplies							
640.86.58-542	Vehicles, Parts and Equipment	71,835.00	52,300.00	47,500.00	60,000.00	15	7,700.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Refuse Parts	1.0000	60,000.00	60,000.00
			Manager Totals	$60,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**58 - Refuse Vehicles**						
EXPENSE							
	Supplies Totals	$71,835.00	$52,300.00	$47,500.00	$60,000.00	15%	$7,700.00
	Services and Supplies Totals	$84,335.00	$70,600.00	$65,800.00	$74,640.00	6%	$4,040.00
	Division **58 - Refuse Vehicles** Totals	$84,335.00	$70,600.00	$65,800.00	$74,640.00	6%	$4,040.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **59 - Engineering Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.59-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.59-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.59-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.59-573	Outside Repair & Maintenance - Vehicles	1,000.00	1,000.00	.00	800.00	(20)	(200.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Engineering Outside Repairs	1.0000	800.00	800.00
			Manager Totals	$800.00

	Services & Charges Totals	$1,000.00	$1,000.00	$0.00	$800.00	(20%)	($200.00)
Supplies							
640.86.59-542	Vehicles, Parts and Equipment	5,603.00	1,150.00	1,000.00	1,500.00	30	350.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Engineering Parts	1.0000	1,500.00	1,500.00
			Manager Totals	$1,500.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**59 - Engineering Vehicles**						
EXPENSE							
	Supplies Totals	$5,603.00	$1,150.00	$1,000.00	$1,500.00	30%	$350.00
	Services and Supplies Totals	$6,603.00	$2,150.00	$1,000.00	$2,300.00	7%	$150.00
Division	**59 - Engineering Vehicles** Totals	$6,603.00	$2,150.00	$1,000.00	$2,300.00	7%	$150.00
Department	**86 - Fleet Services** Totals	$1,182,377.00	$1,093,012.00	$1,083,950.00	$1,449,731.00	33%	$356,719.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
640.88.01-800	Depreciation	.00	.00	.00	.00		.00
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Department **88 - Depreciation** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Department 99 - Transfers							
Division **01 - Department Wide**							
Transfers							
640.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
640.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Department **99 - Transfers** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	EXPENSE TOTALS	$1,182,377.00	$1,093,012.00	$1,083,950.00	$1,449,731.00	33%	$356,719.00
	Fund **640 - Fleet Services Fund** Totals						
	REVENUE TOTALS	$1,082,825.00	$960,510.00	$970,760.00	$1,390,670.00	45%	$430,160.00
	EXPENSE TOTALS	$1,182,377.00	$1,093,012.00	$1,083,950.00	$1,449,731.00	33%	$356,719.00
	Fund **640 - Fleet Services Fund** Totals	($99,552.00)	($132,502.00)	($113,190.00)	($59,061.00)	(55%)	$73,441.00

DEPARTMENT NARRATIVE

POLICE, FIRE, AND IMRF PENSION PLANS

Mission Statement/Purpose

The Village of Winnetka offers three pension plans to eligible employees based on State statute. Sworn police and fire personnel participate in the Police and Fire Pension Funds, respectively, while all other full-time and certain part-time municipal workers participate in the Illinois Municipal Retirement Fund (IMRF). While the Police and Fire Pension Funds have their assets held by the Village, IMRF's assets are held in a statewide trust comprising most municipalities, park districts, library boards, and forest preserve districts.

The recommended and actual contributions for the Police and Fire pension funds are determined annually by an enrolled actuary and Village staff, while the annual Village contribution rate to IMRF is determined once a year by IMRF personnel. All three plans require employees to contribute a certain percentage of their earnings. Pension fund assets are invested so they grow over time and reduce the unfunded pension liabilities of each plan. The Police and Fire pension funds are managed by two lower Village boards in conjunction with an investment advisor. The current discount investment rate of return used for funding these two plans is assumed at 7.25%. IMRF assets are invested by IMRF with an assumed rate of return of 7.25%. In 2022, the investments of the Fire and Police pension funds were consolidated with all other municipal pensions (excluding Chicago) into the state-wide Firefighters' Pension Investment Fund and the Illinois Police Officers' Pension Investment Fund.

Current Year Department Accomplishments

- Completed second full year with consolidated investment funds.
- Provided updates to the Village Council on the funding status, investment performance and status of consolidation for the Fire and Police pension funds.

Fiscal Year 2025 Proposed Department Objectives

Objective	Action Steps	Timeframe
Monitor investments of the newly created consolidated investment boards.	• Monitor progress of the investment boards.	12/31/25
Monitor pension legislation and consolidated investment funds to ensure funds are operating as proposed and intended.	• Evaluate investments and make sure Village funds are properly accounted and segregated as the Village's. • Determine who's responsible for actuarial assumptions, funding levels, actuary reports etc.	12/31/25
Establish and revise public safety pension board rules.	• Evaluate current rules for both the Police and Fire pension boards. • Work with the Boards' professional consultants to revise rules in full compliance with the changing legislative landscape.	12/31/25

Fiscal Year 2024 Department Objectives Review

Objective	December 31st, 2024 Anticipated Completion Status
Monitor investments of the newly created consolidated investment boards.	Complete
Monitor pension legislation and consolidated investment funds to ensure funds are operating as proposed and intended.	Complete
Establish and revise public safety pension board rules.	In Progress

Financial Summary

Police and Fire Pension Funds Note: IMRF assets are held by IMRF	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 12,626,266	$ 8,144,511	$ 9,821,801	$ 7,994,892	-1.8%	-18.6%
Expenses	$ (5,795,155)	$ (5,597,448)	$ (5,911,645)	$ (6,171,828)	10.3%	4.4%
Net Operating Income (loss)	$ 6,831,111	$ 2,547,063	$ 3,910,156	$ 1,823,064	-28.4%	-53.4%
Operating Expense Detail						
Pensions	$ 5,635,210	$ 5,471,248	$ 5,836,645	$ 6,045,628	10.5%	3.6%
Services and Supplies	$ 159,945	$ 126,200	$ 75,000	$ 126,200	0.0%	68.3%
	$ 5,795,155	$ 5,597,448	$ 5,911,645	$ 6,171,828		
Net Fund Income (loss)	$ 6,831,111	$ 2,547,063	$ 3,910,156	$ 1,823,064	-28.4%	-53.4%

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 800 - Police Pension Fund							
REVENUE							
Property Tax							
800-401.30	Property Tax Police Pension	.00	.00	.00	.00		.00
	Property Tax Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Intergovernmental Revenue							
800-430.10	Shared Revenue Replacement Tax	.00	.00	.00	.00		.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue							
800-485.05	Pension Contributions Employer Contributions	1,188,074.00	1,336,136.00	1,336,136.00	1,135,073.00	(15)	(201,063.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2024 Tax Levy	1.0000	1,135,073.00	1,135,073.00
			Manager Totals	$1,135,073.00

800-485.10	Pension Contributions Employee Contributions	264,779.00	284,131.00	284,131.00	305,382.00	7	21,251.00
	Other Revenue Totals	$1,452,853.00	$1,620,267.00	$1,620,267.00	$1,440,455.00	(11%)	($179,812.00)
Interest Income							
800-460.05	Interest Interest on Investments	2,784,350.00	2,297,710.00	2,975,000.00	2,502,205.00	9	204,495.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	$37,069,688 @ 6.75% (2023 ACFR)	1.0000	2,502,205.00	2,502,205.00
			Manager Totals	$2,502,205.00

800-461.05	Investment Income Realized Gain/Loss	.00	.00	.00	.00		.00
800-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00
	Interest Income Totals	$2,784,350.00	$2,297,710.00	$2,975,000.00	$2,502,205.00	9%	$204,495.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 800 - Police Pension Fund							
REVENUE							
	REVENUE TOTALS	$4,237,203.00	$3,917,977.00	$4,595,267.00	$3,942,660.00	1%	$24,683.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 800 - Police Pension Fund							
Department 95 - Police Pension							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Pensions							
800.95.01-519	Pensions	2,531,370.00	2,607,312.00	2,864,030.00	2,935,308.00	13	327,996.00

Position Transactions

Level	*Position*	*Type*	*Code*		*Total Amount*
Manager	959999 - Police Pension Budget Only	Earnings			2,935,308.00
				Manager Totals	$2,935,308.00

800.95.01-595	Pension Contribution Refunds	50,000.00	50,000.00	25,000.00	50,000.00		.00

Position Transactions

Level	*Position*	*Type*	*Code*		*Total Amount*
Manager	959999 - Police Pension Budget Only	Earnings			50,000.00
				Manager Totals	$50,000.00

Pensions Totals	$2,581,370.00	$2,657,312.00	$2,889,030.00	$2,985,308.00	12%	$327,996.00
Salary and Benefits Totals	$2,581,370.00	$2,657,312.00	$2,889,030.00	$2,985,308.00	12%	$327,996.00

Services and Supplies

Services & Charges

800.95.01-551	Consulting Services	48,650.00	40,450.00	25,000.00	40,450.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Actuarial services	1.0000	10,000.00	10,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 800 - Police Pension Fund								
Department 95 - Police Pension								
Division **01 - Department Wide**								
EXPENSE								
Manager	Administrative services					1.0000	5,000.00	5,000.00
Manager	Benefit calculations					1.0000	1,000.00	1,000.00
Manager	Fiduciary liability insurance					1.0000	8,700.00	8,700.00
Manager	Pension services administration contract					1.0000	10,000.00	10,000.00
Manager	State compliance fee					1.0000	5,750.00	5,750.00
							Manager Totals	$40,450.00
800.95.01-553	Legal Services	20,000.00	20,000.00	10,000.00	20,000.00		.00	
800.95.01-581	Training & Travel	2,500.00	2,500.00	1,250.00	2,500.00		.00	
	Services & Charges Totals	$71,150.00	$62,950.00	$36,250.00	$62,950.00	0%	$0.00	
	Services and Supplies Totals	$71,150.00	$62,950.00	$36,250.00	$62,950.00	0%	$0.00	
	Division **01 - Department Wide** Totals	$2,652,520.00	$2,720,262.00	$2,925,280.00	$3,048,258.00	12%	$327,996.00	
	Department **95 - Police Pension** Totals	$2,652,520.00	$2,720,262.00	$2,925,280.00	$3,048,258.00	12%	$327,996.00	
	EXPENSE TOTALS	$2,652,520.00	$2,720,262.00	$2,925,280.00	$3,048,258.00	12%	$327,996.00	
	Fund **800 - Police Pension Fund** Totals							
	REVENUE TOTALS	$4,237,203.00	$3,917,977.00	$4,595,267.00	$3,942,660.00	1%	$24,683.00	
	EXPENSE TOTALS	$2,652,520.00	$2,720,262.00	$2,925,280.00	$3,048,258.00	12%	$327,996.00	
	Fund **800 - Police Pension Fund** Totals	$1,584,683.00	$1,197,715.00	$1,669,987.00	$894,402.00	(25%)	($303,313.00)	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 810 - Fire Pension Fund							
REVENUE							
Property Tax							
810-401.35	Property Tax Fire Pension	.00	.00	.00	.00		.00
	Property Tax Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Intergovernmental Revenue							
810-430.10	Shared Revenue Replacement Tax	.00	.00	.00	.00		.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue							
810-485.05	Pension Contributions Employer Contributions	1,602,287.00	1,760,416.00	1,760,416.00	1,561,347.00	(11)	(199,069.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2024 Tax Levy	1.0000	1,561,347.00	1,561,347.00
			Manager Totals	$1,561,347.00

810-485.10	Pension Contributions Employee Contributions	249,394.00	252,773.00	252,773.00	277,540.00	10	24,767.00
	Other Revenue Totals	$1,851,681.00	$2,013,189.00	$2,013,189.00	$1,838,887.00	(9%)	($174,302.00)
Interest Income							
810-460.05	Interest Interest on Investments	2,661,988.00	2,213,345.00	3,213,345.00	2,213,345.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	$32,790,277 @ 6.75% (2022 ACFR)	1.0000	2,213,345.00	2,213,345.00
			Manager Totals	$2,213,345.00

810-461.05	Investment Income Realized Gain/Loss	.00	.00	.00	.00		.00
810-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00
	Interest Income Totals	$2,661,988.00	$2,213,345.00	$3,213,345.00	$2,213,345.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 810 - Fire Pension Fund							
REVENUE							
	REVENUE TOTALS	$4,513,669.00	$4,226,534.00	$5,226,534.00	$4,052,232.00	(4%)	($174,302.00)

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund 810 - Fire Pension Fund							
Department 96 - Fire Pension							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Pensions							
810.96.01-519	Pensions	2,683,437.00	2,763,936.00	2,922,615.00	3,010,320.00	9	246,384.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	969999 - Fire Pension Budget	Earnings		3,010,320.00
			Manager Totals	$3,010,320.00

810.96.01-595	Pension Contribution Refunds	50,000.00	50,000.00	25,000.00	50,000.00		.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	969999 - Fire Pension Budget	Earnings		50,000.00
			Manager Totals	$50,000.00

Pensions Totals	$2,733,437.00	$2,813,936.00	$2,947,615.00	$3,060,320.00	9%	$246,384.00
Salary and Benefits Totals	$2,733,437.00	$2,813,936.00	$2,947,615.00	$3,060,320.00	9%	$246,384.00

Services and Supplies

Services & Charges

810.96.01-551	Consulting Services	37,750.00	40,750.00	22,500.00	40,750.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Actuarial Services	1.0000	10,000.00	10,000.00

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change	
Fund 810 - Fire Pension Fund								
Department 96 - Fire Pension								
Division **01 - Department Wide**								
EXPENSE								
Manager	Administrative services					1.0000	5,000.00	5,000.00
Manager	Benefit calculations					1.0000	1,000.00	1,000.00
Manager	Fiduciary liability insurance					1.0000	9,000.00	9,000.00
Manager	Pension services administration contract					1.0000	10,000.00	10,000.00
Manager	State compliance fee					1.0000	5,750.00	5,750.00
							Manager Totals	$40,750.00
810.96.01-553	Legal Services	20,000.00	20,000.00	15,000.00	20,000.00		.00	
810.96.01-581	Training & Travel	2,500.00	2,500.00	1,250.00	2,500.00		.00	
	Services & Charges Totals	$60,250.00	$63,250.00	$38,750.00	$63,250.00	0%	$0.00	
	Services and Supplies Totals	$60,250.00	$63,250.00	$38,750.00	$63,250.00	0%	$0.00	
	Division **01 - Department Wide** Totals	$2,793,687.00	$2,877,186.00	$2,986,365.00	$3,123,570.00	9%	$246,384.00	
	Department **96 - Fire Pension** Totals	$2,793,687.00	$2,877,186.00	$2,986,365.00	$3,123,570.00	9%	$246,384.00	
	EXPENSE TOTALS	$2,793,687.00	$2,877,186.00	$2,986,365.00	$3,123,570.00	9%	$246,384.00	
	Fund **810 - Fire Pension Fund** Totals							
	REVENUE TOTALS	$4,513,669.00	$4,226,534.00	$5,226,534.00	$4,052,232.00	(4%)	($174,302.00)	
	EXPENSE TOTALS	$2,793,687.00	$2,877,186.00	$2,986,365.00	$3,123,570.00	9%	$246,384.00	
	Fund **810 - Fire Pension Fund** Totals	$1,719,982.00	$1,349,348.00	$2,240,169.00	$928,662.00	(31%)	($420,686.00)	
	Net Grand Totals							
	REVENUE GRAND TOTALS	$8,750,872.00	$8,144,511.00	$9,821,801.00	$7,994,892.00	(2%)	($149,619.00)	
	EXPENSE GRAND TOTALS	$5,446,207.00	$5,597,448.00	$5,911,645.00	$6,171,828.00	10%	$574,380.00	

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	2024 Adopted Budget	2024 Estimated Amount	2025 Manager	FY 2024 to FY 2025 Budget % Change	FYE 2024 to FY 2025 Budget Dollar Change
Fund	**810 - Fire Pension Fund**						
Department	**96 - Fire Pension**						
Division	**01 - Department Wide**						
EXPENSE							
	Net Grand Totals	$3,304,665.00	$2,547,063.00	$3,910,156.00	$1,823,064.00	(28%)	($723,999.00)

FINANCIAL AND FUND BALANCE POLICIES

Core Financial Policy

The Village's core financial policy is to maintain its long-standing tradition of fiscal discipline and stewardship while delivering high levels of municipal services and investing in the infrastructure on a pay-as-you-go basis. This guiding principle ensures that the Village delivers a high level of services and minimizes increases in operating expenses. The Village's fiscal prudence has earned it a Aaa bond rating, reduced the Village's portion of the property tax bill, ensured a steady and predictable revenue stream, and resulted in very little debt.

Revenue Polices

Ideal revenue sources have the following characteristics:

1. They should be stable and predictable to allow the Village to implement its long-range financial goals without being forced to suddenly reduce Village services, to dramatically decrease infrastructure investments, and/or to unexpectedly decrease cash reserves to fund operations.
2. To the greatest extent possible, they should be able to grow in tandem with costs. Many increases in costs (e.g., health insurance, property insurance, pension benefits, etc.) are beyond the control of the Village, and thus a growing revenue base is required to offset these increasing costs.

Tax Levy Policy Statement

Background:

As a non-home rule community, the annual increase in the Village's property tax revenue was limited by State law to the rate of inflation or 5%, whichever was less (State "tax cap" law.) Now that the Village is a home rule municipality through a successful voter referendum on April 5, 2005, the Village Council can set the property tax levy at any amount it deems appropriate.

The Village uses its property tax revenues to fund a large percentage of the General Fund operating costs, pension amortization costs, and the refuse utility.

This policy honors the spirit of the Village's home rule discussion to continue the tradition of fiscal prudence based upon the following concepts:

-continue to operate within the non-home rule tax cap limitations;
-continue fiscal restraint in setting rates for revenue sources that are not capped;
-continue efforts to restrain increases in operating expenses;
-continue focus on being more efficient and cost effective;
-continue policies to maintain a Aaa bond rating.

This policy strives to maintain the delicate balance of preserving the Village's solid financial foundation while continuing to set property tax levies that are equal to or less than the limits allowed by the tax cap law and delivering high levels of service, including making infrastructure improvements.

Tax Levy Recommendations:

The current Village Council recommends reviewing, analyzing and considering the following objectives when setting the Village tax levy, keeping in mind the ultimate goal to set Winnetka's total property tax levy at or less than the maximum levy authorized by tax caps:

1. Continue to tightly control increases in operating expenses.

2. Continue to explore ways to diversify General Fund revenue sources.

3. Carefully plan the Village's Five-Year Capital Improvement Program.

4. Continue to calculate potential property tax revenues from new development to determine if the Village needs these additional revenues to balance its budget.

5. Review the following information to prepare for setting the property tax levy amount in December as required by State law.

    a) Determine if the State Legislature has increased Police or Fire pension benefits in the last year and whether the Village must increase the property tax levy in order to keep these pension funds actuarially sound.

    b) Update all General Fund revenue estimates and assess any adverse, major expense developments during the first six months of the current fiscal year.

Winnetka leadership is committed to maintaining the Village's long-standing tradition of sound fiscal discipline and stewardship while delivering high levels of municipal services and investing in the community's infrastructure. By working together, the Village Council, Village Administration, business community and residents will ensure a strong, healthy, vibrant Village for future generations of Winnetkans.

Fees:

When the Village charges fees, such as building permit fees, they should be set to recover the cost of providing the specific service.

Utility Rates:

Retail electric, water, sanitary, and storm sewer rates for Winnetka residents are set by using a cost-of-service analysis. This ensures an equitable allocation of revenue requirements to the various customer classifications.

The Village provides water outside its corporate limits to the Village of Northfield and individual residents in the Woodley Road area. The Northfield water rates are established by contract and are based on the market rate of wholesale water being sold from one Village to another. Unincorporated customers, like the Woodley Road residents, pay a higher water rate, as it is standard practice for Villages to charge more to residents of unincorporated areas.

Policies for Operating Expenses

Increases in operating expenditures generally should be equal to increases in revenues unless specific Council action is taken to increase or reduce cash balances.

Personnel expenses are the most expensive cost center in the Village's budget. A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. In order to preserve a stable workforce, the Village compensates its employees fairly and in keeping with the salaries and benefits offered by other nearby villages.

In terms of funding public safety pensions, the Village seeks to fund at least 100% of the annual contribution amount calculated by professional actuaries. It is the Village's philosophy to seek 100% funding, over time, using reasonable assumptions and the entry age normal method of calculating Village contribution amounts.

State law requires a contribution based on 90% funding under the Projected Unit Credit Method, which can be back-weighted in terms of Village contributions.

Capital Improvement Policies

Except under extraordinary circumstances, the Village will continue to maintain and upgrade its infrastructure via routine capital improvements projects on a pay-as-you-go basis. This allows the Village to invest all its financial resources into the capital improvement project without incurring interest payments.

For mega-projects such as storm sewers, parking decks, large scale redevelopment, streetscape, etc., the Village will utilize cash reserves to the extent possible. These cash reserves are increased through careful and conservative management of the Village's budget in anticipation of the need to undertake such projects.

The core planning tool for investing in the infrastructure is the Village's Five-year Capital Improvement Plan, which is updated annually for the General, MFT, Village Facilities, Business District Revitalization Water, Electric, Refuse, Sanitary Sewer, and Stormwater Sewer Funds. The historical record indicates that the following levels of investment are required to properly maintain the Village's infrastructure:

General Fund:	From $3.5 to $4.5 million per year
Electric Fund:	Annual depreciation rate
Water Fund:	$2.465 million a year (100 yr replacement) – per 2017 rate study
Sewer Fund:	Annual depreciation rate

Debt Policies

Village residents call for quality infrastructure. Consequently, staff budget capital and infrastructure expenditures for facilities, roadways, sidewalks, equipment, vehicles, electric, water, sewer, and refuse. The costs associated with acquiring and improving many long-term capital assets are met primarily with fund balance, but occasionally the Village will elect to issue debt. The Village reviews existing obligation structure, current and projected surplus from operations and future liability levels before making decisions to issue new debt.

The only current outstanding Village debt is related to stormwater improvements, which consists of a 2020 General Obligation (GO) Refunding issue totaling $12,035,000. Because the principal and interest payments on this debt are covered by stormwater utility fee revenues, the property tax component of the repayment has been abated annually.

The Village has consistently retained a Aaa bond rating with a "Stable Outlook". Rating agencies cite the following credit strengths as factors in determining past ratings:

- Very affluent tax base located north of Chicago.
- Significant financial flexibility afforded by the village's status as a home rule unit.
- History of positive financial operations and maintenance of very strong reserve levels.
- Modest direct debt burden with all debt being paid from self-supporting enterprises.

Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin. "The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property…(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent:…indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum…shall not be included in the foregoing percentage amounts." To date the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

General Budgeting Policies and Procedures

1. Target and maintain an appropriate fund balance in each fund.
2. Maintain a balanced operational budget, which is defined as avoiding drawdown of fund balance from regular operations by ensuring that regular revenue meets or exceeds the budgeted amount for regular expenditures. The Village does not rely on one-time or non-recurring revenue sources in its definition of a balanced budget.
3. Maintain an open, well-communicated budget process.
   a) The budget documents are filed with the Library for public use. All meetings are open to the public. A summary of the budget is posted on the Village's website.
4. The proposed budget is presented using Generally Accepted Accounting Principles, (GAAP). Historical information is restated, when necessary, to aid in meaningful comparisons.
5. The budgetary basis for each fund will match the basis used in audited financial statements. Modified accrual is used for government funds and accrual is used for all other funds.

Budget Process/Calendar

The Village's budget planning cycle consists of a number of distinct steps. The budget process is coordinated annually by the Finance Department in conjunction with the Village Manager's Office. The process normally starts in late summer and concludes with the approval of the budget and tax levy by the Village Council in December. Major milestones in the budget process include:

June-July:	Finance/Village Manager kickoff meeting to discuss budget overview and policy goals.
July:	Village-wide training on the organization's ERP budgeting platform.
August:	Budget data entry is opened to all departments.
August:	Five-year Capital Plan revisions received by Finance.
August:	Finance Department calculates payroll budget based on data provided by Departments.
September:	Budget data entry is closed to departments. Draft budget numbers finalized by the Finance Department.
September:	Village Manager's Office and Finance Department meets with individual departments to discuss proposed budgets.
September:	Proposed budget numbers finalized by the Village Manager.
October:	Finance Department prepares budget document.
November:	Village Council holds budget review sessions with staff and residents of the Village.
December:	Village Council formally introduces budget resolution and tax levy ordinance.
December:	Village Council adopts the budget for the fiscal year beginning on January 1st and the tax levy for the upcoming year.

December: Village Staff files the approved budget and tax levy with Cook County, Illinois.

Budget Amendments

It is the practice and policy of the Village to avoid budget amendments whenever possible by budgeting strategically during the regular budget process. To that end, each year the budget includes a contingency expense that is approved by the Village Council as part of the budget process. The contingency expense can be used to pay for unforeseen items, salary adjustments resulting from collective bargaining agreements, or ongoing projects that may have been advanced or delayed from a previous fiscal year. The Village Council has significant strategic input as to when the contingency is employed.

In the event a budget amendment is required, however, the Council would direct Staff to prepare a resolution authorizing the budget changes by fund, line item, and dollar amount. Such resolution would be adopted by the Village Council in an open meeting.

Fund Balance / Net Assets Policy

This budget document was prepared on a measurement basis of fund balance and net assets versus cash balances. In most cases, cash balances are very similar to fund balances. In the insurance funds, there can be a notable difference between cash balances and fund balance, as the Village can have significant liabilities in these funds that are paid off over many years, such as the Village's obligations to injured workers.

The Fund Balance/Net Assets Policy serves as a guide for policy makers and does not by itself mandate any Council action. When the fund balance is significantly above the desired level, the Council can keep fees and taxes lower. Additionally, capital improvements can be funded from reserve balances above the minimum threshold.

When fund balances are below the desired levels, it is a signal to policy-makers that corrective action might be desirable. Corrective action could include lowering expenses, increasing revenues, deferring capital improvements, or making policy changes to rebuild fund equity. As with many policies, there is some judgment involved.

Purpose

A Fund Balance/Net Assets Policy establishes a minimum end-of-year fund balance/net assets target for select funds, as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and ensure that the Village will be able to respond to emergencies with fiscal strength. Additionally, detailing the availability of fund balance increases the ability of financial statement users to understand the availability of resources.

It is the Village's philosophy to support long-term financial strategies, where fiscal strength and sustainability are high priorities, while also building funds for capital projects. It is essential to maintain adequate levels of fund balance/net assets to mitigate current and future risks and provide operational flexibility to respond to fiscal challenges over time without large tax or fee changes.

Fund balance/net asset levels are also crucial considerations in long-term financial planning. Credit rating agencies also monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate continued creditworthiness.

Definitions

Governmental Funds

The fund balance will be composed of three primary categories:

1) Non-spendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, deposits, land held for resale and endowments).

2) Restricted Fund Balance – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

3) Unrestricted Fund Balance – is made up of three components:

   A) Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Council action. The same action is required to remove the commitment of fund balance.

   B) Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Council action.

   C) Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of a tentative management plan.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Government assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

Proprietary Funds

Proprietary funds include enterprise and internal service funds. The net assets are composed of three primary categories:

1) Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund's net assets that reflects the fund's net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.

2) Restricted Net Assets – portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).

3) Unrestricted Net Assets – portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

Authority

Governmental Funds

Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Council. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Government's intent to use fund balance for a specific purpose. The authority may be delegated to members of the management team by the Council.

Minimum Unrestricted Fund Balance Levels

General Fund

Purpose – Is a major fund and the general operating fund of the Government. It is used to account for all activities that are not accounted for in another fund.

Fund Balance – Unrestricted fund balance targets should represent no less than six months of operating expenditures. Balances above the maximum may be transferred to other funds or invested in capital projects at the Council's discretion.

Special Revenue Fund

Purpose - Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Financing – Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.

Fund Balance – Derived from property taxes (other another restricted revenue source); therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at a minimum level of 50% of annual budgeted revenues.

Debt Service Fund

Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Financing – The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.

Fund Balance – Derived from property taxes; therefore, legally restricted. Any fund balance accumulation should not exceed the future principal and interest payments due.

Capital Projects Fund

Purpose - Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding proprietary fund capital outflows.

Financing – Debt financing, grants, or inter-fund transfers are used to finance projects.

Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds.

Proprietary Funds

Enterprise Funds

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing – User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance.

Current Assets minus Current Liabilities should represent no less than four months of budgeted operating expenses.

Internal Service Funds

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund.

The focus of internal service fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to a business in the private sector. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Government on a cost-reimbursement basis.

Financing – User fees charged to other departments, funds, or component units, or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Council and management (excluding debt service and capitalized asset expenses).

Unrestricted net asset targets should represent no less than four months of budgeted operating expenses. Unrestricted net assets for the health insurance fund should equal two months of IPBC invoices.

Insurance type funds should have additional unrestricted net asset targets reflecting the fact that these funds may finance significant risks and can have variability based on claims experience. The following amounts are established as additional net asset amounts that should be added to the four months of expenses base amount for the funds indicated:

Worker’s Compensation – Four months of operating expenses plus 100% of one self-insured $250,000 loss.

Liability Fund – Four months of operating expenses plus 100% of one self-insured $100,000 loss.

Health Insurance – no additional amount needed.

Other Considerations

In establishing the above policies for unrestricted fund balance/net asset levels, the Government considered the following factors:

- The predictability of the Government's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)

- The Government's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)

- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)

- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)

- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose)

If any of the above factors materially change, the Village Staff is charged with reviewing the current unrestricted fund balance/net asset levels and suggesting changes, if needed, to the Village Council for their consideration.

SUPPLEMENTAL BUDGET INFORMATION

Exhibits:

A. Property Tax Levy Calculations

B. History of Tax Levy by Use

C. Tax Levy History and Projections

D. Pension Funding Levels and Policies

E. Glossary



Exhibit A

Village of Winnetka
Schedule of Property Tax Levy Calculations

Tax Levy Category	2023 Actual Tax Levy	2024 Proposed Tax Levy	$ - Change	% - Change
General Fund:				
Corporate*	$12,661,625	$13,602,577	$940,952	7.432%
Other Funds:				
Police Pension	$1,336,136	$1,135,073	($201,063)	-15.048%
Fire Pension	$1,760,416	$1,561,347	($199,069)	-11.308%
Total Village-wide Tax Levy	$15,758,177	$16,298,997	$540,820	**3.432%**
Less: New Development @ 0.482%		($75,954)	($75,954)	-0.482%
Existing Tax Payer Increase	$15,758,177	$16,223,043	$464,866	**2.950%**

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 88.42%	Village 11.58%	2.95% Change / Village
$10,000	$8,842	$1,158	$34
$15,000	$13,263	$1,737	$51
$20,000	$17,684	$2,316	$68
$25,000	$22,105	$2,895	$85
$30,000	$26,526	$3,474	$102
$35,000	$30,947	$4,053	$120
$40,000	$35,368	$4,632	$137
$50,000	$44,210	$5,790	$171
$60,000	$53,052	$6,948	$205

* Included in the Corporate fund levy is $1.1 million levied for the Business District Revitalization Fund.

Note: New development is calculated based on $8,491,414 or .482% of new value identified in the 2023 Cook County Agency Tax Rate Report. Last year new property value totaled $20,433,227.
https://www.cookcountyclerkil.gov/service/tax-agency-reports

Exhibit B

Village of Winnetka
History of Tax Levy By Use

Tax Levy Year	Total Levy	% Change	(See Note) Corporate	% Change	Police Pension	% Change	Fire Pension	% Change	Refuse	% Change	Debt	% Change
2025 Projected	$17,032,452	4.50%	$14,214,693	4.50%	$1,186,151	4.50%	$1,631,608	4.50%	$0		$0	
2024 Proposed	$16,298,997	3.43%	$13,602,577	7.43%	$1,135,073	-15.05%	$1,561,347	-11.31%	$0		$0	
2023 Actual	$15,758,177	2.93%	$12,661,625	1.53%	$1,336,136	8.09%	$1,760,416	9.87%	$0		$0	
2022	$15,309,260	0.5%	$12,470,870	-1.7%	$1,236,103	4.0%	$1,602,287	18.2%	$0		$0	
2021	$15,236,127	0.5%	$12,691,921	2.0%	$1,188,074	-8.0%	$1,356,132	-4.9%	$0		$0	
2020	$15,161,834	0.8%	$12,445,282	9.6%	$1,291,013	-24.9%	$1,425,539	-27.6%	$0		$0	
2019	$15,047,473	2.3%	$11,358,709	-1.2%	$1,720,195	13.2%	$1,968,569	8.2%	$0		$0	
2018	$14,838,985	1.7%	$11,499,944	11.2%	$1,519,805	2.1%	$1,819,236	2.4%	$0	-100.0%	$0	
2017	$14,706,625	0.8%	$10,341,506	0.2%	$1,488,956	2.9%	$1,776,163	3.1%	$1,100,000	0.0%	$0	
2016	$14,589,906	1.2%	$10,320,066	-2.2%	$1,446,664	10.6%	$1,723,176	18.7%	$1,100,000	0.0%	$0	
2015	$14,416,903	0.8%	$10,557,155	-1.1%	$1,308,146	14.2%	$1,451,602	5.0%	$1,100,000	0.0%	$0	
2014	$14,302,483	0.6%	$10,675,483	0.9%	$1,145,000	5.0%	$1,382,000	5.0%	$1,100,000	0.0%	$0	-100.0%
2013	$14,222,477	2.5%	$10,578,861	1.4%	$1,090,000	8.0%	$1,316,000	10.5%	$1,100,000	0.0%	$137,616	-0.6%
2012	$13,875,587	3.0%	$10,436,990	3.0%	$1,009,152	1.7%	$1,191,031	7.4%	$1,100,000	0.0%	$138,414	-0.3%
2011	$13,472,400	2.8%	$10,132,173	1.7%	$992,534	3.5%	$1,108,794	17.9%	$1,100,000	0.0%	$138,899	-0.1%
2010	$13,105,359	2.8%	$9,966,820	4.2%	$959,387	-4.7%	$940,074	0.4%	$1,100,000	0.0%	$139,078	0.1%
2009	$12,748,404	1.7%	$9,566,301	0.6%	$1,006,480	37.7%	$936,668	12.2%	$1,100,000	-17.0%	$138,955	0.3%
2008	$12,535,305	4.7%	$9,505,770	3.8%	$731,000	8.3%	$835,000	14.4%	$1,325,000	3.9%	$138,535	0.5%
2007	$11,972,591		$9,154,768		$675,000		$730,000		$1,275,000		$137,823	

Note:
Includes IMRF pension and Social Security / Medicare tax levies in 2010 and prior years.

Village of Winnetka
Tax Levy History and Projections

	Non-Home Rule Calculations				Actual Levy		$'s Less Than NHR Limit	
	CPI Increase	New Develop.	Total	**Max. Levy** Possible (Excludes SSA's)	**Actual** Levy	% From PY	$'s Under Max. This Year	$'s Under Max. Cumulative
2005 Actual *	3.30%	*1.80%*	5.10%	$11,031,772	$10,969,000	4.50%	$62,772	$62,772
2006 Actual	3.40%	*1.90%*	5.30%	$11,616,456	$11,435,181	4.25%	$181,275	$244,047
2007 Actual	2.50%	*1.80%*	4.30%	$12,115,964	$11,972,591	4.70%	$143,373	$387,420
2008 Actual	4.10%	*1.90%*	6.00%	$12,842,922	$12,535,303	4.70%	$307,619	$695,039
2009 Actual	0.10%	*1.20%*	1.30%	$13,009,880	$12,748,403	1.70%	$261,477	$956,516
2010 Actual	2.70%	*0.90%*	3.60%	$13,478,236	$13,105,359	2.80%	$372,877	$1,329,393
2011 Actual	1.50%	*0.90%*	2.40%	$13,801,714	$13,472,400	2.80%	$329,314	$1,658,707
2012 Actual	3.00%	*0.80%*	3.80%	$14,326,179	$13,875,587	2.99%	$450,592	$2,109,299
2013 Actual	1.70%	*0.70%*	2.40%	$14,670,007	$14,222,477	2.50%	$447,530	$2,556,829
2014 Acutal	1.50%	*1.30%*	2.80%	$15,080,767	$14,302,483	0.56%	$778,284	$3,335,113
2015 Actual	0.80%	*0.80%*	1.60%	$15,322,059	$14,416,903	0.80%	$905,156	$4,240,269
2016 Actual	0.70%	*1.20%*	1.90%	$15,613,178	$14,589,906	1.20%	$1,023,272	$5,263,541
2017 Actual	2.10%	*0.80%*	2.90%	$16,065,960	$14,706,625	0.80%	$1,359,335	$6,622,876
2018 Actual	2.10%	*0.90%*	3.00%	$16,547,939	$14,838,985	0.90%	$1,708,954	$8,331,830
2019 Actual	1.90%	*1.40%*	3.30%	$17,094,021	$15,047,473	1.41%	$2,046,548	$10,378,378
2020 Actual	2.30%	*0.76%*	3.06%	$17,617,098	$15,161,834	0.76%	$2,455,264	$12,833,642
2021 Actual	1.40%	*0.49%*	1.89%	$17,950,061	$15,236,127	0.49%	$2,713,934	$15,547,576
2022 Actual**	5.00%	*0.48%*	5.48%	$18,933,724	$15,309,260	0.48%	$3,624,464	$19,172,040
2023 Actual**	5.00%	*0.48%*	5.48%	$19,971,292	$15,758,177	0.48%	$4,213,115	$23,385,155
2024 Proposed	***3.40%***	***0.482%***	***3.882%***	***$20,746,578***	***$16,298,997***	***3.43%***	***$4,447,581***	***$27,832,736***
(2025 budget)					Less: Develop.	-0.48%		
					Net Increase	2.95%		
2025 Projected	***3.00%***	***1.50%***	***4.50%***	*$21,680,174*	$17,032,452	4.50%	$4,647,722	$32,480,458
(2026 budget)					Less: Develop.	-1.50%		
					Net Increase	3.00%		

* In 2005, the Village became home rule which removed tax caps. The Max. Levy Possible column reflects the maximum property tax levy the Village could receive if we were still operating under tax caps.

** The 2022 and 2023 non-home rule tax levy increase was capped at 5%. Actual annual change in CPI-U at December, 2021 and December 2022 is 7.0% and 6.5% respectively.
https://www.bls.gov/bls/news-release/cpi.htm

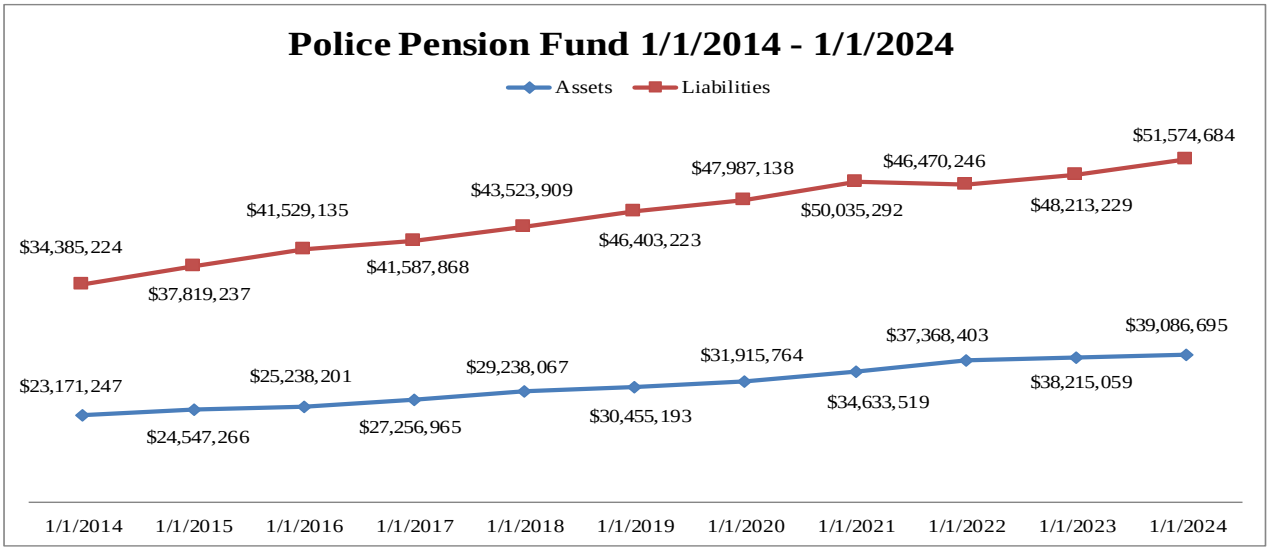
The above chart compares the Village's actual property tax levies from 2005 to 2023. The amount that could have been levied as a non-home rule community is also listed as the Council expressed a desire not to exceed that amount unless there were exceptional circumstances. The proposed 2024 Village property tax levy is $4,376,669 below the property tax cap limit.

Exhibit D

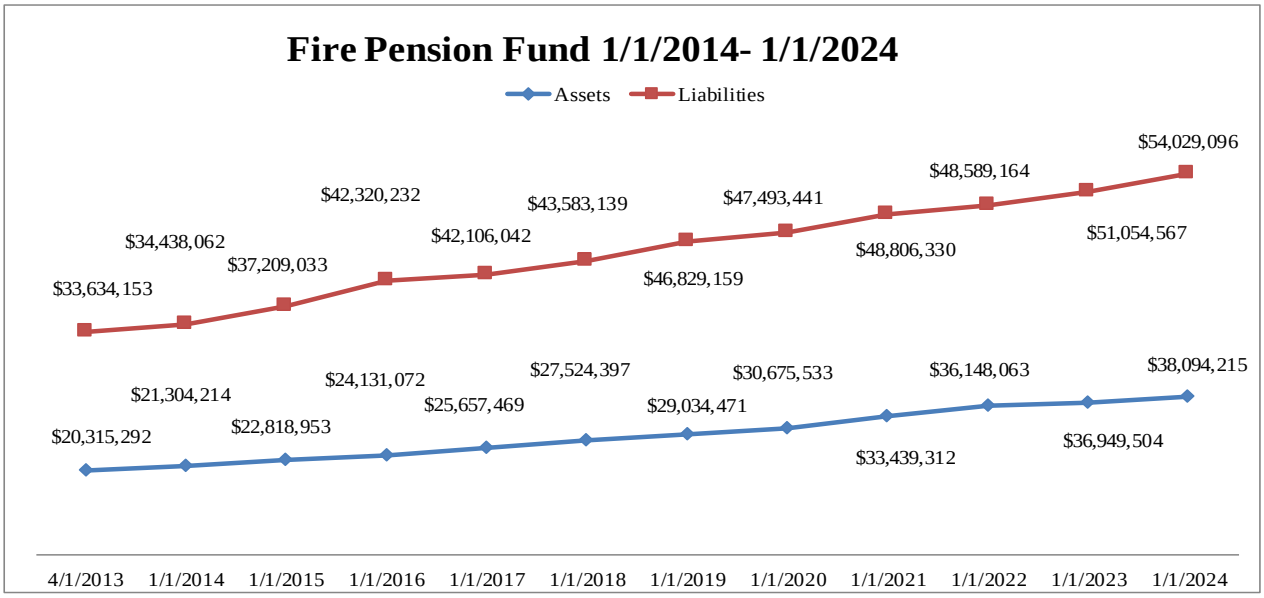
Pension Funding Levels and Policies

The Village has three pension plans, the Illinois Municipal Retirement Fund (IMRF, covering all non-sworn police and fire personnel), the Police Pension Fund, and the Firefighters' Pension Fund.

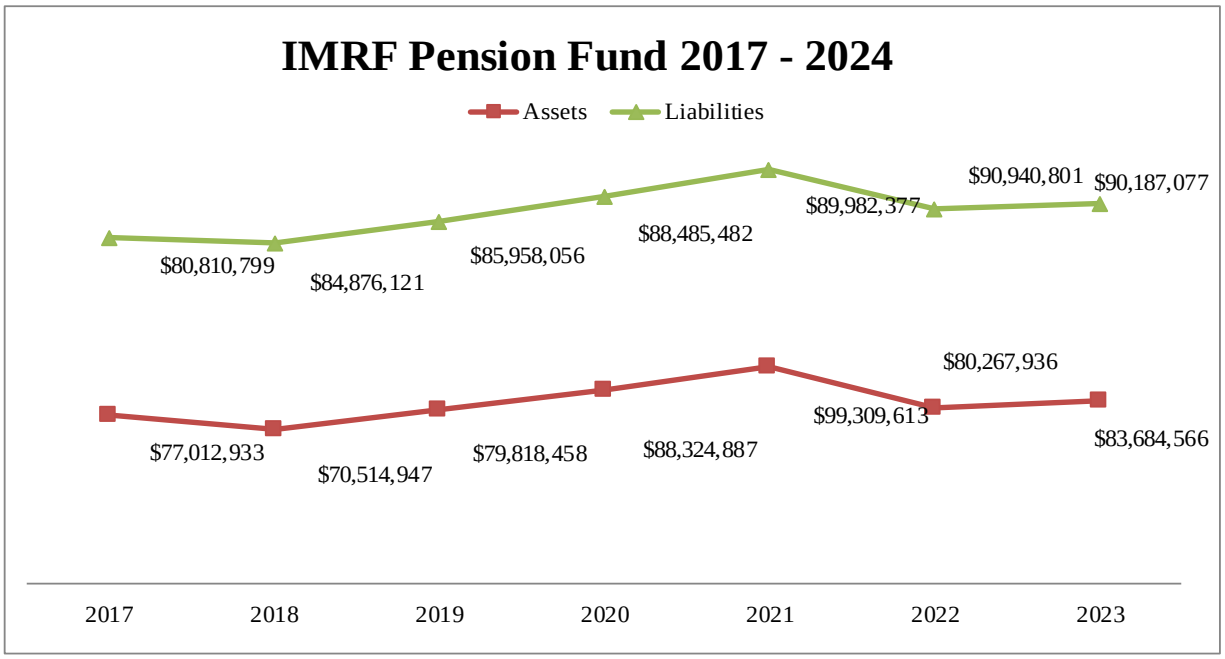
While the Village's contributions to all three pension plans have met or exceeded the amount calculated by an independent actuary since 1993, the funds continue to have a funding shortfall. The funding shortfall is attributable to investment market corrections, enhanced benefits approved in the public safety pensions, and updated mortality assumptions. Below are separate presentations of the assets and liabilities of the Police, Firefighters' and IMRF Pension Plans.



Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/23-12/31/24	1/1/2024	$ 39,086,695	$ 51,574,684	$ 12,487,989	75.8%
1/1/22-12/31/23	1/1/2023	$ 38,215,059	$ 48,213,229	$ 9,998,170	79.3%
1/1/21-12/31/22	1/1/2022	$ 37,368,403	$ 46,470,246	$ 9,101,843	80.4%
1/1/20-12/31/20	1/1/2021	$ 34,633,519	$ 50,035,292	$ 15,401,773	69.2%
1/1/19-12/31/19	1/1/2020	$ 31,915,764	$ 47,987,138	$ 16,071,374	66.5%
1/1/18-12/31/18	1/1/2019	$ 30,455,193	$ 46,403,223	$ 15,948,030	65.6%
1/1/17-12/31/17	1/1/2018	$ 29,238,067	$ 43,523,909	$ 14,285,842	67.2%
1/1/16-12/31/16	1/1/2017	$ 27,256,965	$ 41,587,868	$ 14,330,903	65.5%
1/1/15-12/31/15	1/1/2016	$ 25,238,201	$ 41,529,135	$ 16,290,934	60.8%
1/1/14-12/31/14	1/1/2015	$ 24,547,266	$ 37,819,237	$ 13,271,971	64.9%



Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/22 -12/31/23	1/1/2024	$ 38,094,215	$ 54,029,096	$ 15,934,881	70.5%
1/1/21 -12/31/22	1/1/2023	$ 36,949,504	$ 51,054,567	$ 14,105,063	72.4%
1/1/20 -12/31/21	1/1/2022	$ 36,148,063	$ 48,589,164	$ 12,441,101	74.4%
1/1/20 -12/31/20	1/1/2021	$ 33,439,312	$ 48,806,330	$ 15,367,018	68.5%
1/1/19 -12/31/19	1/1/2020	$ 30,675,533	$ 47,493,441	$ 16,817,908	64.6%
1/1/18-12/31/18	1/1/2019	$ 29,034,471	$ 46,829,159	$ 17,794,688	62.0%
1/1/17-12/31/17	1/1/2018	$ 27,524,397	$ 43,583,139	$ 16,058,742	63.2%
1/1/16-12/31/16	1/1/2017	$ 25,657,469	$ 42,106,042	$ 16,448,573	60.9%
1/1/15-12/31/15	1/1/2016	$ 24,131,072	$ 42,320,232	$ 18,189,160	57.0%
1/1/14-12/31/14	1/1/2015	$ 22,818,953	$ 37,209,033	$ 14,390,080	61.3%



IMRF Pension Fund

Valuation Date	Assets	Liabilities	Difference	% Funded
2017	$ 77,012,933	$ 80,810,799	$ 3,797,866	95.3%
2018	$ 70,514,947	$ 84,876,121	$ 14,361,174	83.1%
2019	$ 79,818,458	$ 85,958,056	$ 6,139,598	92.9%
2020	$ 88,324,887	$ 88,485,482	$ 160,595	99.8%
2021	$ 99,309,613	$ 89,982,377	$ (9,327,236)	110.4%
2022	$ 80,267,936	$ 90,940,801	$ 10,672,865	88.3%
2023	$ 83,684,566	$ 90,187,077	$ 6,502,511	92.8%

It is important to note that the IMRF amounts are reported somewhat differently than those for the Winnetka Police and Firefighters' Pensions. When an individual retires, IMRF annuitizes that expense (transfers 100% of the assets needed to pay that expense into a separate account).

While the Village IMRF contribution is calculated by IMRF and passed on to the Village in the form of a percentage (8.47% in FY 2024), the funding for the public safety pension plans is calculated by an actuary retained by the Village. The contribution requirement takes into consideration the following parameters:

- The assumed interest rate of return on the investable assets of the funds over their long-term existence.
- The current and projected salary increase for each member of the fund.
- A member's assumed date of departure (i.e., retirement).
- When an employee would begin to receive pension benefits as a retiree versus contributing to the pension fund as an employee.
- An assumed date of mortality for both the retiree and any dependent that may be associated with that retiree.

As of January 1, 2024, the current level of funding for the Winnetka Police Pension Fund is 75.8% and the Fire Pension Fund is 70.5%, both down slightly from the previous year. The percent funded is the amount that the funds have on hand to meet all current and future payments to qualifying members of the funds. This analysis is important to be consistently updated as a variety of factors are changing annually including: the increased salaries of the participants, the amount of interest earnings that can help offset future costs to the funds, and a variety of other factors such as future benefit changes that may be imposed by the state legislature.

In 2016 the funding target, set by the pension funds, was updated from 100% funded by 2033 to 100% funded by December 31, 2035. The change in target year was to help smooth out the significant tax levy effects from an update in mortality assumptions, while still maintaining a 100% funding target. On November 14th, 2019, the Illinois General Assembly passed pension legislation that mandated the consolidation of investments of more than 650 individual suburban and downstate public safety pension funds into two funds, one for Police and one for Fire. This legislation which was based on recommendations issued on October 10th by the Governor's Pension Consolidation Feasibility Task Force went into effect on January 1, 2020. The legislation called for all local pension fund assets to be transferred to the new consolidated fund as soon as practicable "but not later than 30 months after the effective date of the legislation". During 2022, both the Police and Fire pensions completed their transfers of investments to the consolidated board.

Both funds also changed key actuarial assumptions in 2022 including:

- Moving from being 100% funded by 2035 to a rolling 15-year amortization period that resets each year.
- Increasing the assumed rate of return from 6.25% to 6.75%

For 2025, the Village will fund both police and fire pensions utilizing all of the pension fund's recommended assumptions except for the 6.75% assumed rate of return. At the November 1, 2024 Village Council budget review, council directed staff to utilize a 7.25% assumed rate of return for funding purposes.

Staff has been asked how Winnetka's pension funding compares to other North Shore communities. The table on the next page compares Winnetka, Northbrook, Wilmette, Glencoe, Kenilworth, and Northfield pension funding levels. While not a perfect apple to apple comparison due to assumption differences, it is the opinion of Staff that the funding level of Winnetka's pension funds does not differ materially from other North Shore communities once the differences in assumptions are taken into account. By and large, Winnetka has traditionally utilized more conservative assumptions which have helped it to weather economic downturns.

Village of Winnetka
Comparative Pension Statistics
Amounts in Millions of Dollars - 2023/2024

	Winnetka*				Wilmette				Northbrook**		
	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total	IMRF	Police	Fire
Assets	$ 83,684,566	$ 39,086,695	$ 38,094,215	$ 160,865,476	$ 80,659,946	$ 58,952,767	$60,421,037	$ 200,033,750	$ 80,026,545	$ 67,260,845	$ 65,917,537
Liabilities	$ 90,187,077	$ 51,574,684	$ 54,029,096	$ 195,790,857	$ 84,724,305	$ 89,020,411	$94,136,245	$ 267,880,961	$ 90,900,921	$ 116,788,074	$ 123,287,923
Unfunded	$ (6,502,511)	$ (12,487,989)	$ (15,934,881)	$ (34,925,381)	$ (4,064,359)	$ (30,067,644)	$ (33,715,208)	$ (67,847,211)	$ (10,874,376)	$ (49,527,229)	$ (57,370,386)
% Funded	93%	76%	71%	82%	95%	66%	64%	75%	88%	58%	53%
Earnings Rate	7.25%	6.75%	6.75%		7.25%	7.25%	7.25%		7.25%	7.00%	7.00%
Employer	11.01%	41.35%	53.28%		8.48%	50.32%	64.43%		9.15%	60.64%	61.92%
Employee	4.50%	9.91%	9.455%		4.50%	9.91%	9.455%		4.50%	9.91%	9.455%

	Glencoe*				Kenilworth				Northfield*		
	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total	IMRF	Police	Fire
			Legacy								
Assets	$ 47,032,477	$ 42,011,450	$ 897	$ 89,044,824	$ 9,191,269	$ 10,407,551		$ 19,598,820	$32,365,893	$25,621,363	
Liabilities	$ 49,760,393	$ 74,732,578	$ 209,717	$ 124,702,688	$ 8,843,097	$ 18,321,729		$ 27,164,826	$35,676,396	$39,595,356	
Unfunded	$ (2,727,916)	$ (32,721,128)	$ (208,820)	$ (35,657,864)	$ 348,172	$ (7,914,178)		$ (7,566,006)	($3,310,503)	($13,973,993)	
% Funded	95%	56%	0.43%	71%	104%	57%		72%	91%	65%	
Earnings Rate	7.25%	6.50%	0.00%		7.25%	6.00%			7.25%	6.75%	
Employer	10.07%	75.19%			10.47%	115.30%			13.38%	57.04%	
Employee	4.50%	9.91%			4.50%	9.91%			4.50%	9.91%	

* Winnetka will be funding at a 7.25% earnings rate beginning 1/1/2025.
** Northbrook and Northfield run on a non-calendar fiscal year. Their most recent ACFRs do not reflect their 1/1/23 actuarial valuation.

GLOSSARY

Account Classification:	Refers to the numerical codes assigned to the Village's accounting system. For example, the 10-digit account number 100.26.17.511 would reference the General Fund (100), Police Department (26), Patrol Division (17), Regular Salaries (511) account.
Assessed Valuation:	A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.
Assets:	Property owned by a government of monetary value.
Audit:	An independent review of the accounting system and financial information to ensure that the financial statements prepared by the Village staff are accurate and proper. The annual audit becomes the official record of the revenues, expenditures, and financial position of the Village for a given fiscal year.
Balanced Budget:	Avoiding drawdown of fund balance from regular operations by ensuring that regular revenue meets or exceeds the budgeted amount for regular expenditures. The Village does not rely on one-time or non-recurring revenue sources in its definition of a balanced budget.
Bond:	A written promise to pay a specified sum of money (principal) at a specified future date (maturity date(s)). Also, periodic interest is paid at a specified percentage (interest rate) of the principal amount. Bonds are typically used to pay for expensive assets with a long useful life.
Budget:	A formal written financial plan for the Village for one fiscal year, which is approved by the Village Council. The budget includes a transmittal letter from the Village staff explaining the major budgetary issues. All planned revenues and expenditures and changes in financial position are included in the budget.
Capital Assets:	Assets generally worth more than $50,000 and having a useful life of several years. Capital assets are also referred to as fixed assets.
Capital Improvement Plan:	A formal written financial plan for the Village's anticipated capital projects, generally over $50,000 each, for the next five years. Projects to be implemented in the current fiscal year are prioritized and included in the annual budget.

Debt Service: Payment of interest and principal to holders of the Village's outstanding debt instruments.

Deficit: Can be defined as either:
1) The excess of an entity's liabilities over its assets (see Fund Balance).
2) The excess of expenditures or expenses over revenues during a single accounting period.

Department: A major administrative division of the Village, which indicates overall management responsibility for an operation or a group of related operations.

Depreciation: Can be defined as either:
1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy, or obsolescence.
2) A portion of the capital asset's cost charged as an expense during a particular period.

Estimated Amounts: The staff's estimate of the amount of revenues and expenditures that will be realized by fiscal year end. This differs from the Budget in that the Village has several months of actual receipts and expenditures to aid in estimating these amounts.

Expenditure: This term refers to an obligation incurred to acquire an asset, good or service regardless of when it is actually paid. This terminology is used in the Governmental fund types and includes the purchase of large capital items (like the purchase of a fire truck).

Expense: The portion of an asset cost allocated as an expense to match revenue produced in the current period (see depreciation). Expenses also include goods and services rendered in the current period. This terminology is used in the enterprise and internal service type funds. The purchase of a capital asset is not shown as an expense in one year but rather, is reflected in the annual depreciation expense spread over the useful life of the capital asset.

Fiscal Year: Effective 1/1/2014 the Village fiscal year became a calendar year. Prior to 1/1/2014, the Village operated with a March 31 fiscal year end.

Fund Balance: The excess of a particular fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Fund: The main operating fund for the Village. The General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other revenues. This fund includes most operating services, such as Police, Fire, Community Development, Public Works, and Administrative departments.

General Obligation Bonds: Bonds backed by a government's pledge of its taxing power to ensure repayment. These bonds have lower interest costs than other borrowings because of the high level of security afforded investors.

Grant: A contribution of assets, usually cash. Contributions are made to local governments from the State and Federal governments, usually for a specified purpose.

Interfund Transfer: Transfer of cash from one fund to another fund.

Intergovernmental: Revenue received by the Village from another government. This includes funds from Cook County and the State of Illinois.

Kilowatt Hour: A measure of electricity used. One kilowatt hour of electricity is equal to 10 - 100-watt bulbs being used for 1 hour.

Retained Earnings: A balance sheet account reflecting the accumulated earnings of funds the Village accounts for like a business. It is the difference between a fund's assets and liabilities.

Reserve: An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is, therefore, not available for general use.

Revenue: Income received by the Village. Some of the larger revenues and the basis upon which the revenues are determined are as follows:

Property Tax - Amount determined by the Village when it requests a specific dollar amount for the County Clerk to collect. The Village is not subject to tax caps as prescribed by the Property Tax Extension Limitation Law (PTELL) due to its home rule status.

Sales Taxes - The Village revenue amount generated is 1.00% of all retail sales credited as originating in Winnetka. The total retail sales tax rate in Winnetka as of 1/1/2024 for general merchandise was 9.00%. Sales taxes for future budget years are projected based on tax receipts from the previous year and a general assessment of the state of the economy.

Income Tax – One-twelfth (1/12) of the statewide amount collected through personal and corporate State income taxes is returned to the Village based

on its population as a percentage of the State's population. This amount is estimated from trends in previous years and budgeted carefully due to the attempts to reduce this revenue share by the State Legislature.

Refuse Service - Revenue generated through monthly charges to residents designed to offset the cost of Village refuse service, recycling, and yard waste removal. Because the customer base in the Village rarely increases or decreases significantly, we anticipate stable revenue year over year, net of any rate increases.

Electric, Water, and Sewer Sales - Revenue generated from charges for electric service, water sales (in units consumed) and sewer services to offset the cost of electricity purchased by the Village and maintaining the water and sewer systems. The Village budgets for these services based on a three-year lookback at weather conditions. More favorable weather (heat or cool) tends to promote more substantial revenue for the utilities.

Natural Gas Tax – Revenue generated from a 5% tax assessed on customer natural gas bills. The Village budgets for this tax based on a three-year lookback at weather conditions. More favorable weather (heat or cool) tends to promote more substantial revenue for the utilities.

Telecommunications Tax – Revenue received by the Village from a 6% tax on telecommunication services in the community.

Tax Levy – The total dollar amount to be raised through general property taxes. A Village ordinance is passed directing the County Clerk as to the amount requested. The County then administers collection of the property taxes and remits payments to the Village.



2025

5-YEAR CIP

2025 - 2029

510 Green Bay Road, Winnetka, IL 60093
847-501-6000 | www.villageofwinnetka.org

THE VILLAGE OF Winnetka

5-YEAR CIP - INDEX

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VILLAGE OF WINNETKA

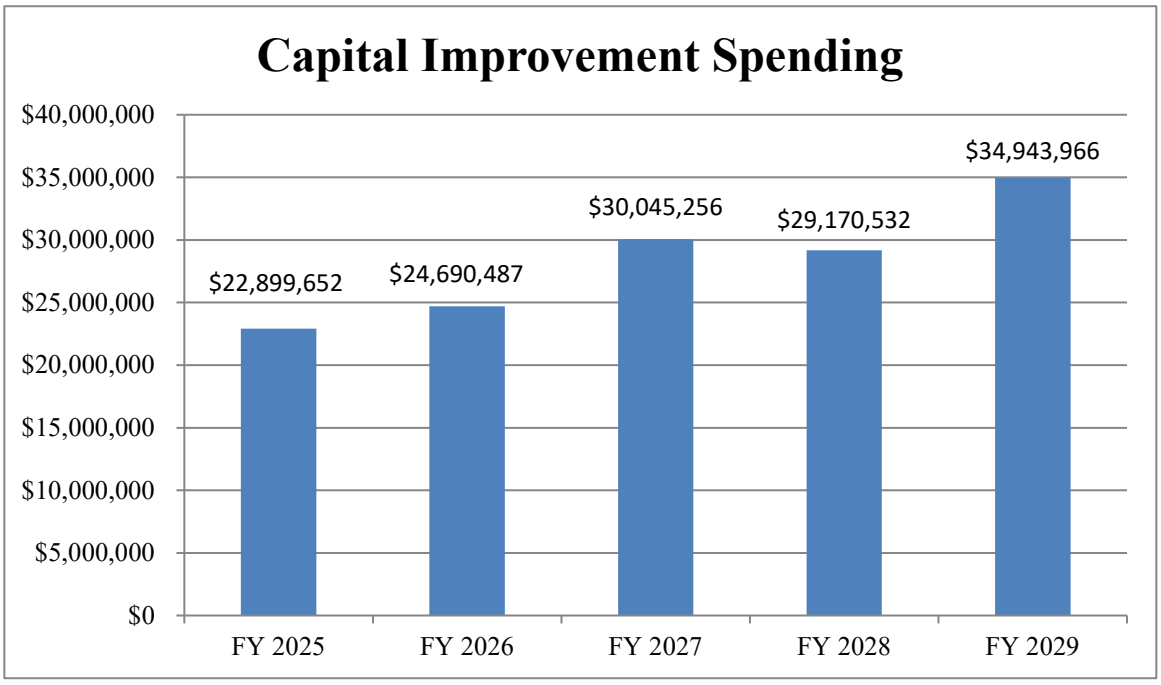
CAPITAL IMPROVEMENT PLAN

2025-2029

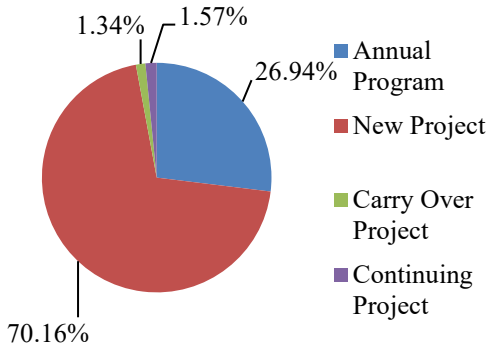
Introduction

The Capital Improvement Plan (CIP) is a multiyear plan covering a five-year period that helps the Village budget for and schedule necessary capital improvement projects. This plan also sets the proposed capital expenditures for the FY 2025 Budget. The proposed CIP addresses repair and replacement of existing infrastructure as well as the development or acquisition of new facilities, property, improvements, and major equipment to accommodate community and organizational needs. As a planning tool, it enables the Village to identify needed capital projects and coordinate scheduling, funding, and construction. The CIP allows for the scheduling of improvement projects to ensure available funding while simultaneously funding the maintenance of the existing infrastructure to the community's expectations. The plan also fosters growth, development, and redevelopment in the Village of Winnetka. Without well-maintained infrastructure, the Village will struggle to maintain and attract businesses, residents, and visitors.

Capital improvements are considered major construction projects or major improvements to the Village's infrastructure that have a long useful life. Projects included in the CIP are typically greater than $50,000 and many projects are highly visible to the community. The total expenses over the next five years for all projects range from $22.8 million to $34.9 million and average approximately $28.3 million per year, as shown below.



The proposed projects programmed for FY 2025 through FY 2029 include new projects, carryover projects, continuing projects, and annual programs. Annual programs are programs that the Village has typically funded on a per annum basis, continuing projects are those projects that span over a two- or three-year period, and carryovers are projects that were not completed in the previous fiscal year, requiring funds to be moved into the following year.



New projects loaded into the capital plan make up most of the Village's capital expenditures at 70.16%. The current plan reflects an ambitious level of new improvements over the next several years. Most notably, the Village will continue to invest in the improvement of stormwater management infrastructure, rehabilitation of the electric and water infrastructure, and revitalization of the business districts.

Annual programs represent 26.94% of expenditures. These types of programs include street and sidewalk rehabilitation and scheduled improvements to the Village's water and electric distribution systems.

A smaller amount of funding is directed toward projects being continued (1.57%) or carried over (1.34%) from FY 2024 or prior. Under normal circumstances, the Village completes one-time improvements in the year in which they are scheduled. However, certain conditions such as weather or contractor availability may delay the planning or implementation process. In most instances, the Village attempts to schedule carry-over projects for the next year. Conversely, certain projects are specifically budgeted to cover a certain number of years based on complexity or cost. These continuing projects generally constitute significant improvements to the Village's existing infrastructure.

In the current iteration of the Village's capital plan, most budgeted expenditures are being directed toward improving stormwater infrastructure, followed by street construction/reconstruction, which includes business district streetscape programs. A considerable number of expenditures are also being budgeted to improve the Village's water and electric distribution systems.

It is the intention of the Village to include projects in the Capital Plan that are highly visible improvements within the community. Many of our ongoing programs such as the annual street rehabilitation and sidewalk improvement projects fit that profile. Indeed, many of the less obvious proposed infrastructure improvements to the water and electric distribution systems will have a profound impact over time as they will promote higher levels of reliability in our utility system.

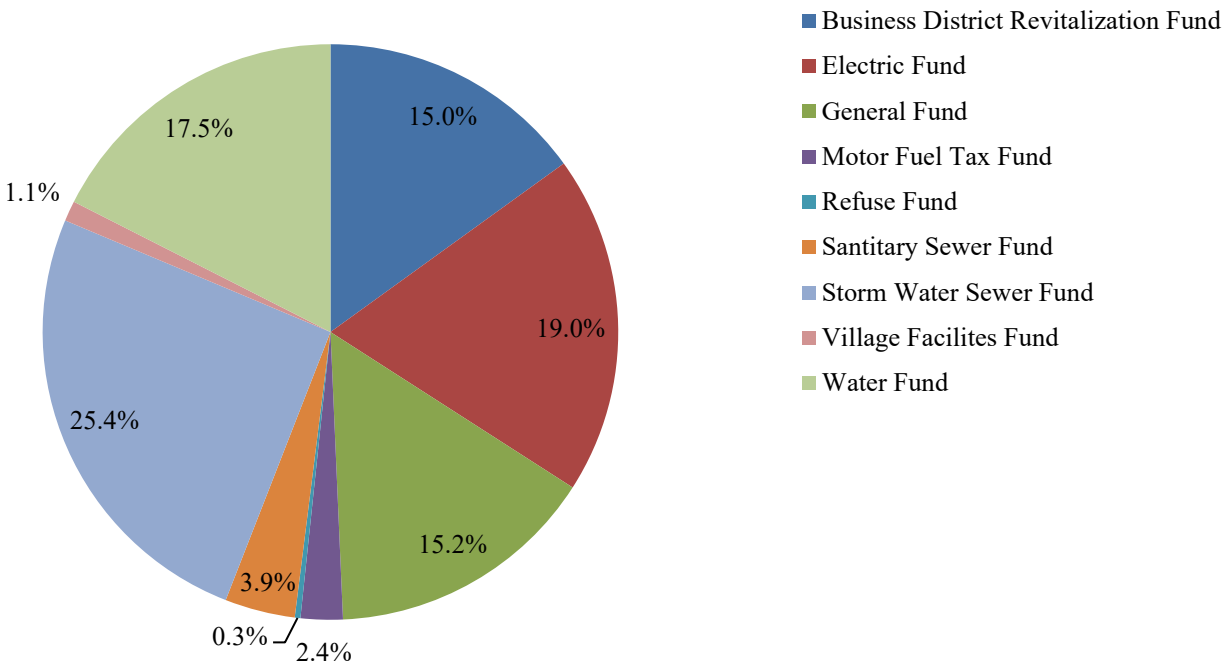
Funding

The Village utilizes fund-based accounting of assets, liabilities, revenues, and expenditures. Each fund has a distinct purpose. Unlike other communities, the Village is unique in that it does not have a single dedicated capital improvement fund that drives the Capital Plan. Instead, each of the major operating funds includes capital expenditures as part of their overall budget. Since the Village currently has healthy reserves and minimal debt, this type of structure is advantageous because it clearly and transparently ties improvements directly to operating departments.

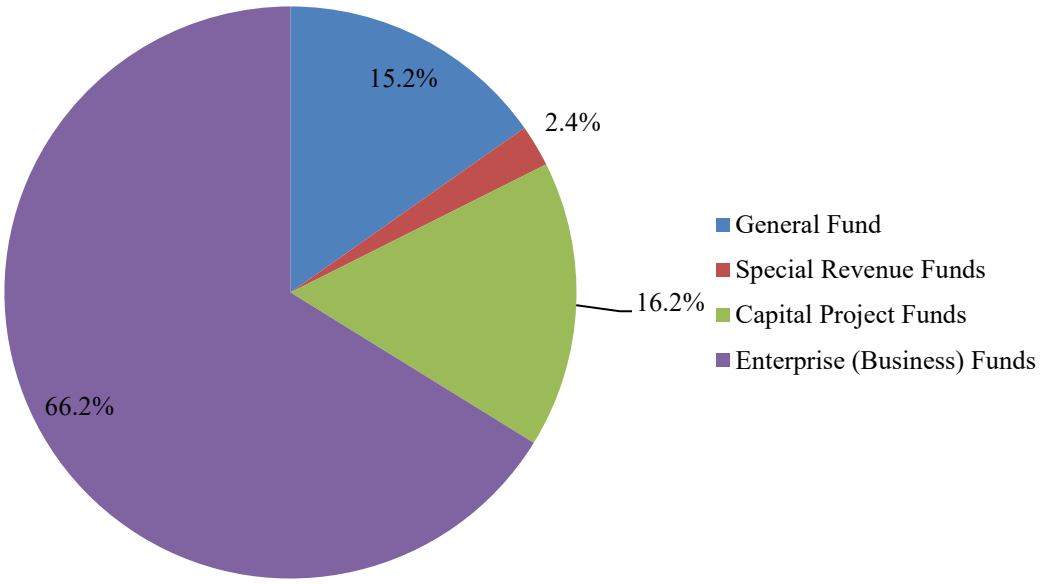
The nature of capital project funding depends on the fund in which the project originates. For governmental funds, funding sources include property taxes, cash reserves, transfers from enterprise funds, and a limited amount of grant revenue. Special revenue funds, such as the Motor Fuel Tax Fund, have a restricted revenue stream that must be used for a statutorily determined purpose (such as road improvements). Capital project funds have no property tax stream, so projects within those funds are generally funded by budgeted transfers from the General Fund. Enterprise funds include the Village utility systems such as electric, water, sanitary sewer, storm sewer, and refuse collection. The capital improvements in these funds are paid for by operating income. Since the Village works hard to keep its utility infrastructure modern and in top condition, the General Fund will occasionally loan funds or the Village will issue debt to the utilities to help fund a greater level of capital investment.

The funding sources for the Capital Plan are illustrated in the charts below:

Capital Project Funding by Fund



Capital Project Funding by Fund Type



Significant Projects in the FY2025 Capital Plan

Fiscal year 2025 is a pivotal year for the Village of Winnetka as it will be the culmination of a number of infrastructure studies that have been ongoing related to stormwater and business district revitalization. Some of those studies recommended extensive capital investment both Village-wide and in targeted neighborhoods. The most significant of these scheduled projects are listed below:

1. Stormwater Construction for the Western Stormwater Vision Projects including conveyance engineering ($2,156,456)
2. Downtown revitalization ($2,914,500)
3. Watermain replacement ($2,600,000)
4. Electric grid improvements ($2,744,198)
5. Lead Service Line replacement program ($590,000)
6. Advanced Metering Infrastructure ($2,750,000)
7. Annual Street Reconstruction program ($1,720,000)

Detailed project sheets for each of these projects are included within this capital plan.

Capital Planning Process

Through the Capital Improvement Plan process, the Village can identify, evaluate, and assign priorities to the proposed projects to avoid costly emergency replacement or repairs to aging infrastructure. The purpose of the CIP is to outline a schedule of capital expenditures over the next five years and to develop and assign the necessary resources to fund the program. It is prepared on a calendar year

basis. The Capital Improvement Plan dedicates significant funding for Village roadway, electric, water, and sewer projects. Investments in the development of infrastructure will continue to make Winnetka a highly desired residential and business community.

In July and August of each year, the Finance Department coordinates requests for capital project funding with the various Village departments. Departments submit their project requests based on the prior year's schedule and current-year direction from the Village Council. The Finance Department then reviews the projects for appropriateness and funding. After the deadline for project submissions, the Finance Department programs the capital plan into a budget software application and creates the draft plan document, which is circulated to the Department Heads in September. The draft plan is marked-up and revised before the final version of the plan is presented to the Village Council and included in the final draft of the budget released in October.

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

General Fund

Description of Fund:

The General Fund is the general operating fund of the Village. Expenses for Administration, Police, Fire, Community Development, Engineering and general Public Works are recorded in this fund. The General Fund also collects non-utility revenues such as building permits, vehicle stickers, parking passes, special public safety services, and property taxes. The intended use of fund reserves in the General Fund is toward capital improvements.

Attachments:

1. Funding and cash balance summary for 2024-2029.
2. List of projects, by General Fund department, for 2025-2029.
3. Project detail sheets for capital projects scheduled in 2025.



Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2029

SOURCES AND USES OF FUNDS

Source		Estimated 2024	2025	2026	2027	2028	2029
General Fund							
Beginning Cash Balance (January 1st)		**$29,315,758**	**$26,928,791**	**$23,094,316**	**$20,926,225**	**$19,321,859**	**$15,414,775**
Revenues and Other Fund Sources							
Revenue							
Capital		*0*	*0*	*0*	*0*	*0*	*0*
Contingency		*0*	*(230,000)*	*(300,000)*	*(300,000)*	*(300,000)*	*(300,000)*
Contribution from Operations		*4,967,751*	*5,071,875*	*4,399,609*	*4,434,534*	*4,469,816*	*4,505,376*
Transfer t Business District		*(550,000)*	*(1,200,000)*	*0*	*0*	*0*	*0*
Transfer to Business District Fund (Recurring)		*(1,100,000)*	*(1,100,000)*	*(1,100,000)*	*(1,100,000)*	*(1,100,000)*	*(1,100,000)*
Transfer to Facilities Fund		*(100,000)*	*(386,350)*	*(850,000)*	*(150,000)*	*(150,000)*	*(150,000)*
Transfer to Storm Water Fund		*(2,750,000)*	*(2,450,000)*	*0*	*0*	*0*	*0*
	Total	467,751	(294,475)	2,149,609	2,884,534	2,919,816	2,955,376
Total Revenues and Other Fund Sources		467,751	(294,475)	2,149,609	2,884,534	2,919,816	2,955,376
Total Funds Available		**29,783,509**	**26,634,316**	**25,243,925**	**23,810,759**	**22,241,675**	**18,370,151**
Expenditures and Uses							
Capital Projects & Equipment							
Engineering							
Street & Alley Reconstruction/Rehabilitation	*EN-01*	*(1,750,000)*	*(1,750,000)*	*(1,780,000)*	*(1,830,000)*	*(1,830,000)*	*(1,880,000)*
Sidewalks - Replacement & New	*EN-03*	*(150,000)*	*(150,000)*	*(155,000)*	*(160,000)*	*(160,000)*	*(160,000)*
Hubbard Woods Train Station - Village Contribution	*EN-04*	*0*	*(50,000)*	*0*	*0*	*0*	*0*
HW Retaining Wall & Sidewalk Replacement	*EN-05*	*0*	*0*	*0*	*0*	*(75,000)*	*0*
Hadley Parking Lot Reonstruction	*EN-06*	*0*	*0*	*0*	*(450,000)*	*0*	*0*
Parking Lot - Village Yards	*EN-08*	*0*	*0*	*(550,000)*	*0*	*0*	*0*
Hibbard Road Construction Phase I / II Reports	*EN-11*	*0*	*0*	*(400,000)*	*(560,000)*	*(400,000)*	*0*
Parking Lot - Indian Hill Reconstruction	*EN-12*	*0*	*0*	*0*	*0*	*(1,800,000)*	*0*
Hubbard Woods Parking Structure Impr Project	*EN-14*	*0*	*0*	*0*	*(100,000)*	*0*	*0*
Elm St. Bridge Repair	*EN-15*	*0*	*(150,000)*	*0*	*0*	*0*	*0*
	Total	(1,900,000)	(2,100,000)	(2,885,000)	(3,100,000)	(4,265,000)	(2,040,000)
Fire							
Ambulance	*F-11*	*0*	*(365,000)*	*0*	*0*	*0*	*0*
Engine	*F-12*	*0*	*0*	*0*	*0*	*(1,243,000)*	*0*
Emergency Siren Replacment	*F-13*	*0*	*0*	*0*	*0*	*(150,000)*	*0*
Overhead Garage Door Replacement	*F-15*	*(75,000)*	*0*	*0*	*0*	*0*	*0*

Source			Estimated 2024	2025	2026	2027	2028	2029
General Fund								
Replace Staff Vehicle - 2811 - Fire Prevention	F-16		0	0	(60,000)	0	0	0
Roof Top Units	F-17		0	0	0	(90,000)	0	0
Training Tower Fire Panel Replacement	F-18		0	0	0	(122,600)	0	0
Replace Staff Vehicle - 2810 - Fire Prevention	F-19		0	0	0	0	(60,000)	0
Monitor / Defibrilators	F-20		0	0	0	0	0	(120,000)
		Total	(75,000)	(365,000)	(60,000)	(212,600)	(1,453,000)	(120,000)
Police								
Use of Force Training System	PD-12		0	0	0	(200,000)	0	0
Body Worn Camera System	PD-13		0	0	(132,000)	0	0	0
Motor Vehicles	PD-15		(170,618)	(125,000)	(205,700)	(226,300)	(248,900)	0
		Total	(170,618)	(125,000)	(337,700)	(426,300)	(248,900)	0
Public Works								
Ford F550 Super Duty Roll Off Dump (PW 12)	PW-03		0	0	0	0	0	(195,000)
Replace 2007 Roll Off Dump (PW 13)	PW-04		0	(300,000)	0	0	0	0
Replace 2019 Ford F350 Pick-Up (PW 14)	PW-19		0	0	0	0	0	(79,000)
Ventrac 2100C (2020) PW-23	PW-23		(49,650)	0	0	0	0	0
Replace 2018 Ford Dump Truck (PW 17)	PW-25		0	0	0	0	(280,000)	0
Replace 2008 Ford F-550 Dump Truck (PW 11)	PW-26		(135,110)	0	0	0	0	0
Replace 2008 Roll-off Dump Truck (PW 25)	PW-30		0	(165,000)	0	0	0	0
Replace PW Yards HVAC Roof Units	PW-32		(75,000)	0	0	0	0	0
Replace 2015 Ford F150 (PW 3)	PW-35		0	0	(60,000)	0	0	0
Replace 2015 2.5 Ton Dump Truck (PW 20)	PW-37		0	0	(280,000)	0	0	0
Replace 2014 MB (PW 42)	PW-38		(139,340)	0	0	0	0	0
Village Yards Security Gate Replacement	PW-39		(131,500)	0	0	0	0	0
Replace MB Tractor (PW-45)	PW-44		0	0	(155,000)	0	0	0
Replace 2.5 Ton Dump Truck (PW-19)	PW-46		0	0	0	(280,000)	0	0
Replace 2006 Unimog (PW 018)	PW-48		0	0	0	0	(300,000)	0
Replace 2018 2.5 Ton Dump Truck (PW 022)	PW-49		0	0	0	0	(280,000)	0
VH Elevator Modernization (1984)	PW-50		(143,000)	0	0	0	0	0
Village-Wide Facilities Study	PW-51		(35,500)	0	0	0	0	0
Replace Ford F 550 Super Duty 2016	PW-52		0	0	(180,000)	0	0	0
Replace PW - 008 Ford F 450 Sign Truck (2014)	PW-53		0	0	0	(140,000)	0	0
Replace PW-36 - Bobcat 773T (2001)	PW-54		0	(85,000)	0	0	0	0
Replace PW-037 - Elgin Pelican Sweeper (2013)	PW-55		0	0	0	(330,000)	0	0
Replace PW-039 - Vibromax W255 Roller (1999)	PW-56		0	0	(60,000)	0	0	0
Spruce Street Outlet Alternative Analysis	PW-57		0	(75,000)	0	0	0	0
Spruce Street Outlet Design	PW-58		0	(75,000)	0	0	0	0
		Total	(709,100)	(700,000)	(735,000)	(750,000)	(860,000)	(274,000)
Water & Electric								
Advanced Metering Infrastructure	E-27		0	(250,000)	(300,000)	0	0	0

Source	Estimated 2024	2025	2026	2027	2028	2029
General Fund						
Total	0	(250,000)	(300,000)	0	0	0
Total Expenditures and Uses	(2,854,718)	(3,540,000)	(4,317,700)	(4,488,900)	(6,826,900)	(2,434,000)
Change in Cash Balance	(2,386,967)	(3,834,475)	(2,168,091)	(1,604,366)	(3,907,084)	521,376
Ending Cash Balance	**26,928,791**	**23,094,316**	**20,926,225**	**19,321,859**	**15,414,775**	**15,936,151**

PROJECTS BY DEPARTMENT

Department	Project #	2025	2026	2027	2028	2029	Total
Engineering							
Street & Alley Reconstruction/Rehabilitation	*EN-01*	1,750,000	1,780,000	1,830,000	1,830,000	1,880,000	*9,070,000*
Sidewalks - Replacement & New	*EN-03*	150,000	155,000	160,000	160,000	160,000	*785,000*
Hubbard Woods Train Station - Village Contribution	*EN-04*	50,000					*50,000*
HW Retaining Wall & Sidewalk Replacement	*EN-05*				75,000		*75,000*
Hadley Parking Lot Reonstruction	*EN-06*			450,000			*450,000*
Parking Lot - Village Yards	*EN-08*		550,000				*550,000*
Hibbard Road Construction Phase I / II Reports	*EN-11*		400,000	560,000	400,000		*1,360,000*
Parking Lot - Indian Hill Reconstruction	*EN-12*				1,800,000		*1,800,000*
Hubbard Woods Parking Structure Impr Project	*EN-14*			100,000			*100,000*
Elm St. Bridge Repair	*EN-15*	150,000					*150,000*
Engineering Total		**2,100,000**	**2,885,000**	**3,100,000**	**4,265,000**	**2,040,000**	***14,390,000***
GRAND TOTAL		**2,100,000**	**2,885,000**	**3,100,000**	**4,265,000**	**2,040,000**	***14,390,000***

Village of Winnetka, Illinois

Capital Improvement Plan

2025 thru 2029

PROJECTS BY DEPARTMENT

Department	Project #	2025	2026	2027	2028	2029	Total
Fire							
Ambulance	*F-11*	365,000					*365,000*
Engine	*F-12*				1,243,000		*1,243,000*
Emergency Siren Replacment	*F-13*				150,000		*150,000*
Replace Staff Vehicle - 2811 - Fire Prevention	*F-16*		60,000				*60,000*
Roof Top Units	*F-17*			90,000			*90,000*
Training Tower Fire Panel Replacement	*F-18*			122,600			*122,600*
Replace Staff Vehicle - 2810 - Fire Prevention	*F-19*				60,000		*60,000*
Monitor / Defibrilators	*F-20*					120,000	*120,000*
Fire Total		**365,000**	**60,000**	**212,600**	**1,453,000**	**120,000**	***2,210,600***
GRAND TOTAL		**365,000**	**60,000**	**212,600**	**1,453,000**	**120,000**	***2,210,600***

PROJECTS BY DEPARTMENT

Department	Project #	2025	2026	2027	2028	2029	Total
Police							
Use of Force Training System	*PD-12*			200,000			*200,000*
Body Worn Camera System	*PD-13*		132,000				*132,000*
Motor Vehicles	*PD-15*	125,000	205,700	226,300	248,900		*805,900*
Police Total		**125,000**	**337,700**	**426,300**	**248,900**		***1,137,900***
GRAND TOTAL		**125,000**	**337,700**	**426,300**	**248,900**		***1,137,900***

PROJECTS BY DEPARTMENT

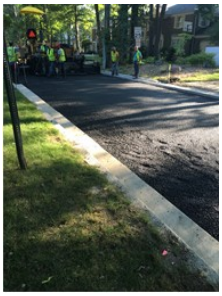
Department	Project #	2025	2026	2027	2028	2029	Total
Public Works							
Ford F550 Super Duty Roll Off Dump (PW 12)	*PW-03*					195,000	*195,000*
Replace 2007 Roll Off Dump (PW 13)	*PW-04*	300,000					*300,000*
Replace 2019 Ford F350 Pick-Up (PW 14)	*PW-19*					79,000	*79,000*
Replace 2018 Ford Dump Truck (PW 17)	*PW-25*				280,000		*280,000*
Replace 2008 Roll-off Dump Truck (PW 25)	*PW-30*	330,000					*330,000*
Replace 2009 Freightliner Roll-Off Truck (PW-15)	*PW-34*			310,000			*310,000*
Replace 2015 Ford F150 (PW 3)	*PW-35*		60,000				*60,000*
Replace 2015 2.5 Ton Dump Truck (PW 20)	*PW-37*		280,000				*280,000*
Replace MB Tractor (PW-45)	*PW-44*		155,000				*155,000*
Replace 2.5 Ton Dump Truck (PW-19)	*PW-46*			280,000			*280,000*
Replace 2006 Unimog (PW 018)	*PW-48*				300,000		*300,000*
Replace 2018 2.5 Ton Dump Truck (PW 022)	*PW-49*				280,000		*280,000*
Replace Ford F 550 Super Duty 2016	*PW-52*		180,000				*180,000*
Replace PW - 008 Ford F 450 Sign Truck (2014)	*PW-53*			140,000			*140,000*
Replace PW-36 - Bobcat 773T (2001)	*PW-54*	85,000					*85,000*
Replace PW-037 - Elgin Pelican Sweeper (2013)	*PW-55*			330,000			*330,000*
Replace PW-039 - Vibromax W255 Roller (1999)	*PW-56*		60,000				*60,000*
Spruce Street Outlet Alternative Analysis	*PW-57*	75,000					*75,000*
Spruce Street Outlet Design	*PW-58*	75,000					*75,000*
Public Works Total		**865,000**	**735,000**	**1,060,000**	**860,000**	**274,000**	***3,794,000***
GRAND TOTAL		**865,000**	**735,000**	**1,060,000**	**860,000**	**274,000**	***3,794,000***

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # EN-01

Project Name Street & Alley Reconstruction/Rehabilitation



Type Improvement
Category Street Reconstruction
Type Annual Program

Department Engineering
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$13,761,000**

Description

Rehabilitation of various streets and alleys whose pavement surfaces are distressed, but which require minimal or minor structural and curb repairs. Reconstruction of various Village streets requiring new curb and gutter or structural pavement replacement.

Justification

This project is part of the village's annual infrastructure maintenance program and is being performed to ensure the proper operations and reliability of the Village's infrastructure.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
4,691,000	Construction/Maintenance	1,750,000	1,780,000	1,830,000	1,830,000	1,880,000	9,070,000
Total	**Total**	**1,750,000**	**1,780,000**	**1,830,000**	**1,830,000**	**1,880,000**	**9,070,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
4,691,000	General Fund	1,750,000	1,780,000	1,830,000	1,830,000	1,880,000	9,070,000
Total	**Total**	**1,750,000**	**1,780,000**	**1,830,000**	**1,830,000**	**1,880,000**	**9,070,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # EN-03

Project Name Sidewalks - Replacement & New



Type Improvement
Category Street Reconstruction
Type Annual Program

Department Engineering
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$1,235,000**

Description

This program provides for replacement of deteriorated and/or dangerous sidewalks throughout the Village, and construction of new sidewalk sections to fill existing gaps in the Village's sidewalk network.

Justification

This project is part of the Village's commitment to maintaining and replacing as necessary the existing concrete walkway systems throughout the Village.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
450,000	Construction/Maintenance	150,000	155,000	160,000	160,000	160,000	785,000
Total	Total	150,000	155,000	160,000	160,000	160,000	785,000

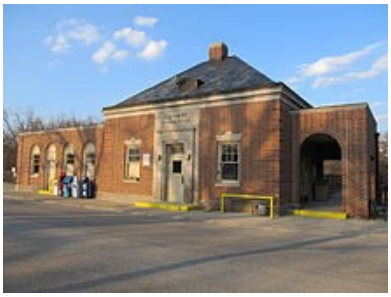
Prior	Funding Sources	2025	2026	2027	2028	2029	Total
450,000	General Fund	150,000	155,000	160,000	160,000	160,000	785,000
Total	Total	150,000	155,000	160,000	160,000	160,000	785,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # EN-04

Project Name Hubbard Woods Train Station - Village Contribution



Type Improvement
Category Buildings
Type New Project

Department Engineering
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$50,000**

Description

Village contribution towards programmed future Metra-funded improvements to station interior, platforms, stairways and pedestrian bridge.

Justification

This is the Village's fiscal contribution towards the maintenance and preservation of the Village's train stations.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	50,000					50,000
Total	**50,000**					**50,000**

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	50,000					50,000
Total	**50,000**					**50,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # EN-15
Project Name Elm St. Bridge Repair

Type Maintenance
Category Street Reconstruction
Type New Project

Department Engineering
Contact Engineering Director
Priority n/a

Status Active
Total Project Cost: $150,000

Description
Elm St. Bridge Repair

Justification
Bridge repair maintenance needed.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	150,000					150,000
Total	150,000					150,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	150,000					150,000
Total	150,000					150,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # F-11
Project Name Ambulance



Type Equipment
Category Vehicles
Type New Project

Department Fire
Contact Fire Chief
Priority n/a

Status Active

Total Project Cost: **$365,000**

Description

The Fire Department developed a 20-year Apparatus Replacement Plan in 2012. The plan was developed to properly space out the purchase of Fire/EMS apparatus to avoid replacing multiple units within a short time span, as well as maintaining a reliable fleet for emergency response. The plan was reviewed with the Village Council during each budget cycle and revised in 2023 after significant increases in fire apparatus build times. Ambulance 28R (2012 Medtec/Freightliner) is scheduled for replacement in 2024. Due to manufacturing delays, replacement was requested in November 2022. Village Council approved the purchase with Resolution No. R-113-2022

Justification

The Fire Department received authorization to purchase a 2023 (to be built as 2024 or 2025) Ford F-550 Horton Ambulance through Foster-Coach Sales. Foster-Coach was the selected vendor for the 2023 ambulance bid through the Suburban Purchasing Cooperative Contract #174. Some of the safety and vehicle improvements that have been included in the design and build of the new ambulance are:
- Safety restraint system to include front collision air bags as well as side impact air bags and roll over protection for attending medic and patient area.
- UV light installation in the patient area for disinfection purposes.
- Four-wheel drive to assist in maneuvering through inclement weather/ snow- and ice-covered roads.
- Liquid rear suspension for vehicle stability and softer ride for patients being transported to area hospitals.
- 360 view cameras for locating bystanders or obstructions when moving around scenes.
- Improved lighting in patient area for patient assessment and care.
- Electronic privacy glass on all patient area windows.
- Sound proofing the cab area for noise reduction to help prevent hearing loss.
- Four-point harness for attending medics in the back of the ambulance during transport.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	365,000					365,000
Total	**365,000**					**365,000**

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	365,000					365,000
Total	**365,000**					**365,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # PD-15
Project Name Motor Vehicles



Type Equipment
Category Vehicles
Type New Project

Department Police
Contact Police Chief
Priority n/a

Status Active

Total Project Cost: **$971,356**

Description

The police department has historically maintained a mixed fleet of patrol vehicles to reduce the impact of manufacturing disruptions or vehicle recalls. The department is expecting to purchase two vehicles to replace vehicles in the existing fleet that have reached the end of their useful police life. In order to maintain a mixed fleet, the department plans to purchase a Chevrolet Tahoe and a Ford Explorer in 2025. The Chevrolet Tahoe would serve as a marked patrol vehicle while the Ford Explorer would serve as an administrative vehicle.

Justification

Maintaining a replacement cycle of two to three vehicles per year will ensure the police department fleet is well equipped for police work and no vehicles exceed their useful police life. Vehicle costs are now expected to be at or above $50,000.00 per vehicle. The police department has budgeted a total amount of $125,000.00 to be divided among the vehicle purchases.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
165,456	Equip/Vehicles/Furnishings	125,000	205,700	226,300	248,900		805,900
Total	Total	**125,000**	**205,700**	**226,300**	**248,900**		**805,900**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
165,456	General Fund	125,000	205,700	226,300	248,900		805,900
Total	Total	**125,000**	**205,700**	**226,300**	**248,900**		**805,900**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # PW-04

Project Name Replace 2007 Roll Off Dump (PW 13)



Type Equipment
Category Vehicles
Type New Project

Department Public Works
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: **$586,169**

Description

Replace PW 13 - 2007 Freightliner Roll Off Hook Truck.

Justification

The existing 17 year old truck is planned for a 2025 replacement in keeping with a 10-year estimated useful life, and based on its maintenance history and overall condition

Prior	Expenditures	2025	2026	2027	2028	2029	Total
286,169	Equip/Vehicles/Furnishings	300,000					300,000
Total	**Total**	**300,000**					**300,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
286,169	General Fund	300,000					300,000
Total	**Total**	**300,000**					**300,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # PW-30

Project Name Replace 2008 Roll-off Dump Truck (PW 25)



Type Equipment
Category Vehicles
Type New Project

Department Public Works
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: **$330,000**

Description

Replace PW 25 - 2009 Freightliner Roll-Off 6 Wheel Dump Truck

Justification

The existing 15 year old truck is planned for a 2027 replacement in keeping with a 10-year estimated useful life, and based on its maintenance history and overall condition.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	330,000					330,000
Total	**330,000**					**330,000**

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	165,000					165,000
Sanitary Sewer Fund	165,000					165,000
Total	**330,000**					**330,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # PW-54

Project Name Replace PW-36 - Bobcat 773T (2001)



Type Equipment
Category Vehicles
Type

Department Public Works
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: **$85,000**

Description

Replace PW 36 – 2001 Bobcat 773T Loader

Justification

The existing 23 year old loader is planned for a 2025 replacement based on its age and condition.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	85,000					85,000
Total	**85,000**					**85,000**

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	85,000					85,000
Total	**85,000**					**85,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # PW-57

Project Name Spruce Street Outlet Alternative Analysis

Type Improvement
Category Equipment: PW Equip
Type

Department Public Works
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: $75,000

Description

Spruce Street Outlet Alternative Analysis

Justification

Spruce Street Outlet Alternative Analysis

Expenditures	2025	2026	2027	2028	2029	Total
Other	75,000					75,000
Total	**75,000**					**75,000**

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	75,000					75,000
Total	**75,000**					**75,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # PW-58
Project Name Spruce Street Outlet Design

Type Improvement
Category Other
Type

Department Public Works
Contact Public Works Director
Priority n/a

Status Active
Total Project Cost: $75,000

Description
Outlet design

Justification
Outlet design

Expenditures	2025	2026	2027	2028	2029	Total
Other	75,000					75,000
Total	75,000					75,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	75,000					75,000
Total	75,000					75,000

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Motor Fuel Tax Fund

Description of Fund:

The Motor Fuel Tax Fund is a special revenue fund, meaning that its expenditures are statutorily restricted to a specific purpose, in this case, road and street improvements. Revenues from this fund are derived from State of Illinois Motor Fuel tax allotments and grants. Monies in this fund are held segregated from other funds and a Council resolution is approved before projects are undertaken in accordance with the law.

Attachments:

1. Funding and cash balance summary for 2024-2029.
2. List of projects for 2025-2029.
3. Project detail sheets for capital projects scheduled in 2025.



Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2029

SOURCES AND USES OF FUNDS

Source		Estimated 2024	2025	2026	2027	2028	2029
Motor Fuel Tax Fund							
Beginning Cash Balance (January 1st)		**$4,103,277**	**$3,535,277**	**$2,405,277**	**$2,025,277**	**$895,277**	**$915,277**
Revenues and Other Fund Sources							
Revenue							
Contingency		*0*	*0*	*0*	*0*	*0*	*0*
Operational Income - State Disbursements		*555,000*	*525,000*	*500,000*	*500,000*	*500,000*	*500,000*
Other		*427,000*	*45,000*	*20,000*	*20,000*	*20,000*	*5,000*
Transfer to Business District		*0*	*0*	*0*	*0*	*0*	*0*
Transfer to Stormwater (MFT Portion of Storm Projects)		*(1,400,000)*	*(1,400,000)*	*0*	*0*	*0*	*0*
	Total	(418,000)	(830,000)	520,000	520,000	520,000	505,000
Total Revenues and Other Fund Sources		(418,000)	(830,000)	520,000	520,000	520,000	505,000
Total Funds Available		**3,685,277**	**2,705,277**	**2,925,277**	**2,545,277**	**1,415,277**	**1,420,277**
Expenditures and Uses							
Capital Projects & Equipment							
Motor Fuel							
Cherry & Oak Bridge Repair - VOW Share	*MFT-03*	*(150,000)*	*0*	*0*	*0*	*0*	*0*
Willow Road Construction (Local Match)	*MFT-07*	*0*	*(300,000)*	*(900,000)*	*(150,000)*	*0*	*0*
Green Bay Road Reconstruction (Hibbard)	*MFT-14*	*0*	*0*	*0*	*(1,500,000)*	*(500,000)*	*0*
	Total	(150,000)	(300,000)	(900,000)	(1,650,000)	(500,000)	0
Total Expenditures and Uses		(150,000)	(300,000)	(900,000)	(1,650,000)	(500,000)	0
Change in Cash Balance		(568,000)	(1,130,000)	(380,000)	(1,130,000)	20,000	505,000
Ending Cash Balance		**3,535,277**	**2,405,277**	**2,025,277**	**895,277**	**915,277**	**1,420,277**

PROJECTS BY DEPARTMENT

Department	Project #	2025	2026	2027	2028	2029	Total
Motor Fuel							
Willow Road Construction (Local Match)	*MFT-07*	300,000	900,000	150,000			*1,350,000*
Green Bay Road Reconstruction (Hibbard)	*MFT-14*			1,500,000	500,000		*2,000,000*
Motor Fuel Total		**300,000**	**900,000**	**1,650,000**	**500,000**		***3,350,000***
GRAND TOTAL		**300,000**	**900,000**	**1,650,000**	**500,000**		***3,350,000***

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # MFT-07

Project Name Willow Road Construction (Local Match)



Type Improvement
Category Street Construction
Type New Project

Department Motor Fuel
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$1,350,000**

Description

Village's share of Federally funded reconstruction and jurisdictional transfer of Willow Road west of Provident. IDOT coordinated Project

Justification

This is the Village's fiscal contribution for the federally funded roadway rehabilitation project.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
0	Construction/Maintenance	300,000	900,000	150,000			1,350,000
Total	**Total**	**300,000**	**900,000**	**150,000**			**1,350,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
0	Motor Fuel Tax Fund	300,000	900,000	150,000			1,350,000
Total	**Total**	**300,000**	**900,000**	**150,000**			**1,350,000**

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Village Facilities Fund

Description of Fund:

The Village Facilities Fund is classified as a capital project fund. Its purpose is limited to funding capital improvements related to Village-owned property. The revenues in this fund consist primarily of transfers from the General Fund. Transfers are made strategically and only when capital investment is planned and budgeted. In the past, major expenditures from this fund included the renovation of the Village Hall offices and the rehabilitation of the Village Hall doors.

Attachments:

1. Funding and cash balance summary for 2024-2029.
2. List of projects, by General Fund department, for 2025-2029.
3. Project detail sheets for capital projects scheduled in 2025.



Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2029

SOURCES AND USES OF FUNDS

Source		Estimated 2024	2025	2026	2027	2028	2029
Village Facilities Fund							
Beginning Cash Balance (January 1st)		**$19,289**	**$50,889**	**$12,389**	**$62,389**	**$112,389**	**$162,389**
Revenues and Other Fund Sources							
Revenue							
Contribution from Operations		*2,750*	*(8,500)*	*0*	*0*	*0*	*0*
Transfer from General Fund		*100,000*	*540,940*	*850,000*	*150,000*	*150,000*	*100,000*
	Total	102,750	532,440	850,000	150,000	150,000	100,000
Total Revenues and Other Fund Sources		102,750	532,440	850,000	150,000	150,000	100,000
Total Funds Available		**122,039**	**583,329**	**862,389**	**212,389**	**262,389**	**262,389**
Expenditures and Uses							
Capital Projects & Equipment							
Village Facilities							
Village Hall Facility Improvements	*VF-02*	*(71,150)*	*0*	*0*	*0*	*0*	*0*
Facilities Study - Phase II	*VF-04*	*0*	*(40,000)*	*0*	*0*	*0*	*0*
Police and Fire - Accessibility Improvements	*VF-05*	*0*	*(154,000)*	*0*	*0*	*0*	*0*
Council Chambers Seat Replacement - Phase 1	*VF-06*	*0*	*(23,940)*	*0*	*0*	*0*	*0*
Community Development Bathroom Renovation	*VF-07*	*0*	*(15,000)*	*0*	*0*	*0*	*0*
Mural Refinishingc	*VF-08*	*0*	*(38,000)*	*0*	*0*	*0*	*0*
Yards - HVAC Replacements Phase I carry over	*VF-09*	*0*	*(35,000)*	*0*	*0*	*0*	*0*
Yards - HVAC Replacements Phase II	*VF-10*	*0*	*(90,000)*	*0*	*0*	*0*	*0*
Yards - Overhead Door Replacements	*VF-11*	*0*	*(100,000)*	*0*	*0*	*0*	*0*
PD - Window Replacement	*VF-12*	*0*	*0*	*0*	*0*	*0*	*(50,000)*
PD - Classroom Upgrades	*VF-13*	*0*	*(75,000)*	*0*	*0*	*0*	*0*
Public Safety Roof Replacement	*VF-14*	*0*	*0*	*(800,000)*	*0*	*0*	*0*
PD - Basement Renovation	*VF-15*	*0*	*0*	*0*	*(100,000)*	*(100,000)*	*0*
	Total	(71,150)	(570,940)	(800,000)	(100,000)	(100,000)	(50,000)
Total Expenditures and Uses		(71,150)	(570,940)	(800,000)	(100,000)	(100,000)	(50,000)
Change in Cash Balance		31,600	(38,500)	50,000	50,000	50,000	50,000
Ending Cash Balance		**50,889**	**12,389**	**62,389**	**112,389**	**162,389**	**212,389**

Village of Winnetka, Illinois

Capital Improvement Plan

2025 thru 2029

PROJECTS BY DEPARTMENT

Department	Project #	2025	2026	2027	2028	2029	Total
Village Facilities							
Facilities Study - Phase II	*VF-04*	40,000					*40,000*
Police and Fire - Accessibility Improvements	*VF-05*	154,000					*154,000*
Council Chambers Seat Replacement - Phase 1	*VF-06*	23,940					*23,940*
Community Development Bathroom Renovation	*VF-07*	15,000					*15,000*
Mural Refinishingc	*VF-08*	38,000					*38,000*
Yards - HVAC Replacements Phase I carry over	*VF-09*	35,000					*35,000*
Yards - HVAC Replacements Phase II	*VF-10*	90,000					*90,000*
Yards - Overhead Door Replacements	*VF-11*	100,000					*100,000*
PD - Window Replacement	*VF-12*					50,000	*50,000*
PD - Classroom Upgrades	*VF-13*	75,000					*75,000*
Public Safety Roof Replacement	*VF-14*		800,000				*800,000*
PD - Basement Renovation	*VF-15*			100,000	100,000		*200,000*
Village Facilities Total		**570,940**	**800,000**	**100,000**	**100,000**	**50,000**	***1,620,940***
GRAND TOTAL		**570,940**	**800,000**	**100,000**	**100,000**	**50,000**	***1,620,940***

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # VF-04
Project Name Facilities Study - Phase II

Type Improvement
Category Planning
Type

Department Village Facilities
Contact Assistant Village Manager
Priority n/a

Status Active
Total Project Cost: $40,000

Description

Facilities Study - Phase II

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design	40,000					40,000
Total	40,000					40,000

Funding Sources	2025	2026	2027	2028	2029	Total
Village Facilities Fund	40,000					40,000
Total	40,000					40,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # VF-05

Project Name Police and Fire - Accessibility Improvements



Type Improvement
Category Planning
Type

Department Village Facilities
Contact Assistant Village Manager
Priority n/a

Status Active

Total Project Cost: **$154,000**

Description

Police and Fire - Accessibility Improvements

Justification

This project involves installation of various accessibility improvements to the public entrances at the Police and Fire Departments.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design	154,000					154,000
Total	**154,000**					**154,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Village Facilities Fund	154,000					154,000
Total	**154,000**					**154,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # VF-06

Project Name Council Chambers Seat Replacement - Phase 1

Type Maintenance
Category Equipment: Miscellaneous
Type

Department Village Facilities
Contact Assistant Village Manager
Priority n/a

Status Active

Total Project Cost: $23,940

Description

Council Chambers Seat Replacement - Phase 1

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design	23,940					23,940
Total	23,940					23,940

Funding Sources	2025	2026	2027	2028	2029	Total
Village Facilities Fund	23,940					23,940
Total	23,940					23,940

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # VF-07

Project Name Community Development Bathroom Renovation

Type Improvement
Category Buildings
Type

Department Village Facilities
Contact Assistant Village Manager
Priority n/a

Status Active

Total Project Cost: $15,000

Description

Community Development Bathroom Renovation

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	15,000					15,000
Total	15,000					15,000

Funding Sources	2025	2026	2027	2028	2029	Total
Village Facilities Fund	15,000					15,000
Total	15,000					15,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # VF-08
Project Name Mural Refinishingc

Type Unassigned
Category Other
Type

Department Village Facilities
Contact Assistant Village Manager
Priority n/a

Status Active
Total Project Cost: $38,000

Description
Mural Refinishing

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	38,000					38,000
Total	38,000					38,000

Funding Sources	2025	2026	2027	2028	2029	Total
Village Facilities Fund	38,000					38,000
Total	38,000					38,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # VF-09

Project Name Yards - HVAC Replacements Phase I carry over

Type Unassigned
Category Equipment: Miscellaneous
Type

Department Village Facilities
Contact Assistant Village Manager
Priority n/a

Status Active

Total Project Cost: $35,000

Description

Yards - HVAC Replacements Phase I carry over

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	35,000					35,000
Total	**35,000**					**35,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Village Facilities Fund	35,000					35,000
Total	**35,000**					**35,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # VF-10

Project Name Yards - HVAC Replacements Phase II

Type Unassigned
Category Equipment: Miscellaneous
Type

Department Village Facilities
Contact Assistant Village Manager
Priority n/a

Status Active

Total Project Cost: $90,000

Description

Yards - HVAC Replacements Phase II

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	90,000					90,000
Total	**90,000**					**90,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Village Facilities Fund	90,000					90,000
Total	**90,000**					**90,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # VF-11

Project Name Yards - Overhead Door Replacements



Type Unassigned
Category Equipment: Miscellaneous
Type

Department Village Facilities
Contact Assistant Village Manager
Priority n/a

Status Active

Total Project Cost: **$100,000**

Description

Yards - Overhead Door Replacements

Justification

The Yards facility uses a variety of overhead doors to facilitate garage access. These doors are all original to the remodel and approaching their end of useful life. A phased replacement program will space out future work over the next five years.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	100,000					100,000
Total	**100,000**					**100,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Village Facilities Fund	100,000					100,000
Total	**100,000**					**100,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # VF-13
Project Name PD - Classroom Upgrades



Type Unassigned
Category Buildings
Type

Department Village Facilities
Contact Assistant Village Manager
Priority n/a

Status Active

Total Project Cost: **$75,000**

Description

The police department classroom has not been updated since the building was remodeled almost 30 years ago. In addition to normal wear and tear from frequent use, the technology in the room is out of date and no longer functions as needed to host training classes, large events, or other Village meetings held in the room. The department plans to upgrade the room to include aesthetic upgrades such as new cabinetry, paint, and flooring as well as technology upgrades.

Justification

In order to properly upgrade the room, the department plans to remove the existing wallpaper, flooring, and cabinetry and replace with all new finishes. Additionally, significant technology upgrades are needed in the room to accommodate training and meetings. The department plans to make electrical upgrades and purchase new A/V equipment, including projectors and televisions. Finally, the department plans to purchase new furniture for the space, including training tables with electrical outlets to accommodate laptops. The department has budgeted a total amount of $75,000.00 for this renovation and furnishings.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	75,000					75,000
Total	**75,000**					**75,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Village Facilities Fund	75,000					75,000
Total	**75,000**					**75,000**

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Business District Revitalization Fund

Description of Fund:

The Business Revitalization Fund is a capital projects fund that serves to fund improvements related to the downtown Winnetka business districts of Hubbard Woods, Elm, and Indian Hill. Like the Village Facilities Fund, it has traditionally been funded from budgeted General Fund transfers when improvements are identified. This fund has considerable investment activity in FY 2025 due to implementation of the adopted Downtown Streetscape Master Plan. Implementation of the Streetscape Plan would be phased and would occur through a combination of public and private investment as well as cooperatively working with the Illinois Department of Transportation for improvements along Green Bay Road. The Fund also includes activities related to the potential redevelopment of Village-owned property.

Attachments:

1. Funding and cash balance summary for 2024-2029.
2. List of projects, by General Fund department, for 2025-2029.
3. Project detail sheets for capital projects scheduled in 2025.



Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2029

SOURCES AND USES OF FUNDS

Source		Estimated 2024	2025	2026	2027	2028	2029
Business District Revitalization Fund							
Beginning Cash Balance (January 1st)		**$1,350,062**	**$2,819,062**	**$2,775,061**	**$2,760,061**	**$160,061**	**($2,279,939)**
Revenues and Other Fund Sources							
Revenue							
Additional Transfer from General Fund		*550,000*	*900,000*	*0*	*0*	*0*	*0*
Contribution from Operations		*0*	*0*	*0*	*0*	*0*	*0*
Future Funding Sources		*0*	*0*	*0*	*5,000,000*	*5,000,000*	*0*
Grant - DCEO		*0*	*300,000*	*0*	*0*	*0*	*0*
Grant - EV		*0*	*555,499*	*0*	*0*	*0*	*0*
Other Income		*75,000*	*15,000*	*10,000*	*10,000*	*10,000*	*10,000*
Transfer from General Fund		*1,100,000*	*1,100,000*	*1,100,000*	*1,100,000*	*1,100,000*	*1,100,000*
	Total	1,725,000	2,870,499	1,110,000	6,110,000	6,110,000	1,110,000
Total Revenues and Other Fund Sources		1,725,000	2,870,499	1,110,000	6,110,000	6,110,000	1,110,000
Total Funds Available		**3,075,062**	**5,689,561**	**3,885,061**	**8,870,061**	**6,270,061**	**(1,169,939)**
Expenditures and Uses							
Capital Projects & Equipment							
Bus. District Revitalization							
Sidewalk, Grate & Paver Projects	*BD-02*	*(50,000)*	*(50,000)*	*(50,000)*	*(50,000)*	*(50,000)*	*(50,000)*
Indian Hill GRR Streetscape - PH1 Engineering	*BD-12*	*0*	*0*	TBD	*0*	*0*	*0*
Indian Hill GBR Streetscape - Construction / J.T	*BD-13*	*0*	*0*	*0*	TBD	*0*	*0*
Indian Hill GBR Streetscape - Construction	*BD-14*	*0*	*0*	*0*	*0*	TBD	*0*
GBR, Pine and Oak - Construction Design	*BD-16*	*0*	*0*	*0*	*(100,000)*	*0*	*0*
Green Bay Rd Streetscape - Infrastructure	*BD-17*	*0*	*0*	*0*	TBD	*0*	*0*
Green Bay Trail Grant Project	*BD-18*	*0*	*0*	TBD	*0*	*0*	*0*
Hubbard Woods Streetscape - Concept Design & Ph.1	*BD-20*	*(40,000)*	*(10,000)*	*0*	*0*	*0*	*0*
DMP Redevelopment Site Evaluation (93 GBR)	*BD-21*	*(15,000)*	*0*	*0*	*0*	*0*	*0*
Hubbard Woods Streetscape - Phase 1 Engineering	*BD-22*	*(50,000)*	*(450,000)*	*0*	*0*	*0*	*0*
Hubbard Woods Streetscape - Contruction Phase 1	*BD-23*	*0*	*0*	*0*	*(5,000,000)*	*0*	*0*
Hubbard Woods Streetscape - Construction Phase 2	*BD-24*	*0*	*0*	*0*	*0*	*(5,000,000)*	*0*
EV Charging Stations	*BD-30*	*(60,000)*	*(694,500)*	*0*	*(60,000)*	*0*	*0*
Post Office Plaza - Construction Design	*BD-31*	*(25,000)*	*(250,000)*	*(275,000)*	*0*	*0*	*0*
Post Office Plaza - Construction	*BD-32*	*0*	*(460,000)*	*0*	*(3,500,000)*	*(3,500,000)*	*0*
Post Office Plaza - Construction Design	*BD-34*	*0*	*0*	*(400,000)*	*0*	*0*	*0*

Source		Estimated 2024	2025	2026	2027	2028	2029
Business District Revitalization Fund							
Hubbard Woods Streetscape - Const Design / JT	BD-36	*0*	*(100,000)*	*(400,000)*	*0*	*0*	*0*
Indian Hill GBR Streetscape - Concept Design Plan	BD-37	*(16,000)*	*0*	*0*	*0*	*0*	*0*
Hubbard Woods Parking Structure - Major Repair	BD-38	*0*	*(100,000)*	*0*	*0*	*0*	*0*
Hubbard Woods Parking Structure - Major Repair	BD-39	*0*	*(725,000)*	*0*	*0*	*0*	*0*
Hubbard Woods Parking Structure - Décor. Signage	BD-40	*0*	*(25,000)*	*0*	*0*	*0*	*0*
Hubbard Woods Parking Structure - Décor. Lighting	BD-41	*0*	*(50,000)*	*0*	*0*	*0*	*0*
	Total	(256,000)	(2,914,500)	(1,125,000)	(8,710,000)	(8,550,000)	(50,000)
Total Expenditures and Uses		(256,000)	(2,914,500)	(1,125,000)	(8,710,000)	(8,550,000)	(50,000)
Change in Cash Balance		1,469,000	(44,001)	(15,000)	(2,600,000)	(2,440,000)	1,060,000
Ending Cash Balance		**2,819,062**	**2,775,061**	**2,760,061**	**160,061**	**(2,279,939)**	**(1,219,939)**

Village of Winnetka, Illinois

Capital Improvement Plan

2025 thru 2029

PROJECTS BY DEPARTMENT

Department	Project #	2025	2026	2027	2028	2029	Total
Bus. District Revitalization							
Sidewalk, Grate & Paver Projects	*BD-02*	50,000	50,000	50,000	50,000	50,000	*250,000*
GBR, Pine and Oak - Construction Design	*BD-16*			100,000			*100,000*
Hubbard Woods Streetscape - Concept Design & Ph.1	*BD-20*	10,000					*10,000*
Hubbard Woods Streetscape - Phase 1 Engineering	*BD-22*	450,000					*450,000*
Hubbard Woods Streetscape - Contruction Phase 1	*BD-23*			5,000,000			*5,000,000*
Hubbard Woods Streetscape - Construction Phase 2	*BD-24*				5,000,000		*5,000,000*
EV Charging Stations	*BD-30*	694,500		60,000			*754,500*
Post Office Plaza - Construction Design	*BD-31*	250,000	275,000				*525,000*
Post Office Plaza - Construction	*BD-32*	460,000		3,500,000	3,500,000		*7,460,000*
Post Office Plaza - Construction Design	*BD-34*		400,000				*400,000*
Hubbard Woods Streetscape - Const Design / JT	*BD-36*	100,000	400,000				*500,000*
Hubbard Woods Parking Structure - Major Repair	*BD-38*	100,000					*100,000*
Hubbard Woods Parking Structure - Major Repair	*BD-39*	725,000					*725,000*
Hubbard Woods Parking Structure - Décor. Signage	*BD-40*	25,000					*25,000*
Hubbard Woods Parking Structure - Décor. Lighting	*BD-41*	50,000					*50,000*
Bus. District Revitalization Total		**2,914,500**	**1,125,000**	**8,710,000**	**8,550,000**	**50,000**	***21,349,500***
GRAND TOTAL		**2,914,500**	**1,125,000**	**8,710,000**	**8,550,000**	**50,000**	***21,349,500***

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # BD-02

Project Name Sidewalk, Grate & Paver Projects



Type Improvement
Category Street Paving
Type Annual Program

Department Bus. District Revitalization
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: **$300,000**

Description

The Village will be looking to expand upon the general brick paver maintenance program to be able to remove and replace larger sections of the brick paver walkways in the commercial district areas. This program is proposed to be funded over the next five years.

Justification

This project is part of the Village's commitment to maintaining and replacing as necessary the existing brick paver walkway systems throughout the commercial districts.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
50,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

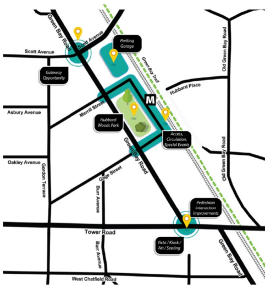
Prior	Funding Sources	2025	2026	2027	2028	2029	Total
50,000	Business District Revitalization Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # BD-20

Project Name Hubbard Woods Streetscape - Concept Design & Ph.1



Type Improvement
Category Planning
Type Carry Over Project

Department Bus. District Revitalization
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: **$70,000**

Description

In 2023, the Village Council has authorized the hiring of a consultant to prepare a concept streetscape design plan for the Hubbard Woods Business District. The development of the concept design plan will extend into the first half of 2024. As part of determining the design concept, the Village will also evaluate a potential jurisdictional transfer of Green Bay Road from the State to the Village. Depending upon a decision to move forward the next step would be a preparation of a Phase 1 Environment Assessment given Green Bay Road is a state highway

Justification

Initiative 2.5.1 of the Winnetka Futures 2040 Plan states "Continue the Village's streetscape improvement efforts that are occurring in the Elm Street Business District by implementing similar, but district-appropriate, improvements in the Hubbard Woods and Indian Hill business districts and along the Green Bay Road corridor."
Given limited staff resources, hiring the services of a third-party consultant will expedite the implementation of streetscape improvement that will further reinforce the private reinvestment in the Hubbard Woods Business District, that has occured. The graphic provided is a map focusing on the Hubbard Woods Business District.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
60,000	Planning/Design	10,000					10,000
Total	Total	10,000					10,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
60,000	Business District Revitalization Fund	10,000					10,000
Total	Total	10,000					10,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # BD-22

Project Name Hubbard Woods Streetscape - Phase 1 Engineering

Type Improvement
Category Planning
Type New Project

Department Bus. District Revitalization
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: $500,000

Description

Hubbard Woods Streetscape - Phase 1 Engineering

Justification

Property landscaping

Prior	Expenditures	2025	2026	2027	2028	2029	Total
50,000	Planning/Design	450,000					450,000
Total	Total	450,000					450,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
50,000	Business District Revitalization Fund	450,000					450,000
Total	Total	450,000					450,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # BD-30
Project Name EV Charging Stations



Type Equipment
Category Electric Distribution
Type New Project

Department Bus. District Revitalization
Contact Community Development Dir
Priority n/a

Status Active

Total Project Cost: **$900,500**

Description

The Village is installing electric vehicle charging stations in the Village's business districts to provide employees, customers, residents, and other visitors who drive electric vehicles with access charging stations. To date the Village has installed or is in the process of installing charging stations in the Post Office parking lot, Lincoln Avenue parking lot, the Hubbard Woods parking deck, the Village Hall parking lot, the Spruce Street, and the Pine Street parking lot. In 2024, the Village is in the process of securing a federal grant to assist with funding additional EV charging stations in the business districts, in locations such as the Indian Hill parking lot, the East Elm Street parking lot, or fast charging stations in the Tower/Green Bay roads parking lot.

Justification

: Initiative 2.5.4 of the Winnetka Futures 2040 Plan states "Anticipate increased demand for electric vehicle charging and plan to increase the number of charging stations in public parking lots. Encourage private development to include charging facilities in new off-street parking areas."

Prior	Expenditures	2025	2026	2027	2028	2029	Total
146,000	Equip/Vehicles/Furnishings	694,500		60,000			754,500
Total	Total	**694,500**		**60,000**			**754,500**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
146,000	Business District Revitalization Fund	694,500		60,000			754,500
Total	Total	**694,500**		**60,000**			**754,500**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # BD-31

Project Name Post Office Plaza - Construction Design



Type Improvement
Category Planning
Type New Project

Department Bus. District Revitalization
Contact Community Development Dir
Priority n/a

Status Active

Total Project Cost: **$600,000**

Description

To ensure the long-term vitality of the Village's business districts, the Downtown Master Plan called for maintaining pedestrian access in an east/west direction, through the Post Office block, connecting Moffat Mall to Dwyer Park. This proposed work includes the construction of a public plaza on the Post Office site which would not only maintain the above note pedestrian access but would also provide a public gathering place. Preparation of construction documents will be completed in 2023 with construction of improvements anticipated in 2024.

Justification

Initiative 2.5.4 of the Winnetka Futures 2040 Plan states "Provide community gathering and event spaces unique to the needs of each of the three business districts." Since the adoption of the Village's first comprehensive plan in 1921, the Plan of Winnetka (often referred to as the "Bennet Plan"), to the adoption of the Winnetka Futures 2040 Plan, the Village has engaged planning activities that have called for carrying forward, in one way or another, some sort of pedestrian way or public gathering place through what is now the Post Office site.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
75,000	Planning/Design	250,000	275,000				525,000
Total	Total	250,000	275,000				525,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
75,000	Business District Revitalization Fund	250,000	275,000				525,000
Total	Total	250,000	275,000				525,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # BD-32

Project Name Post Office Plaza - Construction



Type Improvement
Category Street Construction
Type New Project

Department Bus. District Revitalization
Contact Community Development Dir
Priority n/a

Status Active

Total Project Cost: **$7,460,000**

Description

To ensure the long-term vitality of the Village's business districts, the Downtown Master Plan called for maintaining pedestrian access in an east/west direction, through the Post Office block, connecting Moffat Mall to Dwyer Park. This proposed work includes the construction of a public plaza on the Post Office site which would not only maintain the above note pedestrian access but would also provide a public gathering place. Preparation of construction documents will be completed in 2023 with construction of improvements anticipated in 2024.

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	460,000		3,500,000	3,500,000		7,460,000
Total	**460,000**		**3,500,000**	**3,500,000**		**7,460,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Business District Revitalization Fund	460,000		3,500,000	3,500,000		7,460,000
Total	**460,000**		**3,500,000**	**3,500,000**		**7,460,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # BD-36

Project Name Hubbard Woods Streetscape - Const Design / JT

Type Improvement
Category Street Construction
Type

Department Bus. District Revitalization
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: $500,000

Description

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	100,000	400,000				500,000
Total	100,000	400,000				500,000

Funding Sources	2025	2026	2027	2028	2029	Total
Business District Revitalization Fund	100,000	400,000				500,000
Total	100,000	400,000				500,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # BD-38

Project Name Hubbard Woods Parking Structure - Major Repair

Type Improvement
Category Planning
Type

Department Bus. District Revitalization
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: $100,000

Description

Hubbard Woods Parking Structure - Major Repair

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design	100,000					100,000
Total	100,000					100,000

Funding Sources	2025	2026	2027	2028	2029	Total
Business District Revitalization Fund	100,000					100,000
Total	100,000					100,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # BD-39

Project Name Hubbard Woods Parking Structure - Major Repair

Type Maintenance
Category Street Construction
Type

Department Bus. District Revitalization
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: $725,000

Description

Hubbard Woods Parking Structure - Major Repair

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	725,000					725,000
Total	**725,000**					**725,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Business District Revitalization Fund	725,000					725,000
Total	**725,000**					**725,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # BD-40

Project Name Hubbard Woods Parking Structure - Décor. Signage

Type Improvement
Category Equipment: Miscellaneous
Type

Department Bus. District Revitalization
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: $25,000

Description

Hubbard Woods Parking Structure - Decorative Signage

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	25,000					25,000
Total	**25,000**					**25,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Business District Revitalization Fund	25,000					25,000
Total	**25,000**					**25,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # BD-41

Project Name Hubbard Woods Parking Structure - Décor. Lighting

Type Improvement
Category Equipment: Miscellaneous
Type

Department Bus. District Revitalization
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: **$50,000**

Description

Hubbard Woods Parking Structure - Decorative Lighting

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	50,000					50,000
Total	**50,000**					**50,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Business District Revitalization Fund	50,000					50,000
Total	**50,000**					**50,000**

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

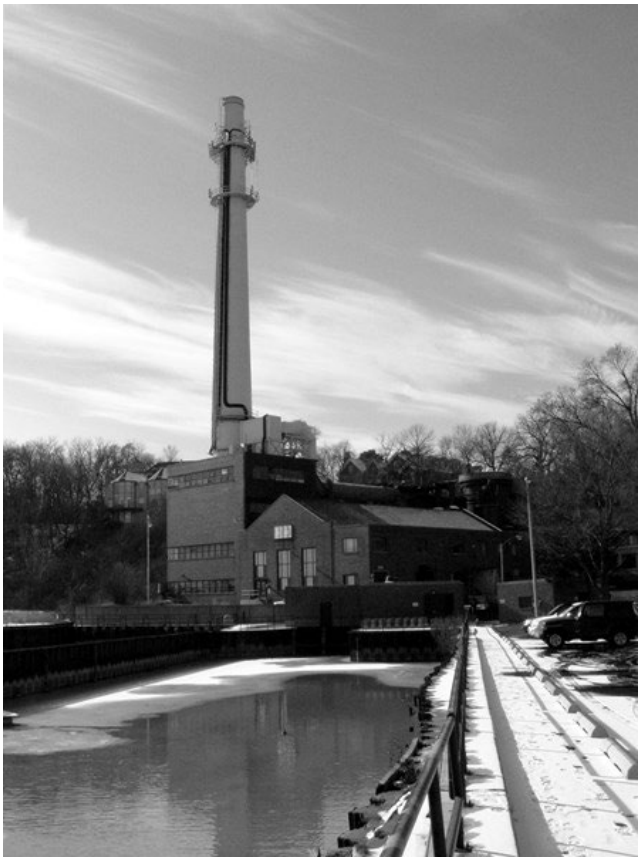
Electric Fund

Description of Fund:

The Electric Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. The capital improvements budgeted in this fund include investments in the Electric Plant, electric substations, and the electric distribution system.

Attachments:

1. Funding and cash balance summary for 2024-2029.
2. List of projects, by General Fund department, for 2025-2029.
3. Project detail sheets for capital projects scheduled in 2025.



Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2029

SOURCES AND USES OF FUNDS

Source		Estimated 2024	2025	2026	2027	2028	2029
Electric Fund							
Beginning Cash Balance (January 1st)		**$5,680,666**	**$6,516,076**	**$7,539,478**	**$8,683,486**	**$11,453,254**	**$14,043,504**
Revenues and Other Fund Sources							
Revenue							
Transfer from Water fund		*0*	*0*	*0*	*0*	*0*	*0*
Transfer to Water Fund		*0*	*0*	*(1,250,000)*	*0*	*0*	*0*
Contribution from Operations		*3,031,611*	*5,819,100*	*6,208,296*	*6,076,862*	*6,473,370*	*6,699,002*
	Total	3,031,611	5,819,100	4,958,296	6,076,862	6,473,370	6,699,002
Total Revenues and Other Fund Sources		3,031,611	5,819,100	4,958,296	6,076,862	6,473,370	6,699,002
Total Funds Available		**8,712,277**	**12,335,176**	**12,497,774**	**14,760,348**	**17,926,624**	**20,742,506**
Expenditures and Uses							
Capital Projects & Equipment							
Water & Electric							
Line Truck (Resolution R-65-2022)	*E-04*	*0*	*0*	*(276,800)*	*0*	*0*	*0*
Second Substation Transformer	*E-07*	*(172,100)*	*0*	*0*	*0*	*0*	*0*
Replacement of Plant Load Center Transformer #2	*E-11*	*0*	*(84,000)*	*(473,600)*	*0*	*0*	*0*
Cable Pulling & Directional Boring	*E-13*	*(700,000)*	*(945,990)*	*(1,015,709)*	*(1,046,181)*	*(1,077,566)*	*(1,109,893)*
Underground Conductors	*E-14*	*(272,312)*	*(562,684)*	*(579,565)*	*(596,951)*	*(614,860)*	*(633,306)*
Cable Devices & Switchgear	*E-15*	*(30,000)*	*(70,375)*	*(43,000)*	*(20,000)*	*(45,000)*	*(47,000)*
System Reinforcement - Conduit	*E-16*	*(75,000)*	*(88,000)*	*(91,000)*	*(94,000)*	*(97,000)*	*(100,000)*
Transformers & Devices	*E-17*	*(649,071)*	*(618,957)*	*(300,000)*	*(315,000)*	*(330,750)*	*(347,288)*
Electric Plant Exterior Brick Repair	*E-24*	*(95,000)*	*(100,000)*	*0*	*0*	*0*	*0*
New Plant Pool Vehicle	*E-26*	*0*	*(32,500)*	*0*	*0*	*0*	*0*
Advanced Metering Infrastructure	*E-27*	*0*	*(425,000)*	*(475,000)*	*0*	*0*	*0*
Dump Truck	*E-28*	*(62,104)*	*0*	*0*	*0*	*0*	*0*
Dump Truck	*E-29*	*(62,104)*	*0*	*0*	*0*	*0*	*0*
Underground Switching at Indian Hill train station	*E-30*	*0*	*(54,384)*	*0*	*0*	*0*	*0*
Circuit B - Underground switchgear and cable	*E-31*	*0*	*(219,699)*	*(356,569)*	*(150,250)*	*0*	*0*
Line Truck (Resolution R 86-2022)	*E-32*	*0*	*0*	*0*	*0*	*(377,908)*	*0*
Pier Repair - Tower Road Beach	*E-34*	*0*	*(300,000)*	*0*	*0*	*0*	*0*
Hotwell Pump Overhaul	*E-36*	*0*	*(75,000)*	*0*	*0*	*0*	*0*
Pond Dredging	*E-38*	*0*	*(660,000)*	*0*	*0*	*0*	*0*
Cable Pulling Winch Truck	*E-40*	*0*	*0*	*0*	*(330,000)*	*0*	*0*

Source		Estimated 2024	2025	2026	2027	2028	2029
Electric Fund							
Ford F150	E-41	*0*	*0*	*0*	*(32,000)*	*0*	*0*
Ford Explorer	E-42	*0*	*0*	*0*	*0*	*(33,000)*	*0*
Ford F150 #2	E-43	*0*	*0*	*0*	*(32,000)*	*0*	*0*
Circuit Breaker Replacement, 15kV	E-44	*(45,650)*	*(51,500)*	*(53,045)*	*(54,636)*	*(56,275)*	*(57,964)*
Transformer #1	E-45	*0*	*0*	*0*	*0*	*(611,927)*	*0*
Structural Wall - plant west driveway	E-48	*0*	*(375,000)*	*0*	*0*	*0*	*0*
Retrofill Transformer #71 with FR3	E-49	*0*	*0*	*0*	*(350,000)*	*0*	*0*
480V Bus Replacement	E-50	*0*	*0*	*0*	*0*	*(350,000)*	*0*
Circuit E - Underground switchgear and conduit	E-84	*0*	*(63,757)*	*0*	*0*	*0*	*0*
Circuit G - Underground switchgear & conduit	E-85	*0*	*(68,852)*	*0*	*0*	*0*	*0*
Circuit F - Underground switchgear & conduit	E-86	*0*	*0*	*0*	*(286,076)*	*(159,400)*	*(172,152)*
Generator replacement	E-87	*0*	*0*	*0*	*0*	*0*	*(3,994,934)*
Generator replacement	E-88	*0*	*0*	*0*	*0*	*0*	*(3,994,934)*
New Hydraulic Cable Trailer	E-89	*0*	*0*	*0*	*0*	*(129,434)*	*0*
2015 Line Truck On F550 Ford Chassis #58	E-90	*0*	*0*	*0*	*0*	*0*	*(276,000)*
2007 Digger Derrick #54	E-91	*0*	*0*	*0*	*0*	*0*	*(490,201)*
1997 Ford F350 #82 (50% with Electric Fund)	W-63	*(32,860)*	*0*	*0*	*0*	*0*	*0*
Replace SCADA System	W-75	*0*	*0*	*(150,000)*	*0*	*0*	*0*
	Total	(2,196,201)	(4,795,698)	(3,814,288)	(3,307,094)	(3,883,120)	(11,223,672)
Total Expenditures and Uses		(2,196,201)	(4,795,698)	(3,814,288)	(3,307,094)	(3,883,120)	(11,223,672)
Change in Cash Balance		835,410	1,023,402	1,144,008	2,769,768	2,590,250	(4,524,670)
Ending Cash Balance		**6,516,076**	**7,539,478**	**8,683,486**	**11,453,254**	**14,043,504**	**9,518,834**

PROJECTS BY DEPARTMENT

Department	Project #	2025	2026	2027	2028	2029	Total
Water & Electric							
Line Truck (Resolution R-65-2022)	*E-04*		276,800				*276,800*
Replacement of Plant Load Center Transformer #2	*E-11*	84,000	473,600				*557,600*
Cable Pulling & Directional Boring	*E-13*	945,990	1,015,709	1,046,181	1,077,566	1,109,893	*5,195,339*
Underground Conductors	*E-14*	562,684	579,565	596,951	614,860	633,306	*2,987,366*
Cable Devices & Switchgear	*E-15*	70,375	43,000	20,000	45,000	47,000	*225,375*
System Reinforcement - Conduit	*E-16*	88,000	91,000	94,000	97,000	100,000	*470,000*
Transformers & Devices	*E-17*	618,957	300,000	315,000	330,750	347,288	*1,911,995*
Electric Plant Exterior Brick Repair	*E-24*	100,000					*100,000*
New Plant Pool Vehicle	*E-26*	65,000					*65,000*
Advanced Metering Infrastructure	*E-27*	2,750,000	1,450,000				*4,200,000*
Underground Switching at Indian Hill train station	*E-30*	54,384					*54,384*
Circuit B - Underground switchgear and cable	*E-31*	219,699	356,569	150,250			*726,518*
Line Truck (Resolution R 86-2022)	*E-32*				377,908		*377,908*
Pier Repair - Tower Road Beach	*E-34*	300,000					*300,000*
Hotwell Pump Overhaul	*E-36*	75,000					*75,000*
Pond Dredging	*E-38*	660,000					*660,000*
Cable Pulling Winch Truck	*E-40*			330,000			*330,000*
Ford F150	*E-41*			32,000			*32,000*
Ford Explorer	*E-42*				33,000		*33,000*
Ford F150 #2	*E-43*			32,000			*32,000*
Circuit Breaker Replacement, 15kV	*E-44*	51,500	53,045	54,636	56,275	57,964	*273,420*
Transformer #1	*E-45*				611,927		*611,927*
Structural Wall - plant west driveway	*E-48*	750,000					*750,000*
Retrofill Transformer #71 with FR3	*E-49*			350,000			*350,000*
480V Bus Replacement	*E-50*				350,000		*350,000*
Circuit E - Underground switchgear and conduit	*E-84*	63,757					*63,757*
Circuit G - Underground switchgear & conduit	*E-85*	68,852					*68,852*
Circuit F - Underground switchgear & conduit	*E-86*			286,076	159,400	172,152	*617,628*
Generator replacement	*E-87*					3,994,934	*3,994,934*
Generator replacement	*E-88*					3,994,934	*3,994,934*
New Hydraulic Cable Trailer	*E-89*				129,434		*129,434*
2015 Line Truck On F550 Ford Chassis #58	*E-90*					276,000	*276,000*
2007 Digger Derrick #54	*E-91*					490,201	*490,201*
Electric Total		7,528,198	4,639,288	3,307,094	3,883,120	11,223,672	*30,581,372*

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-11

Project Name Replacement of Plant Load Center Transformer #2



Type Improvement
Category Electric Substations
Type Continuing Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$557,600**

Description

The proposed project will replace a 1970 4.16kV/12.47 kV step-up transformer located at the Plant Load Center. Work planned for 2025 includes the installation of conduit and the preparation of the transformer pad. The transformer is scheduled for delivery in 2026.

Justification

The existing transformer has reached the end of its service life. In addition, the 1970 transformer utilizes mineral oil which is highly flammable. The replacement transformer will utilize a bio-degradable flame resistant fluid. The project is required to ensure on-going service reliability and to reduce the risk of a fire-related incident.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	84,000	473,600	0			557,600
Total	**84,000**	**473,600**	**0**			**557,600**

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	84,000	473,600	0			557,600
Total	**84,000**	**473,600**	**0**			**557,600**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-13

Project Name Cable Pulling & Directional Boring



Type Improvement
Category Electric Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$6,335,339**

Description

Contracted resources are used to install underground conduit using directional boring. On occasion, contracted resources are utilized to pull cable into conduit to supplement Winnetka labor resources. Directional boring is frequently called horizontal drilling, utilizes a steerable trenchless method of installing underground conduit along a prescribed bore path using a surface launched drilling head. Using this method, there is minimal impact on the surrounding area. The proposed funds are for new service installations, revisions relocations associated with customer requests.

Justification

Directional boring is the least obtrusive manner in which to install underground conduit. The project funding is required to install conduit for new electric services.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
1,140,000	Construction/Maintenance	945,990	1,015,709	1,046,181	1,077,566	1,109,893	5,195,339
Total	**Total**	**945,990**	**1,015,709**	**1,046,181**	**1,077,566**	**1,109,893**	**5,195,339**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
1,140,000	Electric Fund	945,990	1,015,709	1,046,181	1,077,566	1,109,893	5,195,339
Total	**Total**	**945,990**	**1,015,709**	**1,046,181**	**1,077,566**	**1,109,893**	**5,195,339**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-14
Project Name Underground Conductors



Type Equipment
Category Electric Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$3,944,078**

Description

The proposed funding is for medium voltage (15kV) cable and secondary (600V) cable used during the fiscal year. Medium voltage cable is used on underground electric circuits and also to provide power to distribution transformers. Secondary cable is installed from the distribution transformer to customer meter pedestals. On an annual basis, the Electric Fund targets replacement of approximately 3,500 feet of aged cable sections that contain an insulation design that is known within the utility design for poor service reliability.

Justification

Procurement of underground conductors is required to support the installation of new electric services and for the replacement of aging underground infrastructure to insure ongoing system reliability.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
956,712	Equip/Vehicles/Furnishings	562,684	579,565	596,951	614,860	633,306	2,987,366
Total	**Total**	**562,684**	**579,565**	**596,951**	**614,860**	**633,306**	**2,987,366**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
956,712	Electric Fund	562,684	579,565	596,951	614,860	633,306	2,987,366
Total	**Total**	**562,684**	**579,565**	**596,951**	**614,860**	**633,306**	**2,987,366**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-15
Project Name Cable Devices & Switchgear



Type Equipment
Category Electric Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$271,983**

Description

The proposed funding is for cable devices and switchgear used on the underground electric system. Cable devices are rated for use on the 15kV electric system and include: load break elbow terminations, cold shrink terminations, and cold shrink splices. The purchase of one piece of metal enclosed 15kV switchgear is included.

Justification

Funding is required to purchase the cable accessories and switchgear required for system reinforcement projects and new business projects.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
46,608	Equip/Vehicles/Furnishings	70,375	43,000	20,000	45,000	47,000	225,375
Total	**Total**	**70,375**	**43,000**	**20,000**	**45,000**	**47,000**	**225,375**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
46,608	Electric Fund	70,375	43,000	20,000	45,000	47,000	225,375
Total	**Total**	**70,375**	**43,000**	**20,000**	**45,000**	**47,000**	**225,375**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-16
Project Name System Reinforcement - Conduit



Type Maintenance
Category Electric Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$620,000**

Description

Contracted resources are used to install underground cable using directional boring. Directional boring is frequently called horizontal drilling, utilizes a steerable trenchless method of installing underground conduit along a prescribed bore path using a surface launched drilling head. Using this method, there is minimal impact on the surrounding area. The proposed funds are for the installation of conduit required for repairs to the existing system and/or extensions of the distribution system that are not associated with new service connections.

Justification

Directional boring is the least obtrusive manner in which to install underground conduit. The project funding is required to install conduit for system reliability projects.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
150,000	Construction/Maintenance	88,000	91,000	94,000	97,000	100,000	470,000
Total	**Total**	**88,000**	**91,000**	**94,000**	**97,000**	**100,000**	**470,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
150,000	Electric Fund	88,000	91,000	94,000	97,000	100,000	470,000
Total	**Total**	**88,000**	**91,000**	**94,000**	**97,000**	**100,000**	**470,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-17

Project Name Transformers & Devices



Type Equipment
Category Electric Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$2,879,490**

Description

The proposed funding is for the purchase of distribution transformers used on the Village's electrical system. Transformers are utilized to step down the voltage used on the electric distribution system to the voltage level requested by the customer. Funding includes the purchase of transformers for new business request and replacement of transformers identified through preventative maintenance and/or emergent failures.

Justification

Transformers are required to provide the requested service voltage to new customers or upon replacement of a failed transformer.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
967,495	Equip/Vehicles/Furnishings	618,957	300,000	315,000	330,750	347,288	1,911,995
Total	**Total**	**618,957**	**300,000**	**315,000**	**330,750**	**347,288**	**1,911,995**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
967,495	Electric Fund	618,957	300,000	315,000	330,750	347,288	1,911,995
Total	**Total**	**618,957**	**300,000**	**315,000**	**330,750**	**347,288**	**1,911,995**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-24

Project Name Electric Plant Exterior Brick Repair



Type Maintenance
Category Electric Plant
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$275,000**

Description

The proposed project will address a large crack that has developed on the exterior wall of the building.

Justification

The project is required to address water leaking into the building and to maintain the building structure.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
175,000	Construction/Maintenance	100,000					100,000
Total	**Total**	**100,000**					**100,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
175,000	Electric Fund	100,000					100,000
Total	**Total**	**100,000**					**100,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-26

Project Name New Plant Pool Vehicle



Type Improvement
Category Vehicles
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$65,000**

Description

The proposed project is for the procurement of a new vehicle to be utilized as a pool vehicle at the Water Plant and Electric Plant.

Justification

An additional pool vehicle for use by the plant employees is required to support current operational needs. The vehicle will be primarily used to transport test equipment and tools to load centers and substations. The vehicle will also be utilized for transporting staff to off-site training.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance				0		0
Equip/Vehicles/Furnishings	65,000					65,000
Total	**65,000**			**0**		**65,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	32,500					32,500
Water Fund	32,500					32,500
Total	**65,000**					**65,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-27

Project Name **Advanced Metering Infrastructure**

Type Improvement
Category Electric Distribution
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$4,200,000**

Description

The proposed project will replace manually read water and electric meters with an integrated system that communicates meter readings to the Village's financial system and provide the electric utility with tools to improve customer service such as the detection of a water leak and advance notification of an electric outages. The project will begin implementation in 2024 with funding from the Water Fund, Electric Fund and General Fund.

Justification

The proposed project will provide a system to communicate meter readings to the Village, improve customer service and provide additional utility consumption data to the property owner.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
0	Construction/Maintenance	2,750,000	1,450,000	0			4,200,000
Total	Total	2,750,000	1,450,000	0			4,200,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
0	Electric Fund	425,000	475,000				900,000
Total	General Fund	250,000	300,000				550,000
	Sanitary Sewer Fund	1,050,000	250,000				1,300,000
	Water Fund	1,025,000	425,000				1,450,000
	Total	2,750,000	1,450,000				4,200,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-30

Project Name Underground Switching at Indian Hill train station



Type Improvement
Category Electric Distribution
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$54,384**

Description

The proposed project will install 15kV cable and switchgear to improve the design, operation and reliability of the circuit. The new switchgear will eliminate the need for the existing utility pole, overhead switches and fuses.

Justification

The completed project will improve the design, operation and reliability of the circuit. After the project is completed, the existing utility pole and overhead devices will be removed.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	54,384					54,384
Total	**54,384**					**54,384**

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	54,384					54,384
Total	**54,384**					**54,384**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-31

Project Name Circuit B - Underground switchgear and cable



Type Equipment
Category Electric Distribution
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$726,518**

Description

The proposed project will install a new VISTA switchgear, 15 kV underground cable, and one single-phase pad mounted transformer on Poplar St. to improve the design, operation and reliability of the electrical distribution system.

Justification

The completed project will reduce the circuit's overhead exposure, improving reliability, switching operations and reducing the visual impact of the overhead distribution system. After the project is completed, a portion of the overhead high voltage lines and overhead switches will be removed to reduce the visual impact of the overhead distribution system.

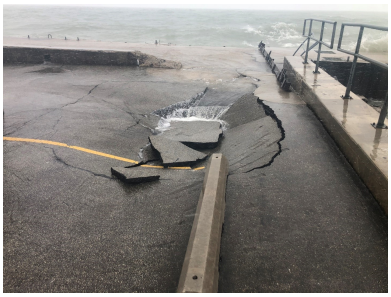
Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	219,699	356,569	150,250			726,518
Total	**219,699**	**356,569**	**150,250**			**726,518**

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	219,699	356,569	150,250			726,518
Total	**219,699**	**356,569**	**150,250**			**726,518**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-34
Project Name Pier Repair - Tower Road Beach



Type Unassigned
Category Other
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$300,000**

Description

The proposed project is to complete repairs to the Tower Road pier located at 725 Tower Road. Due to its age and sustained storm damage, the pier needs substantial repairs. Proposed repairs including addressing collapsed parking lot pavement, damaged sheet piling and the deteriorated concrete surface.

Justification

Until such time that repairs are completed, a section of the pier has been closed and is not accessible to the public.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
0	Construction/Maintenance	300,000					300,000
Total	Total	300,000					300,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
0	Electric Fund	300,000					300,000
Total	Total	300,000					300,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-36
Project Name Hotwell Pump Overhaul



Type Equipment
Category Electric Plant
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$75,000**

Description

The proposed funding is to overhaul one of the boiler hotwell pumps. The pump is used to support the operation of a steam turbine.

Justification

Over time, the pumps are subject to wear and need to be overhauled and/or replaced. Due to the age of the equipment and potential difficulty securing a suitable replacement, an overhaul is recommended. Completion of the project will support reliable operation of steam generation.

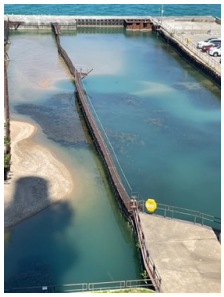
Prior	Expenditures	2025	2026	2027	2028	2029	Total
0	Construction/Maintenance	75,000	0	0			75,000
Total	**Total**	**75,000**	**0**	**0**			**75,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
0	Electric Fund	75,000	0	0			75,000
Total	**Total**	**75,000**	**0**	**0**			**75,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-38
Project Name Pond Dredging



Type Maintenance
Category Electric Plant
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$660,000**

Description

The proposed project is to mechanically dredge the intake pond and cooling pond at the Electric Plant. Intake cooling water for electric generating equipment is drawn into the intake pond with the heated water discharged into the cooling pond. Over time, the ponds accumulate sand. Material removed from the ponds will be transported offsite for disposal.

Justification

Proper depths of water in the intake pond and cooling pond are required to support the operation of electric generating equipment located at the Electric Plant.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	660,000					660,000
Total	**660,000**					**660,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	660,000					660,000
Total	**660,000**					**660,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-44

Project Name Circuit Breaker Replacement, 15kV



Type Equipment
Category Electric Substations
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$319,070**

Description

The Village has existing switchgear that has been in operation since the 1970's. During the late 1990's and early 2000's a major retrofit was performed to replace the operating mechanisms and to replace the interrupting method with vacuum interrupters on several of the breakers. The electric fund has developed a long-term plan to replace one breaker each year until all the breakers are addressed.

Justification

Replacement of aging switchgear infrastructure to ensure continued safe and reliable electric service to our customers.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
45,650	Construction/Maintenance	51,500	53,045	54,636	56,275	57,964	273,420
Total	**Total**	**51,500**	**53,045**	**54,636**	**56,275**	**57,964**	**273,420**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
45,650	Electric Fund	51,500	53,045	54,636	56,275	57,964	273,420
Total	**Total**	**51,500**	**53,045**	**54,636**	**56,275**	**57,964**	**273,420**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-48

Project Name Structural Wall - plant west driveway



Type Maintenance
Category Electric Plant
Type

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$750,000**

Description

The proposed project will install a retaining wall to address the ongoing sloughing of the slope along the west driveway of the Water Plant and Electric Plant.

Justification

The project is required to stabilize the slope, prevent further soil erosion and protect the existing infrastructure. The west driveway is used for delivery of fuel and water treatment chemicals.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	750,000					750,000
Total	**750,000**					**750,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	375,000					375,000
Water Fund	375,000					375,000
Total	**750,000**					**750,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-84

Project Name Circuit E - Underground switchgear and conduit



Type Equipment
Category Electric Distribution
Type

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$63,757**

Description

The proposed project will install 15kV cable and switchgear in the parkway along Old Green Bay Road. The existing distribution system will be reconfigured to remove overhead switches and a section of poor performing overhead line.

Justification

The completed project will reduce the circuit's overhead exposure, improving reliability, switching operations and reducing the visual impact of the overhead distribution system.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	63,757					63,757
Total	**63,757**					**63,757**

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	63,757					63,757
Total	**63,757**					**63,757**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-85

Project Name Circuit G - Underground switchgear & conduit



Type Equipment
Category Electric Distribution
Type

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$68,852**

Description

The proposed project will install switchgear on Village owned property at the electric utility's South Load Center on Spruce Street. Circuit G will be re-routed through the switchgear and out to Elm Street

Justification

The completed project will reduce the circuit's overhead exposure, improving reliability. After the project is completed, a section of the overhead 15kV lines will be removed, reducing the visual impact of overhead distribution system.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	68,852					68,852
Total	**68,852**					**68,852**

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	68,852					68,852
Total	**68,852**					**68,852**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-86

Project Name Circuit F - Underground switchgear & conduit

Type Equipment
Category Electric Distribution
Type

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: $617,628

Description

Circuit F - Underground switchgear & conduit

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	172,152		286,076	159,400		617,628
Total	**172,152**		**286,076**	**159,400**		**617,628**

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund			286,076	159,400	172,152	617,628
Total			**286,076**	**159,400**	**172,152**	**617,628**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # E-91
Project Name 2007 Digger Derrick #54

Type Equipment
Category Vehicles
Type

Department Water & Electric
Contact Public Works Director
Priority n/a

Status Active
Total Project Cost: $490,201

Description

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	490,201					490,201
Total	490,201					490,201

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund					490,201	490,201
Total					490,201	490,201

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Water Fund

Description of Fund:

The Water Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. Water Funds capital expenses are designed to improve the Water Plant and water distribution system. Recent infrastructure studies have identified specific areas of the distribution network that require immediate investment—those projects are included in this capital plan.

Attachments:

1. Funding and cash balance summary for 2024-2029.
2. List of projects, by General Fund department, for 2025-2029.
3. Project detail sheets for capital projects scheduled in 2025.



Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2029

SOURCES AND USES OF FUNDS

Source		Estimated 2024	2025	2026	2027	2028	2029
Water Fund							
Beginning Cash Balance (January 1st)		**$6,346,381**	**$5,694,654**	**$3,284,505**	**$2,322,171**	**$1,741,414**	**$1,651,517**
Revenues and Other Fund Sources							
Revenue							
Transfer from Electric Fund		*0*	*0*	*1,250,000*	*0*	*0*	*0*
Transfer to Electric Fund		*(1,250,000)*	*0*	*0*	*0*	*0*	*0*
Contribution from Operations		*3,259,437*	*3,156,909*	*3,747,776*	*4,058,417*	*4,304,961*	*4,503,594*
	Total	2,009,437	3,156,909	4,997,776	4,058,417	4,304,961	4,503,594
Total Revenues and Other Fund Sources		2,009,437	3,156,909	4,997,776	4,058,417	4,304,961	4,503,594
Total Funds Available		**8,355,818**	**8,851,563**	**8,282,281**	**6,380,588**	**6,046,375**	**6,155,111**
Expenditures and Uses							
Capital Projects & Equipment							
Stormwater							
Unit 48 - Vactor/ Sweeper Box	*SW-32*	*0*	*0*	*0*	*0*	*0*	*(50,000)*
	Total	0	0	0	0	0	(50,000)
Water & Electric							
New Plant Pool Vehicle	*E-26*	*0*	*(32,500)*	*0*	*0*	*0*	*0*
Advanced Metering Infrastructure	*E-27*	*0*	*(1,025,000)*	*(425,000)*	*0*	*0*	*0*
Dump Truck	*E-28*	*(62,104)*	*0*	*0*	*0*	*0*	*0*
Dump Truck	*E-29*	*(62,104)*	*0*	*0*	*0*	*0*	*0*
Structural Wall - plant west driveway	*E-48*	*0*	*(375,000)*	*0*	*0*	*0*	*0*
Raw Water Intake Maintenance	*W-02*	*0*	*(200,000)*	*0*	*(212,000)*	*0*	*(224,911)*
Replace Filter Media 5-8	*W-06*	*0*	*0*	*0*	*0*	*(215,000)*	*(228,094)*
Replace Flocculators	*W-07*	*0*	*0*	*0*	*0*	*0*	*(514,755)*
Replace Water Main at Willow Road RR Crossing	*W-14*	*0*	*(200,000)*	*0*	*0*	*0*	*0*
Main Replacement on Foxdale (Tower to Humboldt)	*W-24*	*0*	*(1,600,000)*	*0*	*0*	*0*	*0*
Main Replacement on Spruce St (Glendale to Locust)	*W-26*	*0*	*(800,000)*	*0*	*0*	*0*	*0*
Main Replacement on Cherry (Glendale to Birch)	*W-32*	*(794,084)*	*0*	*0*	*0*	*0*	*0*
Replacement of 2004 Backhoe Loader Tractor	*W-33*	*(177,756)*	*0*	*0*	*0*	*0*	*0*
Main Abandonment and Service Tfr - Hibbard Rd	*W-34*	*(221,523)*	*0*	*0*	*0*	*0*	*0*
2000 Freightliner Dump Truck	*W-36*	*0*	*0*	*(218,545)*	*0*	*0*	*0*
Spare Low Lift Pump	*W-38*	*0*	*0*	*0*	*0*	*0*	*(100,300)*
Replacement of Intake Traveling Screen	*W-40*	*0*	*0*	*0*	*0*	*(300,000)*	*0*

Source		Estimated 2024	2025	2026	2027	2028	2029
Water Fund							
Bulk water filling station	W-42	*(50,000)*	*0*	*0*	*0*	*0*	*0*
Dump Truck	W-43	*(127,339)*	*0*	*0*	*0*	*0*	*0*
Replacement of 2009 Line Truck	W-44	*0*	*0*	*0*	*(413,847)*	*0*	*0*
Replacement of 2016 Line Truck	W-45	*0*	*0*	*0*	*0*	*(163,909)*	*0*
Main Replacement on TBD	W-49	*0*	*0*	*(2,538,950)*	*0*	*0*	*(2,319,806)*
Replacement of Lead Services - Water Main Projects	W-51	*(90,000)*	*(300,000)*	*(300,000)*	*(460,000)*	*(470,000)*	*(485,000)*
Main Replacement on TBD	W-53	*0*	*0*	*0*	*(2,186,639)*	*0*	*0*
Water Service Line - 93 Green Bay Road	W-54	*0*	*0*	*0*	*0*	*(2,252,239)*	*0*
Lead Service Line Replacement - Emergent Leaks	W-56	*(60,000)*	*(40,000)*	*(35,000)*	*(35,000)*	*(35,000)*	*(30,000)*
Lead Service Replacement Voluntary Program	W-57	*(225,000)*	*(250,000)*	*(150,000)*	*(80,000)*	*(80,000)*	*(80,000)*
Installation of Zebra Mussell Control System	W-58	*0*	*0*	*(400,000)*	*0*	*0*	*0*
Station Power Transformer 1	W-59	*0*	*(93,000)*	*0*	*0*	*0*	*0*
Station Power Transformer 2	W-60	*0*	*0*	*0*	*(95,790)*	*0*	*0*
Replacement 2006 Bobcat S185	W-62	*0*	*0*	*(54,636)*	*0*	*0*	*0*
1997 Ford F350 #82 (50% with Electric Fund)	W-63	*(32,860)*	*0*	*0*	*0*	*0*	*0*
2021 Ford F150 #64 (50% with Electric Fund)	W-64	*0*	*0*	*0*	*(32,000)*	*0*	*0*
2022 Ford Explorer #51 (50% with Electric Fund)	W-65	*0*	*0*	*0*	*0*	*(33,000)*	*0*
2021 Ford F150 #52 (50% with Electric Fund)	W-66	*0*	*0*	*0*	*(32,000)*	*0*	*0*
2025 Water Main Projects - Design	W-67	*(60,000)*	*0*	*0*	*0*	*0*	*0*
2026 Water Main Projects - Design	W-68	*0*	*(101,558)*	*0*	*0*	*0*	*0*
2027 Water Main Projects - Design	W-69	*0*	*0*	*(87,466)*	*0*	*0*	*0*
2028 Water Main Projects - Design	W-70	*0*	*0*	*0*	*(90,090)*	*0*	*0*
2029 Water Main Projects - Design	W-71	*0*	*0*	*0*	*0*	*(92,792)*	*0*
Reservoir Rehabilitation (1956)	W-72	*0*	*0*	*0*	*0*	*(73,630)*	*0*
Replace High Lift Pump #2 (1998)	W-73	*0*	*0*	*0*	*0*	*(137,954)*	*0*
Replace High Lift Pump #3 (1997)	W-74	*0*	*0*	*0*	*(173,328)*	*0*	*0*
Replace SCADA System	W-75	*0*	*0*	*0*	*0*	*(100,000)*	*0*
Water Plant Pump Control Upgrade	W-76	*0*	*(150,000)*	*0*	*0*	*0*	*0*
Transmission Main Replacement / Rehab @Plant	W-77	*0*	*(400,000)*	*(400,000)*	*(400,000)*	*0*	*0*
Filter Control Upgrade	W-78	*0*	*0*	*(150,513)*	*0*	*0*	*0*
Stormwater project - Reservoir w/ willow rd.	W-80	*0*	*0*	*(1,200,000)*	*0*	*0*	*0*
Main Replacement - Streetscape ph. 6	W-81	*0*	*0*	*0*	*(428,480)*	*(441,334)*	*0*
Main Replacement on Spruce St. (Locust to Birch)	W-82	*(698,394)*	*0*	*0*	*0*	*0*	*0*
2030 Water Main Projects - Design	W-83	*0*	*0*	*0*	*0*	*0*	*(95,576)*
	Total	(2,661,164)	(5,567,058)	(5,960,110)	(4,639,174)	(4,394,858)	(4,078,442)
Total Expenditures and Uses		(2,661,164)	(5,567,058)	(5,960,110)	(4,639,174)	(4,394,858)	(4,128,442)
Change in Cash Balance		(651,727)	(2,410,149)	(962,334)	(580,757)	(89,897)	375,152
Ending Cash Balance		**5,694,654**	**3,284,505**	**2,322,171**	**1,741,414**	**1,651,517**	**2,026,669**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # W-02

Project Name Raw Water Intake Maintenance



Type Maintenance
Category Water Plant
Type Continuing Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$770,447**

Description

The Water Plant receives raw water through a 20" intake that extends approximately 3,000 feet into Lake Michigan. The intake pipe is inspected on a periodic basis to insure that the pipe remains covered with stone and not undermined. The proposed project includes covering any exposed sections of the intake pipe with stone and cleaning the intake screen at the end of the raw water pipe.

Justification

Maintenance of the intake is required to insure the on-going reliability of raw water to the Water Plant.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
133,536	Construction/Maintenance	200,000		212,000		224,911	636,911
Total	Total	**200,000**		**212,000**		**224,911**	**636,911**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
133,536	Water Fund	200,000		212,000		224,911	636,911
Total	Total	**200,000**		**212,000**		**224,911**	**636,911**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # W-14

Project Name Replace Water Main at Willow Road RR Crossing

Type Improvement
Category Water Distribution
Type Continuing Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: $200,000

Description

The proposed project will revise the water main configuration on the west side of the railroad tracks while further engineering and/or permitting work is undertaken. The project was initially proposed as a structural lining of the existing 12" water main crossing. The railroad will not accepting lining of water main as an acceptable alternative based on current design standards. Additional engineering work is required to determine the long term hydraulic impact of not replacing the crossing and/or the cost with installing a new crossing to current railroad standards.
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Justification

Modifications of the existing water system on the west side of the railroad tracks is required as a permanent solution or until such time that a new crossing is installed. There are limited water main crossings of the rail road right-of-way.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	200,000					200,000
Total	**200,000**					**200,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Water Fund	200,000					200,000
Total	**200,000**					**200,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # W-24

Project Name Main Replacement on Foxdale (Tower to Humboldt)

Type Improvement
Category Water Distribution
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: $1,600,000

Description

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	1,600,000					1,600,000
Total	1,600,000					1,600,000

Funding Sources	2025	2026	2027	2028	2029	Total
Water Fund	1,600,000					1,600,000
Total	1,600,000					1,600,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # W-26

Project Name Main Replacement on Spruce St (Glendale to Locust)



Type Improvement
Category Water Distribution
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$800,000**

Description

The proposed project will replace existing 4" water main on Cherry Street from Glendale Avenue to Locust Road. The project is being performed in conjunction with road improvements funded by Public Works.

Justification

Replaced of this section of water main is ranked high in the Water Main Replacement Plan. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	800,000					800,000
Total	**800,000**					**800,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Water Fund	800,000					800,000
Total	**800,000**					**800,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # W-51

Project Name Replacement of Lead Services - Water Main Projects



Type Improvement
Category Water Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$2,105,000**

Description

The State of Illinois codified the Lead Service Line Replacement and Notification Act. The legislation does not permit the partial replacement of a lead water service line. For scheduled water main projects that require reconnection of a lead water service, the entire service line must be replaced. Historically, the Village has performed partial lead service line replacement from the new water main to the property line. This project will provide funding for the impacted property owners to replace their lead service line from the property line into the house in an amount not to exceed $5,000 for 50% of the total cost.

Justification

Lead Service Line Replacement and Notification Act imposes regulatory requirements on the owner of a community water system.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
90,000	Construction/Maintenance	300,000	300,000	460,000	470,000	485,000	2,015,000
Total	**Total**	**300,000**	**300,000**	**460,000**	**470,000**	**485,000**	**2,015,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
90,000	Water Fund	300,000	300,000	460,000	470,000	485,000	2,015,000
Total	**Total**	**300,000**	**300,000**	**460,000**	**470,000**	**485,000**	**2,015,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # W-56

Project Name Lead Service Line Replacement - Emergent Leaks



Type Improvement
Category Water Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$255,000**

Description

The State of Illinois codified the Lead Service Line Replacement and Notification Act. The legislation requires the full replacement of any leaking lead water service lines. Partial replacement of a lead service line is no longer permitted. This project will provide funding for the individual property owners to replace their leaking lead service line from the water main into the house in an amount not to exceed $5,000 for 50% of the total replacement cost.

Justification

Lead Service Line Replacement and Notification Act imposes regulatory requirements on the owner of a community water system.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
80,000	Construction/Maintenance	40,000	35,000	35,000	35,000	30,000	175,000
Total	**Total**	**40,000**	**35,000**	**35,000**	**35,000**	**30,000**	**175,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
80,000	Water Fund	40,000	35,000	35,000	35,000	30,000	175,000
Total	**Total**	**40,000**	**35,000**	**35,000**	**35,000**	**30,000**	**175,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # W-57

Project Name Lead Service Replacement Voluntary Program



Type Improvement
Category Water Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$1,065,000**

Description

The State of Illinois codified the Lead Service Line Replacement and Notification Act. The legislation requires the Village of Winnetka to replace all lead water services in seventeen years. A voluntary program will be offered on a first come - first served basis to assist residents with the replacement cost of their lead service line. Program participants can request up to $5,000 for 50% of the total cost of their service line replacement.

Justification

Lead Service Line Replacement and Notification Act imposes regulatory requirements on the owner of a community water system.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
425,000	Construction/Maintenance	250,000	150,000	80,000	80,000	80,000	640,000
Total	**Total**	**250,000**	**150,000**	**80,000**	**80,000**	**80,000**	**640,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
425,000	Water Fund	250,000	150,000	80,000	80,000	80,000	640,000
Total	**Total**	**250,000**	**150,000**	**80,000**	**80,000**	**80,000**	**640,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # W-59

Project Name Station Power Transformer 1

Type Equipment
Category Water Plant
Type New Project

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: $93,000

Description

Water Plant is served by two pad mount transformers. The transformers are sized such that a single transformer can serve the needs of the entire Water Plant. The proposed project is for the procurement of a transformer designed to be a direct replacement to the existing units.

Justification

Staff has re-evaluated the plan to address an emergent transformer failure. Due to the age of equipment and with extended manufacturing lead times, a replacement transformer is required.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
0	Equip/Vehicles/Furnishings	93,000					93,000
Total	Total	93,000					93,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
0	Water Fund	93,000					93,000
Total	Total	93,000					93,000

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # W-68
Project Name 2026 Water Main Projects - Design

Type Improvement
Category Water Distribution
Type

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active
Total Project Cost: $101,558

Description

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	101,558					101,558
Total	101,558					101,558

Funding Sources	2025	2026	2027	2028	2029	Total
Water Fund	101,558					101,558
Total	101,558					101,558

Capital Improvement Plan

2025 *thru* 2029

Village of Winnetka, Illinois

Project # W-76

Project Name Water Plant Pump Control Upgrade

Type Equipment
Category Water Plant
Type

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: $150,000

Description

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	150,000					150,000
Total	150,000					150,000

Funding Sources	2025	2026	2027	2028	2029	Total
Water Fund	150,000					150,000
Total	150,000					150,000

Capital Improvement Plan

2025 *thru* 2029

Village of Winnetka, Illinois

Project # W-77

Project Name **Transmission Main Replacement / Rehab @Plant**

Type Equipment
Category Water Plant
Type

Department Water & Electric
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$1,200,000**

Description

Justification

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	400,000	400,000	400,000			1,200,000
Total	**400,000**	**400,000**	**400,000**			**1,200,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Water Fund	400,000	400,000	400,000			1,200,000
Total	**400,000**	**400,000**	**400,000**			**1,200,000**

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Refuse Fund

Description of Fund:

The Refuse Fund is classified as a business (enterprise) fund and is sustained by its operational revenues. Capitalized replacement of future refuse fleet vehicles is the primary driver of capital expense in this fund.

Attachments:

1. Funding and cash balance summary for 2024-2029.
2. List of projects, by General Fund department, for 2025-2029.
3. Project detail sheets for capital projects scheduled in 2025.



Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2029

SOURCES AND USES OF FUNDS

Source		Estimated 2024	2025	2026	2027	2028	2029
Refuse Fund							
Beginning Cash Balance (January 1st)		**$1,582,255**	**$1,644,287**	**$1,481,410**	**$1,394,074**	**$1,334,893**	**$1,343,279**
Revenues and Other Fund Sources							
Revenue							
Contribution from Operations		*62,032*	*(162,877)*	*(87,336)*	*(59,181)*	*8,386*	*39,425*
	Total	62,032	(162,877)	(87,336)	(59,181)	8,386	39,425
Total Revenues and Other Fund Sources		62,032	(162,877)	(87,336)	(59,181)	8,386	39,425
Total Funds Available		**1,644,287**	**1,481,410**	**1,394,074**	**1,334,893**	**1,343,279**	**1,382,704**
Expenditures and Uses							
Capital Projects & Equipment							
Refuse							
Refuse Truck Replacement Program	*R-01*	*0*	*0*	*0*	*0*	*0*	*(450,000)*
	Total	0	0	0	0	0	(450,000)
Total Expenditures and Uses		0	0	0	0	0	(450,000)
Change in Cash Balance		62,032	(162,877)	(87,336)	(59,181)	8,386	(410,575)
Ending Cash Balance		**1,644,287**	**1,481,410**	**1,394,074**	**1,334,893**	**1,343,279**	**932,704**

PROJECTS BY DEPARTMENT

Department	Project #	2025	2026	2027	2028	2029	Total
Refuse							
Refuse Truck Replacement Program	*R-01*					450,000	*450,000*
Refuse Total						**450,000**	***450,000***
GRAND TOTAL						**450,000**	***450,000***

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Sanitary Sewer Fund

Description of Fund:

The Sanitary Sewer Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. Major capital improvements are continuously undertaken to reduce stormwater inflow and infiltration into the sanitary sewer network. Also through the capital improvement program, aging sewer mains are given new life through a relining process.

Attachments:

1. Funding and cash balance summary for 2024-2029.
2. List of projects, by General Fund department, for 2025-2029.
3. Project detail sheets for capital projects scheduled in 2025.



Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2029

SOURCES AND USES OF FUNDS

Sanitary Sewer Fund

Source			Estimated 2024	2025	2026	2027	2028	2029
Beginning Cash Balance (January 1st)			**$2,880,474**	**$2,625,217**	**$603,505**	**$162,558**	**$178,474**	**$315,385**
Revenues and Other Fund Sources								
Revenue								
Contribution from Operations			*594,743*	*518,288*	*734,053*	*775,916*	*811,911*	*849,226*
		Total	594,743	518,288	734,053	775,916	811,911	849,226
Total Revenues and Other Fund Sources			594,743	518,288	734,053	775,916	811,911	849,226
Total Funds Available			**3,475,217**	**3,143,505**	**1,337,558**	**938,474**	**990,385**	**1,164,611**
Expenditures and Uses								
Capital Projects & Equipment								
Public Works								
Replace 2008 Roll-off Dump Truck (PW 25)	*PW-30*		*0*	*(165,000)*	*0*	*0*	*0*	*0*
Replace 2009 Freightliner Roll-Off Truck (PW-15)	*PW-34*		*0*	*0*	*0*	*(310,000)*	*0*	*0*
		Total	0	(165,000)	0	(310,000)	0	0
Sanitary Sewer								
Annual Sewer Relining	*SS-04*		*(600,000)*	*(600,000)*	*(50,000)*	*(50,000)*	*(50,000)*	*(50,000)*
I/I Investigation of Remaining System	*SS-12*		*(200,000)*	*0*	*0*	*0*	*0*	*0*
Critical Repairs - 2025 Study	*SS-14*		*0*	*0*	*(200,000)*	*(400,000)*	*(400,000)*	*(400,000)*
GMC TV Truck	*SS-15*		*0*	*0*	*0*	*0*	*(225,000)*	*0*
Replace PW-47 John Deere	*SS-16*		*0*	*(175,000)*	*(175,000)*	*0*	*0*	*0*
Investigation of Ravines Gravity/Force Mains	*SS-17*		*(50,000)*	*(550,000)*	*(500,000)*	*0*	*0*	*0*
		Total	(850,000)	(1,325,000)	(925,000)	(450,000)	(675,000)	(450,000)
Water & Electric								
Advanced Metering Infrastructure	*E-27*		*0*	*(1,050,000)*	*(250,000)*	*0*	*0*	*0*
		Total	0	(1,050,000)	(250,000)	0	0	0
Total Expenditures and Uses			(850,000)	(2,540,000)	(1,175,000)	(760,000)	(675,000)	(450,000)
Change in Cash Balance			(255,257)	(2,021,712)	(440,947)	15,916	136,911	399,226
Ending Cash Balance			**2,625,217**	**603,505**	**162,558**	**178,474**	**315,385**	**714,611**

PROJECTS BY DEPARTMENT

Department	Project #	2025	2026	2027	2028	2029	Total
Sanitary Sewer							
Annual Sewer Relining	*SS-04*	600,000	50,000	50,000	50,000	50,000	*800,000*
Critical Repairs - 2025 Study	*SS-14*		200,000	400,000	400,000	400,000	*1,400,000*
GMC TV Truck	*SS-15*				225,000		*225,000*
Replace PW-47 John Deere	*SS-16*	175,000	175,000				*350,000*
Investigation of Ravines Gravity/Force Mains	*SS-17*	550,000	500,000				*1,050,000*
Sanitary Sewer Total		**1,325,000**	**925,000**	**450,000**	**675,000**	**450,000**	***3,825,000***
GRAND TOTAL		**1,325,000**	**925,000**	**450,000**	**675,000**	**450,000**	***3,825,000***

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # SS-04

Project Name Annual Sewer Relining



Type Maintenance
Category Wastewater
Type Carry Over Project

Department Sanitary Sewer
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: **$1,400,000**

Description

Trenchless repair method by which a flexible liner is placed in a deteriorated reach of sewer and then cured, forming a "pipe within a pipe". Locations vary throughout Village.

Justification

This annual program is part of the Village's commitment to reduce inflow and infiltration into the Village's sanitary sewer and ensure integrity and reliability of the sanitary sewer system.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
600,000	Construction/Maintenance	600,000	50,000	50,000	50,000	50,000	800,000
Total	**Total**	**600,000**	**50,000**	**50,000**	**50,000**	**50,000**	**800,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
600,000	Sanitary Sewer Fund	600,000	50,000	50,000	50,000	50,000	800,000
Total	**Total**	**600,000**	**50,000**	**50,000**	**50,000**	**50,000**	**800,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # SS-14

Project Name Critical Repairs - 2025 Study



Type Improvement
Category Wastewater
Type New Project

Department Sanitary Sewer
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: **$1,400,000**

Description

The 2025 sanitary sewer evaluation study will identify Critical, High, Medium, and Low priority repairs in the Village's sewer system.

Justification

These repairs such as deformed or structurally deficient pipes are in need of immediate action to prevent pipe collapse.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance		200,000	400,000	400,000	400,000	1,400,000
Total		**200,000**	**400,000**	**400,000**	**400,000**	**1,400,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Sanitary Sewer Fund		200,000	400,000	400,000	400,000	1,400,000
Total		**200,000**	**400,000**	**400,000**	**400,000**	**1,400,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # SS-16
Project Name Replace PW-47 John Deere



Type Equipment
Category Equipment: PW Equip
Type New Project

Department Sanitary Sewer
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: **$350,000**

Description

Replace PW Unit 47 – 2009 John Deere 410 J Backhoe

Justification

The existing 15 year old unit is planned for a 2025 replacement in keeping with a 15-year estimated useful life.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	175,000	175,000				350,000
Total	**175,000**	**175,000**				**350,000**

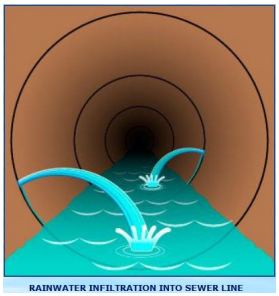
Funding Sources	2025	2026	2027	2028	2029	Total
Sanitary Sewer Fund	175,000	175,000				350,000
Total	**175,000**	**175,000**				**350,000**

Capital Improvement Plan
Village of Winnetka, Illinois

2025 *thru* 2029

Project # SS-17

Project Name Investigation of Ravines Gravity/Force Mains



Type Improvement
Category Wastewater
Type

Department Sanitary Sewer
Contact Public Works Director
Priority n/a

Status Active

Total Project Cost: **$1,100,000**

Description

Investigation of Ravines Gravity/Force Mains

Justification

This investigation will identify sources of stormwater intrusion into the sanitary sewer system, which can cause basement backups and flooding.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
50,000	Planning/Design	50,000					50,000
Total	Construction/Maintenance	500,000	500,000				1,000,000
	Total	**550,000**	**500,000**				**1,050,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
50,000	Sanitary Sewer Fund	550,000	500,000				1,050,000
Total	Total	**550,000**	**500,000**				**1,050,000**

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Storm Water Sewer Fund

Description of Fund:

The Storm Water Sewer Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. Revenue from the fund is derived from a monthly stormwater charge to Village utility customers. The stormwater charge is based upon the impervious surface area of a property and generates approximately $2,000,000 per year in revenue. Additionally, this fund has utilized significant grant revenue to fund major improvements. Recent grants include:

- Illinois Capital Grants - $28,300,000
- Federal ARPA funds - $1,674,288
- MWRD grants - $1,400,000

Also, to fund more significant capital improvements debt was issued in 2013 and 2014 totaling $16,500,000. This debt issuance was refinanced in 2020 achieving $3.2 million in Net Present Value savings and providing additional capacity for a future debt issuance if necessary. The Storm Water Sewer Fund is the only Village fund having outstanding General Obligation (GO) debt. The debt in this fund is annually abated as principal and interest payments are covered by the stormwater utility charge.

Attachments:

1. Funding and cash balance summary for 2024-2029.
2. List of projects, by General Fund department, for 2025-2029.
3. Project detail sheets for capital projects scheduled in 2025.



Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2029

SOURCES AND USES OF FUNDS

Source		Estimated 2024	2025	2026	2027	2028	2029
Storm Water Sewer Fund							
Beginning Cash Balance (January 1st)		**$9,140,266**	**$5,886,435**	**$13,050,369**	**$13,726,737**	**$7,898,727**	**$8,446,355**
Revenues and Other Fund Sources							
Revenue							
Contribution from Operations		*1,748,489*	*1,488,495*	*1,476,098*	*1,363,183*	*1,349,733*	*1,335,729*
Debt Service		*(796,945)*	*(803,105)*	*(799,730)*	*(801,105)*	*(802,105)*	*(797,730)*
Grants and Other Revenue Sources		*11,150,000*	*9,150,000*	*6,598,389*	*0*	*4,240,654*	*19,355,472*
	Total	12,101,544	9,835,390	7,274,757	562,078	4,788,282	19,893,471
Total Revenues and Other Fund Sources		12,101,544	9,835,390	7,274,757	562,078	4,788,282	19,893,471
Total Funds Available		**21,241,810**	**15,721,825**	**20,325,126**	**14,288,815**	**12,687,009**	**28,339,826**
Expenditures and Uses							
Capital Projects & Equipment							
Stormwater							
Landfill Reconfiguration	*SW-02*	*(1,060,628)*	*0*	*0*	*0*	*0*	*0*
Crow Island Storage	*SW-03*	*(5,154,919)*	*0*	*0*	*0*	*0*	*0*
18-Hole Golf Course Storage	*SW-06*	*(107,070)*	*0*	*0*	*0*	*0*	*0*
Hibbard Road Conveyance Project	*SW-07*	*(592,830)*	*(310,416)*	*0*	*(1,173,034)*	*0*	*0*
Spruce Street Conveyance Project	*SW-08*	*0*	*0*	*0*	*0*	*(207,263)*	*0*
Oak Street West Conveyance Project	*SW-09*	*0*	*0*	*0*	*(1,029,953)*	*0*	*0*
Oak Street East Conveyance Project	*SW-10*	*0*	*0*	*(2,670,657)*	*0*	*0*	*0*
Ash Street Conveyance Project	*SW-11*	*0*	*0*	*0*	*(3,687,101)*	*0*	*0*
Willow Road East Conveyance Project	*SW-12*	*(828,755)*	*0*	*(3,427,732)*	*0*	*0*	*0*
Crow Island Outlet Project	*SW-13*	*(2,067,750)*	*0*	*0*	*0*	*0*	*0*
Mount Pleasant Street Project	*SW-14*	*(527,043)*	*0*	*0*	*0*	*(1,581,128)*	*0*
Sunset Road West Project	*SW-15*	*(2,254,260)*	*0*	*0*	*0*	*0*	*0*
Sunset Road East Project	*SW-16*	*0*	*0*	*0*	*0*	*0*	*(5,260,701)*
Provident Neighborhood Project	*SW-17*	*0*	*0*	*0*	*0*	*0*	*(2,375,951)*
Locust Street Project	*SW-18*	*0*	*0*	*0*	*0*	*0*	*(1,756,731)*
Hill Road Project	*SW-19*	*0*	*0*	*0*	*0*	*0*	*(319,084)*
Skokie Ditch Project	*SW-20*	*0*	*0*	*0*	*0*	*0*	*(3,190,036)*
North of Pine Street Project	*SW-21*	*0*	*0*	*0*	*0*	*(1,952,263)*	*0*
Mitigation Fees - USACE	*SW-25*	*(1,100,000)*	*(220,000)*	*0*	*0*	*0*	*0*
Engineering	*SW-26*	*(897,886)*	*(1,000,440)*	*0*	*0*	*0*	*0*

Source		Estimated 2024	2025	2026	2027	2028	2029
Storm Water Sewer Fund							
Construction Management - Conveyance	SW-28	*(606,362)*	*(125,600)*	*0*	*0*	*0*	*0*
East Elm Modeling	SW-29	*(150,260)*	*(100,000)*	*0*	*0*	*0*	*0*
Contingency	SW-30	*0*	*(500,000)*	*(500,000)*	*(500,000)*	*(500,000)*	*(3,255,349)*
Unit 48 - Vactor/ Sweeper Box	SW-32	*0*	*(415,000)*	*0*	*0*	*0*	*0*
Construction Management - Storage	SW-33	*(7,612)*	*0*	*0*	*0*	*0*	*0*
	Total	(15,355,375)	(2,671,456)	(6,598,389)	(6,390,088)	(4,240,654)	(16,157,852)
Total Expenditures and Uses		(15,355,375)	(2,671,456)	(6,598,389)	(6,390,088)	(4,240,654)	(16,157,852)
Change in Cash Balance		(3,253,831)	7,163,934	676,368	(5,828,010)	547,628	3,735,619
Ending Cash Balance		**5,886,435**	**13,050,369**	**13,726,737**	**7,898,727**	**8,446,355**	**12,181,974**

PROJECTS BY DEPARTMENT

Department	Project #	2025	2026	2027	2028	2029	Total
Stormwater							
Hibbard Road Conveyance Project	*SW-07*	310,416		1,173,034			*1,483,450*
Spruce Street Conveyance Project	*SW-08*				207,263		*207,263*
Oak Street West Conveyance Project	*SW-09*			1,029,953			*1,029,953*
Oak Street East Conveyance Project	*SW-10*		2,670,657				*2,670,657*
Ash Street Conveyance Project	*SW-11*			3,687,101			*3,687,101*
Willow Road East Conveyance Project	*SW-12*		3,427,732				*3,427,732*
Mount Pleasant Street Project	*SW-14*				1,581,128		*1,581,128*
Sunset Road East Project	*SW-16*					5,260,701	*5,260,701*
Provident Neighborhood Project	*SW-17*					2,375,951	*2,375,951*
Locust Street Project	*SW-18*					1,756,731	*1,756,731*
Hill Road Project	*SW-19*					319,084	*319,084*
Skokie Ditch Project	*SW-20*					3,190,036	*3,190,036*
North of Pine Street Project	*SW-21*				1,952,263		*1,952,263*
Mitigation Fees - USACE	*SW-25*	220,000					*220,000*
Engineering	*SW-26*	1,000,440					*1,000,440*
Construction Management - Conveyance	*SW-28*	125,600					*125,600*
East Elm Modeling	*SW-29*	100,000					*100,000*
Contingency	*SW-30*	500,000	500,000	500,000	500,000	3,255,349	*5,255,349*
Unit 48 - Vactor/ Sweeper Box	*SW-32*	415,000				50,000	*465,000*
Stormwater Total		**2,671,456**	**6,598,389**	**6,390,088**	**4,240,654**	**16,207,852**	***36,108,439***
GRAND TOTAL		**2,671,456**	**6,598,389**	**6,390,088**	**4,240,654**	**16,207,852**	***36,108,439***

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Project # SW-07

Project Name Hibbard Road Conveyance Project



Type Improvement
Category Storm Sewer/Drainage
Type Continuing Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$5,081,554**

Description

Hibbard Road Conveyance Project

Justification

Construction of stormwater conveyance on Hibbard Road south of Tower Road.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
3,598,104	Construction/Maintenance	310,416		1,173,034			1,483,450
Total	**Total**	**310,416**		**1,173,034**			**1,483,450**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
3,598,104	Storm Water Sewer Fund	310,416		1,173,034			1,483,450
Total	**Total**	**310,416**		**1,173,034**			**1,483,450**

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Project # SW-09

Project Name Oak Street West Conveyance Project



Type Improvement
Category Storm Sewer/Drainage
Type New Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$1,212,702**

Description

Oak Street West Conveyance Project

Justification

Construction of stormwater conveyance on Oak Street west of Euclid.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
182,749	Construction/Maintenance			1,029,953			1,029,953
Total	**Total**			**1,029,953**			**1,029,953**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
182,749	Storm Water Sewer Fund			1,029,953			1,029,953
Total	**Total**			**1,029,953**			**1,029,953**

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Project # SW-11

Project Name Ash Street Conveyance Project



Type Improvement
Category Storm Sewer/Drainage
Type New Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$4,234,889**

Description

Ash Street Conveyance Project

Justification

Construction of stormwater conveyance on Ash Street west of Locust Street.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
547,788	Construction/Maintenance			3,687,101			3,687,101
Total	**Total**			**3,687,101**			**3,687,101**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
547,788	Storm Water Sewer Fund		0	3,687,101			3,687,101
Total	**Total**		**0**	**3,687,101**			**3,687,101**

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Project # SW-12

Project Name Willow Road East Conveyance Project



Type Improvement
Category Storm Sewer/Drainage
Type New Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$4,846,487**

Description

Willow Road East Conveyance Project

Justification

Construction of stormwater conveyance on Willow Road east of Hibbard Road to Provident Avenue.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
1,418,755	Construction/Maintenance		3,427,732				3,427,732
Total	**Total**		**3,427,732**				**3,427,732**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
1,418,755	Storm Water Sewer Fund		3,427,732				3,427,732
Total	**Total**		**3,427,732**				**3,427,732**

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Project # SW-14

Project Name Mount Pleasant Street Project



Type Improvement
Category Storm Sewer/Drainage
Type New Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$2,108,171**

Description

Mount Pleasant Street Project

Justification

Construction of stormwater conveyance on Mount Pleasant Street.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
527,043	Construction/Maintenance				1,581,128		1,581,128
Total	**Total**				**1,581,128**		**1,581,128**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
527,043	Storm Water Sewer Fund				1,581,128		1,581,128
Total	**Total**				**1,581,128**		**1,581,128**

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Project # SW-16

Project Name Sunset Road East Project



Type Improvement
Category Storm Sewer/Drainage
Type New Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$5,260,701**

Description

Sunset Road East Project

Justification

Construction of stormwater conveyance east of Crow Island Storage to Birch Street.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	0				5,260,701	5,260,701
Total	**0**				**5,260,701**	**5,260,701**

Funding Sources	2025	2026	2027	2028	2029	Total
Storm Water Sewer Fund	0				5,260,701	5,260,701
Total	**0**				**5,260,701**	**5,260,701**

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Project # SW-18

Project Name Locust Street Project



Type Improvement
Category Storm Sewer/Drainage
Type New Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$1,756,731**

Description

Locust Street Project

Justification

Construction of stormwater conveyance on Locust Street between Westmoore Road and Pine Street.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance					1,756,731	1,756,731
Total					**1,756,731**	**1,756,731**

Funding Sources	2025	2026	2027	2028	2029	Total
Storm Water Sewer Fund					1,756,731	1,756,731
Total					**1,756,731**	**1,756,731**

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Project # SW-20
Project Name Skokie Ditch Project



Type Improvement
Category Storm Sewer/Drainage
Type New Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$3,190,036**

Description

Skokie Ditch Project

Justification

Construction of stormwater conveyance and ditch improvements between Birch Street west to Sunset Road

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance					3,190,036	3,190,036
Total					**3,190,036**	**3,190,036**

Funding Sources	2025	2026	2027	2028	2029	Total
Storm Water Sewer Fund					3,190,036	3,190,036
Total					**3,190,036**	**3,190,036**

Capital Improvement Plan
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Project # SW-25
Project Name Mitigation Fees - USACE



Type Improvement
Category Storm Sewer/Drainage
Type New Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: **$1,320,000**

Description
Mitigation Fees - USACE

Justification
Village's payment to RES to address USACE wetland mitigation impacts as part the Hibbard Preserve Wetland Project.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
1,100,000	Construction/Maintenance	220,000					220,000
Total	**Total**	**220,000**					**220,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
1,100,000	Storm Water Sewer Fund	220,000					220,000
Total	**Total**	**220,000**					**220,000**

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Project # SW-26
Project Name Engineering

Type Improvement
Category Storm Sewer/Drainage
Type Continuing Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active
Total Project Cost: $2,476,576

Description
Engineering

Justification
Strand Contract R-75-2022 for the design of the West and Southwest Winnetka Stormwater Management Conveyance projects.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
1,476,136	Planning/Design	1,000,440					1,000,440
Total	Total	1,000,440					1,000,440

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
1,476,136	Storm Water Sewer Fund	1,000,440					1,000,440
Total	Total	1,000,440					1,000,440

Capital Improvement Plan
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Project # SW-28

Project Name Construction Management - Conveyance

Type Improvement
Category Storm Sewer/Drainage
Type New Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active

Total Project Cost: $987,222

Description

Construction Management - Conveyance

Justification

Professional Engineer fee for Construction Observation and Administration of the West and Southwest Winnetka Stormwater Management Conveyance projects.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
861,622	Construction/Maintenance	125,600					125,600
Total	Total	125,600					125,600

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
861,622	Storm Water Sewer Fund	125,600					125,600
Total	Total	125,600					125,600

Capital Improvement Plan
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Project # SW-29
Project Name East Elm Modeling

Type Improvement
Category Storm Sewer/Drainage
Type New Project

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active
Total Project Cost: $250,260

Description
East Elm Modeling

Justification
East Elm Modeling

Prior	Expenditures	2025	2026	2027	2028	2029	Total
150,260	Construction/Maintenance	100,000					100,000
Total	Total	100,000					100,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
150,260	Storm Water Sewer Fund	100,000					100,000
Total	Total	100,000					100,000

Capital Improvement Plan
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Project # SW-30
Project Name Contingency

Type Improvement
Category Storm Sewer/Drainage
Type Annual Program

Department Stormwater
Contact Engineering Director
Priority n/a

Status Active
Total Project Cost: $5,255,349

Description
Contingency

Justification
Fiscal contingency as part of final design and construction of the West and Southwest Winnetka Stormwater Management Conveyance projects.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
0	Construction/Maintenance	500,000	500,000	500,000	500,000	3,255,349	5,255,349
Total	Total	500,000	500,000	500,000	500,000	3,255,349	5,255,349

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
0	Storm Water Sewer Fund	500,000	500,000	500,000	500,000	3,255,349	5,255,349
Total	Total	500,000	500,000	500,000	500,000	3,255,349	5,255,349

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Project # SW-32
Project Name Unit 48 - Vactor/ Sweeper Box



Type Equipment
Category Equipment: PW Equip
Type

Department Stormwater
Contact Water & Electric Director
Priority n/a

Status Active

Total Project Cost: **$465,000**

Description

Replace PW Unit 48 – 2009 Vactor Unit

Justification

The existing 15 year old unit is planned for a 2025 replacement in keeping with a 15-year estimated useful life.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	415,000				50,000	465,000
Total	**415,000**				**50,000**	**465,000**

Funding Sources	2025	2026	2027	2028	2029	Total
Storm Water Sewer Fund	415,000					415,000
Water Fund					50,000	50,000
Total	**415,000**				**50,000**	**465,000**



THE VILLAGE OF

Winnetka

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